

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 controls beginning with the 2024-2025 Audit Plan.	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
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