



POLICY NO. 1070

District Committees and Their Membership

Except as otherwise provided herein, all school advisory and evaluation committees to whom decision-making authority have been delegated are governed by the provisions of this policy. “Decision-making authority” is defined as the ability to review options available to the school district and to narrow the range of options to be considered or to recommend that one or more options be considered by The School Board or the Superintendent. This policy does not apply to workgroups created by the Superintendent to which no decision-making authority has been delegated and whose functions are limited in scope only to fact-finding or information-gathering and if such workgroups only perform such limited functions.

The purpose of this policy is to identify the roles and responsibilities of School Board of Broward County committees as it pertains to Florida’s Government in the Sunshine Law.

Committees subject to this policy are those established by The School Board or Superintendent to provide recommendations on delegated areas of responsibility. The areas of responsibility, along with any prescribed committee goals and objectives, shall be specified within their individual establishing policies, resolutions, or the School District’s strategic plan. (See Article IV)

Department committees that are delegated to provide recommendations to the School Board or Superintendent and are not established by policy, shall be provided resources for conducting those meetings.

I. Scope

- A. In the event of a conflict between the provisions of this policy and those contained within any other policy or within any advisory committee bylaws or within any other document related to any advisory committee, the provisions of this policy shall govern. All provisions of this policy, any other School Board Policy or resolution, any advisory committee bylaws, or any other document shall be applied consistently to each committee to the extent applicable to its delegated responsibilities. Section 286.011 Fla. Stat.

II. Definitions

- A. “Committees” refers to groups of persons to whom decision-making authority has been delegated and which review options available to the school district and narrow

the range of options to be considered or recommend that one or more available options be considered by The School Board or the Superintendent and which perform functions other than mere information-gathering or fact-finding

- B. "Groups of persons" includes employees and non-employees/volunteers of the school district.
- C. Types of committees: Advisory committees, subcommittees, competitive solicitation evaluation committees, advisory councils, ~~workgroups~~, and task forces (collectively "committees") created by policies, resolutions, Superintendent, or departments as required.
- D. Committees may be identified as, but not limited to, the following descriptions:
 - 1. School Board Established Advisory committees with School Board appointees
 - 2. Competitive solicitation evaluation committees, which is a committee that has been assembled to review, evaluate and make recommendations upon a competitive solicitation that has been publicly released by the school district pursuant to Section 120.57(3), Fla. Stat.; Section 6A-1.012, F.A.C., and School Board Policy 3320 – Purchasing Policies.
 - 3. School Board Advisory committees without School Board appointees
 - 4. School Board Advisory committees established by resolution
 - 5. Committees Identified within School Board established policies that make recommendations for policy changes including workgroups
 - 6. Refer to Section 286.011, Fla. Stat. Public meetings, and records; public inspection; criminal and civil penalties and Office of the General Counsel if uncertain your committee needs to follow this policy.
 - 7. Subcommittees of full committees, which makes recommendations to the full committee
- E. Each member of a committee is a public officer. See Section V (C).
- F. Advisory committees other than those that have an establishing policy or resolution adopted by The School Board may be created by the Superintendent or her/his designees to perform various decision-making functions. Those committees do not require an establishing policy and their function and membership composition will be determined administratively by the Superintendent and/or her/his designees based upon their function.

III. Department Committees Delegated to Provide Recommendations to The School Board or the Superintendent

A. Membership/Composition of Committee(s)

- 1. When a member of the staff is appointed to a committee that has been delegated authority that normally is exercised by The School Board, the staff

- member loses her/his identity as a staff member while participating as a committee member and is accordingly subject to the Sunshine Law.
2. A finite and set number of committee members must be specified in each committee's bylaws.
 3. Membership may include committees with staff and/or stakeholder participation.
 4. The department creating a committee shall identify in the committee's bylaws those department(s), advisory committee(s), teacher(s), principal(s), outside agency(ies) and/or any other stakeholder(s), that are to participate on the committee and their role.
 5. All stakeholder groups having a representative as a committee member will be allowed to send a designee/alternate to ensure that each stakeholder group is represented.
- B. Each member must regularly communicate with his/her appointing stakeholder group to provide updates about committee discussions or motions and to exchange views upon relevant issues.
- C. Annual Training – See Training Program for Members of Other Committees Article V (C. 5)
- D. Attendance
1. A committee member is strongly encouraged to attend all properly noticed meetings.
 2. Attendance must be taken at each meeting to ensure that participation of the representatives on the committee is recorded, and that a quorum is present.
 3. In the event a committee member is unable to attend, the member must notify the member's stakeholder group so that a designee/alternate may be sent.
- E. Committee Liaison and Facilitator(s) – See School District Liaisons, Facilitators and General Counsel (See Article VI (A))
1. Each Director of a school district department who assigns a Facilitator will ensure that:
 - a. committee meetings are publicly noticed in accordance with applicable laws and rules;
 - b. supporting meeting materials are available and provided to committee members at least seven (7) calendar days in advance of the scheduled meeting; and
 - c. notice of committee meetings should be submitted and placed on the district calendar.
- F. Bylaws

1. If any administratively created committee is performing a decision-making function, it will conduct its meetings in accordance with the requirements of The Sunshine Law and adopt a basic template of Bylaws outlining the requirements of The Sunshine Law and adopting the current edition of Robert's Rules of Order.
2. Departments that convene committees to review and make recommendations to policies must have their bylaws approved by two-thirds (2/3) of the membership every two (2) years.

IV. Establishment and Dissolution of School Board-Established Advisory Committees and Committees Established by School Board Resolution

A. The following procedures shall be used to establish and dissolve a School Board-Established Advisory Committee:

1. All School Board-Established Advisory Committees shall be established by adoption of a School Board Policy, passage of a resolution or statute. A School Board Member may place an item on the agenda of a Regular or Special School Board meeting to request the establishment of a new School Board-Established Advisory Committee in accordance with School Board Policy 1000, (RULE DEVELOPMENT AND RULEMAKING). The agenda item shall outline the intended purpose of said proposed advisory committee.
2. Prior to The School Board's approval of an agenda item proposing an establishing policy or resolution for a School Board-Established Advisory Committee or resolution forming a committee, the proposed policy or resolution will be timely placed upon a School Board Workshop agenda for discussion about the proposed advisory committee's composition, function, and other organizational features.
3. The proposed policy or resolution establishing the new School Board-Established Advisory Committee will thereafter be submitted to the Office of the General Counsel for review prior to its formal submission as an agenda item for School Board approval and adoption in accordance with its governing laws, rules, and policies.
4. Any School Board Policy or resolution establishing an advisory committee must be in compliance with applicable law, rules and other School Board Policies and must be reviewed every two (2) years by the advisory committee itself and department if applicable.

B. Dissolution of a School Board-Established Advisory Committee:

1. The Superintendent shall place an item on the agenda of a Regular or Special School Board Meeting recommending the School Board-Established Advisory Committee's dissolution if in her/his opinion the committee's purpose has been satisfied or if its function is being accomplished through other means.
2. If The School Board approves such a recommendation, it shall take any necessary action in accordance with School Board Policy 1001 and its governing laws and rules to repeal or amend any existing School Board policies concerning the advisory committee.

V. APPLICATION OF LAW TO COMMITTEES.

A. THE SUNSHINE LAW

1. Meetings of committees as defined above in Article II shall be conducted in accordance with the provisions of and exemptions from the Florida Sunshine Law (Section 286.011, Fla. Stat.) which includes:
 - a. Requirements for public notices of meetings,
 - b. Minutes of such meetings, (*including informal/workshop meetings*), and
 - c. That such meetings be open to the public at all times.
2. The minutes of each committee meeting shall be promptly recorded, and such records shall be open to public inspection.
3. Each member of a committee as defined above in Article II is subject to The Sunshine Law and may not discuss with another committee member any matter or issue that may foreseeably come before the committee for its consideration except during a publicly noticed meeting conducted in compliance with The Sunshine Law.
4. If additional guidance is required upon the application of the Sunshine Law, a request for guidance should be made to the Office of the General Counsel through the committee's school district liaison or district facilitator.

B. OPEN PUBLIC RECORDS LAWS

1. Records of committees as defined above in Article II and their committee members are subject to the provisions of and exemptions from the Florida Open Public Records Law (Section 119.07, Fla. Stat.).
2. Each committee member has a duty to retain such records and to forward such records to the committee's school district liaison or district facilitator for retention in accordance with applicable state records retention schedules.
3. All agendas, minutes, correspondence, documents, information, and emails sent or received regarding the conduct of the committee's business shall be transmitted to the committee's school district liaison or district facilitator for purposes of record retention.

4. A committee member may not distribute or disseminate any information received in the performance of her/his official duties if that information is exempt from public inspection or is otherwise confidential or privileged pursuant to applicable law.
5. If additional guidance is required upon the application of the Open Public Records Law or the applicable records retention schedules, a request for assistance should be made to the Office of the General Counsel through the committee's school district liaison or district facilitator.
6. No fee shall be assessed for public records request made by committee chairs for documents related to the subject of the committees' responsibilities.

C. CODE OF ETHICS

1. Each member of a committee as defined above in Article II, is a public officer as defined in Sections 112.313(1) and 112.3143(1), Fla. Stat., which are part of the Florida Code of Ethics for Public Officers and Employees.
2. Each committee member will have access to an orientation package that includes:
 - a. The committee's establishing Policy,
 - b. The committee's Bylaws,
 - c. A sample Memorandum of Voting Conflict for County, Municipal, and other Local Public Officers (Commission on Ethics Form 8B),
 - d. A sample Disclosure of Business Transaction, Relationship, or Interest (Commission on Ethics Form 4A), and
 - e. Access to District Ethics Training.
3. Ethics Training Program Content.
 - a. Except as provided herein, each member of any committee shall complete a district ethics training program. The training program will cover the following topics:
 - i. The Code of Ethics for Public Officers and Employees (which applies to advisory committee members),
 - ii. The Sunshine Law,
 - iii. The Open Public Records Law, and
 - iv. Robert Rules of Order.

This training program is not required for members of School Advisory Forums, of the Exceptional Student Advisory Council, ESOL Leadership Council, or of the Gifted Advisory Council and a lack of such training shall not preclude members of the public from attending and participating in meetings of those committees. However, officers and Executive/Steering committee members of these specified exempt Committees are required to complete the training program. School

district liaisons and district facilitators are required to complete the training program prior to commencement of their service to such committees so they will be enabled to provide appropriate guidance to committee members.

4. Training Program

- a. Except as otherwise provided in this policy, each member of a School Board-Established Advisory Committee, or committee created by resolution are annually required to complete the school district's training program for School Board-Established Advisory Committees.
- b. Such training must be completed prior to the second committee meeting following appointment/election to the committee.
- c. Members of any ad hoc bid protest committees assembled pursuant to School Board policy shall complete such training prior to the first bid protest committee meeting they attend each year.

5. Training Program for Members of Other Committees.

- a. Each member of a committee other than (a) a School Board-Established Advisory Committee or (b) a committee assembled to evaluate, negotiate, and recommend the award or rejection of a competitive solicitation is annually required to complete the school district's training program prior to their committee service.

6. Training Program for Committee Liaisons and Facilitators.

- a. Each district liaison to a committee and each district facilitator shall complete the ethics training prior to providing support to their committees.

7. Exemption from Training Program for Elected Officials and Public Officers.

- a. Any committee member who is also an elected official or public officer and who has already completed training regarding The Sunshine Law, Open Public Records Law and Code of Ethics for Public Officers and Employees due to the requirements of the member's other official positions is exempt from the school district's training program for committee members, provided that said committee member has completed the member's outside agency's required training by the second committee meeting of each year.

8. Record of Completion of Training Program.

- a. Each committee member required to complete the school district's training program must execute an Acknowledgment of Ethics Training

form which shall be submitted to the committee's school district liaison or district facilitator for record retention.

- b. A committee member must timely complete the school district's training program to maintain good standing.
- c. The district's training program is not required for members of School Advisory Forums, of the Exceptional Student Educational Advisory Council, ESOL Leadership Council, or of the Gifted Advisory Council and a lack of such training shall not preclude members of the public from attending and participating in meetings of those committees. However, officers/executive/steering committee appointees of such exempt committees must annually complete the district training program.
- d. The district liaison or district facilitator for each committee shall keep track of who has completed training and report to the committee chair the completion of district training by committee members and of those members not in good standing. (See Article VI, C. 3 Maintaining Good Standing)

VI. MEMBERSHIP

The School Board is committed to reflecting the diversity and community at large within the membership of the district's committees.

A. School District Liaisons, District Facilitators and General Counsel.

- 1. School district designees serving as liaisons or facilitators to committees and members of the Office of the General Counsel shall only serve as support resources to committees and shall not be designated as non-voting members of any committee and shall not be counted toward achieving a quorum at any committee meeting.
- 2. The designation of such persons as non-voting members would subject them to the restrictions of the Sunshine Law and preclude their ability to consult with and provide guidance to individual committee members. In the event of any conflict between this subsection and any existing policy, this subsection shall govern.
- 3. Each School Board-Established Advisory Committee will be assigned a district liaison or district facilitator to facilitate the committee's activities.
- 4. Each Director of a school district department who assigns a facilitator will ensure that:
 - a. committee meetings are publicly noticed in accordance with applicable laws and rules,
 - b. supporting meeting materials are timely made available and provided to committee members at least seven (7) calendar days in advance of the scheduled meeting.

5. The Superintendent or her/his designee shall determine the appropriate extent of staff support necessary for each individual School Board-Established Advisory Committee, and
6. Notice of committee meetings should be submitted and placed on the district calendar for the upcoming school year.

B. School District Conflict of Interest Form.

1. Each member of a committee as defined in Article II is required to execute the school district's Conflict of Interest form for School Board-Established Advisory Committees prior to serving on any advisory committee.
2. The form must be provided to the committee's district liaison or district facilitator for retention in accordance with applicable records retention schedules.
3. The foregoing provisions apply only to officers and executive/steering committee members of School Advisory Forums, of the Exceptional Student Education Advisory Council, ESOL Leadership Council, or of the Gifted Advisory Council.
4. The foregoing provisions do not preclude members of the public from attending and participating in meetings of those committees.

C. Composition of Advisory Committees.

The following provisions do not apply to members of School Advisory Forums, of the Exceptional Student Education Advisory Council, ESOL Leadership Council, or of the Gifted Advisory Council or preclude members of the public from attending and participating in meetings of those committees.

1. Composition of School Board-Established Advisory Committees.
 - a. A finite and set number of committee members must be specified in the establishing policy or resolution for each School Board-Established Advisory Committee.
 - b. The number of committee members specified in the establishing policy or resolution for a School Board-Established Advisory Committee shall include each person entitled to vote at any meeting of the committee.
 - c. Voting requirements shall be identified in the committees' policies & bylaws.
2. Composition of Other Advisory Committees.
 - a. Advisory committees other than those that have an establishing policy or resolution adopted by The School Board may be created by the Superintendent or her/his designees to perform various decision-making functions. In addition, the Superintendent may create workgroups to perform fact-finding or information-gathering functions. Those

committees and work groups do not require an establishing policy, or the adoption of by-laws and their function and membership composition will be determined administratively by the Superintendent and/or her/his designees based upon their function.

- b. If any such administratively created workgroup is performing a decision-making function, it will conduct its meetings in accordance with the requirements of The Sunshine Law.

3. Maintaining Good Standing

- a. Each School Board-Established Advisory Committee's membership fluctuates, and the number of meetings conducted varies throughout the school year.
- b. Each School Board-Established Advisory Committee shall establish a minimum meeting attendance standard within its bylaws to ensure that a quorum (minimum number of attendees) of its members are in attendance at each meeting to enable the committee to conduct official business.
- c. A committee member must meet or exceed this minimum attendance standard to remain in good standing. One Hundred percent (100%) attendance at committee meetings is the goal.
- d. A committee member shall make a reasonable effort to notify the chair at least seven (7) calendar days prior to the scheduled meeting date as to whether they will or will not attend the committee meeting.
- e. Meeting Sign-in Sheets will be forwarded to the Office of Chief of Staff or her/his designee registering the attendance record of School Board Members' appointees.
- f. With the exception of officers and members of their executive/steering committees, the attendance requirements of this subsection shall not apply to meetings of School Advisory Forums, of the Exceptional Student Advisory Council, ESOL Leadership Council, or of the Gifted Advisory Council, or of ad hoc bid protest committees assembled pursuant to School Board policy.
- g. A committee member who has not completed the district's training program will not be considered a member in good standing.

4. Term of Committee Membership.

- a. Unless otherwise provided by School Board policy, the term of membership for each member of a School Board-Established Advisory Committee shall be from July 1 to June 30 or until a successor committee member is elected/appointed/selected.
- b. The attendance requirements of this subsection shall not apply to ad hoc bid protest committees assembled pursuant to School Board policy.

5. Committee Membership Vacancies.

- a. Committee member vacancies on committees other than School Board-Established Committees will be filled by the Superintendent or her/his designee.
- b. Vacancies on School Board-Established Advisory Committees will be filled pursuant to this policy and/or the establishing policy of that committee.
- c. In the event a School Board Member is unable to fill a vacancy within a committee, the committee may submit a name(s) for that School Board Member's consideration.
- d. The names of potential appointees are to be forwarded to the School Board Member and also to the Chief of Staff or the latter's designee.
- e. This subsection shall not apply to ad hoc bid protest committees assembled pursuant to School Board policy. Members of those committees will be designated by the Superintendent or her/his designee

VII. School Board Member Appointments to School Board-Established Advisory Committees.

The following procedures shall be used by School Board Members when making their appointments to any School Board-Established Advisory Committee:

- A. School Board Members shall designate their appointments and/or reappointments to School Board-Established Advisory Committees for the upcoming school/fiscal year prior to June 30th of the prior school/fiscal year or as soon as possible thereafter.
 1. Each appointment and/or reappointment shall conclude at the end of the fiscal year (June 30th) for which the appointment was made unless the appointee is unable to complete the term of appointment for any reason or the appointment is concluded earlier in accordance with this policy ~~or the committee's bylaws.~~
- B. A person may not be appointed to more than two (2) advisory committees by the same School Board Member. However, this does not preclude a School Board Member from appointing a person to serve on an advisory committee if that person is already serving on multiple advisory committees as the appointee of other School Board Members.
- C. When appointing an individual to serve on a School Board-Established Advisory Committee, a School Board Member shall select an individual who will serve in the best interests of the school district and its students and community.
 1. An appointee should possess experience, qualifications, or interests that are aligned with the function and purpose of the respective advisory committee.
 2. School Board Members are encouraged to appoint individuals residing within their representative district and not employed by Broward County Schools. However, a School Board Member may appoint individuals who physically

reside and maintain their prime residency within Broward County, Florida, but reside outside of the appointing School Board Member's representative district.

3. Persons who previously served as committee appointees who are not currently in good standing may not be reappointed.
 4. Each School Board-Established Advisory Committee appointee must regularly communicate with her/his appointing School Board Member to provide updates about advisory committee activities and to exchange views upon relevant issues. The means of this communication shall be specified by the respective School Board Member.
 5. Appointees to the Audit Committee shall be independent of the school district. No appointee to the Audit Committee shall receive any compensation, including any consulting, advisory, or other compensatory fees from or on behalf of the school district or The School Board.
- D. School Board Members shall notify the Chief of Staff of any appointments to School Board-Established Advisory Committees and of any reappointments filling any vacancies that occur during the school year.
1. An appointing School Board Member may also officially recognize her/his new committee appointee(s) during the Reports section of a regular School Board meeting.
 2. If a committee appointee does not complete the term of her/his appointment for any reason and the appointing School Board Member's office is also vacant, a replacement appointee shall be named by the Superintendent.
 3. The Chief of Staff will maintain a record of the appointees to each School Board-Established Advisory Committee and share it with the Chair of each committee
- E. Removal of School Board Member Committee Appointees.
1. If an appointee of a School Board-Established Advisory Committee exhibits behavior or conduct in violation of applicable law, rules, or School Board Policy, or for other material reasons as determined by the appointing School Board Member or Superintendent, as appropriate, her/his appointment may be rescinded at any time by that appointing School Board Member (or by the Superintendent in the event of a vacancy in the office of the appointing School Board Member).
 2. In such instances, the appointing School Board Member or Superintendent shall provide written notice to the committee appointee of the effective date of the conclusion of the appointee's committee service.

3. Copies of said notice shall be provided to the Chair, all School Board Members and to the Chief of Staff and to the committee's district liaison or district facilitator. In addition to the other appointee replacement procedures within this policy, a newly elected or newly appointed School Board Member may, upon assuming office, replace any appointments to committees made by the new School Board Member's predecessor.

F. Removal of Committee Members Other than School Board Appointees

1. The Superintendent has the authority to rescind the membership of a committee member who is in direct violation with applicable law, rules, School Board policies and/or committee bylaws.

VIII. COMMITTEE BYLAWS.

- A. Each School Board-Established Advisory Committee will establish bylaws utilizing the current standard template approved by The School Board. School Board-Established Advisory Committees may only modify those areas of the bylaws template that are not restricted by the provisions of this policy or by the committee's establishing policy.
- B. The bylaws of each School Board-Established Advisory Committee, as well as any subsequent modifications, must be approved by the membership of the committee. Upon approval of the membership, the bylaws will be forwarded to the committee's district liaison/ or district facilitator, to be transmitted to the Chief of Staff and placed on a School Board agenda for approval.
- C. The bylaws of each School Board-Established Advisory Committee, as well as any subsequent modifications, must be approved by The School Board.
- D. Bylaws must specify an effective date and be reviewed every two (2) years by the committee and conform to applicable law, rules, and School Board policies.
- E. The bylaw requirements of this subsection shall not apply to ad hoc bid protest committees assembled pursuant to the School Board's purchasing policy.

IX. Committee Meetings

- A. Public Attendance at Committee Meetings. All meetings of decision-making committees are open to the public pursuant to Section 286.011, Fla. Stat. (The Sunshine Law) and shall be conducted in accordance with the current edition of Robert's Rules of Order, newly revised, and in accordance with any adaptations that are appropriate under the committee's establishing policy and bylaws.
 1. Except for any committee meetings that are permitted by applicable law, rule, emergency order, or School Board Policy to be conducted remotely, each

committee meeting at which official business is to be conducted shall be held at an appropriate physical location in Broward County, Florida that is open to the general public with a quorum of its members present at the physical location.

- B. Public Comment at Committee Meetings- Committee meetings are not required to provide members of the public with an opportunity to be heard upon matters before the committee. Such an opportunity to be heard will be provided to the public as required by Section 286.0014, Fla. Stat., within reasonable proximity in time prior to action by The School Board at the meeting at which it will take official action upon any matters that were earlier considered by a committee.
- C. Publication of Committee Meeting Notices – Generally. The schedule of committee meetings for the year will be determined and published on the district calendar. Except as otherwise provided herein or permitted by applicable law and rules, public notices of committee meetings shall be published in a newspaper of general circulation at least three (3) calendar days in advance of the scheduled meeting in accordance with Section 1001.372, Fla. Stat.
 - 1. Sub-committee and/or executive/steering committees of Advisory Committees needs to be published in the newspaper and on the District’s website calendar.
 - 2. Notices of meetings of competitive solicitation evaluation committees and of the Bid Protest Committee existing under School Board Policy 3320 are not subject to the requirements of Section 1001.372, Fla. Stat., but instead shall be electronically posted in accordance with Section 120.57(3), Fla. Stat.
- D. Publication of Meeting Notices – School Advisory Councils. Notice of meetings of a school advisory council do not require newspaper publication, but instead shall be communicated to members of that school community through reasonable means that are normally used to communicate matters of importance to the community regarding that particular school. Section 1001.452(1)(d)2, Fla. Stat., requires that all members of a school advisory council be provided at least three (3) days’ advance written notice of any matter that is scheduled to come before the council for a vote. (See School Board Policy 1403)
- E. Publication of Meeting Notices – Competitive Solicitation Committees.
 - 1. Meetings of committees that are assembled solely for the purpose of evaluating, negotiating, and making recommendations for the award or rejection of a competitive solicitation shall be published or posted in accordance with the district’s governing laws and rules.
 - 2. Notices of meetings of committees that also perform other decision-making functions in addition to serving a competitive solicitation function must be published or posted in accordance with the district’s governing laws and rules.

F. Scheduling of Meetings of School Board-Established Advisory Committees.

Each Advisory Committee's first meeting of each school year shall be conducted as early as August, and no later than September except as specified in the committees' governing documents. School Board-Established Advisory Committees may not conduct any meetings in July unless one of the following conditions are met:

1. The need for the committee to meet in July is described in the committee's governing policy.
2. The Superintendent or her/his designee approves in advance a request from the committee's Chair and one other committee officer for the conduct of a meeting in July.
3. Committee members are exempt from any attendance requirements for any July special meetings provided that they notify the chair in advance of their inability to attend the special meeting. However, the committee's normal quorum requirements shall remain applicable to the conduct of any July meeting.
4. The requirements of this subsection shall not apply to ad hoc bid protest committees assembled pursuant to School Board policy.

G. Quorum for the Conduct of Committee Business.

The presence at the meeting's physical location of a majority of the number of committee members specified in the establishing policy or bylaws of a School Board-Established Advisory Committee shall constitute a quorum for the transaction of business; provided, however, that the members constituting a quorum are all in good standing.

1. Whenever for any reason a vacancy exists in the committee membership, a quorum shall consist of a majority of the remaining filled committee membership positions until such time as the vacancy has been filled.
2. Unless otherwise provided by applicable law, rule, emergency order or School Board policy; a physical quorum must be present at the physical meeting location identified in the meeting notice in order for the committee to conduct any business or to vote upon any matter.
3. The quorum requirements of this subsection shall be identified in individual policy and bylaws and shall not apply to meetings of School Advisory Forums, of the Exceptional Student Advisory Council, ESOL Leadership Council, and of the Gifted Advisory Council.
4. If the committee fails to establish a physical quorum at a properly noticed meeting, the meeting may be adjourned or may become an informational meeting only. Member attendance will be recorded, but no motions will be considered, or votes taken. (See Article IX, G)

H. Use of Technology for Committee Meetings.

Any technology used in conducting a meeting must allow all participating committee members to be heard by one another and to be heard by the public at the same time. Provision also may be made for the use of additional collaborative technology to aid in the conduct of a committee meeting.

Physical quorum requirements must be met in order for an advisory committee to conduct business. Advisory committee members who are participating remotely using technology can and must vote unless they have a voting conflict. Advisory committee members participating remotely cannot be counted towards meeting the quorum requirements unless otherwise authorized by applicable law, rules, or emergency orders.

X. APPROVED COMMITTEE MOTIONS.

- A. Approved motions requiring a response by assigned staff/department(s) shall be sent in writing by the committee chair to the committee's district liaison or district facilitator and also to the Chief of Staff or her/his designee.
- B. Approved motions shall be catalogued by district staff. Appropriate district staff shall respond in writing to such approved motions within twenty-one (21) business days after their receipt to the Chief of Staff/designee, copied to committee's liaison/facilitator and committee's chair.
- C. The Chief of Staff or her/his designee will provide School Board Members with a quarterly summary of school district responses to approved committee motions.

XI. Election of Officers

- A. Officers of each School Board-Established Advisory Committee shall be elected by the membership.
 - 1. At a minimum, each such advisory committee shall annually elect a Chair, Vice Chair and Recording Secretary, or someone designated to record minutes unless that function is being performed for the committee by support staff provided by the school district.
 - 2. All officer positions shall be defined in each School Board-Established Advisory Committee's policy.
 - 3. Each advisory committee shall have the authority to annually elect their officers to serve up to four (4) one-year terms., Thereafter, an advisory committee appointee or member may not serve as a Chair of that advisory committee for a period of two (2) years following the conclusion of their term as chair.
 - 4. A two-thirds (2/3) majority vote of the members in good standing in attendance is required to extend any chair's term beyond that described in Section XI, A (3).

5. This subsection shall not apply to ad hoc bid protest committees assembled pursuant to School Board policy. A chair will be designated at the beginning of each meeting of a bid protest committee.
- B. Removal of Officers: Officer(s) may be removed from office on any School Board-Established Advisory Committee upon a two-thirds (2/3) vote by the committee membership.
- C. Duties of the Officers will be outlined in the committee's policy & bylaws.

XII. COMMITTEE CHAIR CONSULTATION WITH SUPERINTENDENT.

- A. The Chair of each School Board-Established Advisory Committee may meet annually with the Superintendent or her/his designee to collaborate upon any issues, matters and concerns for the school year that are not outlined in the committee's establishing policy
 1. The Audit Committee's areas of focus for the school year shall be The School Board-approved audit plan.
 2. This subsection shall not apply to ad hoc bid protest committees assembled pursuant to School Board policy.

XIII. OPINIONS OF THE COMMITTEE ARE NOT BINDING

- A. All public documentation, electronic and social media containing the opinions and recommendations of any School Board-Established Advisory Committees shall include a statement that the opinions of the advisory committee are not binding upon The School Board or the Superintendent and do not necessarily represent the views and opinions of The School Board or those of any individual School Board Member or of the Superintendent.
- B. An individual committee member may not represent her/his personal positions as those of the committee upon which she/he serves unless a majority vote of the advisory committee has approved that position during a public meeting.
- C. Additionally, an advisory committee member may not distribute or disseminate any information received in the performance of her/his official duties if that information is exempt from public inspection or is otherwise confidential or privileged pursuant to applicable law.

Policy Custodian: Office of the Chief of Staff

Former Policy Number: 1.7

Policy Status: Active

AUTHORITY: Florida Statutes: Section 112; 286; 768.1355; 1001.32(2); 1001.41 (2) and (5); 1001.42(15, (17) and (27),

Case Law: AGO73-223; AGO84-16; AGO84-70; AGO98-28; AGO99-55; AGO2005-59; Cf. Turner v. Wainwright, 379 So. 2d 148, 155 (Fla. 1st DCA 1980), affirmed and remanded, 389 So. 2d 1181 (Fla. 1980); Sarasota Citizens for Responsible Government v. City of Sarasota, 48 So. 3d 755, 762(Fla. 2010)

History: Policy Adopted: 10/7/2003; Policy Amended: 4/15/2014, 6/14/2022, 10/11/2022

Inclusive of Policies 5.9, 1007, 1164, 1400.1, 2409

Addendum

Align with District Strategic Goals: High-Quality Instruction, Safe & Supportive Environment, and Effective Communication.

The district's six campaigns:

1. Student Experience
2. Support Services for All
3. Retain, Develop, & Recruit
4. Refresh, Redesign, & Reduce Risk
5. Let's Connect
6. Our Data, Our Tools

These are only a subset of the full list of leading activities and tasks identified, which can be found within the detailed Project Plans housed separately.



1700

Office of the Chief Auditor

THE PRIMARY OBJECTIVE OF THE OFFICE OF THE CHIEF AUDITOR (“OCA”) IS TO ASSIST THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA (“THE SCHOOL BOARD”) WITH ITS OVERSIGHT RESPONSIBILITIES AS WELL AS TO ASSIST THE SCHOOL BOARD’S AUDIT COMMITTEE (“AUDIT COMMITTEE”) WITH ITS ADVISORY RESPONSIBILITIES. IN ADDITION, THE OCA ASSISTS THE SUPERINTENDENT OF SCHOOLS (“SUPERINTENDENT”) AND DISTRICT MANAGEMENT WITH THEIR STRATEGIC AND OPERATIONAL RESPONSIBILITIES.

THE SCHOOL BOARD WISHES TO ENSURE ADHERENCE TO POLICIES, PROCEDURES, AND DIRECTIVES AND PROVIDE INCREASED ACCOUNTABILITY, PROMOTE FISCAL RESPONSIBILITY, IMPROVED OPERATIONS, AND THE IDENTIFICATION OF POTENTIAL FRAUD.

THE OCA WILL PREPARE REPORTS, MEMORANDA, AND ANALYSES UPON SUBJECTS THAT REQUIRE AUDITING, INVESTIGATION, REVIEW, EXAMINATION, AND ANALYSIS. THE OCA MAY PROVIDE CONSULTATIONS AND RECOMMENDATIONS TO THE SCHOOL BOARD AND TO THE SUPERINTENDENT. SUBJECTS MAY INCLUDE, WITHOUT LIMITATION, DIVISIONS, OFFICES, DEPARTMENTS, DISTRICT SCHOOLS, ORGANIZATIONS, AGREEMENTS, GRANTS, ASSETS, LIABILITIES, REVENUES, EXPENDITURES, PROCUREMENTS, EMPLOYEES, OUTSIDE PERSONS, CONSTRUCTION, MAINTENANCE, CONTRACTORS, VENDORS, PROCESSES, ENTITIES, PLANS, SYSTEMS, APPLICATIONS, DATA, DATABASES, SERVICES, FUNCTIONS, ACTIVITIES, PROGRAMS, PUBLIC CHARTER SCHOOLS, AND/OR CONTROLS.

THE OCA SHALL BE HEADED BY THE CHIEF AUDITOR, WHO SHALL REPORT DIRECTLY TO THE SCHOOL BOARD WITH A DOTTED-LINE RELATIONSHIP WITH THE SUPERINTENDENT AND GENERAL COUNSEL AND SHALL BE ACCOUNTABLE TO THE SCHOOL BOARD. THE CHIEF AUDITOR SHALL PROVIDE SUPPORT NECESSARY FOR THE AUDIT COMMITTEE TO PERFORM ITS FUNCTION. THE OCA SHALL WORK JOINTLY WITH THE SUPERINTENDENT AND THE OFFICE OF THE GENERAL COUNSEL BUT SHALL OPERATE INDEPENDENTLY OF THOSE OFFICES AND THEIR PERSONNEL.

THE CHIEF AUDITOR SHALL LEAD THE AUDIT FUNCTION IN ACCORDANCE WITH THE CHIEF AUDITOR’S EMPLOYMENT AGREEMENT.

THE AUDIT COMMITTEE SHALL PROVIDE GUIDANCE TO THE OCA. REPORTS COMPLETED BY THE OCA AND EXTERNAL FIRMS SHALL GENERALLY BE FIRST

PRESENTED TO THE AUDIT COMMITTEE FOR ITS REVIEW AND RECOMMENDATIONS PRIOR TO TRANSMITTAL TO THE SCHOOL. HOWEVER, THE CHIEF AUDITOR MAY TRANSMIT ANY AUDIT FIRST TO THE SCHOOL BOARD IF THE CHIEF AUDITOR DETERMINES THAT EXCEPTIONAL CIRCUMSTANCES SO WARRANT.

THE OCA WILL HAVE ACCESS TO ALL EMPLOYEES, VENDORS, CONTRACTORS, AND CONSULTANTS TO INQUIRE OR QUESTION ANY ACTIONS OR STRATEGIES AND TO INSPECT AND OBTAIN ANY DOCUMENTS RELATED TO THE SUBJECTS OF THE OCA'S AUDITS, INVESTIGATIONS, REVIEWS, EXAMINATIONS, ANALYSES, OR OFFICIAL PROJECTS.

DISTRICT CHIEFS, EXECUTIVE DIRECTORS, DIRECTORS, AND APPROPRIATE DISTRICT STAFF MUST ATTEND AUDIT COMMITTEE AND SCHOOL BOARD MEETINGS WHENEVER THEIR DUTIES OR RESPONSIBILITIES OR AN OCA DOCUMENT CONCERNING THEIR DUTIES AND RESPONSIBILITIES WILL BE DISCUSSED.

THE CHIEF AUDITOR MAY REQUEST WORKSHOPS WITH THE SCHOOL BOARD TO OBTAIN DIRECTION FOR THE DISTRICT'S AUDIT PLAN OR AREAS UNDER CONSIDERATION FOR AUDIT.

INDIVIDUAL SCHOOL BOARD MEMBERS, DISTRICT ADMINISTRATORS, THE SUPERINTENDENT, AND/OR DISTRICT STAFF SHALL NOT PREVENT, IMPAIR, IMPEDE, OR PROHIBIT THE OCA FROM INITIATING, CARRYING OUT, COMPLETING, OR TIMELY PRESENTING ANY AUDITS, INVESTIGATIONS, REVIEWS, EXAMINATIONS, ANALYSES, OR OFFICIAL OCA PROJECTS BEING CONDUCTED PURSUANT TO THIS POLICY.

I. OCA Objectives

In addition to the OCA's primary objective stated above, the reports, memoranda, and analyses prepared by the OCA are intended to identify both actual and potential problems and to recommend means to resolve or avoid such problems. These reports, memoranda, and analyses will be conducted to identify whether the school district's:

- A. activities or operations or those of its vendors are being carried out and expenditures made in compliance with the school district's established policies, plans, procedures, and any applicable laws, rules, regulations, and agreements;
- B. activities or operations are conducted, and its expenditures are made in an effective, efficient, and economical manner;
- C. internal account funds are administered and accounted for in accordance with applicable laws, rules, and School Board policies;
- D. controls and procedures established to prevent or minimize waste, loss deterioration, or misuse of assets are adequate and effective;

- E. accounting or other financial or statistical data developed for management use or other purposes are adequate, reliable, and useful;
- F. activities and programs being implemented have been properly authorized by The School Board or by the appropriate school district personnel;
- G. activities and programs are operated in compliance with applicable laws, School Board policies, regulations, accounting/governmental pronouncements, and grants or agreements;
- H. revenues are being properly collected, deposited, recorded, and accounted;
- I. resources or assets, including funds, property, and personnel, are adequately safeguarded, controlled, and used in an effective and efficient manner;
- J. financial and other reports are being provided that disclose fairly and fully information as required by applicable law;
- K. there are adequate School Board policies, operating and administrative procedures and practices, systems, or accounting controls and internal management controls which have been properly established by and deemed appropriate by The School Board or by district management; and
- L. there has been adequate fiscal evaluation of all large purchases of real property by the district and sale of district property.

II. OCA Functions, Authority, and Powers

Under the direction and supervision of the Chief Auditor, the OCA will conduct audits, investigations, reviews, examinations, and analyses of the following matters, as directed in the annual Audit Plan:

- A. the financial, compliance, performance, management, operational, technological performance, and/or effectiveness of all divisions, offices, departments, district schools, organizations, agreements, grants, assets, liabilities, revenues, expenditures, procurements, employees, outside persons, construction, maintenance, contractors, vendors, processes, entities, plans, systems, applications, data, databases, services, functions, activities, programs, public charter schools, and/or controls;
- B. the internal fund accounts for all district school locations will be audited and scheduled in accordance with School Board Policy 3411, Internal Accounts, as said policy may be relabeled, renumbered, or amended;
- C. the property and inventory for all district locations;
- D. the district school food service and cafeteria funds;
- E. the accuracy and reliability of district program cost reports and management information systems;
- F. the audit requests of The School Board and/or those of the Audit Committee which have been approved by The School Board;
- G. audit requests may be submitted by the Superintendent directly through the Chief Auditor or through The School Board.

- H. special governmental-required audits as directed in the annual Audit Plan; and
- I. risk assessments of all the school district's principal operating, administrative, and financial programs and activities.

III. **Audit Plan**

The Chief Auditor will annually develop and submit to The School Board a proposed Audit Plan containing an audit strategy for the school district. The proposed Audit Plan will include reporting and non-reporting activities and include flexibility to allow for adjustments required by unforeseen circumstances; the need to apply additional audit or reporting procedures to existing audit subject areas; the Chief Auditor's identification of additional areas requiring review, investigation, analysis, or inspection; and any new risks presented to the school district. The Audit Plan proposed by the Chief Auditor will be based on the requirements of this policy and the following:

- A. information, requests, and requirements presented or required by applicable law enforcement or regulatory entities including, without limitation, the United States Department of Education, the Florida Department of Education, and the Florida Auditor General; and
- B. other areas of audit coverage, investigation, or review identified by the Chief Auditor based upon the exercise of his/her professional judgment of risk and of the school district's risk assessment audit needs.

Upon approval by the Audit Committee, the proposed Audit Plan will be transmitted to The School Board for approval. The initial proposed Audit Plan will be provided for The School Board's consideration at a workshop conducted by May of each year and for potential approval at a meeting conducted during the following July of each year.

IV. **School Board Approval of the Audit Plan**

The annual Audit Plan (and any material modifications thereto) proposed by the Chief Auditor will be submitted for The School Board's consideration and approval. Individual School Board Members will be provided the opportunity to address potential audit subjects during The School Board's consideration of the proposed annual Audit Plan. Any requests to add or delete audit topics to the Audit Plan will require formal approval by The School Board corporate and, absent such approval, audit topics may not be added or deleted from the Audit Plan at the request of one or more individual School Board Members. The initial proposed Audit Plan will be provided for School Board consideration at a workshop conducted by May of each year and for potential approval at a meeting conducted during the following July of each year.

V. Audit Plan Considerations

Based on the Chief Auditor's professional judgement, and after the Audit Plan is approved by The School Board, an audit, investigation, review, examination, or analysis of a subject that the Chief Auditor identifies as requiring audit coverage can be added by the Chief Auditor in addition to those specified in the approved Audit Plan. The Chief Auditor may perform this work upon consultation with the School Board Chair unless the audit involves law enforcement or regulatory matters which would require the assignment to be conducted in a confidential manner. The consultation with the School Board Chair would serve as a check and balance to the actions of the Chief Auditor. The consultation with the School Board Chair shall be communicated to the other School Board Members unless it involves law enforcement. If there is conflict or a lack of concurrence with the School Board Chair regarding a proposed additional audit area, the Chief Auditor may bring an item before The School Board seeking approval to amend the Audit Plan.

The proposed Audit Plan shall be flexible and utilize assumptions for the OCA's budget, headcount, turnover, and staffing issues and may be impacted by potential issues that may be encountered during fieldwork that may extend fieldwork. Significant unforeseen areas such as requests from law enforcement may impact the Audit Plan. Subjects that are in process and remain incomplete at the end of the Audit Plan year will be rolled into the following year's Audit Plan unless the risk level of such subjects have significantly decreased.

The Chief Auditor may outsource or co-source audits, investigations, reviews, examinations, analyses, or portions of such audit projects in the Audit Plan based on the level of expertise or the number of personnel resources in the OCA.

VI. Report Transmission

All OCA final audit reports and those of outside firms will be presented to the Audit Committee and to The School Board during a regular or special meeting. The Chief Auditor will annually disclose in the Audit Plan the number of cases and disposition of each of the cases during the fiscal year in which fraud or other improper activities were discovered.

VII. Advisory

The Chief Auditor shall be an advisor to The School Board, the Superintendent, the General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff in discussion with federal, state, and other groups with respect to audit matters as well as strategic plans and business initiatives.

VIII. Workpapers and Confidentiality

Pursuant to Section §119.0713(2)(a) and (b) Florida Statutes, all audit reports, audit workpapers and notes related to such audit, and information received, produced, or derived from an investigation are confidential and exempt from public records disclosure under Section 119.07(1), Florida Statutes, and Section 24(a), Article I of the State Constitution until the audit or investigation is complete and the audit report becomes final and is presented to The School Board or the Audit Committee, whichever first occurs, or when the investigation is no longer active. An investigation is active if it is continuing with a reasonable, good faith anticipation of resolution and with reasonable dispatch. In addition, the exemption provided by Section 119.0713(2)(a) and (b), Florida Statutes, will conclude upon the submission of an audit report by the OCA to the Audit Committee.

IX. Follow Up

The OCA will follow up with the Superintendent, the General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff to obtain a current status on the action taken on each audit recommendation of the audit report in accordance with School Board Policy 1003, Follow Up on Audit Recommendations (to be re-numbered to Policy 1710 and may be relabeled, renumbered, or amended). A check upon the current status of audit recommendations will be performed periodically and will contain:

- A. for each accepted recommendation on which action has been completed, a brief description of the implementation action taken;
- B. for each accepted recommendation on which further action is necessary, a brief description of the action planned and the established target date for completion; and
- C. for each rejected recommendation, a statement of the specific reasons why the recommendation has not been adopted and a description of any alternative course of action that has been considered.

X. Structure and Budget

The Chief Auditor shall establish the appropriate organizational structure for carrying out the responsibilities and functions of the OCA and request a sufficient budget for same. The Chief Auditor will submit requests through the district's financial, personnel, and budget approval processes for approval of the personnel, and budget necessary for the appropriate and efficient function of the OCA as aligned with the requirements of the Audit Plan. The OCA's budget shall be identified in the budget documents submitted to The School Board.

XI. Audit Standards & Procedures

All audits shall be conducted in accordance with International Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal

Auditors, Inc., or where appropriate, in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States. All investigations, reviews, and examinations shall be performed with due professional care.

The Chief Auditor shall establish internal operating procedures and personnel procedures as deemed necessary for the efficient and effective administration of the OCA's activities.

XII. OCA Staff Responsibility

The Chief Auditor is responsible for administering and enforcing the OCA's staff compliance with this policy, School Board policies, district procedures, and the OCA's internal operating procedures. The Chief Auditor and the OCA shall follow the Institute of Internal Auditors Code of Ethics.

XIII. OCA Self Independence

The Chief Auditor and OCA staff shall be impartial and free of organizational and political pressures that limit their objectivity in selecting areas to be audited, investigated, reviewed, or analyzed.

- A. Neither the Chief Auditor or an OCA staff member shall engage in any political campaigns or activities of The School Board or of any individual School Board Members and shall not make a financial or in-kind contribution to any such campaigns.
- B. Neither the Chief Auditor or any OCA staff member shall conduct or supervise an audit, investigation, inspection, or review of any department, activity, program, or program for which he/she was responsible or which he/she was employed for the preceding two (2) years.

XIV. OCA Staff Responsibility on District Policies, Procedures, Requirements

Although the OCA functions independently of the Superintendent, the Chief Auditor and OCA staff shall comply with School Board policies which govern district employees, unless compliance shall, in the sole opinion of the Chief Auditor, impede the ability of the Chief Auditor to carry out his/her responsibilities, authority, and powers as set forth in this policy. Upon such a determination by the Chief Auditor, the Chief Auditor shall present such matter to The School Board for a final determination.

XV. Establishment of District Policies, Procedures, Requirements

The OCA may prepare, own, and contribute to organizational and audit-related policies and procedures of The School Board and district. However, the OCA is not responsible for operations and does not perform ongoing controls. The OCA may advise but shall not make decisions or compile School Board policies, procedures, requirements on subjects that may be audited, investigated, reviewed,

examined, or analyzed. Policies and procedures regarding operational, accounting, and fiscal matters shall only include consultation work.

XVI. Anti-Fraud

Generally, the detection of fraud or other improprieties in district schools, departments, or regarding vendors' agreements is not the primary reason for the commencement of an audit. However, any evidence of fraud or other irregularities that are uncovered during the course of an audit will be given full consideration and review the OCA.

The OCA will contact The School Board Chair and Superintendent and the Chief of Special Investigative Unit (SIU) in order to report any evidence of fraud, abuse, and improper or illegal acts and expenditures that are uncovered during an OCA audit. The disposition of fraud cases involving employees will be handled by the SIU for criminal case review and possible disciplinary action to be taken by the district. Cases in which criminal activity by vendors is suspected will be reported to the appropriate outside law enforcement agency. The OCA shall be free of any organizational pressures that limit its objectivity in selecting areas to be examined or in evaluating these areas. If fraud or potential violations of law is detected or suspected, the Chief Auditor shall start an audit, investigation, review, or examination of the potential concern. The OCA shall be provided with adequate support from district officials and district staff to perform its auditing activities. The OCA may report instances of suspected fraud, abuse, and improper or illegal acts and expenditures to the appropriate outside law enforcement agencies independently of any such reports by district officials or district staff. The OCA will give notice to The School Board Chair and the Superintendent whenever reported instances of suspected fraud, abuse, and improper illegal acts and expenditures are reported by the OCA to outside law enforcement agencies. The OCA shall comply with School Board Policy 4413, Anti-Fraud (to be relabeled, renumbered, or amended or revised from time to time).

For audits of district schools, departments, or vendors' agreements which disclose losses to the district and have taxable implications, (e.g., embezzlement of funds, theft of equipment), the OCA will refer such matters to the Internal Revenue Service or to the appropriate outside law enforcement agencies.

XVII. Responsibilities for Review of Agreements

The OCA may review all district agreements as they pertain to district-funded projects, programs, and transactions. This includes charter school applications and agreements with the district and any third-party agreements allowed by the charter school agreements. All prospective bidders, proposers, vendors, and contractors doing business with the district shall be informed of the OCA's authority to conduct such reviews.

For every bid, proposal, agreement, or purchase, the district shall inform bidder, proposer, vendor/contractor, or subcontractor of the OCA's accessibility to records and data related to such agreements and the requirement for the bidder's, proposer's, vendor's, or contractor's cooperation with the OCA.

XVIII. Accessibility to and Cooperation with the Chief Auditor and Staff

- A. The OCA shall have direct communication and free access to the Superintendent, Audit Committee Members, School Board Members, the General Counsel, the Deputy and Associate General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff and the SIU.
- B. The OCA is authorized to request any, and all documentation or other required information needed to properly conduct its audits, investigations, reviews, examinations, analyses, and/or follow up assignments. All district personnel are expected to comply in a timely manner with requests made by the OCA.
- C. The OCA shall have immediate, complete, and unrestricted access to all papers, books, records, documents, information, personnel, processes (including meetings), data, computer hard drives, emails, instant messages, facilities, or other assets owned, borrowed, or used by the district, which includes information within the custody of vendors or any other partnership, corporation, organization, or subcontractors that may be involved with the district, as deemed necessary by the OCA in performing its audits, investigations, reviews, examinations and analyses, including automated or electronic data, pertaining to the business of The School Board and the district.
- D. The OCA shall have unrestricted access to conduct interviews (written and/or oral) of all district employees. The OCA shall have direct and prompt access to the Chief or head of any district department, office, division, or district school when necessary for any purpose pertaining to the performance of the duties and responsibilities of such district personnel.
- E. At all times, the OCA shall have access to any building or facility that is owned, operated, or leased by the district.
- F. All district employees or vendors shall promptly furnish the OCA with any requested information and records within their custody for the purposes of an OCA investigation, review, or audit, as well as provide the OCA with reasonable assistance in locating assets and obtaining records and documents as may be requested by the OCA for an audit, investigation, review, examination, or analysis.
- G. The OCA may also obtain information from vendors when such information is requested while conducting an audit, review, or investigation. Furthermore, every agreement and every bid, proposal, and competitive

solicitation for services or commodities with outside contractors and subcontractors, and every application of certification of eligibility for a district agreement or program shall contain a notification of the OCA's entitlement to access to all financial and performance-related records, services, property, and equipment purchased in whole or in part with district funds.

- H. The OCA is authorized to monitor the implementation of recommendations made and corrective action taken by the district in accordance with Policy 1003, Follow Up on Audit Recommendations (to be re-numbered to Policy 1710 and as may be relabeled, renumbered, and amended from time to time).

XIX. Due Process

The OCA shall respect employees' and contractors' due process rights as prescribed by federal and state law, School Board policies, district procedures, and/or applicable collective bargaining agreements.

- A. When audits, reviews, or investigations conducted or coordinated by the OCA disclose apparent criminal violations or violations that could result in employee discipline or termination of a vendor's agreement, the Chief Auditor shall inform the SIU and/or appropriate district department for possible further review or investigation.
- B. The OCA shall strive to protect employees from false complaints. If the OCA determines that an individual has filed a false report or complaint, such report or complaint and any findings of the OCA shall inform the SIU and/or appropriate district department for possible further review or investigation.
- C. When an employee knowingly provides false information to the OCA, the Chief Auditor shall inform the SIU and/or the appropriate district department for possible review or investigation.
- D. When a vendor or contractor knowingly provides false information to the OCA, the Chief Auditor shall inform the appropriate district department for possible debarment or suspension.

XX. Hotline

To facilitate the receipt of information from citizens and employees associated with allegations of corruption, fraud, waste, mismanagement, etc., the OCA shall maintain a hotline and shall circulate and communicate to the various departments, divisions, and district schools advising of the existence of the hotline number and its purposes. All District employees are encouraged to use the Hotline number located on the OCA website. In addition, all District employees are encouraged to report any potential concerns to the Office of Inspector General.

XXI. Employee Responsibilities

- A. All district employees shall be responsible for reporting an observed, known, or suspected fraud, waste, abuse, or wrongdoing to the OCA.
- B. District employees shall promptly and fully cooperate with the OCA staff by providing complete, truthful, and accurate information/testimony in any matters being reviewed by the OCA.

XXII. Audit Fieldwork Process

- A. Each audit will result in a written report. Such reports shall be objective, clear, concise, constructive, and timely and shall contain the professional conclusions of the OCA regarding the activities investigated, audited, inspected, or reviewed.
 - 1. Before presenting a final audit report to The School Board, the OCA will communicate with and schedule a meeting to review the preliminary report and response with the appropriate persons of the respective subject area. However, the Chief Auditor is not required to provide any preliminary reports to the Superintendent, The School Board, individual School Board Members, the Audit Committee, or individual Audit Committee Members until the final audit report is presented to The School Board.
 - 2. Any OCA request for information or documentation shall be immediately fulfilled unless the information needs to be compiled. In such instances, the requested information or documentation shall be submitted to the OCA within three (3) business/working days. For the purposes of this policy, a “business/working day” is a date other than a Saturday, Sunday, legal holiday, or day that district administration is closed.
 - 3. The appropriate management of the subject of an OCA audit or investigation shall have ten (10) business/working days to submit a written corrective action plan, explanation, or rebuttal to any audit, review, or investigative findings before the audit report or recommendation is finalized, and such timely submitted written corrective action plan, explanation, or rebuttal shall be attached to the final audit report or recommendation when it is presented to The School Board. Simultaneous with its submission to The School Board, the Chief Auditor shall submit and present the final audit report, review, or investigative reports to the Audit Committee.
 - 4. This section shall not apply when the audit, investigation, or review reports are referred to a law enforcement agency, State Attorney, Attorney General, or United States Attorney, and it is determined that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.

5. The Chief Auditor shall prepare an annual report summarizing the activities of the OCA during the preceding fiscal year. The annual report shall be furnished to The School Board, the Audit Committee, the Superintendent, and shall be published on the OCA's website.

XXIII. Quality Review

The OCA's work activities shall be subject to periodic quality assurance or peer review. The peer review and any recommendations and findings shall be reported to the Chief Auditor, Audit Committee, and The School Board.

XXIV. Related Policies

The following policies that, may be relabeled, renumbered, or amended, should be read in conjunction with this policy:

- 1003 – Follow Up on Audit Recommendations
- 3100 – Annual Financial Audit
- 3101 – Coordination of Examination by Outside Audit Groups
- 1163 – Charter Schools
- 3204 – Property Accountability and Responsibility
- 3411 – Internal Accounts
- 4413 – Anti-Fraud

An Audit Committee enabling policy will be developed subsequent to the revision of this policy that should also be read in conjunction with this policy.

Policy Custodian: Office of the Chief Auditor

Former Policy Number: 1002.1

Policy Status [Active/Inactive]:

Authority: F.S. §1001.41 & §1001.42

History: Adopted: 12/1/81
 Amended 8/19/82, 8/4/83, 12/17/02, 11/14/07, 4/20/10, 12/13/22

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

ARTICLE I: NAME

The name of this committee shall be the Audit Committee of the School Board of Broward County, Florida.

ARTICLE II: PURPOSE

The general purpose of the Audit Committee is to assist and advise The School Board of Broward County, Florida, and its Superintendent in matters pertaining to the fiscal management of the School System.

Section 1. The Audit Committee is advisory in nature. Its recommendations will be provided in writing to the School Board and to the Superintendent. The Superintendent or his/her staff will arrange for clerical services to assist the Committee. All books, records, reports, documents, tapes, minutes and other information, including special analyses, requested by the Committee will be promptly provided by the Superintendent or his/her staff.

The Audit Committee is empowered to investigate any financial matters which are of concern to the Committee. Additionally, the Committee may be requested by the School Board or the Superintendent to investigate and report on other financial matters.

The following listing of duties is not intended to be all inclusive and other duties may be subsequently added by the School Board:

- a) Review in depth the financial reports prepared by the staff of the Associate Superintendent, Financial Management & Support Services and prepare appropriate commentary to assist the Board in interpreting these reports.
- b) Review and evaluate the format of financial reports and make recommendations for changes that will enhance the effectiveness of financial reporting.
- c) Participate in the selection of independent auditing firms, determine areas to be emphasized in the external audits, review proposals by competing firms, prepare appropriate comments for the Board to consider, and assist in the development of the audit contract with the firm selected by the Board.
- d) Review the Office of the Chief Auditor's plan for the annual audits and make recommendations concerning areas to be emphasized.
- e) Review the independent accountant's annual management letter recommendations on internal control and accounting procedures; and hold timely meetings with the Superintendent and his/her staff

SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
BYLAWS

as needed. Determine which audit findings should be corrected and the time and/or funding required, and make appropriate recommendations to the Superintendent and the Board.

- f) Review all reports from the Chief Auditor of the Office of the Chief Auditor; hold timely meetings with the Superintendent and his/her staff as needed; discuss any deficiencies noted and ascertain the timeline and action plan as well as any funding required to correct the problem; and make appropriate recommendations or comments to the Superintendent and the Board.
- g) Periodically evaluate the effectiveness of the Internal Audit Plan from the standpoint of how effectively the Office of the Chief Auditor's available time is being utilized and make appropriate recommendations to the Superintendent and the Board.
- h) Monitor corrective action agreed to be taken on internal and external audit recommendations; and advise the Board of any deviations, the reasons therefore, and the possible consequences.
- i) Review policies and procedures affecting the financial areas, and make recommendations to the Superintendent and the Board, as deemed appropriate.
- j) Provide an effective communications link between the external, internal auditors and the School Board.

The responsibilities and duties of the Audit Committee will be in accordance with Florida State Statutes and Broward County School Board Policy.

ARTICLE III: COMMITTEE MEMBERSHIP

The Committee consists of twelve appointees. The nine School Board Members each selected one appointee. THE SCHOOL BOARD MEMBERS' APPOINTEES TO THE AUDIT COMMITTEE DO NOT NEED TO RESIDE WITHIN THEIR ELECTED DISTRICT. The Superintendent selects one appointee and the District Advisory Committee (DAC) and Broward County Council of PTA each appoint one committee member. Appointees shall be independent* of Broward County Public Schools. *Not receiving any compensation, including any consulting, advisory or other compensatory fee.

The Audit Committee shall be representative of the ethnic diversity of the school's/district's student population. In order to satisfy this requirement, the minimum standards for representation shall be as follows:

- Section 1. Voting: When a consensus cannot be reached, a vote of the membership will be taken. All members of the Audit Committee shall have one vote

SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
BYLAWS

each. A voting member must be present to vote. (See Article VI. Meetings, Section 9 for official voting rules.)

- Section 2. Terms of Membership: Members of the Audit Committee should attend meetings on a regular basis. A member will be removed from membership after three (3) consecutive unexcused absences in one calendar year from properly noticed meetings. Vacancies will be filled as per School Board policy.
- Section 3. Length of Term: Board appointees shall serve two year terms, for the Board member's tenure. The two at-large members shall serve two year terms, based upon reappointment by the DAC and/or PTA. The Chairperson and Vice-Chairperson shall serve a two-year term, with the option of continuing in this position. All members may be reappointed indefinitely. The following may be used as a guide in selecting the Committee Members:
- Experienced Business persons, Accountants, Representatives from financial institutions, Consultants from management consulting firms (including management consulting divisions of CPA firms), Attorneys, Internal Auditors (from major firms), Data processing professionals, At-large members from Broward County Council of PTA and District Advisory Council. Committee members selected may have backgrounds different from those listed above.
- Section 4. One non-voting senior staff person or designee, who will work with the Chair on setting the agenda and conducting the business of the Audit Committee.
- Section 5. Each new member shall receive training on the Audit Committee's history, mission, purpose, and related School Board Policy statement(s) from appropriate District staff.
- Section 6. Each member shall sign off on a School Board approved statement which validates that the member accepts and will abide by proper professional conduct and the Nondiscrimination Policy Statement (4000.1). The statement will also acknowledge that the member has received training by staff on Robert's Rules of Order, Newly Revised, the Florida Sunshine Laws and School Board Policies that affect the group of which he/she is a member.
- Section 7. Parliamentarian, non-voter, shall be a part of the Audit Committee.

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AUDIT COMMITTEE
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ARTICLE IV: OFFICERS

- Section 1. Officers of this committee will consist of a Chair and Vice Chair and any other deemed necessary by the function of the Audit Committee.
- Section 2. The officers shall be elected every two years at the June meeting.
- Section 3. Installation of new officers will be held at the first meeting of the school year.
- Section 4. If for any reason, an officer is unable to complete the term of office, a new election will be held at the next meeting.
- Section 5. Nominating Committee:
- a. To be determined by the Audit Committee.
 - b. The Nominating Committee will present a slate of candidates for each office at which time nominations from the floor will be taken.

ARTICLE V: DUTIES OF THE OFFICERS

- A. The Chair shall preside at all meetings of the Audit Committee and will be an ex-officio member of all committees except the Nominating Committee. The Chair will prepare an agenda at least 7 days in advance for all meetings. A copy of the agenda shall be provided to anyone who requests it.
- B. The Vice Chair will assume all duties of the Chair in his/her absence.

ARTICLE VI: MEETINGS

The Audit Committee shall meet regularly and the schedule of meetings for the year will be determined and published in July for the current school year. Notification of all regular meeting places will be included in the minutes.

- Section 1. Guests: All meetings are open to the public under the Florida Sunshine Law; however, nonmembers / guests may not vote on Audit Committee issues.
- Section 2. Attendance of members will be kept for all meetings. The Secretary or a designee will take attendance. Attendance records will be kept by the

SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
BYLAWS

Office of the Chief Auditor. Attendance records will be sent to the Audit Committee and appropriate staff.

Section 3. Minutes of all meetings will be recorded by the Secretary or a designee. Approved minutes will be sent to the Audit Committee and kept on file at the Office of the Chief Auditor and posted for public view. Minutes of the previous meeting will be approved at the next meeting, with any additions or corrections noted.

Minutes will reflect all motions (including: maker of the motion, person seconding and the results of the vote) and any decisions reached by consensus.

Section 4. Special meetings may be called by the Chair or by notice of any three (3) members in writing to the Chair.

Section 5. All scheduled meetings, meeting times, and places will be announced at least one week in advance. Any matter that is scheduled to come before the Audit Committee for a vote requires at least 3 days advance written notice to all members. Members must be advised of a change in the established date, time or location. All special meetings will require notification.

Section 6. Seven meetings will be scheduled at times and locations convenient for all stakeholders.

Section 7. A quorum is the minimum number of members who must be present at a meeting for business to be conducted and for voting to take place. A majority of the membership of the Audit Committee (50% plus 1) constitutes a quorum.

Section 8. Meetings will follow the approved agenda. Each item on the agenda will be discussed to the satisfaction of the members present. Meeting discussions will be restricted to those topics on the agenda.

Section 9. Voting will be by roll call. Official votes will become part of the minutes. Alternates and proxy votes are not permitted (per Florida's Sunshine Law).

ARTICLE VII: COMMITTEES

The Chair shall create such committees as may be required in School Board Policy to promote the objectives of the Committee.

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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ARTICLE VIII: AMENDMENTS

- A. Bylaws must conform with the State of Florida Statutes and School Board Policy.
- B. Amendments to the bylaws will be approved by a majority of the Audit Committee members. Bylaws will be reviewed every two years or at such time that legislation or School Board action occurs that would require a review.
- C. All bylaws and subsequent change(s) shall require School Board approval prior to being implemented by the Audit Committee.

This item is based on the approval of the district bylaws template (11/8/05 RSBM, Item I-5) for use by all committees/councils that have School Board Member appointees and Exceptional Student Education, English for Speakers of Other Languages, Area Advisories, and School Advisory Forums.

Ratified _____
Date

Amended _____
Date

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
BY-LAWS

ARTICLE I: NAME

The name of this committee shall be the Audit Committee of The School Board of Broward County, Florida.

ARTICLE II: PURPOSE

The general purpose of the Audit Committee is to assist and advise The School Board of Broward County, Florida and its Superintendent in matters pertaining to the fiscal management of the school system.

Section 1. The Audit Committee is advisory in nature. Its recommendations will be provided in writing to The School Board of Broward County, Florida and to the Superintendent through formal motions documented in the Committee minutes. The recommendations and opinions of advisory committees are not binding upon The School Board of Broward County, Florida and do not necessarily reflect the position and opinions of The School Board of Broward County, Florida or of the individual members of the School Board of Broward County, Florida or the Superintendent.

The Audit Committee is empowered to investigate any financial matters which are of concern to the Committee. Additionally, the Audit Committee may be requested by The School Board of Broward County, Florida or the Superintendent to investigate and report on other financial matters.

Section 2. The Superintendent or his/her staff will arrange for clerical services to assist the Audit Committee. All books, records, reports, documents, tapes, minutes and other information, including special analyses requested by the Committee will be promptly provided by the Superintendent or his/her staff.

Section 3. The primary objectives of the Audit Committee include the following listing of duties, which is not intended to be all inclusive, and other duties that may be subsequently added by The School Board of Broward County, Florida:

- a) Review in depth the financial reports prepared by the staff of the Superintendent, Financial Management & Support Services and prepare appropriate commentary to assist The School Board of Broward County, Florida in interpreting these reports.
- b) Review and evaluate the format of financial reports and make recommendations for changes that will enhance the effectiveness of financial reporting.
- c) Participate in the selection of independent auditing/accounting firms, determine areas to be emphasized in the external audits, review proposals by competing firms, prepare appropriate comments for The School Board of Broward County, Florida to consider, and assist in the development of the audit contract with the external firm(s) selected by The School Board of Broward County, Florida.

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- d) Review the Office of the Chief Auditor's plan for the annual audits and make recommendations concerning areas to be emphasized.
- e) Review the independent auditor/accountant's annual management letter recommendations on internal control and accounting procedures and hold timely meetings with the Superintendent and his/her staff, as needed. Determine which audit findings should be corrected and the time and/or funding required and make appropriate recommendations to the Superintendent and The School Board of Broward County, Florida.
- f) Review all reports from the Chief Auditor of the Office of the Chief Auditor; hold timely meetings with the Superintendent and his/her staff, as needed; discuss any deficiencies noted and ascertain the timeline and action plan as well as any funding required to correct the problem; and make appropriate recommendations or comments to the Superintendent and The School Board of Broward County, Florida.
- g) Periodically evaluate the effectiveness of the Internal Audit Plan from the standpoint of how effectively the Office of the Chief Auditor's available time is being utilized and make appropriate recommendations to the Superintendent and The School Board of Broward County, Florida.
- h) Provide the Superintendent with feedback on the performance of the Chief Auditor and his/her staff.
- i) Monitor corrective action agreed to be taken on internal and external audit recommendations; and advise The School Board of Broward County, Florida of any deviations, the reasons therefore, and the possible consequences.
- j) Review policies and procedures affecting the financial areas and make recommendations to the Superintendent and The School Board of Broward County, Florida as deemed appropriate.
- k) Provide an effective communications link between the external and internal auditors and The School Board of Broward County, Florida.

The responsibilities and duties of the Audit Committee will be in accordance with Florida Statutes and The School Board of Broward County, Florida policies.

ARTICLE III: COMMITTEE MEMBERSHIP

The Committee consists of twelve (12) appointees. The nine (9) members of The School Board of Broward County, Florida each select one (1) appointee. THE SCHOOL BOARD MEMBERS' APPOINTEES TO THE AUDIT COMMITTEE DO NOT NEED TO RESIDE WITHIN THEIR ELECTED DISTRICT. The Superintendent selects one (1) appointee, and the District Advisory Committee (DAC) and the Broward County Council of PTA each select one (1) appointee. Appointees shall be independent* of The School Board of Broward County, Florida. *Not include individuals doing business with or have a contractual or employment relationship with The School Board of Broward County, Florida.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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The Audit Committee shall be representative of the ethnic diversity of the District's student population. In order to satisfy this requirement, the minimum standards for representation shall be as follows:

Section 1. Voting: When a consensus cannot be reached, a vote of the membership will be taken. All members of the Audit Committee shall have one (1) vote each. A voting member must be present to vote. (See Article VI Meetings, Section 9 for official voting rules.) All voting must comply with Sections 286.012 and 112.3143 (3)(a) of Florida Statutes. All members must vote, unless there is a voting conflict. All abstentions require a completed CE Form 8B Memorandum Of Voting Conflict For County, Municipal, And Other Local Public Officers.

Section 2. Terms of Membership: Members of the Audit Committee should attend meetings on a regular basis. A member will be removed from membership after three (3) consecutive absences or four (4) total absences in one (1) school year. Vacancies will be filled as per School Board policies.

Section 3. Length of Term: Board appointees shall be appointed and re-appointed annually until the end of the School Board member's tenure. The two at-large appointees shall serve one (1) year terms, based upon their appointment and reappointment by the DAC and/or the PTA.

The Audit Committee shall annually elect a Chair and Vice Chair. Neither of those offices may be held by a member for more than two (2) consecutive years. After serving as Chair for two (2) years, a member may not serve as an officer of the Audit Committee for a period of at least two (2) years. All members may be reappointed indefinitely.

The following may be used as a guide in selecting the Committee Members: Experienced business persons, accountants, representatives from financial institutions, consultants from management consulting firms (including management consulting divisions of CPA firms), attorneys, internal auditors (from major organizations), data processing professionals, and at-large members from Broward County Council of PTA and District Advisory Council. Committee members selected may have backgrounds different from those listed above.

Section 4. The Office of the Chief Auditor is the assigned staff liaison that is responsible for facilitating the Audit Committee's activities. The Chief Auditor will collaborate with the Audit Committee chairperson to schedule and publicly notice all Committee meetings and shall provide other similar administrative support.

Section 5. Each new member shall receive training on the Audit Committee's history, mission, purpose, and related School Board policy statement(s) from the Office of the Chief Auditor.

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Each member of the Audit Committee is required to complete the District's annual training program for School Board-Established Advisory Committees prior to the second meeting following their appointment to the Audit Committee. The training will cover the following topics: ethics standards for public officers, The Sunshine Law, public records laws, and Robert Rules of Order. This does not preclude members of the public from attending Audit Committee meetings.

Section 6. Each member of the Audit Committee is a public officer as defined in Sections 112.313(1) and 112.3143(1), Florida Statutes, and is subject to state ethics requirements and The Sunshine Law and shall execute such ethics forms as are applicable to their service as Audit Committee Members.

ARTICLE IV: OFFICERS

Section 1. Officers of the Audit Committee will consist of a Chair and Vice Chair and any other deemed necessary by the members for the function of the Committee.

Section 2. The officers shall be elected annually at the first meeting of the school year.

Section 3. Installation of new officers will be held at the first meeting of the school year.

Section 4. If for any reason an officer is unable to complete the term of office, a new election will be held at the next meeting.

Section 5. Nominating Committee:

- a) To be determined by the Audit Committee.
- b) The Nominating Committee will present a slate of candidates for each office at which time nominations from the floor will be taken.

ARTICLE V: DUTIES OF THE OFFICERS

Section 1. The Chair shall preside at all meetings of the Audit Committee and will be an ex-officio member of all committees except the Nominating Committee. The Chair will prepare an agenda at least seven (7) calendar days in advance for all meetings. A copy of the agenda shall be provided to anyone who requests it. The Vice Chair will assume all duties of the Chair in his/her absence.

Section 2. The Chair shall present the Audit Committee's areas of focus, goals, objectives, and concerns for the fiscal year as part of the annual presentation of the School Board-approved audit plan.

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ARTICLE VI: MEETINGS

The Audit Committee shall meet regularly and the schedule of meetings for the year will be determined at the Committee's first meeting of the school year and published afterwards. Notification of all regular meeting places will be included in the minutes.

Section 1. Guests: All meetings are open to the public under the Florida Sunshine Law; however, nonmembers / guests may not vote on Audit Committee issues.

Section 2. Attendance of members will be kept for all meetings. The Office of the Chief Auditor shall take and keep attendance records.

Section 3. Minutes of all meetings will be recorded by the Office of the Chief Auditor. Approved minutes will be sent to the Audit Committee and kept on file at the Office of the Chief Auditor and posted for public view. Minutes of the previous meeting will be approved at the next meeting, with any additions or corrections noted.

Minutes will reflect all motions (including: maker of the motion, person seconding, and the results of the vote) and any decisions reached by consensus.

Section 4. Special meetings may be called by the Chair or by notice of any three (3) members in writing to the Chair.

Section 5. All scheduled meetings, meeting times, and places will be announced at least one (1) week in advance. Any matter that is scheduled to come before the Audit Committee for a vote requires at least three (3) calendar days advance written notice to all members. Members must be advised of a change in the established date, time or location. All special meetings will require notification.

Section 6. Seven (7) meetings will be scheduled at times and locations convenient for all stakeholders. Meetings shall not be conducted in July without receiving prior approval from the Superintendent, as public participation and staff support for Committee meetings in July will be limited in availability.

Section 7. A quorum is the minimum number of members who must be present at a meeting for business to be conducted and for voting to take place. A majority of the membership of the Audit Committee (50% plus 1) constitutes a quorum.

Section 8. Meetings will follow the approved agenda. Each item on the agenda will be discussed to the satisfaction of the members present. Meeting discussions will be restricted to those topics on the agenda. Any agenda or Audit Committee materials that constitute confidential or exempt information that is not subject to inspection and copying under Florida's Open Public Records Laws shall be clearly marked as such prior to their distribution to Audit Committee Members.

Section 9. Voting will be by roll call. Official votes will become part of the minutes. Alternates and proxy votes are not permitted (per Florida's Sunshine Law).

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
BY-LAWS**

ARTICLE VII: COMMITTEES

The Chair shall create such committees as may be required by School Board policies to promote the objectives of the Committee.

ARTICLE VIII: AMENDMENTS

Section 1. The By-Laws and Amendments to the By-Laws must conform with Florida Statutes and The School Board of Broward County, Florida policies.

Section 2. Amendments to the By-Laws will be approved by a majority of the Audit Committee members. By-Laws will be reviewed every two years or at such time that legislation or The School Board of Broward County, Florida action occurs that would require a review or there is an amended By-Laws Template created by the District.

Section 3. All By-Laws and subsequent change(s) shall require The School Board of Broward County, Florida approval prior to being implemented by the Audit Committee.

These By-Laws are based on the approved District By-Laws template for use by all committees/councils that have School Board Member appointees and Exceptional Student Education, English for Speakers of Other Languages, Area Advisories, and School Advisory Forums.

Ratified _____
Date

Amended _____
Date