

AUDIT COMMITTEE MEETING
Thursday, February 13, 2025
9:30 a.m. – KCW – 1st Floor Board Room
AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the February 13, 2025 Audit Committee Meeting
4. Public Comment
5. Approval of the Transcript for the [December 12, 2024 Virtual Audit Committee Meeting](#) and the Minutes for the [January 16, 2025 Audit Committee Meeting](#)
6. Housekeeping

REPORTS FOR REVIEW & TRANSMITTAL

7. MSL – [Annual Comprehensive Financial Report \(ACFR\)](#)
 - a. [BCPS Accounting - Management Representation Letter](#)
 - b. [MSL End Communication Letter](#)
8. OCA – [Internal Funds Audit](#)
 - a. [Internal Funds Progress Report](#)
9. OCA – [Property & Inventory Audit](#)

OLD BUSINESS

10. [Office of Inspector General Update – February 11, 2025 School Board Workshop](#)
11. [Chief Auditor Evaluation Tool](#) - Board Approved
12. [Updated Audit Committee Follow Up Matrix](#)
13. [Review Policies from Other Districts Related to Annual Financial Audit, Coordination of Examination by Outside Audit Groups, and Follow-Up on Audit Recommendations](#)

NEW BUSINESS

14. Required Monthly Interim Financial Statements vs. Budget Reports
 - a. January 22, 2025 Regular School Board Meeting

F-2 Revised Budget Report (July 1 – Nov. 30, 2024)	F-3 Executive Summary
F-2 Executive Summary	F-3 Exhibit A and B
F-2 Memo	

- b. [Fund Balance Policy 3510](#)
 - c. [State Board of Education Rule 6A-1.008, Florida Administrative Code](#)
15. [Agenda Planning](#) (See also Planning Log)
 - a. Intercom Audit Motions (March)
 - b. Updated HR Internal Controls Audit Scope Matrix (March)
 - c. RSM Roofing Update/Council of Great City Schools PPO Review Update
16. Audit Committee Member Comments
17. 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 • March 13, 2025 • April 10, 2025 • May 8, 2025 • June 5, 2025