

SPECIAL AUDIT COMMITTEE MEETING
Thursday, December 12, 2024
9:30 a.m. Microsoft Teams
AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Public Comment
4. Audit Committee Motions and Follow-up
 - a. [Updated Follow-Up Matrix](#)
 - b. [BECON Livestreaming](#) (see L-1, 12/17/24 RSBM)
 - c. [Automating Payroll](#) (see L-1,12/17/24 RSBM)
 - d. ACFR/Fund Balance – Charter School settlement payment accrual rational
 - i. Auditor General opinion – process to obtain
 - ii. Response from Staff
 - e. Intercom Audit – Restatement of Motions (NLW)
5. 20th Statewide Grand Jury - Mechanism for Follow-up – referral from FTF
 - a. [Staff response to Grand Jury Report](#)
 - b. [FTF review of staff response](#)
6. OIG Update
7. [Professional Auditing Services Update](#) (approved 11/13/24 RSBM)
8. Agenda Planning
 - a. HR Audit
 - i. Clarifying [scope of audit](#) of internal controls includes all the processes specified in [F.S. 1001.42\(5\)\(a\)](#)
 1. Designate positions to be filled, prescribe qualifications for those positions, and provide for the appointment, compensation, promotion, suspension, and dismissal of employees.
 - b. SDOP Compliance – Commitment vs payments to vendors
 - c. FY25 & FY26 AECOM Subconsultant Staffing Plans
 - d. Policy Planning
 - i. New Policy - Audit Committee
 1. [See previously developed draft/matrix and Bylaws](#)
 - ii. Revisions – Office of the Chief Auditor and related policies
 1. [Coward & Coward Timeline/Revisions](#)
9. Audit Committee Member Comments
10. 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 * January 16, 2025 • February 13, 2025 • March 13, 2025 • April 10, 2025 • May 8, 2025 • June 5, 2025