

AUDIT COMMITTEE MEETING
Thursday, November 14, 2024
9:30 a.m. – KCW – 1st Floor Board Room
AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the November 14, 2024 Audit Committee Meeting
4. Public Comment
5. Approval of the Minutes for the October 24, 2024 [Nominating](#) and [Audit Committee](#) Meetings
6. Housekeeping – [Ethics Training/Acknowledgement/Conflict of Interest Forms](#)

AUDITS FOR REVIEW & TRANSMITTAL

7. [Property & Inventory Audit](#)
 - a. [Business Practice Bulletin O-100](#)
 - b. [FY24 Semiannual P&I reports from BCPS Central V2.0](#)
 - c. [PWS - Policy 3202](#)

OLD BUSINESS

8. [MSL Letter – response related to pages 6 and 11](#)
9. [Student Discipline Process Audit Follow-up](#)
10. [BTA Crosswalk](#)
 - a. [BTA Policy 4380 Amended 6.13.2023](#)
 - b. [BTA Procedure Manual August 2023](#)
 - c. [FDOE Emergency Rule 6AER23-02](#)
 - d. [New Threat Management Process](#)
 - e. FL Model Requirements
 - i. [BTM Policy 4380 Amended 12.12.2023](#)
 - ii. [FAC 6A-1.0019 Threat Management Rule](#)
 - f. [Florida Harm Prevention & Threat Management Manual](#)
11. [Internal Funds Progress report](#)
12. Motions (discussion only)
13. [Fund Balance](#)
 - a. [Exhibit D-1, Page 2](#). Need prior period ending balance and detailed activity leading to FY24 ending balances in the following areas. Excel file format please.
 - i. [School Operations Encumbrances = \\$7.2M](#)
 - ii. Next Year Budget Appropriations = \$54.6M
 - b. [Exhibit D-1, \(16.9 page 2 of 2\)](#). Need prior period ending balance and detailed activity leading to FY24 ending balances for the following. Excel file format please.
 - i. [A/P Accrual = \\$32.5M](#)
 - c. [Additional information provided 10/22/24](#)
 - i. [Assigned-spec purpose account 32749300 - Need prior period ending balance detail and detailed activity leading to FY24 ending balance. Excel file format please.](#)
 - ii. Need detailed journal entries for the correcting entries being made to assigned-spec purpose account 32749300. Excel format please.
 1. #131c = \$31,257,312.13
 2. #191h = \$4,964,485.17
 - iii. [Approvals and/or other disclosures for amounts being placed in the assigned fund balance for FY24 \(see GASB 54\).](#)

- d. [Referendum – Detailed schedule of budget and all activity \(revenues and expenditures\), including beginning balances and carryover for the current and prior referendums. Note - Prior referendum was “audited.”](#)
 - i. [Breakdown by 1\) bargaining unit supplement; 2\) Safety; and 3\) Mental Health](#)
 - e. [Charter School Settlement/Payment](#)
 - i. Did the District accrue in FY 24 the payment made in FY25 (July 2024)?
 - ii. [6/18/24 Regular School Board meeting GG-3 – provide minutes to Committee](#)
 - 1. Need detailed accounting breakdown by year of principal and interest
 - 2. [9/10/24 Regular School Board meeting – provide minutes to the Committee](#)
14. Booster Club Update – Revenues and Expenditures - staff/OCA response
- a. [Nova - Booster Club audit from 2016](#)
 - b. [Miami Dade Policy 9211](#) and [Booster Club Guidelines](#)
 - c. [Palm Beach Schools – Policy 2.16 Fund-Raising Activities Relating to Schools](#)
 - d. [Bay District Schools – Policy 6.208 Clubs and other Fund-Raising Activities](#)

NEW BUSINESS

15. OIG Update
- a. Next Steps
16. Professional Auditing Services Update
17. 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), which requires the School Board to “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
18. Audit Committee Member Comments
19. 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 * December 12, 2024 · January 16, 2025 · February 13, 2025 · March 13, 2025 · April 10, 2025 · May 8, 2025 · June 5, 2025