

Staff Follow Up:

Audit-090823-01

Today's Date September 11, 2023

Due Date October 10, 2023



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Topic: 23-24 Committee Motion Request

Staff Follow Up: Motion 1 re: Looping Policy – Move that the Diversity Committee and the Audit Committees are included in the looping process of the board governance operations policies.
(Audit-090823-01)

Response: We will ask the Broward District Advisory Council to update their bylaws to include these four seats in their membership:

Diversity Committee
Technology Advisory Committee
Multicultural Advisory Committee
Human Relations Committee

According to School Board Policy 1700, the Audit Committee provides guidance to the Office of the Chief Auditor (OCA) on subjects that require auditing and investigation. To capture the input and feedback from the District Advisory Council (DAC) in the identification and assessment of the needs of the District, the OCA has designated a seat for the DAC within the Audit Committee's membership.

This individual is tasked with bridging the collaborative gap between the two committees. As not to duplicate efforts, it is not being requested to the DAC to add the Audit Committee to its membership.

PBL/JS: tjr

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-03



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Topic: BTA Audit

Staff Follow Up: Motion to craft an RFI to review option for auditors for audit work that will be conducted with the new BTA guidelines and ask for firms that have specific experience with BTA audit work. **Audit-090823-03**

Response: Procurement has provided the link to the Office of the Chief Auditor to begin this process. Due to the upcoming changes to the BTA process that will occur in January 2024, the Office of the Chief Auditor will analyze the new requirements prior to submitting the request.

JJ/mm

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-03



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Topic: BTA Audit

Staff Follow Up: Motion to craft an RFI to review option for auditors for audit work that will be conducted with the new BTA guidelines and ask for firms that have specific experience with BTA audit work. **Audit-090823-03**

Response: Procurement has provided the link to the Office of the Chief Auditor to begin this process, and the Office of the Chief Auditor will do so by October 30, 2023.

JJ:mm

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-04



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Topic: Internal Funds

Staff Follow Up: Chief Auditor to confer with the principals and come back with some recommendations on how to fix the controls noted.
Audit-090823-04

Response: The Chief Auditor discussed this issue and other issues with Deputy Superintendent Dr. Howard Hepburn. It was agreed that the Office of the Chief Auditor (OCA) will make presentations to the schools.

The first presentation will occur on October 24, 2023. At that time, the OCA team will address the various issues noted in recent reports to the principals, bookkeepers, and micro techs.

At this presentation, the OCA will go over the issues noted in the internal funds discussed at the September 7, 2023 Audit Committee meeting and will discuss other issues related to payroll, BTA, inventory, and caps & gowns as well.

The Business Support Center, Procurement, and Accounting & Financial Reporting will also be invited.

(Note: The Audit Committee had detailed discussions on this matter. However, the motion wording above is the official motion approved.)

JJ:mm

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-05



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Topic: Risk Assessment

Staff Follow Up: Move that the Chief Auditor in the preparation for his annual Audit Plan provide the Audit committee and the School Board with a detailed risk assessment matrix covering each and every area that is to be considered by the nature of the controls beginning with the 2024-2025 Audit Plan. **Audit-090823-05**

Response: Given the sensitivity of revealing risk concerns to the audited parties, increased detail will be provided, but we are unable to provide specific detail so that we do not reveal our audit strategy in advance to auditees or those outside who may wish to do harm to the District.

JJ:mm

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-06



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Topic: Internal Controls

Staff Follow Up: Move that the Chief Auditor come back to the Audit Committee with a plan to audit these two sections [HR and Procurement] describing what he is going to audit, the scope, the timing, and the nature of it. Audit committee members to send to the Chief auditor documents discussed referring to the motion.
Audit-090823-06

Response: The Chief Auditor will discuss the plan for HR and Procurement at the November 16, 2023 Audit Committee meeting.

JJ:mm