



Established 1915

**BROWARD**  
County Public Schools

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

**Presented to the:**

**THE SCHOOL BOARD WORKSHOP OF BROWARD COUNTY, FLORIDA**

**on**

**May 29, 2024**

**AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**on**

**June 6, 2024 and June 20, 2024**

**THE SCHOOL BOARD REGULAR SCHOOL BOARD MEETING OF BROWARD COUNTY, FLORIDA**

**on**

**July 23, 2024**

**DAVE RHODES**

**TASK ASSIGNED CHIEF AUDITOR**



Lori Alhadeff, Chair  
Debra Hixon, Vice Chair

Torey Alston  
Brenda Fam, Esq.  
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Superintendent

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## INTRODUCTION



## Office of the Chief Auditor

### Dave Rhodes, Task Assigned 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 main goals of the OCA include helping School Board Members with their duties, advising the School Board Audit Committee, and assisting District management with their strategic and operational tasks. The OCA provides reports, analyses, recommendations, advice, and information on the reviewed activities.

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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 system of internal controls and the quality of performance in carrying out assigned responsibilities. It is our responsibility to provide reasonable assurance that internal controls are in place to achieve the following:

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

In late March 2024, the OCA engaged an external audit firm to perform a district-wide audit risk assessment to assist in developing this audit plan. Due to time constraints and policy-driven deadlines, the audit risk assessment scope was qualitative, using questionnaires and interviews to solicit concerns on areas of real and perceived risk. The audit risk assessment helped ascertain areas of real and perceived risk from School Board members, Audit Committee members, and Executive leadership and their direct reports, as deemed necessary—the risk assessment results provided risk areas rated low, medium, and high. Based on audit priorities, including ongoing, carryover, and risk assessment audit areas, the OCA compiled a list of audits for the 2024-2025 school/fiscal year. Audit areas selected from the audit risk assessment were part of the high-risk areas reported. The risk assessment also included risk areas for future audits to be incorporated into future audit plans. The OCA assigned numerical audit risk ratings on a scale (lowest to highest risk) from 1 to 5 in the Audit Plan to prioritize safety and security audits. Clarifying those risk ratings first involved prioritizing physical safety and security areas, followed by audits of data systems' safety and security areas. The Chief Auditor – Task Assigned, used professional judgment to ensure that risk areas – not included in the 2024-2025 school/fiscal year audit plan – did not leave the district vulnerable.

### **Audit Approach**

The OCA's audit approach uses audit objectives and audit procedures to test for systemic problems, detect fraud indicators, and determine if adequate internal controls are sufficiently designed and in place to safeguard the district's limited resources. To promote accountability at all levels of the District, reports and findings are summarized to provide helpful information to District management. To accomplish our primary objectives effectively and efficiently, we will continue to streamline the audit process to increase productivity within the OCA while ensuring compliance with government auditing standards. We will continue to allocate OCA resources to focus on the high-risk areas critical to meeting the District's goals, mission, and strategic plan.

## **Responsibilities**

District management is responsible for setting operating standards to measure activities and the effective and efficient use of resources. Management is also responsible for establishing operating goals and objectives, developing, and implementing control procedures, and accomplishing desired operating results.

The OCA is responsible for 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. These standards ensure compliance with audit reporting requirements and adherence to quality control and quality assurance requirements.

## **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 schools and 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**

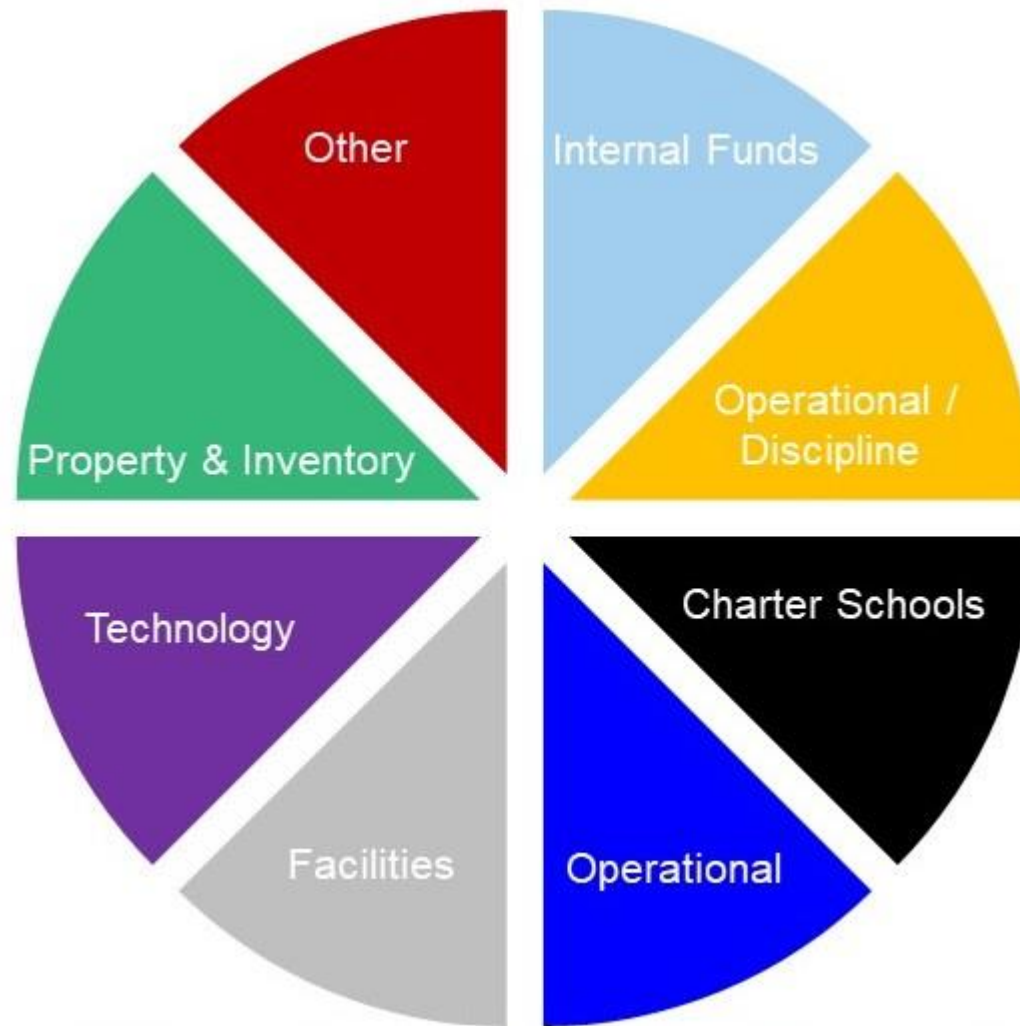
## SBBC AUDIT PROGRAM



## ACRONYMS AND DESCRIPTIONS

Acronym	Explanation	Description
BCPS	Broward County Public Schools	The public school district serves Broward County, Florida, and is the sixth-largest public school system in the nation. During the 2023–2024 school year
CSMO	Charter School Monitoring and Oversight Committee	The District's committee monitors local, state, and federal laws and charter school compliance in coordination with other district departments. Serves as the Sponsor and direct liaison with FLDOE
DHH	Deaf and Hard of Hearing	The Deaf and Hard of Hearing Audio Visual Enhancement Project which includes the installation of a new emergency mass notification system at four schools with DHH special programs: Peters Elementary School, Tropical Elementary School, Seminole Middle School and South Plantation High School.
DMS	Discipline Management System	The Discipline Matrix is a tool for administrators to respond appropriately when students have committed serious violations, per the Code of Student Conduct.
FAC	Florida Administrative Code	The official compilation of the rules and regulations of Florida regulatory agencies.
FTE	Full-time Equivalence	This is defined as one student in membership in a program or a group of programs
IDS	Intrusion Detection System	An IDS monitors network traffic and reports suspicious activity to incident response teams and cybersecurity tools.
IPS	Intrusion Prevention System	An intrusion prevention system (IPS) is a network security tool that continuously monitors a network for malicious activity and takes action to prevent it.
MSL	MSL CPAs & Advisors	The District's external independent financial auditing services vendor.
OCA	Office of the Chief Auditor	The District's department provides an independent appraisal function established within the school system to examine and evaluate the District's operations as a service to the organization. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.
SREF	State Requirements for Educational Facilities	Section 453 State Requirements for Educational Facilities

**OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2025**



**PROPOSED AUDIT PLAN**

**FOR THE 2024-2025 SCHOOL/FISCAL YEAR**

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

Project	Functional/Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Audit Division	Required Status at 4/30/25 For Chief Auditor Evaluation	Notes
<b>Audit Reporting Projects (projects that yield reports)</b>						
	<u>Operations</u> Schools/Departments Internal Funds Audits	Audits of Internal Funds accounts of high schools, middle schools, elementary schools, centers, technical colleges, and community schools and departments Follow up on prior audit findings	2.0	OCA	Audit Reports Issued Covering 228 Schools and Departments  50% of FY '23 School Fund Balance	<b>Continuous Reporting</b>  Mandatory Statutory Compliance
	<u>District-wide</u> Property/Inventory Audits	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	2.0	OCA	Audit Reports Issued Covering 60 Schools or Departments	<b>Continuous Reporting</b>  Mandatory Statutory Compliance
	<u>Finance</u> Payroll, Overtime, Overpayments Audits	Determine if payroll and timekeeping practices follow established policies and procedures Calculation of wages and withholdings 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	2.5	OCA	Audit Report Issued Covering Payroll	<b>Continuous Reporting</b>  Compliance/Risk (BCPS District-wide Risk Assessment May 2024 - Page 55)
	<u>Safety and Security</u> Behavior Threat Management Quarterly Audits	Policies & procedures Training Program Monitoring Plans Safety and Security	4.8	OCA	Audit Report Covering Behavioral Treat Management Testing	<b>Continuous Reporting</b>  Policy Required Compliance
	<u>Facilities</u> Facilities and Program Managers- Owners Representative/ Cost Control 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	2.0	Consultant	Audit Report Issued Covering Subject Area	<b>Continuous Reporting</b>  Risk (BCPS District-wide Risk Assessment May 2024 - Page 70)

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<b>Audit Reporting Projects (projects that yield a report)</b>						
1	<u>District-wide</u> Property & Inventory \$5,000 and Above Audits - Per FAC 69I-73	Audit of high-value tangible personal property with a historical cost of \$5,000 and above	2.5	OCA	Audit Report Issued Covering This Subject	(Carryover) Mandatory Statutory Compliance
2	<u>Teaching &amp; Learning</u> Student Support Services and Schools Discipline Process Audit	<u>Discipline Process</u> Data Completeness Discipline Management System (DMS) referrals Policy/procedure Discipline Matrix Compliance	4.8	OCA	Audit Report Issued Covering Discipline Follow-up of SY2024 Report (Q4)	Communication to Public
3	<u>Safety &amp; Security</u> District-wide Safety and Security Plan Audit	<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)	4.9	OCA	Audit Report Issued Covering This Subject	Statutory Policy Required Compliance  Risk (BCPS District-wide Risk Assessment May 2024 - Page 40)
4	<u>Finance</u> Budgets: Florida Public Schools Full-time Equivalent (FTE) Calculation and Projections Audit	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	2.0	TBD	Audit Report Issued Covering This Subject	Risk (BCPS District-wide Risk Assessment May 2024 - Page 52)



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5	<u>People (Human Resources)</u> Talent Acquisition and Operations 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	2.8	Consultant	Audit Report Issued Covering This Subject	(Carryover) Risk (BCPS District-wide Risk Assessment May 2024 - Page 85-90)
6	<u>Finance</u> Florida School Recognition Program (Accountability) Audit	Program and objective compliance Section 1008.36, Florida Statute, Florida School Recognition Program School Advisory Council Funds Review policies and procedures	2.0	Consultant	Audit Report Issued Covering This Subject	Risk/Compliance
7	<u>Teaching and Learning</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	3.0	Consultant	Audit Report Issued Covering Subject Area	(Carryover) Risk
8	<u>Information Technology</u> Deaf and Hard of Hearing (DHH) Project Audit	Review solicitation and contract to verify deliverables and project completion dates Identify and analyze project and management Review and analyze Federal, State, policy requirements.	4.7	Consultant	Audit Report Issued Covering Follow-up of SY2024 Report	Risk

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9	<u>Information Technology</u> Security, Cybersecurity, and Logical Access Assessment	Data management and compliance with privacy regulations Testing the vulnerability of IT infrastructure and applications Logical access and user account management Security incident management open findings Security of sensitive data Intrusion Detection System (IDS)/ Intrusion Prevent System (IPS) Web application testing	4.5	Consultant	Audit Report Covering Follow-up to the October 2020 Audit Report	Compliance Risk (BCPS District-wide Risk Assessment May 2024 - Page 77 -79, 81)
10	<u>Operations/Information Technology</u> Procurement Acquisition - Ariba Implementation	Compliance with policies and procedures Evaluate internal controls and segregation of duties Accurate complete data conversion and data input/outputs Review from procurement to pay Compliance with bid product specifications	3.5	Consultant	Audit Report Issued Covering This Subject	Compliance Risk (BCPS District-wide Risk Assessment May 2024 - Page 47)
11	<u>Information Technology</u> Patch Management and Change Management Follow-up	Follow-up on status of 27 open findings	4.5	Consultant	Audit Report Issued Covering This Subject	Risk (BCPS District-wide Risk Assessment May 2024 - Page 77-78)
12	<u>Teaching &amp; Learning</u> Charter School Investigation	Audit /Investigation(s) based on FTE and other analyses as required	3.0	OCA	Audit Report Issued Covering Charter School	Risk
13	<u>Operations</u> Procurement 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	3.5	Consultant	Audit Report Issued Covering Subject Area	Risk (BCPS District-wide Risk Assessment May 2024 - Page 46)

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14	<u>Facilities</u> Facilities Assessment & Maintenance	Determine regulatory requirements/compliance Review policies and procedures Evaluate facility conditions and required maintenance reports, including major building systems and deferred maintenance backlogs Review safety and operations related to District facilities Review State Requirements for Educational Facilities (SREF) and District Educational Specifications	4.6	Consultant	Audit Report Issued Covering Subject Area	Risk (BCPS District-wide Risk Assessment May 2024 - Page 64)
15	<u>Facilities</u> Physical Plant Operations Follow-up on Allegations to FLDOE of the Inspector General Regarding Asphalt Repairs	Follow-up on the status of 2 open findings Review the internal control concerns identified by the external auditor Conduct further testing as needed	2.0	OCA	Audit Report Issued Covering Follow-up of 2022 MDO Audit Report	(Carryover) Risk
16	<u>District-wide</u> Special Audit Requests to amend the audit plan (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)	3.0	OCA/ Consultant	TBD As Applicable	Compliance
17	<u>District-Wide</u> Initiative Post Grand Jury Report Controls	Risks based on information in the Grand Jury report (Potential Superintendent Project)	3.0	OCA/ Consultant	Audit Project To Be In Fieldwork Stage Under Direction of Superintendent	Board Request
18	<u>District-wide</u> Referrals from Outside Agencies	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	3.0	OCA	TBD As Applicable	Compliance

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Non-reporting						
Audit Reporting Projects (projects that do not yield report(s))						
A.	School Board Discussion 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	No Rating	OCA	School Board Discussion	Control Framework/Process Improvement (BCPS District-wide Risk Assessment May 2024 - Page 30)
B.	Future Workshop Discussion Requirements of Redbook and Standard Practice Bulletins in Internal Funds Audits	Redbook Chapter 8: School Internal Funds Standard Practice Bulletins	No Rating	OCA	School Board Discussion	Control Framework/Process Improvement
C.	Charter Schools Monthly Financial 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	No Rating	OCA	Project To Be In Ongoing Stage	Risk
D.	Yearly Review of Charter Schools' Audited Financial Statements (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	No Rating		Year-End Reviews and Exit Meetings With Charter Schools (as applicable)	Mandatory Statutory Compliance
E.	Charter School Closings (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 financials) as needed	No Rating		TBD As Applicable	Requirement
F.	Regulatory Annual Comprehensive Financial Report (FY 2024)	Facilitate and coordinate the audit of the District's financial statements by external auditor MSL	No Rating	MSL	Audit Report Issued	Compliance
G.	Regulatory Single Audit (FY 2024)	Facilitate and coordinate the Single Audit (FY 2024) covering federal grants by the Auditor General	No Rating	MSL	Audit Report Issued	Compliance
H.	Regulatory Financial Compliance Reports 1	Internal Control over Financial Reporting and Compliance and Other Matters	No Rating	MSL	Audit Report Issued	Compliance

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I.	Regulatory Financial Compliance Reports 2	Independent Auditor's Management Letter	No Rating	MSL	Audit Report Issued	Compliance
J.	Regulatory Financial Compliance Reports 3	Independent Accountant Report	No Rating	MSL	Audit Report Issued	Compliance
K.	Regulatory Compliance Report Filings	Filings for FY '24: USDOE FDOE Fed Audit Clearing House	No Rating	OCA	Filings Completed	Compliance
L.	OCA District Assistance Initiatives District-wide	Provide assistance to district-wide administrators as needed, for example, orientations for internal funds and property and inventory, and liaise with committees and executive staff members on various topics. Review financial statements of proposed vendors at the request of various District departments Consult on contracts and agreements	No Rating	OCA	Project To Be In Ongoing Stage	Improved Controls
M.	OCA Requirements OCA – Specific Policy	OCA policy updates and looping process input	No Rating	OCA	As Applicable	Requirement
N.	OCA Requirements SY/FY 2026 Audit Plan	Determination of Audit Subjects Summary of activities and updates from time-to-time	No Rating	OCA	Compilation Of Audit Plan Document	Requirement
O.	OCA Attends - District-Wide Committees (non-reporting)	Qualification Selection Evaluation Committee meetings Bond Oversight Committee meetings Facility Task Force meetings COSMO Meeting Attend Technology Steering Committee Meeting Charter School Financial Committee Meeting	No Rating	OCA	Attendance At Various Meetings	Various Periods
P.	Audit Committee By-Laws Update	Pending completion	No Rating	OCA	Draft Document Submitted to Audit Committee	Requirement

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Q.	Special Assignments (non-reporting)	Reserved for special assignments requested by the School Board or outside agencies and other confidential matters  (Note: a special assignment may serve as a substitute for audits in the plan or require funding or require an adjustment to the plan)	No Rating	OCA	As Applicable and Determined By the School Board Members	Board Requests
R.	Florida Auditor General Communications	Review requests from the Florida Auditor General	No Rating	OCA	All Communications Responded	Compliance
S.	Florida Department of Education Office of Inspector General Communications	Review complaints on District schools, District departments, and charter schools from parents, teachers, or others in the community that are filed with the Florida Department of Education	No Rating	OCA	All Communications Responded	Compliance

<b>Contingencies</b>	
	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)



<b>LONG-RANGE AUDIT PLAN</b> <b>Audits for Future School/Fiscal Years</b>	
<b>Division</b>	<b>Audit Subject</b>
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	Focus School Software - Student Information System (SIS) Implementation
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
<b>Note:</b>	
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.	