

**AUDIT COMMITTEE MEETING**  
**Thursday, January 11, 2024**  
**9:30 a.m. – KCW – 1<sup>st</sup> Floor Board Room**  
**AGENDA**

**NEW BUSINESS**

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the January 11, 2024 Audit Committee Meeting
4. Public Comment
5. Approval of the Minutes for the October 12, 2023 Audit Committee Meeting
6. Approval of the Minutes for the October 19, 2023 Special Virtual Audit Committee Meeting
7. Audit Committee Follow-Up from Prior Meetings *REVISED*

a. Looping Motion Revised	b. Internal Funds Motion <i>REVISION 2</i>
c. HR and Procurement Plan <i>REVISED</i>	d. Payroll-Athletics Associate Sup. Response
e. BSC Organizational Chart	f. 2020 Peer Review
g. RSM Big 3 Statement of Work	h. RSM SMART Bond Projects Data
i. Board Follow Up RSBM-110823-04 (DH)	

8. MSL - Annual Comprehensive Financial Report

a. Management Memorandum	b. ACFR
c. MSL Draft Independent Auditor Report	d. External Auditor Letter
e. Interim Financial Statement 9-30-23	f. Policy 3111 – Fund Balance

9. RSM – SMART Bond Program Management
10. CRI – Procurement & Physical Plant Operations Contracting
  - *Updated Response*
11. OCA – Business Support Center - Internal Funds
  - *Updated Responses*
12. OCA – Business Support Center - Payroll
  - *Updated Responses*

13. Agenda Planning for January 25, 2024 Audit Committee Meeting *REVISED*

14. Audit Committee Member Comments

15. Adjournment

*This agenda and the above reports/documents are available on the Office of the Chief Auditor's website. The documents can be accessed on-line at [www.browardschools.com/audit](http://www.browardschools.com/audit) by selecting Audit Committee Meetings and then the applicable year and meeting date.*

Public participation will be accepted on all meeting agenda items. Reserved on this meeting agenda is designated time to provide an opportunity for public speakers to address the Audit Committee regarding topics on the agenda. The person will speak for a maximum of 3 minutes per agenda item. The Chair may reduce each individual speaker's time limit or set the maximum time available for all speakers. Please contact our office for assistance or additional information at (754) 321-2400 – Office of the Chief Auditor.

**UPCOMING AUDIT COMMITTEE MEETINGS – All Meetings begin at 9:30 AM**

\* January 25, 2024 \* February 8, 2024 \* February 29, 2024 \* April 11, 2024 \* May 16, 2024 \* June 20, 2024