



Established 1915

**BROWARD**  
County Public Schools

**AUDIT PLAN FORECAST FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

To be presented to the:

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

**on**

**APRIL 13, 2023**

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



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## AUDIT PROCESS FLOW

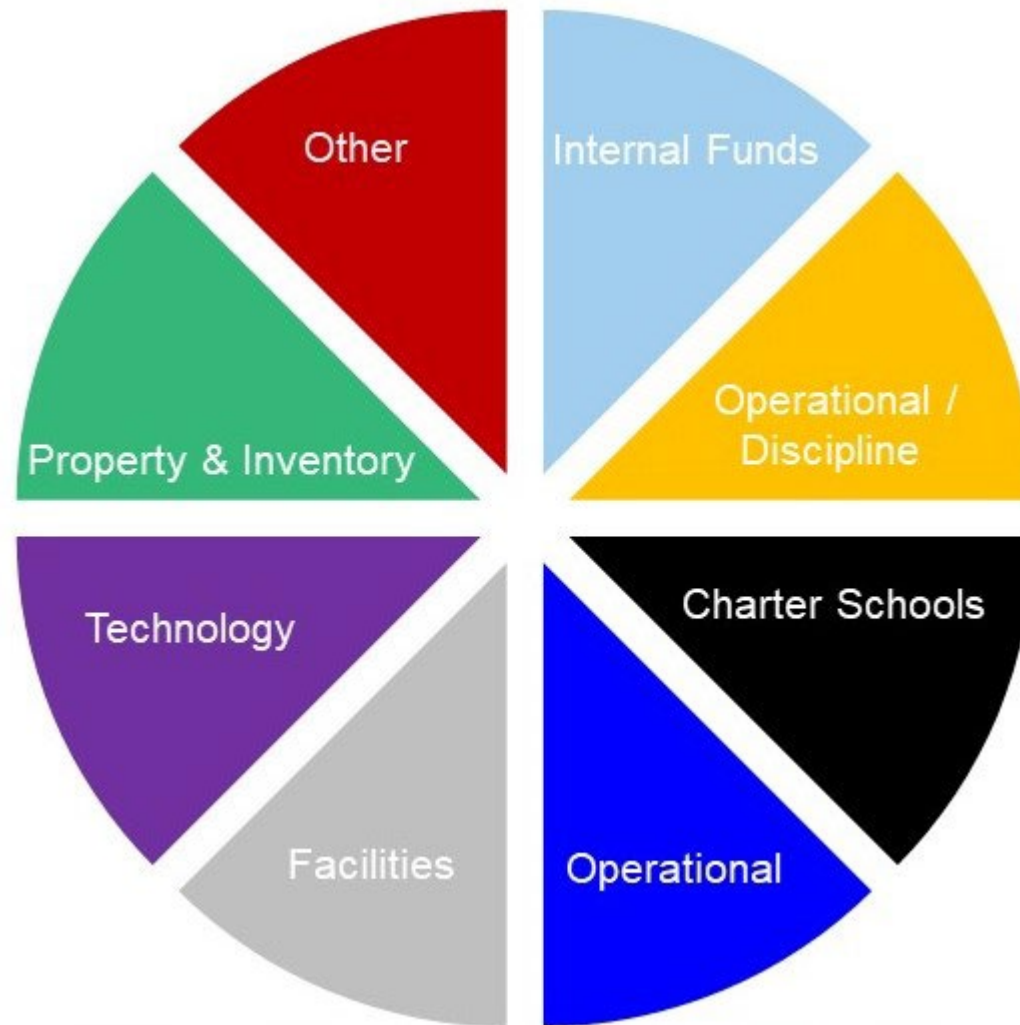
## SBBC AUDIT PROGRAM



**AUDIT PLAN FORECAST**

**FOR THE 2023 - 2024 SCHOOL/FISCAL YEAR**

**OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2024**



**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
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AUDIT PLAN FORECAST FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area		Notes
<b>Audit Reporting Projects (projects that yield a report)</b>						
•	<b>Schools</b> Internal Funds Audit Reports	<ul style="list-style-type: none"> <li>Audits of Internal accounts of high schools, middle schools, elementary schools, centers, technical colleges, and community schools</li> <li>Follow up on prior audit findings</li> </ul>	OCA	IF		Mandatory Statutory Compliance
•	<b>Schools/Departments</b> Property/Inventory Audit Reports	<ul style="list-style-type: none"> <li>Audits of tangible personal property of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments</li> <li>Follow up on prior audit findings</li> </ul>	OCA	PI		Mandatory Statutory Compliance
1	<b>District-Wide</b> Property/Inventory Audit Report	<ul style="list-style-type: none"> <li>Audit of high-value tangible personal property with historical cost of \$5,000 and above</li> </ul>	OCA	PI		Mandatory Statutory Compliance
2	<b>Department</b> (Specific Department) Procurement/Warehousing Services B Stock Warehouse Property/Inventory Audit Report	<ul style="list-style-type: none"> <li>Audit of tangible personal property assigned to the B Stock Warehouse</li> </ul>	OCA	PI		Mandatory Statutory Compliance

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3	<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>• Training/internal communications</li> <li>• Policy/procedure</li> <li>• Other</li> </ul>	OCA	OD		Communication To Public
4	<b>Schools/Departments/District-Wide</b> Behavioral Threat Assessment Process Report (SY '23 – Report 2)	<u>BTA</u> <ul style="list-style-type: none"> <li>• Student intake form</li> <li>• Incident information</li> <li>• Data collection</li> <li>• Parent/student interviews</li> <li>• Analysis, risk level, and support</li> </ul>	Consultants (RSM)	OD		Policy Required Compliance
5	Monthly BTA Testing	<ul style="list-style-type: none"> <li>• Threat assessment team (membership, meets, decides)</li> <li>• Follow up</li> </ul>	OCA	OD		Policy Required Compliance  Policy Required



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		<ul style="list-style-type: none"> <li>• Communication to external parties/law enforcement</li> <li>• Training/internal communications</li> <li>• Policy/procedure manual</li> <li>• Monitoring plans</li> <li>• BTA following students who transfer</li> <li>• Other</li> </ul>				Compliance
6	<b>Information Technology</b> Application-Change/Patch 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		Risk
7	<b>Information Technology</b> Technology Acquisitions from 2015+	<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>	TBD	IT		<p>School Board Request</p> <p>Audit Committee Request</p>

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8	<b>Charter Schools</b> Charter School Investigation	<ul style="list-style-type: none"> <li>• Audit /Investigation(s) based on FTE and other analysees</li> </ul>	OCA	CS		Risk
9	<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		Required Audit Practice
10	<b>Schools / Departments</b> Caps and Gowns Follow Up	<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		Risk
11	<b>Information Technology</b> Education Management Software Follow Up	<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> </ul>	CRI	IT		Risk

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		<ul style="list-style-type: none"> <li>• Effectiveness and compliance with District policies and procedures</li> </ul>				
12	<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		Risk
13	<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</li> </ul>	Consultants (RSM)	FA		Risk

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		conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices				
14	<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		Risk
15	<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</li> </ul>	Consultants (RSM)	FA		Risk

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		conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices				
16	<b>Facilities / Capital Programs</b> Smart Bond Audit Report Big 3	<ul style="list-style-type: none"> <li>• Audits of Stranahan, Northeast, and Ely against the 2014 School Deficiency Listing and an understanding of the scope development and contractual development and delivery</li> </ul>	Consultants (RSM)	FA		Risk Board Request
17	<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		Risk
18	<b>District Departments</b> Title 1	<ul style="list-style-type: none"> <li>• Compliance with Federal regulations and requirements</li> </ul>	Consultants (MSL)	FA		Requests From Department Audit Committee

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19	<b>District Departments</b> Business Support Center Internal Funds and Purchase Card	<ul style="list-style-type: none"> <li>• Compliance with District policies and procedures</li> <li>• Best and leading practices</li> </ul>	OCA	OP		Risk
20	<b>District Departments</b> Business Support Center Payroll	<ul style="list-style-type: none"> <li>• Compliance with District policies and procedures</li> <li>• Best and leading practices</li> </ul>	OCA	OP		Risk
21	<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 To Roll Over Into And Concluded In FY '24 Plan
22	<b>Regulatory</b> Annual Comprehensive Financial Report (FY 2023)	<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		Compliance
23	<b>Regulatory</b> Single Audit (FY 2023)	<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		Compliance

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24	<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		Compliance
25	<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		Compliance
26	<b>Regulatory</b> Financial Compliance Reports 3	<ul style="list-style-type: none"> <li>Independent Accountant Report</li> </ul>	External Auditors (MSL)	OT		Compliance
27	<b>Regulatory</b> Compliance Report Filings	Filings for FY '23: <ul style="list-style-type: none"> <li>USDOE</li> <li>FDOE</li> <li>Fed Audit Clearing House</li> </ul>	OCA	OT		Compliance
28	Post Grand Jury Report Controls	<ul style="list-style-type: none"> <li>Risks based on information in the Grand Jury report</li> </ul> (Potential Superintendent Project)	TBD			Board Request

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29	<b>Other</b> Other Investigation Report(s) (Specific area TBD)	<ul style="list-style-type: none"> <li>• 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</li> </ul>	OCA & Consultants (MDO)	OT		Compliance
30	<b>Other</b> Special Assignments (reporting)	<ul style="list-style-type: none"> <li>• Special assignments requested by School Board (after consensus), 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 & Consultants (TBD)	OT		Compliance
<b>Audit Non-Reporting Projects (that do not yield an audit report)</b>						
31	<b>Charter Schools</b> Yearly Reviews (non-reporting)	<ul style="list-style-type: none"> <li>• Reviews of Charter Schools' annual financial statements to determine if there are adequate standards of fiscal management</li> <li>• Monitor Charter Schools' financial operations which have been</li> </ul>	OCA	CS		Mandatory Statutory Compliance



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		identified with a financial emergency final audit report of the charter schools				
32	<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		Risk
33	<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		Requirement
34	<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		Improved Controls

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35	<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	OP		Improved Controls
36	<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		Improved Controls
37	<b>District Control Initiatives</b> ERP Steering Committee	<ul style="list-style-type: none"> <li>Prioritization of SIM projects</li> </ul>	OCA	OT		Improved Controls
38	<b>District Assistance Initiatives</b> Various Schools / 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 T&amp;L Directors with monitoring Internal Funds in schools with audit exceptions</li> <li>Provide assistance to school administrators and bookkeepers related to Standard Practice Bulletins,</li> </ul>	OCA	OT		Improved Controls

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		Business Practice Bulletins, and School Board policies <ul style="list-style-type: none"> <li>• Review financial statements of proposed vendors at the request of various District departments</li> <li>• Consult on contracts and agreements</li> <li>• Train schools and departments on property and inventory procedures and practices</li> </ul>				
39	<b>Florida Auditor General</b> FL Auditor General Communications	<ul style="list-style-type: none"> <li>• Review requests from the Florida Auditor General</li> </ul>	OCA	OT		Compliance
40	<b>Florida Department of Education</b> FDOE OIG Communications	<ul style="list-style-type: none"> <li>• Review complaints on District schools, District departments, and charter schools from parents, teachers, or others in the community that are filed with the FDOE</li> </ul>	OCA	OT		Compliance
41	<b>District-Wide</b> Committees (non-reporting)	<ul style="list-style-type: none"> <li>• Attend Qualification Selection Evaluation Committee meetings</li> <li>• Attend Bond Oversight Committee meetings</li> </ul>	OCA	OT		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>				
42	<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		Compliance
43	<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		Compliance
44	<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		Productivity
45	<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		Productivity

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46	<b>OCA Requirements</b> OCA – Specific Policy	<ul style="list-style-type: none"> <li>• OCA policy updates</li> </ul>	OCA	OT		Requirement
47	<b>OCA Requirements</b> SY/ FY 2025 Audit Plan	<ul style="list-style-type: none"> <li>• Determination of Audit Subjects</li> <li>• Summary of activities</li> </ul>	OCA	OT		Requirement
48	<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		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		Board Requests

<b>Contingencies</b>	
	Turnover
	Staffing
Auditor General / US & Florida Department of Education Decisions	
	Unknown

### **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)	
Applitrack/SuccessFactor Follow Up (Follow Up To Previous Audit) (FY 24-25)	
IT Security – Cyber Security, Logical Access, Assessment (Re-Audit of Prior Audit) (FY 24-25)	
Information Technology Identity Management Follow Up (Re-Audit of Prior Audit) (FY 24-25)	
Systems-Change/Patch Management (Server & Network Devices) (Follow Up)	
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 (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	
<b>Note 1: All audit subjects are re-assessed annually to create a new audit plan.</b>	
<b>Note 2: The above audit subjects are not in the current year plan. They are under consideration for future years.</b>	
<b>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.</b>	
<b>Note 4: Future year audits may be moved to the current year to substitute for current year audits.</b>	