

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE MEETING**

**Thursday, June 18, 2026 | 9:30 a.m. - 12:30 p.m.
KCW Administration Center, 1st Floor Board Room**

AGENDA

PRELIMINARIES – 10:00 a.m. (10 mins.)

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the June 18, 2026 Audit Committee Meeting
4. Public Comment
5. Approval of the Minutes for the [May 7, 2026](#) and [May 13, 2026](#) Audit Committee Meetings
6. Housekeeping – [Ethics Training/Acknowledgement/Conflict of Interest Forms \(FY 2026-27\)](#)

REPORTS FOR REVIEW & TRANSMITTAL – 10:10 a.m. (1hr. 20 mins.)

7. HCT – [Payroll, Overtime, and Overpayment Audit Report of the Third Quarter of 2025](#)
8. CRI – [Internal Audit of Human Resources Function – June 2026](#)
9. OCA – [Audit of the Internal Funds of Selected Schools](#)
 - a. [Progress Report](#)
10. OCA – [Property and Inventory Audit of Selected Locations 2025 – 2026](#)

OLD BUSINESS – 11:30 a.m. (30 mins.)

11. [Update on Fund Balance for FY 2025-26](#) (Follow-Up)
12. Proposed Audit Plan FY 2026-27 (Follow-Up)
13. [Audit Committee Follow-Up Matrix](#)

NEW BUSINESS – 12:00 p.m. (30 mins.)

14. [Agenda Planning Log](#)
15. Audit Committee Member Comments
16. 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 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.

AUDIT COMMITTEE MEETINGS FY 2026/27 – 9:30 AM • July 16, 2026 • August 13, 2026 • October 1, 2026 • November 19, 2026 • January 28, 2027 • March 18, 2027 • May 6, 2027 • June 17, 2027