

AUDIT COMMITTEE MEETING
Thursday, January 25, 2024
9:30 a.m. – KCW – 1st Floor Board Room
AGENDA

New Business

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the January 25, 2024 Audit Committee Meeting
4. Public Comment
5. [Approval of the Minutes for the December 20, 2023 Audit Committee Meeting](#)
6. [Audit Committee Follow-Up from Prior Meetings](#)
 - a. [Looping Motion Revised](#)
 - b. [Internal Funds Motion](#)
 - c. [HR and Procurement Plan](#)
 - d. [Payroll-Athletics Associate Sup. Response](#)
 - e. [BSC Organizational Chart](#)
 - f. [2020 Peer Review](#)
 - g. [RSM Big 3 Statement of Work](#)
 - h. [RSM SMART Bond Projects Data](#)
 - i. [Board Follow Up RSBM-110823-04 \(DH\)](#)
 - j. [Detailed OCA Budget Audit Costs](#) - NEW
7. MSL – [Reports Required in Accordance with Government Auditing Standards and Rules of the Auditor General of the State of Florida Year Ended June 30, 2023](#)
 - Independent Auditor's Report -Internal Control over Financial Reporting & on Compliance & Other Matters
 - Independent Auditor's Management Letter
 - Independent Accountant Report
8. S Davis and Associates – [Reports Required by the Uniform Guidance for the Year Ended June 30, 2023 – Single Audit](#)
9. CRI – [Caps and Gowns](#)
10. OCA – [Internal Funds Audits of Selected Schools](#)
 - [Updated Progress Report](#) – Policy Compliance
 - Club Travel Expenditures
11. Chief Auditor Resignation – Next Steps
12. DAC Motion/Response – [Quarterly Meetings between School Board and Advisory Chairs](#)
13. [Agenda Planning for February 8 and 29, 2024 Audit Committee Meeting](#)
 - Proposed Audit Committee Policy – Matrix (Forthcoming)
14. Audit Committee Member Comments
15. 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 <https://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 – All Meetings begin at 9:30 AM • February 8, 2024 • February 29, 2024 • April 11, 2024 • May 16, 2024 • June 20, 2024