



Office of the Chief Auditor

Plan of Audit – Human Resources Audit

Plan of Audit and Scope Areas

Updated

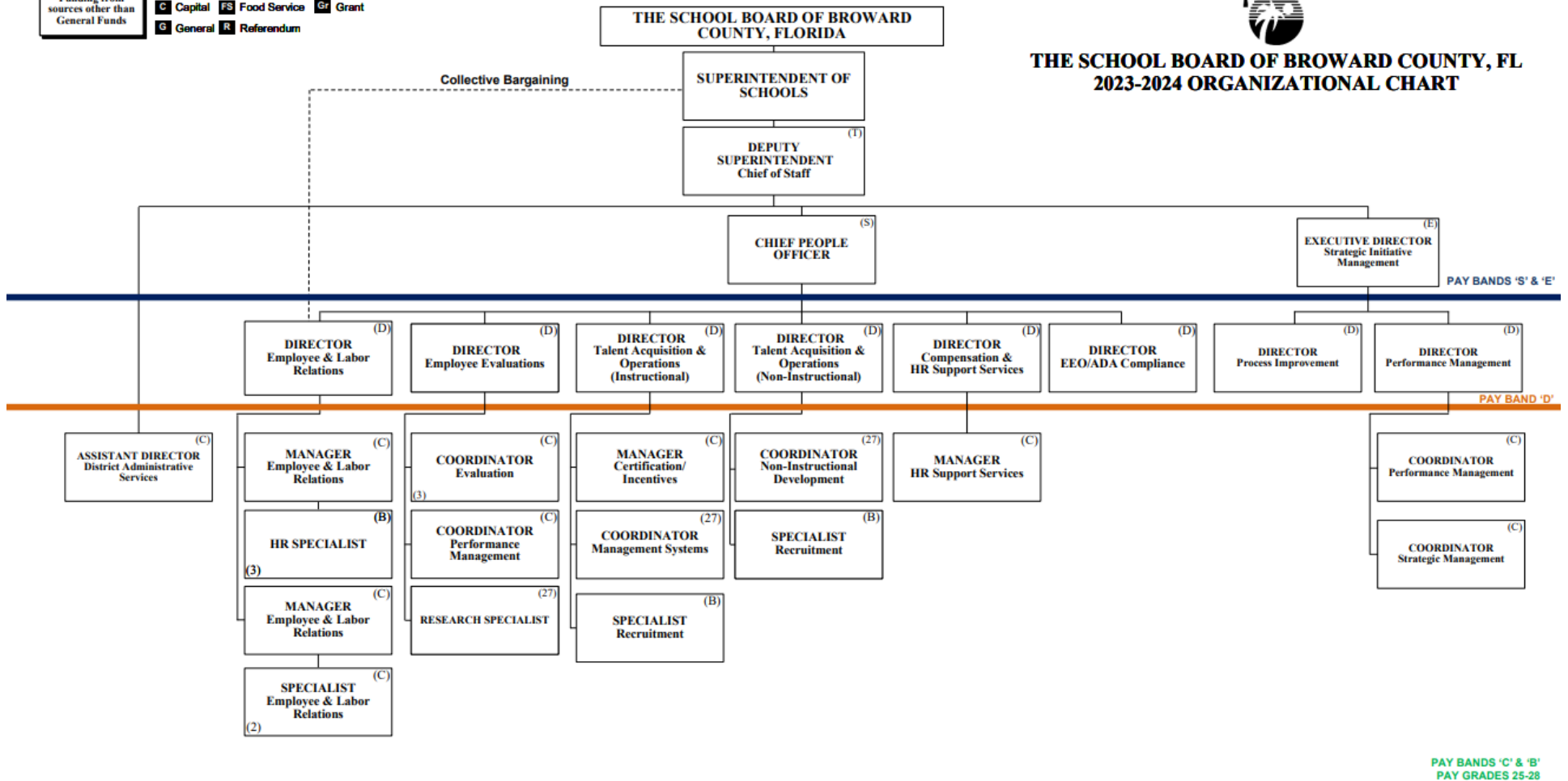
Funding from sources other than General Funds

**Funding:**  
**C** Capital **FS** Food Service **Gr** Grant  
**G** General **R** Referendum

# CHIEF OF STAFF



## THE SCHOOL BOARD OF BROWARD COUNTY, FL 2023-2024 ORGANIZATIONAL CHART



Employee & Labor Relations		Not in scope
Employee Evaluations		In scope
Talent Acquisition & Operations (Instructional)		Not in scope (ESPs hired by Non-Instructional are in scope)
Talent Acquisition Operations (Non-Instructional)		In scope
Compensation & HR Support Services		In scope
EEO / ADA		Not in scope

Notes:

Timeframe will be July 1, 2023 forward

New organization chart changes subsequent to July 1, 2023 will be considered

Audit project will be compliance-based

Auditors will not opine on judgements on hiring decisions and evaluations but only that they were completed

Auditors will not opine on the content of jobs

Other exclusions may occur based on fieldwork matters noted as well as legal requirements

Audit workpapers will not include copies of restricted documents

Start of audit would be the fourth fiscal quarter

## Key Controls To Be Tested

<p><b>Compliance</b></p> <ul style="list-style-type: none"> <li>Federal statutes and regulations</li> <li>State statutes and regulations</li> <li>SBBC policies</li> <li>SBBC procedures</li> <li>HR procedures</li> <li>Standard Practice Bulletins</li> <li>Business Practice Bulletins</li> <li>Authoritative communications</li> </ul> <p><b>Recruiting</b></p> <ul style="list-style-type: none"> <li>Approvals <ul style="list-style-type: none"> <li>Board Approvals</li> <li>Organizational Approvals</li> <li>Other Approvals</li> </ul> </li> <li>Posting</li> <li>Advertising</li> <li>Recruiting <ul style="list-style-type: none"> <li>Candidate evaluation</li> <li>Screening</li> <li>Selection committee</li> <li>Interview</li> <li>Selection</li> <li>Hire</li> </ul> </li> </ul> <p><b>Onboarding</b></p> <ul style="list-style-type: none"> <li>Granting of access rights</li> </ul>	<p><b>Compensation</b></p> <ul style="list-style-type: none"> <li>Initial compensation</li> <li>Determining of compensation rate</li> <li>Job description</li> <li>Other Compensation <ul style="list-style-type: none"> <li>Supplements</li> <li>Stipends</li> <li>Salary Grades</li> <li>Pay rate changes</li> </ul> </li> </ul> <p><b>Employee Evaluations</b></p> <ul style="list-style-type: none"> <li>Evaluation processes (DASA, etc.)</li> </ul> <p><b>Employee exit</b></p> <ul style="list-style-type: none"> <li>Removal of access rights</li> <li>Final compensation</li> </ul> <p><b>Other</b></p> <ul style="list-style-type: none"> <li>Leaves of absence</li> <li>Task assignments</li> <li>Working out of class</li> <li>Additional/Secondary positions</li> </ul> <p><b>Analysis</b></p> <ul style="list-style-type: none"> <li>Time from approval to hire among departments</li> <li>Compensation analysis among departments</li> </ul>
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