

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
FORECAST FOR 2022-2023 SCHOOL YEAR AUDIT PLAN**

SBBC Top Audit Risks

- | | |
|---------|-----------------------------------|
| 1 | Information Technology |
| | General Controls |
| | Application Contracts |
| | IT Processes |
| | IT Hardware |
| 2 (tie) | Construction |
| | SMART Bond Projects |
| | Non-SMART Bond Projects |
| 2 | Contracts |
| | Procurement |
| | Controls |
| | Payment |
| 4 | Discipline & BTA |
| | New Policies |
| | New Procedures |
| | Audit Committee Areas of Interest |
| 5 | Maintenance |
| | PPO |
| 6 | Payroll |
| | Schools |
| | Departments |
| 7 | Financial Statement |
| | External Audit |
| | Single Audit |

Regulatory

Auditor General
Florida Department of Education Inspector General
Grand Jury Report (Unknown)
SREF
Other Regulatory

Required Areas

School Internal Funds
(226 schools)
Department Property and Inventory
(400 departments and schools)
Follow Up Audits
Other Audits In Process
Peer Review

Required Non-Reporting Areas

Charter Schools
Inventory Process Improvement
Payroll Process Improvement

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Other Areas For Audit Consideration

Referendum Spending (years 3 and 4)
Inspections (structural, bleachers, safety, others)
District Vehicle Program
Transportation
District School FTE Controls
Contract (Maintenance)
Contract (Non-Maintenance Vendor)
Grant (Title I)
Grant (non-Title 1 grant)
Travel
Treasury
Accounts Payable
Accounts Receivable
School Advisory Council Funds - Select Schools
Bidding Process

OCA Initiatives

Transition To Board Reporting
Policy Updates
Training
Electronic Workpaper Implementation