

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**AUDIT COMMITTEE**  
**CURRENT STATUS REPORT – FOLLOW-UP ITEMS**  
**January 25, 2024**

NAME OF AUDIT		REFERENCE DATE	RECOMMENDATION		CURRENT STATUS	RESPONSIBLE PERSON/DEPARTMENT
1	Audit Committee Motion: Looping	09/07/23 Audit Committee Meeting	Move that the Diversity Committee and the Audit Committee are included in the looping process of the board governance and operations policies.		11/16/23 Updated response attached  10/12/23 Response due on 10/10/23 and will be provided at the meeting	Dr. Valerie Wanza John Sullivan
2	Audit Committee Motion: BTA Audit Sample	09/07/23 Audit Committee Meeting	Move that the District engage RSM to perform a monthly audit starting with March 2023 and provide a report within 30 days of each calendar month until January 2024. The report shall include 100% of the very serious and a sample of 25 each of all the other categories and with an eye to determine any trends.		11/16/23 Chief Auditor to discuss Board Approved action from the 11/8/23 School Board meeting  10/12/23 Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin
3	Audit Committee Motion: BTA RFI	09/07/23 Audit Committee Meeting	To craft an RFI to review option for auditors for audit work that will be conducted with the new BTA guidelines and ask for firms that have specific experience with BTA audit work.		11/16/23 Based on the 10/12/23 Audit Committee discussion, new BTA guidelines will be included in the upcoming RFP with the effective date of 7/1/2024  10/12/23 Response due on 10/10/23 and will be provided at the meeting	Mary Coker
4	Audit Committee Motion: Internal Funds	09/07/23 Audit Committee Meeting	Chief Auditor to confer with the principals and come back with some recommendations on how to fix the controls noted.		1/9/24 Second updated response attached  11/16/23 Updated response attached  10/12/23 Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin
5	Audit Committee Motion: Risk Assessment	09/07/23 Audit Committee Meeting	Move that the Chief Auditor in the preparation for his annual Audit Plan provide the Audit Committee and the School Board with a detailed risk assessment matrix covering each and every area that is to be considered by the nature of the		1/25/24 We will incorporate more risk assessment information in accordance with the motion in the next audit plan document but will also maintain confidentiality  10/12/23 Response due on 10/10/23 and will be provided at the meeting	Joris Jabouin

			controls beginning with the 2024-2025 Audit Plan.			
6	Audit Committee Motion: Internal Controls	09/07/23 Audit Committee Meeting	Move that the Chief Auditor come back to the Audit Committee with a plan to audit these two sections [HR and Procurement] describing what he is going to audit, the		1/9/24 Second update attached  11/16/23 See attachment	Joris Jabouin

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			scope, the timing, and the nature of it. Audit Committee members to send to the Chief Auditor documents discussed referring to the motion.		10/12/23 Response due on 10/10/23 and will be provided at the meeting	
7	HR Control Issues	10/12/23 Audit Committee Meeting			11/16/23 See above document related to the HR Audit  10/12/23 Please see e-mail provided by Dr. Nathalie-Lynch-Walsh on 10/1/23	
8	Committee Request	Previously requested	Assignment of Laptops to Advisory Committee members		1/25/24 Chief Information Officer has been invited to this meeting to discuss this item  10/12/23 To be discussed at October 12, 2023 Audit Committee Meeting	OCA, other departments
9	Payroll Procedures of Athletics & Student Services	10/12/23 Audit Committee Meeting	Provide response from Associate Superintendent		11/16/23 See attachment	OCA

10	Internal Funds of Selected Schools	10/12/23 Audit Committee Meeting	Provide Org Chart of BSC		11/16/23 See attachment	BSC
11	Internal Funds of Selected Schools	10/12/23 Audit Committee Meeting	Have CIO look into district having its own pay platform like Go Fans		11/16/23 Chief Information Officer has been invited to this meeting to discuss this item	CIO
12	Committee Request	10/12/23 Audit Committee Meeting	Provide previous Peer Review		11/16/23 See attachment	OCA
13	Committee Request	10/19/23 Audit Committee Meeting	Provide Statement of Work / Scope for Big 3		11/16/23 See attachment	OCA
14	Committee Request	10/19/23 Audit	RSM to provide data on the SMART Bond projects		11/16/23 See attachment	RSM, OCA

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		Committee Meeting				
15	Audit Committee Motion: BTA Audit	10/12/23 Audit Committee Meeting	The Audit Committee moved to have RSM perform an audit of the threat assessment process beginning with the school year of August of 2023 ending December of 2023 sampling 100 percent of the very serious and 35 of all other categories combined, 35 total, not each, and requesting that report be delivered by February 2024.		1/25/24 The Board decided to perform this work internally by the OCA  11/16/23 Chief Auditor to discuss Board Approved action from the 11/8/23 School Board meeting	Joris Jabouin

16	Audit Committee Motion: BTA Audit	10/12/23 Audit Committee Meeting	Move that by November 16, we have an outline for a proposal with RSM reflecting what the audit committee has expressed, quarterly reports with 100 percent of the high threats and 35 total of the other categories.		1/25/24 The Board decided to perform this work internally by the OCA  11/16/23 Chief Auditor to discuss Board Approved action from the 11/8/23 School Board meeting	Joris Jabouin
17	Audit Committee Motion: BTA Audit	10/12/23 Audit Committee Meeting	Chief Auditor and Mr. Lozano together provide a recommendation about reporting on the existing and new threat management plans on a quarterly basis. Such proposal will be provided to the audit committee by November 16.		1/25/24 The Board decided to perform this work internally by the OCA  11/16/23 Chief Auditor to discuss Board Approved action from the 11/8/23 School Board meeting	Joris Jabouin
18	External Audit Strategy – BTA Testing	11/08/23 Regular School Board Meeting	To provide Board member Staff Follow Up.		1/25/24 The Board decided to perform this work internally by the OCA  11/16/23 See attachment	OCA
19	Committee Request	1/11/24 Audit Committee Meeting	Deputy Superintendent, Finance & Operations		Fund balance with trends to be presented at the February 8, 2024 Virtual Audit Committee Meeting	Finance & Operations
20	Audit Committee Motion: CRI – Procurement & PPO	1/11/24 Audit Committee Meeting	Transmit report with a recommendation that the RFP, ITB, and RFQ templates be presented to the Board to adopt.		1/25/24 Formal motion and response forthcoming	Operations

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21	Audit Committee Motion: CRI – Procurement & PPO	1/11/24 Audit Committee Meeting	Moved to receive the backup information (the contract, scope of work document, the ITB, polices, SOPs related to Ariba from CIO) via email by the February 8 meeting.		1/25/24 A portion of the information was forwarded to the Chief Auditor, who in turn, will forward the complete information to the Audit Committee when it is received. Formal motion and response forthcoming.	Information Technology

22	Audit Committee Motion: BSC Internals	1/11/24 Audit Committee Meeting	Motion to transmit with a recommendation that a separate Pcard policy be developed and adopted by the Board.		1/25/24 Formal motion and response forthcoming	Operations
23	RSM – Big 3	1/11/24 Audit Committee Meeting	Committee requested to see the hard and soft costs		1/25/24 See attachment	AECOM/Atkins
24	Committee Request	1/11/24 Audit Committee Meeting	Committee requested OCA Budget/RSM and CRI Audit Costs		1/25/24 See attachment	OCA
25	Single Audit	1/25/24 Audit Committee Meeting	Committee requested Title I audit be included as a program audit as a part of the Chief Auditor's annual audit plan after the Auditor Generals' report for 2024, and in any year that the Auditor General is auditing Title I, it can be skipped.		See '24-'25 Proposed Audit Plan	OCA
26	Caps and Gowns	1/25/24 Audit Committee Meeting	Committee requested the District put a process / SOP and policy in place for all schools who are ordering caps and gowns and other graduation regalia and work with Procurement to ensure that policies and procedures are enforced and a follow-up to this report is done by January 2025.		Follow up in '24-25 Audit Plan	Teaching and Learning
27	Chief Auditor Selection Process	1/25/24 Audit Committee Meeting	The Committee having an active role in the Chief Auditor selection process. Have the Audit Committee Chair write a letter to the School Board Chair with the motion.		This request was presented to the School Board during the January 30, 2024, Board Workshop. The Board discussed this request and provided the Chief Peoples Officer with guidance and direction on the screening process.	Human Resources
28	RFP 19-123E	4/11/24 Audit Committee Meeting	The Committee requested the Chief Auditor to send this report to the attorneys to review and look at whether any of the actions taken by staff were approved by the School Board in closed-door; whether there's a way to recover any of the money expended with the original vendor; and to hire a technical expert to review the scope of the RFP; and also		No Response as of 6/19/24	General Counsel

			whether there were violations of school board policy including procurement policy.			
29	Resubmission of Motions passed at the 1/25/24 AC Meeting	4/11/24 Audit Committee Meeting	<p>The Committee requested:</p> <p>a. Title I - Title I to be included as a program audit as a part of the chief auditor's annual audit plan after the auditor general's report for 2024 and in any year that the auditor general is auditing Title I can be skipped</p> <p>b. Caps &amp; Gowns - Put a process/SOP and policy in place for all schools who are ordering caps and gowns and other graduation regalia and work with Procurement to ensure that policies and procedures are in force and a follow-up to this report is done by January 24 2025. Schools and departments added as a friendly amendment.</p> <p>c. Chief Auditor position - for the audit committee to have an active role in the chief auditor selection process. Update: job description currently on hold pending AC input.</p>		<p>Awaiting action on requested action</p> <p>Title I item in Proposed Audit Plan</p>	Teaching and Learning/ Human Resources
30	Western HS Debate Club	4/11/24 Audit Committee Meeting	Motion: Request for a list of all of the booster clubs by school including revenues and expenditures.		Received a list of all Booster Clubs/ Awaiting Revenue and Expenditures	Teaching and Learning
31	Western HS Debate Club	4/11/24 Audit Committee Meeting	Committee requested the Chief Auditor ask general counsel if there's any liability on the part of the district for booster club activity.		Received a formal Response from the Office of the General Counsel	
32	Internal Control and Enterprise Risk Management	4/11/24 Audit Committee Meeting	Committee requested that, whereas efforts to undertake ERM and an appraisal of internal controls have been ongoing since 2015, the audit committee urges the board to authorize, or prioritize, whichever one you want, the implementation of ERM and an assessment of internal		<p>No action taken as of 6/19/24</p> <p>A District-wide Audit Risk Assessment found this matter to be an area of high risk in Governance of the School Board</p>	School Board

			controls by an outside consultant under the supervision of the risk management			
33	Committee Request	5/16/24 Audit Committee Meeting	Motion: We recommend the School Board create a policy governing booster clubs that includes an audit provision.		6/18/24 RSBM – CC-1	OCA
34	Fund Balance – Proposed Changes to Policy	6/6/24 Audit Committee Meeting	We recommend the School Board incorporate the Manatee County Fund Balance policy language into the proposed BCPS Fund Balance policy.		No Action as of 6/19/24	School Board