

AUDIT COMMITTEE MEETING
Thursday, January 26, 2023
9:30 a.m. – KCW - 1st Floor Board Room
AGENDA

NEW BUSINESS

1. Pledge of Allegiance (9:30)
2. Roll Call (9:31)
3. Approval of the Agenda for the January 26, 2023 Audit Committee Meeting (9:32-9:35)
4. Chief Auditor Administrative Matters (9:35-9:40)
5. Public Speakers – Non-Agenda Items (9:40-9:45)
6. Approval of the Minutes for the November 17, 2022 Audit Committee Meeting (9:45-9:50)
7. Audit Committee Chair Comments (9:50-9:55)
8. Follow Up – Legal Summaries (9:55-10:05)
 - Public Record Retention Requirements – Digital Records
 - Records of Lobbying Contacts Made To School Board Members
9. MSL – Reports Required in Accordance with Government Auditing Standards and Rules of the Auditor General of the State of Florida Year Ended June 30, 2022 (10:05-10:20)
 - Independent Auditor’s Report -Internal Control over Financial Reporting & on Compliance & Other Matters
 - Independent Auditor’s Management Letter
 - Independent Accountant Report
10. S Davis and Associates – Reports Required by the Uniform Guidance for the Year Ended June 30, 2022 - Single Audit (10:20-10:30)
11. CRI – Education Case Management Software – FY22-001 (10:30-10:55)
 - Original Forensic Report
 - Update Memorandum
12. CRI – Caps, Gowns, and Announcements – Agreement 16-052N (10:55-11:15)
 - Original Forensic Report
13. CRI – Caps, Gowns, Announcements & Diplomas – Agreement FY22-204 (11:15-11:35)
 - Original Forensic Report
 - Update Memorandum
14. OCA – Internal Funds Audits of Selected Schools (11:35-11:45)
15. RSM – Behavioral Threat Assessment Policy and Procedure Audit (11:45-12:15)
16. Florida Auditor General – Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation (12:15-12:35)
17. Big 3 Schools Audit Debrief (12:35-12:50)
18. Audit Committee Member Comments (12:50-1:00)
19. Adjournment (1:00)

This agenda and the above reports/documents are available on the Office of the Chief Auditor's website. The documents can be accessed on-line at www.browardschools.com/audit by selecting Audit Committee Meetings and then the applicable year and meeting date.

Public participation will be accepted on all meeting agenda items. Reserved on this meeting agenda is designated time to provide an opportunity for public speakers to address the Audit Committee regarding topics on the agenda.

Any person may present comments by attending the KC Wright Administration Building's Board Room at 600 Southeast Third Avenue, Fort Lauderdale, FL 33301.

Upon arrival at the Board Room, the speaker should complete the sign in sheet for public speakers at the start of the meeting with their name, address, the name of any organization that they are associated with, and the subject of their discussion. The District's Chief Auditor will evaluate the subject of their discussion and place them prior to the agenda item pertaining to the subject of their discussion or place them in the public speaker's section of the meeting. The person will speak for a maximum of 3 minutes per agenda item. Each speaker may speak for a maximum of 6 minutes in total. The Chair may reduce each individual speaker's time limit or set the maximum time available for all speakers.

Lastly, Audit Committee members and District staff will not engage in dialogue with the speakers. No action shall be taken on a speaker's topic unless otherwise indicated on the agenda.

Please contact our office for assistance or additional information at (754) 321-2400 – Office of the Chief Auditor.

UPCOMING AUDIT COMMITTEE MEETINGS

- March 2, 2023 – 11:00 AM
- April 13, 2023 – 11:00 AM
- May 18, 2023 – 11:00 AM
- June 22, 2023 – 11:00 AM