

MEMO

To Broward County Public Schools Audit Committee
From RSM US LLP
Date August 30, 2023
Subject Responses to February 17, 2023, Audit Committee Motions

Re: As requested by the Chief Auditor, RSM is providing responses to Motions #3, #4 and #5 of the February 17, 2023, Audit Committee Meeting.

Motion 3: The Audit Committee moved RSM begin to develop a proposal to test the effectiveness of the District's threat assessment process on a quarterly basis.

Response: As verbally discussed in the March 2, 2023, Audit Committee meeting and documented in the minutes, Ms. Murtha responded "We had discussions with several colleagues as well as teams of folks that we team with on different types of engagements and it was extremely challenging to identify someone that would be willing to test the effectiveness of the district's threat assessment process, leading to our firm and our risk management to basically say this is outside of our area of expertise to assess the district's programmability to positively affect students' mental health reducing violent incidents. So we will not be able to develop a proposal to test the effectiveness of the district's threat assessment process."

Motion 4: The Audit Committee moved RSM propose attributes that test policy 4380, Sections 3A, 3F, 5D, 5E.

Response: In our subsequent quarterly audit report, dated July 20, 2023, RSM provided detailed comments explaining why a policy section was not auditable, or if it was auditable, what testing attribute(s) was applicable where that policy section was audited. This updated table is located on page 10 of our report. A portion of that table is provided below to address the specific policy sections in the motion.

Section	Brief Policy Description	Auditable	Tested Attribute(s) / Comments
3A	The District School Safety Specialist shall ensure compliance with the policy.	No	Not auditable because this section contains goals, statements, and/or objectives that are general in nature and are not subject to audit procedures.
3F	Parents of public school students have a right to timely notification of threats, unlawful acts, and significant emergencies.	No	EdPlan is designed to document a school-based administrator who is <i>assigned</i> to notify the threat's target(s)' parent/guardian for very serious threats, which was tested in attribute #26. The EdPlan system does not document that the notification <i>took place</i> . Thus, as this is not documented under the current process, RSM is unable to verify the notification was performed in accordance with this policy.

Section	Brief Policy Description	Auditable	Tested Attribute(s) / Comments
5D	BTA teams shall contact other agencies involved with the student and any known service providers to share information and coordinate necessary follow-up.	No	Auditors will be able to audit that other agencies are contacted but will not be able to determine the appropriateness of who was contacted nor if there were other agencies that should also have been contacted that were not, as this is a process that is based upon the BTA teams' professional judgment and knowledge at the time of the threat. RSM does verify that the District's Special Investigative Unit (SIU) is notified when imminent threats are identified in attributes 9a & 9b.
5E	The BTA team shall identify additional members of the school community to whom threatening behavior should be reported and provide guidance.	No	Auditors will be able to audit that other school community members are contacted but will not be able to determine the appropriateness of who was contacted nor if there were other school community members that should also have been contacted that were not, as this is a process that is based upon the BTA teams' professional judgment and knowledge at the time of the threat. RSM does verify Collaborative Problem Solving (CPS) referrals occur if recommended by the BTA team in attribute 38 in addition to the SIU notification from Policy section 5D.

Motion 5: The Audit Committee moved RSM break down compliance attributes associated with the student intake form.

Response: Our testing attributes were updated in our subsequent quarterly audit to reflect this motion. In our report dated July 20, 2023, RSM and BCPS Internal Audit team agreed to add attribute 9a: *Was law enforcement contacted if an imminent threat has been identified?* RSM verified that law enforcement was notified when an imminent threat was identified.