

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
Audit Committee Date – March 23, 2017

NAME OF AUDIT / ORIGINAL AUDIT COMMITTEE DATE	FOLLOW-UP REQUEST/S	FOLLOW-UP DATE	CURRENT STATUS	RESPONSIBLE PERSON/ DEPARTMENT
1. RSM US LLP – Auditor’s Communication of 2016 Audit Results, Management Letter for the Year Ended June 30, 2016 and Single Audit Report as Required by the Office of Management and Budget (OMB) Circular A-133 for the Year Ended June 30, 2016.	The Audit Committee requested information as to the sample size used when testing user access (Management Letter Finding 2016-001 <u>User Access Reviews</u>) throughout the District.	March 23, 2017	The sample size was 11 for the User Access controls general IT testing.	Ms. Chantelle Knowles, RSM US LLP