

**AUDIT COMMITTEE MEETING**  
**Thursday, October 24, 2024**  
**9:45 a.m. – KCW – 1<sup>st</sup> Floor Board Room**  
**AGENDA**

1. Pledge of Allegiance
2. Roll Call / [Approval of the 8/8/24 Meeting Minutes](#)
3. Public Comment
4. Report of the Audit Committee Nominating Committee
5. Election of the Audit Committee Chair and Vice Chair
6. [Housekeeping – Ethics Training/Acknowledgement/Conflict of Interest Forms](#)

**OLD BUSINESS**

7. Motion Updates/Prior Meeting Follow-up
  - a. Fund Balance
    - i. [Superintendent's Annual Financial Report \(SAFR\); detailed analysis of the fund balance components and % calculation](#)
      1. [Supporting documentation \(Updated\)](#)
  - b. HCT Intercom Audit
    - i. [Update from 9/10/24 Board Discussion of DD-1](#)
  - c. [HR Internal Controls Audit – CRI SOW \(Job Studies/Pay Equity Reviews\)](#)
  - d. Booster Club Update - Revenues and Expenditures – response from staff/OCA
    - i. [Nova – Booster Club audit from 2016](#)
    - ii. [Miami Dade Policy 9211](#) and [Booster Club Guidelines](#)
    - iii. [Palm Beach County Schools – Policy 2.16 Fund-Raising Activities Relating to Schools](#)
    - iv. [Bay District Schools – Policy 6.208 Clubs and other Fund-Raising Activities](#)

**NEW BUSINESS**

8. MSL – [Required Communications Under Government Audit Standards](#)
9. OCA - [Internal Funds Audit of Selected Schools](#)
10. OCA - [Audit of Payroll Policies and Procedures of Selected Locations](#)
11. OCA - [Student Discipline Process Audit](#)
  - a. [Appendix II - Administrative Definitions SY 2022-2023](#)
  - b. [Appendix II - Policy 5.8 Code of Student Conduct](#)
  - c. [Appendix II - Policy 5006 Discipline Policy Suspension and Expulsion](#)
12. OCA - [Property & Inventory Audit of Selected Locations](#)
13. [P-Card DRAFT Policy 3810 Discussion \(from 9/18/24 Special Meeting\)](#)
  - a. [Manual](#)
  - b. [Training](#)
  - c. [Comments](#)
14. ESE Evergreen Report - [Follow-up/Audit Plan](#)
15. [11/5/24 Ballot Initiative - Broward County OIG Oversight of BCPS \(Budget/Funding/Staffing\)](#)
16. Chief Auditor Negotiations – 9/23/24 @ 2:00 p.m.; Location TBA
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](http://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 • November 14, 2024 • January 16, 2025 • February 13, 2025 • March 13, 2025 • April 10, 2025 • May 8, 2025 • June 5, 2025