

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-070
January 2026

MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Dr. Jose L. Dotres served as Superintendent of the Miami-Dade County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Steve Gallon III	1
Dr. Dorothy Bendross-Mindingall	2
Mr. Joseph S. Geller	3
Mr. Roberto J. Alonso	4
Mr. Danny Espino	5
Ms. Maria Teresa "Mari Tere" Rojas, Chair	6
Ms. Mary Blanco	7
Ms. Monica Colucci, Vice Chair	8
Ms. Luisa Santos	9

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The team leader was Kristina L. Tinkler, CPA, and the audit was supervised by Ramon L. Bover, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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MIAMI-DADE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Miami-Dade County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-188. Our operational audit disclosed the following:

Finding 1: District records did not always demonstrate compliance with State law requiring the prompt acknowledgement of and good faith response to public records requests.

Finding 2: Contrary to State Board of Education (SBE) rules, District schools did not always conduct required severe weather, natural disaster, hazardous material, or reunification emergency drills.

Finding 3: District records did not always demonstrate that members of District threat management teams timely completed training required by SBE rules.

Finding 4: Required background screenings were not always timely obtained for District employees.

Finding 5: District records did not document that all District employees and school officers completed the required annual ethical conduct training.

Finding 6: As similarly noted in our report No. 2023-188, District controls over provider services and related payments could be enhanced.

BACKGROUND

The Miami-Dade County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Miami-Dade County. The governing body of the District is the Miami-Dade County District School Board (Board), which is composed of nine elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 343 elementary, middle, high, and specialized schools; sponsored 160 charter schools; and reported 387,872 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Public Records Requests

State law¹ provides that a custodian of a public records and his or her designee must acknowledge requests to inspect or copy records promptly and respond to such requests in good faith. Board policies² and guidelines³ were established to help ensure timely and appropriate responses to records requests

¹ Section 119.07(1)(c), Florida Statutes.

² Board Policies 8310, *Public Records*; 8320, *Records Management*; and 8330, *Student Records*.

³ *Public Records Requests Guidelines*.

and the District Office of Communications is responsible for receiving and responding to those requests. The guidelines require the Office to, for example, acknowledge receipt of the request by providing an acknowledgement to the requester within 24 hours of receipt, assign a tracking number to the request to monitor the status of the request (assignment), provide an appropriate response to the request within a reasonable period of time without unjustified delays, and close the assignment in the electronic request system once complete. However, Board guidelines did not always require effective, documented communication during the public records request and response process. Specifically, the guidelines did not require and ensure that:

- All public records requests are routed to and addressed by the District Office of Communications.
- Documented communication of the expected response date, considering any justifiable delays, is made promptly to those requesting public records.
- Response to a public records request is made by the expected response date, or by a delayed response date with documented justification and supervisory approval.

Our audit procedures found that not all public records requests were routed to the District Office of Communications. According to District personnel, in April 2025 the District Chief Financial Officer (CFO) received a public records request for financial management records that was not entered into the electronic request system. The CFO indicated that the District Chief Intergovernmental Affairs Officer (CIAO) followed up in-person with the requester and later told the CFO that the requested documents did not need to be provided. Because the CIAO retired in September 2025, District personnel could not explain, and District records did not demonstrate, why the District did not need to respond to the request. Notwithstanding, we became aware in September 2025, 5 months after the public records request date, that the requester continued to expect the District to respond to his request and provide the requested records. As of October 2025, the District had not responded or provided any records to the requester.

During the period July 2024 through June 2025, the District Office of Communications documented 1,210 public records requests. To determine whether the District promptly responded to those requests, we requested for examination District records supporting 30 selected requests that were made during the period July 2024 through March 2025. We found that the District did not always promptly provide requested records, document acknowledgement of the request, or document communication of expected response dates to requesters, along with justification for response delays. Specifically, the District:

- In October 2025, subsequent to our inquiry, responded to 4 requests 10 to 13 months after the request dates and closed the assignments in the electronic request system. The requests included panic alarm system information, bid information, certain instructional staff e-mail addresses, and a car accident report.
- As of October 2025, or 8 months after a request for executed software contracts, had not provided a response to the requester and the assignment remained open in the electronic request system.
- Received a request for information about the business relationship between the District and a company. The District did not respond to the requester that no documentation would be provided and did not close the assignment in the electronic request system until December 2024, 5 months after the request date.
- Received a request for student enrollment information by country of origin through a District employee who was not in the District Office of Communications. The District employee routed the request to the District Office of Communications; however, because the request was not

initially received by the District Office of Communications, the request receipt was not acknowledged to the requester. The District provided a response to the requester and the assignment was closed in the electronic request system 14 days after receipt of the request.

District personnel indicated that these instances occurred during transition to a new request system implemented in December 2024 and were caused by challenges associated with manual tracking during transition and procuring records from applicable departments. Effective communication during the public records request and response process, along with prompt and thorough responses to those requests, promotes compliance with State law and government transparency and accountability and fosters greater public trust.

Recommendation: The District should enhance procedures to ensure that public records requests are promptly acknowledged and responses are made in good faith as required by State law. Such enhancements should include revisions to the Board guidelines to require and ensure that:

- **All public records requests are promptly routed to and addressed by the District Office of Communications.**
- **The expected response date and any justifiable delays are promptly communicated to the individuals requesting public records and documented in District records.**
- **The response to a public records request is provided by the expected response date or by a delayed response date with documented justification and supervisory approval.**

Finding 2: Emergency drills

To provide for proper attention to the health, safety, and welfare of students and District staff, State law⁴ requires the Board to formulate and prescribe policies and procedures associated with, but not limited to, fires, natural disasters, active assailant and hostage situations, and bomb threats. State Board of Education (SBE) rules⁵ require that each school conduct six emergency drills that are nonconcurrent with fire drills. Four of the six emergency drills must address active threats⁶ and the remaining two must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification.⁷

In total, 3,018 emergency drills were required for the 2024-25 fiscal year. To determine whether District schools and District-sponsored charter schools performed the required emergency drills, we requested for examination District records supporting the 180 required drills (120 active threat emergency drills and 60 other emergency drills) at 30 selected schools. District records supported 150 active threat emergency drills (the required 120 active threat emergency drills and 30 bomb threat drills) but only 30 of the 60 required other emergency drills. The District did not conduct the required number of other emergency drills because District personnel mistakenly believed that bomb threat drills could fulfill the other emergency drill requirement. We extended our audit procedures and determined that, because of the

⁴ Section 1006.07(4), Florida Statutes.

⁵ SBE Rule 6A-1.0018(16), Florida Administrative Code.

⁶ An active threat is any situation that presents an immediate and ongoing danger to the safety of students, staff, and visitors, such as active assailant, hostage situation, or bomb threat.

⁷ Reunification involves reuniting students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or manmade disaster.

misunderstanding, all 503 District and District-sponsored charter schools performed only one of the two required other emergency drills.

Absent effective controls over emergency drills, the District cannot demonstrate compliance with SBE rule requirements or appropriate preparedness for emergencies such as severe weather, natural disasters, hazardous materials, and reunification.

Recommendation: The District should enhance procedures to ensure that school personnel understand and comply with all emergency drill requirements, including drills for severe weather, natural disasters, hazardous materials, and reunification.

Finding 3: School Safety – Threat Management Team Training

State law⁸ and SBE rules⁹ require each District school board and charter school governing board to establish a threat management team at each school. The threat management team duties are to include the coordination of resources and assessment and intervention with students whose behavior may pose a threat to the safety of the school, school staff, or students. Pursuant to SBE rules, each team must have a minimum of four members and each member must complete relevant training within the first 60 calendar days of school.

As part of our audit of threat management teams at the District and District-sponsored charter schools for the 2024-25 fiscal year, we requested for examination District records supporting 30 selected schools with 150 team members.¹⁰ Our examination found that, contrary to SBE rules, 45 team members¹¹ did not timely complete the required training. Specifically, 44 members completed the training 3 to 231 days or an average of 96 days after the 60-day period and another member had not completed the training as of September 2025, or 354 days after the 60-day period had elapsed. The untrained member was removed from the team in October 2025.

In response to our inquiry, District personnel indicated that the required training was not timely completed because staffing changes hindered the District's ability to monitor and ensure compliance. Absent effective controls over threat management team training, the District cannot demonstrate compliance with SBE rule requirements or that appropriate measures have been taken to promote the safety of students and school personnel.

Recommendation: The District should enhance procedures to ensure that threat management team members timely complete all training required by SBE rules.

⁸ Section 1006.07(7), Florida Statutes.

⁹ SBE Rule 6A-1.0019, Florida Administrative Code.

¹⁰ The 30 selected schools included 21 District schools with 105 team members and 9 charter schools with 45 team members.

¹¹ The 45 team members included 28 District school team members and 17 charter school team members.

Finding 4: Background Screenings

State law¹² requires that individuals who serve in an instructional or noninstructional capacity and have direct contact with students undergo a level 2 background screening¹³ at least once every 5 years. Board policies¹⁴ require all employees to undergo required background screenings upon employment and periodically thereafter; however, the policies did not specifically require a screening to occur at least once every 5 years and District procedures did not include supervisory review to confirm that the required screenings were obtained and evaluated.

According to District personnel, until December 2024, the Fingerprinting Department was responsible for processing and retaining required employee fingerprints in the District database and maintaining background screenings and records of appropriate personnel actions based on evaluations of the screenings. In January 2025, the Human Resources (HR) Department began maintaining background screenings and the related records.

As of June 30, 2025, the District had 35,006 employees (18,072 instructional and 16,934 other employees)¹⁵ required to undergo a background screening at least once in the past 5 years. To determine whether the District complied with this requirement, we requested for examination District records supporting the screenings for all 35,006 employees. Our examination found that, as of June 2025, required screenings for 254 employees (32 instructional and 222 noninstructional personnel) were 7 months to 13 years or an average of 4 years late. Subsequent to our inquiries and by August 2025, the 247 employees¹⁶ still employed by the District were screened and no unsuitable backgrounds were noted.

According to District personnel, the screenings were not performed timely due to management oversights. Absent Board policies requiring statutory 5-year screening increments for applicable staff and effective controls for monitoring and ensuring that required background screenings are obtained and evaluated, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

Recommendation: Board policies should be revised to require level 2 background screenings for employees that have direct contact with students at least once every 5 years and the District should establish effective supervisory review procedures to confirm that the required screenings are timely obtained, evaluated, and applicable personnel actions are made based on the evaluation results.

¹² Sections 1012.32(2), 1012.465, and 1012.56(11), Florida Statutes.

¹³ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation.

¹⁴ Board Policies 1121.01, *Administration: Employment Standards and Fingerprinting*; 3121.01, *Instructional Staff: Employment Standards and Fingerprinting of all Employees*; and 4121.01, *Support Staff: Employment Standards and Fingerprinting of all Employees*.

¹⁵ The 16,934 other employees include all noninstructional staff, such as educational support employees, along with administrative personnel and the Superintendent.

¹⁶ Seven employees had separated from District employment by August 2025.

Finding 5: Ethical Conduct

State law¹⁷ requires the Board to adopt policies establishing standards of ethical conduct for educational support employees, instructional personnel, administrative personnel, and school officers, as defined in State law.¹⁸ The Board adopted standards of ethical conduct¹⁹ requiring administrators and instructional staff upon employment and annually thereafter, to complete training on the standards, including the responsibility to report alleged misconduct by personnel affecting the health, safety, or welfare of students. However, for educational support employees, Board policies²⁰ only require those with direct access to students to complete the annual ethical conduct training. In addition, District procedures did not require documented verification that the required training was completed by employees or school officers.

During the 2024-25 fiscal year, the District had a total of 35,006 employees and 9 Board members and the District database listed 25,597 District employees and school officers, including 9 Board members and the Superintendent, who were required to complete ethical conduct training and document the training completion date on an electronic form. However, 9,409 of the 35,015 individuals were excluded from the District database and, through our audit procedures, we identified 3,226 of the individuals listed in the database, including 7 of the 9 Board members, who did not complete the electronic form to evidence the date that they completed the required training. As such, District records did not demonstrate that 12,635 (36 percent) of the individuals completed the required annual ethical conduct training.

District personnel indicated that the ethical conduct training is provided electronically when employees log into their employee portal and several employees who did not use the employee portal would have attended school meetings with openings that included ethical standards policy presentations. Notwithstanding, District records were not maintained to identify how ethical standards were addressed in the meetings or who attended the meetings.

Absent completion of required ethical conduct training and records evidencing completion, the District cannot demonstrate compliance with State law and District employees and school officers may be unaware of District ethical conduct standards and their responsibility to report alleged misconduct or abuse affecting the health, safety, or welfare of students.

Recommendation: Board policies should be revised and District procedures should be enhanced to demonstrate compliance with State law and to ensure that all District employees and Board members complete the required standards of ethical conduct training.

Finding 6: Procurement Procedures

Effective contract management requires and ensures that records are maintained to demonstrate verification that, prior to payment, contracted services are provided by qualified staff and the type of services provided. The Board, as contracting agent for the District,²¹ routinely enters into contracts for

¹⁷ Section 1001.42(6), Florida Statutes.

¹⁸ Section 1012.01, Florida Statutes.

¹⁹ Board Policies 1210, *Administration: Standards of Ethical Conduct* and 3210 *Instructional Staff: Standards of Ethical Conduct*.

²⁰ Board Policies 4210, *Standards of Ethical Conduct*.

²¹ Section 1001.41, Florida Statutes.

services and the District designed and established procedures that, if adhered to, would promote payments consistent with contract terms and conditions.

To evaluate the District procurement processes associated with District vendor payments totaling \$63.6 million during the period July 2024 through March 2025, we requested for examination District records supporting selected payments totaling \$24.5 million made to 30 vendors. We found that the District paid a health service provider \$5.9 million in October 2024 based on a payment schedule detailing the type of service and related rates, including \$58 per hour for emergency medical technician (EMT), \$35 per hour for licensed practical nursing (LPN), and \$21 per hour for certified nursing assistant (CNA) services, and the hourly rates for other type services.

District records contained invoices that identified the names of the individuals who provided services, number of hours staff worked, and amount charged for each day, and weekly payment deliverable forms documented provider staff arrival and departure times each day. However, although we requested, District records were not provided to demonstrate that District personnel verified the qualifications of the individuals who provided the services or the type of services (e.g., EMT, LPN, or CNA) provided.

In response to a similar finding noted in our report No. 2023-188, District management indicated that they would start using a master spreadsheet that would reflect license types and related expiration dates, individual names, and school assignments allowing the District to approve invoices for services rendered; however, according to District personnel, the master spreadsheet was not prepared. District personnel also indicated that the health service provider was required to verify the medical credentials of provider staff before the services were rendered. However, since the contract authorized several service types at different hourly rates and District personnel did not verify provider staff qualifications or the type of services provided, the District was at risk of receiving services that were not consistent with Board expectations, overpaying for services, and not timely detecting or recovering any overpayments that occurred.

Recommendation: The District should enhance procedures to ensure that, prior to payment, District records demonstrate verification that services are provided by qualified individuals and that the types of services provided are at appropriate contract rates.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-188, except that Finding 6 was also noted in that report as Finding 8.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2025 through October 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit

to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2023-188.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2024-25 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, logging and monitoring, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we requested for examination District records supporting:
 - 30 of the 3,432 IT users granted access privileges to selected critical finance applications within the ERP system.
 - 30 of the 2,854 IT users granted access privileges to selected critical human resource applications within the ERP system.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for 44 of the 3,154 employees who separated from District employment during the period July 2024 through May 2025 to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 28 employees who had access to sensitive personal student information, we examined the access privileges of 18 selected employees to evaluate the appropriateness and necessity of the access privileges based on each employee's assigned job duties.
- Inquired and examined District records to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined District records and inquired of District personnel related to public records requests received during July 2024 through June 2025 to determine whether the District had established

effective controls and related records to demonstrate compliance with Sections 286.011, 119.01, and 119.07, Florida Statutes.

- From the population of expenditures totaling \$217.2 million and transfers totaling \$373.3 million during the period July 2024 through April 2025 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$8.3 million and \$240.6 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$116.9 million total expenditures from workforce education program funds during the period July 2024 through April 2025, selected 30 expenditures totaling \$222,122 and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 1,000 industry certifications eligible for the audit period performance funding, examined 30 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 6,264 reported contact hours for 30 selected students from the population of 2,685,132 contact hours reported for 19,838 adult general education instructional students during the Fall 2024 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- From the population of 156 bank reconciliations for the audit period, selected and examined 26 reconciliations and supporting documentation to determine whether the reconciliations were timely performed, reviewed, and approved.
- Reviewed the District's annual tangible personal property physical inventory process for the audit period to determine whether the inventory results at each school or work location were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Evaluated severance pay provisions in the three employee contracts to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- From the compensation payments totaling \$1.5 billion to 53,991 employees for the period July 2024 through April 2025, examined District records supporting compensation payments totaling \$70,631 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records for the audit period for the entire population of 35,006 employees (18,072 instructional and 16,934 noninstructional) and 11 contractor workers selected from the population of 23,373 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.

- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- From the 36 significant construction projects with expenditures totaling \$281.8 million, selected 9 construction management projects with guaranteed maximum price contracts totaling \$151.9 million and examined documentation for selected project expenditures totaling \$9.9 million to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections and licenses.
 - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
 - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
 - Documentation supporting the selected payments was sufficient and complied with the contract provisions.
 - The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
 - The District made use of its sales tax exemption to make direct purchases of materials or documented justification for not doing so.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2024 cost of construction reports of District student station costs. We examined District records for the three projects completed during the 2024 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- From the most recent annual fire safety, casualty safety, and sanitation inspection reports, examined documentation to determine whether timely action was taken to correct previously cited deficiencies.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584, and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Interviewed District personnel and examined supporting documentation to determine whether floor plans for 17 of the 41 newly constructed or remodeled educational facilities were submitted to law enforcement and fire agencies by October 1, 2024, pursuant to Section 1013.13, Florida Statutes.

- From the population of purchasing card (P-card) expenditures totaling \$12 million during the audit period, examined documentation supporting 30 selected expenditures totaling \$43,673 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District promptly canceled the P-cards for the four cardholders who separated from District employment during the audit period.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, evaluated District efforts to timely resolve any previous deficiencies identified during inspections, and tested the work order system for appropriate tracking of maintenance jobs.
- Evaluated District procedures for determining Maintenance Department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$3.3 billion for the audit period, we examined documentation relating to 30 payments for general expenditures totaling \$489 million.
- From the population of payments totaling \$63.6 million during the period July 2024 through March 2025, related to contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$24.5 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



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January 5, 2026

Ms. Sherril F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

Your preliminary and tentative report outlining the audit findings and recommendations for the Auditor General's 2024-2025 operational audit of the Miami-Dade County Public School Board, covering the period until June 30, 2025, has been carefully reviewed by district staff.

As stated in the management's responses, the District generally agrees with these findings. To address the recommendations outlined in this audit report, management has taken corrective measures and ensured their implementation. The following section presents a breakdown of the findings along with their corresponding responses and plans for corrective action.

The suggestions for enhancing our operations' effectiveness and efficiency provided by your team and highlighted in this report are well-received and greatly appreciated. We would like to express our gratitude for the proficient and competent manner in which the audit was carried out.

Should you require additional details please contact Mr. Jose Bueno, Chief of Staff, Office of the Superintendent, at (305) 995-1450.

Sincerely,

Dr. Jose L. Dotres
Superintendent of Schools

JLD:keh
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Attachment

cc: General Counsel
Chief Auditor
Superintendent's Cabinet
Ms. Kristin E. Hayes

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Preliminary Tentative Report List of Findings/Management Responses

Finding 1: District records did not always demonstrate compliance with State law requiring the prompt acknowledgement of and good faith response to public records requests.

Management's Response:

As a result of this audit, the district will conduct comprehensive Public Records Request (PRR) overview training sessions, beginning in January 2026, for District staff, principals, and other administrators through in-person and virtual formats. These sessions will provide a full overview of the PRR process and reinforce alignment with School Board policies, PRR guidelines, and the requirements of Section 119.07(1)(c), Florida Statutes, to ensure consistent and compliant handling of public records requests across the District.

To enhance communication with requesters and ensure timely acknowledgment of requests, the District will implement an automated response within the NextRequest system for any open or pending requests exceeding 30 days. This automated notification will include a justifiable explanation for the delay while promoting transparency and compliance with statutory expectations.

The District will also meet with the Office of the General Counsel to review the audit findings and incorporate applicable language from the PRR guidelines into the referenced School Board policy. The revised policy will clearly direct all District staff to forward public records requests to the Office of Communications for proper routing, in accordance with Board Policy 8310.

Additionally, the District will continue to utilize the NextRequest system enhancements, including daily automated reminders sent to records custodians for any open or pending requests. This feature will remain in place to support timely responses, strengthen accountability, and mitigate any delay in public records responses.

Finding 2: Contrary to State Board of Education (SBE) rules, District schools did not always conduct required severe weather, natural disaster, hazardous material, or reunification emergency drills.

Management's Response:

Prior to the start of each school year, the Miami-Dade Schools Police Department (M-DSPD) disseminates a briefing to all principals detailing the schedule for emergency drills. This briefing includes a calendar that specifies the type of drill, the date range for its completion at schools, and the due date for submitting the after-action report. The chart below duplicates the schedule provided in this school year's initial emergency drill weekly briefing, number 48467, along with

the 2025-2026 Emergency Drill Calendar. Two drills, classified under the state's 'other emergencies' category per SBE Rule 6A-1.0018(16), Florida Administrative Code, have been scheduled for the 2025-2026 school year: one for hazardous material and one for tornado/severe weather. The first of these two, Drill 2 – Hazardous Materials, was successfully conducted during the week of October 6–10. The weekly briefing, number 48839, includes the scenario and link to the after-action form. By adhering to the schedule outlined below, the district ensures that all schools, including charter schools, conduct all 6 of the required emergency drills required by Florida SBE Rule 6A-1.0018(16).

Drill	Period to Execute Emergency Drill	Compliance Form Submission Due Date
Drill 1 - Active Assailant*	August 18 – August 22, 2025	August 26, 2025
Drill 2 - Hazardous Material	October 6 – October 10, 2025	October 14, 2025
Drill 3 - Hostage Situation	December 1 – December 5, 2025	December 9, 2025
Drill 4 - Active Assailant*	February 2 – February 6, 2026	February 10, 2026
Drill 5 - Tornado	March 30 – April 6, 2026	April 8, 2026
Drill 6 - Bomb Threat	May 11 – May 15, 2026	May 19, 2026

Finding 3: District records did not always demonstrate that members of District threat management teams timely completed training required by SBE rules.

Management’s Response:

At the start of the 2025-2026 fiscal year, the district enhanced their existing training procedures to ensure that School-Based Threat Management Team (SBTMT) members were identified and appropriately trained within the first 60 calendar days of school, to comply with SBE rule. In addition to the district providing monthly training sessions for the Face-to-Face Day 1 and Day 2 Trainings at the earliest possible dates and sharing information for Refresher training sessions, additional emphasis was placed on accuracy of user accounts with the Florida CIMS Portal. In particular, the district worked more closely with FDOE to merge user accounts, prior to sharing the Refresher Training link with select staff, ensuring effective monitoring of staff requiring training. Furthermore, the district actively utilized the Florida Rule Change which required participants to retake the Day 1 Course for non-compliance. These measures enabled more participants to complete the requirement within the timeline and provided enhanced monitoring capabilities.

In order to help mitigate discrepancies due to staff changes and other factors for the remainder of the school year, the district scheduled meetings with schools individually to further verify team membership and to support participant compliance. Any team member who was non-compliant due to staffing

changes, or other reasons were registered for the Day 1 Training. This process assisted the district in verifying school-level compliance while offering professional development to select schools, ensuring that threat management team members complete all training required by SBE rules.

Finding 4: Required background screenings were not always timely obtained for District employees.

Management's Response:

Pursuant to state statute, the District's background screenings for civilian employees are now being submitted through the Care Provider Background Screening Clearinghouse to be monitored by the Agency for Health Care Administration (AHCA), which was not the case in the past. Only school police officers' background screenings remain in and are monitored by Falcon, which continuously monitors law enforcement fingerprints separately. Additionally, school police through the Office of the Chief of Police, is also monitoring all submissions and 5-year resubmissions of all school police personnel fingerprints. To align hiring procedures with the resubmitting process, fingerprinting began directly reporting to HR on January 17, 2025.

Prior to the establishment of the AHCA review through the Clearinghouse, a manual report would need to be generated to monitor the expiration of background screenings. However, since AHCA has taken over the background reviews, the District pays a fee to the Clearinghouse to retain the fingerprints of our civilian employees. The Clearinghouse notifies HR via the database sixty (60) days prior to the deadline to renew the background search for those employees. This is the new method by which HR will monitor the expiration of background screening in order to timely renew the fingerprints via the database.

It should be noted that the Clearinghouse monitors all of the fingerprints in its database continuously during the five (5) year period and will notify the District if an employee is arrested during their employment, even if it is before the conclusion of five (5) years. The Clearinghouse will also advise the District if the criminal charge is a disqualifying criminal charge that precludes the employee from working for the District. However, in accordance with your recommendation, School Board Policies 1121.01, 3121.01, 4121.01, *Employment Standards and Fingerprinting*, can be revised to inform employees that their background screenings will be continuously monitored and renewed by the District every five (5) years.

Finding 5: District records did not document that all District employees and school officers completed the required annual ethical conduct training.

Management's response:

As a result of this audit, it has become clear that one department must take the lead for this task. The Office of Personnel Records and Operations, which reports to the Bureau of Human

Capital Management, will send a clear, concise communication to all employees that the official method for accepting Board Policies is through SAP, which will also include an acknowledgement that the employee has completed ethical conduct training. In addition, the Administrative Director in the Office of Personnel Records and Operations has been and will continue to monitor the progress of each departments' acceptance/acknowledgement and will send monthly reports to all designated department heads indicating rate of acceptance and acknowledgment in order to remind worksite administrators to follow up with their employees who have not completed the online acceptance and acknowledgement. An additional layer of monitoring is also in place, which allows all department heads to access their departments' acceptance and acknowledgement rate through SAP. Site administrators also have access to generate a report to identify employees at their work location who have not accepted Board policies and acknowledged completion of the ethical conduct training. Messages will be included in the District's weekly briefings that are sent to all worksite administrators that will direct them to follow up with their employees to ensure compliance by all employees in all worksite locations. In addition, Board Policies will be revised to include language that requires all District employees and Board members to complete ethical conduct training.

Finding 6: As similarly noted in our report No. 2023-188, District controls over provider services and related payments could be enhanced.

Management's Response:

To address the finding, district leadership has strengthened procedures to verify staff qualifications and billing accuracy prior to payment. District staff performs a mandatory verification of credentials through the Florida Department of Health's Master Quality Authenticated (MQA) system to ensure all staff meet contractual requirements, and vendors must provide updated personnel rosters immediately upon onboarding new staff. Furthermore, site administrators use standardized service logs to document services provided. Agency rosters are cross-referenced with vendor invoices, and billed rates are reviewed against the contract schedule. Any discrepancies or charges to unverified staff result in payment being withheld until corrected and substantiated and verified by the vendor. This commitment is supported by ongoing compliance monitoring and regular communication with the vendor to ensure timely resolution of issues and sustained adherence to contract expectations.