

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
Audit Committee Date – September 7, 2017

NAME OF AUDIT / ORIGINAL AUDIT COMMITTEE DATE	FOLLOW-UP REQUEST/S	FOLLOW-UP DATE	CURRENT STATUS	RESPONSIBLE PERSON/ DEPARTMENT
1. Internal Audit Report – Audit of Asphalt Paving and Athletic Track maintenance, Resurfacing and Striping Contracts for the period from October 1, 2010 through February 9, 2017 – May 11, 2017	The Audit Committee requested a follow-up to identify other contracts with specific terms for work, services or materials not specifically outlined in the contract, resulting in excessive pricing.	September 7, 2017	The Procurement & Warehousing Services (PWS) Department performed an initial assessment and identified 79 current bids used by the Physical Plant Operations (PPO) Department. PWS manages all the current bids for the District organized by commodities; the research mentioned above only includes goods/services under the following commodities: Grounds; Structure (exterior); Facilities; Maintenance, and Repair (interior). From the 79 contracts, 28 had pricing established on labor based on an hourly rate. Please note, this does not necessarily mean that these bids demonstrate excessive pricing, rather that we are in the process of researching the details of these 28 contracts to better understand the need and the usage of such hourly rates. This analysis is a work in progress with the collaboration of both PPO and Accounts Payable to help conclude and or determine any risk associated with pricing that has been received in relation to any of these goods and services bids mentioned above. Staff will keep the Audit Committee and Senior Leadership Team abreast of any further updates as they develop.	Ms. Mary Coker, Director, Procurement & Warehousing Services
2. Internal Audit Report – Audit of Asphalt Paving and Athletic Track maintenance, Resurfacing and Striping Contracts for the period from October 1, 2010 through February 9, 2017 – May 11, 2017	The Audit Committee asked which of the three asphalt paving contracts required pre-qualification (11-007-R, 14-080F and 16-063C) at the time of award.	September 7, 2017	The bids 14-080F and 16-063C required pre-qualification at the time of the bid opening, prior to awarding of bid, which also means they were required to be pre-qualified at the time of the award.	Ms. Mary Coker, Director Procurement & Warehousing Services