

**THE SCHOOL BOARD OF BROWARD COUNTY,  
FLORIDA AUDIT COMMITTEE  
BY-LAWS**

**ARTICLE I: NAME**

The name of this committee shall be the Audit Committee of The School Board of Broward County, Florida.

**Commented [JJ1]:** Recommendation: Capitalize the full legal name of the District.

**ARTICLE II: PURPOSE**

The general purpose of the Audit Committee is to assist and advise The School Board of Broward County, Florida, and its Superintendent in matters pertaining to the fiscal management of the School System.

Section 1. The Audit Committee is advisory in nature. Its recommendations will be provided in writing to The School Board and to the Superintendent. The Superintendent or his/her staff will arrange for clerical services to assist the Committee. All books, records, reports, documents, tapes, minutes and other information, including special analyses, requested by the Committee will be promptly provided by the Superintendent or his/her staff. The recommendations and opinions of advisory committees are not binding upon The School Board and do not necessarily reflect the positions and opinions of The School Board or of individual School Board Members or the Superintendent.

**Commented [JJ2]:** Recommendation: Capitalize the full legal name of the District.

**Commented [JJ3]:** Recommendation: Include the new text to comply with the District's template for By-Laws of District committees.

The Audit Committee is empowered to investigate any financial matters which are of concern to the Committee. Additionally, the Committee may ~~be~~ requested by The School Board or the Superintendent to investigate and report on other financial matters.

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The primary objectives of the Audit Committee include Tthe following listing of duties is not intended to be all inclusive and other duties may be subsequently added by The School Board:

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- a) Review in depth the financial reports prepared by the staff of the ~~Associate~~ Superintendent, Financial Management & Support Services and prepare appropriate commentary to assist The School Board in interpreting these reports.
- b) Review and evaluate the format of financial reports and make recommendations for changes that will enhance the effectiveness of financial reporting.
- c) Participate in the selection of independent auditing firms, determine areas to be emphasized in the external audits, review proposals by competing firms, prepare appropriate comments for The School Board to consider, and assist in the development of the audit contract with the firm selected by the Board.
- d) Review the Office of the Chief Auditor's plan for the annual audits and make recommendations concerning areas to be emphasized.
- e) Review the independent accountant's annual management letter

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**Commented [JJ8]:** Addition of "School" for better clarification.

**Commented [JJ9]:** Capitalize the legal name of the District.

**Commented [JJ10]:** Addition of "School" for better clarification.

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recommendations on internal control and accounting procedures;  
and hold timely meetings with the Superintendent and his/~~her~~  
~~staff~~her staff

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as needed. Determine which audit findings should be corrected and the time and/or funding ~~required, and required~~ and make appropriate recommendations to the Superintendent and ~~The~~ School Board.

- f) Review all reports from the Chief Auditor of the Office of ~~the Chief~~ the Chief Auditor; hold timely meetings with the Superintendent and his/her staff as needed; discuss any deficiencies noted and ascertain the timeline and action plan as well as any funding required to correct the problem; and make appropriate recommendations or comments to the Superintendent and ~~The~~ School Board.
- g) Periodically evaluate the effectiveness of the Internal Audit Plan from the standpoint of how effectively the Office of the Chief Auditor's available time is being utilized and make appropriate recommendations to the Superintendent and ~~The~~ School Board.
- h) Monitor corrective action agreed to be taken on internal and external audit recommendations; and advise ~~The~~ School Board of any deviations, the reasons therefore, and the possible consequences.
- i) Review policies and procedures affecting the financial ~~areas, and areas and~~ make recommendations to the Superintendent and ~~The~~ School Board, as deemed appropriate.
- j) Provide an effective communications link between the external, internal auditors and ~~The~~ School Board.

The responsibilities and duties of the Audit Committee will be in accordance with Florida ~~State~~ Statutes and Broward County School Board ~~policies. Policy.~~

**ARTICLE III: COMMITTEE MEMBERSHIP**

The Committee consists of twelve ~~(12)~~ (11) appointees. The nine ~~(9)~~ (11) School Board Members will each select ~~ed~~ one ~~(11)~~ (11) appointee. ~~THE SCHOOL BOARD MEMBERS' APPOINTEES TO THE AUDIT COMMITTEE~~ AUDIT DO COMMITTEE, NOT DO NEED NOT - TO NEED - RESIDE TO - WITHIN RESIDE - THEIR WITHIN THEIR ELECTED

DISTRICT. The Superintendent selects one ~~(11)~~ (11) appointee and the District Advisory Committee (DAC) and Broward County Council of PTA each appoint one ~~(11)~~ (11) committee member. Appointees shall be independent\* of The School Board of Broward County, Florida - Public Schools. \*Not receiving any compensation, including any consulting, advisory or other compensatory fee.

The Audit Committee shall be representative of the ethnic diversity of the ~~school's/d~~ District's student population. In order to satisfy ~~this requirement~~ this requirement, ~~the requirement, minimum~~ the minimum standards for representation shall be as follows:

Section 1. Voting: When a consensus cannot be reached, a vote ~~of the of the~~ membership will be taken. All members of the Audit Committee shall have ~~(11)~~ (11) one vote

Revised 6/2014

**Commented [JJ11]:** Capitalize the legal name of the District.

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**Commented [JJ18]:** Addition of "School" for better clarification.

**Commented [JJ19]:** Capitalize the name of the District.

**Commented [JJ20]:** Addition of "School" for better clarification.

**Commented [JJ21]:** Capitalize the full name of the District.

**Commented [JJ22]:** Eliminate redundancy.

**Commented [JJ23]:** Grammar/better context.

**Commented [JJ24]:** Style/consistency with other District policies and text.

**Commented [JJ25]:** Style/consistency with other District policies and text.

**Commented [JJ26]:** Style/consistency with other District policies and text.

**Commented [JJ27]:** Style/consistency with other District policies and text.

**Commented [JJ28]:** Style/consistency with other District policies and text.

**Commented [JJ29]:** Revising for the full correct name of the District.

**Commented [JJ30]:** Style/consistency with other District policies and text.

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each. A voting member must be present to vote. (See Article VI. Meetings, Section 9 for official voting rules.) All voting must comply with Sections 286.012 and 112.3143 (3)(a) of Florida Statutes. All members must vote, unless there is a voting conflict. All abstentions require the form for voting conflicts to be completed.

**Commented [JJ31]:** Recommendation: Include the new text to comply with the District's template for By-Laws of District committees.

Section 2. Terms of Membership: Members of the Audit Committee should attend meetings on a regular basis. A member will be removed from membership after three (3) consecutive ~~unexcused~~ absences in one ~~(1)~~ calendar year ~~or is absent a total of four (4) from properly noticed meetings in one (1) calendar year.~~ Vacancies will be filled as per School Board policy.

**Commented [JJ32]:** Style/consistency with other District policies and text

**Commented [JJ33]:** Recommendation: Include the new text to comply with the District's template for By-Laws of District committees.

Section 3. Length of Term: Board appointees shall be appointed and re-appointed annually until the end of the serve two year terms, for the Board member's tenure. The two at-large members shall serve ~~one (1) two year~~ terms, based upon their appointment and annual reappointment by the DAC and/or PTA.

**Commented [JJ34]:** Analysis: Per School Board Policy 1.7 "each appointment and/or reappointment shall conclude at the end of the fiscal year. Recommendation: Revise the By Laws to state that the appointees shall be elected annually.

The Chairperson and Vice-Chairperson shall also serve a ~~one (1) year two-year~~ term, with the option of continuing in this position. All members may be reappointed indefinitely. No term limits shall be imposed. The following may be used as a guide in selecting the Committee Members:

**Commented [JJ35]:** Analysis: Per School Board Policy 1.7 "each appointment and/or reappointment shall conclude at the end of the fiscal year. Recommendation: Revise the By Laws to state that the appointees shall be elected annually.

Experienced ~~b~~Business persons, ~~a~~Accountants, ~~r~~Representatives from financial institutions, ~~c~~Consultants from management consulting firms (including management consulting divisions of CPA firms), ~~a~~Attorneys, ~~i~~Internal ~~a~~Auditors (from major firms), ~~Dat~~ata processing professionals, ~~a~~At-large members from Broward County Council of PTA and District Advisory Council. Committee members selected may have backgrounds different from those listed above.

**Commented [JJ36]:** Analysis: Per School Board Policy 1.7 "each appointment and/or reappointment shall conclude at the end of the fiscal year. Recommendation: Revise the By Laws to state that the appointees shall be elected annually.

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**Commented [JJ37]:** Recommendation: Text added to comply with the District's template for By-Laws of District committees.

**Commented [JJ38]:** Capitalization (entire paragraph)

Section 4. The Office of the Chief Auditor is the assigned staff liaison that is responsible for facilitating the Audit Committee's activities. The staff liaison will collaborate with the chairperson to schedule and publicly notice all Committee meetings and shall provide other similar administrative support. One non-voting senior staff person or designee, who will work with the Chair on setting the agenda and conducting the business of the Audit Committee.

**Commented [JJ39]:** Recommendation: Include the new verbiage to comply with the District's template for by-Laws of District committees.

Section 5. Each new member shall ~~receive training~~receive on training ~~on the Audit Committee's history~~on the Audit Committee's history, mission, purpose, and related School Board Policy statement(s) from appropriate the Office of the Chief Auditor ~~District staff.~~

Each member of the Audit Committee is required to complete the school District's annual training program for School Board-Established Advisory Committees prior to the second meeting following their

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appointment to the Audit Committee. The training will cover the following topics: ethics standards for public officers, The Sunshine Law, public records laws and Robert Rules of Order. This does not preclude members of the public from attending Audit Committee meetings.

Section 6. Each member shall ~~execute sign-off on~~ a School Board approved statement which ~~confirms~~ ~~validates~~ that the member accepts and will abide by proper professional conduct and the Nondiscrimination Policy Statement (4000.1). The statement will also acknowledge that the member has received ~~training by~~ training by staff on Robert's Rules of Order, Newly Revised, the Florida Sunshine Laws and School Board ~~p~~Policies that affect the Audit Committee ~~the group of which he/she is a member.~~

**Commented [JJ41]:** Better wording (per Office of the General Counsel)

**Commented [JJ42]:** Better wording (per Office of the General Counsel)

**Commented [JJ43]:** Capitalization

Section 7. ~~Parliamentarian, non-voter, shall be a part of the Audit Committee.~~

**Commented [JJ44]:** Analysis: The Parliamentarian position is not used. Recommendation: Revise the By Laws to remove the Parliamentarian.

Section 8. Each member of the Audit Committee is a public officer as defined in Sections 112.313(1) and 112.3143(1), Florida Statutes, and is subject to state ethics requirements and The Sunshine Law. Accordingly, each member of the Audit Committee is required to execute the District's Conflict of Interest form for School Board-Established Advisory Committees prior to serving on any advisory committee.

**Commented [JJ45]:** Recommendation: Text added to comply with the District's template for By-Laws of District committees.

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**ARTICLE IV: OFFICERS**

- Section 1. Officers of this committee will consist of a Chair and Vice Chair and any other deemed necessary by the function of the Audit Committee.
- Section 2. The officers shall be elected annually at the first meeting of the school year. every two years at the June meeting.
- Section 3. Installation of new officers will be held at the first meeting of the school year.
- Section 4. If for any reason, an officer is unable to complete the term of office, a new election will be held at the next meeting.
- Section 5. Nominating Committee:
- a. To be determined by the Audit Committee.
  - b. The Nominating Committee will present a slate of candidates for each office at which time nominations from the floor will be taken.

**Commented [JJ46]:** Analysis: The June meeting will likely precede the annual appointments that are due by June 30 in accordance with Policy 1.7. Recommendation: Revise the By Laws to state that the officers will be installed annually at the first meeting of the school year.

**ARTICLE V: DUTIES OF THE OFFICERS**

- A. The Chair shall preside at all meetings of the Audit Committee and will be an ex-officio member of all committees except the Nominating Committee. The Chair will prepare an agenda at least 7 ~~(7)~~ days in advance for all meetings. A copy of the agenda shall be provided to anyone who requests it.
- B. The Vice Chair will assume all duties of the Chair in his/her absence.
- B.C. The Chair shall present the Audit Committee's areas of focus, goals, objectives, and concerns for the fiscal year as part of the annual presentation of the School Board-approved audit plan.

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**Commented [JJ48]:** Text added to comply with the District's template for By-Laws of District committees but modified for the Audit Committee.

**ARTICLE VI: MEETINGS**

The Audit Committee shall meet regularly and the schedule of meetings for the year will be determined and published after it is approved by the Committee but no later than 30 days after the first meeting of the school year. in July for the current school year. Notification of all regular meeting places will be included in the minutes.

- Section 1. Guests: All meetings are open to the public under the Florida ~~Law~~ Sunshine Law; however, nonmembers / guests may not vote on Audit Committee issues.

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Section 2. Attendance of members will be kept for all meetings. The Secretary or a designee will take attendance. If the Audit Committee does not appoint a secretary, the Office of the Chief Auditor shall take attendance. Attendance records will be kept by the

**Commented [JJ49]:** Analysis: The minutes are taken by the Office of the Chief Auditor. Recommendation: Revise the minutes to assign taking of the minutes to the Office of Chief Auditor.

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Office of the Chief Auditor. Attendance records will be sent to the Audit Committee and appropriate staff.

Section 3. Minutes of all meetings will be recorded by the Secretary or a designee. In the absence of a Secretary the Office of the Chief Auditor will record the minutes. Approved minutes will be sent to the Audit Committee and kept on ~~file~~ at file at the Office of the Chief Auditor and posted for public view. Minutes of the previous meeting will be approved at the next meeting, with any additions or corrections noted.

**Commented [JJ50]:** Analysis: The Committee has not elected a Secretary. Recommendation: Revise the By Laws to state that the Office of the Chief Auditor will record the minutes.

Minutes will reflect all motions (including: maker of the motion, person seconding and the results of the vote) and any decisions reached by consensus.

Section 4. Special meetings may be called by the Chair or by notice of any three (3) members in writing to the Chair.

Section 5. All scheduled meetings, meeting times, and places will be announced at least at least one ~~(1)~~ week in advance. Any matter that is scheduled to come before the Audit Committee for a vote requires at least three (3) days advance written notice to all members. Members must be advised of a change in the established date, time or location. All special meetings will require notification.

**Commented [JJ51]:** Style/consistency with other District policies and text.

**Commented [JJ52]:** Style/consistency with other District policies and text.

Section 6. A minimum of five (5) ~~Seven~~ meetings for the school year will be scheduled at times and locations convenient for all stakeholders. All meetings will be scheduled at times and locations convenience for all stakeholders. Meetings shall not be conducted in July without receiving prior approval from the Superintendent, as public participation and staff support for committee meetings in July will be limited in availability.

**Commented [JJ53]:** Analysis: A reduced number of meetings would allow for additional focus on follow up and audit fieldwork time. Recommendation: Revise the By Laws to require a minum of 5 annual meetings, as the By Laws already include a provision for special meetings in Section 4.

**Commented [JJ54]:** Recommendation: Text added to comply with the District's template for By-Laws of District committees.

Section 7. A quorum is the minimum number of members who must be present at a meeting for business to be conducted and for voting to take place. A majority of the membership of the Audit Committee (50% plus 1) constitutes a quorum.

Section 8. Meetings will follow the approved agenda. Each item on the agenda will be discussed to the satisfaction of the members present. Meeting discussions will be restricted to those topics on the agenda.

Section 9. Voting will be by ~~roll call~~ roll call. ~~Official votes~~ Official ~~will votes become~~ will ~~part become~~ of part ~~the of the~~ minutes. Alternates and proxy votes are not permitted (per Florida's Sunshine Law).

**ARTICLE VII: COMMITTEES**

Revised 6/2014



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The Chair shall create such committees as may be required in School Board Policy to promote the objectives of the Committee.

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**ARTICLE VIII: AMENDMENTS**

- A. ~~Bylaws~~By-Laws must conform with the ~~State of~~ Florida Statutes and School Board Policies.
- B. Amendments to the ~~By-L~~By-Laws will be approved by a majority of the Audit Committee members. By-~~L~~Laws will be reviewed every two years or at such time that legislation or School Board action occurs that would require a review-or there is an amended By-Laws Template created by the District.
- C. All ~~bylaws~~By-Laws and subsequent change(s) shall require School Board approval prior to being implemented by the Audit Committee.

**Commented [JJ55]:** Eliminate redundancy.

**Commented [JJ56]:** Recommendation: Text added to comply with the District's template for By-Laws of District committees.

These ~~By-Laws are is item is~~ based on the approved ~~at~~ of the ~~D~~istrict ~~bylaws~~By-Laws template ~~(11/8/05 RSBM, Item I-5)~~ for use by all committees/councils that have School Board Member appointees and Exceptional Student Education, English for Speakers of Other Languages, Area Advisories, and School Advisory Forums.

Ratified \_\_\_\_\_  
Date

Amended \_\_\_\_\_  
Date