

SPECIAL AUDIT COMMITTEE MEETING

Thursday, March 27, 2025

10:00 a.m. – 11:30 a.m.

Microsoft Teams

AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Public Comment
4. Housekeeping
5. [Interim Financial Statements, Projected Fund Balance, Budget Amendments, and Budget Reports](#)
 - a. What is required – School Board Policy and State
 - i. [Email from Audit Committee Chair](#)
 - b. Staff Responses to Date
 - i. [2/13/25 Response from the Chief Financial Officer](#)
 - ii. [3/16/25 Response from the Chief Financial Officer](#)

6. Policy Review and Recommendations

BCPS Policy	Policy No.	Policies from other Districts (Previously Provided)
a. Annual Financial Audit	3100	<ol style="list-style-type: none">i. HCPS - Policy 6830 - Auditii. MDCPS - Policy 6830 - Auditiii. PBCS - Policy 1.091 - Audit Committee
b. Coordination of Examination by Outside Audit Groups	3101	<ol style="list-style-type: none">i. OCSD - Policy DIE - Internal and External Auditsii. MDCPS - Policy 6835 - Office of Management and Compliance Audits
c. Follow-Up on Audit Recommendations	1003	<ol style="list-style-type: none">i. MDCPS - Policy 6835 - Office of Management and Compliance Auditsii. PBCS - Policy 2.62 - Audit Recommendations and Follow-Up

7. Audit Committee Member Comments

8. 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 – 12:30 PM • April 10, 2025 • May 8, 2025
• June 5, 2025