

MEMO

To Broward County Public Schools (BCPS) Audit Committee
 From RSM US LLP
 Date September 7, 2023
 Subject Responses to August 30, 2023, Audit Committee Meeting

As requested by the Audit Committee at the August 30, 2023 meeting, RSM is providing a historical timeline of prior behavioral threat assessment (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