Broward County Public Schools
Internal Audit Risk Assessment
May 2024

CRI CARR RIGGS & INGRAM
CPAs and Advisors
CRIcpa.com

May 3, 2024

David Rhodes
Chief Auditor – Task Appointed
Broward County Public Schools
600 SE 3rd Avenue, 8th Floor
Fort Lauderdale, FL 33301

Dear Mr. Rhodes:

Pursuant to our engagement letter dated March 27, 2024, we hereby submit our District-wide Risk Assessment and proposed Internal Audit Plan as requested by the Office of the Chief Auditor.

The primary objective of this consulting engagement was to perform a District-wide risk assessment and develop a multi-year audit plan based on the results of the risk assessment. Our procedures included the following:

- Reviewed the District's most recent internal audit plan, strategic plan, missions, goals, recent audits, and financial data.
- Circulated risk questionnaires to key District stakeholders.
- Conducted interviews with School Board members, Audit Committee Members, and Key District Management.
- Identified key risk areas including: financial, operational, compliance, and reputation.
- Developed a risk register/heat map.
- Prioritized identified risks including likelihood and impact.
- Developed a list of potential internal audit projects with risk rating.

The successful completion of this project was dependent upon the participation of the School Board, the Audit Committee, Senior Leadership, and Management. We would like to thank all those involved in assisting us with the District-wide Risk Assessment.

Respectfully submitted,

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC

OVERVIEW

- Executive Summary
- Risk Assessment Scope, Purpose & Methodology
- Heat Maps & Proposed Internal Audit Scoping Considerations
- Appendix A – Interviewees

EXECUTIVE SUMMARY

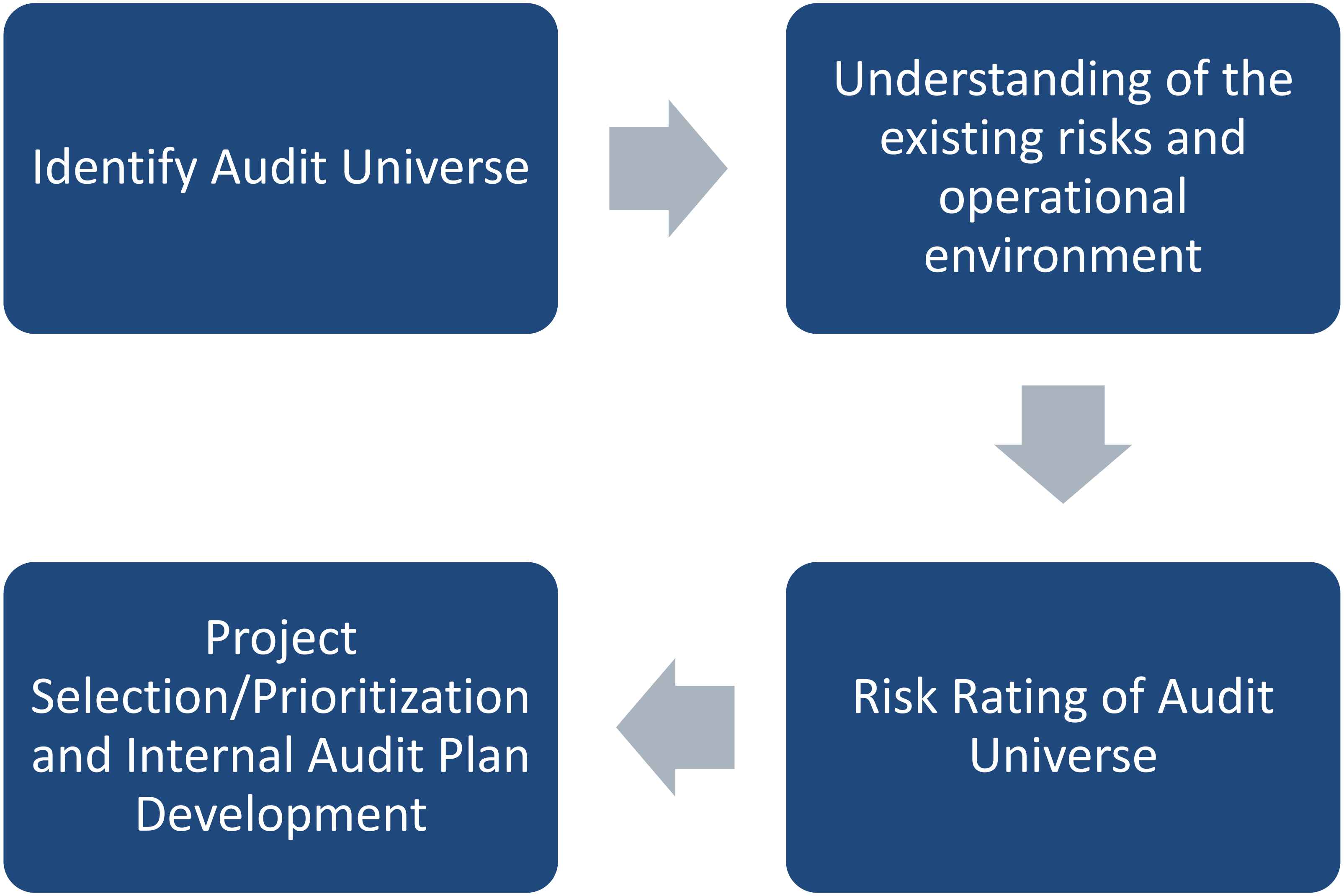
Executive Summary – Scope

We performed a District-wide risk assessment and developed a proposed multi-year internal audit plan based on the results of this risk assessment.

Florida Statue 1001.42(12)(l), Florida Statutes requires a comprehensive risk assessment of all areas of the school system every 5 years.

The dynamic and changing public-sector environment necessitates that risk be assessed more frequently than is required by Florida Statutes. The audit plan should always be open to change based on the operating landscape of the District. Being adaptable and responsive to external elements is required for a productive audit plan.

Executive Summary – Risk Assessment Process



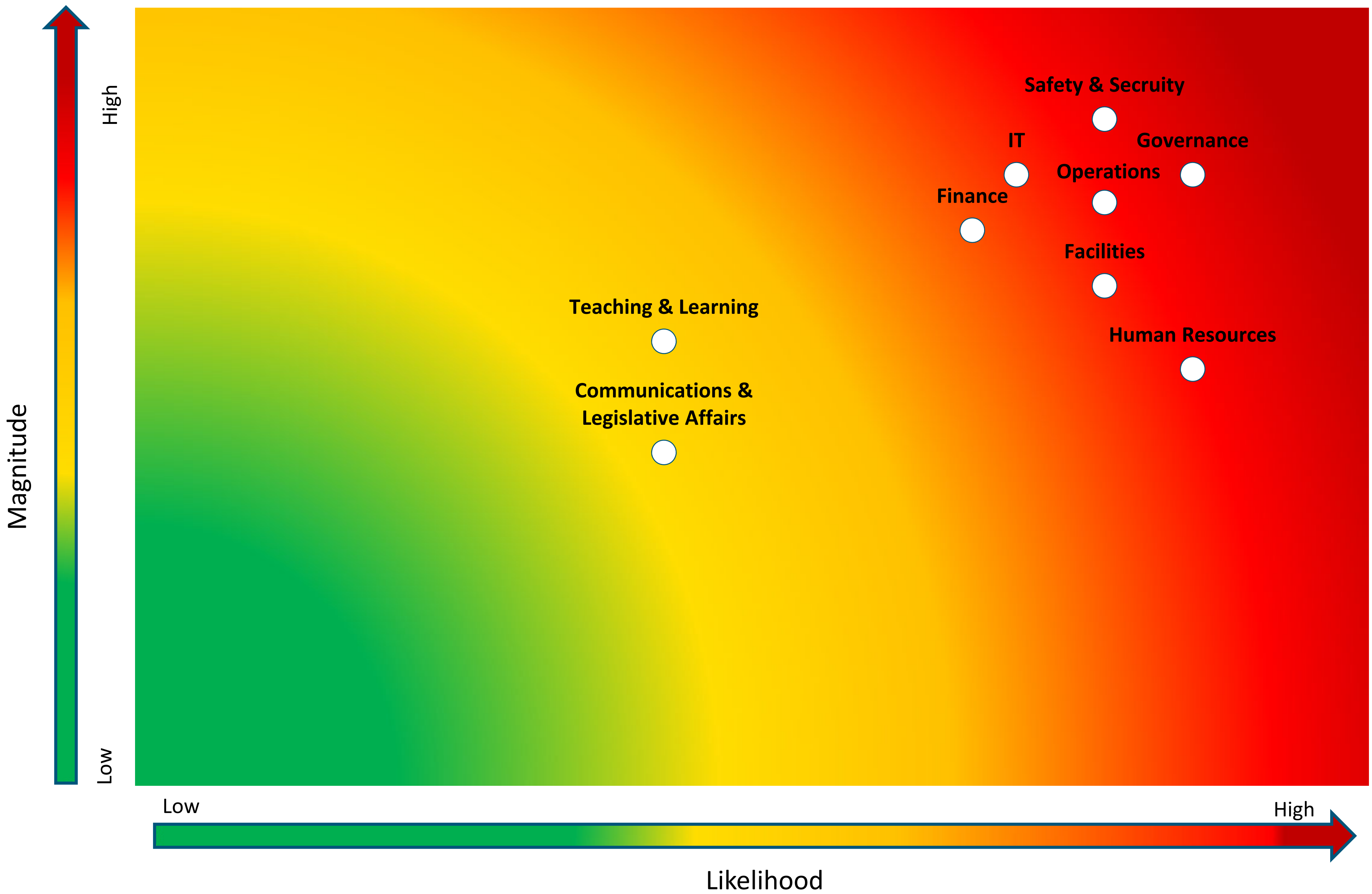
Executive Summary - Systemic Risks

Our Risk Assessment was performed to evaluate District-wide risk exposure and generate recommendations for specific internal audits in the high risk areas. We noted there are significant pervasive risks present throughout the District and impacting many functional areas and business processes including:

- Governance
- Turnover in leadership
- Staffing vacancies in key positions
- Funding constraints & declining enrollment
- Policies and procedures not consistently documented or current
- Many processes are manual or systems are not configured for automation and integration

Addressing systemic risk is essential to successful outcomes throughout the District.

Executive Summary - Organizational Risk



Executive Summary – Proposed Audit Plan

Organizational Area	Reporting	Projects to be completed		
		FY 2024-25	FY 2025-26	FY 2026-27
Governance	School Board & Superintendent	1	2	1
Teaching & Learning	Deputy Superintendent Teaching & Learning	1	1	
Safety & Security	Chief Safety & Security Officer	1	2	1
Operations	Deputy Superintendent Finance & Operations	2	1	1
Finance	Deputy Superintendent Finance & Operations	1	3	3
Communication & Legislative Affairs	Chief Communications & Legislative Affairs Officer			1
Facilities	Chief Facilities Officer	4	2	3
Information Technology	Chief Information Officer	4	4	5
Human Resources	Deputy Superintendent Chief of Staff	3	2	1
Total		**17**	**17**	**16**

Project timing should be reviewed and adjusted by the Chief Auditor on an annual basis or in the event of significant changes.

Audit Universe & Risk Ratings

Functional Areas & Business Processes	Organizational Reporting	FA Page No. (High Risk Areas)	Risk Categories							Overall Risk Rating	Audit Timing		
			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Governance (including Board-appointed committees and public stakeholders)	**School Board of Broward**									High			
Governance Model		30	✓	✓	✓	✓	✓	✓	✓	High	✓		
School Board Direct Hire Process		31		✓		✓	✓	✓		High		✓	
Internal Audit		32		✓	✓	✓	✓	✓	✓	High		✓	
Investigations		33	✓	✓	✓	✓		✓		High			✓
Superintendent (Included in Governance)										High			
Enterprise Risk Management (Included in Governance)										High			
General Counsel				✓		✓	✓	✓		Moderate			
Teaching & Learning	**Deputy Superintendent Teaching & Learning**									Moderate			
Student Support Services										High			
FOCUS Implementation		36		✓		✓	✓	✓	✓	High	✓		
Student Support/Mental Health		37	✓	✓		✓	✓	✓	✓	High		✓	
Academics & Curriculum (Elementary, Secondary, ESOL)				✓			✓	✓		Moderate			
Contracts & Grants				✓		✓	✓	✓		Moderate			
Athletics and Student Activities				✓			✓	✓		Moderate			
Exceptional Student Education (ESE)				✓			✓	✓		Moderate			
Career Technical & Adult Education (CTAE)				✓			✓			Moderate			
Professional & Leadership Development				✓			✓			Moderate			
District Support (Charter & Virtual Schools)				✓			✓	✓		Moderate			
Headstart/VPK				✓			✓	✓		Low			
Afterschool				✓			✓			Low			

Audit Universe & Risk Ratings

Functional Areas & Business Processes	Organizational Reporting	FA Page No. (High Risk Areas)	Risk Categories							Overall Risk Rating	Audit Timing		
			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Safety & Security	**Chief Safety & Security Officer**									High			
District Security Plan		40	✓	✓		✓	✓	✓	✓	High	✓		
Business Continuity & Disaster Recovery		41	✓	✓		✓	✓	✓	✓	High		✓	
Community Engagement		42	✓	✓			✓	✓		High			✓
Behavioral Threat Assessment		43	✓	✓		✓	✓	✓		High		✓	
Safety & Security Operations (Included in District Security Plan)										High			
School Security Support Services			✓	✓			✓	✓		Moderate			
Special Investigative Unit			✓	✓			✓	✓		Moderate			
Fire			✓				✓	✓		Moderate			
Operations	**Deputy Superintendent Finance & Operations**									High			
Procurement										High			
Vendor Database		46		✓	✓	✓	✓	✓	✓	High	✓		
Ariba implementation		47		✓	✓	✓	✓	✓	✓	High	✓		
PPO Contracting & Procurement Follow-Up		48		✓	✓	✓	✓	✓		High		✓	
Public Records										High			
Records Management		49		✓		✓	✓	✓	✓	High			✓
Building			✓	✓		✓	✓	✓		Moderate			
Internal Accounts				✓	✓	✓		✓		Moderate			
Student Transportation & Fleet Services			✓	✓	✓	✓	✓	✓	✓	Moderate			
Business Support Center				✓	✓	✓		✓		Moderate			
Warehousing Services				✓	✓	✓				Moderate			
Food & Nutrition Services			✓	✓	✓		✓	✓		Low			

Audit Universe & Risk Ratings

Functional Areas & Business Processes	Organizational Reporting	FA Page No. (High Risk Areas)	Risk Categories							Overall Risk Rating	Audit Timing		
			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Risk Management						✓		✓		Low			
Economic Development & Diversity				✓						Low			
Finance	**Deputy Superintendent Finance & Operations**									High			
Budgets										High			
FTE Calculations & Projection		52		✓		✓	✓	✓		High	✓		
Budget Process		53		✓	✓	✓	✓	✓	✓	High			✓
Accounts Payable & Disbursements Follow-up		54		✓	✓	✓	✓	✓		High		✓	
Payroll & Employee Data Management		55		✓	✓	✓	✓	✓		High		✓	
Cash Management & Treasury		56		✓	✓	✓	✓	✓		High		✓	
Fixed Assets										High			
Asset Management		57		✓	✓	✓	✓	✓		High			✓
Technology Asset Management		58		✓	✓	✓	✓	✓	✓	High			✓
Ad valorem (Millage)				✓		✓		✓		Moderate			
Purchasing Card (P-Card)				✓	✓	✓		✓		Moderate			
Capital Budgeting						✓	✓	✓		Moderate			
Bond Compliance				✓		✓		✓		Moderate			
Federal Programs & Grants				✓	✓	✓	✓	✓		Moderate			
Benefits & Employee Services				✓	✓	✓		✓		Moderate			
Accounts Receivable				✓	✓	✓				Moderate			
Bond Issuance				✓		✓	✓	✓		Low			
Financial Reporting and Disclosures				✓	✓	✓		✓		Low			
Workers Compensation				✓		✓				Low			
Communications & Legislative Affairs	**Chief Communications & Legislative Affairs Officer**									Moderate			
Legislative Affairs		61	✓	✓		✓	✓	✓	✓	High			✓

Audit Universe & Risk Ratings

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			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Communications and Marketing				✓		✓	✓			Moderate			
Broward Education Communications Network (BECON)				✓			✓		✓	Moderate			
Mass Media and Community Relations				✓						Moderate			
Facilities	**Chief Facilities Officer**									High			
Facility Assessment & Maintenance		64	✓	✓		✓	✓	✓		High	✓		
Enhanced Hurricane Protection Inspection Process Follow-Up		65	✓	✓		✓	✓	✓		High		✓	
Facility Improvement		66	✓	✓		✓	✓	✓		High			✓
Demographics & Enrollment Planning										High			
Redefining Our Schools Initiative		67	✓	✓		✓	✓	✓		High	✓		
Physical Plant Operations										High			
Work Order Processing		68	✓	✓		✓	✓	✓		High	✓		
Inventory Management		69		✓	✓	✓	✓	✓		High			✓
Construction (Capital Programs)										High			
SMART Bond		70	✓	✓		✓	✓	✓		High			✓
Construction Project Closeout		71	✓	✓		✓	✓	✓		High		✓	
Facility Planning & Real Estate				✓		✓	✓			Moderate			
Environmental Health & Safety			✓				✓	✓		Moderate			
Information Technology	**Chief Information Officer**									High			
IT Governance		74		✓		✓	✓	✓	✓	High	✓		
Standalone Systems		75		✓	✓	✓	✓	✓	✓	High	✓		
Educational Technology		76		✓		✓	✓	✓	✓	High		✓	
IT Security & Infrastructure Services										High			

Audit Universe & Risk Ratings

Functional Areas & Business Processes	Organizational Reporting	FA Page No. (High Risk Areas)	Risk Categories							Overall Risk Rating	Audit Timing		
			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Cybersecurity		77		✓	✓	✓	✓	✓	✓	High	✓	✓	✓
Network Security		78		✓	✓	✓	✓	✓	✓	High	✓	✓	✓
Data Intelligence		79		✓	✓	✓	✓	✓	✓	High		✓	
Vendor Management		80		✓	✓	✓	✓	✓	✓	High			✓
Enterprise Applications										High			
Logical Security		81		✓	✓	✓	✓	✓	✓	High			✓
Planning, Implementation, Transition, Adoption & Continuous Improvement										High			
Application Optimization & Integration		82				✓	✓	✓	✓	High			✓
Technology Support Services			✓	✓	✓	✓	✓	✓	✓	Moderate			
People (Human Resources)	**Deputy Superintendent Chief of Staff**									High			
Talent Acquisition & Operations										High			
Recruiting		85		✓		✓	✓	✓		High	✓		
Candidate Selection		86		✓		✓	✓	✓		High	✓		
Onboarding		87		✓		✓	✓			High	✓		
Staff Development		88		✓		✓	✓	✓		High		✓	
Compensation and Support Services										High			
Compensation		89		✓		✓	✓	✓		High		✓	
Employee Support		90		✓		✓	✓	✓		High			✓
Employee Data Management (Included in Compensation)										High			
Employee & Labor Relations				✓			✓			Moderate			
Employee Evaluations							✓			Moderate			
EEO/ADA Compliance				✓				✓		Low			
Performance Management & Process Improvement							✓			Low			

RISK ASSESSMENT
SCOPE, PURPOSE & METHODOLOGY

Scope & Purpose

- We performed a District-wide risk assessment and developed a proposed multi-year internal audit plan based on the results of this risk assessment.
- Florida Statue 1001.42(12)(l), Florida Statutes requires a comprehensive risk assessment of all areas of the school system every 5 years.
- Risk Assessment identifies and evaluates the District's potential internal and external risks, based on likelihood of occurrence and magnitude of impact, to determine risks and barriers that could prevent the District from achieving its strategic objectives.
- Risk assessment is the basis for efficiently allocating internal and external audit resources to the most impactful functional areas or processes.
- Taking a risk-based approach supports decision-making by providing valuable insights to the School Board, Audit Committee, and Management. The information gathered and synthesized assists in making decisions to improve internal controls, add efficiencies, and allocate resources effectively.

Methodology

- In order to obtain an understanding of the District's risk exposure, we reviewed organizational information including:
  - Organization chart
  - District Website
  - District policies, Standard Practice Bulletins, and Business Practice Bulletins
  - Most recent internal audit plan
  - District mission
  - District strategic goals and guardrails
  - Recent internal audit reports, financial statement audits, single audits, and Florida Auditor General reports
- Systematically identified and recorded functional areas and business processes to develop an *audit universe*.

Methodology – Stakeholder Feedback

- Developed and circulated a risk assessment questionnaire to senior management and key stakeholders.
- Conducted extensive interviews with 41 District stakeholders (Appendix A) in order to get the broadest and most diverse understanding of risks impacting the District.
- Documented the types of risks identified by District stakeholders.

Methodology Overview

Inherent Risk

For each functional area and/or business process in the *audit universe*, we considered a variety of inherent risks that can impact the District.

Risk Type	Description
Safety	Threats to the safety and well-being of students, staff, and the public.
Reputational	Negative public opinion as the result of an event.
Fraud	Asset misappropriation, circumventing of regulatory or compliance requirements, inaccurate reporting, and other intentional acts.
Financial	Loss, waste, or inefficient use of financial resources.
Operational	Ineffective processes/not achieving organizational strategy or objectives.
Regulatory	Non-compliance with laws, rules, and regulations.
IT	Failure of applications or equipment, data loss/corruption, or other IT resource breakdown due to human error, malware, viruses, cyberattacks, or natural disasters.

Likelihood of Risk

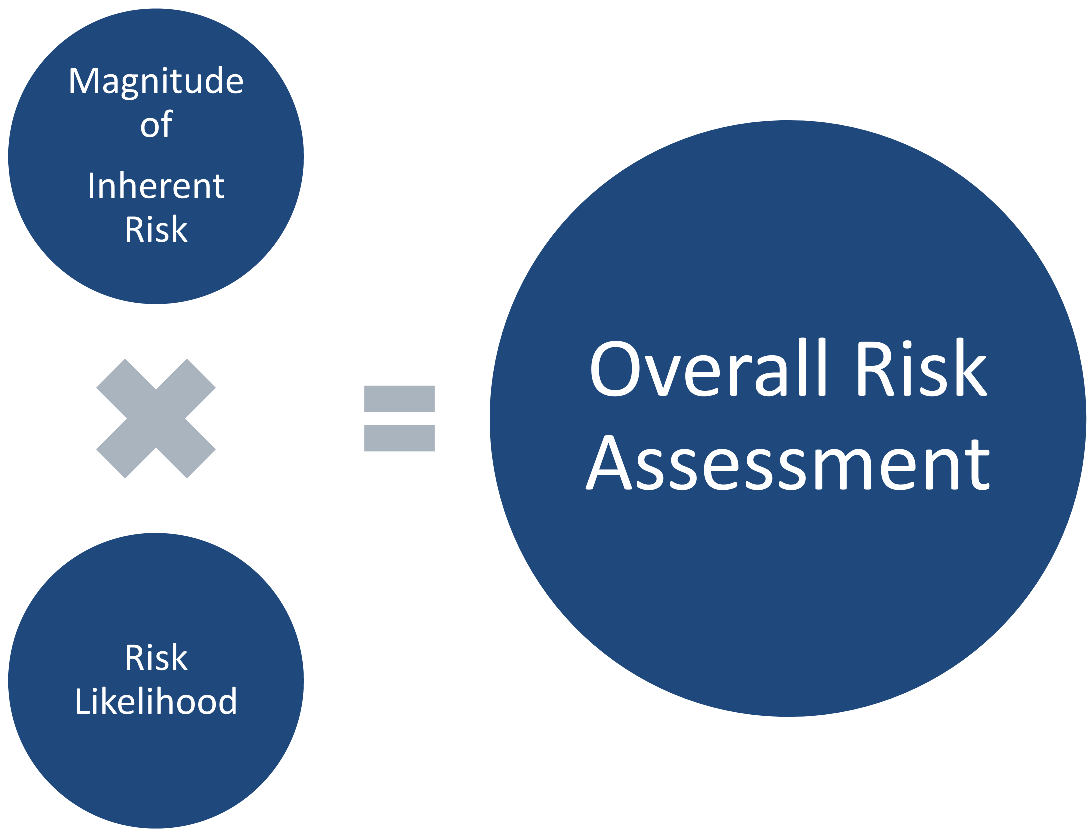
For each functional area and business process in the *audit universe*, we considered the operational and control environment factors over the likelihood of a risk impacting the District.

- Volume of transaction processing
- Existence of current District Policies and written procedures
- Change in procedures, systems, applications
- Adequacy of staff levels
- Complexity of work and staff training/experience/competency
- Highly technical/specialized skillsets required
- Reliance on manual systems/processes
- Opportunity for fraud
- Reorganizations or Senior Leadership, Management & Staff turnover
- Organizational culture and morale

The complexity of a process or the presence of multiple control environment risk factors increases the likelihood of a risk impacting the District.

Overall Risk Assessment

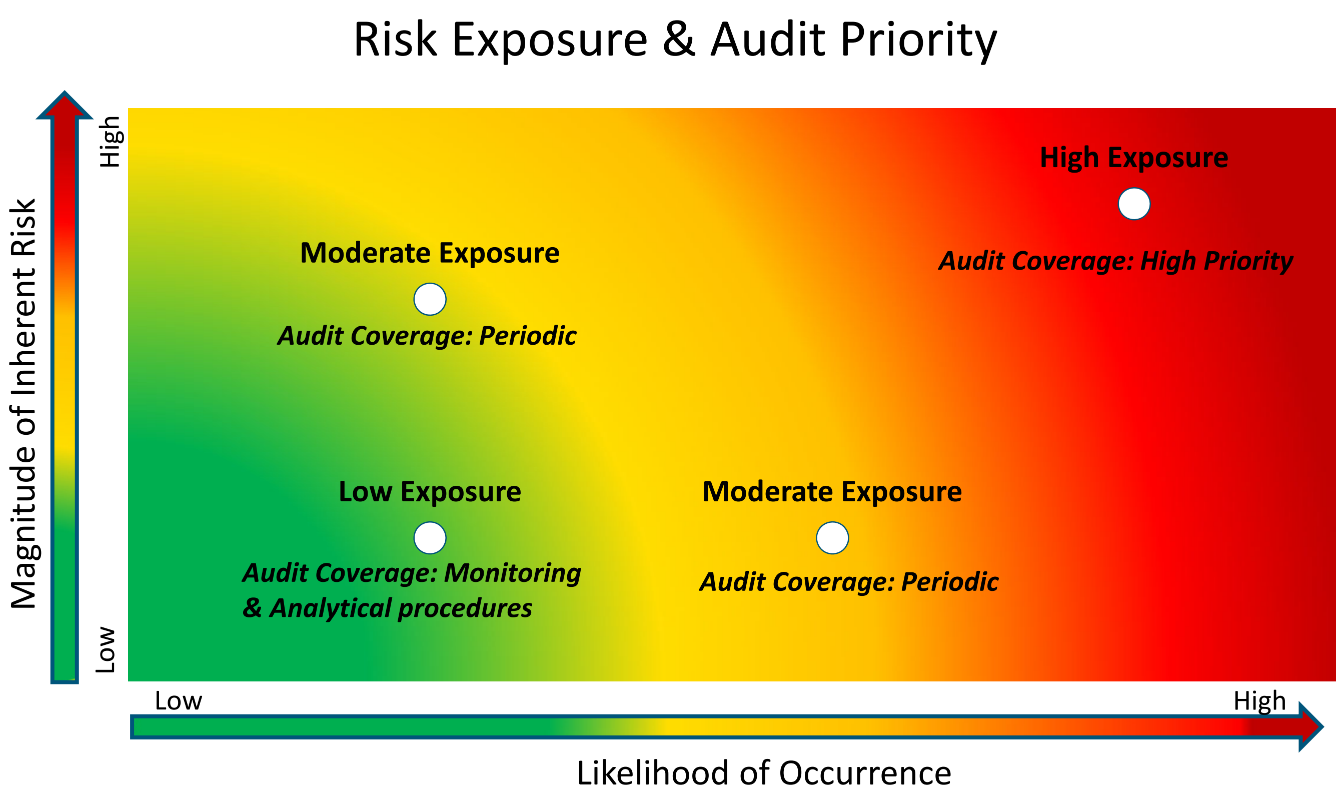
For each functional area and business process in the *audit universe*, we assessed the overall risk – combining our understanding of the magnitude of inherent risk and the likelihood of the risk impacting the District.



Overall Risk Assessment

Using the overall risk assessment, we created heat maps to visualize risk exposure and identified the most high areas and processes.

We proposed relevant internal audit scope and project timing based on the assessed risk.



Systemic Risks

Our Risk Assessment was performed to evaluate District-wide risk exposure and generate recommendations for specific internal audits in the highest risk areas. In gathering information, reviewing management questionnaires, and conducting interviews, we noted there are significant pervasive risks present throughout the District and impacting many functional areas and business processes including:

- Governance
  - Lack of Enterprise Risk Management function
  - Lack of strong and consistent leadership
  - Lack of open communication between the School Board, Senior Leadership, and the public and a general culture of mistrust
  - Low morale among employees
- Turnover in leadership
  - Superintendent as well as other senior positions
- Staffing vacancies in key positions
  - Difficulty recruiting and retaining talent
- Funding Constraints & Declining Enrollment
- Policies and procedures not consistently documented or current
- Many processes are manual or systems are not configured for automation and integration

Addressing systemic risk is essential to successful outcomes throughout the District.

High Risk Functional Areas & Processes

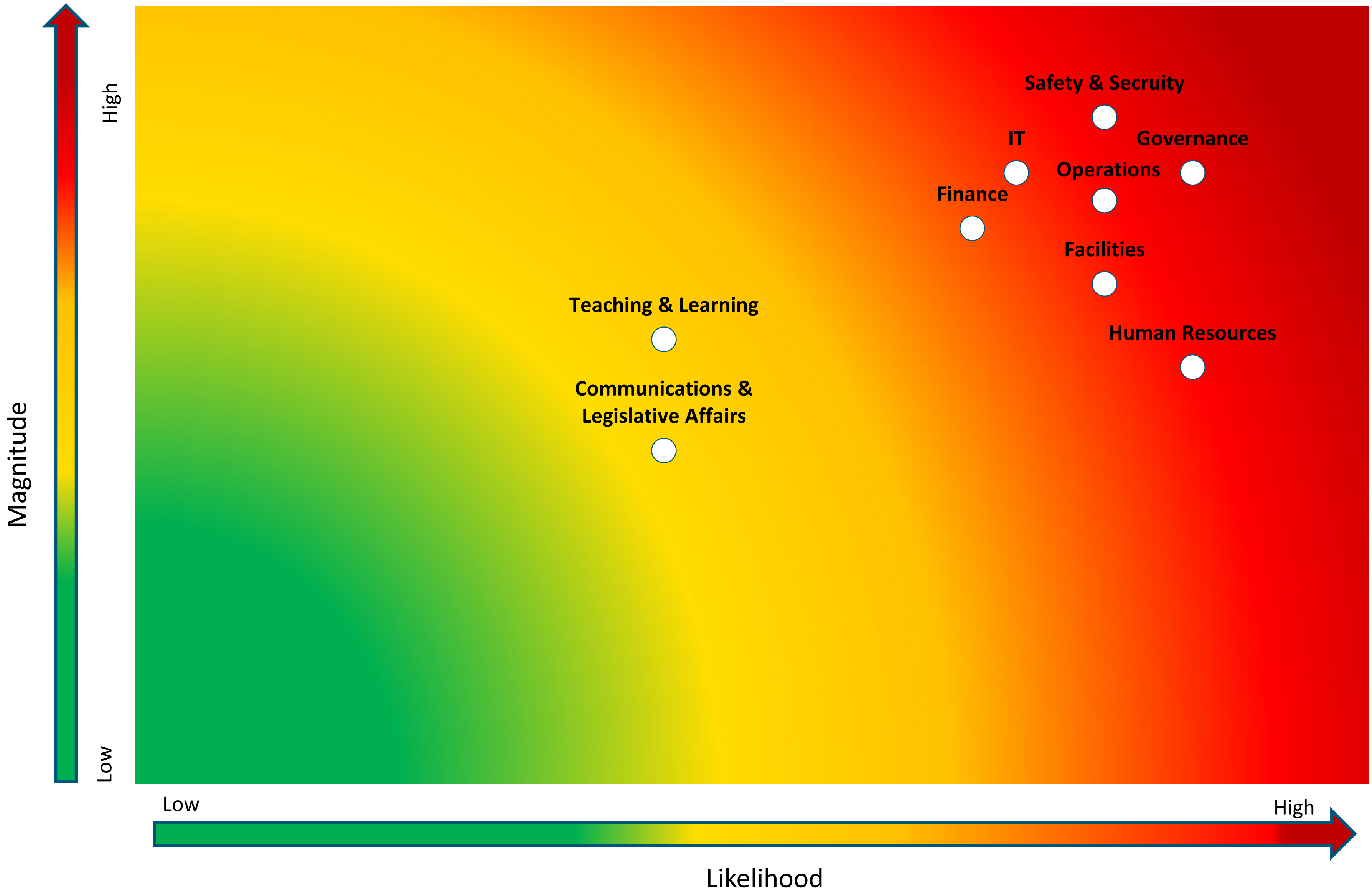
The following slides contain the identified high risk functional areas and business processes. We identified the Inherent Risks relevant to each area and the proposed internal audit scope.

In addition to specific scoping considerations, each engagement should include the following elements:

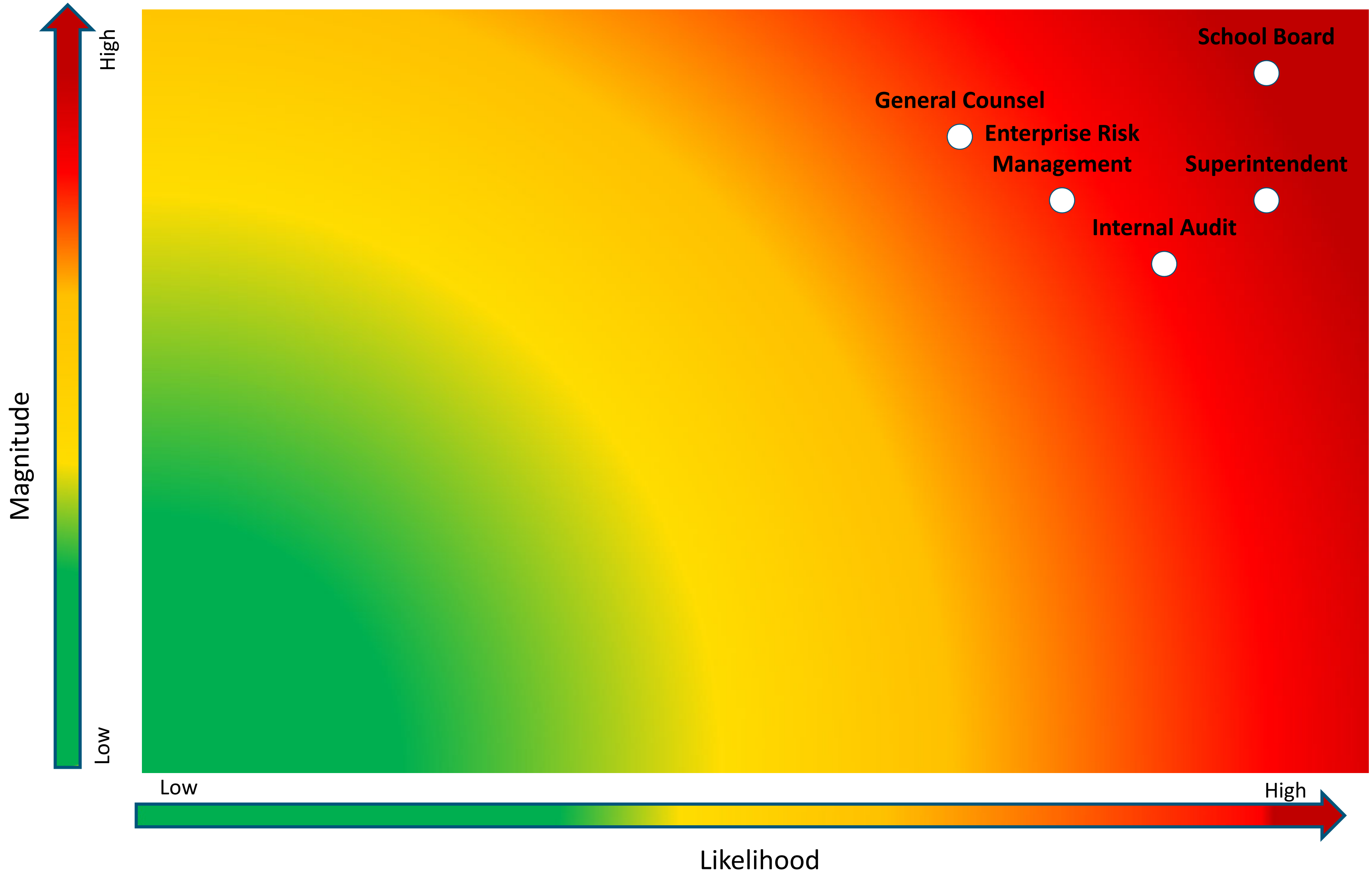
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

HEAT MAPS &
PROPOSED INTERNAL AUDITS WITH SCOPING CONSIDERATIONS

Organizational Risk



Governance


School Board
General Counsel
Enterprise Risk Management
Superintendent
Internal Audit
Magnitude
High
Low
Low
High
Likelihood

Governance – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports To:
Governance Model	✓			School Board & Superintendent
School Board Direct Hire Process		✓		School Board
Internal Audit		✓		School Board
Investigations			✓	School Board & Superintendent

High Risk Areas: Governance

Governance Model				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- District Governance ensure there are effective organizational structures, processes, and practices for :
  - Control Environment & Activities – organizational structure, ethics and culture, accountability, effective internal controls, workforce recruiting and development
  - Monitoring – performance management and accountability, culture, tone at the top, strategic goal-setting and self-assessment, and School Board oversight
  - Enterprise Risk Management - risk identification, assessment, mitigation, and monitoring
  - Communication – internal and external communication, documented policies and procedures
  - Role of the School Board, Senior Leadership, Management, and oversight committees in effective District Governance.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Governance - School Board

School Board Direct Hiring Process				Timing	FY 2025-26	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- Process for hiring key District leadership positions – Superintendent, General Counsel, and Chief Auditor – ensures:
    - Effective search and selection process to identify the best candidates
    - Consideration of qualifications and thorough candidate vetting
    - Public notice and input
    - Approval of selection by the School Board
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Governance - School Board – *Internal Audit*

Internal Audit				Timing	FY 2025-26	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- Internal Audit function organization and resources ensure effective:
  - Governance - relationship with School Board, Audit Committee, and District management
  - Utilization of internal and external resources
  - Prioritization of audit projects
  - Staff skills alignment with mission and audit plan
  - Professional development of staff (continuing education, professional certifications)
  - Technology and tools to maximize efficiency and effectiveness
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

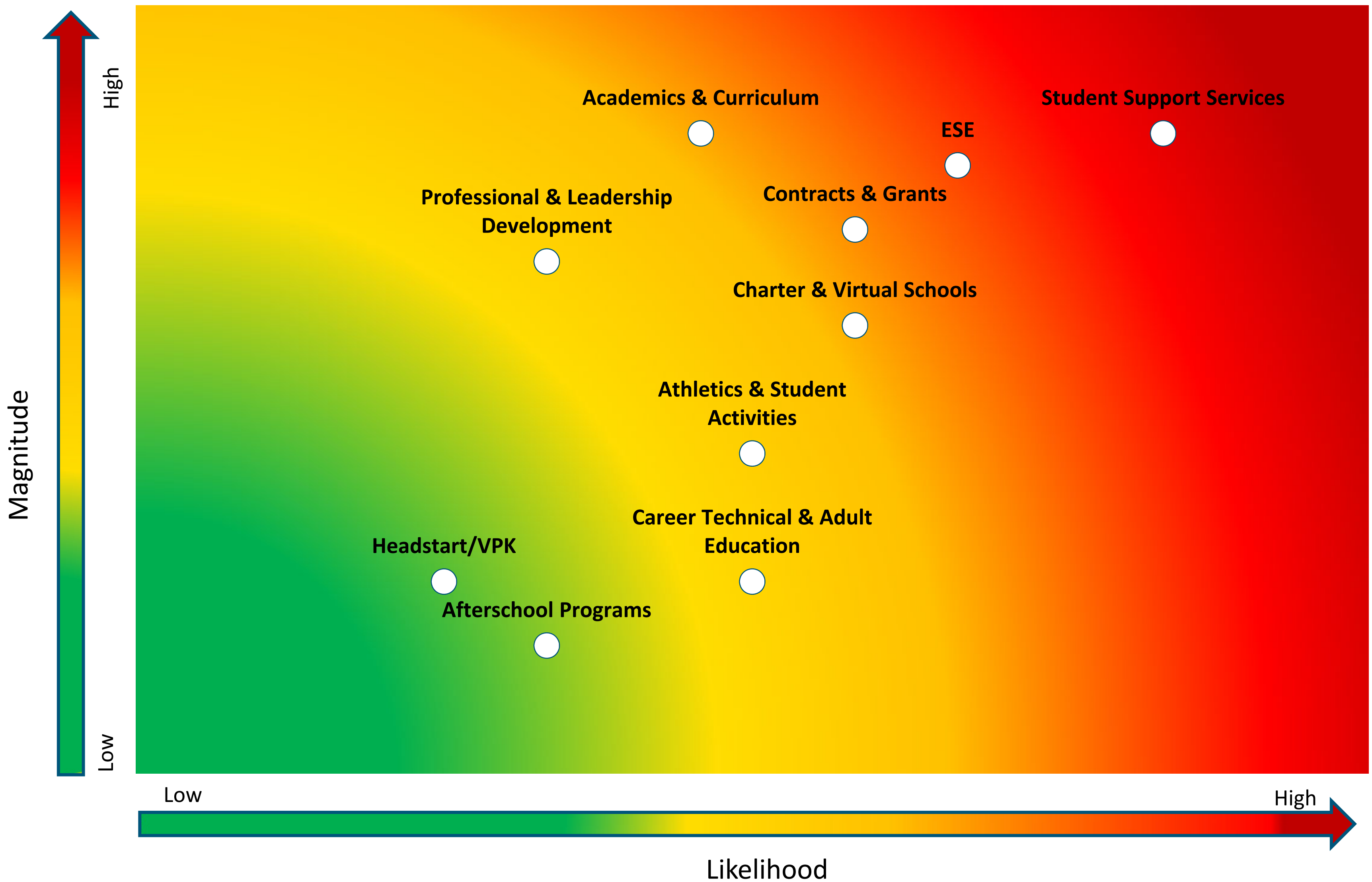
High Risk Areas: Governance - School Board

Investigations					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓	✓	✓		✓	

Scoping Considerations:

- District Investigation process ensures:
    - Complaint intake occurs – fraud hotlines, anonymous tip lines, etc.
    - Complaints are investigated and resolved
    - Ethics and conflict of interest policies and practices are up-to-date and enforced
    - Whistleblowers are protected
- Adequacy of internal controls to achieve process/function objectives.
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance.
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable.

Teaching & Learning



Teaching & Learning– Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Deputy Superintendent Teaching & Learning
FOCUS Implementation	✓			
Student Support/Mental Health		✓		

High Risk Areas: Teaching & Learning – *Student Support Services*

FOCUS Implementation					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	✓

Scoping Considerations:

- FOCUS was implemented effectively for the District including:
  - Alignment with regulatory requirements and District policies including student data privacy/protection
  - Consideration of the needs of key user groups: students, parents, instructional staff, administrators, District staff Integrity of data conversion (accuracy, completeness, validity)
  - Accuracy and completeness of data inputs and outputs
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

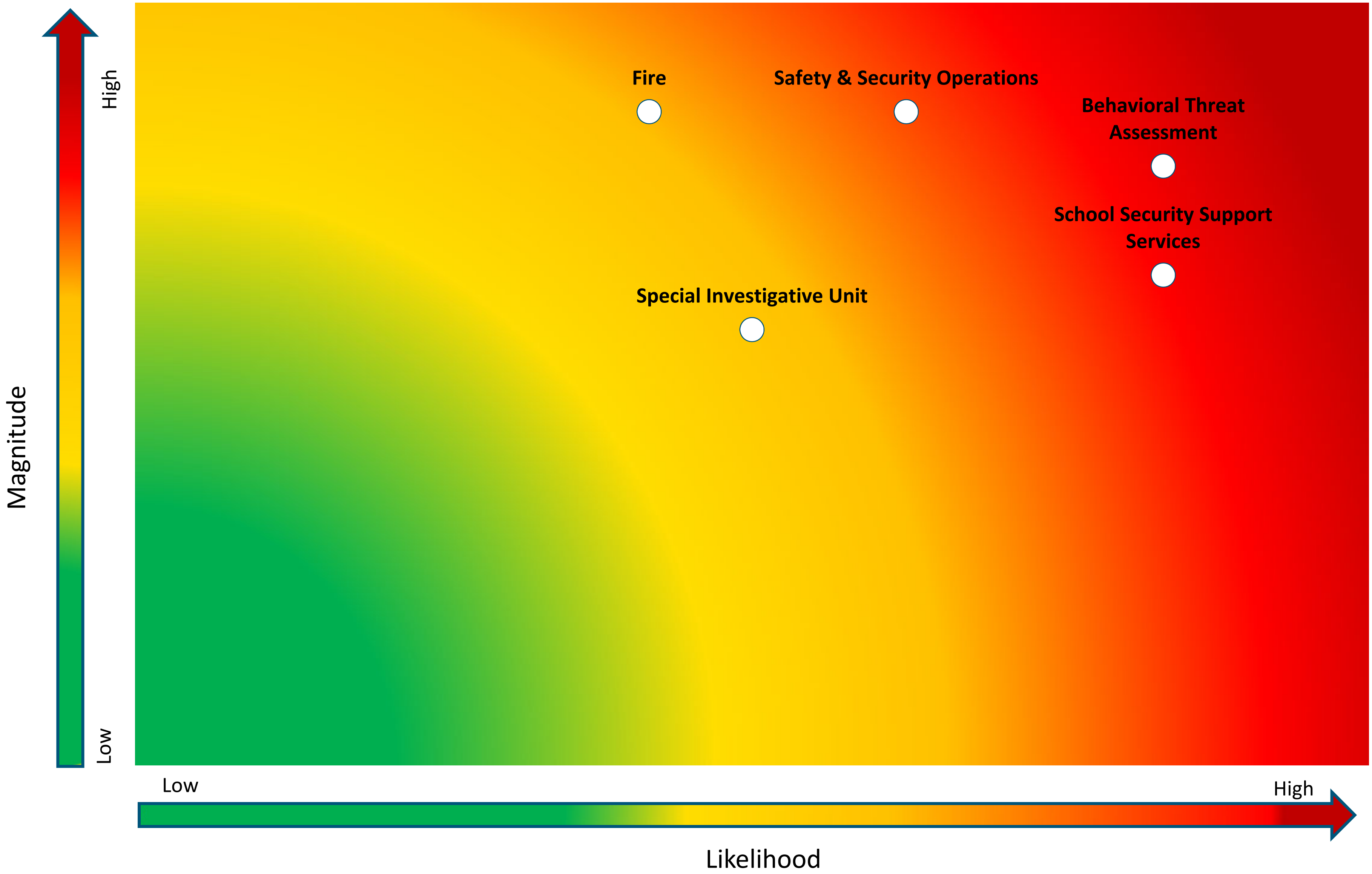
High Risk Areas: Teaching & Learning – *Student Support Services*

Student Support/Mental Health					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	✓

Scoping Considerations:

- Student support and mental health processes are:
  - Staffed and resourced adequately – staffing numbers, staff qualifications, infrastructure, and technology
  - Integrated with the Safety & Security Team
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Safety & Security



Safety & Security – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Chief Safety & Security Officer
District Security Plan	✓			
Business Continuity & Disaster Recovery		✓		
Community Engagement			✓	
Behavioral Threat Assessment		✓		

High Risk Areas: Safety & Security - *Department of Safety & Security*

District Security Plan				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	✓

Scoping Considerations:

- District Security Plan adequately addresses:
  - Vulnerability assessments and physical security measures
  - Emergency preparedness and crisis response
  - Investigations
  - Instructional, non-instructional, and security staff training and adaptive protocols
  - Partnerships and communication with Federal, State, and Local law enforcement
  - Participation in school design - new construction/renovation
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Safety & Security - *Department of Safety & Security*

Business Continuity & Disaster Recovery					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	✓

Scoping Considerations:

- District BCDR plan and preparedness addresses:
  - Natural disasters, cyber attacks, supply chain disruption, utility outage, etc.
  - Critical business functions and recovery priorities
  - Cross-functional response teams and chain of command
- District utilizes simulations and testing for planning/gap analysis to include:
  - Tabletop exercises, simulations, and drills
  - Frequency & scope of testing activities
  - Back-up and recovery processes and failover capabilities
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Safety & Security - *Department of Safety & Security*

Community Engagement				Timing	FY 2026-27	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓			✓	✓	
Scoping Considerations:						

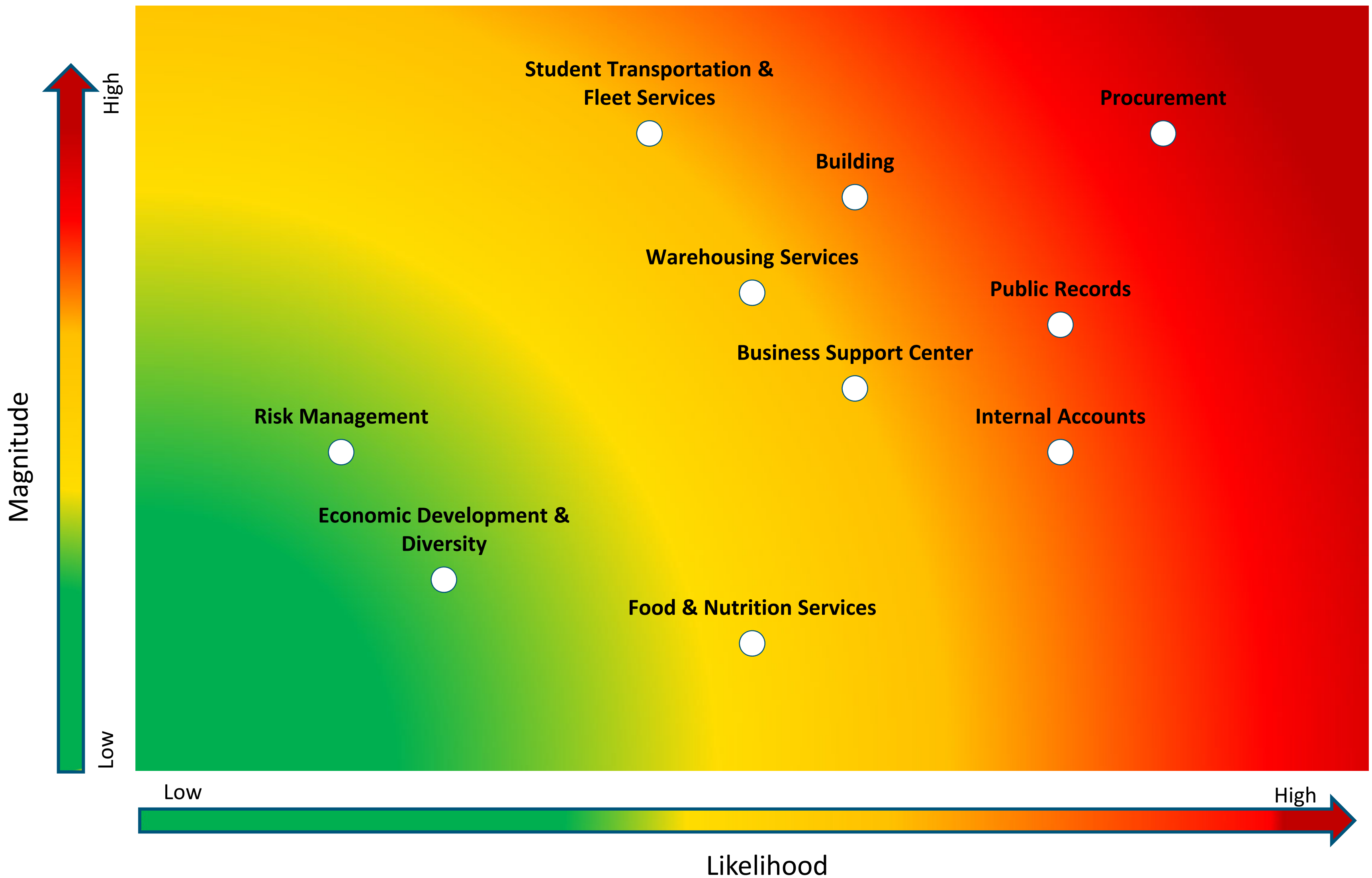
- Safety & Security Community Engagement process includes:
  - Parent, family, and public involvement
  - Public-facing communications (non-emergency and crisis) with stakeholders – administration, families, staff, and District Management.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Safety & Security - *Behavioral Threat Assessment*

Behavioral Threat Assessment				Timing		FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	
Scoping Considerations:						

- BTA process for threat detection & prevention includes data analysis to assess trends and consistency/adequacy of response and to support overall District Safety & Security operations.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Operations



Student Transportation &
Fleet Services
Procurement
Building
Warehousing Services
Public Records
Business Support Center
Risk Management
Internal Accounts
Economic Development &
Diversity
Food & Nutrition Services
Magnitude
High
Low
Low
High
Likelihood

Operations – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Deputy Superintendent Finance & Operations
Vendor Database	✓			
SAP Ariba Implementation	✓			
Procurement & Physical Plan Operations Contracting Follow up		✓		
Records Management			✓	

High Risk Areas: Operations – *Procurement*

Vendor Database					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- The District process for vendor management ensures:
  - Identification and scrutiny of employees serving as vendors to the District
  - Performance of the conflict of interest evaluation/approval process
  - Restricted distribution of user privileges to edit/create vendors
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Operations – *Procurement*

SAP Ariba Implementation					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- SAP Ariba was implemented effectively for the District including:
  - Alignment with regulatory requirements and District policies
  - Strong internal controls including segregation of duties
  - Accurate and complete data conversion and data inputs/outputs
  - Application security measures, user access controls, data integrity mechanisms, and change management processes
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Operations – *Procurement*

Procurement & Physical Plan Operations Contracting Follow-Up				Timing	FY 2025-26	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	
Scoping Considerations:						
Follow-up of internal audit observations which included solicitation, contracting, and purchase order issuance process.						

High Risk Areas: Operations – *Public Records*

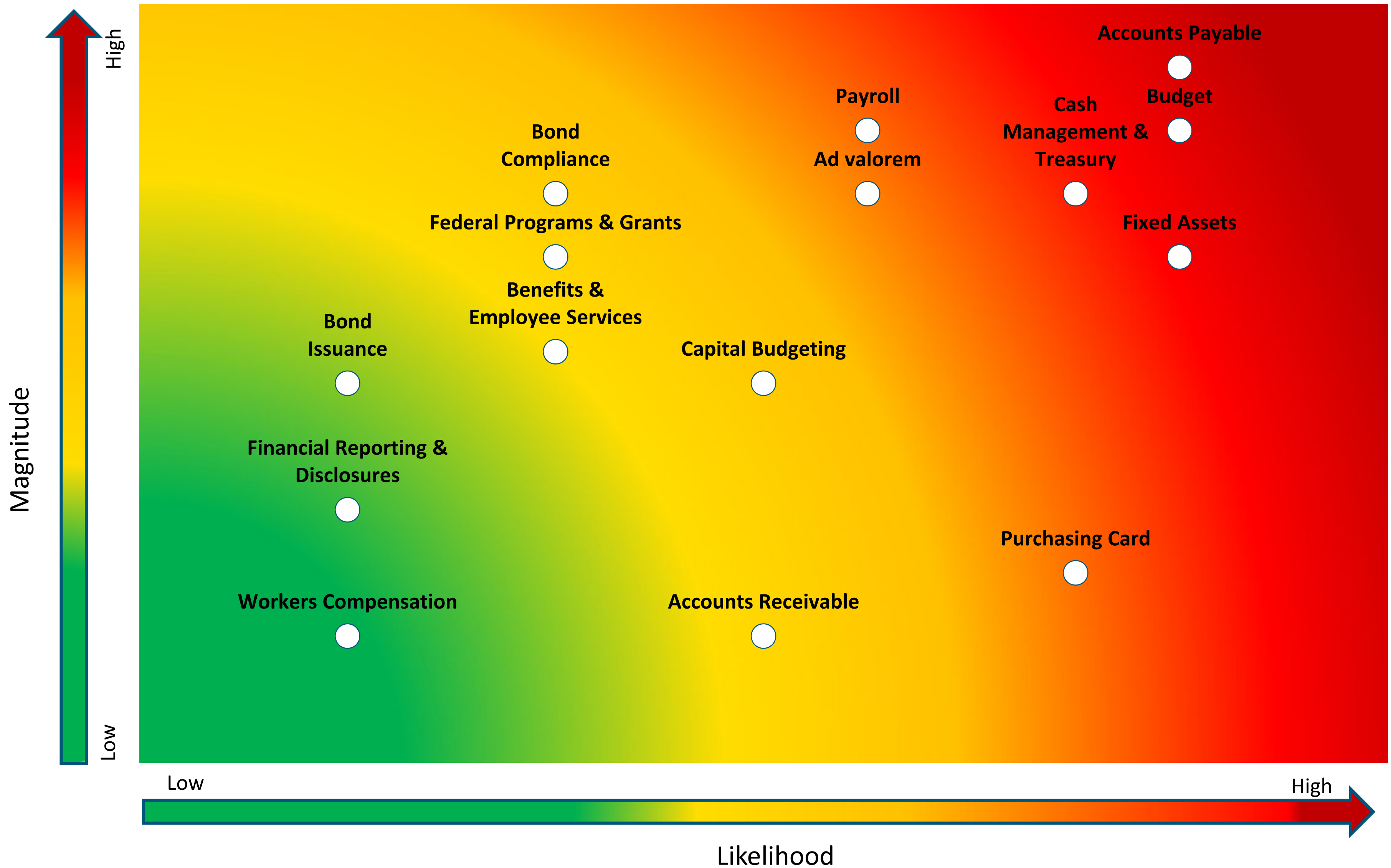
Records Management				Timing	FY 2026-27	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	✓

Scoping Considerations:

- District records management process ensures:
  - Timely, complete, and accurate public records request response including compliance with Florida Statute Chapter 119 (Sunshine Law)
  - Records (including operational and student data) are retained and preserved per Florida Statutes, Florida Administrative Codes, and Florida Department of Education Rules
  - Records are appropriately disposed at the conclusion of their retention period
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Public Records Response is organized under Risk Management. This function is considered separate from the overall Risk Management function and included separately for the purpose of this risk assessment.

Finance



Accounts Payable
Payroll
Budget
Cash Management & Treasury
Bond Compliance
Ad valorem
Federal Programs & Grants
Fixed Assets
Benefits & Employee Services
Bond Issuance
Capital Budgeting
Financial Reporting & Disclosures
Purchasing Card
Workers Compensation
Accounts Receivable
Magnitude
High
Low
Low
High
Likelihood

Finance – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Deputy Superintendent Finance & Operations
FTE Calculations & Projection	✓			
Budget Process			✓	
Accounts Payable & Disbursements Follow-up		✓		
Payroll & Employee Data Management		✓		
Cash Management & Treasury		✓		
Asset Management			✓	
Technology Asset Management			✓	

High Risk Areas: Finance – *Budget*

FTE Calculation & Projection				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District process for forecasting & projection of District enrollment ensures:
  - Systematic approach
  - Validity of data/methods used for planning and forecasting enrollment
  - Cross-functional participation to obtain the most complete outlook possible
  - Consideration of approaches to optimize revenue
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Finance – *Budget*

Budget Process					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- District budget creation, amendment, and management process ensures:
  - Accurate and timely budget drafting
  - Budget approval at the appropriate level
  - Communication between management and the Board
  - Communication with the public
  - Budget to actual monitoring and financial/operational adjustments
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Finance – *Accounts Payable*

Accounts Payable & Disbursements Follow-Up					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	
Scoping Considerations:						
Follow-up of internal audit observations for an on-going Accounts Payable & Disbursements engagement.						

High Risk Areas: Finance & Human Resources – *Payroll and Talent Acquisition & Operations*

Payroll & Employee Data Management					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	

Scoping Considerations:

- District payroll and employee data management processes ensure accurate and timely:
  - Employee timekeeping
  - Update of employee information and workflow approval – employment status, pay rates, benefit elections, withholding, etc.
  - Withholding calculations
  - Florida Retirement System submissions
  - IRS form 941 submissions
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

The scope of this project overlaps Payroll and Human Resources functions. Human Resources is responsible for employee data input critical for accurate payroll processing. Key controls over payroll processing occur in Finance.

High Risk Areas: Finance – *Cash Management & Treasury*

Cash Management & Treasury				Timing	FY 2025-26	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	

Scoping Considerations:

- District process for cash receipts and cash management (centralized cash handling, reconciliation, and investments) ensure:
    - Distribution of user privileges to create/approve cash management transaction (proper authorization and segregation of duties enforced)
    - Optimizing investments selections for liquidity and returns
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Finance – *Fixed Assets*

Asset Management					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	

Scoping Considerations:

- District process for asset management ensures:
  - Complete and accurate recording of assets and funding sources
  - Safeguarding assets
  - Timely Location management
  - Complete and accurate physical inventories
  - Identifying lost assets and authorization of write-offs and asset disposal at the appropriate level
  - Segregation of duties
  - Compliance with contract and grants terms
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

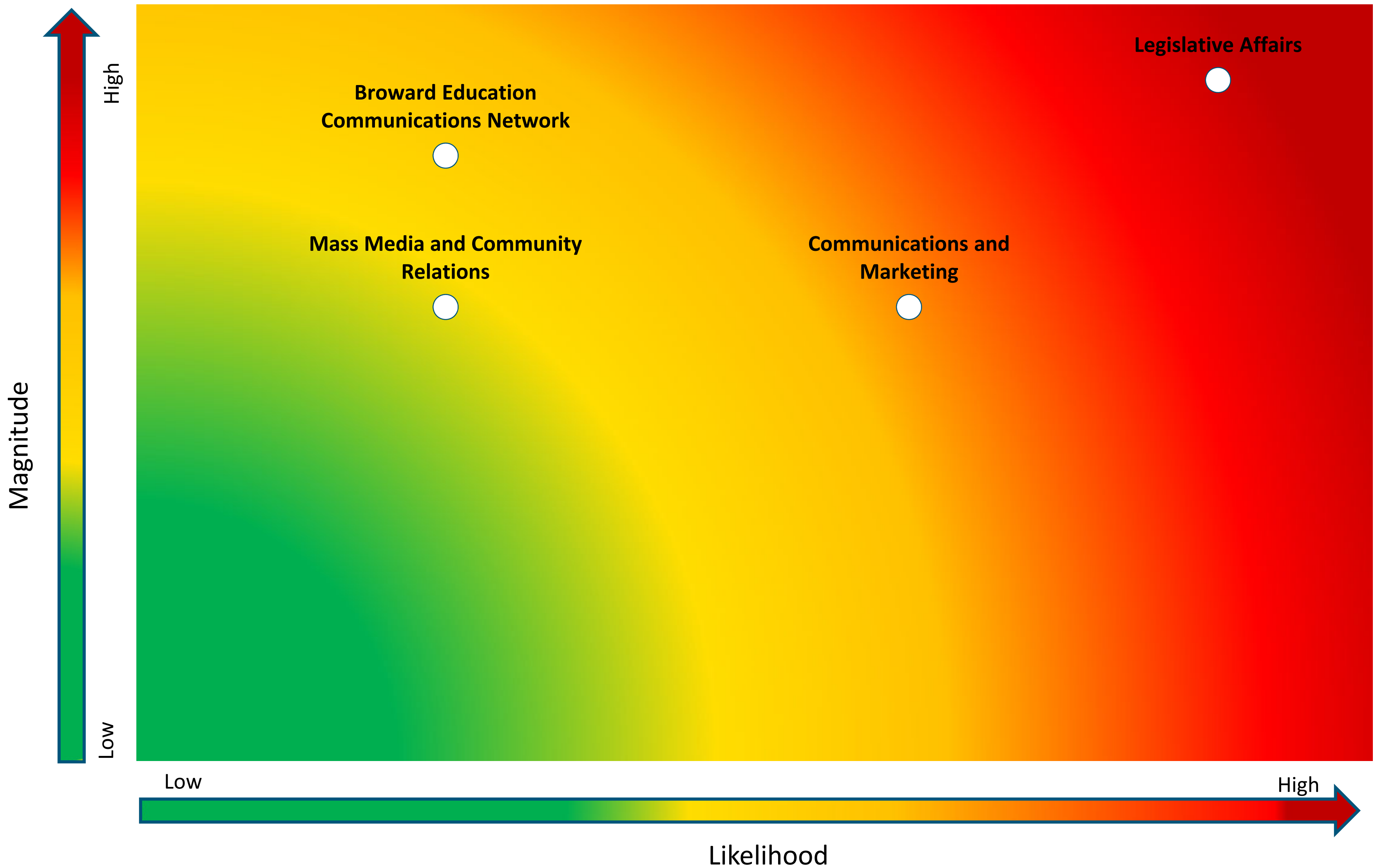
High Risk Areas: Finance – *Fixed Assets*

Technology Asset Management					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- District process for technology asset management ensures:
    - Safeguarding assets
    - Timely location management
    - Use of technology to periodically inventory IT assets
    - Use of unsupported devices/hardware
    - Identification of Lost assets and authorization of write-offs
    - Safe asset disposal – data security/privacy, environmental considerations/hazardous materials, etc.
    - Compliance with contract and grants terms
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Communications & Legislative Affairs



Communication & Legislative Affairs– Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Chief Communications & Legislative Affairs Officer
Legislative Affairs			✓	

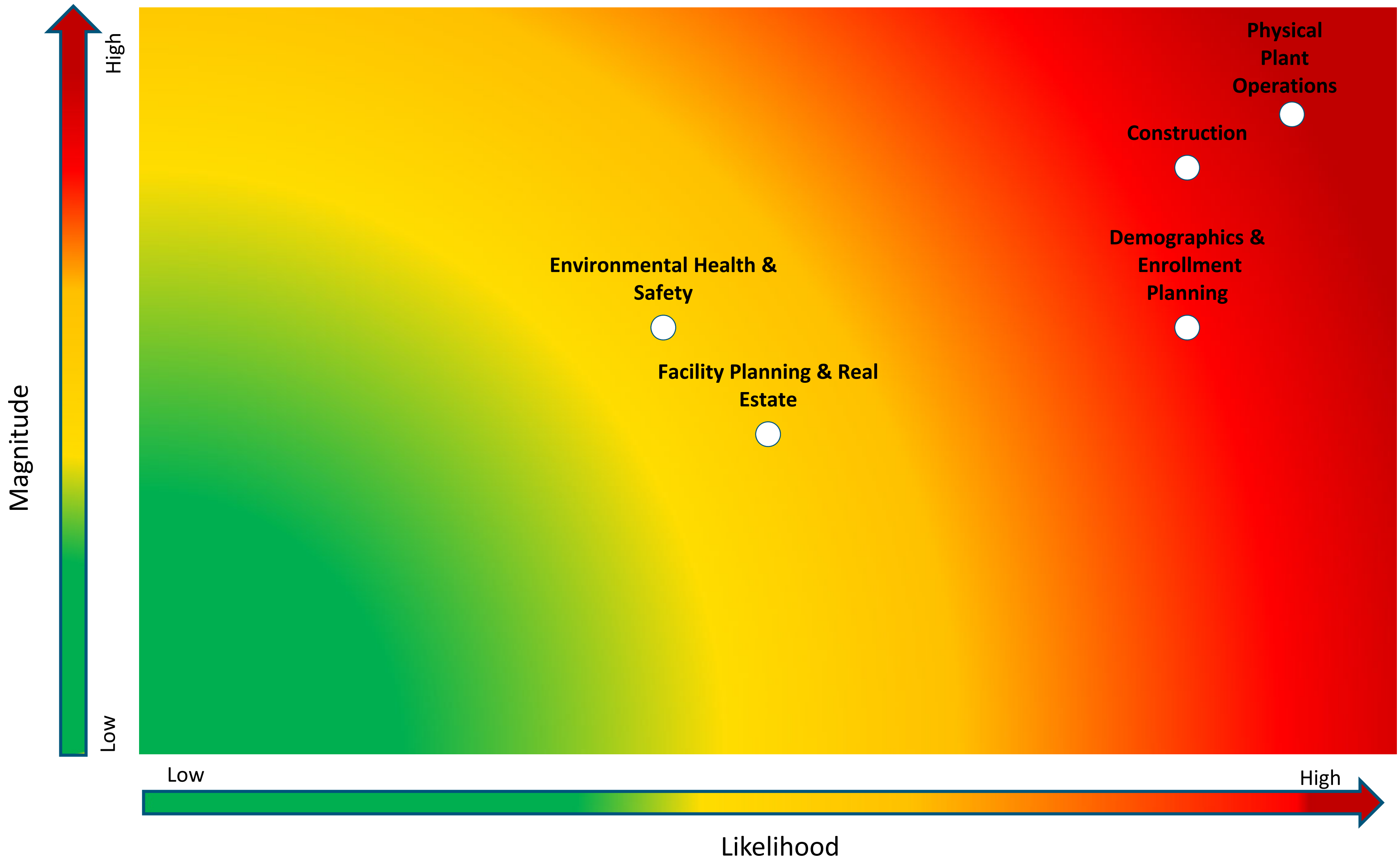
High Risk Areas: Communications & Legislative Affairs

Legislative Affairs				Timing	FY 2026-27	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	✓

Scoping Considerations:

- District Legislative Affairs process ensures:
  - The School Board, management, and staff are aware of changes to legislative mandates, guidance, and requirements impacting District operations and its educational mission.
  - Guidance and interpretation of legislation is communicated timely and District policies and practices are adjusted accordingly.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Facilities



Magnitude
High
Low
Physical Plant Operations
Construction
Demographics & Enrollment Planning
Environmental Health & Safety
Facility Planning & Real Estate
Low
High
Likelihood

Facilities – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Chief Facilities Officer
Facility Assessment & Maintenance	✓			
Enhanced Hurricane Protection Areas Inspection Process Follow-up		✓		
Facility Improvement			✓	
Redefining Our Schools Initiative	✓			
Work Order Processing	✓			
Inventory Management			✓	
SMART Bond Program	✓		✓	
Construction Project Closeout		✓		

High Risk Areas: Facilities – *Facilities Division*

Facility Assessment & Maintenance					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	

Scoping Considerations:

- District facility assessment process adequately:
  - Evaluates facility condition and identifies required maintenance including consideration of all major building systems
  - Ensures the safety and operational availability of District facilities
  - Systematically manages/prioritizes deferred maintenance
- The Facilities Task Force contributes to effective facilities assessment and maintenance.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Facilities – *Facilities Division*

Enhanced Hurricane Protection Areas (EHPA) Inspection Process Follow-Up					Timing		FY 2025-26
Inherent Risk:							
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT	
✓	✓		✓	✓	✓		
Scoping Considerations:							
Follow-up of internal audit observations which included EHPA inspection, recertification, and maintenance processes.							

High Risk Areas: Facilities – *Facilities Division*

Facility Improvement					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	

Scoping Considerations:

- District facility improvement project selection and prioritization process ensures:
  - Selection and execution of projects that enhance the safety, functionality, and quality of learning environment.
  - Equity in improvements at schools across the District
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Facilities – *Demographics & Enrollment Planning*

Redefining Our Schools Initiative					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	

Scoping Considerations:

- District process for developing the Redefining Our Schools plan ensures:
    - Systematic approach to plan development
    - Validity of data/methods used for planning and forecasting school utilization
    - Cross-functional participation in decision-making
    - Community engagement in developing plans/recommendations
    - Equity of recommended school closures, combinations, changes, and enhancements

This engagement is intended to be performed concurrently with the District's initiative and provide timely input to the likelihood of effective outcomes.

- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Facilities – *Physical Plant Operations*

Work Order Processing	Timing	FY 2024-25

Inherent Risk:

Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	

Scoping Considerations:

- District work order processing includes:
  - Prioritization of work orders based on consistent criteria
  - Timely response
  - Effective maintenance/repair process
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Facilities – *Physical Plant Operations*

Inventory Management					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	

Scoping Considerations:

- District process for managing and safeguarding inventories includes:
  - Adequacy of supplies on hand
  - Accurate physical inventories
  - Proactive loss prevention and minimizing obsolescence
  - Authorization of disposal and write offs at the appropriate level
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Facilities – *Construction*

SMART Bond Program				Timing		FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	
Scoping Considerations:						

- SMART Program management and administration ensures:
  - Program Progress
  - Compliance with Program terms and planned projects
  - Planning for Program closeout/expiration
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

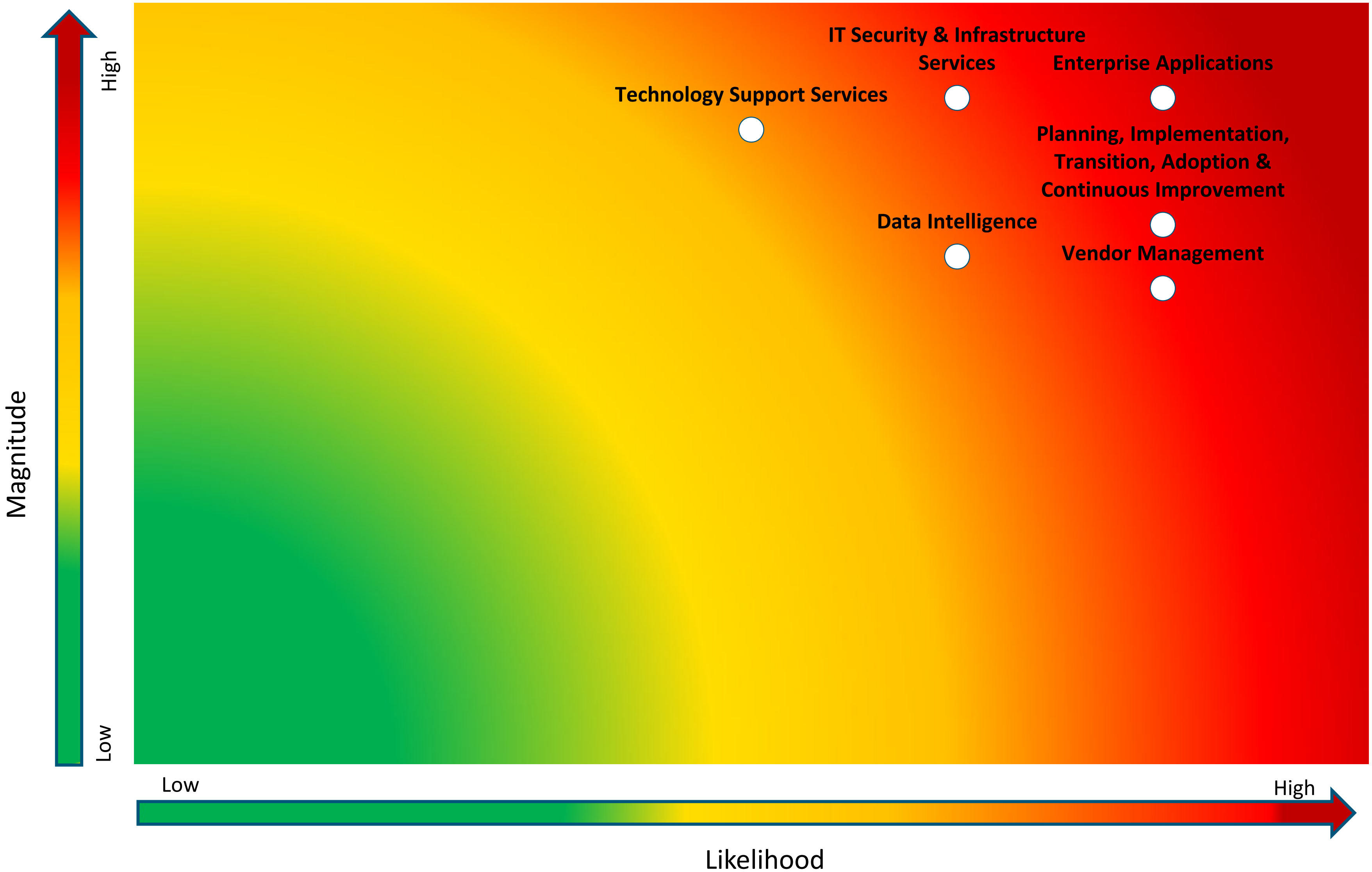
High Risk Areas: Facilities – *Construction*

Construction Project Closeout					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
✓	✓		✓	✓	✓	

Scoping Considerations:

- District process for construction project closeout ensures:
  - Timely project completion
  - Cost verification
  - Compliance with contract terms
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Information Technology



Information Technology – Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Chief Information Officer
IT Governance	✓			
Standalone System	✓			
Educational Technology		✓		
Cybersecurity	✓	✓	✓	
Network Security	✓	✓	✓	
Data Intelligence		✓		
Vendor Management			✓	
Logical Security			✓	
Application Optimization & Integration			✓	

High Risk Areas: Information Technology – *Information & Technology Department*

IT Governance					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	✓

Scoping Considerations:

- IT Governance processes ensure:
  - Alignment with organizational objectives and best practices
  - Effectiveness of IT policies and procedures, including those related to data security, acceptable use of technology, and incident response
  - Meaningful evaluation of new technology products, including user group input, prior to purchase/implementation
  - Mechanisms for monitoring compliance with IT policies and addressing any violations
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *Information & Technology Department*

Standalone Systems				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- Key applications and IT systems across the District are centrally maintained to a high-level to ensure the integrity and availability of systems including:
  - Logical access controls
  - Physical and environmental access
  - Vendor/service provider management
  - Patch and change management
  - Data back-up and recovery
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *Information & Technology Department*

Educational Technology					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	✓

Scoping Considerations:

- Educational technology acquisition, deployment, and utilization is managed to ensure:
  - Educational technology initiatives are effective and aligned with instructional goals
  - Educational software, online learning, and other IT resources used in the classroom are secure and maintain privacy of protected data
  - Educational software is approved and the District prevents unauthorized products from being used
  - Employees and students are trained on the safe use of technology
  - Technology initiatives are equitable across District schools
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *IT Security & Infrastructure Services*

CyberSecurity				Timing	Annual	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- CyberSecurity processes ensure:
  - Vulnerability assessments to identify weaknesses in the IT infrastructure
  - Systems and applications scanned for known vulnerabilities
  - Periodic penetration testing and response to results
  - Effective patch management processes
  - Prioritization of IT resources based on the severity of vulnerabilities and potential impact
  - Identification, management, and response to CyberSecurity events
  - User training programs to minimize user error (phishing, pharming, social engineering, etc.)
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *IT Security & Infrastructure Services*

Network Security					Timing	Annual
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory-	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- Network security management processes ensure:
  - Identification of vulnerabilities such as unauthorized access or data breaches
  - Implementation of security measures to protect the District's network infrastructure
  - Utilization of firewalls, antivirus software, user training programs, and intrusion detection/prevention systems
  - Implementation of timely patch management to address security vulnerabilities
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *Data Intelligence*

Data Intelligence					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- District data is proactively managed and safeguarded:
  - Data management practices ensure compliance with privacy regulations (FERPA, HIPAA, PHI, PII).
  - Student and staff records are secure including data encryption, access controls, and data retention
  - Data breaches are properly identified, managed, and disclosed
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *Information & Technology Department*

Vendor Management					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- Vendor management processes for IT vendors and service organizations ensure:
  - Security and compliance of IT service providers/organizations
  - Contracts and SLAs include provisions to ensure availability, security, and privacy requirements are met
  - Service organizations are subject to oversight and monitoring
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Information Technology – *Enterprise Applications*

Logical Security					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓	✓	✓	✓	✓	✓

Scoping Considerations:

- Logical security management processes include:
  - User and administrator account management – creation, termination, assigning access privileges to key systems
  - Identity and access management controls: authentication, password policies, and periodic access reviews to identify excessive privileges
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

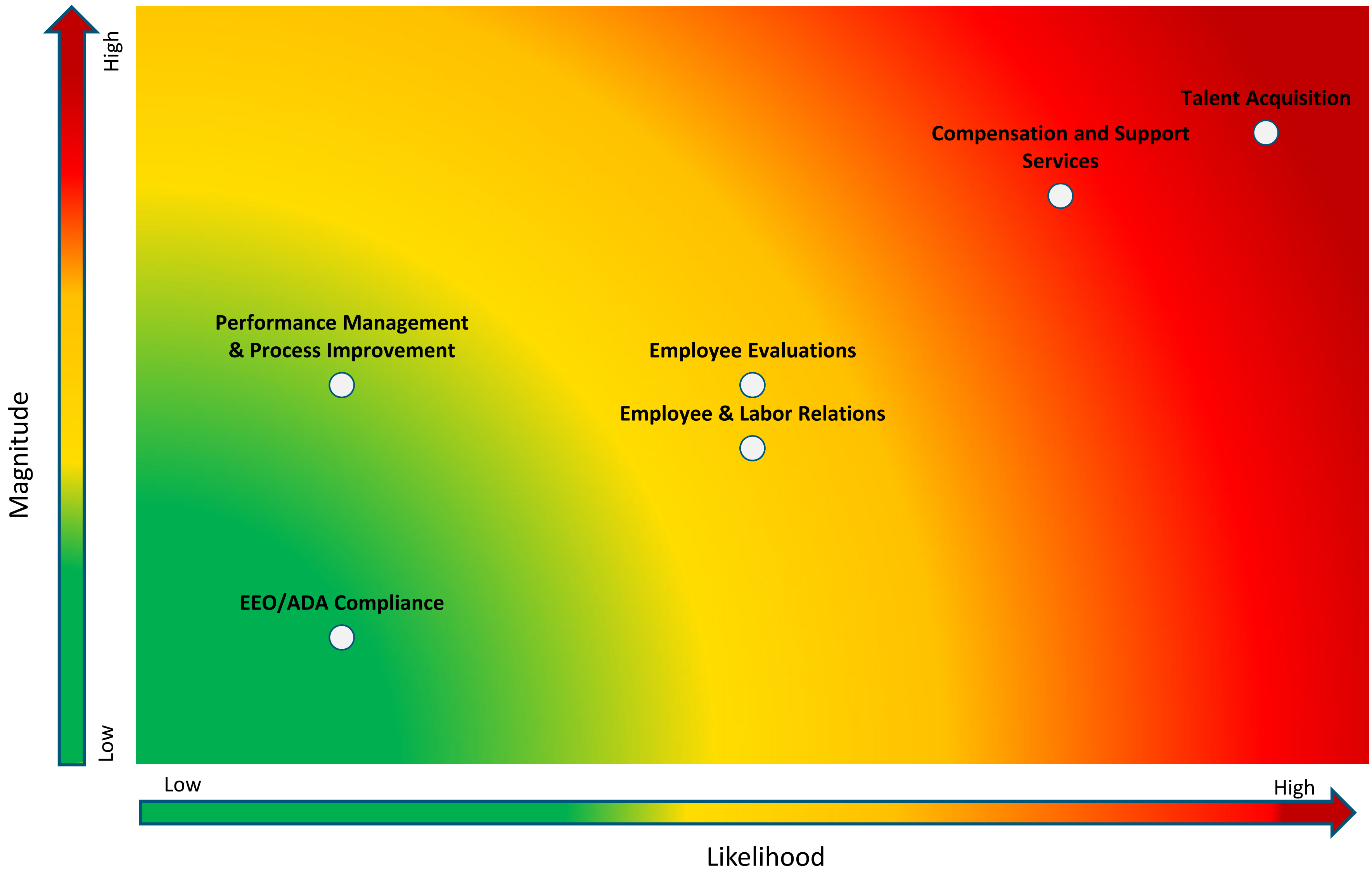
High Risk Areas: Information Technology - *Planning, Implementation, Transition, Adoption & Continuous Improvement*

Application Optimization & Integration					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
			✓	✓	✓	✓

Scoping Considerations:

- Key applications are implemented to maximize utility for the District including:
  - Automation of processes and controls
  - Alignment of system functionality/workflows and business processes
  - Integration of systems to minimize manual reconciliations and data entry
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Human Resources



Human Resources– Proposed Audit Plan

Functional Area/Process	FY 2024-25	FY 2025-26	FY 2026-27	Reports to: Deputy Superintendent
Recruiting	✓			
Candidate Selection & Hiring	✓			
Employee Onboarding	✓			
Staff Development		✓		
Compensation		✓		
Employee Support			✓	

High Risk Areas: Human Resources – *Talent Acquisition & Operations*

Recruiting				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District recruiting process ensures:
  - Recruiting plans and initiatives (job fairs, websites, campus recruiting, etc.) are effectively utilized
  - Positions are approved for budget allocation and advertisement
  - Timely job postings, review of candidate submissions, candidate outreach and screening
  - Job postings are accurate - position requirements updated and aligned with job responsibilities
  - Vacancy rates and barriers to hiring are evaluated
  - Non-discriminatory recruiting
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Human Resources – *Talent Acquisition & Operations*

Candidate Selection & Hiring					Timing	FY 2024-25
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District candidate selection and hiring process ensures:
  - Timely completion of candidate selection and hiring tasks and collaboration with hiring location
  - Interviews are scheduled & conducted by HR and/or the hiring location
  - Reference requirements and education, experience, certifications, licensure or other qualifications are confirmed
  - Background Checks & Drug Testing are performed, as needed
  - Veteran hiring preference requirements and non-discriminatory hiring practices are followed
  - New hires are approved at the appropriate level
  - Salary negotiations are equitable and include collaboration with the hiring department
  - Hybrid work environment or other preferred requests are approved and consistent between areas
  - Task-assigned employees are approved at the appropriate level
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Human Resources – *Talent Acquisition & Operations*

Employee Onboarding				Timing	FY 2024-25	
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓		

Scoping Considerations:

- District process for employee on-boarding ensures:
  - Timely employee set up in SAP
  - System access assignment with appropriate privileges
  - New hires receive required training for their position
  - New hire paperwork and badging is completed, as required
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Human Resources – *Talent Acquisition & Operations*

Staff Development					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District staff development process ensures:
  - Instructional and non-instructional employees receive the appropriate professional development
  - Support for continuing education, certification/licensure, and advanced degrees
  - Compliance with collective bargaining and other labor relations requirements
  - Succession planning and knowledge transfer occurs – *building a deeper bench*
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Human Resources – *Compensation & HR Support Services*

Compensation					Timing	FY 2025-26
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District compensation process ensures:
  - Competitive compensation through salary studies, market research, benchmarking, and other techniques
  - Salary enhancements for experience, education, certification, or licensure are provided to encourage staff development and retain highly-skilled staff
  - Bonuses or hiring incentives are systematically awarded and authorized at the appropriate level.
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

High Risk Areas: Human Resources – *Compensation & HR Support Services*

Employee Support					Timing	FY 2026-27
Inherent Risk:						
Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT
	✓		✓	✓	✓	

Scoping Considerations:

- District employee support processes ensure:
  - Employees receive training on District HR procedures
  - There is a non-retaliatory process for reporting bullying, harassment, hostile work environment, etc.
  - Incidents and complaints are properly documented
  - Complaints are investigated, escalated, and resolved in a timely fashion
  - Complaints remain private or protected, when required
- Adequacy of internal controls to achieve process/function objectives
- Compliance with District Policies, Florida Statutes, Florida Department of Education Rules, and other authoritative guidance
- Use of KPIs for self-assessment, continuous improvement, and benchmarking against best practices and innovative approaches at peer Districts, as applicable

Appendix A - Interviewees

Teaching & Learning

Acting Superintendent of Teaching & Learning
Chief Academic Officer
Regional Superintendent
Regional Superintendent
Associate Superintendent of Non-Traditional Schools

Safety and Security

Chief Safety & Security Officer

Operations

Deputy Superintendent Finance & Operations
ED Director of Operations
Chief Building Official
ED Student Transportation & Fleet Services
Director Business Support Center
Risk Manager

Facilities

ED Physical Plant Operations (PPO)
ED Capital Programs

Finance

Deputy Superintendent Finance & Operations
Associate Superintendent Finance

People (Human Resources)

Deputy Superintendent Chief of Staff
Chief People Officer

Governance (including Board-appointed committees and public stakeholders)

9 School Board Members
5 Audit Committee Members
Incoming Superintendent
Chief Internal Auditor
Director Internal Audit
Assistant Director Internal Audit

Communications & Legislative Affairs

ED BECON/Marketing
Director Legislative Affairs

Information Technology

Chief Information Officer
ED Information Technology
ED Information Technology
Director Information Technology