

DRAFT - Audit Committee Policy			
	Broward	Miami Dade Public Schools	Palm Beach County Public Schools
	2015 Draft Policy Based on Audit Committee By-laws/SB Policy 3100 - Annual Financial Audit	Policy 6840	Policy 1.091
Purpose			
	The general purpose of the Audit Committee is to assist and advise The School Board of Broward County, Florida, <u>and its Superintendent</u> in matters pertaining to the fiscal management of the School System.	The general purpose of the Audit and Budget Advisory Committee is to review and make recommendations to the SchoolBoard and Superintendent on fiscal management matters presented to the committee by either the Board or the Superintendent.	The School Board hereby establishes the Audit Committee (Committee), which is beingcreated consistent with Board Policy 1.09 (Advisory Committees to the Board) and Section 1001.42(25),Florida Statutes, for purposes of providing advice to the School Board and providing guidance andassistance to the Inspector General. The Inspector General shall report to the School Board. TheCommittee shall be governed by its charter, as set forth herein.
	Section 1. The Audit Committee is advisory in nature. Its recommendations will be provided in writing to the School Board and to the Superintendent. The Superintendent or his/her staff will arrange for clerical services to assist the Committee. All books, records, reports, documents, tapes, minutes and other information, including special analyses, requested by the Committee will be promptly provided by the Superintendent or his/her staff. The Audit Committee is empowered to investigate any financial matters which are of concern to the Committee. Additionally, the Committee may be requested by the School Board or the Superintendent to investigate and report on other financial matters.	The Audit and Budget Advisory Committee shall serve as the principal advisory committee to assist theBoard in fulfilling its fiduciary responsibilities on budgeting, financial reporting and accounting and business policies andpractices and is the Board's principal agent in ensuring the independence of the District's external and internal auditors. The Audit and Budget Advisory Committee is advisory in nature. Its recommendations regarding audit findings andexceptions, and other items will be provided in writing to the Board and Superintendent. In its advisory role, the Audit and Budget Advisory Committee is subject to the control and direction of the Board.	The Audit Committee shall serve on behalf of the School Board as its oversight of the School Board's Inspector General, internal audit, and investigation functions. Its members rely on the representations of management, the Inspector General, the General Counsel, and other professionalconsultants. The Audit Committee shall review and make recommendations to the School Board onmatters affecting the adequacy of internal controls, accounting procedures, systems and controls,and financial reporting in accordance with laws and regulations.

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		The Audit and Budget Advisory Committee's goals are to assist in: A. Strengthening accountability for the stewardship and efficient and effective use of School District funds; B. Maintaining transparency of the District's financial and business operations; and C. Promoting an adequate system of internal control.	(Authority) Primary responsibility for the District's financial reporting and internal operating controls is vested in senior operating management as overseen by the Superintendent. District staff shall provide assurance of the District's compliance with pertinent laws and regulations, the management of the District's operations in accordance with sound business practices, and accurate and complete financial disclosure. c. The Committee should ensure the Inspector General's office obtains all the needed information the Committee requires from District employees or vendors for investigations, audits, reviews, and inspections. d. Whenever a recommendation of the Committee on a substantive issue is reported to the School Board and the recommendation was not unanimous, the basis for the majority and minority positions should be brought to the attention of the School Board.
Membership			
Diversity	The Audit Committee shall be representative of the ethnic diversity of the school's/district's student population.	Members of the Audit and Budget Advisory Committee should reflect the Board's commitment to diversity	School Board members are encouraged to take into consideration representation from various racial and ethnic groups
Independence	Appointees shall be independent* of Broward County Public Schools. *Not receiving any compensation, including any consulting, advisory or other compensatory fee.	The members of the Audit and Budget Advisory Committee are: A. eleven (11) members and alternates from the community not employed by the School District or having any direct or indirect business dealings with the School District;	

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Qualifications	<p>The following may be used as a guide in selecting the Committee Members:</p> <p>Experienced Business persons, Accountants, Representatives from financial institutions, Consultants from management consulting firms (including management consulting divisions of CPA firms), Attorneys, Internal Auditors (from major firms), Data processing professionals, At large members from Broward County Council of PTA and District Advisory Council. Committee members selected may have backgrounds different from those listed above.</p>	<p>Members of the Audit and Budget Advisory Committee should have a basic understanding of finance and accounting, and be able to understand and interpret financial statements and audit reports. Members should have a background in auditing, accounting, finance, business, management consulting, or law.</p>	<p>In appointing individuals to serve on the Audit Committee, School Board members are encouraged to take into consideration representation from various racial and ethnic groups and professionals with a background in accounting, finance, or business. All Committee members serve in a voluntary capacity and shall be residents of Palm Beach County.</p>
Composition/Appointment	<p>The Committee consists of twelve appointees. The nine School Board Members each selected one appointee. THE SCHOOL BOARD MEMBERS' APPOINTEES TO THE AUDIT COMMITTEE DO NOT NEED TO RESIDE WITHIN THEIR ELECTED DISTRICT. The Superintendent selects one appointee and the District Advisory Committee (DAC) and Broward County Council of PTA each appoint one committee member. In order to satisfy this requirement, the minimum standards for representation shall be as follows:</p>	<p>The nine (9) Board members will each select one (1) appointee and alternate.</p> <p>One (1) voting member and alternate appointed by the Superintendent.</p> <p>One (1) voting member and alternate appointed by the Miami-Dade County Council of PTAs/PTSAs.</p> <p>B. one (1) voting Board member and alternate appointed by the Chair of the Board;</p> <p>The Board member or alternate appointed to the Audit and Budget Advisory Committee shall vote on all matters that come before the Audit and Budget Advisory Committee.</p> <p>C. one (1) non-voting member from the District to be appointed by the Superintendent;</p> <p>D. the Chief Auditor shall serve as the District's liaison and provide administrative and logistical support to the Audit and Budget Advisory Committee.</p> <p>Alternates may only vote in the absence of the member.</p>	<p>Composition and Appointment. The Audit Committee will be composed of seven (7) voting members from the community who shall be appointed by the Board as provided in Board Policy 1.09 (Advisory Committees to the Board) and this policy. a. Each committee member, upon appointment, shall be provided this policy and Board Policies 1.09; 1.092 (Inspector General) and 2.62 (Audit Recommendations and Follow-up).</p>

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Terms of Service		The term of service is two (2) fiscal years. The terms of community members nominated by Board members shall be consistent with the terms of their respective nominating Board members. Newly appointed Board members shall have the discretion to retain the former Board member's appointee or to nominate a new committee member. A member's term may be extended beyond the two (2) year term by nomination by any Board member. Community members may be removed should they miss three (3) consecutive regular meetings without good cause upon a majority vote of the audit committee.	c. Term of Appointment. The term of a committee member's appointment shall be as provided in Board Policy 1.09.
Chair & Vice Chair		The Audit and Budget Advisory Committee shall elect a chair and vice-chair from its community members. An Audit and Budget Advisory Committee member may not serve more than four (4) consecutive years as either chair or vice-chair.	The Committee shall elect a Chair and a Vice Chair from among the seven community members at its annual organizational meetings. Consistent with Board Policy 1.09, the committee member selected by committee members to serve as the committee's chair shall be limited to four (4) consecutive years as committee chair. The term limitation for the committee chair as provided for herein became effective commencing in January 2012. However, if the committee votes to recommend that the term limitation be extended, this recommendation shall be presented to the Board for a vote to approve. This vote by the committee must be made at least six weeks before the committee's organizational meeting during the fourth year and may be made on an annual basis thereafter. If the Board approves, that committee's chair may run for re-election at the next election.
Duties and Responsibilities			

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General	The responsibilities and duties of the Audit Committee will be in accordance with Florida State Statutes and Broward County School Board Policy. The following listing of duties is not intended to be all inclusive and other duties may be subsequently added by the School Board:		i. Report Committee actions to the School Board with such recommendations as theCommittee may deem appropriate. iv. Report problems or problem areas to the School Board at such times deemed appropriate. v. Perform other oversight responsibilities as assigned by the School Board. vii.In conjunction with the Inspector General, provide an annual report to the School Boardwith such recommendations as the Audit Committee may deem appropriate.
External Auditor Selection - pursuant to F.S. 218.391/Annual Financial Audit	Policy 3100: THERE SHALL BE A FINANCIAL AUDIT OF THE BOARD’S FINANCIAL RECORDS AT THE COMPLETION OF EACH FISCAL YEAR. THE AUDIT SHALL BE CONDUCTED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT. The Auditor Selection Committee shall be established for the purpose of engaging the independent Certified Public Accountant and shall consist of the following persons in accordance with F.S. 218.391: <ul style="list-style-type: none">• (Chair of the Auditor Selection Committee) - Chair of the School Board or, if the Chair of the School Board is not available, the Vice Chair of the School Board or, in the absence of both, a School Board designated appointee from its membership;• Chair of the Audit Committee or their designee from the Audit Committee; and• Three other Audit Committee Members. See Policy 3100 for additional language Review the independent accountant’s annual management letter recommendations on internal control and accounting procedures; and hold timely meetings with the Superintendent and his/her staff as needed. Determine which audit findings should be corrected and the time and/or funding required, and make appropriate recommendations to the Superintendent and the Board.	an Auditor Selection Committee shall be established in accordance with F.S. 218.391 to serve as thecommittee to select and recommend to the Board the hiring of the external auditing firm to conduct theDistrict's annual audit according to Florida statutes and assist in the development of the external auditcontract; The Auditor Selection Committee shall be comprised of the Audit and Budget Advisory Committee and shallbe chaired by the Board member representative appointed to the Audit and Budget Advisory Committee bythe Board Chair. 2. oversee the work and evaluate the qualifications, performance, and independence of the external auditor andrecommend the termination or replacement of the external auditor; 3. review with the external auditor their annual audit plan; 4. review the Consolidated Annual Financial Report (CAFR), Management Letter, and Single Audit Report with the external auditor and District staff and make recommendations as appropriate;	viii. Include, but not be limited to: nominating external auditors; reviewing auditorengagement letters; coordinating with the District's Chief Financial Officer, or other suchposition designated to be the financial officer of the District, in overseeing the audits byexternal auditors; arranging for periodic reports from management, the external auditors,and the Inspector General to assess the impact of significant regulatory changes andaccounting or reporting developments; reviewing external auditors' performance;reviewing management letters and auditor's opinions; reviewing and monitoring implementation of management's response to auditors' recommendations; and receivingcompleted investigation reports performed by the Inspector General.

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Other External Auditors, Federal, and State Audits	Participate in the selection of independent auditing firms, determine areas to be emphasized in the external audits, review proposals by competing firms, prepare appropriate comments for the Board to consider, and assist in the development of the audit contract with the firm selected by the Board.	E. review and make recommendations on District-related audit reports prepared by Federal and State auditors;	ii. Seek the Board's approval to retain independent accountants or others to assist in theconduct of an investigation or audit.
Internal Audit Function	<p>Review the Office of the Chief Auditor’s plan for the annual audits and make recommendations concerning areas to be emphasized. Review all reports from the Chief Auditor of the Office of the Chief Auditor; hold timely meetings with the Superintendent and his/her staff as needed; discuss any deficiencies noted and ascertain the timeline and action plan as well as any funding required to correct the problem; and make appropriate recommendations or comments to the Superintendent and the Board.</p> <p>g) Periodically evaluate the effectiveness of the Internal Audit Plan from the standpoint of how effectively the Office of the Chief Auditor’s available time is being utilized and make appropriate recommendations to the Superintendent and the Board.</p>	<p>1. review the annual budget of the Office of Management and Compliance Audits and make recommendations tothe Board and the Superintendent as to the sufficiency of the budget; The budget shall make adequate provisions for external auditing fees, staffing of the office, requiredcontinued professional education/staff development, equipment, and supplies. The committee should reviewthe costs of the use of outside professional services deemed necessary by the Chief Auditor and make recommendations to the Board.</p> <p>2. review, provide feedback and approve the annual Audit Plan presented by the Chief Auditor; Receive periodic updates on the progress in completing the Audit Plan and confer with the Chief Auditor onany significant changes in the required planned scope of the annual Audit Plan.</p> <p>3. review the operations and projects against the Audit Plan to determine the progress made in the execution ofthe Audit Plan;</p> <p>4. review internal audit reports with the Chief Auditor and District administration and make recommendations regarding audit findings, recommendations, and management responses;</p>	<p>iii. Receive the completed reports of fraud, financial mismanagement or waste detected bythe Inspector General. Where appropriate, the Inspector General shall forward the reportsof such fraud, financial mismanagement or waste to the proper law enforcement agencyfor disposition. vi. Review and assess the adequacy of the Inspector General and internal audit process of theSchool Board Policies 1.091, 1.092, and 2.62 annually, request the School Board'sapproval for proposed changes, and ensure appropriate disclosure as may be required bylaw or regulation.</p>

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Budgeting and Financial Management	<p>Review in depth the financial reports prepared by the staff of the Associate Superintendent, Financial Management & Support Services and prepare appropriate commentary to assist the Board in interpreting these reports. Review and evaluate the format of financial reports and make recommendations for changes that will enhance the effectiveness of financial reporting.</p>	<p>1. with the Chief Financial Officer, review proposed annual budgets, revenues, and expense forecasts and forecast assumptions, and budget amendments;</p> <p>2. receive periodic progress reports from the Chief Financial Officer regarding the District administration's collection and disbursement of financial resources pursuant to the District's budget;</p> <p>3. receive periodic reports from and consult with the Chief Financial Officer on the adequacy of the District's budget and tracking system;</p> <p>4. make recommendations to the Superintendent and Board to improve the quality and reliability of budgeting and accounting for the results of financial operations and not opine on the policy and programmatic implications of budget proposals and amendments.</p>	<p>Management Accountability. The responsibility of the Audit Committee in the area of financial reporting is to</p> <p>i. Review interim financial statements, annual financial statements, the District's annual management letter and completed investigation reports, and assist the Board in interpreting these documents.</p> <p>ii. Review and monitor reported findings of external audits for the purposes of compliance and to ensure corrective actions are taken.</p> <p>iii. Review and approve the Inspector General's annual audit plan prior to the submission of such audit plan for approval by the School Board, and incorporate the advice of the Audit Committee in the report to the School Board.</p> <p>iv. Identify significant financial, operational, and regulatory risks or exposures; management's plans, and the effectiveness of the District's process and efforts to monitor and control such risks.</p> <p>v. Review with the Inspector General, General Counsel, Chief Financial Officer, Treasurer, and any other relevant District employee or officer, legal or regulatory matters that, in the opinion of management, may have a material impact on the financial statements.</p>

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Charter Schools		D. review and make recommendations on the audited financial statements of the District's charter schools, community-based organizations, direct support organizations and audits of impact fees, and any other relevant external auditsbrought before the committee;	x. Review year-end financial statements and associated documents of charter schools thathave been audited by the charter schools’ contracted external audit firms in support of the District’s fiscal oversight of its charter schools pursuant to Section 1002.33, FloridaStatutes. xi. Review and make recommendations to the School Board regarding a charter school experiencing deteriorating financial conditions as defined by Section 1002.345, Fla. Stat.,and Rule 6A-1.0081, Florida Administrative Code; of, a charter school demonstrating acircumstance(s) that has resulted or will result in the occurrence of a state of financialemergency as provided in Section 218.503(1), Fla. Stat., or Rule 6A-1.0081, FloridaAdministrative Code.

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Governance/Internal Controls	<p>Monitor corrective action agreed to be taken on internal and external audit recommendations; and advise the Board of any deviations, the reasons therefore, and the possible consequences.</p> <p>i) Review policies and procedures affecting the financial areas, and make recommendations to the Superintendent and the Board, as deemed appropriate.</p> <p>j) Provide an effective communications link between the external, internal auditors and the School Board.</p>	<p>F. provide an effective communication link between the external and internal auditors, the Board, and the Superintendent to accomplish the following objectives:</p> <p>1. completeness of audit coverage;</p> <p>2. reduction of redundant efforts; and 3. effective use of audit resources.</p> <p>G. receive and comment on periodic updates of selected audit follow-up regarding corrective action(s) being taken by the administration to implement audit recommendations;</p> <p>H. submit periodic reports, at least annually, on the work of the Audit and Budget Advisory Committee, to the Board and the Superintendent;</p> <p>I. review and make recommendations on any amendments to Policy 6835, Policy 6840, and Policy 0157;</p> <p>At the request of the Board, provide input to the Board with respect to the selection of the Inspector General, and with regard to the operation of the Inspector General as more specifically outlined in Policy 0157.</p> <p>J. receive and review reports from the Inspector General and receive, review, and monitor corrective action plans and responses submitted pursuant to Inspector General reports or recommendations.</p>	<p>i. District staff shall provide assurance that the District is in compliance with pertinent laws and regulations relating to accounting and financial matters; is operating in accordance with sound business practices; is conducting its affairs ethically; is maintaining effective controls against employee conflict of interest, errors and fraud, financial mismanagement, waste, and abuse; and is providing accurate and complete financial disclosure.</p> <p>6. Access to Personnel and Documents</p> <p>. The Board, with the advice and counsel of the Audit Committee, shall ensure that the investigators and auditors of the Inspector General's office have unrestricted reasonable access to District personnel, District vendors, records, data and documents. The District management shall cooperate with the Committee in promoting the use of the Inspector General's Office as a constructive process.</p> <p>7. Internal Control</p> <p>. The responsibility of developing and implementing adequate internal control rests with the management of the District. The Audit Committee must fulfill its internal control oversight responsibilities, through the Inspector General, without unnecessary or inappropriate intervention in the prerogatives of District management. Nevertheless, to carry out its responsibility, the Audit Committee must, among other actions, assist in determining if any restrictions have been placed by management on the scope of independent investigations, audits, inspections and reviews. The Committee should review the results of each peer review of the Office of Inspector General and discuss the nature of any corrective measures.</p>

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			<p>c. Compliance with Policies, Rules, Regulations and Laws. The Audit Committee shall</p> <p>i. Review the effectiveness of systems for monitoring compliance with laws, Board Policiesand regulations, and the results of management follow-up of any non-compliance.</p> <p>ii. Review the findings of examinations by state and federal regulatory agencies, anddetermine the District's compliance with recommendations.</p> <p>iii. Monitor follow-up on reported findings to ensure corrective actions are taken consistentwith Board policy 2.62 (Audit Recommendations and Follow-up).</p> <p>iv. Ensure the Inspector General obtains and reviews such additional information as deemednecessary to evaluate the adequacy and effectiveness of controls encompassing theDistrict's governance, operations, and information technology systems including thereliability and integrity of operational and related financial information and safeguarding of assets. ix. Review and monitor the implementation of the Inspector General’s recommendations forcorrective actions to be taken, in any, related to investigations conducted in accordancewith Policy 1.092.</p>
Chief Auditor (See matrix attached to letter sent to Board Chair)			
Selection			
Contract			
Evaluation			
Discipline/Termination			

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Meetings, Operations, and Administration			
Meetings	1. The School Board of Broward County, Florida Audit Committee must conduct meetings in accordance with the Florida Sunshine Law. 2. Meetings will be scheduled at times and locations convenient for all stakeholders. 3. Meetings and other business will be conducted according to the School Board of Broward County, Florida Audit Committee Bylaws and the current edition of Robert's Rules of Order. 4. Minutes will be recorded, maintained, and available for public view.	The Audit and Budget Advisory Committee will meet on a regular basis throughout the fiscal year with the first meeting to be scheduled in early fall and the last meeting in early summer. The committee will meet at least six (6) times during the fiscal year, subject to any unforeseen circumstances such as natural disasters, emergencies, etc. When deemed necessary and appropriate, special meetings of the Audit and Budget Advisory Committee may be called by the Chief Auditor or by the chair of the Audit and Budget Advisory Committee. Such special meetings shall require at least two (2) days prior public notice.	The Audit Committee will hold its regular meetings on a monthly basis, or as otherwise needed, and consistent with the provisions of Board Policy 1.09. The Audit Committee shall conduct its meetings consistent with the provisions as provided in Board Policy 1.09, and present its report of meetings to the Board in a timely manner.
		A majority of the voting members shall constitute a quorum for the committee in order to conduct business. The committee shall conduct its meetings according to the most recent edition of Robert's Rules of Order, Newly Revised. All committee and subcommittee meetings are governed by the Florida's Government in the Sunshine and Public Records Laws, F.S. Chapter 119 and 286.011. Meetings will be held in open public sessions and all materials made or received by the Audit and Budget Advisory Committee in connection with official business are available for public inspection.	Applicability of Sunshine, Public Records and Conflicts of Interest. Members of the Committee shall abide by the Florida's Government in the Sunshine Law, Public Records Law and Code of Ethics as provided in Board Policy 1.09.

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Administrative Support		<p>the Chief Auditor will provide administrative support to the committee for all external audit contracts.</p> <p>D. the Chief Auditor shall serve as the District's liaison and provide administrative and logistical support to the Audit and Budget Advisory Committee.</p> <p>The Office of Management and Compliance Audits is responsible for providing administrative support to the committee,including publishing meeting notices, keeping its minutes, establishing the agenda in collaboration with the chair of the Audit and Budget Advisory Committee, and gathering the supporting documentation for distribution, and ensuring the smooth operation of the committee affairs.</p>	<p>Staff Support and Others. The School Board will reasonably provide adequate support to the Audit Committee to discharge its responsibilities, and the Inspector General's Office will coordinate Audit Committee meetings. The Inspector General shall provide direct support to the Audit Committee bypreparing the meeting agendas, with the advice of the Chair of the Audit Committee; providing theagenda in advance to committee members, along with appropriate supporting or briefing materials; preparing the minutes of the Committee meetings; and attending the Committee meetings to provide support and advice to the Audit Committee. Additional staff members may be assigned tothe Committee by the School Board as needed, and the Superintendent shall comply with the Board's request. The General Counsel, Chief Financial Officer, or such other position designated to be the financial officer of the District, and other designated staff having technical knowledge as deemed necessary by the Audit Committee, including the Superintendent’s designees, shall attend the meetings to advise or assist the Committee members and answer questions. The President of the Classroom Teachers Association and a representative of the School Principals are also invited to attend Committee meetings.</p>