

AUDIT COMMITTEE MEETING

Thursday, August 8, 2024

9:45 a.m. – Arthur Ashe Campus – Multi-Function Room

AGENDA

1. Pledge of Allegiance
2. Roll Call / Approval of the Minutes for the [June 6](#), [June 20](#), [July 11](#), and [July 18, 2024](#) Audit Committee Meetings
3. Public Comment
4. Report of the Audit Committee Nominating Committee
5. Election of the Audit Committee Chair and Vice Chair

OLD BUSINESS

6. Motion Updates/Prior Meeting Follow-up
 - a. [Fund Balance Policy](#)
 - b. Booster Club Revenues and Expenditures
 - i. [Legal Memo to OCA](#)
 - ii. [Legal Memo to Board Member](#)
 - iii. [OCA Board Workshop Follow-Up report](#)
 - iv. [Legal follow-up memo to OCA report](#)
 - c. Self-Insured and Hurricane Funds – Risk Management
7. HCT Performance Audit Report Bid #19-123E - Intercom Enhancement and Maintenance
 - a. Intercom Specifications
 - i. [PBCPS 2020](#)
 - ii. [PBCPS 2023](#)
 - iii. [BCPS 2024](#)
 - b. Prior Meeting Follow-up
 - i. [Motions to Date](#)
 - ii. [Legal Memo to Audit Committee Motion on HCT Audit Questions](#)
 - c. Intercom [Budget](#) and [Scope](#)
 - d. [ITB FY24-075 - Intercom, Master Clock, Sound System, Equipment, Parts and Accessories](#)
 - i. 8/21/24 RSBM – Approve Additional Spending Authority of \$19,157,608
 - e. [Criteria for Different Types of Audit Engagements](#)
 - f. Audit Committee Recommendations

NEW BUSINESS

8. [Behavioral Threat Assessment – Monitoring Plans for the School Year 2023-24, Quarter 3](#)
9. [Internal Funds Audit](#)
 - a. All Schools - Status Report/BSC vs School-Based [Exceptions Report and Trends](#)
 - b. [Responsibility for Updating Standard Practice Bulletin](#)
10. [Property & Inventory Audit](#)
11. FY 2024-25 Audit Committee Meeting Dates
 - a. August 8, 2024 • September 26, 2024 • October 24, 2024 • November 14, 2024 • January 16, 2025 • February 13, 2025 • March 13, 2025 • April 10, 2025 • May 8, 2025 • June 5, 2025
12. Audit Committee Member Comments
13. 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 * TBA