



Established 1915

BROWARD
County Public Schools

**SUMMARY OF AUDIT ACTIVITIES FOR THE 2020-2021 SCHOOL/FISCAL YEAR
and
PROPOSED AUDIT PLAN FOR THE 2021-2022 SCHOOL/FISCAL YEAR**

To be presented to the:

AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

SEPTEMBER 30, 2021 and NOVEMBER 18, 2021

and

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA – WORKSHOP

on

NOVEMBER 3, 2021

and

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

DECEMBER 14, 2021

**JORIS M. JABOUIN, CPA
CHIEF AUDITOR**



Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
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Ann Murray
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Dr. Vickie L. Cartwright
Interim Superintendent of Schools

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INTRODUCTION

Office of the Chief Auditor

Joris Jabouin, Chief Auditor

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September 30, 2021

**The School Board of
Broward County, Florida**

Laurie Rich Levinson, Chair

Patricia Good, Vice Chair

Lori Alhadeff

Debra Hixon

Donna P. Korn

Sarah Leonardi

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Dr. Rosalind Osgood

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Dr. Vickie L. Cartwright

Interim Superintendent of Schools

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Interim Superintendent of Schools

Ladies and Gentlemen:

In accordance with School Board Policy 1002.1 – Office of the Chief Auditor (OCA), I am respectfully submitting the Proposed Audit Plan for the School Board of Broward County, Florida (the District), which consists of audit reporting and other projects to be performed during the 2021-2022 school/fiscal year, for consideration and approval from the School Board members and the School Board Audit Committee members.

Objective and Scope

The primary objective of the OCA is to assist the School Board members and the Superintendent of Schools with their oversight responsibilities as well as the School Board Audit Committee with their advisory responsibilities and District management in the

performance of their strategic and operational responsibilities. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.

The scope of our internal audit work encompasses the examination and evaluation of the adequacy and effectiveness of the District's system of internal control and the quality of performance in carrying out assigned responsibilities. It is our responsibility to provide reasonable assurance that internal controls are in place to achieve the following:

- Reliability and integrity of information;
- Compliance with policies, plans, procedures, laws, and regulations;
- Safeguarding of assets against unauthorized acquisition, use and/or disposition;
- Effective and efficient use of resources; and
- Accomplishment of established objectives and goals for operations and programs.

Prior Year Audit Results

During the past school/fiscal year, we submitted 19 reports to the Audit Committee and another directly to the School Board as well as researched and responded to multiple School Board, Audit Committee, District management, and regulatory requests. We worked closely with other departments on several investigations related to Internal Funds, Payroll, and Charter Schools.

We reviewed several vendor contracts and provided recommendations to improve internal control procedures, administration and the procurement processes for products and services. We recommended improvements to future contract language and written procedures. Finally, we monitored the status of follow-up issues. A full summary of our accomplishments is provided on pages 6 to 17 of this document.

Audit Approach

In order to efficiently accomplish our primary objective, we will continue to streamline the audit process to increase productivity within the OCA. We will continue to reallocate OCA resources to focus on the high-risk areas that are critical to meeting the goals, mission, and the strategic plan of the District. Our approach is to identify and quantify systemic problems and determine if adequate internal control procedures are in existence which can prevent significant deficiencies from going undetected. In an effort to promote accountability at

all levels of the District, reports and findings are summarized to provide useful information to District management. District management is responsible for setting operating standards to measure an activity's effective and efficient use of resources. District management is also responsible for establishing operating goals and objectives, developing and implementing control procedures, and accomplishing desired operating results.

The OCA is responsible for assessing if:

- operating standards have been established for measuring economy and efficiency;
- operating standards are understood and are being met;
- policies and procedures are appropriately designed to mitigate risks;
- deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action; and
- corrective action has been taken.

As Chief Auditor, I continue to focus our audits in the areas of effective and efficient use of resources and the accomplishment of established goals and objectives for operations or programs. I will continue this endeavor next year and will also review our own audit procedures to ensure consistency with leading practices and the District's strategic plan.

The OCA is guided by the Governmental Auditing Standards ("Yellow Book") issued by the Comptroller General of the United States. The OCA is committed to implementing these standards which encompass:

- maintaining the independence of the internal auditing function from the activities audited and the objectivity of internal auditors;
- ensuring the proficiency of internal auditors and the professional care they exercise;
- determining the scope of internal auditing work;
- promoting ethical behavior and equity;
- planning and conducting internal auditing assignments; and
- maintaining quality control and assurances.

I believe that these Standards enhance and improve the quality of our work and the professionalism of our office.

Proposed Audit Plan Areas

The Proposed Audit Plan for the 2021-2022 school/fiscal year is based on a combination of internal resources and external consultants and includes required audits per Florida State Statutes and School Board Policies covering internal funds of schools and property and inventory audits of schools and various District departments. We will also perform audit work in Facilities, Charter Schools, Information Technology, and Operations as well as evaluating school compliance with the District's behavioral threat assessment and student disciplinary policies and procedures.

The Proposed Audit Plan is a flexible plan that is based on assumptions for the OCA's headcount and is impacted by potential audit issues that may be encountered during fieldwork that may extend fieldwork. Significant unforeseen areas such as requests from the Florida Auditor General or the US Department of Education or the Florida Department of Education or regulators or law enforcement. Audit areas that are in process will be rolled into the following year's plan unless their risk level has significantly decreased.

Sincerely,

/s/ Joris M. Jabouin

Joris M. Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

SUMMARY OF AUDIT ACTIVITES
FOR THE 2020-2021 SCHOOL/FISCAL YEAR

Documented below is a summary of significant activities performed by the OCA during the 2020 – 2021 school/fiscal year.

INTERNAL FUNDS AUDITS

1. OCA Internal Funds Audit Manager, Ms. Ann Conway, and her staff presented reports to the School Board on audits of the internal funds of 89 schools and centers. Twenty-nine of those 89 were one-year audits for school/fiscal year 2019, and 60 of those 89 were two-year audits for school/fiscal year 2019 and 2020 or one-year audits for school/fiscal year 2020. None of those schools had audit exceptions.
2. OCA Internal Funds Audit Manager, Ms. Conway, attended meetings for the implementation of Government Accounting Standards Board Statement 84 (GASB 84) with staff members of the Accounting and Financial Reporting department and/or the Business Support Center on October 1, 2020, January 27, 2021, February 5, 2021, February 12, 2021, February 26, 2021, March 9, 2021, March 30, 2021, and May 5, 2021.

CHARTER SCHOOLS AUDIT WORK

1. OCA Charter Schools Audit Manager, Mr. Reynaldo Tunnermann, and OCA Auditor, Mr. Luis Castaño, completed the annual reviews of charter school financial statements on October 6, 2020. The purpose of these reviews is to determine if there were adequate standards of fiscal management as required by the terms of the charter schools' agreements, Florida Statutes, and Florida Administrative Code.
2. Based on the results of the annual review of charter school financial statements, the Chief Auditor, OCA Charter Schools Audit Manager, Mr. Tunnermann, and other District personnel from the Charter School Management / Support department and the Accounting and Financial Reporting department conducted review meetings with the following charter schools:
 - The Charter School of Excellence, Inc. (November 16, 2020)
 - Summit Academy Charter School (November 16, 2020)
 - Greentree Preparatory Charter School (November 16, 2020)
 - Academic Solutions Academy (November 16, 2020)
 - Bridgeprep Academy (November 16, 2020)

- International School of Broward, Inc. (November 16, 2020)
 - Championship Academy of Distinction, Inc. (November 20, 2020)
3. An audit of five Championship Academy charter schools was completed by OCA Charter Schools Audit Manager, Mr. Tunnermann, and presented to the Audit Committee on September 14, 2020 and then presented to the School Board on October 6, 2020. Issues noted in that audit receive follow up under the OCA's follow-up protocols.
 4. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter Schools Monitoring and Oversight Committee meetings on September 24, 2020, November 19, 2020, and February 25, 2021 where he presented on charter school financial management controls.
 5. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended meetings chaired by the Charter School Management / Support department to review charter school renewal applications on October 21, 2020.
 6. OCA Charter Schools Audit Manager, Mr. Reynaldo Tunnermann, and OCA Auditor, Mr. Castaño, participated in the charter school renewal meetings on December 2, 2020 and December 3, 2020.
 7. The Chief Auditor and OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Auditor, Mr. Castaño, received and analyzed more documentation from Academic Solutions A and Academic Solutions High School, who hired an outside expert to conduct their own audit of the issues previously reported by the OCA. Although their response accepted some of the issues, the OCA is currently testing the accuracy of their documents.
 8. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter School Virtual Kick Off Application Review meeting on February 2, 2021.
 9. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter Schools Application Committee Review meeting on March 2, 2021.
 10. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter School Applicant Interview and Final Recommendation meetings on March 18, 2021.

11. OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Property & Inventory Control Audit Manager, Ms. Ali Arcese, attended the Bridgeprep Charter School Closure Meeting between District and charter school officials on May 19, 2021.
12. OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Property & Inventory Control Audit Manager, Ms. Arcese, participated in the Ben Gamla Charter School Inventory meeting on May 25, 2021.

OPERATIONAL AUDITS

1. A second follow-up audit to the original BECON audit from school/fiscal year 2018 was completed by Carr Riggs & Ingram (CRI). One issue now remains open from that original audit and is being followed up by the OCA.
2. OCA Property & Inventory Control Audit Manager, Ms. Arcese, commenced an audit of the B-Stock Warehouse. The scope of the audit covers compliance with District policies and procedures as well as leading practices. The audit commenced in school/fiscal year 2021 and is expected to conclude during school/fiscal year 2022.
3. OCA Internal Funds Audit Manager, Ms. Conway, and OCA Auditor, Ms. Kashama Patel, continued work on the Healthy Vending Machine Audit. This audit is expected to finalize during school/fiscal year 2022 after the OCA analyzes and tests vending activity, sales, and reporting in the re-opened school environment.
4. OCA Operational Audit Manager, Ms. Meredith Arlotta, and OCA Auditor, Ms. Elena Pritykina, continued working on fieldwork for the OCA's audits of the District's Student Code of Conduct and compliance with school disciplinary and Behavioral Threat Assessment policies.
5. OCA Operational Audit Manager, Ms. Arlotta, and OCA Auditor, Ms. Pritykina, commenced payroll audits of schools and departments.

FACILITY AUDITS

1. Two audits were completed on the Program Management of the SMART Bond covering the Program Manager and the Owner's Representative. The reports were prepared by RSM and under the direction of the OCA. The reports noted five observations within

both reports. Of those, four are fully closed, and one is in process. One observation from a prior year is still open. All open observations are tracked by both RSM and the OCA.

2. One report and one follow-up report were performed on the Roofing Process. The report noted nine observations. All open observations are tracked by both RSM and the OCA.
3. RSM performed a review of the Cost and Program Controls Management Services RFP and agreement. Sixteen recommendations and comments were noted. District management adhered to all of those recommendations and comments.
4. The Chief Auditor and OCA Auditor, Mr. Eric Seifer, met with RSM Director, Mr. David Luker, RSM Manager, Mr. Matthew Blondell, regularly throughout school/fiscal year 2021 to discuss the strategy, fieldwork, findings, and follow up for the internal audits of the SMART Bond Owner Representative and Program Manager. Meetings were also held with former Executive Director of Capital Programs, Mr. Frank Girardi, AECOM Program Director, Ms. Kathleen Langan, and Atkins Director, Ms. Ashley Carpenter, to discuss various audit aspects of the SMART Bond.
5. OCA Auditor, Mr. Seifer, attended the Facilities Task Force meetings on August 20, 2020, September 3, 2020, October 1, 2020, October 29, 2020, November 5, 2020, December 3, 2020, January 7, 2021, January 14, 2021, February 4, 2021, March 4, 2021, April 13, 2021, May 6, 2021, and June 3, 2021.
6. OCA Auditor, Mr. Seifer, attended the Qualification Selection Evaluation Committee (QSEC) meetings on December 16, 2020, February 2, 2021, February 3, 2021, February 11, 2021, and February 12, 2021.
7. OCA Auditor, Mr. Seifer, commenced the Enhanced Hurricane Protection Area (EHPA) inspections audit covering the required inspections of hurricane and other shelters.
8. The Chief Auditor and OCA Auditor, Mr. Seifer, attended the Bond Oversight Committee meetings on October 26, 2020, January 25, 2021, and March 8, 2021.
9. The Chief Auditor presented at the Diversity Committee meeting on April 1, 2021 on the statistics of the RSM Roofing Process Analysis report.

10. OCA Auditor, Mr. Seifer, attended the bid opening meetings for Nob Hill Elementary School and Construction Services Minor Projects (CSMP) contracts on May 20, 2021.

INFORMATION TECHNOLOGY AUDITS

1. RSM concluded and reported on the IT audit for school/fiscal year 2021. The report was prepared by RSM and under the direction of the OCA with assistance from OCA Information Technology Audit Manager, Ms. Jennifer Harpalani. Issues noted are followed up under the OCA's follow-up protocols.
2. HCT Public Accountants and Consultants completed the Audit of IT Technology Devices. This report was presented to the Audit Committee at its meeting on August 12, 2021 and to the School Board at its September 14, 2021 meeting. Issues noted are followed up under the OCA's follow-up protocols.
3. OCA Information Technology Audit Manager, Ms. Harpalani, and OCA Auditor, Ms. Raysa Lugo, commenced fieldwork on the follow up to the Audit of Recordex Purchases that was presented to the School Board in school/fiscal year 2020. The audit is expected to conclude in school/fiscal year 2022.
4. The Chief Auditor and OCA Information Technology Audit Manager, Ms. Harpalani, met with all of the School Board members to discuss cyber security controls.

PROPERTY AND INVENTORY AUDITS

1. OCA Property & Inventory Control Audit Manager, Ms. Arcese, and her staff presented reports to the Audit Committee and the School Board on audits of property and inventory of 23 locations (13 departments and 10 schools) that yielded no exceptions in 10 of 13 departments and 8 of 10 schools. The OCA continues to follow up with the three departments and two schools with exceptions.
2. The Chief Auditor and OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended meetings on the District's Tangible Personal Property Management Process Improvement Project (TPPMPIP) on October 28, 2020, June 4, 2021, and June 21, 2021.

3. The Chief Auditor met with Mr. Jose Montes de Oca, former Chief Auditor for Miami-Dade County Public Schools, on November 24, 2020 and April 2, 2021 to discuss the TPPMPIP as well as how inventory is performed at Miami-Dade County Public Schools.
4. The Chief Auditor and OCA Property & Inventory Control Audit Manager, Ms. Arcese, met with Director of Classroom Technology, Mr. Max Rosario, Director of Accounting and Financial Reporting, Ms. Erum Motiwala, and Director of Business Applications, Mr. Ed Hinline, to discuss accounting and the databases that maintain the information on student technology devices on October 23, 2020, November 2, 2020, March 23, 2021, April 5, 2021, April 9, 2021, April 12, 2021, and April 19, 2021.
5. The Chief Auditor and OCA Property & Inventory Control Audit Manager, Ms. Arcese, met with Office of School Performance & Accountability (OSPA) Chief, Dr. Valerie Wanza, Chief Information Officer, Mr. Phillip Dunn, and former Chief Financial Officer, Ms. Judith Marte, on October 30, 2020, January 19, 2021, April 15, 2021, May 5, 2021, and May 10, 2021 regarding the accounting and the databases for the student technology devices.
6. OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended the OSPA senior staff meeting on February 1, 2021 to discuss student technology devices.
7. The Chief Auditor and OCA Property & Inventory Control Audit Manager, Ms. Arcese, met with former Chief Financial Officer, Ms. Marte, and Director of Financial Reporting, Ms. Motiwala, to discuss updates to Business Practice Bulletin 0-100, Procedure for Property & Inventory Control on February 8, 2021.

OTHER / WORK WITH REGULATORS / OTHER AUDITORS

1. The Chief Auditor presented the District's Comprehensive Annual Financial Report performed by MSL that yielded an unqualified opinion in the Independent Auditor's Report. The Auditor Communication Letter had no audit findings.
2. The Chief Auditor presented the Reports Required by the Uniform Guidance for the Year Ended June 30, 2020 on the District's Schedule of Expenditures of Federal Awards (Single Audit) performed by S. Davis and Associates. The Audit yielded no audit findings and noted that the District materially complied with the compliance requirements that could have a direct and material effect on each of the identified major federal programs with respect to federal awards. Identified major programs were Special Education Cluster: Grants

to States and Preschool Grants; Career and Technical Education – Basic Grants to States; Magnet Schools Assistance; and Supporting Effective Instruction State Grants.

3. The Chief Auditor presented the District's compliance reports performed by MSL as follows:

- The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters with no exceptions;
- The Independent Auditor's Management Letter with no exceptions; and
- Independent Accountant Report which expressed compliance with the requirements of Florida Statute 218.415.

4. The Chief Auditor and OCA Audit Manager, Ms. Conway, worked with District management on the strategy for the issues noted in the Florida Auditor General's Florida Education Finance Program (FEFP) and Student Transportation Audit for the school/fiscal year ended June 30, 2018.

5. The Chief Auditor held several discussions with the Florida Department of Education's Office of Inspector General on various ongoing charter school investigations.

6. The Chief Auditor and OCA Internal Funds Audit Manager, Ms. Conway, formally submitted the Comprehensive Annual Financial Report, the Reports Required by the Uniform Guidance for the Year Ended June 30, 2020 (Single Audit), and the Compliance Reports (Independent Auditor's Report on Internal Control, Management Letter, and Independent Accountant's Report) on February 25, 2021 to the following regulators:

- United States Department of Education
- U.S. Office of Management and Budget (Federal Audit Clearing House)
- Florida Auditor General
- Florida Department of Education

7. The Chief Auditor organized the Florida Auditor General Audit Entrance meeting on April 5, 2021. In attendance were Auditor General Audit Supervisor, Ms. Diana Garza, and Auditor General Audit Lead, Ms. Samantha Palaigos. In attendance for the District were Superintendent, Mr. Robert Runcie, and several members of the Superintendent's Cabinet. Fieldwork is expected to conclude in late March 2022.

8. The Chief Auditor and OCA Internal Funds Audit Manager, Ms. Conway, met with Director of School Counseling and BRACE Advisor, Mr. Ralph Aiello, on April 12, 2021 and April 14, 2021 to review the District's calculation of instructional hours for students in anticipation of future Florida Auditor General reviews of this subject. The Chief Auditor later met with OSPA Chief, Dr. Wanza, Chief Academic Officer, Mr. Daniel Gohl, and their team members on April 15, 2021 to discuss communications to the schools on these requirements.

GENERAL ACTIVITIES

1. The Chief Auditor attended various School Board meetings and workshops and monitored the agenda items and discussions for issues where future audit coverage may be needed.
2. The Chief Auditor participated in various Agenda Planning Group meetings.
3. The Chief Auditor participated in the Superintendent's weekly Cabinet meetings as well as Special Cabinet meetings.
4. The Chief Auditor met with former Superintendent of Schools, Mr. Runcie, and Audit Committee Chair, Mr. Robert Mayersohn, on October 2, 2020 for the annual Audit Committee Chair meeting with the Superintendent.
5. The OCA continued the recruiting process for the hiring of 6 open positions, including a new Audit Director and a Facility Audit Manager.
6. The OCA welcomed 3 new members to the OCA team:
 - Ms. Nicole Smith – Auditor III
 - Ms. Donna Luzadder – Inventory Audit Specialist
 - Ms. Wanda Radcliff – Clerk Specialist B
7. OCA Internal Funds Audit Manager, Ms. Conway, and OCA Property & Inventory Control Audit Manager, Ms. Arcese discussed ongoing audit processes during the COVID-19 pandemic with representatives of school districts in Miami-Dade, Palm Beach, and Duval counties.

8. OCA Property & Inventory Control Audit Manager, Ms. Arcese, met with representatives of Accounting and Financial Reporting, IT, Warehouse, and Procurement on the recycling vendor controls, contract, and paperwork on December 1, 2020 and December 9, 2020 and January 11, 2021.
9. The Chief Auditor met with the Interim Chief Auditor of Miami-Dade County Public Schools, Mr. Jon Goodman, on April 8, 2021 and June 4, 2021 to discuss auditing best practices.
10. The Chief Auditor attended the Principals Meetings Chaired by OSPA Chief, Dr. Wanza, on October 30, 2020, April 21, 2021, and April 28, 2021.
11. The Chief Auditor attended the Caliber Awards on February 26, 2021.
12. The Chief Auditor attended the graduation ceremony for Dillard High School on June 5, 2021 and the graduation ceremony for Plantation High School on June 6, 2021.
13. The Chief Auditor commenced the process to update Policy 3100, Annual Financial Audit.
14. OCA team members coordinated nine School Board Audit Committee meetings on:
 - August 13, 2020 (Nominating Committee)
 - August 13, 2020
 - September 14, 2020
 - September 30, 2020
 - November 19, 2020
 - January 28, 2021
 - March 11, 2021
 - April 22, 2021
 - June 17, 2021

OTHER / TRAINING

1. OCA Charter Schools Audit Manager, Mr. Tunnermann, presented the OCA's audit expectations to the charter school principals on August 17, 2020. Mr. Tunnermann attended and presented at other charter schools principals meetings on September 16, 2020, December 9, 2020, February 10, 2021, and May 12, 2021.
2. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to the OCA Inventory Audit Specialists on March 12, 2021, April 5, 2021, April 7, 2021, and June 1, 2021.
3. The Chief Auditor and OCA Property and Inventory Control Audit Manager, Ms. Arcese, presented at the Inventory Process/Database Q&A with representatives of the Information Technology Division and various school principals on December 16, 2020.
4. OCA Property & Inventory Control Audit Manager, Ms. Arcese, presented on the semi-annual inventory process at the middle school principals meeting on December 17, 2020.
5. OCA Property & Inventory Control Audit Manager, Ms. Arcese, presented at the training of new assistant principals on January 13, 2021.
6. OCA Property & Inventory Control Audit Manager, Ms. Arcese, presented at the elementary school assistant principals meeting on January 21, 2021.
7. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to first year principals at the First Year Principals Training on February 17, 2021.
8. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided training to the school property and inventory team at Hollywood Hills High School at the request of the principal on March 9, 2021.
9. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided training on property and inventory controls to the ESLS department on April 6, 2021.

10. OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended the Assistant Principal meetings (2 sessions) and High School Principal Semi-Annual Inventory Training meetings on April 29, 2021 where she provided best practices on how to conduct semi-annual inventories.
11. OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended the Elementary School Principal Semi-Annual Inventory Training meetings on May 12, 2021 and May 26, 2021 where she provided best practices on how to conduct semi-annual inventories.
12. OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended the Cadre Director Semi-Annual Inventory Training meeting on May 17, 2021 where she provided best practices on how to conduct semi-annual inventories.
13. The Chief Auditor, the OCA Audit Managers, and the OCA Auditors completed various Continuing Professional Education (CPE) courses to comply with Yellow Book CPE standards and to maintain their certifications. A CPA certification is required for the Chief Auditor. Under Yellow Book standards, auditors are required to complete 80 hours of CPE in each two-year period. Courses taken by the team included:
 - data privacy;
 - corporate governance;
 - information technology (information security, cyber security, IT controls);
 - anti-fraud (general fraud and construction fraud);
 - accounting (general ledger, leases, fixed assets);
 - governmental accounting and auditing;
 - ethics; and
 - equity.
14. OCA shared our online CPE resources with CPAs who work in other District departments.

AUDIT PROCESS FLOW

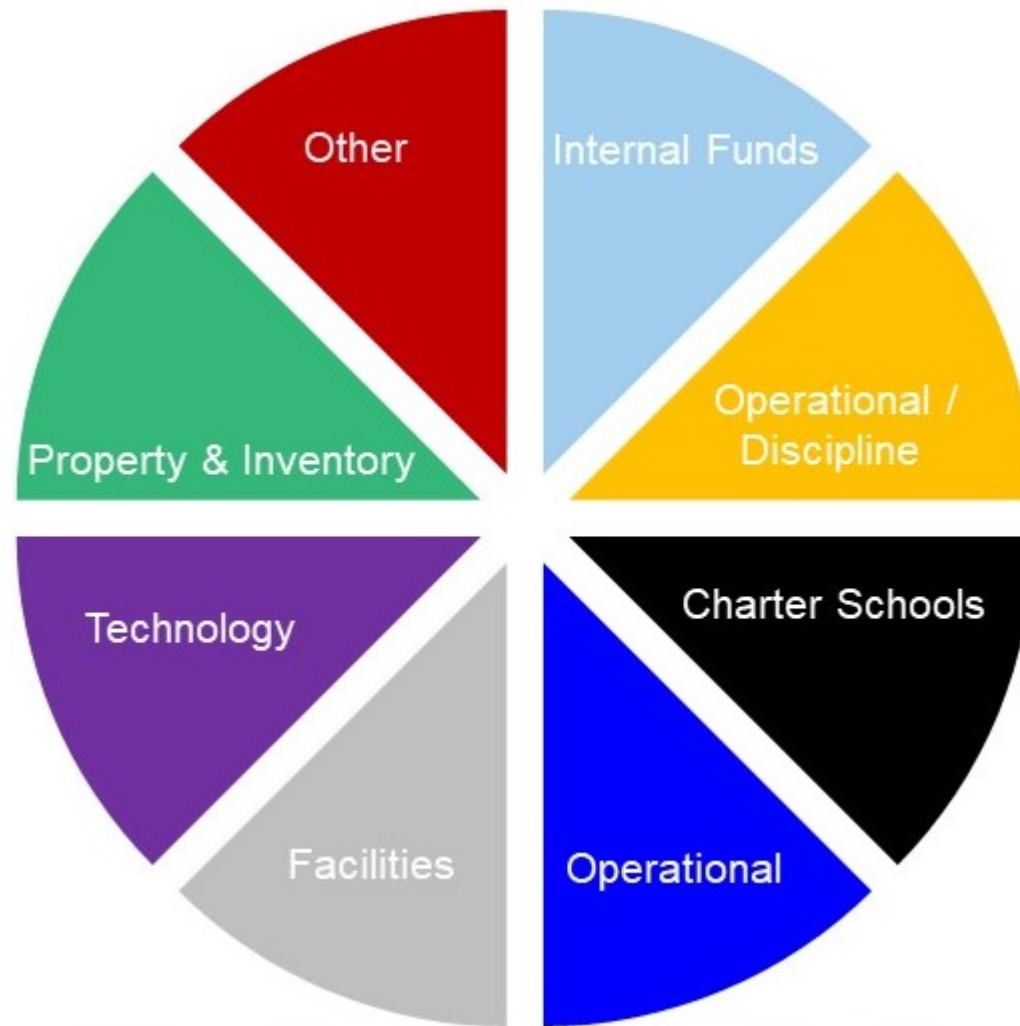
SBBC AUDIT PROGRAM



PROPOSED AUDIT PLAN

FOR THE 2021 - 2022 SCHOOL/FISCAL YEAR

OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2022



**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2021 – 2022 SCHOOL/FISCAL YEAR AUDIT PLAN**

| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--|---|---|-------------------------|-------------------|---|
| Audit Reporting Projects (projects that yield a report) | | | | | |
| 1 | Schools Internal Funds Audit Reports | <ul style="list-style-type: none"> • SY '20 Audits of high schools, middle schools, elementary schools, centers, technical colleges, and community schools (166 schools) • SY 21 Audits of high schools, middle schools, elementary schools, centers, technical colleges, and community schools (226 schools) | OCA | IF | Mandatory Statutory Compliance 1Q 2Q 3Q 4Q |
| 2 | Schools/Departments Property/Inventory Audit Reports | <ul style="list-style-type: none"> • Audits of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments | OCA | PI | Mandatory Statutory Compliance 1Q – 4Q |
| 3 | Schools/Departments Property/Inventory Audit Reports | <ul style="list-style-type: none"> • Audit of device distribution | OCA | PI | Risk (Rollover) 4Q |
| 4 | Discipline Process Audit Report | <u>Data Completeness Within SBBC Environment</u> <ul style="list-style-type: none"> • Emails of key words • Social media searches • Law enforcement | OCA | OD | Communication To Public (Rollover) (In Fieldwork) |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2021 – 2022 SCHOOL/FISCAL YEAR AUDIT PLAN**

| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|---|-------------------------|-------------------|---|
| | | <ul style="list-style-type: none"> • DMS/BMS referrals • Policy/procedure <u>Discipline Matrix Compliance</u> <ul style="list-style-type: none"> • Correct code used • Correct action used • Documentation supporting the code/action • Student serves the appropriate discipline • Threat assessment eligibility (separate report) • Promise eligibility (separate report) • Training/internal communications • Policy/procedure • Other <u>School Behavioral Plan</u> <ul style="list-style-type: none"> • Implemented • Completed • Follow up • Other | | | <p>4Q</p> <p>Communication To Public (Rollover) (In Fieldwork) 4Q</p> <p>Risk (Rollover) (In Fieldwork) 4Q</p> |
| 5 | Behavioral Threat Assessment Process Report (SY '20) | <u>BTA</u> <ul style="list-style-type: none"> • Student intake form • Incident information • Data collection • Parent/student interviews • Analysis, risk level, and support | Consultants (RSM) | OD | <p>Policy Required Compliance (Report Completed) 2Q</p> |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2021 – 2022 SCHOOL/FISCAL YEAR AUDIT PLAN**

| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---|--|-------------------------|-------------------|---|
| 6 | Behavioral Threat Assessment Process Report (SY ' 21) | <ul style="list-style-type: none"> • Threat assessment team (membership, meets, decides) • Follow up • Communication to external parties/law enforcement • Training/internal communications • Policy/procedure manual • Effectiveness of monitoring plans (SY ' 21) • BTA following students who transfer (SY ' 21) • Other | | | Policy Required Compliance 4Q |
| 7 | Promise | <u>Promise</u> <ul style="list-style-type: none"> • Incident/Student Promise eligibility • Promise election • Incident accrual/maximum • Student serves the Promise discipline • Documentation • Law enforcement interaction • Follow up • Training/internal communications • Threat Assessment referral • Policy/procedure • Other | OCA | OD | Communication To Public (Rollover) (In Fieldwork) 4Q |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2021 – 2022 SCHOOL/FISCAL YEAR AUDIT PLAN**

| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---------------------------------------|---|-------------------------|-------------------|----------------------------------|
| 8 | Technology Computer Devices (16-059E) | <ul style="list-style-type: none"> • Adherence to District policies and procedures relating to acquiring information technology • Bidding, pricing, etc. | Consultant (HCT) | IT | Risk Report Completed 1Q |
| 9 | IT Security Audit (Follow up) | <ul style="list-style-type: none"> • Logical access & user account management • Security incident management & response • Security of sensitive data • Web application • Intrusion detection | Consultant (RSM) | IT | Risk (In Fieldwork) 2Q |
| 10 | Recordex Audit (Follow up) | <ul style="list-style-type: none"> • Determine compliance with the recommendations noted in the audit conducted during SY '20 | OCA | IT | Risk Follow up (In Fieldwork) 2Q |
| 11 | IT – General Computer Controls | <ul style="list-style-type: none"> • IT Operations | Consultant (RSM) | IT | Risk 3Q |
| 12 | IT Application | <ul style="list-style-type: none"> • Compliance with controls for specific application | OCA | IT | Risk 4Q |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|--|-------------------------|-------------------|--------------------------------|
| 13 | ITB FY 20-123 Technology Computing Devices Accessories & Deployment Bid involving the former CIO | <ul style="list-style-type: none"> • Compliance with policies 3320, 5306, 5306.1 • Evaluation of current practices • Evaluation of leading practices • Review from procurement to pay • Compliance with bid product specifications | TBD | IT | Risk 4Q |
| 14 | Charter School Investigation(s) | <ul style="list-style-type: none"> • Investigation(s) based on FTE analysis | OCA | CS | Risk 4Q |
| 15 | Purchase Cards Audit Report (Follow up) | <ul style="list-style-type: none"> • Determine and confirm that P-Card purchases were valid and justified • Transactions in accordance with the District's policies and State regulations • Determine whether purchases were approved by the appropriate level of authority • review credit limits • verify P-Cards were not active for employees no longer employed within the district or who had changed positions or responsibilities | OCA | OP | Risk 4Q |
| 16 | District-wide Follow-up Audit Report | <ul style="list-style-type: none"> • Follow-up report on all audits published since SY 2016 – 2021 which includes all audits from | OCA | OT | Risk (In Fieldwork) (Rollover) |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|--|-------------------------|-------------------|--|
| | | the OCA (as well as certain other audits prior to SY 2016) | | | 4Q |
| 17 | Payroll, Overtime, Overpayments Audit Report | <ul style="list-style-type: none"> • Calculation of salary of initial and changes to base compensation to final compensation • Calculation of regular/standard wages • Calculation of incentives • Appropriateness of additional compensation (supplements, stipends) • Calculation and appropriateness of overtime compensation • Determination and status of overpayments • Termination of compensation at the end of employment • Other | OCA | OP | Risk Rollover 2Q 3Q 4Q |
| 18 | Smart Bond Audit Report 1 | <ul style="list-style-type: none"> • Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices | Consultants (RSM) | FA | Risk (In Fieldwork) 2Q |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|---|-------------------------|-------------------|----------------------------------|
| 19 | Smart Bond Audit Report 2 | <ul style="list-style-type: none"> Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices | Consultants (RSM) | FA | Risk 3Q |
| 20 | Smart Bond Audit Report 3 | <ul style="list-style-type: none"> Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices | Consultants (RSM) | FA | Risk 4Q |
| 21 | Roof Inspection (Follow up) | <ul style="list-style-type: none"> Compliance with findings noted in the roof inspection audit | Consultants (RSM) | FA | Risk 4Q |
| 22 | Enhanced Hurricane Protection Areas (EHPA) | <ul style="list-style-type: none"> Compliance with inspection requirements for shelters | (Consultants) (CRI) | FA | Risk Rollover Report Complete 2Q |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---------------------------|--|-------------------------|-------------------|--------------------------|
| 23 | EHPA (Follow up) | <ul style="list-style-type: none"> Follow up on issues noted in the EHPA audit of compliance with inspection requirements for shelters | (Consultants) (CRI) | FA | Risk Follow Up 4Q |
| 24 | PPO | <ul style="list-style-type: none"> Analysis of proper controls on purchases and maintenance Effectiveness and compliance with District policies and procedures Review from procurement to pay Follow up on certain Council of Great City Schools report findings | Consultants (CRI) | FA | Risk Rollover 4Q |
| 25 | PPO Investigation | <ul style="list-style-type: none"> Follow up on published issues and overbilling | Consultants (MDO) | OP | Rollover In Fieldwork 3Q |
| 26 | Healthy Vending | <ul style="list-style-type: none"> Selection process used by the schools for vending company Calculation of commissions Test for approved items Test for approved vendors | OCA | OP | Rollover In Fieldwork 4Q |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---|--|-------------------------|-------------------|--------------------------|
| 27 | Warehouse | <ul style="list-style-type: none"> Control processes for District property and equipment | OCA | OP | Rollover In Fieldwork 4Q |
| 28 | Procurement | <ul style="list-style-type: none"> Bidding to contract approval Policy 3320 | CRI | OP | Risk 4Q |
| 29 | Referendum Spend | <ul style="list-style-type: none"> Compliance with referendum language (Additional budget funding needed) | SDA | OP | 3Q |
| • | Comprehensive Annual Financial Report (FY 2021) audit | <ul style="list-style-type: none"> Facilitate and coordinate the audit of the District's financial statements by external auditor MSL | External Auditor (MSL) | OT | Compliance 2Q |
| • | Financial Audit (FY 2021) | <ul style="list-style-type: none"> Facilitate and coordinate the Florida Auditor General's Financial Audit (FY 2021) | Florida Auditor General | OT | Compliance 3Q |
| • | Single Audit (FY 2021) | <ul style="list-style-type: none"> Facilitate and coordinate the Florida Auditor General's Single Audit (FY 2021) | Florida Auditor General | OT | Compliance 3Q |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|--|-------------------------|-------------------|----------------|
| • | Financial Compliance Reports 1 | • Internal Control over Financial Reporting and Compliance and Other Matters | External Auditors (MSL) | OT | Compliance 3Q |
| • | Financial Compliance Reports 2 | • Independent Auditor's Management Letter | External Auditors (MSL) | OT | Compliance 3Q |
| • | Financial Compliance Reports 3 | • Independent Accountant Report | External Auditors (MSL) | OT | Compliance 3Q |
| • | Other Investigation Report(s) (Specific area TBD) | • Potential investigation(s) originated by the State of Florida Auditor General, Federal auditors and others in any potential information on the OCA's fraud hotline or in conjunction with other audits and inquires | OCA & Consultants (MDO) | OT | Compliance TBD |
| • | Special Assignments (reporting) | • Special assignments requested by School Board (after consensus), Audit Committee (after the passing of a formal motion), the Superintendent, and District management • (Note: a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan) | OCA & Consultants (TBD) | OT | Compliance TBD |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--|--|---|-------------------------|-------------------|---|
| Audit Non-Reporting Projects (that may not yield an audit report) | | | | | |
| • | Charter School Initiatives (non-reporting) | <ul style="list-style-type: none"> • Perform reviews of Charter Schools' monthly, quarterly, and annual financial statements to determine if there are adequate standards of fiscal management • Monitor Charter Schools' financial operations which have been identified with a financial emergency • Perform site visits of Charter Schools and perform various compliance reviews • Assist in the closeout process when Charter Schools are terminated, (i.e. recovery of property and inventory purchased with FTE and SMART Bond Technology funds, participation in close out meetings, and review final audit report of the charter schools) • Participate in the District's Charter School Monitoring and Oversight Committee • Provide assistance to the Charter Schools Management/Support Office related to financial, auditing, and compliance with Charter School agreements • Participate with the Charter Schools Management/Support Office to provide training and workshops to Charter Schools' management | OCA | CS | Mandatory Statutory Compliance 1Q 2Q 3Q 4Q |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---|---|-------------------------|-------------------|--|
| | | <ul style="list-style-type: none"> • Chair the Superintendent's Charter School Financial Committee • Assist the Charter Schools Management/Support Office with the process of reviewing applicants applying for Charter Schools | | | |
| • | Tangible Personal Property Management Process Improvement Project (Inventory) | <ul style="list-style-type: none"> • A review of the District's property and inventory process is needed to address the historical issues noted on the audits | OCA | P&I | Rollover (In Fieldwork) |
| • | Internal Funds Initiatives (non-reporting) | <ul style="list-style-type: none"> • Provide direct assistance to schools in reconciling and resolving Internal Funds accounting issues • Assist Cadre Directors with monitoring Internal Funds in schools with audit exceptions • Provide assistance to school administrators and bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins, and School Board policies • Perform athletic ticket inventory verification at high schools, prior to the start of the school year | OCA | IF | Compliance Various Periods |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|--|-------------------------|-------------------|-----------------|
| • | FDOE Communications | • Review complaints on charter schools from parents, teachers, or others in the community that are filed with the FDOE | OCA | OT | Various Periods |
| • | Facilities Initiatives (non-reporting) | • Attend Qualification Selection Evaluation Committee meetings • Attend Bond Oversight Committee meetings • Attend Facility Task Force meetings • Hire Facility Audit Manager | OCA | FA | Various Periods |
| • | Information Technology Initiatives (non-reporting) | • Attend Technology Steering Committee meetings • Participate in new technology procurement selection process (for example student information system) | OCA | IT | Various Periods |
| • | Other Initiatives (non-reporting) | • Attend School Board meetings and School Board workshops and monitor agenda items and respond to Board Follow-up requests and referrals. Monitor for issues where audit coverage may be needed • Monitor the discussions of various School Board committees for issues where audit | OCA | OT | Various |

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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|--|-------------------------|-------------------|-----------------|
| | | coverage may be needed <ul style="list-style-type: none"> • Coordinate School Board Audit Committee meetings • Record, transcribe, and distribute minutes from Audit Committee meetings to the Audit Committee and District staff • Copy and deliver all audit reports and other School Board Audit Committee materials to Audit Committee members | | | |
| • | Additional Initiatives (non-reporting) | <ul style="list-style-type: none"> • Enhance and maintain the website for the Office of the Chief Auditor • Review financial statements of proposed vendors at the request of various District departments • Consult on grants and contract services, as required by the terms and conditions of the contracts • Attend meetings related to School Board Policy 1341 Committee, "Use of School Facilities for Non-School Purposes" to assist District management | OCA | OT | Various |
| • | Additional Initiatives (non-reporting) | <ul style="list-style-type: none"> • Train schools and departments on property and inventory procedures and practices | OCA | P&I | Various Periods |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---|--|-------------------------|-------------------|--------------|
| • | OCA Management Initiatives (non-reporting) | <ul style="list-style-type: none"> • Participate in the Superintendent's Cabinet • Hire Audit Director • Hire replacement auditors to fill vacancies | OCA | OT | All Periods |
| • | Florida Auditor General Operational Audit | <ul style="list-style-type: none"> • Assist and obtain information for the Auditor General • Arrange and attend entrance / exit meetings • Coordinate audit response at conclusion of audit | OCA | OT | 3Q |
| • | Florida Auditor General FEFP & Transportation Audit | <ul style="list-style-type: none"> • Assist and obtain information for the Auditor General • Arrange and attend entrance / exit meetings • Coordinate audit response at conclusion of audit | OCA | OT | 3Q |
| • | Florida Auditor General FEFP Audit Findings Appeal | <ul style="list-style-type: none"> • Appeal prior audit findings in FY 2018 FEFP audit report | OCA | OT | TBD |
| • | Other Regulatory Organizations | <ul style="list-style-type: none"> • Assist law enforcement organizations and outside agencies including the U.S. Department of Education, the Florida Department of | OCA | OT | Ongoing |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|--|---|-------------------------|-------------------|--------------|
| | | Education, the Florida State Attorney, the State of Florida Office of Management Services, and others | | | |
| • | OCA Team Improvement Initiatives (non-reporting) | <ul style="list-style-type: none"> • Review the OCA's processes to ensure that our own operating practices are in line with leading practices • Enhance the existing risk assessment methodology for the determination of selected audit subject areas • Implement a continuous improvement audit model • Establish relationships with the Chief Auditors of the school districts in Miami-Dade and Palm Beach counties • Participate in seminars and continuing education on accounting and auditing • Interact with the community by attending events held at various locations | OCA | OT | All Periods |
| • | Special Assignments (non-reporting) | <ul style="list-style-type: none"> • Reserved for special assignments requested by School Board, Audit Committee (after the passing of a formal motion), the Superintendent, and District management | OCA | OT | TBD |

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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PROPOSED 2021 – 2022 SCHOOL/FISCAL YEAR AUDIT PLAN**

| Project No. | Audit Subject Area | Broad Activity Scope | Assigned Auditor | Audit Area | Notes |
|--------------------|---------------------------|--|-------------------------|-------------------|--------------|
| | | <ul style="list-style-type: none"> • (Note: a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan) | | | |

OCA LONG RANGE AUDIT PLAN

(Audits subjects in the long-range audit plan are not in the current year plan due to existing resources and the prioritization of current year audit subjects – These audits will be considered for future audit plans)

| LONG RANGE AUDIT PLAN Audits for Future School/Fiscal Years | |
|---|--|
| Audit Subject | |
| Inspection Process – Stadiums, Grandstands, Bleachers | |
| District Vehicle Program | |
| Inspection Process – Portables / Relocateables | |
| Transportation | |
| District School FTE Controls (specific schools not disclosed to maintain audit confidentiality) | |
| Contract (Maintenance) (specific contract not disclosed to maintain audit confidentiality) | |
| Contract (Non-Maintenance Vendor) (specific vendor not disclosed to maintain audit confidentiality) | |
| Grant (Title I) | |
| Grant (non-Title 1 grant) (specific grant not disclosed to maintain audit confidentiality) | |
| Travel | |
| Treasury | |
| Accounts Payable | |
| Accounts Receivable | |
| School Advisory Council Funds – Select Schools (specific school not disclosed to maintain audit confidentiality) | |
| Process for determining product specifications | |
| IT Contract – Bid 53-111E/54-064E – District Agreement with Lenovo Broward College Piggy-Back | |
| RFP 14-041 E – Personal Computers, Laptops, and Technical Support | |
| RFP – 15 – 065E – Personal Computers – Laptops, Desktops, and Tablet Systems | |
| Note 1: All audit subjects are re-assessed annually to create a new audit plan. Note 2: The above audit subjects are not in the current year plan. They are under consideration for future years. Note 3: Audit subjects in the current year plan may be re-audited in future years based on the results of the audit or changed risks. Note 4: Future year audits may be moved to the current year to substitute for current year audits. | |

**OCA ORGANIZATIONAL CHART
AND
STAFFING / RESOURCES**

STAFFING / RESOURCES

This Audit Plan is based on the OCA's current internal staff of 25 employees, plus six open positions to be filled in the 2021-2022 school/fiscal year. Our staff consists of Managers, Internal Auditors, Inventory Audit Specialists, Clerical Specialists, and Supervisory staff. The OCA recently received School Board approval for a new Audit Director and Clerk Specialist for school/fiscal year 2021-2022. We are currently recruiting for those roles as well as our other open positions.

The OCA also has contracts with outside audit and consulting firms that can be used to perform audits and reviews that are deemed necessary.

| Summary of Resources | | | |
|-----------------------------|-------------------------|----------------|--------------|
| Position | Current Resource | Vacancy | Total |
| Chief | 1 | 0 | 1 |
| Director | 0 | 1 | 1 |
| Secretary/Clerk Specialist | 3 | 1 | 4 |
| Manager | 5 | 1 | 6 |
| Auditor | 12 | 0 | 12 |
| Inventory Audit Specialist | 3 | 3 | 6 |
| System Support Specialist | 1 | 0 | 1 |
| | 25 | 6 | 31 |

Office of the Chief Auditor Organization Chart - July 2021

