

PROPOSED AUDIT PLAN FOR THE 2024-2025 SCHOOL/FISCAL YEAR

To be presented to the:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

May 29, 2024

and

AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

TBD

DAVE RHODES

TASK ASSIGNED CHIEF AUDITOR



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

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Brenda Fam, Esq.
Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
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Superintendent

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INTRODUCTION



Office of the Chief Auditor

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May 15, 2024

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Ladies and Gentlemen:

In accordance with School Board Policy 1700, Office of the Chief Auditor (OCA), I am respectfully submitting the Proposed Audit Plan for the School Board of Broward County, Florida (the District), which consists of audit reporting, non-reporting, and other projects to be performed during the 2024-2025 school/fiscal year, for consideration and approval from the School Board Members and the School Board Audit Committee Members.

Objectives and Scope

The primary objectives of the OCA are to assist the School Board Members with their responsibilities and the School Board Audit Committee with their advisory responsibilities. We also assist District management in performing their strategic and operational responsibilities. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.

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Educating Today's Students to Succeed in Tomorrow's World

Broward County Public Schools is an Equal Opportunity Employer

The scope of our internal audit work encompasses examining and evaluating the adequacy and effectiveness of the District's internal control system and the performance quality of carrying out assigned responsibilities. It is our responsibility to provide reasonable assurance that internal controls are in place to achieve the following:

- compliance with policies, plans, procedures, laws, and regulations;
- adherence to contracts and agreements;
- proper financial reporting;
- reliability and integrity of information;
- safeguarding of assets against unauthorized acquisition, use, and/or disposition; and
- effective and efficient use of resources.

Audit Approach

To efficiently accomplish our primary objectives, the OCA will continue to improve the audit process to increase productivity. The OCA will continue to reallocate resources to focus on the high-risk areas critical to meeting the District's goals, mission, and strategic plan. The OCA's approach tests, identifies, and quantifies systemic problems to determine if adequate internal control procedures exist to prevent significant deficiencies and/or if circumvention of those internal controls is detected in management's ordinary course of business. To promote accountability at all levels of the District, reports and findings are summarized to provide helpful information to District management.

Responsibilities

District management is responsible for setting operating standards to measure the effective and efficient use of resources. It is also responsible for establishing internal control procedures to achieve those operational goals while safeguarding the district's limited assets.

The OCA is responsible for testing and assessing if:

- operating standards have been established for measuring economy and efficiency;
- operating standards are understood and are being met;
- policies and procedures are appropriately designed to mitigate risks;
- deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action and
- corrective action has been taken.

Guidance

The OCA is guided by the Governmental Auditing Standards (“Yellow Book”) issued by the Comptroller General of the United States. The OCA is committed to implementing these standards, which encompass:

- maintaining the independence of the internal auditing function from the activities audited and the objectivity of internal auditors;
- ensuring the proficiency of internal auditors and the professional care they exercise;
- determining the scope of internal auditing work;
- promoting ethical behavior and equity;
- planning and conducting internal auditing assignments and
- maintaining quality control and assurances.

Yellow Book Standards enhance and improve the quality of our work and the professionalism of the Office of the Chief Auditor.

Proposed Audit Plan Areas

The Proposed Audit Plan for the 2024-2025 school/fiscal year is based on a combination of internal resources and external consultants and includes required audits per Florida State Statutes and School Board Policies covering internal funds of schools and property and inventory audits of schools and various District departments. The OCA will perform audits as directed by the School Board Corporate and those areas communicated to us by the School Board Members during workshops.

Sincerely,

/s/ *Dave Rhodes*

Dave Rhodes
Task Assigned Chief Auditor
Office of the Chief Auditor

AUDIT PROCESS FLOW

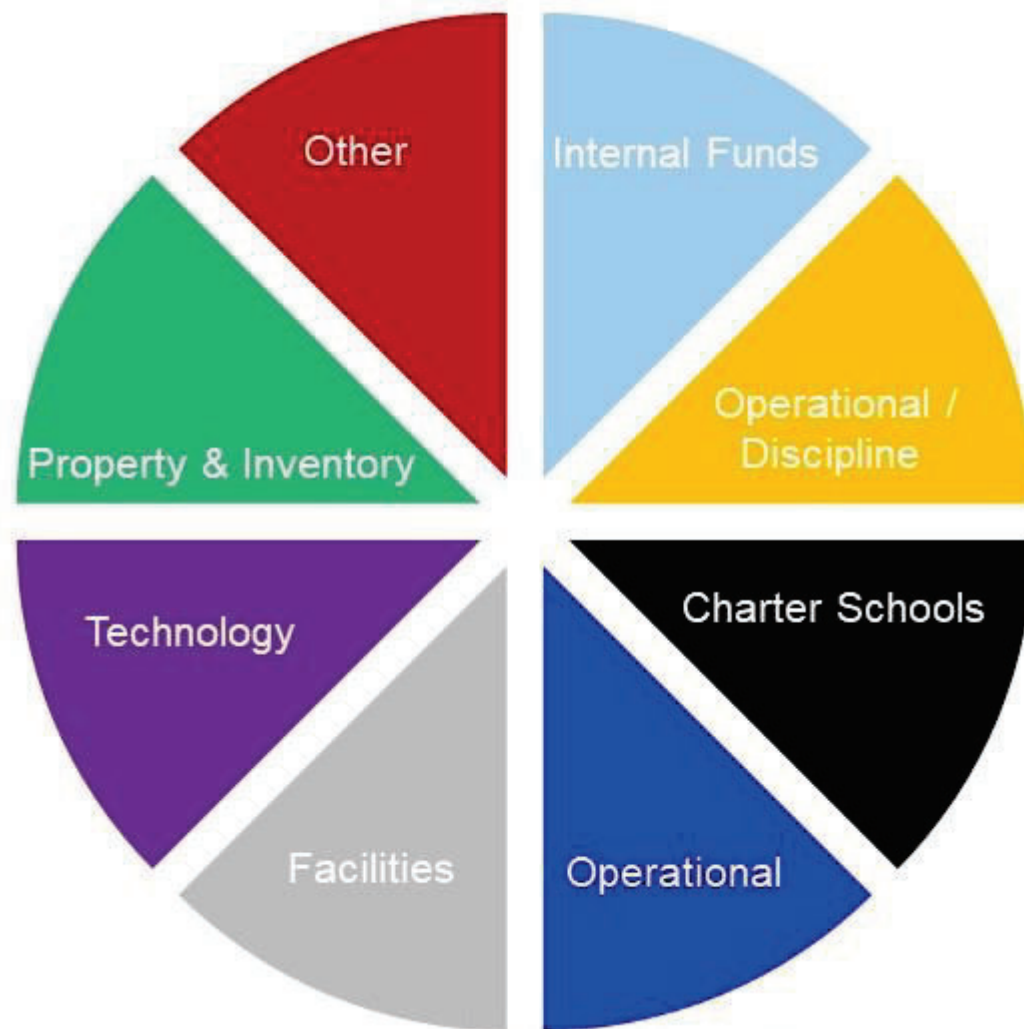
SBBC AUDIT PROGRAM



PROPOSED AUDIT PLAN

FOR THE 2024-2025 SCHOOL/FISCAL YEAR

OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2025



SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED AUDIT PLAN FOR THE 2024-2025 SCHOOL/FISCAL YEAR

Project	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/25 For Chief Auditor Evaluation	Notes
Audit Reporting Projects (projects that yield reports)						
	<u>Internal Funds Audit Reports</u>	Audits of Internal accounts of high schools, middle schools, elementary schools, centers, technical colleges, and community schools and departments Follow up on prior audit findings	OCA	IF	Audit Reports Issued Covering 228 Schools and Departments 50% of FY '23 School Fund Balance	<u>Continuous Reporting</u> Mandatory Statutory Compliance
	<u>Property/Inventory Audit Reports</u>	School & Department Audits of tangible personal property of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments Follow up on prior audit findings	OCA	PI	Audit Reports Issued Covering 60 Schools Or Departments	<u>Continuous Reporting</u> Mandatory Statutory Compliance
	<u>Operations</u> Schools /Departments Payroll, Overtime, Overpayments Audit Report	Calculation of salary of initial and changes to base compensation to final compensation Calculation of regular/standard wages Calculation of incentives Appropriateness of additional compensation (supplements, stipends) Calculation and appropriateness of overtime compensation Determination and status of overpayments Termination of compensation at the end of employment	OCA	OP	Audit Report Issued Covering Payroll	<u>Continuous Reporting</u> Compliance/Risk (BCPS District-wide Risk Assessment May 2024 - Page 50)
	<u>Operational/Discipline</u> Behavioral Threat Management Testing (Quarterly)	<u>Behavioral Threat Management</u> Policies & procedures Training Program Monitoring Plans Safety and Security	OCA	OD	Audit Report Covering Behavioral Treat Management Testing	<u>Continuous Reporting</u> Policy Required Compliance
	<u>Facilities / Capital Programs</u> Smart Bond Audit Report (Quarterly)	Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices	Consultant	FA	Audit Report Issued Covering Subject Area	<u>Continuous Reporting</u> Risk (BCPS District-wide Risk Assessment May 2024 - Page 65)

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Audit Reporting Projects (projects that yield a report)						
1	<u>Property/Inventory</u> Audit Report District-wide	Audit of high-value tangible personal property with a historical cost of \$5,000 and above	OCA	PI	Audit Report Issued Covering This Subject	(Carryover) Mandatory Statutory Compliance
2	<u>Operational/Discipline</u> Schools/Departments - Discipline Process Audit Report Follow-up	<u>Discipline Process</u> Data Completeness Discipline Management System (DMS) referrals Policy/procedure Discipline Matrix Compliance	OCA	OD	Audit Report Issued Covering Discipline Follow-up of SY2024 Report (Q4)	Communication to Public
3	<u>Operational/Discipline</u> Safety and Security Security Plan	<u>Safety and Security</u> Review of policies and procedures Analysis of proper controls and campus safety (physical) Emergency preparedness & crisis response Staff training and protocols Annual Self-assessments Partnerships Participation (New construction /renovations)	OCA	OD	Audit Report Issued Covering This Subject	Statutory Policy Required Compliance Risk (BCPS District-wide Risk Assessment May 2024 - Page 47)
4	<u>Operations</u> Florida Public Schools Full-time Equivalent (FTE) Calculation and Projections	Adherence to State Requirements State calculations and funding Review policies, procedures, guidelines Determine whether the classification, assignment, and verification of full-time equivalent student enrollment complies	TBD	OP	Audit Report Issued Covering This Subject	Risk (BCPS District-wide Risk Assessment May 2024 - Page 47)
5	<u>Operations</u> Human Resources Audit	Alignment with regulatory requirements and policies, including student privacy/protection Review laws, regulations, policies, and procedures Analysis of internal controls Evaluate the effectiveness and efficiency of the HR process Evaluate recruiting, selecting, hiring, and terminating employees Success Factors implementation/compliance with bid product Evaluate the quality and integrity of information systems	Consultant	OP	Audit Report Issued Covering This Subject	(Carryover) Risk (BCPS District-wide Risk Assessment May 2024 - Page 80-82, 84)

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6	<u>Operations</u> Florida School Recognition Program	Program and objective compliance Section 1008.36, Florida Statute, Florida School Recognition Program School Advisory Council Funds Review policies and procedures	Consultant	OP	Audit Report Issued Covering This Subject	Risk/Compliance
7	<u>Information Technology</u> Caps and Gowns Follow-up (SY2024 Report)	Analysis of proper controls on purchases Evaluation of current practices Compliance with bid product specifications Effectiveness and compliance with District policies and procedures	Consultant	IT	Audit Report Issued Covering Subject Area	(Carryover) Risk
8	<u>Information Technology</u> Education Management Software Bid 58-132 E Follow-up	Analysis of proper controls on purchases Evaluation of current practices Compliance with bid product specifications	Consultant	IT	Audit Report Issued Covering Follow-up of SY2024 Report	Risk
9	<u>Information Technology</u> Security - Cybersecurity and Logical Access Assessment Follow-up	Logical access and user account management Security incident management and response Security of sensitive data Intrusion Detection System (IDS)/ Intrusion Prevent System (IPS) Web application testing	Consultant	IT	Audit Report Covering Follow-up to the October 2020 Audit Report	Compliance Risk (BCPS District-wide Risk Assessment May 2024 - Page 72 -73, 76)
10	<u>Information Technology</u> Technology Acquisition Ariba Implementation	Compliance with policies 3320, 5306, 5306.1 Evaluation of current practices Evaluation of leading practices Review from procurement to pay Compliance with bid product specifications	Consultant	IT	Audit Report Issued Covering This Subject	Compliance Risk (BCPS District-wide Risk Assessment May 2024 - Page 42)
11	<u>Information Technology</u> Technology Acquisition Focus School Software - Student Information System (SIS) Implementation	Alignment with regulatory requirements and policies, including student privacy/protection Evaluation of current practices Evaluation of leading practices Review from procurement to pay Compliance with bid product specifications Consideration of the needs of key user groups Accuracy and completeness of data inputs/outputs	Consultant	IT	Audit Report Issued Covering This Subject	Risk (BCPS District-wide Risk Assessment May 2024 - Page 31)
12	<u>Charter Schools</u> Charter School Investigation	Audit /Investigation(s) based on FTE and other analyses	OCA	CS	Audit Report Issued Covering Charter School	Risk

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13	<u>Operations</u> Vendor Database/Management	Determine regulatory requirements/compliance Review policies and procedures Employee(s) serving as vendor(s) Review of conflict of interest procedures Review internal controls of vendor (accounts) creation, deletions and maintenance	Consultant	FA	Audit Report Issued Covering Subject Area	Risk (BCPS District-wide Risk Assessment May 2024 - Page 41)
14	<u>Facilities</u> Facilities Assessment & Maintenance	Determine regulatory requirements/compliance Review policies and procedures Evaluate facility conditions and required maintenance reports Review safety and operations related to District facilities Review State Requirements for Educational Facilities (SREF) requirements	Consultant	FA	Audit Report Issued Covering Subject Area	Risk (BCPS District-wide Risk Assessment May 2024 - Page 58)
15	<u>Facilities</u> Allegations to FLDOE of the Inspector General Regarding Asphalt Repairs Follow-up	Review the internal control concerns identified by the external auditor Test for corrective actions Conduct further testing as needed	OCA	FA	Audit Report Issued Covering Follow-up of 2022 MDO Audit Report	(Carryover) Risk (BCPS District-wide Risk Assessment May 2024 - Page 59)
16	<u>Other</u> Special Assignments (reporting)	Special assignments requested by School Board (after consensus), Audit Committee (after the passing of a formal motion), the Superintendent, and District management (Note: Per Policy 1700, a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan)	OCA & Consultant(s)	OT	TBD As Applicable	Compliance
17	<u>District-Wide Initiative</u> Post Grand Jury Report Controls	Risks based on information in the Grand Jury report (Potential Superintendent Project)	TBD	OT	Audit Project To Be In Fieldwork Stage Under Direction of Superintendent	Board Request
18	<u>Other</u> Other Investigation Report(s) (Specific area TBD)	Potential investigation(s) originated by the Florida Department of Education Office of Inspector General, State of Florida Auditor General, Federal auditors and others in any potential information on the OCA's fraud hotline or in conjunction with other audits and inquires	OCA	OT	TBD As Applicable	Compliance

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Non-reporting						
Audit Reporting Projects (projects that do not yield report(s))						
A.	<u>School Board Discussion</u> SBBC Governance Model	Control Environment & Activities Monitoring-performance management and accountability Enterprise Risk Management Communication Role of the School Board, Senior Leadership, Management, and oversight committees	OCA	OT	School Board Discussion	Control Framework/Process Improvement (BCPS District-wide Risk Assessment May 2024 - Page 25)
B.	<u>School Board Discussion</u> Board Orientation on the Financial & Program Cost Accounting & Reporting for Florida Schools (aka Redbook) Requirements	Redbook Chapter 8: School Internal Funds Standard Practice Bulletins	OCA	OT	School Board Discussion	Control Framework/Process Improvement
C.	<u>Charter Schools</u> Monthly Reviews (non-reporting)	Reviews of Charter Schools' monthly financial statements on a risk-assessed basis to determine if there are adequate standards of fiscal management	OCA	CS	Project To Be In Ongoing Stage	Risk
D.	<u>Charter Schools</u> Yearly Reviews (non-reporting)	Reviews of Charter Schools' annual financial statements to determine if there are adequate standards of fiscal management Monitor Charter Schools' financial operations which have been identified with a financial emergency final audit report of the charter schools	OCA	CS	Year-End Reviews and Exit Meetings With Charter Schools (as applicable)	Mandatory Statutory Compliance
E.	<u>Charter Schools</u> Charter School Close Out (non-reporting)	Assist in the closeout process when Charter Schools are terminated, (i.e. recovery of property and inventory purchased with FTE and SMART Bond Technology funds, participation in close out meetings, and review	OCA	CS	TBD As Applicable	Requirement
F.	<u>Regulatory</u> Annual Comprehensive Financial Report (FY 2024)	Facilitate and coordinate the audit of the District's financial statements by external auditor MSL	External Auditor (MSL)	OT	Audit Report Issued	Compliance
G.	<u>Regulatory</u> Single Audit (FY 2024)	Facilitate and coordinate the Single Audit (FY 2024) covering federal grants by the Auditor General	External Auditor	OT	Audit Report Issued	Compliance
H.	<u>Regulatory</u> Financial Compliance Reports 1	Internal Control over Financial Reporting and Compliance and Other Matters	External Auditors (MSL)	OT	Audit Report Issued	Compliance

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I.	<u>Regulatory</u> Financial Compliance Reports 2	Independent Auditor's Management Letter	External Auditors (MSL)	OT	Audit Report Issued	Compliance
J.	<u>Regulatory</u> Financial Compliance Reports 3	Independent Accountant Report	External Auditors (MSL)	OT	Audit Report Issued	Compliance
K.	<u>Regulatory</u> Compliance Report Filings	Filings for FY '24: USDOE FDOE Fed Audit Clearing House	OCA	OT	Filings Completed	Compliance
L.	<u>OCA District Assistance Initiatives</u> Various Schools / Department Assistance	Provide recommendations to schools in reconciling and resolving Internal Funds accounting issues for Teaching & Learning Directors with monitoring Internal Funds in schools with audit exceptions Review financial statements of proposed vendors at the request of various District departments Consult on contracts and agreements Provide access to guidance on property and inventory procedures and practices	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
M.	<u>OCA Requirements</u> OCA – Specific Policy	OCA policy updates	OCA	OT	As Applicable	Requirement
N.	<u>OCA Requirements</u> SY/FY 2026 Audit Plan	Determination of Audit Subjects Summary of activities	OCA	OT	Compilation Of Audit Plan Document	Requirement
O.	<u>District-Wide</u> Committees (non-reporting)	Attend Qualification Selection Evaluation Committee meetings Attend Bond Oversight Committee meetings Attend Facility Task Force meetings Attend COSMO Meeting Attend Technology Steering Committee Meeting Attend Charter School Financial Committee Meeting	OCA	OT	Attendance At Various Meetings	Various Periods
P.	<u>School Board Requirements</u> Audit Committee By-Laws Update	Audit Committee By-Laws update	OCA	OT	Draft Document Submitted to Audit Committee	Requirement

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Project	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Required Status at 4/30/25 For Chief Auditor Evaluation	Notes
Q.	<u>School Board Initiatives</u> Special Assignments (non-reporting)	Reserved for special assignments requested by School Board, Audit Committee (after the passing of a formal motion), Superintendent, and District management (Note: a special assignment may serve as a substitute for audits in the plan or require funding or require an adjustment to the plan)	OCA	OT	As Applicable and Determined By the School Board Members	Board Requests
R.	<u>Florida Auditor General</u> FL Auditor General Communications	Review requests from Florida Auditor General	OCA	OT	All Communications Responded	Compliance
S.	<u>Florida Department of Education</u> FDOE OIG Communications	Review complaints on District schools, District departments, and charter schools from parents, teachers, or others in the community that are filed with the FDOE	OCA	OT	All Communications Responded	Compliance
On-Hold						
	<u>District Control Initiatives</u> Tangible Personal Property Management Process Improvement Project (Inventory)	Review of the District's property and inventory process is needed to address the historical issues noted on the audits (OCA plays a primary role in an monitor and advisory capacity only)	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
	<u>District Control Initiatives</u> Payroll Process Improvement Project	Review of the District's payroll processes (OCA plays a secondary role in an monitor and advisory capacity only)	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
	<u>District Control Initiatives</u> Employee Onboarding And Termination Process Project	Review of the District's granting and removal of access and assigning and retrieving equipment upon an employee's hire and exit (OCA plays a primary role in an advisory capacity only)	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
	<u>District Control Initiatives</u> ERP Steering Committee	Prioritization of SIM projects	OCA	OT	Project To Be In Ongoing Stage	Improved Controls
	<u>Regulatory</u> Florida Auditor General FY 2021 FEFP & Transportation Audit (non-reporting)	Assist and obtain information for the Auditor General Arrange and attend entrance/exit meetings	OCA	OT	Project In Process (Pending FL Auditor General)	Compliance
	<u>Regulatory</u> Florida Auditor General FY 2018 FEFP Audit Findings Appeal (non-reporting)	Appeal prior audit findings in FY 2018 FEFP audit report	OCA	OT	Project In Process (Pending FL Auditor General)	Compliance

Contingencies	
	Turnover
	Staffing
Auditor General / US & Florida Department of Education Decisions	
Inspector General Function (Future)	
Unknown	

OCA LONG-RANGE AUDIT PLAN

(Audit subjects in the long-range audit plan are not in the current year plan due to existing resources and the prioritization of current-year audit subjects – These audits will be considered for future audit plans)

LONG-RANGE AUDIT PLAN Audits for Future School/Fiscal Years	
Division	Audit Subject
District-Wide	Follow-up report on prior audits published by the OCA and others
Facilities	PPO Maintenance Contract Pay to Procure Follow (Phase 1 & 2)
Facilities	Workorder Processing
Facilities	Enhanced Hurricane Protection Areas (Follow-up)
Facilities	Inspection Process - Stadiums, Grandstands, Bleachers
Facilities	Inspection process - Portables/Relocatable
Facilities	Contract - Maintenance
Facilities	District-wide Facility Assessment & Maintenance
Information Technology	Education Management Software Follow up
Information Technology	Recordex Audit (Follow-up)
Information Technology	IT Contract - Bid 53-111E/54-064E
Information Technology	RFP 14-041E - Personal Computers, Laptops, and Technology Support
Information Technology	RFP 15-065E Personal Computers, Laptops, Desktops, and Tablet systems
Information Technology	Patch Management and Change Management Follow-up
Information Technology	Identity Management Follow-up
Operations	Purchase Cards (Follow-up)
Operations	District Vehicle Program
Operations	Transportation
Operations	Contract - Non-Maintenance
Operations	Grant (non-Title 1)
Operations	Travel
Operations	Treasury
Operations	Accounts Payable
Operations	Accounts Receivable
Operations	Process for determining product specifications
Operations	IDEA Funding
Operations	Matrix Funding
Operations	Procurement/Warehousing Services
Operations	Grant - Title 1 Audit
Note:	
All audit subjects are re-assessed annually to create a new audit plan.	
The above audit subjects are not in the current year's audit plan but are under consideration for future years. Additional areas are found in the BCPS District-wide	
Audit subjects in the current year plan may be re-audited in future years based on the results of the audit or changed risks pursuant to Board request and approval.	
Future Year audits may be moved to the current year to substitute for current-year audits.	