

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
October 12, 2023

NAME OF AUDIT		REFERENCE DATE	RECOMMENDATION	FOLLOW-UP DATE	CURRENT STATUS	RESPONSIBLE PERSON/DEPARTMENT
1	Audit Committee Motion: Looping	09/07/23 Audit Committee Meeting	Move that the Diversity Committee and the Audit Committee are included in the looping process of the board governance and operations policies.		Response due on 10/10/23 and will be provided at the meeting	Dr. Valerie Wanza John Sullivan
2	Audit Committee Motion: BTA Audit Sample	09/07/23 Audit Committee Meeting	Move 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.		Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin
3	Audit Committee Motion: BTA RFI	09/07/23 Audit Committee Meeting	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.		Response due on 10/10/23 and will be provided at the meeting	Mary Coker
4	Audit Committee Motion: Internal Funds	09/07/23 Audit Committee Meeting	Chief Auditor to confer with the principals and come back with some recommendations on how to fix the controls noted.		Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin
5	Audit Committee Motion: Risk Assessment	09/07/23 Audit Committee Meeting	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.		Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin
6	Audit Committee Motion: Internal Controls	09/07/23 Audit Committee Meeting	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.		Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin

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7	Internal Funds Audit of Selected Schools	09/07/23 Audit Committee Meeting	Status of 2023 Internal Funds Balance Audits		Refer to Agenda Item 8a for document	OCA
8	Outside auditor billing rates	09/07/23 Audit Committee Meeting	Provide the approved rates and fees for firms used by the OCA, per RFP FY20-003, and FY22-013		See attached	OCA
9	Assignment of Laptops to Advisory Committee members	Previously requested			To be discussed at October 12, 2023 Audit Committee Meeting	OCA, other departments
10	HR Control Issues	10/12/23 Audit Committee Meeting			Please see e-mail provided by Dr. Nathalie-Lynch-Walsh on 10/1/23	
11	BTA Audit - Follow up to provide BTA procedures for student transfers within the District.	09/07/23 Audit Committee Meeting	BTA department to provide procedures for student transfers within the District.		See attached	BTA department

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Auditing Services

Auditing Services, Construction, Operational and Information Technology

BID ID FY20-003
 Type Service
 Expires 6/30/2024

Vendor Name	Item Awarded	Contracted Price
Carr, Riggs & Ingram, LLC	Partner/Principal Consultant	\$270.00/hr
	Senior Manager/Manager	\$190.00/hr
	Senior Auditor	\$145.00/hr
	Staff Auditor	\$95.00/hr

HCT Certified Public Accountant & Consultants*		
	Partner/Principal Consultant	\$215.00/hr
	Senior Manager/Manager	\$175.00/hr
	Senior Auditor	\$150.00/hr
	Staff Auditor	\$115.00/hr
	Other professional services as required	\$184.25/hr

RSM US, LLP		
	Partner/Principal Consultant	\$225.00/hr
	Senior Manager/Manager	\$200.00/hr
	Senior Auditor	\$165.00/hr
	Staff Auditor	\$125.00/hr

S. Davis & Associates*		
	Partner/Principal Consultant	\$235.00/hr
	Senior Manager/Manager	\$205.00/hr
	Senior Auditor	\$160.00/hr
	Staff Auditor	\$100.00/hr

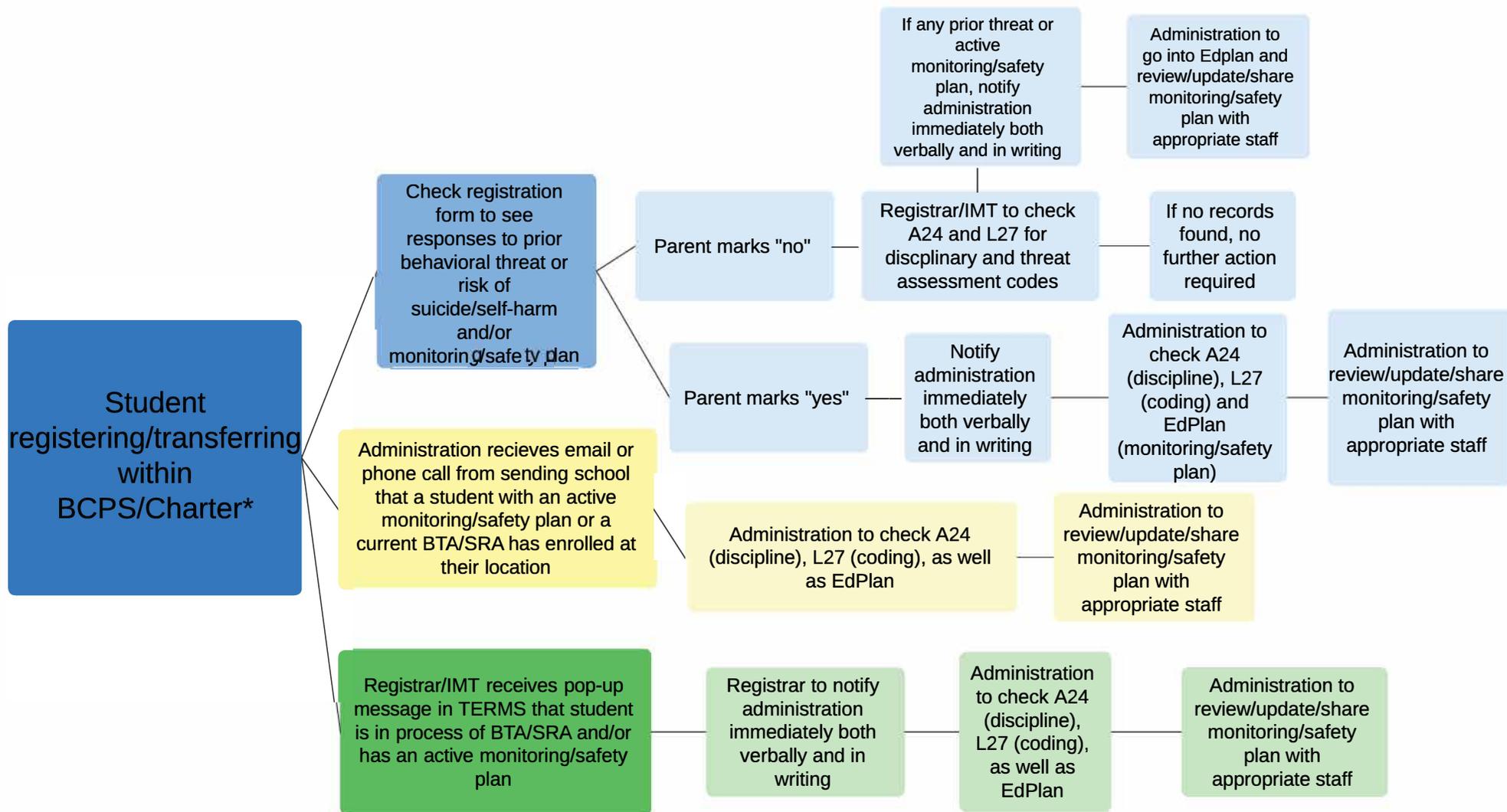
TriMerge Consulting Group, PA		
	Partner/Principal Consultant	\$200.00/hr
	Senior Manager/Manager	\$175.00/hr
	Senior Auditor	\$150.00/hr
	Staff Auditor	\$125.00/hr
	Junior Staff Associate	\$80.00/hr
	Administrative	\$60.00/hr

*Certified M/WBE Vendors

External Independent Financial Auditing Services

BID ID FY22-013
 Type Auditing Services
 Expires 11/30/2024

Vendor Name	Fiscal Year	Flat Fee Annual Audit	Flat Fee Single Audit	Total Audit
MSL, PA	FY 2021-2022	210,000.00	40,000.00	250,000.00
	FY 2021-2023	210,000.00	40,000.00	250,000.00
	FY 2021-2024	210,000.00	40,000.00	250,000.00



*For concerns or issues locating records from BCPS charter schools, contact the Charter Schools Management/Support Department (CSMSD) at 754-321-2135.

Student registering from outside BCPS

Check registration form to see responses to prior behavioral threat or risk of suicide/self-harm, active monitoring/safety plans

Parent marks "no"

Request records from receiving school in a timely manner using the approved Records Request form that includes BTA, SRA, monitoring & safety plan records

Parent marks "yes"

Notify administration immediately both verbally and in writing

Administration to start process of gathering information pertinent to threat/assessments (call to prior school required)

Once records are received, administration to review/update/share monitoring/safety plan with appropriate staff

Registrar to request records from receiving school using the approved Records Request form that includes BTA, SRA, monitoring & safety plan records

Administration receives email or phone call from sending school that a student with an active monitoring/safety plan or a current BTA/SRA has enrolled at their location

Administration instructs registrar to request records from receiving school using the approved Records Request form that includes BTA, SRA, monitoring & safety plan records

Once records are received, administration to review/update/share monitoring/safety plan with appropriate staff

Administration to assemble team to enter information in EdPlan and create monitoring/safety plan

Registrar receives records that indicate a new registered student has had a prior BTA/SRA and/or is on active monitoring/safety plan

Registrar to alert administration immediately both verbally and in writing

Administration to call prior school for information

Once records are received, administration to review/update/share monitoring/safety plan with appropriate staff

Administration to assemble team to enter information in EdPlan and create monitoring/safety plan

Administration to assemble team to enter information in EdPlan and create monitoring/safety plan

All active monitoring/safety plans that are received from a prior school must be entered into the EdPlan BTA/SRA Management System

