

## **Agenda Planning 2023-2024 Audit Committee Meetings**

### **April 11, 2024**

- Audit Committee Follow-up from Prior Meetings
  - Enterprise Risk Management
    - COSO Frameworks for Internal Control and Enterprise Risk Management
  - Western HS Debate Club
    - Compliance with Booster Club Guidelines
    - Booster Club Guidelines Conflicts with State Law and Board Policy
      - State Rule 6A-1.0013: Audits of Direct-Support Organizations
      - F.S. 1001.453: Direct-support organization; use of property; board of directors; audit
      - Board Policy 1.6 – Direct Support Organizations
  - General Fund Balance Update
    - Fund Balance/Interim Financial Statements 1/31/24 and 2/29/24
    - Special Revenue-American Rescue Plan (ARP) Grant Funds Amendment #1
- HCT – Intercom Enhancement and Maintenance Audit – Bid #19-123E
- BTA Internal Audit: March – End of year; Jul – December Audit
- Internal Funds Audit
  - Status Report for all schools
  - BSC vs School-Based Exceptions Report for all schools
  - Responsibility for Updating Standard Practice Bulletins
- Proposed Audit Plan FY25 (Provide FY24 Audit Plan)
  - Risk Assessment Statement of Work

### **May 9, 2024 (Tentative) Proposed Audit Plan – Teams or Special Meeting - Risk Assessment**

### **May 16, 2024**

- Audit Committee Follow-up from Prior Meetings
  - List of Booster Clubs by School
  - General Fund Balance – Proposed Policy Changes
  - Internal Funds (including Status Report)
- RSM – Quarterly
- RSM – Big 3
- PCG – 58-132E
- PCG – FY 22-001 Follow Up / FY 23-256
- Risk Assessment - CRI

### **June 20, 2024**

- Audit Committee Follow Up
- Proposed Audit Plan
- Internal Funds
- RSM – Roofing
- Healthy Vending
- Discipline
- Property & Inventory
- PWS – Policy 3202 – Disposal of Surplus and/or Obsolete Property Discussion
- Procurement & Warehousing Services – B Stock Warehouse

Note: For internal funds reports, 50% of the balance needs to be audited by March 31 and 90 percent of the balance by June 30.