

AUDIT COMMITTEE MEETING

Thursday, April 11, 2024
9:30 a.m. – KCW – 1st Floor Board Room
AGENDA

NEW BUSINESS

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the April 11, 2024 Audit Committee Meeting
4. Public Comment
5. Approval of the Minutes for the February 29, and March 14, 2024 Audit Committee Meetings
6. HCT – Performance Audit Report – Bid #19-123E Intercom Enhancement
 - a. RFP 19-123E
 - b. Safe Haven Report
7. Audit Committee Follow-Up from Prior Meetings
 - a. Internal Control and Enterprise Risk Management - COSO Frameworks
 - i. ERM_2019_Sept
 - b. Western HS Debate Club
 - i. Compliance with Booster Club Guidelines
 - ii. Booster Club Guidelines Conflicts with State Law and Board Policy
 1. State Rule 6A-1.0013: Audits of Direct-Support Organizations
 2. F.S. 1001.453: Direct-support organization; use of property; board of directors; audit
 3. Board Policy 1.6 – Direct Support Organizations
 4. SB Policy 5201_Clubs and Organizations
 5. SB Policy 6205_Clubs and Organizations
 - c. General Fund Balance Update
 - i. Fund Balance/Interim Financial Statements 1/31/24 and 2/29/24
 - ii. Special Revenue-American Rescue Plan (ARP) Grant Funds Amendment #1
8. OCA – Internal Funds Audits of Selected Schools
 - a. Status Report for all schools
 - b. BSC vs School-Based Exceptions Report for all schools
 - c. Responsibility for Updating Standard Practice Bulletins
9. OCA – Internal Audit of Behavioral Threat Assessment
 - a. BTA Training Program for SY 2023-2024
 - b. BTA Monitoring Plan for SY Jul 2023-Dec 2024
10. Proposed Audit Plan FY25 (Provide FY24 Audit Plan)
 - a. Risk Assessment Statement of Work – May 9, 2024 Potential Teams Special Meeting
11. Agenda Planning for May 16, 2024 Audit Committee Meeting
12. Audit Committee Member Comments
13. 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 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

* May 16, 2024 * June 20, 2024