



Established 1915

**BROWARD**  
County Public Schools

**SUMMARY OF AUDIT ACTIVITIES FOR THE 2021-2022 SCHOOL/FISCAL YEAR**

**and**

**PROPOSED INTERIM AUDIT PLAN FOR THE 2022-2023 SCHOOL/FISCAL YEAR**

To be presented to the:

**AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**on**

**OCTOBER 13, 2022**

**and**

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**on**

**DECEMBER 13, 2022**

**JORIS M. JABOUIN, CPA**

**CHIEF AUDITOR**



Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

Torey Alston  
Brenda Fam, Esq.  
Dr. Jeff Holness  
Sarah Leonardi  
Nora Rupert  
Dr. Allen Zeman

Dr. Vickie L. Cartwright  
Superintendent of Schools

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## INTRODUCTION

**Office of the Chief Auditor**

**Joris Jabouin, Chief Auditor**

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October 13, 2022

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

Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

Torey Alston  
Brenda Fam, Esq.  
Dr. Jeff Holness  
Sarah Leonardi  
Nora Rupert  
Dr. Allen Zeman

Dr. Vickie L. Cartwright  
Superintendent of Schools

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

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 2022-2023 school/fiscal year, for consideration and approval from the School Board members and the School Board Audit Committee members.

In accordance with District requirements, the next Audit Plan is due to the School Board by May 2023 for approval in July 2023. Accordingly, this proposed interim audit plan is presented as a Proposed Interim Audit Plan. In addition, the School Board is considering different options for an inspector general function. Based on the School Board's decisions on how they wish to structure an inspector general function, the proposed interim audit projects for the 2022-2023 school/fiscal year and beyond may be impacted.

## **Objective and Scope**

The primary objective of the OCA is to assist the School Board members with their responsibilities as well as the School Board Audit Committee with their advisory responsibilities. We also assist 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:

- compliance with policies, plans, procedures, laws, and regulations;
- adherence to contracts and agreements;
- proper financial reporting;
- reliability and integrity of information;
- safeguarding of assets against unauthorized acquisition, use and/or disposition; and
- effective and efficient use of resources.

## **Prior Year Audit Results**

During the past school/fiscal year, we submitted thirty (30) reports to the Audit Committee and 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 15 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 Interim Audit Plan Areas**

The Proposed Interim Audit Plan for the 2022-2023 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.

Sincerely,

*/s/ Joris M. Jabouin*

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



**SUMMARY OF AUDIT ACTIVITES**  
**FOR THE 2021-2022 SCHOOL/FISCAL YEAR**

Documented below is a summary of significant activities performed by the OCA during the 2021 – 2022 school/fiscal year.

### **INTERNAL FUNDS AUDITS**

1. OCA Internal Funds Audit Manager, Ms. Ann Conway, and her staff presented seven (7) reports to the School Board on audits of the internal funds of two hundred and twelve (212) schools. Certain schools had exceptions. The audit exceptions are being followed up by the OCA.
2. OCA Internal Funds Audit Manager, Ms. Conway, attended five (5) separate Principals' Workshops on Florida FTE reporting requirements on March 11, 2022.

### **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, 2021. 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:
  - Sunfire High School – 5401 (October 21, 2021)
  - Championship Academy of Distinction Middle School – 5215 (December 3, 2021)
  - Championship Academy of Distinction at Davie - 5422 (December 3, 2021)
  - Championship Academy of Distinction at Hollywood - 5361 (December 3, 2021)
  - Championship Academy of Distinction of West Broward - 5234 (April 6, 2022)
  - Championship Academy of Distinction High School - 5219 (April 6, 2022)

3. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter Schools Monitoring and Oversight Committee meetings on September 23, 2021 and November 18, 2021 where he presented on charter school financial management controls.
4. OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Auditor, Mr. Castaño, participated in the charter school renewal meetings on December 1, 2021 and December 2, 2021.
5. OCA Charter Schools Audit Manager, Mr. Reynaldo Tunnermann, and OCA Auditor, Mr. Castaño, participated in the charter school principals meeting on September 15, 2021 and February 16, 2022.
6. 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.
7. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter School Virtual Kick Off Application Review meeting on February 2, 2022.
8. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter Schools Application Committee Review meeting on February 25, 2022.
9. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter School Applicant Interview and Final Recommendation meetings on March 29, 2022.

#### **OPERATIONAL AUDITS**

1. Two (2) audits covering the District's Compliance with Behavioral Threat Assessments was completed by RSM and were presented to the Audit Committee and School Board covering school year 2020 and school year 2021, respectively. The reports were prepared by RSM and under the direction of the OCA. Audit exceptions are being followed up by the OCA.

2. An audit from Enhanced Hurricane Protection Areas was completed by Carr Riggs & Ingram and presented to the Audit Committee and the School Board. The audit covered the required inspections of hurricane and other shelters. The reports were prepared by RSM and under the direction of the OCA. Audit exceptions are being followed up by the OCA.
3. The Secure The Next Generation Audit was completed by S. Davis and Associates and presented to the Audit Committee and the School Board. No exceptions were noted.
4. An audit of the Payroll of Schools was completed by the OCA and presented to the Audit Committee and the School Board. Audit exceptions are being followed up by the OCA.
5. A consolidated Payroll and Purchase Card audit of one (1) school was completed by the OCA and presented to the Audit Committee and the School Board. Audit exceptions are being followed up by the OCA.

#### **FACILITY AUDITS**

1. Three (3) 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. Open exceptions are tracked by both RSM and the OCA.
2. RSM performed three (3) Request For Proposal reviews. District management adhered to all of those recommendations and comments.
3. 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 2022 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 AECOM Program Director, Ms. Kathleen Langan, and Atkins Director, Ms. Ashley Carpenter, to discuss various audit aspects of the SMART Bond.
4. OCA Auditor, Mr. Seifer, attended the Facilities Task Force meetings on September 2, 2021 and December 2, 2021 and January 6, 2022 and June 2, 2022.

5. OCA Auditor, Mr. Seifer, attended the Qualification Selection Evaluation Committee (QSEC) meetings on held December 6, 2021 and December 7, 2021 and December 13, 2021 and December 15, 2021 and December 16, 2021 and May 26, 2022 and May 28, 2022.

### **INFORMATION TECHNOLOGY AUDITS**

1. An audit of IT Technology Devices was completed by HCT and presented to the Audit Committee and the School Board. The OCA is following up on issues noted in that audit.
2. RSM concluded and reported on the IT audit for school/fiscal year 2022. 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.
3. The Chief Auditor and OCA Information Technology Audit Manager, Ms. Harpalani, met with all of the School Board members to discuss cyber security controls.
4. The Chief Auditor and OCA Information Technology Audit Manager, Ms. Harpalani, attended the Technology Advisory Committee meeting on October 11, 2021 and January 10, 2022 and March 14, 2022 and April 11, 2022 and May 9, 2022 and June 13, 2022.

### **PROPERTY AND INVENTORY AUDITS**

1. OCA Property & Inventory Control Audit Manager, Ms. Ali Arcese, and her staff presented three (3) reports to the Audit Committee and the School Board on audits of property and inventory of fifty-six (56) departments that yielded no exceptions.
2. A follow-up audit for a prior property and inventory audit of the Food and Nutrition Services Department was presented to the Audit Committee and the School Board. Remaining audit exceptions are being followed up by the OCA.
3. 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 13, 2021 and October 18, 2021 and October 21, 2021 and November 4, 2021 and December 1, 2021 and December 8, 2021 and March 1, 2022.

4. The Chief Auditor and OCA Property & Inventory Control Audit Manager, Ms. Arcese, attended the design-think workshops related to the inventory process on November 19, 2021 and January 7, 2022.

#### **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 Auditor General's Financial Audit to the Audit Committee and the School Board. The report noted no exceptions.
3. The Chief Auditor presented the Reports Required by the Uniform Guidance for the Year Ended June 30, 2021 on the District's Schedule of Expenditures of Federal Awards (Single Audit) performed by the Auditor General. 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.
4. The Chief Auditor presented the Auditor General's Operational Audit to the Audit Committee and the School Board. Audit exceptions noted are being followed up by the OCA.
5. 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.
6. The Chief Auditor and OCA Internal Funds 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.

7. The Chief Auditor held several discussions with the Florida Department of Education's Office of Inspector General on various ongoing charter school investigations.
8. 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, 2021 (Single Audit), and the Compliance Reports (Independent Auditor's Report on Internal Control, Management Letter, and Independent Accountant's Report) on February 25, 2022 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
9. The Chief Auditor organized the Florida Auditor General FTE / Student Transportation Audit Entrance meeting on January 5, 2022. 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, Dr. Vickie Cartwright, and several members of the Superintendent's Cabinet.

### **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 OCA continued the recruiting process for the hiring of six open positions, including a new Senior Auditor and a Facility Audit Manager.
4. The OCA welcomed three new members to the OCA team:
  - Ms. Tavicia James – Inventory Audit Specialist

- Ms. Crystal Anderson – Inventory Audit Specialist
  - Ms. Jennifer Dailey – Clerk Specialist C (Confidential)
5. OCA Property & Inventory Control Audit Manager, Ms. Arcese, was promoted to Audit Director on April 19, 2022.
  6. The Chief Auditor attended the first day of school at Croissant Park Elementary School, Sunrise Middle School, and Stranahan High School on August 18, 2021.
  7. 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, 2021 and December 9, 2021 and January 11, 2022 and February 10, 2022.
  8. The Chief Auditor met with the Chief Auditor of Miami-Dade County Public Schools, Mr. Jon Goodman, on November 3, 2021 and February 8, 2022 and April 12, 2022 and June 1, 2022 to discuss audit best practices.
  9. The Chief Auditor met with Mr. Jose Montes de Oca, former Chief Auditor for Miami-Dade County Public Schools, on November 15, 2021 and April 5, 2022 to discuss audit best practices.
  10. The Chief Auditor attended the Principals Meetings Chaired by OSPA Chief, Dr. Valerie Wanza, on August 4, 2021 and August 10, 2021 and August 16, 2021 and September 2, 2021 and January 10, 2022.
  11. The Chief Auditor attended the Caliber Awards on February 4, 2022.
  12. The Chief Auditor attended the graduation ceremony for Atlantic Technical on June 7, 2022 and the graduation ceremony for Hollywood Hills High School on June 9, 2022.
  13. The Chief Auditor concluded the process to update Policy 3100, Annual Financial Audit on September 14, 2021.
  14. The Chief Auditor commenced the process to update Policy 1002.1, Office of the Chief Auditor, on June 20, 2022.
  15. OCA team members coordinated nine School Board Audit Committee meetings on:



- August 12, 2021 (Nominating Committee)
- August 12, 2021
- September 30, 2021
- November 1, 2021
- November 18, 2021
- January 20, 2022
- March 31, 2022
- April 28, 2022
- June 2, 2022

#### **OTHER / TRAINING**

1. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to the OCA Inventory Audit Specialists on August 20, 2021.
2. OCA Property & Inventory Control Manager, Ms. Arcese, provided property and inventory training to the School Board Member Secretaries on March 2, 2022.
3. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to the Benefits Department on April 20, 2022.
4. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to the Employee and Labor Relations Department on May 11, 2022.
5. OCA Property & Inventory Control Audit Manager, Ms. Arcese, provided property and inventory training to the Cabinet Secretaries on May 24, 2022.
6. 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:

- Optimize and control risks;
- cyber attacks;
- 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.

7. OCA shared our online CPE resources with CPAs who work in other District departments.

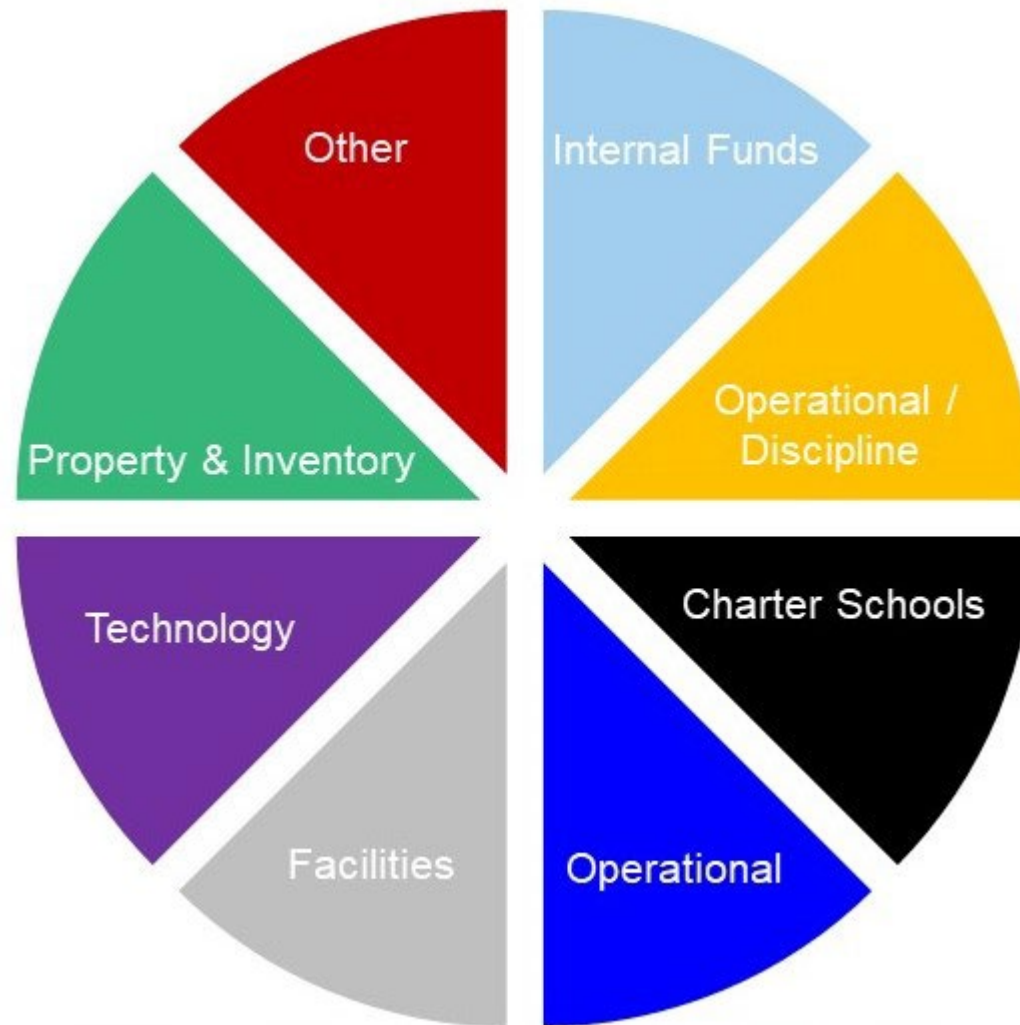
## AUDIT PROCESS FLOW

## SBBC AUDIT PROGRAM



**PROPOSED INTERIM AUDIT PLAN**  
**FOR THE 2022 - 2023 SCHOOL/FISCAL YEAR**

**OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2023**



**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF THE CHIEF AUDITOR  
PROPOSED INTERIM 2022 – 2023 SCHOOL/FISCAL YEAR AUDIT PLAN**

<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
<b>Audit Reporting Projects (projects that yield a report)</b>						
•	<b>Schools</b> Internal Funds Audit Reports	• Audits of Internal accounts of high schools, middle schools, elementary schools, centers, technical colleges, and community schools	OCA	IF	Audit Reports Issued Covering 50% Of FY '22 School Fund Balance	Mandatory Statutory Compliance
•	<b>Schools/Departments</b> Property/Inventory Audit Reports	• Audits of tangible personal property of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments	OCA	PI	Audit Reports Issued Covering 75 Schools Or Departments	Mandatory Statutory Compliance
1	<b>District-Wide</b> Property/Inventory Audit Report	• Audit of high-value tangible personal property with historical cost of \$5,000 and above	OCA	PI	Audit Project To Be Fieldwork Phase	Mandatory Statutory Compliance

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2	<b>Schools/Departments</b> Property/Inventory Audit Reports – Student Devices	<ul style="list-style-type: none"> <li>• Audit of devices assigned to students</li> </ul>	OCA	PI	Audit Project To Be In Planning Phase	Mandatory Statutory Compliance Audit To Roll Over Into And Concluded In FY '24 Plan
3	<b>Department</b> Property/Inventory Audit Report Physical Plant Operations	<ul style="list-style-type: none"> <li>• Audit of tangible personal property assigned to the Physical Plant Operations Department</li> </ul>	OCA	PI	Audit Report Issued Covering PPO	Mandatory Statutory Compliance
4	<b>Department</b> Property/Inventory Audit Report School Board Members	<ul style="list-style-type: none"> <li>• Audit of tangible personal property assigned to School Board Members</li> </ul>	OCA	PI	Audit Report Issued Covering School Board Members	Mandatory Statutory Compliance
5	<b>Department</b> Property/Inventory Audit Report B Stock Warehouse	<ul style="list-style-type: none"> <li>• Audit of tangible personal property assigned to the B Stock Warehouse</li> </ul>	OCA	PI	Audit Report Issued Covering B Stock	Mandatory Statutory Compliance



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Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status At 3/31/23 For Chief Auditor Evaluation	Notes
6	<b>Schools/Departments/District-Wide</b> Discipline Process Audit Report	<u>General</u> <ul style="list-style-type: none"> <li>• Data Completeness</li> <li>• DMS/BMS referrals</li> <li>• Policy/procedure</li> </ul> <u>Discipline Matrix Compliance</u> <ul style="list-style-type: none"> <li>• Correct code used</li> <li>• Correct action used</li> <li>• Documentation supporting the code/action</li> <li>• Student serves the appropriate discipline</li> <li>• Threat assessment eligibility (separate report)</li> <li>• Training/internal communications</li> <li>• Policy/procedure</li> <li>• Other</li> </ul>	OCA	OD	Audit Report Issued Covering Discipline	Communication To Public

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
7	<b>Schools/Departments/District-Wide</b> Behavioral Threat Assessment Process Report (SY '22)	<u>BTA</u> • Student intake form • Incident information • Data collection	Consultants (RSM)	OD	Audit Report Issued Covering BTA	Policy Required Compliance
8	<b>Schools/Departments/District-Wide</b> Behavioral Threat Assessment Process Report (SY '23 – Report 1)	• Parent/student interviews • Analysis, risk level, and support • Threat assessment team (membership, meets, decides) • Follow up	Consultants (RSM)		Audit Report Issued Covering BTA	Policy Required Compliance
9	<b>Schools/Departments /District-Wide</b> Behavioral Threat Assessment Process Report (SY '23 – Report 2)	• Communication to external parties/law enforcement • Training/internal communications • Policy/procedure manual • Monitoring plans • BTA following students who transfer • Other	Consultants (RSM)		Audit Project To Be In Planning Phase	Policy Required Compliance
10	<b>Schools</b> Positive Behavioral Plan	• Objectives • Compilation • Requirements • Implementation • Adherence • Follow-Up • Other	OCA	OD	Audit Project To Be Fieldwork Phase	Communication To Public

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11	<b>Information Technology</b> Applitrack Application	<ul style="list-style-type: none"> <li>• General computer controls</li> <li>• Application controls</li> <li>• Adherence to District policies and procedures relating to information technology</li> </ul>	OCA	IT	Audit Report Issued Covering Applitrack	Risk
12	<b>Information Technology</b> IT Security Audit (Follow up)	<ul style="list-style-type: none"> <li>• Logical access &amp; user account management</li> <li>• Security incident management &amp; response</li> <li>• Security of sensitive data</li> <li>• Web application</li> <li>• Intrusion detection</li> </ul>	Consultant (RSM)	IT	Audit Report Issued Covering Information Technology	Follow Up
13	<b>Information Technology</b> Identity Management	<ul style="list-style-type: none"> <li>• Policies and procedures including password policies</li> <li>• Sample-based review of joiner, mover, leaver, and recertification processes</li> <li>• General authentication processes</li> <li>• Entitlements assignment process</li> <li>• Admin &amp; general access</li> <li>• System logging and monitoring</li> <li>• IAM applications and software</li> </ul>	Consultant (RSM)	IT	Audit Project To Be Fieldwork Phase	Risk

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
		<ul style="list-style-type: none"> <li>• Integrated systems and connection mechanisms</li> <li>• Use cases / personas</li> <li>• IGA/SSO integration patterns and connected systems</li> </ul>				
14	<b>Information Technology</b> Patch Management and Change Management	<ul style="list-style-type: none"> <li>• Roles, processes, and documentation</li> <li>• Enabling tools</li> <li>• Access controls &amp; managing direct system maintenance</li> <li>• Emergency changes</li> <li>• Status tracking and reporting</li> <li>• Closure and documentation</li> </ul>	Consultant (RSM)	IT	Audit Project To Be Fieldwork Phase	Risk
15	<b>Information Technology</b> Bids from 2015-2020	<ul style="list-style-type: none"> <li>• Compliance with policies 3320, 5306, 5306.1</li> <li>• Evaluation of current practices</li> <li>• Evaluation of leading practices</li> <li>• Review from procurement to pay</li> <li>• Compliance with bid product specifications</li> </ul>	CRI	IT	Audit Project To Be Fieldwork Phase	School Board Request

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
16	<b>Charter Schools</b> Charter School Investigation - 1	<ul style="list-style-type: none"> <li>Investigation(s) based on FTE analysis</li> </ul>	OCA	CS	Audit Report Issued Covering Charter School(s)	Follow Up
17	<b>Charter Schools</b> Charter School Investigation - 2	<ul style="list-style-type: none"> <li>Investigation(s) based on FTE analysis</li> </ul>	OCA	CS	Audit Project To Be In Fieldwork Phase	Risk
18	<b>District-Wide</b> Follow-up Audit Report	<ul style="list-style-type: none"> <li>Follow-up report on prior audits published by the OCA and others</li> </ul>	OCA	OT	Audit Project To Be Fieldwork Phase	Required Audit Practice
19	<b>Schools / Departments</b> Caps and Gowns	<ul style="list-style-type: none"> <li>Analysis of proper controls on purchases</li> <li>Evaluation of current practices</li> <li>Evaluation of leading practices</li> <li>Compliance with bid product specifications</li> <li>Effectiveness and compliance with District policies and procedures</li> </ul>	CRI	OT	Audit Report Issued To Cover Caps and Gowns	Risk

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
20	<b>Departments</b> Public Consulting Group Contract (s)	<ul style="list-style-type: none"> <li>• Analysis of proper controls on purchases</li> <li>• Evaluation of current practices</li> <li>• Evaluation of leading practices</li> <li>• Compliance with bid product specifications</li> <li>• Effectiveness and compliance with District policies and procedures</li> </ul>	CRI	OT	Audit Report Issued Covering PCG	FDOE Complaint
21	<b>Schools /Departments</b> Payroll, Overtime, Overpayments Audit Report	<ul style="list-style-type: none"> <li>• Calculation of salary of initial and changes to base compensation to final compensation</li> <li>• Calculation of regular/standard wages</li> <li>• Calculation of incentives</li> <li>• Appropriateness of additional compensation (supplements, stipends)</li> <li>• Calculation and appropriateness of overtime compensation</li> <li>• Determination and status of overpayments</li> <li>• Termination of compensation at the end of employment</li> <li>• Other</li> </ul>	OCA	OP	Audit Report Issued Covering Payroll	Risk

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22	<b>Facilities / Capital Programs</b> Smart Bond Audit Report 1	<ul style="list-style-type: none"> <li>• 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</li> </ul>	Consultants (RSM)	FA	Audit Report Issued Covering SMART	Risk
23	<b>Facilities / Capital Programs</b> Smart Bond Audit Report 2	<ul style="list-style-type: none"> <li>• 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</li> </ul>	Consultants (RSM)	FA	Audit Report Issued Covering SMART	Risk

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
24	<b>Facilities / Capital Programs</b> Smart Bond Audit Report 3	<ul style="list-style-type: none"> <li>• 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</li> </ul>	Consultants (RSM)	FA	Audit Project To Be Fieldwork Phase	<p>Risk</p> <p>Audit To Roll Over Into And Concluded In FY '24 Plan</p>
25	<b>Physical Plant Operations</b> Contract Procurement	<ul style="list-style-type: none"> <li>• Analysis of proper controls on purchases</li> <li>• Evaluation of current practices</li> <li>• Evaluation of leading practices</li> <li>• Compliance with bid product specifications</li> <li>• Effectiveness and compliance with District policies and procedures</li> <li>• Follow up on certain Council of Great City Schools report findings</li> </ul>	Consultants (CRI)	FA	Audit Report Issued Covering Contract Procurement	<p>Risk</p>



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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
26	<b>Physical Plant Operations</b> PPO Maintenance Contract Payment	<ul style="list-style-type: none"> <li>Effectiveness and compliance with District policies and procedures</li> <li>Follow up on certain Council of Great City Schools report findings</li> </ul>	Consultants (CRI)	FA	Audit Project To Be Fieldwork Phase	Risk
27	<b>Physical Plant Operations</b> PPO Investigation	<ul style="list-style-type: none"> <li>Investigate overbilling allegation</li> </ul>	Consultants (MDO)	FA	Audit Report Issued	FDOE
28	<b>Schools / District Departments</b> Vending Machines	<ul style="list-style-type: none"> <li>Selection process used by the schools for vending company</li> <li>Calculation of commissions</li> <li>Test for approved items</li> <li>Test for approved vendors</li> </ul>	OCA	OP	Audit Project To Be In Fieldwork Stage	Audit To Roll Over Into And Concluded In FY '24 Plan
29	<b>Regulatory</b> Annual Comprehensive Financial Report (FY 2022)	<ul style="list-style-type: none"> <li>Facilitate and coordinate the audit of the District's financial statements by external auditor MSL</li> </ul>	External Auditor (MSL)	OT	Audit Report Issued	Compliance
30	<b>Regulatory</b> Single Audit (FY 2022)	<ul style="list-style-type: none"> <li>Facilitate and coordinate the Single Audit (FY 2022) covering federal grants by external auditor MSL</li> </ul>	External Auditor (MSL)	OT	Audit Report Issued	Compliance

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
31	<b>Regulatory</b> Financial Compliance Reports 1	<ul style="list-style-type: none"> <li>Internal Control over Financial Reporting and Compliance and Other Matters</li> </ul>	External Auditors (MSL)	OT	Audit Report Issued	Compliance
32	<b>Regulatory</b> Financial Compliance Reports 2	<ul style="list-style-type: none"> <li>Independent Auditor's Management Letter</li> </ul>	External Auditors (MSL)	OT	Audit Report Issued	Compliance
33	<b>Regulatory</b> Financial Compliance Reports 3	<ul style="list-style-type: none"> <li>Independent Accountant Report</li> </ul>	External Auditors (MSL)	OT	Audit Report Issued	Compliance
34	<b>Regulatory</b> Compliance Report Filings	Filings for FY '22: <ul style="list-style-type: none"> <li>USDOE</li> <li>FDOE</li> <li>Fed Audit Clearing House</li> </ul>	OCA	OT	Filings Completed	Compliance
35	Post Grand Jury Report Controls	<ul style="list-style-type: none"> <li>Changes communicated to the School Board subsequent to the Grand Jury report</li> </ul>	TBD		Audit Project To Be In Fieldwork Stage	Public Expectation

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		<ul style="list-style-type: none"> <li>• Controls regarding training, quality reporting, monitoring of SESIR incidents</li> <li>• Review data that is provided and pulled and verified by various District departments</li> <li>• Changes to Safety and Security such as single point of entry and cameras</li> </ul>				
36	<b>Departments</b> Public Consulting Group Contract(s) Additional Procedures	<ul style="list-style-type: none"> <li>• Board comments</li> <li>• More e-mail reviews</li> </ul>	CRI	OT	Memorandum Issued	Follow Up
37	<b>Schools / Departments</b> Caps and Gowns Additional Procedures	<ul style="list-style-type: none"> <li>• Board comments</li> <li>• More e-mail reviews</li> </ul>	CRI	OT	Memorandum Issued	Follow Up
38	<b>Schools / Departments</b> Caps and Gowns Follow Up	<ul style="list-style-type: none"> <li>• Update on prior observations and recommendations</li> <li>• Identify potential new observations and recommendations</li> <li>• Collections status on overbillings</li> <li>• SY 2023 contract compliance</li> </ul>	CRI	OT	Audit Project To Be In Fieldwork Stage	Follow Up

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•	<b>Other</b> 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	TBD As Applicable	Compliance
•	<b>Other</b> 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	TBD As Applicable	Compliance
<b>Audit Non-Reporting Projects (that do not yield an audit report)</b>						
39	<b>Charter Schools</b> Yearly Reviews (non-reporting)	• Reviews of Charter Schools' annual financial statements to determine if there are adequate standards of fiscal management • Monitor Charter Schools' financial operations which have been	OCA	CS	Year-End Reviews and Exit Meetings With Charter Schools (as applicable)	Mandatory Statutory Compliance

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<b>Project No.</b>	<b>Audit Subject Area</b>	<b>Broad Activity Scope</b>	<b>Assigned Auditor</b>	<b>Audit Area</b>	<b>Required Status At 3/31/23 For Chief Auditor Evaluation</b>	<b>Notes</b>
		identified with a financial emergency final audit report of the charter schools)				
40	<b>Charter Schools</b> Monthly Reviews (non-reporting)	<ul style="list-style-type: none"> <li>Reviews of Charter Schools' monthly financial statements on a risk-assessed basis to determine if there are adequate standards of fiscal management</li> </ul>	OCA	CS	Project To Be In Ongoing Stage	Risk
41	<b>Charter Schools</b> Charter School Close Out (non-reporting)	<ul style="list-style-type: none"> <li>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</li> </ul>	OCA	CS	Closeout Responsibilities Performed	Requirement
42	<b>District Control Initiatives</b> Tangible Personal Property Management Process Improvement Project (Inventory)	<ul style="list-style-type: none"> <li>Review of the District's property and inventory process is needed to address the historical issues noted on the audits (OCA plays a primary role in an advisory capacity only)</li> </ul>	OCA	P&I	Project To Be In Ongoing Stage	Improved Controls

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43	<b>District Control Initiatives</b> Payroll Process Improvement Project	<ul style="list-style-type: none"> <li>• Review of the District's payroll processes (OCA plays a secondary role in an advisory capacity only)</li> </ul>	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
44	<b>District Control Initiatives</b> Employee Onboarding And Termination Process Project	<ul style="list-style-type: none"> <li>• Review of the District's granting and removal of access and assigning and retrieving equipment upon an employee's hire and exit (OCA plays a primary role in an advisory capacity only)</li> </ul>	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
45	<b>District Assistance Initiatives</b> Schools Assistants (non-reporting) Department Assistance	<ul style="list-style-type: none"> <li>• Provide direct assistance to schools in reconciling and resolving Internal Funds accounting issues</li> <li>• Assist Cadre Directors with monitoring Internal Funds in schools with audit exceptions</li> <li>• Provide assistance to school administrators and bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins, and School Board policies</li> <li>• Perform athletic ticket inventory</li> </ul>	OCA	IF	Project To Be In Ongoing Stage	Improved Controls

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		verification at high schools, prior to the start of the school year • 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 • Train schools and departments on property and inventory procedures and practices				
46	<b>Florida Auditor General</b> FL Auditor General Communications	• Review requests from the Florida Auditor General	OCA	OT	All Communications Responded	Compliance
47	<b>Florida Department of Education</b> FDOE Communications	• Review complaints on charter schools from parents, teachers, or others in the community that are filed with the FDOE	OCA	OT	All Communications Responded	Compliance
48	<b>District-Wide</b> Committees (non-reporting)	• Attend Qualification Selection Evaluation Committee meetings • Attend Bond Oversight Committee meetings	OCA	FA	Attendance At Various Meetings	Various Periods

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		<ul style="list-style-type: none"> <li>• Attend Facility Task Force meetings</li> <li>• Attend COSMO Meeting</li> <li>Attend Technology Steering Committee Meeting</li> <li>Attend Charter School Financial Committee Meeting</li> </ul>				
49	<b>Regulatory</b> Florida Auditor General FY 2021 FEFP & Transportation Audit (non-reporting)	<ul style="list-style-type: none"> <li>• Assist and obtain information for the Auditor General</li> <li>• Arrange and attend entrance / exit meetings</li> </ul>	OCA	OT	Coordination and Compilation of District Response	Compliance
50	<b>Regulatory</b> Florida Auditor General FY 2018 FEFP Audit Findings Appeal (non-reporting)	<ul style="list-style-type: none"> <li>• Appeal prior audit findings in FY 2018 FEFP audit report</li> </ul>	OCA	OT	Project In Process (Pending FL Aud Gen)	Compliance
51	<b>OCA Initiative</b> OCA Relocation (non-reporting)	<ul style="list-style-type: none"> <li>• Space project for OCA team members</li> </ul>	OCA	OT	Project To Be In Ongoing Stage	Productivity
52	<b>OCA Initiative</b> Electronic Work Papers (non-reporting)	<ul style="list-style-type: none"> <li>• Implement an Electronic Work Paper solution for the OCA</li> </ul>	OCA	OT	Project To Be In Ongoing Stage	Productivity



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53	<b>OCA Requirements</b> OCA – Specific Policy	<ul style="list-style-type: none"> <li>• OCA Policy 1002.1 / 1700</li> <li>• Chief Auditor evaluation</li> </ul>	OCA	OT	Compilation Of Evaluation Document And Policy Document	Requirement
54	<b>OCA Requirements</b> SY/ FY 2024 Audit Plan	<ul style="list-style-type: none"> <li>• Determination of Audit Subjects</li> <li>• Summary of activities</li> </ul>	OCA	OT	Compilation Of Audit Plan Document	Requirement
55	<b>OCA Initiative</b> Request For Proposal For Audit Services (non-reporting)	RFP for audits of: <ul style="list-style-type: none"> <li>• Operational</li> <li>• Construction</li> <li>• Information Technology</li> </ul>	OCA	OT	Project To Be In Process	Productivity
•	<b>Board Initiatives</b> Special Assignments (non-reporting)	<ul style="list-style-type: none"> <li>• Reserved for special assignments requested by School Board, Audit Committee (after the passing of a formal motion), the Superintendent, and District management</li> <li>• (Note: a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan)</li> </ul>	OCA	OT	As Applicable and Determined By the School Board Members	

<b>Contingencies</b>	
	Board Member Changes (Before November)
	Board Member Changes (After November)
	Turnover
	Staffing
	Auditor General / US & Florida Department of Education Decisions

### **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	
<b>Audit Subject</b>	
Enhanced Hurricane Protection Areas (Follow Up To Previous Audit)	
Purchase Cards (Follow Up To Previous Audit)	
Technology Computer Devices (16-059E) (Follow Up To Previous Audit)	
Recordex Follow Up (Follow Up To Previous Audit)	
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	
<b>Class Rings Contract</b>	
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	
<p>Note 1: All audit subjects are re-assessed annually to create a new audit plan.</p> <p>Note 2: The above audit subjects are not in the current year plan. They are under consideration for future years.</p> <p>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.</p> <p>Note 4: Future year audits may be moved to the current year to substitute for current year audits.</p>	

**OCA ORGANIZATIONAL CHART  
AND  
STAFFING / RESOURCES**

## **STAFFING / RESOURCES**

This Audit Plan is based on the OCA's current internal staff of twenty-six employees, plus six open positions to be filled in the 2022-2023 school/fiscal year. Our staff consists of a Director as well as Managers, Internal Auditors, Inventory Audit Specialists, Clerical Specialists, and Supervisory staff. The OCA is currently recruiting for a manager, a senior auditor, three auditors, and an inventory audit specialist.

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

<b>Summary of Resources</b>			
<b>Position</b>	<b>Current Resource</b>	<b>Vacancy</b>	<b>Total</b>
Chief	1	0	<b>1</b>
Director	1	0	<b>1</b>
Secretary/Clerk Specialist	4	0	<b>4</b>
Manager	5	1	<b>6</b>
Senior Auditor	0	1	<b>1</b>
Auditor	9	3	<b>12</b>
Inventory Audit Specialist	5	1	<b>6</b>
System Support Specialist	1	0	<b>1</b>
	<b>26</b>	<b>6</b>	<b>32</b>

# Office of the Chief Auditor

## Organization Chart - August 2022

