

Office of the Chief Auditor

Audit Committee Motion For Next BTA Audit Report

Estimated Cost / Financial Impact
Chief Auditor Position

Joris Jabouin, Chief Auditor

Audit Committee Motion

The Audit Committee moved that the District engage RSM to perform a monthly audit starting with March 2023 and provide a report within 30 days of each calendar month until January 2024. The report shall include 100% of the very serious and a sample of 25 each of all the other categories and with an eye to determine any trends.



RSM's Historical Cost of Prior BTA Compliance Audits

Procedures, sampling methodology and audit approach have evolved over time, thus it is important to note that when comparing the audits below that these audits are not equal in scope to each other. BCPS implemented EdPlan, which significantly modified the BTA process and the audit approach. As audits were performed and feedback received from the Audit Committee/Board/Senior Leadership/Chief Auditor, this input has expanded the depth and breadth of the procedures performed over time and has impacted the audit procedures, timelines and frequencies.

Period	SY22-23 Period 2	SY22-23 Period 1	SY21-22	SY20-21	SY19-20
Scope Period	10/1/2022 – 3/12/2023	7/1/2022 – 9/30/2022	3/8/2022 – 6/8/2022	1/1/2021 – 4/30/2021	12/1/2019 – 3/31/2020
Sample Size	100	35	35	75	200
Total Fees Billed	\$132,500	\$55,000	\$48,140	\$68,000	\$63,000
SOW Draft Sent	3/20/2023*	10/18/2022	5/12/2022	5/19/2021	4/7/2020
SOW Executed	4/14/2023	10/24/2022	5/24/2022	5/19/2021	4/8/2020
Kickoff to Begin Audit	4/18/2023*	10/28/2022	6/13/2022	N/A***	N/A***
Initial Vetting Meeting	5/19/2023	11/10/2022	8/9/2022	N/A***	N/A***
Exit with Principals	Week of 6/19/23	Week of 11/14/22	Week of 8/9/22	N/A***	N/A***
Exit Conference	7/20/23	1/13/23	8/19/22	N/A***	N/A***
Report Date	7/20/2023	1/18/2023	8/22/2022	4/20/2022	8/3/2021
Audit Committee Meeting	8/3/2023 8/30/2023 9/7/2023	1/26/2023 2/16/2023 3/2/2023	9/8/2022	4/28/2022	8/12/2021 9/30/2021
Board Meeting	10/17/2023	3/7/2023	10/11/2022	5/17/2022	11/9/2021

* Original statement of work for 356 sample size for \$315,000 sent to the Office of the Chief Auditor 3/20/2023 with changes for a sample of 100 sent 4/4/2023. EdPlan Access was delayed until 5/5/23, thus fieldwork did not begin until then.

** In 2018 RSM performed a preliminary look at the BTA reporting process and collaborated with District leadership to identify recommendations to the process. This exercise began the foundation for process improvement and future audits.

*** Not applicable or information not retained



RSM's Estimated Cost of Audit Committee Motion

MEMO

To Board Members, Broward County Public Schools (BCPS)
From RSM US LLP
Date October 3, 2023
Subject Behavioral Threat Assessment (BTA) compliance audit options

Overview

As requested by the Audit Committee and the Chief Auditor, RSM is providing BTA compliance audit approach options and proposed fees. The proposed fees below are stated at not-to-exceed amounts utilizing our discounted hourly rates per our contract with BCPS, which was competitively procured. Proposed fees are a good-faith effort based upon our knowledge and assumptions at the time of this memo and could change as circumstances arise. This memo does not constitute a binding proposal or statement of work and is for BCPS's informational purposes only.

Options #1 - #2 were prepared based upon Audit Committee motions and discussion, which recommended auditing 100% of very serious threats and a sample of 25 of each other threat level (serious, transient, and unfounded).

Option #3 was prepared based upon generally accepted sampling principles through collaborative discussion between the Office of the Chief Auditor (OCA) and RSM. The use of sampling is widely adopted in auditing as it offers the opportunity for the auditor to be efficient in analyzing audit evidence, which is both sufficient and appropriate, to form valid conclusions on the population.

Timing The goals of exploring these options are to increase audit reporting frequency and to examine the impact of various sampling methodologies. We support the desire to report audit results timely and frequently, as this will add value and relevance. The timeliness of audit reporting is reliant upon many factors, such as access to the EdPlan system, availability of District staff and leaders, school-based and district-wide events such as state testing or other mission-critical blackout periods, etc. All parties desire and work towards a quick audit turnaround. Based on our experience with BCPS, a realistic goal is to produce a monthly audit report in 60 days or less.



RSM's Estimated Cost of Audit Committee Motion (cont.)

Stakeholder Effort Parties that are impacted by the BTA compliance audit approach include school principals, the BTA team, District leadership, and the Office of Chief Auditor (OCA). Increasing audit scope and sample size will also increase the effort required on the part of these stakeholders, as they interface with RSM and each other to complete the audit with fidelity and in a timely manner.

We have found that including the BTA team in our communications with principals has greatly streamlined our collaboration across all stakeholders. However, while improving audit efficiency and effectiveness and reducing strain on the principals, this has considerably added to the BTA team's existing workload. Thus, in Options #1 and #2, as requested, we are utilizing the assumption that the BTA team would be excluded from standard communications with principals.

We have analyzed options jointly with the Chief Auditor to determine if workload could be shared differently between OCA and RSM, to increase audit efficiency and reduce fees. Due to the nature of the audit procedures and source documentation, we collectively determined it will not reduce OCA's or RSM's level of effort to split the audit workload. This is because much of the source documentation that is reviewed to complete the attribute testing is cross-referenced in multiple attributes and multiple samples. Thus, methods of splitting workload are not viable options to reduce fees or increase audit efficiency and would instead create duplicative work. To provide for a more efficient and less costly alternative, Option #3 was created based upon generally accepted sampling principles.

Proposed Fees For each audit report, there is a level of effort and associated costs that *will not* fluctuate greatly as sample size changes (planning activities, communications to management, selecting samples, drafting/editing/finalizing a report, attending exit meetings with Management, presenting to the Audit Committee and Board). There are levels of effort and associated costs that *will* fluctuate with sample size (review of source documentation for each sample, internal quality control review of auditors' work, vetting discussions with principals, vetting discussions with management). Economies of scale begin to be realized when an audit contains approximately 50 or more samples. Thus, when reviewing our proposed fees, please note these are not based purely upon a 'per sample' price.



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RSM's Estimated Cost of Audit Committee Motion (cont.)

BTA Compliance Audit Approach Options

Option #1 – Based Upon Audit Committee Motion

- Monthly audits of 100% of very serious BTAs and a sample of 25 from each of the other three levels of BTAs: serious, transient, and unfounded.
- RSM is responsible for all standard communications with the schools and BTA team involvement is minimized to the extent possible.
- The total proposed fees for March 13, 2023 – December 31, 2023 equal \$1,883,500.

2023	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sample Size	91	79	92	51	12	56	99*	100*	84*	88*
Proposed Fees	\$211,500	\$194,000	\$212,500	\$154,000	\$97,500	\$161,000	\$222,000	\$223,500	\$201,000	\$206,500

*Sample sizes are estimated based on the 2022 historical data.



RSM's Estimated Cost of Audit Committee Motion (cont.)

Option #2 – Based Upon Audit Committee Discussion

- One audit of 100% of very serious BTAs and a sample of 25 from each of the other three levels of BTAs: serious, transient, and unfounded for the periods of:
 - o March 13, 2023, through August 13, 2023
 - o August 14, 2023, through November 30, 2023
 - o Beginning with the December 1-31, 2023 scope period, the audit will be performed in monthly intervals going forward.
- RSM is responsible for all standard communications with the schools and BTA team involvement is minimized to the extent possible.
- The total proposed fees for March 13, 2023 – December 31, 2023 equal \$717,500.

2023	Mar - Aug	Aug - Nov	Dec
Sample Size*	111	135	88
Proposed Fees	\$245,500	\$265,500	\$206,500

*Sample size is based upon actual BTA population data for March through August 2023 and is estimated for September 2023 forward using historical data.



RSM's Estimated Cost of Audit Committee Motion (cont.)

Option #3 – Based Upon Audit Sampling Principles

- One audit of a sample of 100 BTAs selected from the four levels of BTAs of very serious, serious, transient, and unfounded for the period of:
 - o March 13, 2023, through August 13, 2023.
 - o August 14, 2023, through November 30, 2023
- One audit of a sample of 50 BTAs selected from the four levels of BTAs of very serious, serious, transient, and unfounded for the period of December 1-31, 2023 scope period. Audits will continue to be performed in monthly intervals going forward.
- The sample shall be representative of the population and will be selected judgmentally based upon threat level, school type, and date of incident.
- RSM is responsible for all standard communications with the schools and BTA team involvement is minimized to the extent possible.
- The total proposed fees for March 13, 2023 – December 31, 2023 equal \$596,500.

2023	Mar - Aug	Aug - Nov	Dec
Sample Size	100	100	50
Proposed Fees	\$222,000	\$222,000	\$152,500



Office of the Chief Auditor's (OCA) Position

The OCA does not recommend monthly testing by RSM due to the costly proposals.

The OCA recommends the engagement with RSM to audit the period of August 14, 2023 through November 30, 2023. The report shall include 100% of the very serious, and a sample of 25 each of all the other categories. However, additional funding is needed. This engagement will impact the fund balance in an amount not to exceed \$265,000.

The OCA will augment RSM's District-based approach by performing targeted monthly reviews and tests of schools with repeat findings starting December 2023 and beyond upon the hire / on-boarding / training of the OCA's BTA auditor. No additional funding is needed.

For period subsequent to January 2024, the OCA will continue with our monthly testing but will return to the School Board with a strategy for testing by RSM.



Options Overview

RSM Cost for the period March 13, 2023 - December 31, 2023

Option	Number of Audits	Period	Audit Sample	Estimated Cost
1	10	Monthly	Based on Motion	\$1,883,500
2	2	Two Periods	Based on Motion	\$717,500
	1	Monthly		
3	2	Two Periods	Standard	\$596,500
	1	Monthly		

OCA Proposal

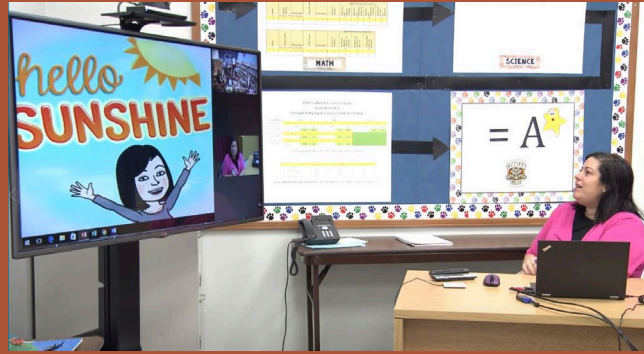
Option	Number of Audits	Period	Audit Sample	Estimated Cost
RSM	1	One Period	Based on Motion	\$265,000
OCA	Multiple	Monthly	Based on Trends	Within OCA Budget



Audit Logic

- School-based staff and the BTA Department were addressing the issues noted in the most recent BTA report while the most recent audit report was still in fieldwork
- The BTA procedure manual was updated, and ongoing training was conducted based on the recent BTA audit findings while the recent BTA audit was still in process
- Monthly testing by RSM is costly
- OCA staff will perform the monthly testing upon the hire, onboarding, and training of the BTA-specific auditor
- An audit involves sampling and materiality, as auditors do not look at 100 percent of all attributes
- A proper audit provides reasonable assurance that processes and controls over Behavioral Threat Assessments are operating consistently with laws & regulations, District policies & procedures, and leading practices





Post School Board Workshop Update

RSM's Estimated Cost – Additional Options

MEMO

To Audit Committee Members, Broward County Public Schools (BCPS)
From RSM US LLP
Date October 12, 2023
Subject Behavioral Threat Assessment (BTA) compliance audit options – additional requested information

Overview

At the request of the Chief Auditor, RSM prepared BTA compliance audit options which were presented to the School Board on October 3, 2023. The Board's feedback on those options was that they prioritized: 1) Scope period beginning in March 2023 for continuity, 2) Adequate coverage of very serious threats, and 3) they would like staff to present a budget offset for this item.

In response to the Board's feedback, the Chief Auditor requested RSM propose three (3) additional options for review and discussion at the October 12, 2023 Audit Committee meeting. This memo includes these additional options.

The proposed fees below are stated at not-to-exceed amounts utilizing our discounted hourly rates per our contract with BCPS, which was competitively procured. Proposed fees are a good-faith effort based upon our knowledge and assumptions at the time of this memo and could change as circumstances arise. This memo does not constitute a binding proposal or statement of work and is for BCPS's informational purposes only.

Timing The goals of exploring these options are to increase audit reporting frequency and to examine the impact of various sampling methodologies. We support the desire to report audit results timely and frequently, as this will add value and relevance. The timeliness of audit reporting is reliant upon many factors, such as access to the EdPlan system, availability of District staff and leaders, school-based and district-wide events such as state testing or other mission-critical blackout periods, etc. All parties desire and work towards a quick audit turnaround. Based on our experience with BCPS, a realistic goal is to produce a monthly audit report in 90 days or less.



RSM's Estimated Cost – Additional Options (cont.)

Stakeholder Effort Parties impacted by the BTA compliance audit approach include school principals, the BTA team, District leadership, and the Office of Chief Auditor (OCA). Increasing audit scope and sample size will also increase the effort required on the part of these stakeholders, as they interface with RSM and each other to complete the audit with fidelity and in a timely manner.

We have found that including the BTA team in our communications with principals has greatly streamlined our collaboration across all stakeholders. However, while improving audit efficiency and effectiveness and reducing strain on the principals, this has considerably added to the BTA team's existing workload. Thus, as requested, we are utilizing the assumption that the BTA team would be excluded from standard communications with principals.

We have analyzed options jointly with the Chief Auditor to determine if the workload could be shared differently between OCA and RSM to increase audit efficiency and reduce fees. Due to the nature of the audit procedures and source documentation, we collectively determined it would not reduce OCA's or RSM's level of effort to split the audit workload. This is because much of the source documentation that is reviewed to complete the attribute testing is cross-referenced in multiple attributes and multiple samples. Thus, methods of splitting workload are not viable options to reduce fees or increase audit efficiency and would instead create duplicative work.

Proposed Fees For each audit report, there is a level of effort and associated costs that *will not* fluctuate greatly as sample size changes (planning activities, communications to management, selecting samples, drafting/editing/finalizing a report, attending exit meetings with management, presenting to the Audit Committee and Board). There are levels of effort and associated costs that *will* fluctuate with sample size (review of source documentation for each sample, internal quality control review of auditors' work, vetting discussions with principals, vetting discussions with management). Economies of scale begin to be realized when an audit contains approximately 50 or more samples. Thus, when reviewing our proposed fees, please note these are not based purely upon a 'per sample' price.

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RSM's Estimated Cost – Additional Options (cont.)

Option #4A – Sample of 100, All Very Serious Threats Included, Remainder of Sample are Serious

- One audit of a sample of 100 BTAs. All very serious BTAs will be tested, and the remaining samples will be judgmentally selected from the serious category. The scope period is March 13, 2023 through December 31, 2023. Using a combination of current and historical data, the very serious BTAs total 96.
 - o March 13, 2023, through September 30, 2023, had 49 very serious BTAs.
 - o October 1, 2022, through December 31, 2022, had 47 very serious BTAs.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- Fieldwork could begin in November with the goal of presenting to the Audit Committee on April 11, 2024, subject to District staff and principal availability.
- The total proposed fees equal \$258,000.



RSM's Estimated Cost – Additional Options (cont.)

Option #4B – Sample of 100, All Very Serious Threats Included, Remainder of Sample are Serious

- Two audits with a sample of 50 for each audit for a total of 100 BTAs tested. All very serious BTAs will be tested, and the remaining samples will be judgmentally selected from the serious category.
 - o First audit:
 - Scope period - March 13, 2023, through August 13, 2023.
 - Projected to start – November 2023.
 - Approximate date to present to the Audit Committee – February 29, 2024, subject to District staff and principal availability.
 - o Second Audit:
 - Scope period - August 14, 2023, through December 31, 2023.
 - Projected to start – January 2024.
 - Approximate date to present to the Audit Committee – April 11, 2024, subject to District staff and principal availability.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- The total proposed fees equal \$355,000.

2023	Mar - Aug	Aug - Dec
Sample Size	50	50
Proposed Fees	\$177,500	\$177,500



RSM's Estimated Cost – Additional Options (cont.)

Option #5A – Sample of 100% Very Serious Threats, 25 From Each Other Category Totaling Approximately 175 Samples

- One audit of a sample of 175 BTAs. 100% of very serious BTAs will be tested, and a sample of 25 from each of the other three levels of BTAs: serious, transient, and unfounded.
- The scope period is March 13, 2023 through December 31, 2023.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- Fieldwork could begin in November with the goal of presenting to the Audit Committee on April 11, 2024, subject to District staff and principal availability.
- The total proposed fees equal \$365,500.



RSM's Estimated Cost – Additional Options (cont.)

Option #5B – Sample of 100% Very Serious Threats, 25 From Each Other Category Totaling Approximately 175 Samples

- Two audits with a sample of 88/87 for each audit for a total of 175 BTAs tested. All very serious BTAs will be tested, and a sample of 25 from each of the other three levels of BTAs: serious, transient, and unfounded.
 - o First audit:
 - Scope period - March 13, 2023, through August 13, 2023.
 - Projected to start – November 2023.
 - Approximate date to present to the Audit Committee – February 29, 2024, subject to District staff and principal availability.
 - o Second Audit:
 - Scope period - August 14, 2023, through December 31, 2023.
 - Projected to start – January 2024.
 - Approximate date to present to the Audit Committee – May 16, 2024, subject to District staff and principal availability.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- The total proposed fees equal \$462,000.

2023	Mar - Aug	Aug - Dec
Sample Size	87	88
Proposed Fees	\$231,000	\$231,000



RSM's Estimated Cost – Additional Options (cont.)

Option #6A – Test All Very Serious Threats Only

- One audit of all very serious BTAs will be tested. The scope period is March 13, 2023 through December 31, 2023. Using a combination of current and historical data, the very serious BTAs total 96.
 - o March 13, 2023, through September 30, 2023, had 49 very serious BTAs.
 - o October 1, 2022, through December 31, 2022, had 47 very serious BTAs.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- Fieldwork could begin in November with the goal of presenting to the Audit Committee on April 11, 2024, subject to District staff and principal availability.
- The total proposed fees equal \$252,500.



RSM's Estimated Cost – Additional Options (cont.)

Option #6B – Test All Very Serious Threats Only

- Two audits testing 100% of very serious BTAs only.
 - o First audit:
 - Scope period - March 13, 2023, through August 13, 2023.
 - Projected to start – November 2023.
 - Approximate date to present to the Audit Committee – February 29, 2024, subject to District staff and principal availability.
 - o Second Audit:
 - Scope period - August 14, 2023, through December 31, 2023.
 - Projected to start – January 2024.
 - Approximate date to present to the Audit Committee – April 11, 2024, subject to District staff and principal availability.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- The total proposed fees equal \$348,500.

2023	Mar - Aug	Aug - Dec
Sample Size	40	56
Proposed Fees	\$162,500	\$186,000



Additional Options Overview

RSM Cost for the Audit Period March 13, 2023 - December 31, 2023

Option		Number of Audits	Approx. Sample	Audit Sample Composition	Report Delivery Goal	Estimated Cost
4	A	1	100	100% Very Serious and Remainder of Sample are Serious	April 2024	\$258,000
	B	2	50/50		February 2024 and April 2024	\$355,000
5	A	1	175	100% Very Serious and 25 From Each Other Category	April 2024	\$365,500
	B	2	87/88		February 2024 and April 2024	\$462,000
6	A	1	96	100% of Very Serious only	April 2024	\$252,500
	B	2	40/56		February 2024 and April 2024	\$348,500





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Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or email eeo@browardschools.com.

browardschools.com



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Additional BTA Compliance Audit Approach Options

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Option #4B – Sample of 100, All Very Serious Threats Included, Remainder of Sample are Serious

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- The total proposed fees equal \$252,500.

Option #6B – Test All Very Serious Threats Only

- Two audits testing 100% of very serious BTAs only.
 - o First audit:
 - Scope period - March 13, 2023, through August 13, 2023.
 - Projected to start – November 2023.
 - Approximate date to present to the Audit Committee – February 29, 2024, subject to District staff and principal availability.
 - o Second Audit:
 - Scope period - August 14, 2023, through December 31, 2023.
 - Projected to start – January 2024.
 - Approximate date to present to the Audit Committee – April 11, 2024, subject to District staff and principal availability.
- RSM is responsible for all standard communications with the schools, and BTA team involvement is minimized to the extent possible.
- The total proposed fees equal \$348,500.

2023	Mar - Aug	Aug - Dec
Sample Size	40	56
Proposed Fees	\$162,500	\$186,000