

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: PLANNING COMMUNICATION TO THE MEMBERS OF THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, AUDIT COMMITTEE, AND MANAGEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2026, ISSUED BY THE DISTRICT'S INDEPENDENT EXTERNAL AUDITOR, FORVIS MAZARS LLP

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

The public accounting firm of Forvis Mazars, LLP has been engaged by the School Board of Miami-Dade County ("School Board") to perform external independent auditing services.

As part of the audit engagement, Forvis Mazars, LLP submits an overview of the firm's audit strategy which outlines the planning process. This strategy is also used to communicate to the School Board, the Audit and Budget Advisory Committee, the Superintendent, and the Administration, the aspects of the External Auditor's preliminary approach and scope of services to be provided in conducting the audit of the School Board's financial statements. This plan covers the fiscal year ended June 30, 2026.

The scope of services includes the performance of an audit of the School Board's basic financial statements, presentation of a report on the School Board's compliance in accordance with the Rules of the Auditor General of the State of Florida, and the performance of an examination of the School Board's compliance with Section 218.415 Florida Statutes. Additionally, a Single Audit will be performed in compliance with the Federal Single Audit Act.

The School Board Audit and Budget Advisory Committee reviewed this report at its July 28, 2026, meeting and recommended its transmission to the School Board.

This report was distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

The report may be accessed at:

[Planning Communication to the School Board, Audit Committee, & Management for the FYE June 30, 2026](#)

RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file the Planning Communication to the Members of The School Board of Miami-Dade County, Florida, Audit Committee, and Management for the Fiscal Year Ended June 30, 2026, Issued By The District's Independent External Auditor, Forvis Mazars LLP.