

Office of the Chief Auditor

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Chief Auditor Report

Audit Committee Meeting of May 18, 2023

05/11/23

Documented below are follow ups to significant discussions at previous Audit Committee meetings.

1	<p>School Board Policy 3202 Presentation</p> <p>At the June 2, 2022 Audit Committee Meeting, the Committee requested a presentation on School Board Policy 3202 – Disposal of Surplus and/or Obsolete Property</p> <p>Chief Auditor update 05/11/23:</p> <p><i>The Director of Procurement and Warehousing Services will make this presentation at the May 18, 2023 Audit Committee meeting.</i></p>
2	<p>Internal Funds Presentation</p> <p>At the March 2, 2023 Audit Committee Meeting, the Committee requested a presentation on the internal funds audits.</p> <p>Chief Auditor update 05/11/23:</p> <p><i>My office will prepare a presentation on our internal funds audit at a future meeting. We will note that Sarbanes-Oxley is not applicable to the District and discuss how we cover the Florida Auditor General requirements. The only question is the timing of when we will be able to do this. Our priority is to complete the audits to comply with the Auditor General's requirements before June 30, 2023. Therefore, we will seek to do so at a meeting subsequent to year-end. Based on the results of the May 18, 2023 meeting, the Committee should note that the audits are thorough and identify issues at the schools.</i></p>
3	<p>Audit Forecast Comments</p> <p>At the April 25, 2023 Audit Committee meeting, the following comments were noted:</p> <ol style="list-style-type: none"> 1. The (Audit Plan) was extensive. 2. Additional budget may be needed (for the Audit Plan).

3. Additional resources may be needed (for the Audit Plan).
4. Technology purchases to be brought forward to the Audit Plan.
5. Information on prior year Audit Plan projects.
6. Risk assessment information in the current year Audit Plan.
7. Discussion of a pension plan audit.
8. Information about the B Stock Audit and engagement letter from the prior year Audit Plan.
9. 583132 E to the Audit Plan.
10. RSM deliverables on the Audit Plan.
11. Services to be reviewed for projects 13, 14, 15, 16 of the Audit Plan.

Chief Auditor update (05/11/23) on the above areas based on the School Board Workshop on May 2 2023:

1. *I communicated to the School Board Members at the School Board Workshop that the plan was extensive and challenging and robust.*
2. *School Board Members did not wish to add additional funding to the Office of the Chief Auditor budget beyond the cost of organizational changes and the addition of an auditor to perform BTA audits.*
3. *School Board Members did not oppose to adding 1 additional position for BTA audits but did not wish to add more positions beyond 1 additional position.*
4. *In order to move a project from the Long-Range Plan, the School Board Members would have needed to transfer a project from the Audit Plan. Such an adjustment was not made at the workshop. However, a School Board Member requested that I discuss the addition of Safety and Security audits with the Audit Committee. Such a change would also require the removal of a project from the Audit Plan.*
5. *The document discussed at the April 25, 2023 Audit Committee Meeting was the Audit Plan Forecast. The Audit Plan will include information about the prior year Audit Plan.*
6. *We will include a risk map within the Audit Plan.*
7. *The District participates in the Florida Retirement System. The FRS is out of scope for the Office of the Chief Auditor.*
8. *The engagement letter for the prior year audit will be sent to the Audit Committee.*
9. *Contract 58132 E was added to the Audit Plan based on direction from the School Board Members at the April 11, 2023 Regular School Board Meeting.*
10. *All advisory comments for the RSM projects will be considered.*
11. *Services for the RSM projects are analyzed each quarter.*

Documented below are other areas of interest to the Audit Committee.

4 School Board Workshop – May 2, 2023

During the presentation of the Audit Plan Forecast at the May 2, 2023 School Board Workshop, I sought guidance from the School Board Members on how to process individual questions and requests from individual advisory committee members (not questions and requests from the advisory committee as a group through their motions in accordance with School Board Policy 1070 but from a single individual member of the advisory committee asking questions and making requests on their own).

Chief Auditor update 05/11/23:

At the workshop I described that basic questions and requests are currently processed by me and my staff. However, extensive questions and requests are discussed with the Audit Committee Chair and are then either placed to the next Audit Committee Meeting agenda or I request the Audit Committee member to put their question or request as an advisory motion at the next Audit Committee Meeting. If the advisory motion is passed, a response is required in accordance with School Board Policy 1070.

	<p><i>Based on the discussion at the workshop, I will continue to process basic questions and requests from each individual as I currently process them. However, for a trial period of approximately 6 months, I would respond to extensive questions and requests from individual advisory committee members in 7 days (later changed to 6 days). I would track the requests and send the response(s) the entire Audit Committee.</i></p> <p><i>If the questions require public discussion, I intend to require any individual member(s) to publicly ask their question at the next Audit Committee Meeting. If these questions and requests become onerous, I will inform the School Board Members during my regular one-on-one meetings and/or during the next School Board Workshop related to audit.</i></p>
5	<p>Behavioral Threat Assessment Testing</p> <p>During the February 16, 2023 Audit Committee Meeting, the Committee passed a motion advising that the entire population of the BTA testing sample include all serious and very serious behavioral threats and include a geographically based sample of transient and unfounded threats.</p> <p>Chief Auditor update 05/11/23:</p> <p><i>Based on my discussions with the School Board Chair and then the other School Board Members at the May 2, 2023 School Board Workshop, a new approach to BTA testing will occur for School Year 2024. The OCA will increase our staffing to hire a BTA-specific auditor to perform our audits in-house. This will allow the OCA to test the samples based on our preferences and allow increased and faster real-time reporting. Thus, the next report will include a sampling methodology similar to the methodology used in the past. However, the School Year 2024 testing will include the testing requested in this motion.</i></p>