

## AUDIT COMMITTEE MEETING

Thursday, September 25, 2025 | 9:30 a.m. - 12:30 p.m.  
KCW Administration Center, 1<sup>st</sup> Floor Board Room

### AGENDA

#### PRELIMINARIES – 9:30 am (15 mins.)

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the September 25, 2025 Audit Committee Meeting
4. Public Comment
5. Approval of the Minutes for the August 7, 2025 [Financial Auditor Sub-Committee](#), [Nominating Sub-Committee](#), and [Audit Committee Meetings](#)
6. Housekeeping – [Ethics Training/Acknowledgement/Conflict of Interest Forms](#)

#### REPORTS FOR REVIEW & TRANSMITTAL – 9:45 am (60 mins.)

7. RSM – [PMOR and CPCM Staffing Analysis FY 2021-25 Q2 \(September 2025\)](#)
8. OCA – [Property & Inventory Audit of Selected Locations](#)
9. OCA – [Internal Funds Audit of Selected Schools](#) and [Progress Report](#)
10. OCA – [Internal Funds FY2024 Audits Summary of Exceptions and Trends Report](#)
11. OCA – [Behavioral Threat Management Policy & Procedures for the School Year 2024-2025, Quarters 3 & 4](#)

#### OLD BUSINESS – 10:45 am (80 mins.)

12. Policy Review and Recommendations

BCPS Policy (Redlined)	Proposed Policy Revisions	Related Policy from other Districts	Status
a. <a href="#">3100 – Annual Financial Audit</a>	<a href="#">Revised BCPS Policy 3100</a>	Previously Reviewed	Reviewed
b. <a href="#">3101 – Coordination of Examination by Outside Audit Groups</a>	<a href="#">Revised BCPS Policy 3101</a>	<a href="#">OCSD - Policy DIE - Internal &amp; External Audits</a>	Pending Review
c. <a href="#">1003 – Follow-Up on Audit Recommendations</a>	<a href="#">Revised BCPS Policy 1003</a>	<a href="#">PBCS - Policy 2.62 - Audit Recommendations &amp; Follow-Up</a>	Pending Review

13. [Yearbook Sales Tax Research – Follow Up](#)
14. [Updated Audit Committee Follow-Up Matrix](#)

#### NEW BUSINESS – 12:05 pm (15 mins.)

15. Audit Committee Meeting Dates 2025/2026
16. [Agenda Planning Log](#)
17. Audit Committee Member Comments
18. Adjournment

*This agenda and the above reports/documents are available on the Office of the Chief Auditor's website. The documents can be accessed online at [www.browardschools.com/audit](http://www.browardschools.com/audit) by selecting Audit Committee Meetings and the applicable year and meeting date.*

Public participation will be accepted on all meeting agenda items. Reserved on this meeting agenda is a 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.

**PROPOSED AUDIT COMMITTEE MEETINGS – 9:30 AM • November 13, 2025 • January 29, 2026 • March 12, 2026 • May 7, 2026 • June 18, 2026**