



Established 1915

BROWARD
County Public Schools

SUMMARY OF AUDIT ACTIVITIES FOR THE 2022-2023 SCHOOL/FISCAL YEAR

and

AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR

To be presented to the:

AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

MAY 18, 2023

and

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

JUNE 13, 2023

JORIS M. JABOUIN, CPA

CHIEF AUDITOR



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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

Earlean C. Smiley, Ed.D.
Interim Superintendent

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

browardschools.com

TABLE OF CONTENTS

Introduction.....	1-4
Summary of Audit Activities for the 2022-2023 School/Fiscal Year....	5-22
Audit Process Flow.....	23-24
SBBC Risk Map	25-26
Proposed Audit Plan - 2023-2024 School/Fiscal Year	27-46
OCA Long-Range Audit Plan	47-48

INTRODUCTION

Office of the Chief Auditor

Joris Jabouin, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

joris.jabouin@browardschools.com

www.browardschools.com/audit

May 11, 2023

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 1700, 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, non-reporting, and other projects to be performed during the 2023-2024 school/fiscal year, for consideration and approval from the School Board Members and the School Board Audit Committee Members.

Objectives and Scope

The primary objectives of the OCA are 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 School Board of
Broward County, Florida**

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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

Earlean C. Smiley, Ed.D.
Interim Superintendent

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.

Audit Approach

In order to efficiently accomplish our primary objectives, 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 to 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.

Responsibilities

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.

Guidance

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 2023-2024 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 perform audits directed to us by the School Board Corporate and those areas communicated to us by the School Board Members during workshops.

Sincerely,

/s/ Joris M. Jabouin

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

SUMMARY OF AUDIT ACTIVITIES
FOR THE 2022-2023 SCHOOL/FISCAL YEAR

Prior Year Audit Results

The prior year and future year Audit Plans are planning tools and based on several assumptions at the point-in-time that they are created. Certain projects were not planned, but 55 projects were accomplished in accordance with their planned status of completion versus 60 projects in the Audit Plan. This was accomplished in a year with significant turnover at the School Board, Superintendent, and Cabinet level of the organization. At the same time, the OCA worked with seven (7) vacancies while fielding inquiries from the Florida Auditor General, Florida Department of Education, and law enforcement organizations. Our auditors worked on District projects to improve the control environment.

Some projects had overruns primarily because of significant issues noted in the projects that required additional attention. Some projects had overruns to satisfy the requests. One project was sent back to the Audit Committee at the request of an Audit Committee Member. These issues caused overruns that impacted the ability to work on other projects in the Audit Plan.

Our team's ability to complete 55 projects in a plan that called for 60 projects is a credit to the OCA team members. Completing 92 percent of a plan with a 22 percent vacancy was very challenging. Our team members are committed to their work despite extenuating circumstances encountered during the school / fiscal year.

Summary of the Status of Audit Projects	
Projects In 2023 Audit School / Fiscal Year Audit Plan	60
Projects Completed	55
Completed Beyond Planned Phase - 3	
Fully Completed At Planned Phase - 39	
At Planned Phase - 11	
At Planned Phase Due to Scope Change - 2	
Subtotal - 55	
Completion Percentage	92%
Projects Behind Planned Phase	8

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
Audit Reporting Projects (projects that yield a report)			
•	Schools Internal Funds Audit Reports	Audit Reports Issued Covering 50% Of FY '22 School Fund Balance	Project completed beyond its planned phase as of May 11, 2023. <i>Our office has completed 87 percent of the FY'22 school fund balance. We are on pace to complete 100 percent of the FY'22 school fund balance by June 30, 2023. Our unit was impacted by the lagging effect of the closure of schools into FY'21 that continued to impact our office throughout FY'21 and into FY'22 and FY'23. To accomplish this, we were required to re-allocate auditors and managers from other areas of our office to work on these audits. We are now current and on pace to remain current.</i>
•	Schools/Departments Property/Inventory Audit Reports	Audit Reports Issued Covering 75 Schools Or Departments	Project is in process but behind its planned phase on May 11, 2023. <i>Property and Inventory audits of 8 locations were completed. Other audits of schools and departments are in process. Certain additional Property and Inventory audits may be completed by the June Audit Committee Meeting. Remaining audits will roll into the FY'24 Audit Plan. This initiative was impacted by the vacancy with the manager of inventory control as well as vacancies of the inventory audit specialists who perform these audits. When the manager of inventory control was hired, we re-assigned her to assist with the internal funds audits prior to working on inventory audits.</i>
1	District-Wide Property/Inventory Audit Report	Audit Project To Be Fieldwork Phase	Project is in the fieldwork phase at its planned phase on May 11, 2023. <i>Our office continues to work on this project. However, it was also impacted by the vacancy with the manager of inventory control as well as vacancies of the inventory audit specialists who perform these audits. When the</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
			<i>manager of inventory control was hired, we re-assigned her to assist with the internal funds audits prior to working on inventory audits.</i>
2	Schools/Departments Property/Inventory Audit Reports Student Devices	Audit Project To Be In Planning Phase	Project is in planning phase, as planned for May 11, 2023. <i>Our office has held several planning meetings on this project. However, it was also impacted by the vacancy with the manager of inventory control as well as vacancies of the inventory audit specialists who perform these audits. When the manager of inventory control was hired, we re-assigned her to assist with the internal funds audits prior to working on inventory audits.</i>
3	Department Property/Inventory Audit Report Physical Plant Operations	Audit Report Issued Covering PPO	Project completed and at its planned phase on May 11, 2023. <i>The audit report covering this subject area was issued.</i>
4	Department Property/Inventory Audit Report School Board Members	Audit Report Issued Covering School Board Members	Project is in fieldwork behind its planned phase on May 11, 2023. <i>Our office continues to work on this project. This project may be completed by the June Audit Committee Meeting. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete. This project was also expanded to cover the inventory of the 3 separated employees that occurred in September 2022. Finally, it was also impacted by the vacancy with the manager of inventory control as well as vacancies of the inventory audit specialists who perform these audits. When the manager of inventory control was hired, we re-assigned her to assist with the internal funds audits prior to working on inventory audits.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
5	Department Property/Inventory Audit Report B Stock Warehouse	Audit Report Issued Covering B Stock	Project is in fieldwork and behind its planned phase on May 11, 2023. <i>Our office continues to work on this project. This project may be completed by the June Audit Committee Meeting. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete. This project is impacted by issues noted during fieldwork that require more time to audit. Finally, it was also impacted by the vacancy with the manager of inventory control as well as vacancies of the inventory audit specialists who perform these audits. When the manager of inventory control was hired, we re-assigned her to assist with the internal funds audits prior to working on inventory audits.</i>
6	Schools/Departments/District-Wide Discipline Process Audit Report	Audit Report Issued Covering Discipline	Project is in fieldwork and behind its planned phase on May 11, 2023. <i>Our office continues to work on this project. Our field auditors were impacted by the additional work required on the Behavioral Threat Assessment reports. The District's procedure manual was changed, and the sampling approach was also modified on the BTA audits that added additional efforts from our auditors. This project has been rolled into the FY'24 Audit Plan.</i>
7	Schools/Departments/District-Wide Behavioral Threat Assessment Process Report (SY '22)	Audit Report Issued Covering BTA	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
8	Schools/Departments/District-Wide Behavioral Threat Assessment Process Report (SY '23 – Report 1)	Audit Report Issued Covering BTA	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
9	Schools/Departments/District-Wide Behavioral Threat Assessment Process Report (SY '23 – Report 2)	Audit Project To Be In Planning Phase	Project is in fieldwork and beyond its planned phase for May 11, 2023. <i>Auditors are in the process of performing their fieldwork.</i>
10	Schools Positive Behavioral Plan	Audit Project To Be Fieldwork Phase	Project is in fieldwork at its planned phase for May 11, 2023. <i>Our office continues to work on this project. Our field auditors were impacted by the additional work required on the Behavioral Threat Assessment reports. The District's procedure manual was changed, and the sampling approach was also modified on the BTA audits that added additional efforts from our auditors. This project has been rolled into the FY'24 Audit Plan.</i>
11	Information Technology Applitrack Application	Audit Report Issued Covering Applitrack	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
12	Information Technology IT Security Audit – TERMS / BASIS (Follow up)	Audit Report Issued Covering Information Technology	Project is in planning phase but behind its planned phase on May 11, 2023. <i>Our office has held several planning meetings on this project. However, it was also severely impacted by the overruns to the Caps and Gowns and Education Management Software reports since management and staff</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
			<i>assigned to this project were needed for those audits. The impacted audit team members are the resources for this project. The project was analyzed for the FY'24 Audit Plan. The Follow Up Project will be based on the FOCUS roll out tentatively scheduled for SY 2024-2025.</i>
13	Information Technology Identity Management	Audit Project To Be Fieldwork Phase	Project is fieldwork at its planned phase for May 11, 2023. <i>Our office has held several planning meetings on this project. This project is currently in fieldwork, as planned for FY '23. However, it was also severely impacted by the overruns to the Caps and Gowns and Education Management Software reports since management and staff assigned to this project were needed for those audits. The impacted audit team members are the resources for this project. The project was analyzed for the FY'24 Audit Plan.</i>
14	Information Technology Patch Management and Change Management	Audit Project To Be Fieldwork Phase	Project is in fieldwork at its planned phase for May 11, 2023. <i>Our office continues to work on this project. However, it was also severely impacted by the overruns to the Caps and Gowns and Education Management Software reports since management and staff assigned to this project were needed for those audits. The impacted audit team members are the resources for this project. The project was analyzed for the FY'24 Audit Plan.</i>
15	Information Technology Bids from 2015-2020	Audit Project To Be Fieldwork Phase	Project is in the planning phase but behind its planned phase on May 11, 2023.

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
			<i>Our office has held several planning meetings on this project. However, it was also severely impacted by the overruns to the Caps and Gowns and Education Management Software reports since management and staff assigned to this project were needed for those audits. The impacted audit team members are the resources for this project. The project was analyzed for the FY'24 Audit Plan.</i>
16	Charter Schools Charter School Investigation - 1	Audit Report Issued Covering Charter School(s)	Project is in the planning phase but behind its planned phase on May 11, 2023. <i>Our office has held several planning meetings on this project. However, it was also severely impacted by issues noted during our reviews of 2 charter schools. Those schools had significant issues and had deteriorating financial conditions that require additional monitoring from our audit management and staff. The project was analyzed for the FY'24 Audit Plan.</i>
17	Charter Schools Charter School Investigation - 2	Audit Project To Be In Fieldwork Phase	Project is in fieldwork as planned on May 11, 2023. <i>Our office continues to work on this project. This project may be completed by the June Audit Committee Meeting. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete. This project was also severely impacted by issues noted during our reviews of 2 charter schools. Those schools had issues and had deteriorating financial conditions that require additional monitoring from our audit management and staff.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
18	District-Wide Follow-up Audit Report	Audit Project To Be Fieldwork Phase	Project is in fieldwork as planned on May 11, 2023. <i>Our office continues to work on this project.</i>
19	Schools / Departments Caps and Gowns	Audit Report Issued To Cover Caps and Gowns	2 projects completed, which is beyond the planned phase for May 11, 2023. <i>1 audit covering the school year 2016 contract published. 1 audit covering the school year 2022 contract published.</i> <i>These audit projects incurred significant overruns due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur.</i>
20	Departments Public Consulting Group Contract (s)	Audit Report Issued Covering PCG	Project completed at its planned phase on May 11, 2023. <i>1 audit covering the school year 2021 contract published.</i> <i>This audit project incurred significant overruns due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
21	Schools /Departments Payroll, Overtime, Overpayments Audit Report	Audit Report Issued Covering Payroll	Project completed at its planned phase on May 11, 2023. <i>Audit was scheduled to be presented until the Audit Committee meeting was cancelled. This is scheduled to be presented at the May Audit Committee Meeting.</i>
22	Facilities / Capital Programs Smart Bond Audit Report 1	Audit Report Issued Covering SMART	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject. However, that report was delayed to a future meeting because the Audit Committee was unable to review it. This impacted the timing of the fieldwork of the subsequent reports.</i>
23	Facilities / Capital Programs Smart Bond Audit Report 2	Audit Report Issued Covering SMART	Project is in the fieldwork phase as a new project and considered to be as planned because of a new School Board request on May 11, 2023. <i>This project was ultimately replaced with an audit of the Big 3 Schools. The auditors attended several meetings with different advisory committees for their recommendations on the scope. This project will be rolled into the FY'24 Audit Plan.</i>
24	Facilities / Capital Programs Smart Bond Audit Report 3	Audit Project To Be Fieldwork Phase	Project is in the fieldwork phase as planned on May 11, 2023. <i>The auditors continue to work on this project. This project may be completed by the June Audit Committee Meeting. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
25	Physical Plant Operations Contract Procurement	Audit Report Issued Covering Contract Procurement	<p>Project is in the fieldwork phase but behind its planned phase on May 11, 2023.</p> <p><i>The auditors continue to work on this project. This project may be completed by the June Audit Committee Meeting. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete.</i></p> <p><i>This audit project was impacted by the significant overruns with the Caps and Gowns and the Education Management Software reports due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur. Audit resources that were planned for this project were re-allocated to the Caps and Gowns and Education Management Software projects.</i></p>
26	Physical Plant Operations PPO Maintenance Contract Payment	Audit Project To Be Fieldwork Phase	<p>Project is in the planning phase but behind its planned phase on May 11, 2023.</p> <p><i>Several planning meetings were held for this audit project. This audit project was impacted by the significant overruns with the Caps and Gowns and the Education Management Software reports due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur. Audit resources that were planned for this project were re-allocated to the Caps and Gowns and Education Management Software projects. The project will roll into the FY'24 Audit Plan if the fieldwork is not complete.</i></p>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
27	Physical Plant Operations PPO Investigation	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
28	Schools / District Departments Vending Machines	Audit Project To Be In Fieldwork Stage	Project is in the fieldwork phase as planned on May 11, 2023. <i>The auditors continue to work on this project. This project may be completed by the June Audit Committee Meetings. However, we will roll the project into the FY'24 Audit Plan if the fieldwork is not complete.</i>
29	Regulatory Annual Comprehensive Financial Report (FY 2022)	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
30	Regulatory Single Audit (FY 2022)	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
31	Regulatory Financial Compliance Reports 1	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
32	Regulatory Financial Compliance Reports 2	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
33	Regulatory Financial Compliance Reports 3	Audit Report Issued	Project completed at its planned phase on May 11, 2023. <i>An audit report was issued covering this audit subject.</i>
34	Regulatory Compliance Report Filings	Filings Completed	Project completed at its planned phase on May 11, 2023. <i>Filings with the U.S. Department of Education, Florida Department of Education, the Florida Auditor General were completed.</i>
35	Post Grand Jury Report Controls	Audit Project To Be In Fieldwork Stage	Project is in the planning phase but considered to be as planned because it is not an OCA project on May 11, 2023. <i>This project will be under the direction of the Superintendent but was placed on the FY'23 Audit Plan because it called for OCA involvement and resources. An initial project was originally planned for February 2023 but is being re-strategized with the current Superintendent. The project will proceed in FY'24 under the direction of the Superintendent.</i>
36	Departments Public Consulting Group Contract(s) Additional Procedures	Memorandum Issued	Project completed at its planned phase on May 11, 2023. <i>Update memorandum was issued. This audit project incurred significant overruns due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur.</i>
37	Schools / Departments Caps and Gowns	Memorandum Issued	Project completed at its planned phase on May 11, 2023.

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
	Additional Procedures		<i>Update memorandum was issued. This audit project incurred significant overruns due to the issues noted by the auditors as well as Audit Committee, School Board, and District Management requests. In addition, follow up was needed and continue to occur.</i>
38	Schools / Departments Caps and Gowns Follow Up	Audit Project To Be In Fieldwork Stage	Project is in fieldwork at its planned phase on May 11, 2023. <i>This audit will cover the June 2023 graduations and is scheduled to be in fieldwork at that time.</i>
•	Other Other Investigation Report(s) (Specific area TBD)	TBD As Applicable	Project completed at its planned phase on May 11, 2023. <i>Several non-planned investigations are currently ongoing. Those investigations are the result of communications from the School Board Members to me on areas that require attention.</i>
•	Other Special Assignments (reporting)	TBD As Applicable	Project completed at its planned phase on May 11, 2023. <i>The OCA fielded various requests from School Board and Audit Committee Members and worked with the Superintendent and the General Counsel on various initiatives.</i>
39	Charter Schools Yearly Reviews (non-reporting)	Year-End Reviews and Exit Meetings With Charter Schools (as applicable)	Project completed at its planned phase on May 11, 2023. <i>The Charter School Year-End Reviews and Exit Meetings were conducted.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
40	Charter Schools Monthly Reviews (non-reporting)	Project To Be In Ongoing Stage	Project completed at its planned phase on May 11, 2023. <i>The charter school monthly reviews were performed.</i>
41	Charter Schools Charter School Close Out (non-reporting)	Closeout Responsibilities Performed	Project completed at its planned phase on May 11, 2023. <i>A charter school close out was performed. Analysis for two possible close outs were also performed.</i>
42	District Control Initiatives Tangible Personal Property Management Process Improvement Project (Inventory)	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>The OCA continue to attend the meetings for the Tangible Personal Property Process Improvement project.</i>
43	District Control Initiatives Payroll Process Improvement Project	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>The OCA continue to attend the meetings for the Payroll Process Improvement project.</i>
44	District Control Initiatives Employee Onboarding And Termination Process Project	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>The OCA continue to attend the SIM meetings where the Employee Onboarding and Termination Process Improvement Project is included.</i>
45	District Assistance Initiatives Schools Assistants (non-reporting) Department Assistance	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>Our office continues to field questions from schools and departments on questions regarding internal controls and the application of policies.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
46	Florida Auditor General FL Auditor General Communications	All Communications Responded	Project completed at its planned status on May 11, 2023. <i>The OCA compiled the responses to the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs audit.</i>
47	Florida Department of Education FDOE Communications	All Communications Responded	Project completed at its planned status on May 11, 2023. <i>The OCA responded to complaints sent to the Florida Department of Education.</i>
48	District-Wide Committees (non-reporting)	Attendance At Various Meetings	Project completed at its planned status on May 11, 2023. <i>The OCA participated in several meetings of the Bond Oversight Committee, Facility Task Force, Technology Advisory Task Force, and Diversity Committee.</i>
49	Regulatory Florida Auditor General FY 2021 FEFP & Transportation Audit (non-reporting)	Coordination and Compilation of District Response	Project completed at its planned status on May 11, 2023. <i>The OCA compiled the responses to the Florida Education Finance Program and Full-Time Equivalent Student Enrollment and Transportation audit.</i>
50	Regulatory Florida Auditor General FY 2018 FEFP Audit Findings Appeal (non-reporting)	Project In Process (Pending FL Auditor General)	Project completed at its planned status on May 11, 2023. <i>The OCA held several meetings with the Chief Academic Officer on the findings from the FY 2018 Auditor General audit. However, the Auditor General has not yet contacted us on this initiative.</i>

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
51	OCA Initiative OCA Relocation (non-reporting)	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>Our Inventory Control relocated to the first floor of the KCW building behind the pre-function room.</i>
52	OCA Initiative Electronic Work Papers (non-reporting)	Project To Be In Ongoing Stage	Project completed at its planned status on May 11, 2023. <i>The OCA researched and budgeted for an electronic workpaper solution to our environment to make it more efficient.</i>
53	OCA Requirements OCA – Specific Policy	Compilation Of Evaluation Document And Policy Document	Three (3) projects completed at its planned status on May 11, 2023. <i>The completed projects were the updates to Policy 1700, the Chief Auditor Evaluation Tool, the update to Policy 3410.</i>
54	OCA Requirements SY/FY 2024 Audit Plan	Compilation Of Audit Plan Document	Project completed at its planned status on May 11, 2023. <i>The Audit Plan Forecast was created for presentation at School Board Workshop.</i>
55	OCA Initiative Request For Proposal For Audit Services (non-reporting)	Project To Be In Process	Project completed at its planned status on May 11, 2023. <i>The contracts for Construction, Operational, and Information Technology were renewed.</i>
•	Board Initiatives Special Assignments (non-reporting)	As Applicable and Determined By the	Project completed at its planned status on May 11, 2023.

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
SUMMARY OF AUDIT ACTIVITY FOR THE 2022–2023 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Required Status As Of 3/31/23 For Chief Auditor Evaluation	Notes
		School Board Members	<i>The School Board requested a project on the separation agreements to three (3) former employees. This audit will be complete and presented to the Audit Committee at the May 18, 2023e meeting.</i>
UNPLANNED INITIATIVES			
•	District Control Initiatives ERP Steering Committee		Project completed at its planned status on May 11, 2023. <i>Our office attends the meetings for the ERP Steering Committee.</i>
•	District Control Initiatives Invoice Process Improvement Committee		Project completed at its planned status on May 11, 2023. <i>Our office attends the meetings for the Invoice Committee.</i>

AUDIT PROCESS FLOW

SBBC AUDIT PROGRAM



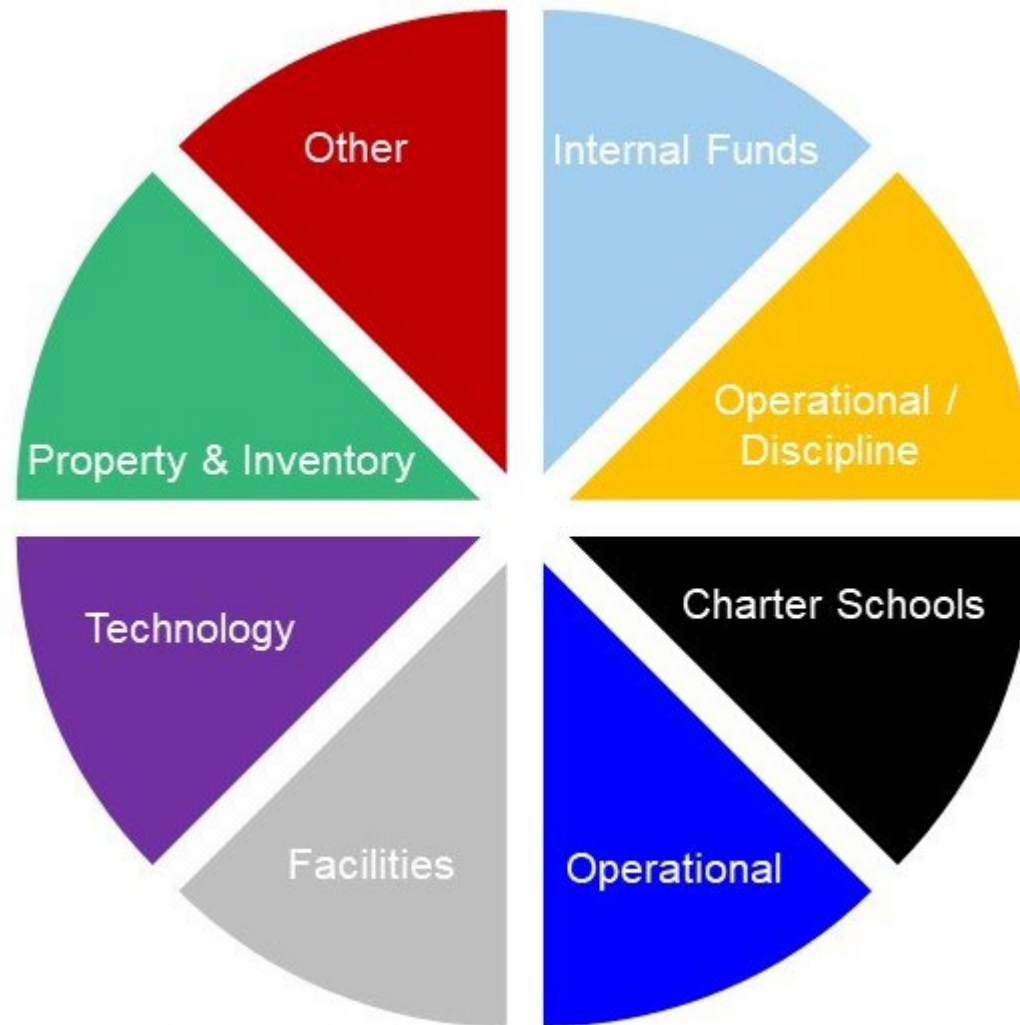
SBBC RISK MAP

		Impact (Operational, Financial & Compliance)		
		LOW	MEDIUM	HIGH
Probability	LOW		School Advisory Fund	
	MEDIUM		Internal Funds Property Inventory Charter Schools Finance	Regulatory - Compliance
	HIGH		Business Support Center – Pcard Payroll FTE - School Controls Travel B-Stock Warehousing Services	Smart Bonds Information Technology BTA/Discipline PPO Construction Grants - Title 1 & non-Title Transportation Procurement

PROPOSED AUDIT PLAN

FOR THE 2023-2024 SCHOOL/FISCAL YEAR

OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2024



**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
Audit Reporting Projects (projects that yield a report)						
•	Schools Internal Funds Audit Reports	<ul style="list-style-type: none"> Audits of Internal accounts of high schools, middle schools, elementary schools, centers, technical colleges, and community schools Follow up on prior audit findings 	OCA	IF	Audit Reports Issued Covering 50% Of FY '23 School Fund Balance	Mandatory Statutory Compliance
•	Schools/Departments Property/Inventory Audit Reports	<ul style="list-style-type: none"> Audits of tangible personal property of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments Follow up on prior audit findings 	OCA	PI	Audit Reports Issued Covering 50 Schools Or Departments	Mandatory Statutory Compliance
1	District-Wide Property/Inventory Audit Report	<ul style="list-style-type: none"> Audit of high-value tangible personal property with historical cost of \$5,000 and above 	OCA	PI	Audit Report Issued Covering This Subject	Mandatory Statutory Compliance
2	Department (Specific Department) Procurement/Warehousing Services B Stock Warehouse	<ul style="list-style-type: none"> Audit of tangible personal property assigned to the B Stock Warehouse 	OCA	PI	Audit Report Issued Covering This Subject	Mandatory Statutory

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
	Property/Inventory Audit Report					Compliance / Rollover
3	Schools/Departments/District-Wide Discipline Process Audit Report	<u>General</u> <ul style="list-style-type: none"> • Data Completeness • 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 • Training/internal communications • Policy/procedure • Other 	OCA	OD	Audit Report Issued Covering Discipline	Communication To Public
4	Schools/Departments/District-Wide Behavioral Threat Assessment Process Report (SY '23 – Report 2)	<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	Audit Report Issued Covering BTA	Policy Required Compliance (Rollover)
5	Monthly BTA Testing					Policy

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		<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 • Monitoring plans • BTA following students who transfer • Other 	OCA		Audit Report Issued Covering BTA Testing Beginning Jan 2024 Pending Hire of BTA Auditor	Required Compliance Policy Required Compliance
6	Information Technology Education Management Software Bid 58-132 E	<ul style="list-style-type: none"> • Analysis of proper controls on purchases • Evaluation of current practices • Compliance with bid product specifications 	Consultant (CRI)	IT	Audit Report Issued Covering This Subject	Risk
7	Information Technology Technology Acquisitions from 2015+	<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	Audit Report Issued Covering This Subject	School Board Request & Audit Committee Request

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
8	Information Technology Identity Management	<ul style="list-style-type: none"> • Policies and procedures including password policies • Sample-based review of joiner, mover, leaver, and recertification processes • General authentication processes • Entitlements assignment process • Admin & general access • System logging and monitoring • IAM applications and software • Integrated systems and connection mechanisms • Use cases / personas • IGA/SSO integration patterns and connected systems 	Consultants (RSM)		Audit Report Issued Covering This Subject	Rollover
9	Information Technology Patch Management and Change Management	<ul style="list-style-type: none"> • Roles, processes, and documentation • Enabling tools • Access controls & managing direct system maintenance • Emergency changes • Status tracking and reporting • Closure and documentation 	Consultants (RSM)		Audit Report Issued Covering This Subject	Rollover

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
10	Charter Schools Charter School Investigation	<ul style="list-style-type: none"> • Audit /Investigation(s) based on FTE and other analyses 	OCA	CS	Audit Report Issued Covering Charter School	Risk
11	District-Wide Follow-up Audit Report	<ul style="list-style-type: none"> • Follow-up report on prior audits published by the OCA and others 	OCA	OT	Audit Report Issued Covering Follow Up	Required Audit Practice
12	Schools / Departments Caps and Gowns Follow Up	<ul style="list-style-type: none"> • Analysis of proper controls on purchases • Evaluation of current practices • Evaluation of leading practices • Compliance with bid product specifications • Effectiveness and compliance with District policies and procedures 	CRI	OT	Audit Report Issued Covering This Subject	Risk
13	Information Technology Education Management Software Follow Up	<ul style="list-style-type: none"> • Analysis of proper controls on purchases • Evaluation of current practices • Evaluation of leading practices • Compliance with bid product specifications 	CRI	IT	Audit Report Issued Covering This Subject	Risk

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		<ul style="list-style-type: none"> Effectiveness and compliance with District policies and procedures 				
14	Schools /Departments 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	Audit Report Issued Covering Payroll	Risk
15	Facilities / Capital Programs 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 	Consultants (RSM)	FA	Audit Report Issued Covering Subject Area	Risk

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices				
16	Facilities / Capital Programs 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	Audit Report Issued Covering Subject Area	Risk
17	Facilities / Capital Programs 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 	Consultants (RSM)	FA	Audit Project To Be Fieldwork Phase	Risk

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices				
18	Facilities / Capital Programs Smart Bond Audit Report Big 3	<ul style="list-style-type: none"> Audits of Stranahan, Northeast, and Ely against the 2014 School Deficiency Listing and an understanding of the scope development and contractual development and delivery 	Consultants (RSM)	FA	Audit Report Issued Covering Big 3	Risk Board Request
19	Physical Plant Operations PPO Maintenance Contract Payment	<ul style="list-style-type: none"> Effectiveness and compliance with District policies and procedures Follow up on certain Council of Great City Schools report findings 	Consultants (CRI)	FA	Audit Report Issued Covering Payroll	Risk
20	District Departments Title 1	<ul style="list-style-type: none"> Compliance with Federal regulations and requirements 	Consultants (MSL)	FA	Audit Project To Be Fieldwork Phase	Requests From Department Audit Committee

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
21	District Departments Business Support Center Payroll	<ul style="list-style-type: none"> • Compliance with District policies and procedures • Best and leading practices 	OCA	OP	Audit Report Issued Covering This Subject Area	Risk
22	Schools / District Departments Vending Machines	<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	Audit Report Issued Covering This Subject Area	Audit To Roll Over Into And Concluded In FY '24 Plan
23	Office of the Chief Auditor Peer Review	<ul style="list-style-type: none"> • Review of OCA under ALGA requirements 	Consultant (Grayson)	OT	Audit Report Issued Covering This Subject Area	GAAS
24	Regulatory Annual Comprehensive Financial Report (FY 2023)	<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	Audit Report Issued	Compliance
25	Regulatory Single Audit (FY 2023)	<ul style="list-style-type: none"> • Facilitate and coordinate the Single Audit (FY 2022) covering federal grants by external auditor MSL 	External Auditor (MSL)	OT	Audit Report Issued	Compliance

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
26	Regulatory Financial Compliance Reports 1	<ul style="list-style-type: none"> Internal Control over Financial Reporting and Compliance and Other Matters 	External Auditors (MSL)	OT	Audit Report Issued	Compliance
27	Regulatory Financial Compliance Reports 2	<ul style="list-style-type: none"> Independent Auditor's Management Letter 	External Auditors (MSL)	OT	Audit Report Issued	Compliance
28	Regulatory Financial Compliance Reports 3	<ul style="list-style-type: none"> Independent Accountant Report 	External Auditors (MSL)	OT	Audit Report Issued	Compliance
29	Regulatory Compliance Report Filings	Filings for FY '23: <ul style="list-style-type: none"> USDOE FDOE Fed Audit Clearing House 	OCA	OT	Filings Completed	Compliance
30	District-Wide Post Grand Jury Report Controls	<ul style="list-style-type: none"> Risks based on information in the Grand Jury report (Potential Superintendent Project)	TBD		Audit Project To Be In Fieldwork Stage Under Direction of Superintendent	Board Request

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
31	Other Other Investigation Report(s) (Specific area TBD)	<ul style="list-style-type: none"> • 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
32	Other Special Assignments (reporting)	<ul style="list-style-type: none"> • 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
Audit Non-Reporting Projects (that do not yield an audit report)						
33	Charter Schools Yearly Reviews (non-reporting)	<ul style="list-style-type: none"> • 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

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		identified with a financial emergency final audit report of the charter schools				
34	Charter Schools Monthly Reviews (non-reporting)	<ul style="list-style-type: none"> Reviews of Charter Schools' monthly financial statements on a risk-assessed basis to determine if there are adequate standards of fiscal management 	OCA	CS	Project To Be In Ongoing Stage	Risk
35	Charter Schools Charter School Close Out (non-reporting)	<ul style="list-style-type: none"> 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 	OCA	CS	TBD As Applicable	Requirement
36	District Control Initiatives Tangible Personal Property Management Process Improvement Project (Inventory)	<ul style="list-style-type: none"> 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) 	OCA	P&I	Project To Be In Ongoing Stage	Improved Controls

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
37	District Control Initiatives Payroll Process Improvement Project	<ul style="list-style-type: none"> • Review of the District's payroll processes (OCA plays a secondary role in an advisory capacity only) 	OCA	OP	Project To Be In Ongoing Stage	Improved Controls
38	District Control Initiatives Employee Onboarding And Termination Process Project	<ul style="list-style-type: none"> • 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) 	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
39	District Control Initiatives ERP Steering Committee	<ul style="list-style-type: none"> • Prioritization of SIM projects 	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
40	District Assistance Initiatives Various Schools / Department Assistance	<ul style="list-style-type: none"> • Provide direct assistance to schools in reconciling and resolving Internal Funds accounting issues • Assist T&L Directors with monitoring Internal Funds in schools with audit exceptions • Provide assistance to school administrators and bookkeepers related to Standard Practice Bulletins, 	OCA	OT	Project To Be In Ongoing Stage	Improved Controls

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		Business Practice Bulletins, and School Board policies <ul style="list-style-type: none"> • Review financial statements of proposed vendors at the request of various District departments • Consult on contracts and agreements • Train schools and departments on property and inventory procedures and practices 				
41	Florida Auditor General FL Auditor General Communications	<ul style="list-style-type: none"> • Review requests from the Florida Auditor General 	OCA	OT	All Communications Responded	Compliance
42	Florida Department of Education FDOE OIG Communications	<ul style="list-style-type: none"> • Review complaints on District schools, District departments, and charter schools from parents, teachers, or others in the community that are filed with the FDOE 	OCA	OT	All Communications Responded	Compliance
43	District-Wide Committees (non-reporting)	<ul style="list-style-type: none"> • Attend Qualification Selection Evaluation Committee meetings • Attend Bond Oversight Committee meetings 	OCA	OT	Attendance At Various Meetings	Various Periods

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		<ul style="list-style-type: none"> • Attend Facility Task Force meetings • Attend COSMO Meeting Attend Technology Steering Committee Meeting Attend Charter School Financial Committee Meeting 				
44	Regulatory Florida Auditor General FY 2021 FEFP & Transportation Audit (non-reporting)	<ul style="list-style-type: none"> • Assist and obtain information for the Auditor General • Arrange and attend entrance / exit meetings 	OCA	OT	Project In Process (Pending FL Aud Gen)	Compliance
45	Regulatory Florida Auditor General FY 2018 FEFP Audit Findings Appeal (non-reporting)	<ul style="list-style-type: none"> • Appeal prior audit findings in FY 2018 FEFP audit report 	OCA	OT	Project In Process (Pending FL Aud Gen)	Compliance
46	OCA Initiative OCA Relocation (non-reporting)	<ul style="list-style-type: none"> • Space project for OCA team members 	OCA	OT	Project To Be In Ongoing Stage	Productivity
47	OCA Initiative Electronic Work Papers (non-reporting)	<ul style="list-style-type: none"> • Implement an Electronic Work Paper solution for the OCA 	OCA	OT	Project To Be In Ongoing Stage	Productivity

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
48	OCA Requirements OCA – Specific Policy	<ul style="list-style-type: none"> • OCA policy updates 	OCA	OT	As Applicable	Requirement
49	School Board Requirements Audit Committee By-Laws Update	<ul style="list-style-type: none"> • Audit Committee By-Laws update 	OCA	OT	Draft Document Submitted to Audit Committee	Requirement
50	OCA Requirements SY/FY 2025 Audit Plan	<ul style="list-style-type: none"> • Determination of Audit Subjects • Summary of activities 	OCA	OT	Compilation Of Audit Plan Document	Requirement
51	OCA Initiative Request For Proposal For Audit Services (non-reporting)	RFP for audits of: <ul style="list-style-type: none"> • Operational • Construction • Information Technology 	OCA	OT	Solicitation To Be In Process	Productivity
•	Board Initiatives 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 • (Note: a special assignment may serve as a substitute to audits in the 	OCA	OT	As Applicable and Determined By the School Board Members	Board Requests

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2023-2024 SCHOOL/FISCAL YEAR**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/24 For Chief Auditor Evaluation	Notes
		plan or require funding or require an adjustment to the plan)				

Contingencies	
	Turnover
	Staffing
Auditor General / US & Florida Department of Education Decisions	
Inspector General Function (Future)	
	Unknown

OCA LONG-RANGE AUDIT PLAN

(Audit 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	
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	
IDEA Funding	
Matrix Funding	
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.	