THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
As of June 18, 2026

DATE	MEETING	MOTION / FOLLOW-UP ITEM	RECOMMENDATION	CURRENT STATUS	RESPONSIBLE PERSON / DEPT
06/18/2026	Audit Committee Meeting	**Motion:** HCT – Payroll, Overtime, and Overpayment Audit Report of the Third Quarter of 2025	The committee passed a motion to transmit the HCT Payroll Overtime and Overpayment Audit Report with recommendations for quarterly standardized progress reporting on corrective actions, while also supporting movement toward an electronic system. The motion was moved by Mayersohn; seconded by Naylor; passed unanimously.	**Completed:** Transmitted to the Board for the 07/28/26 RSBM	OCA
06/18/2026	Audit Committee Meeting	**Motion:** CRI – Internal Audit of Human Resources Function	A motion to transmit the Human Resources Function Internal Audit to the School Board was moved by Mayersohn; seconded by Naylor; passed unanimously.	**Completed:** Transmitted to the Board for the 07/28/26 RSBM	OCA
06/18/2026	Audit Committee Meeting	**Motion:** OCA – Audit of the Internal Funds of Selected Schools	A motion to transmit the Internal Funds Audit of Selected Schools to the School Board was moved by Mayersohn; seconded by Naylor; passed unanimously.	**Completed:** Transmitted to the Board for the 07/28/26 RSBM	OCA
06/18/2026	Audit Committee Meeting	**Motion:** OCA – Property and Inventory Audit of Selected Locations 2025 – 2026	A motion to transmit the Property and Inventory Audits of Selected Locations to the School Board was moved by Mayersohn; seconded by Naylor; passed unanimously.	**Completed:** Transmitted to the Board for the 07/28/26 RSBM	OCA
06/18/2026	Audit Committee Meeting	**Follow-Up Item:** Ethics Training & Required Forms	Provide links and forms so members can complete ethics requirements, ideally before the July meeting where applicable.	**Completed:** These items were provided to the committee prior to the meeting and were sent again via email following the 6/18 meeting.	OCA
06/18/2026	Audit Committee Meeting	**Follow-Up Item:** Ethics Training & Required Forms	Clarify whether members with separate four-hour requirements must also complete the shorter committee training and confirm applicable deadlines.	**In Progress:** Referred to the Legislative Affairs office for a response.	OCA
06/18/2026	Audit Committee Meeting	**Follow-Up Item:** Advisory committee background checks	Clarify background-check requirements, process, forms, and timelines for committee members.	**In Progress:** Referred to the Legislative Affairs office for a response.	OCA
06/18/2026	Audit Committee Meeting	**Follow-Up Item:** Revised Audit Plan	Refine the proposed audit plan based on Board direction and committee feedback and share updates with committee members before the plan is finalized for Board approval.	**Completed:** The revised audit plan is being presented to the committee at the 7/16/26 meeting.	OCA
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** General Fund Balance Policy Clarification	Send the written response regarding the general fund balance policy and its alignment with the presentation to all committee members and, if needed, schedule the relevant staff to attend a future meeting for further clarification.	**Completed:** CFO attended the 6/18/26 AC meeting and provided an updated fund balance report.	CFO / OCA

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05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Property and Inventory Audit Trend Analysis	Prepare and share a chart summarizing the last three years of high school exceptions in property and inventory audits to assist in identifying targeted training needs.	**In Progress:** A Trend Analysis Report is being developed by the OCA to address this request.	OCA
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Booster Club Audit Authority Clarification	Obtain a more technical and definitive legal response regarding the District's authority to audit booster clubs and present the findings at the next meeting.	**In Progress:** The OCA will confer with the GCO to address this request.	OCA / GCO
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Audit Committee Bylaws Review	Obtain status update from General Counsel regarding comprehensive bylaw revisions.	**In Progress:** Revisions pending final School Board approval of Policy 1070.	GCO / NEOLA / OCA
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Workers Compensation Program Review	Investigate the current status and rationale for the District's shift between in-house and third-party administration of workers compensation, and determine if an audit or feasibility study is warranted.	**Pending Follow-Up:** The Chief Auditor will confer with Risk Management to address this request.	OCA
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Parent Communication Pathways	Investigate and report back on the current processes and systems in place for parent communication and response times, including the role of the communications department, and consider inviting communications staff to present to the committee.	**In Progress:** Referred to the Superintendent’s office for a response.	OCA
05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** Coconut Creek High School Governance / SAC Compliance	Submit written request for review of SAC governance, financial transparency, agendas, minutes, rosters, and voting records; place item on future agenda.	**In Progress:** Referred to the Public Records Request office on 5/22/26 for a response.	Committee Member Muriel Theophin-Atilus / OCA
05/07/2026	Audit Committee Meeting	**Follow-Up Item:** Yearbook Audit Follow-Up	Provide a follow-up report by high school on the percentage of students purchasing yearbooks and identify any schools that could not publish a yearbook at the end of the year.	**In Progress:** Review of yearbook activity is in progress.	OCA