

AUDIT COMMITTEE MEETING

Thursday, April 10, 2025

9:30 a.m. – 12:30 p.m. • KCW – 1st Floor Board Room

AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the April 10, 2025 Audit Committee Meeting
4. Public Comment
5. Approval of the [Minutes for the March 13, 2025 Audit Committee Meeting](#) and the [Transcript for the March 27, 2025 Virtual Audit Committee Meeting](#)
6. Housekeeping
 - a. [PPO Work Order Funding Standard Operating Procedure](#)
 - b. [PPO-102 Work Order Funding Flowchart](#)

REPORTS FOR REVIEW & TRANSMITTAL

7. [State of Florida Auditor General Financial and Federal Single Audit – Report No. 2025-176](#)
8. OCA – [2024/25 Behavioral Threat Management Training Program Audit](#)
9. OCA – [Internal Funds Audit of Selected Schools and Internal Funds Progress Report](#)
 - a. OCA – [Internal Funds Progress Report](#)

OLD BUSINESS

10. [Updated Audit Committee Follow-Up Matrix](#)
11. Policy Review and Recommendations

BCPS Policy	Policy No.	Policies from other Districts	Status
a. Annual Financial Audit	3100	<ol style="list-style-type: none">1. HCPS - Policy 6830 - Audit2. MDCPS - Policy 6830 - Audit3. PBCS - Policy 1.091 - Audit Committee	Reviewed; see feedback from 3/27/25 virtual meeting
b. Coordination of Examination by Outside Audit Groups	3101	<ol style="list-style-type: none">1. OCSD - Policy DIE - Internal and External Audits2. MDCPS - Policy 6835 - Office of Management and Compliance Audits	Not yet reviewed; need to schedule virtual meeting
c. Follow-Up on Audit Recommendations	1003	<ol style="list-style-type: none">1. MDCPS - Policy 6835 - Office of Management and Compliance Audits2. PBCS - Policy 2.62 - Audit Recommendations and Follow-Up	Not yet reviewed; need to schedule virtual meeting

*Policies from other districts previously provided

NEW BUSINESS

12. [Risk Assessment/Proposed Audit Plan FY25](#) – Must be reviewed in April for May Workshop
13. [Input for Chief Auditor's Evaluation](#) – Self Appraisal due to Board on April 30, 2025
14. Formation of the Auditor Selection Committee
15. [Agenda Planning Log](#)
16. [Fiscal Year 2025-26 Budget Workshop Item](#)
17. Audit Committee Member Comments
18. Adjournment

This agenda and the above reports/documents are available on the Office of the Chief Auditor's website. The documents can be accessed on-line at www.browardschools.com/audit by selecting Audit Committee Meetings and then the applicable year and meeting date.

Public participation will be accepted on all meeting agenda items. Reserved on this meeting agenda is designated time to provide an opportunity for public speakers to address the Audit Committee regarding topics on the agenda. The person will speak for a maximum of 3 minutes per agenda item. The Chair may reduce each individual speaker's time limit or set the maximum time available for all speakers. Please contact our office for assistance or additional information at (754) 321-2400 – Office of the Chief Auditor.

UPCOMING AUDIT COMMITTEE MEETINGS – 9:30 AM • May 8, 2025 • June 5, 2025