REVISED

Established 1915
BROWARD
County Public Schools

PROPOSED AUDIT PLAN FOR THE 2026-2027 SCHOOL/FISCAL YEAR

To be presented to the:

AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
on
MAY 13, 2026 and JUNE 18, 2026

THE SCHOOL BOARD WORKSHOP OF BROWARD COUNTY, FLORIDA
on
MAY 19, 2026

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
on
JULY 28, 2026

MARK MAGLI
CHIEF AUDITOR

The School Board of
Broward County, Florida

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Debra Hixon
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

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BROWARD County Public Schools

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July 16, 2026

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee

Ladies and Gentlemen:

In accordance with School Board Policy 1700, Office of the Chief Auditor ("OCA"), I am respectfully submitting the Proposed Audit Plan for the School Board of Broward County, Florida ("District"), which consists of audit reporting, non-reporting, and other projects to be performed during the 2026-2027 School/Fiscal Year, for consideration and approval from the School Board Members and the School Board Audit Committee Members.

Objectives and Scope

The primary objectives of the OCA are to assist the School Board Members with their responsibilities as well as the School Board Audit Committee with their advisory responsibilities. We also assist Broward County Public Schools ("BCPS") management in the performance of their strategic and operational responsibilities. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.

The scope of our internal audit work encompasses the examination and evaluation of the adequacy and effectiveness of the District's system of internal control and the quality of performance in carrying out assigned responsibilities. Our role is to provide reasonable, independent assurance that internal controls are in place to achieve the following:

- compliance with policies, plans, procedures, laws, and regulations;
- proper management and adherence to contracts and agreements;

- proper financial reporting;
- reliability and integrity of information;
- safeguarding of assets to prevent unauthorized acquisition, use, or disposition;
- established operating standards, benchmarks, or performance targets to evaluate economy and efficiency;
- prevention and mitigation of fraud, waste, and abuse through timely identification, deterrence, and reporting of indicators.

Audit Approach

To efficiently accomplish our primary objectives, we will continue to streamline the audit process to increase productivity within the OCA. We will continue to reorganize OCA resources to focus on the high-risk areas that are critical to meeting the goals, mission, and the strategic plan of the District. Our approach is to identify and quantify systemic problems and to determine if adequate internal control procedures are in existence which can prevent significant deficiencies from going undetected. To promote accountability at all levels of the District, reports and findings are summarized to provide useful information to District management.

Responsibilities

District management is responsible for evaluating operating standards, goals, and objectives; developing and implementing control procedures; and achieving desired operational results, including the effective and efficient use of resources.

The OCA is responsible for assessing whether:

- operating standards have been established to measure economy and efficiency;
- policies and procedures are appropriately designed to mitigate risks;
- deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action; and
- internal controls are operating as intended and are periodically monitored, evaluated, and updated as conditions, risks, or requirements change.

Guidance

The OCA provides independent, objective assurance and advisory services designed to add value and improve the District's operations. We support the School Board, the Audit Committee, and District management by strengthening governance, risk management, and internal control. We evaluate whether District programs and processes achieve intended results, comply

with applicable requirements, and use resources effectively and efficiently. We conduct our work in accordance with Government Auditing Standards ("Yellow Book") issued by the Comptroller General of the United States, and we apply these standards throughout planning, fieldwork, reporting, and follow-up by:

- preserving independence and maintaining auditor objectivity;
- maintaining staff competence and applying due professional care and professional judgment in every engagement;
- developing and maintaining a risk-based audit plan by assessing District-wide risks and prioritizing resources to the highest-risk areas;
- defining engagement objectives and scope procedures appropriate to the risks and applicable criteria;
- promoting ethical conduct, integrity, and equity in our work and evaluating whether District practices support fair and consistent outcomes;
- planning and performing audits to evaluate internal controls, compliance, financial and operational processes, and the economy and efficiency of District operations;
- communicating results clearly and timely as well as tracking corrective actions through follow-up to verify effective remediation; and
- maintaining a quality assurance and improvement program and coordinating, as appropriate, with external auditors, regulators, and other oversight bodies.

We apply these standards to strengthen the quality of our work and the professionalism of our office.

Proposed Audit Plan Areas

The Proposed Audit Plan for the 2026-2027 School/Fiscal Year leverages a combination of internal resources and external consultants. We develop the plan to provide independent assurance that the District complies with applicable requirements and maintains effective internal control, including requirements established by Florida Statutes, the Florida Administrative Code, School Board policies, and other applicable guidance and generally accepted accounting principles that may affect District financial reporting and related controls. The plan includes required audits of school internal funds as well as property and inventory at schools and selected District departments. We will also perform audits and other projects directed by the School Board and the Audit Committee.

Sincerely,

/s/ Mark Magli
Chief Auditor
Office of the Chief Auditor

SUMMARY OF AUDIT ACTIVITIES
FOR THE 2025-2026 SCHOOL/FISCAL YEAR

Prior Year Audit Results

The Office of the Chief Auditor ("OCA") continues to execute the SY/FY 2025-2026 audit plan using a risk-based approach. Overall progress reflects a balanced portfolio of assurance and advisory work, with several higher risk engagements now in late stage fieldwork or reporting and remaining projects sequenced based on risk prioritization and available resources. Detailed status and deliverables are provided in the Audit Plan Progress Report SY/FY 2025-2026 (see pp. 7-8 below).

High-risk areas still receiving focused attention include the Cybersecurity and Logical Access Assessment (92% complete), Finance - Payroll Audit (90% complete), and the Human Resources Audit (85% complete). Several audits have shown considerable progress since February 2026, including an IT Technical Staffing & Consulting Services audit moving from 20% to 85% complete and a Discipline Process Follow-up advancing from 20% to 70%.

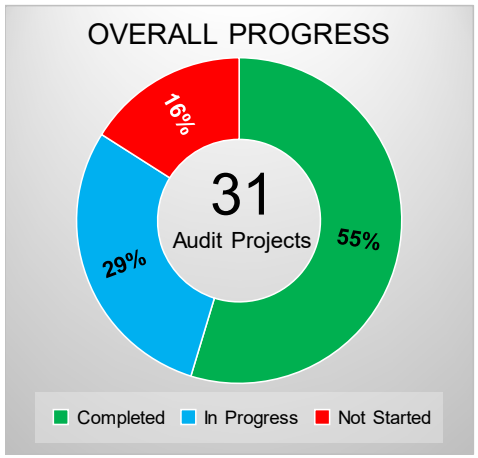
Completed and substantially advanced work this year includes districtwide Internal Funds and Property & Inventory coverage (school/department audits and related reporting), targeted operational reviews and follow ups (including payroll related follow ups, the Florida School Recognition Program, and purchasing cards), safety/security related reviews and follow up activities (including Behavioral Threat Management training), consultant supported facilities engagements (including SMART Bond and maintenance/contract follow up efforts), charter school compliance oversight reviews, and Information Technology audits (including Change & Patch Management, previously presented to the Board). Additional initiatives remain in planning or early fieldwork and will be scheduled based on timing, risk, and available resources.

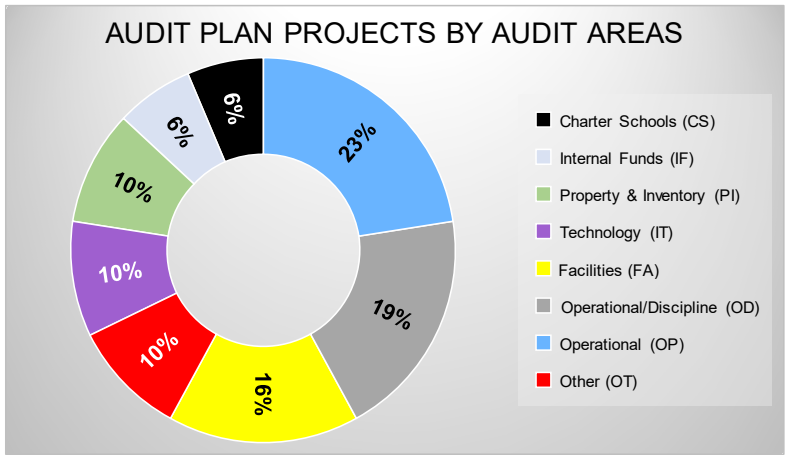
The OCA also conducted two critical investigative reviews, at the Board's request, with reports delivered to the School Board, in December 2025 and February 2026, respectively. The December 2025 review examined activities related to the solicitation of Request for Qualifications (RFQ) No. 26-059, Construction Management Agent – Owner's Representative ("CMA-OR"). The February 2026 report consisted of an internal examination of the processes Broward County Public Schools ("BCPS") used to develop the *Secure the Next Generation Referendum Renewal*. This review included an evaluation of the ballot language, an assessment of School Board of Broward County ("SBBC") directives, and an examination of the steps taken by staff to implement referendum-funded supplements through Board-approved allocation measures, to determine whether those actions were consistent with the Board's expectations for transparency and fidelity in all processes.

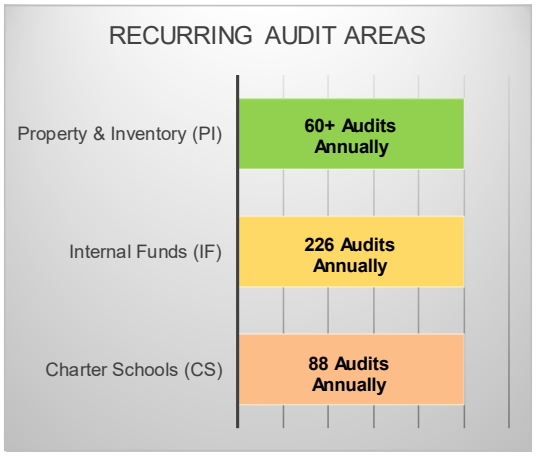
The OCA also continues to address four additional matters for which the Board has provided directions, regarding ITB 25-041 Construction Services Minor Projects, ITB FY23-045 Technical Staffing & Consulting Services, an external review of the Secure the Next Generation Referendum Renewal and a review of Board member and cabinet level purchase card activity.

OFFICE OF THE CHIEF AUDITOR (OCA)

QUARTERLY AUDIT PLAN PROGRESS REPORT FY 2025-2026







AUDIT SUBJECT AREA	SAFETY & SECURITY RATING	RISK RATING	ASSIGNED AUDITOR	AUDIT AREA	% COMPLETE	NOTES
Teaching & Learning/Operations - Internal Funds Audit Reports (FY24/25)	2.0	2.5	OCA	IF	100%	The internal fund audits pertained to the FY2024 year.
District-wide - Property/Inventory Audit Reports (FY24/25)	2.0	2.5	OCA	PI	100%	
District-wide - Property/Inventory Audit Reports (FY25/26)	2.0	2.5	OCA	PI	100%	
Finance - Schools/Departments - Payroll, Overtime, Overpayments Audit Report (FY25/26)[1]	2.5	3	OCA	OP	100%	
Teaching & Learning/Safety, Security and Emergency Preparedness - BTM Audits (FY24/25)	4.8	4.5	OCA	OD	100%	
Teaching & Learning/Safety, Security and Emergency Preparedness - BTM Audits (FY25/26)[2]	4.8	4.5	OCA	OD	100%	
Facilities / Capital Programs - Smart Bond Audit Report (FY24/25)	2.0	3.0	Consultant	FA	100%	
Charter Schools - Charter School Investigation (FY24/25)	2.0	2.5	OCA	CS	100%	
Charter Schools - Charter School Investigation (FY25/26)	2.0	2.5	OCA	CS	100%	
Teaching and Learning - Discipline Process Audit Report Follow- up - Newly implemented Processes (FY24/25)[3]	4.7	4.5	OCA	OD	100%	
Operations - Florida School Recognition Program (FY25/26)	2.5	2.5	Consultant	OP	100%	
Operations - Purchasing Cards (P-Card) Audit (FY25/26)	3	4.2	Consultant	OP	100%	
Operations - Vendor Database/Management (FY25/26)	3.5	4.1	Consultant	FA	100%	

Facilities - Physical Plant Operations - Maintenance Contract Payment Follow-up (FY25/26)	3.7	3.5	Consultant	FA	100%	
Information Technology - Change & Patch Management (FY25/26)	3.8	4.2	Consultant	IT	100%	Closed-door session presentation to the Board completed 9/16/25.
Finance - Payroll, Overtime, and Overpayment Audit Report of the Third Quarter of 2025 (FY25/26)	3.5	4	Consultant	OD	100%	
Operations - Internal Audit of Human Resources Function (FY25/26)	3.8	3.7	Consultant	OP	100%	
Information Technology Security - Cybersecurity and Logical Access Assessment (FY25/26)	3.7	4.5	Consultant	IT	100%	Closed-door session presentation to the Board completed 6/23/26.
Teaching and Learning - Discipline Process Audit Report Follow- up - Newly implemented Processes (FY25/26)	4.7	4.5	OCA	OD	100%	
Teaching & Learning/Operations - Internal Funds Audit Reports (FY25/26)	2.0	2.5	OCA	IF	97%	The internal fund audits pertained to the FY2025 year.
Other - Special Assignments - Reporting - Board Assigned IT Services Audit - ITB FY 23-045 (FY25/26)	TBD	2.5	OCA	OT	95%	Planning and fieldwork has commenced.
Other - Other Investigation Report(s) - Specific Area TBD (FY25/26)	TBD	2.5	OCA	OT	50%	Two Board-directed investigations have been completed to date.
Facilities/PPO - Construction Services Minor Projects (CSMP) Audit (FY25/26)	3.0	3.8	OCA	FA	50%	In planning and desktop review.
Finance - ARP/ESSER/Referendum (FY25/26)	3.5	3.2	Consultant	OP	20%	
Facilities / Capital Programs - Smart Bond Audit Report (FY25/26)	2.0	3.0	Consultant	FA	20%	
Communications - BECON Follow-up Audit (FY25/26)	3.7	3	TBD	OP	10%	Preparing matrix for initial follow up.
Operational/Discipline - Safety and Security - Security Plan (FY25/26)	4.8	4.5	OCA	OD	0%	Safety & Security (In Planning); Follow up audit; - Allowing time for staff to implement prior recommendations for programmatic & system updates
Teaching and Learning - Title 1 (FY25/26)	2.6	2.5	Consultant	OP	0%	Unassigned
Information Technology - Technology Acquisitions - Ariba (FY25/26)	3.8	4.2	Consultant	IT	0%	On hold due to ERP replacement.
Operations - B-Stock Process Audit (FY25/26)	3.0	4.0	Consultant	PI	0%	In planning
District-Wide Initiative - Post Grand Jury Report Controls (FY25/26)	TBD	3	TBD	OT	0%	TBD

FOOTNOTES:

(1) Payroll Policies and Procedures of Selected Locations Audit Follow-Up

Follow-up on audit findings and recommendations from FY 2022/23 and FY 2023/24 audit reports.

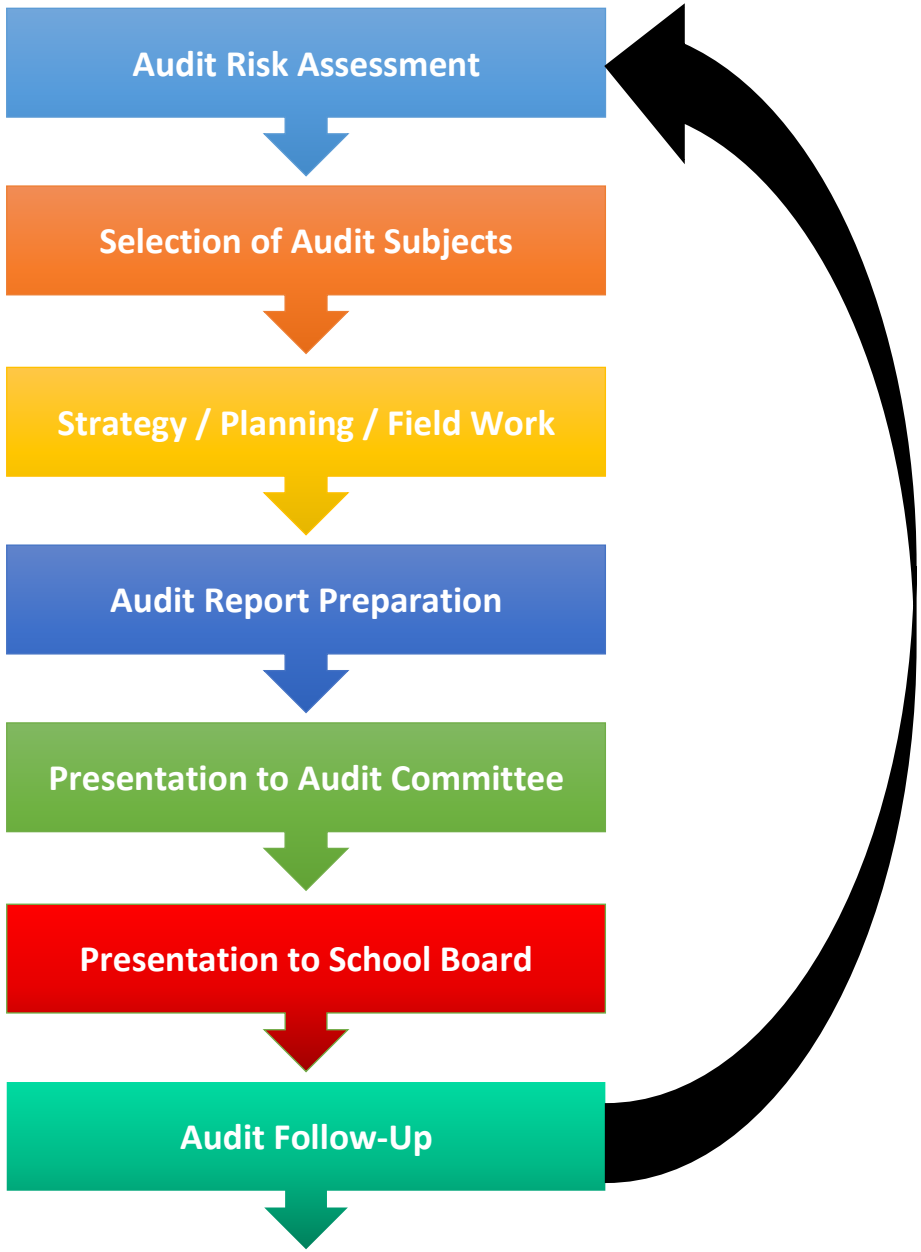
(2) Teaching & Learning/Safety, Security and Emergency Preparedness - BTM Audits

The OCA completed BTM Training Program audit. OCA cannot conduct quarterly BTM audits of student assessments due to student data access restrictions.

(3) Student Discipline Process Audit Report Follow-Up

Follow-up on audit findings and recommendations from FY 2023/24 audit report. The review of corrective actions implementation was completed. However, the report scheduled under the 2024/25 audit plan was not issued, as it was determined that testing procedures during FY 2024/25 would be impractical due to the District's transition to new software and the commencement of an entirely new process beginning in FY2025/26.

AUDIT PROCESS FLOW

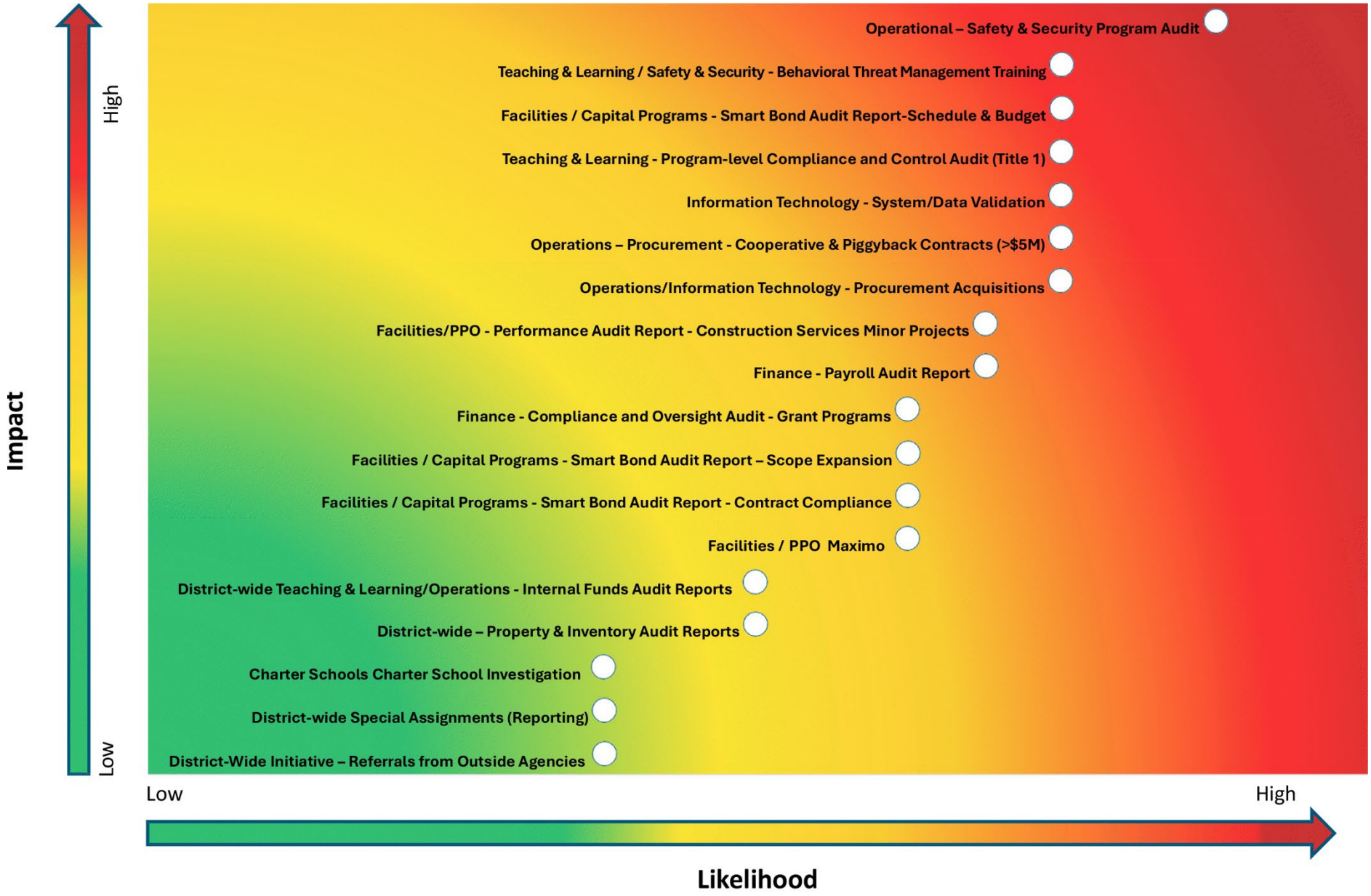


LIST OF ACRONYMS WITH DESCRIPTIONS

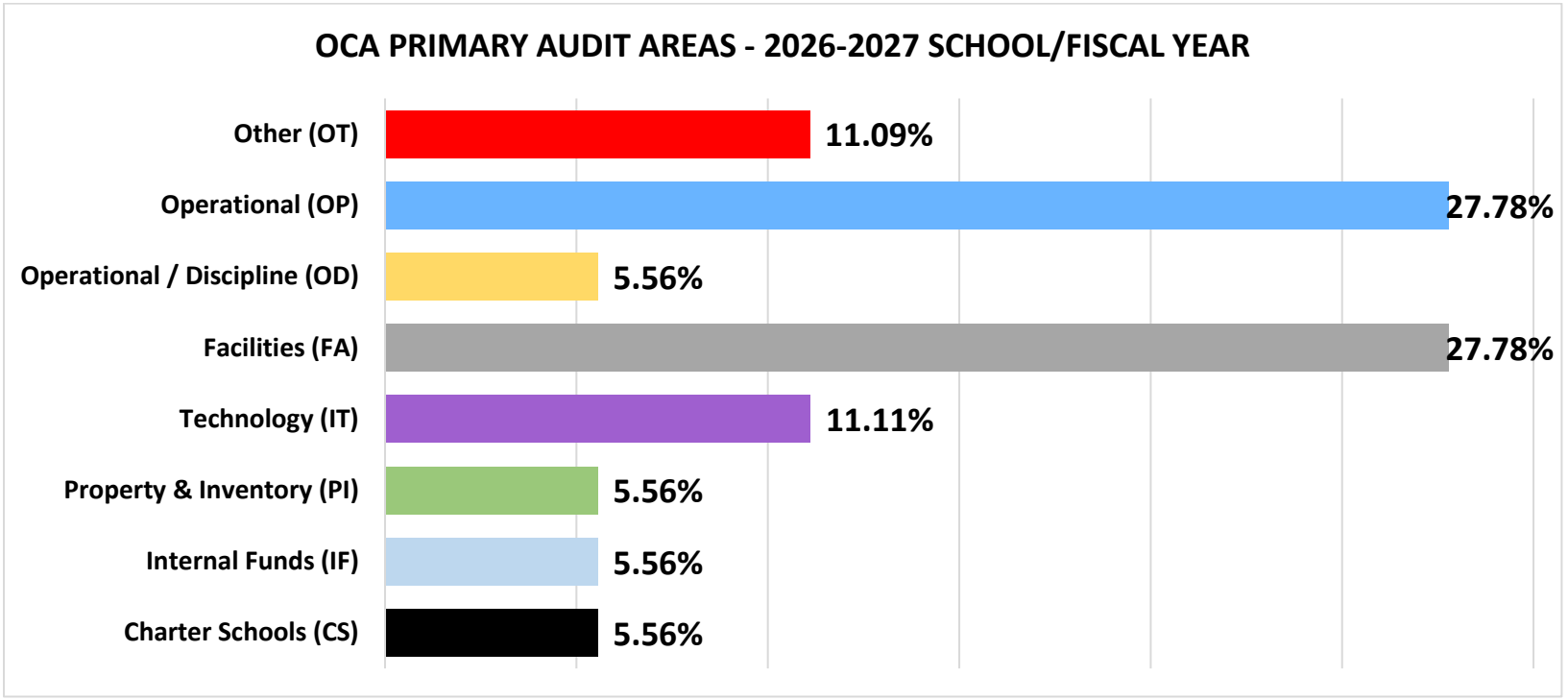
Acronym	Explanation	Description
AICE	Advanced International Certificate of Education	AICE is a college-level academic program developed by Cambridge Assessment International Education (University of Cambridge). It is offered in many Florida high schools as an acceleration option.
ARP	American Rescue Plan	In the K–12 / BCPS context, ARP most commonly refers to the American Rescue Plan Act of 2021, a federal COVID-19 relief law that provided additional funding to school districts, most notably through ARP-ESSER.
BCPS	Broward County Public Schools	The public school district serves Broward County, Florida, and is the sixth-largest public school system in the nation. During the 2023–2024 school year
CAPE	Career and Professional Education	CAPE refers to programs authorized under the Florida Career and Professional Education (CAPE) Act, which promote career-focused coursework and industry certifications for middle and high school students.
CSMO	Charter School Monitoring and Oversight Committee	The District's committee monitors local, state, and federal laws and charter school compliance in coordination with other district departments. Serves as the Sponsor and direct liaison with FLDOE
CSMP	Construction Services Minor Projects	The current form of the CSMP agreement was approved by the School Board of Broward County (SBBC) for construction projects for various disciplines, the cost of which is associated with a bid multiplier.
DHH	Deaf and Hard of Hearing	The Deaf and Hard of Hearing Audio Visual Enhancement Project includes the installation of a new emergency mass notification system at four schools with DHH special programs: Peters Elementary School, Tropical Elementary School, Seminole Middle School, and South Plantation High School.
ESSER	Elementary and Secondary School Emergency Relief	ESSER refers to federal grant funding provided to school districts under COVID-19 relief legislation (ESSER I, II, and III / ARP) to address pandemic-related academic, health, and operational needs.
FAC	Florida Administrative Code	The official compilation of the rules and regulations of Florida regulatory agencies.
Focus	Student Information System	The Focus Student Information System (SIS) manages student data, including enrollment, attendance, scheduling, and other information. Its Discipline module supports administrators in addressing student violations of the Code of Student Conduct.
FDOE	Florida Department of Education	State agency that oversees public education in Florida (K–12 and, broadly, education policy/administration).
FTE	Full-time Equivalence	This is defined as one student's membership in a program or a group of programs
IAM	Identity and Access Management	Identity and Access Management is the framework an organization uses to control and monitor user access to systems and data, ensuring access is appropriate, authorized, and timely.

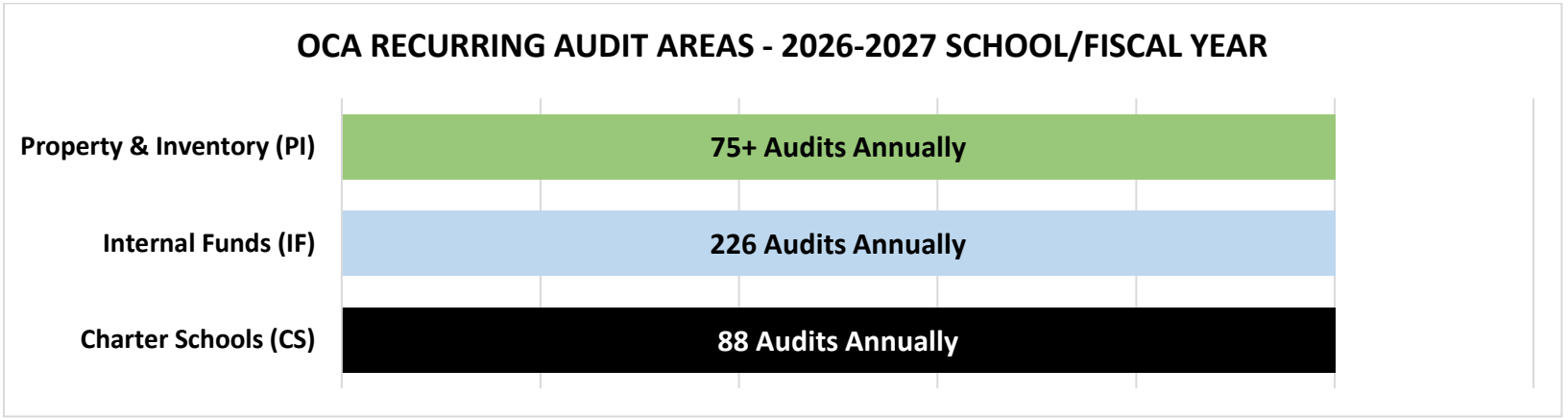
Acronym	Explanation	Description
IDEA	Individuals with Disabilities Education Act	A federal special education law that ensures eligible children with disabilities receive a Free Appropriate Public Education (FAPE) in the least restrictive environment, supported by an Individualized Education Program (IEP).
IDS	Intrusion Detection System	An IDS monitors network traffic and reports suspicious activity to incident response teams and cybersecurity tools.
IPS	Intrusion Prevention System	An intrusion prevention system (IPS) is a network security tool that continuously monitors a network for malicious activity and takes action to prevent it.
OCA	Office of the Chief Auditor	The District's department provides an independent appraisal function established within the school system to examine and evaluate the District's operations as a service to the organization.
OIG-B	The Broward County Inspector General	The Broward County Inspector General, whose authority includes investigating alleged violations of federal, state, and local laws, as well as school board policies, focuses on areas like fraud, corruption, abuse, and mismanagement.
Referendum	Secure the Next Generation Referendum Renewal: August 23, 2022	The referendum renewal was increased to 1 mill and provided increased funding for BCPS to enhance teacher recruitment and retention, supplement staff, maintain and enhance school resource officers and safety staff, and support crucial programs such as mental health services.
SMART	Safety, Music & Art, Athletics, Renovation, Technology	In November 2014, Broward County voters approved an $800 million bond referendum that provided critically needed funding for students and schools.
SREF	State Requirements for Educational Facilities	Section 453 State Requirements for Educational Facilities

SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
RISK MAP



PROPOSED AUDIT PLAN
FOR THE 2026-2027 SCHOOL/FISCAL YEAR (by Subject Area)





PROPOSED AUDIT PLAN
FOR THE 2026-2027 SCHOOL/FISCAL YEAR (with Description)

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
Audit Reporting Projects (Yield Reports) – Continuous								
1.	Teaching & Learning / Safety & Security Behavioral Threat Management ("BTM") Training	Audit for compliance with Behavioral Threat Management requirements for the BTM team appointments and related training: • Assess compliance with applicable state requirements, policies, and procedures. • Identify errors, inefficiencies, and potential risks. • Recommend improvements to procedures and established practices, when warranted.	4.0	4.0	OCA	**OD**	Audit Report Covering Behavioral Threat Management Training	(Continuous) Policy Required Compliance
2.	District-wide Teaching & Learning / Operations Internal Funds Audit Reports	Audits of Internal accounts of high schools, middle schools, elementary schools, centers, technical colleges, community schools, and departments. Follow up on prior audit findings. Desktop review of School Advisory Councils (SACs).	2.0	3.0	OCA	**IF**	Audit Reports Issued Covering 226 Schools • 50% of FY '25 School Fund Balance by March 31, 2026 • 90% of FY '25 School Fund Balance by June 30, 2026	(Continuous) Mandatory Statutory Compliance
3.	District-wide Property & Inventory - Audit Reports	School & Department Audits of tangible personal property of high schools, middle schools, elementary schools, centers, technical colleges, community schools, and District departments to include but not be limited to high-value tangible personal property with a historical cost of $5,000 and above.	2.0	3.0	OCA	**PI**	Audit Reports Issued Covering 75 Schools or Departments	(Continuous) Mandatory Statutory Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
4.	Facilities / Capital Programs Smart Bond Audit Report - Schedule & Budget	Review selected SMART construction projects with scope carveouts to evaluate whether schedule and budget impacts were appropriately justified, approved, and supported, and whether the intended project benefits were achieved.	2.0	4.0	Consultant	**FA**	Audit Report Issued Covering Subject Area	(Continuous) Risk Compliance
5.	Facilities / Capital Programs Smart Bond Audit Report – Scope Expansion	Review a sample of near-completion SMART bond projects with significant scope increases to determine the underlying causes and control gaps across scoping, design/plan review, bidding, inspection, and change management.	2.0	3.5	Consultant	**FA**	Audit Report Covering Subject Area	(Continuous) Risk Compliance
6.	Facilities / Capital Programs Smart Bond Audit Report - Contract Compliance	Assess consistency of general conditions, insurance, and related fees across SMART bond projects, and verify pay applications are supported and approved in accordance with contract terms and District SOPs.	2.0	3.5	Consultant	**FA**	Audit Report Issued Covering Subject Area	(Continuous) Risk Compliance
7.	Charter Schools Charter School Investigation (Continuous as required)	Audit(s) / Investigation(s) based on ongoing review and analyses.	2.0	2.5	OCA	**CS**	Audit Report Issued Covering Charter School	At Risk
Audit Reporting Projects (Yield Reports)								
1.	Operational Safety and Security Program Audit	Assess District and school-level safety and security program compliance and effectiveness by reviewing policies/procedures, key internal controls, campus safety conditions (including physical inspections), to include other process areas such as emergency preparedness and crisis response planning, staff training and	4.75	4.5	OCA	**OP**	Audit Report Issued Covering This Subject	(Carryover) Statutory Policy Required Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
		protocols, annual self-assessments, partnerships, and integration of safety requirements into new construction and renovation projects.						
2.	Teaching & Learning Program-level compliance and control audit (Title 1)	Review Title I funding to determine whether allocated funds were expended for approved purposes and supported by required documentation and assess (at a high level) the school allocation methodology, required planning documentation, and District monitoring/oversight controls.	3.0	4.0	Consultant	**OP**	Audit Report Issued Covering This Subject	(Carry Over) Federal Requirements Compliance
3.	Operations Procurement – Cooperative & Piggyback Contracts (>$5M)	Review piggyback and cooperative agreements to assess market justification, contract compliance, and the effectiveness of controls over pricing, invoicing, deliverables, and post-award contract monitoring.	2.5	4.0	TBD	**OP**	Audit Report Issued Covering the Subject	Carryover Compliance / Performance
4.	Finance Payroll Audit Report	Assess payroll process, policies, procedures, and established practices to include process areas such as overtime, secondary positions, supplemental pay positions, and overpayments (Q4).	3.0	3.75	OCA	**OP**	Audit Report Issued Covering Subject Area	Operational & Statutory Compliance
5.	Finance Compliance and Oversight Audit – Grant/Incentive based programs	Assess compliance and oversight into selected education grant incentive programs by reviewing areas such as allowable use of funds, procurement methodology, reporting, and key internal controls (CAPE, AICE, IB, other).	3.0	3.5	Consultant (TBD)	**OP**	Audit Report	Risk Based Compliance
6.	Information Technology System/Data Validation	Conduct a sample-based assessment of FOCUS (IEP) system reports and related controls to determine whether service delivery is adequately substantiated,	4.5	4.0	TBD	**IT**	Audit Report Issued Covering the Subject	Risk Based Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
		compliance is monitored, and districtwide oversight is supported.						
7.	Operations/Information Technology Procurement- Goods and Service Acquisition	Review selected IT procurements (including sole source, emergency/expedited, and cooperative/piggyback purchases) to determine whether noncompetitive justifications were properly documented and aligned with District policy and applicable procurement requirements.	3.0	4.0	OCA	**IT**	Audit Report Issued Covering Subject Area	Risk Based Compliance
8.	Facilities/Physical Plant Operations (PPO) Performance Audit Report - Construction Services Minor Projects	Review ITB 25-041 Construction Services Minor Projects to evaluate whether pricing (including multipliers/markups), scope authorizations, procurement requirements, and invoice payments were properly supported, approved, and compliant with District policy and contract terms.	2.0	3.75	OCA	**FA**	Audit Report Issued Covering Subject Area	(Carryover) Risk Based Compliance
9.	Physical Plant Operations (PPO) Maximo	Assess the design and operating effectiveness of controls over the PPO use of Maximo for work order lifecycle controls including processing, approvals, and related reporting.	3.0	3.5	OCA	**FA (IT)**	Audit Report Issued Covering This Subject	Compliance & Performance
10.	District-wide Special Assignments (Reporting) School Board Purchase Card Use (Assigned April 28, 2026)	Special assignments requested by the School Board (after consensus), the Audit Committee (after the passing of a formal motion), the superintendent, and District management (Note: a special assignment may serve as a substitute for audits in the plan or require funding or require an adjustment to the plan).	TBD	2.5	OCA & Consultant (TBD)	**OT**	TBD As Applicable	(Carryover) Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
11.	District-wide Referrals from Outside Agencies **10% Contingency Allocation** *External Audit Budget $418,750 (2026-2027 SY)	Potential investigation(s) originating from the State of Florida Auditor General, federal auditors, or other sources, including information received through the OCA's fraud hotline or in conjunction with other audits and inquiries.	TBD	2.5	OCA	**OT**	TBD As Applicable	Compliance

* Does not include cost of the required annual financial audit (FS § 218.39(1)(d)

Non-Reporting								
Audit Non-Reporting Projects (projects that do not yield report(s))								
A.	School Board Discussion SBBC Governance Model	Provide advisory support to facilitate a governance discussion to clarify roles, responsibilities, and oversight expectations related to the control environment, performance monitoring and accountability, and communication and reporting among the School Board, Superintendent and senior leadership, management, and oversight committees.	No Rating	N/A	OCA	**OT**	School Board Discussion	Process Improvement
B.	Financial & Program Cost Accounting & Reporting for Florida Schools ("Red Book") Requirements; Awareness	Provide District with Internal Funds trending analysis to identify ongoing concerns regarding reported exceptions and lack of compliance with Red Book Chapter 8: School Internal Funds	No Rating	N/A	OCA	**OT**	School Board Discussion	Process Improvement
C.	Regulatory Annual Comprehensive Financial Report (2026 SY/FY)	Facilitate and coordinate the audit of the District's financial statements by external auditor; Auditor Selection Committee liaison	No Rating	N/A	External Auditor (Pending RFP)	**OT**	Report to be Transmitted	Compliance
D.	Regulatory Financial Compliance Reports 1	Internal Control over Financial Reporting and Compliance and Other Matters	No Rating	N/A	External Auditors (Pending RFP)	**OT**	Report to be Transmitted	Compliance
E.	Regulatory Financial Compliance Reports 2	Independent Auditor's Management Letter	No Rating	N/A	External Auditors (Pending RFP)	**OT**	Report to be Transmitted	Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
F.	Regulatory Financial Compliance Reports 3	Independent Accountant Report-Single Audit	No Rating	N/A	External Auditors (Pending RFP)	**OT**	Report to be Transmitted	Compliance
G.	Regulatory Compliance Report Filings	Filings for FY '26: USDOE, FDOE, Fed Audit Clearing House, Florida Auditor General	No Rating	N/A	OCA	**OT**	Filings to be Completed	Compliance
H.	<u>OCA District Assistance</u> Initiatives various schools / department assistance	Provide advisory support for Internal Funds reconciliations and related compliance matters. Communicate control considerations and recommendations for management action. Support property and inventory custodians by strengthening procedural awareness and understanding. Provide interpretive support on applicable bulletins and policies and recommend control improvements as needed. Provide consultative input on contracts/agreements, focusing on controls and compliance risk.	No Rating	N/A	OCA	**OT**	Project To Be in Ongoing Stage	Improved Controls
I.	<u>OCA Requirements</u> OCA – Specific Policy	OCA policy updates	No Rating	N/A	OCA	**OT**	As Applicable	Requirement
J.	<u>OCA Requirements</u> SY/FY 2027 Audit Plan	Determine and document audit subjects for the annual audit plan.	No Rating	N/A	OCA	**OT**	Compilation Of Audit Plan Document	Requirement
K.	<u>District-Wide</u> Attend Meetings (Non-reporting, advisory only)	Agenda Preparation Group, Facility Task Force, Charter Schools Monitoring and Oversight Committee, Charter School Financial Committee, Policy 8020 Committee, Qualification Selection Evaluation Committee, Technology Advisory Committee, AI Task Force.	No Rating	N/A	OCA	**OT**	Attendance At Various Meetings	Various Periods

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
L.	School Board Requirements Audit Committee	Audit Committee By-Laws update.	No Rating	N/A	OCA	**OT**	Subject to Legal Review	Requirement
M.	School Board Initiatives Special Assignments (Non-reporting)	Reserved for special assignments requested by the School Board, the Audit Committee (by formal motion), the Superintendent, or District management. Special assignments may substitute for planned audits and/or require additional funding and adjustments to the audit plan.	No Rating	N/A	OCA	**OT**	As Applicable and Determined by the School Board Members	Board Requests
N.	Florida Auditor General Communications	Review requests from Florida Auditor General.	No Rating	N/A	OCA	**OT**	All Communications Responded	Compliance
O.	Florida Department of Education (FDOE OIG) Communications	Review of complaints on District schools, District departments, and charter schools from parents, teachers, or others in the community that are filed with the FDOE.	No Rating	N/A	OCA	**OT**	All Communications Responded	Compliance
P.	Broward Office of the Inspector General ("OIG-B") Communications	Serves as the School Board's liaison to the Broward OIG, coordinating referrals, oversight, and communications while preserving audit independence.	No Rating	N/A	OCA	**OT**	All Communications Responded	Compliance
Q.	Charter Schools Monthly Reviews (Non-reporting)	Review of Charter Schools' monthly financial statements on a risk-assessed basis to determine if there are adequate standards of fiscal management.	No Rating	N/A	OCA	**CS**	Project To Be in Ongoing Stage	Risk
R.	Charter Schools Yearly Reviews (Non-reporting)	Reviews of Charter Schools' annual financial statements to determine if there are adequate standards of fiscal management Monitor Charter Schools' financial operations which have been identified with a financial emergency final audit report of the charter schools.	No Rating	N/A	OCA	**CS**	Year-End Reviews and Exit Meetings with Charter Schools (as applicable)	Mandatory Statutory Compliance

Project	Audit Subject Area	Broad Activity Scope	Safety & Security Rating	Risk Rating	Assigned Auditor	Audit Area	Quarterly Status at 4/30/27 For Chief Auditor Evaluation	Notes
S.	Charter Schools Close Out (Non-reporting)	Assist in the closeout process when Charter Schools are terminated (i.e., recovery of property and inventory purchased with FTE and SMART Bond Technology funds, participation in close-out meetings, and review.	No Rating	N/A	OCA	**CS**	TBD As Applicable	Requirement

Contingencies
Staffing constraints (vacancies/turnover)
Regulatory and external oversight
Auditor General, USDOE, and FDOE actions/decisions
Inspector General matters
Unplanned investigations (hotline/allegations)
Major system implementations

OFFICE OF THE CHIEF AUDITOR LONG-RANGE AUDIT PLAN

Long-range audit subjects were deferred due to resource constraints and current-year priorities but will be considered in future audit plans.

LONG-RANGE AUDIT PLAN Audits for Future School/Fiscal Years	
Division	**Audit Subject**
District-Wide	Follow-up report on OCA and others external prior audits published
District-Wide	End-of-year "spend-down" purchases-Q3-Q4
PPO-Fleet	Fleet Management: allocation, maintenance, fuel cost/accountability, use of school board-owned vehicles
PPO	Purchase Cards (Follow-up); Large expenditure, high limit purchasing activity (>$300K)
PPO	Grounds Maintenance Contracts
Facilities	Enhanced Hurricane Protection Areas (Follow-up)
Facilities	Inspection Process - Stadiums, Grandstands, Bleachers
Facilities	Construction Manager Risk Delivery Method
Facilities	Inspection process - Portables/Relocatable
Facilities	Contract – Third party Maintenance
Facilities	District-wide facility assessment & maintenance
Facility Management	Use of District Facilities for non-school purposes
Information Technology	Education Management Software Follow-up
Information Technology	IT Contract - Bid 53-111E/54-064E; student laptops
Information Technology	Identity and Access Management (IAM)
Information Technology	Business Support Center software and technology acquisition/consultant
Student Services	Nurse & Counseling Staffing
Finance	Travel expenses
Finance	Treasury
Finance	Review of Piggyback and Cooperative Agreements
Finance	Accounts Receivable
Finance	Procurement Oversight: process for determining product and service specifications
Operations	21st Century Community Learning Centers (21st CCLC) program
Operations	Compliance and Oversight Audit of High School Acceleration Programs
Operations	IDEA Funding
Operations	Matrix Funding; governance, eligibility coding, allocation accuracy, allowable use, and oversight controls
Operations	Procurement/Warehousing Services; supply management and distribution, surplus activities

Notes:

1) All audit subjects are reassessed annually to create a new audit plan.
2) The above audit subjects are not in the current year's audit plan but are under consideration for future years.
3) Audit subjects in the current year plan may be re-audited in future years based on the results of the audit or changed risks pursuant to Board request and approval.
4) Audits for Future School/Fiscal Year audits may be moved to the current year to substitute for current-year audits.

RISK ASSESSMENT METHODOLOGY AND SCORING SYSTEM-MODELING by Subject Area

METHODOLOGY OVERVIEW

This risk assessment methodology provides a structured approach to evaluate and prioritize audit subject areas based on a variety of risk factors. The system uses three primary dimensions: Likelihood, Impact, and Safety & Security Rating.
These factors are combined to produce an overall Risk Rating that guides resource allocation and audit prioritization. (Government Auditing Standards (GAGAS)
The methodology is an internally developed audit-planning tool, applied under the professional judgment of the Chief Auditor.
A likelihood score and an impact score was based on current conditions, complexity, volume of activity, regulatory requirements, and known risk factors.
Observational Factors: Board discussion (DR), public meetings, audit committee and other committee commentary; internal collaboration (OCA) & prior external review
Internal audit risk assessments are not purely mechanical or data-driven exercises.
Professional standards expect the use of auditor judgment, informed by experience, organizational knowledge, and environmental factors.

LIKELIHOOD RATING SCALE

Score	Rating	Description	Criteria
1	Rare	Not expected to occur	No history; strong controls in place
2	Unlikely	Could occur, but infrequently	Isolated incidents; adequate controls
3	Possible	Has occurred or could reasonably occur	Occasional occurrences; some control gaps
4	Likely	Occurs periodically	Regular occurrences; known control weaknesses
5	Almost Certain	Occurs frequently or continuously	Frequent issues; significant control failures

IMPACT RATING SCALE

Score	Rating	Description	Examples (Not a scaled measurable)
1	Insignificant	Minimal operational, financial, or compliance impact	Minor inconvenience; <$10K exposure
2	Minor	Limited disruption or exposure	Localized issue; $10K-$100K exposure
3	Moderate	Noticeable operational, compliance, or reputational impact	Department-level impact; $100K-$500K exposure
4	Major	Significant financial, legal, or service delivery impact	Multi-department impact; $500K-$1M exposure
5	Severe	Critical failure, statutory violation, or widespread impact	District-wide impact; >$1M exposure or safety risk

SAFETY & SECURITY RATING SCALE

Score	Rating	Description
1	No Safety Impact	No direct student/staff safety implications
2	Low Safety Impact	Indirect or minimal safety considerations
3	Moderate Safety Impact	Moderate safety/security considerations, could be indirectly influenced
4	High Safety Impact	Direct safety/security implications; policy, general threat
5	Critical Safety Impact	Immediate threat to student/staff safety; direct high risk

RISK RATING CALCULATION

Government Auditing Standards require auditors to perform risk-based planning, support prioritization and professional judgment,
but they do not prescribe numerical risk ratings, scoring formulas, or weightings.
*Any risk-rating model used is an internal methodology developed by the audit organization to enhance transparency and consistency in how risks are evaluated and prioritized.

RISK RATING INTERPRETATION

Risk Score Range:SIMPLE	Risk Level	Priority	Audit Frequency (Estimated)	Action Required
1.00 - 1.49	Very Low	5 (Lowest)	Every 3-5 years	Monitor; no immediate action
1.50 - 2.49	Low	4	Every 2-3 years	Periodic review; standard controls
2.50 - 3.49	Medium	3 (Medium)	Annual	Enhanced monitoring; targeted audits
3.50 - 4.24	High	2	Annual (Or more)	Priority audit; strengthen controls
4.25 - 5.00	Critical	1 (Highest)	Continuous	Immediate action; intensive oversight

Risk w/o Safety Range	
1	2.22
2.23	6.20
6.21	12.18
12.19	17.98
17.99	25

SUBJECT AREA RISK SCORING

#	Subject Area	Likelihood	Impact	**Simple Rank:** No Change	Risk w/o Safety	Safety	COMB Calc_Ave	Risk Level Combined
1	Student Discipline Process	4.00	4.50	4.25	18.00	4.50	4.33	Critical
2	Behavioral Threat Management ("BTM")	4.00	4.00	4.00	16.00	4.00	4.00	High
3	Internal Funds Audit Reports	3.00	3.00	3.00	9.00	2.00	2.75	Medium
4	Property and Inventory Audit	3.00	3.00	3.00	9.00	2.00	2.75	Medium
5	SMART Bond - Schedule & Budget	4.00	4.00	4.00	16.00	2.00	3.50	High
6	SMART Bond - Scope Expansion	3.50	3.50	3.50	12.25	2.00	3.13	Medium
7	SMART Bond - Contract Compliance	3.50	3.50	3.50	12.25	2.00	3.13	Medium
8	Charter School Investigations	2.00	3.00	2.50	6.00	2.00	2.40	Low
1 (Section II)	Safety and Security Program	4.50	4.50	4.50	20.25	4.75	4.56	Critical
2 (Section II)	Title I Compliance	4.00	4.00	4.00	16.00	3.00	3.75	High
3 (Section II)	Incentive Based Programs	4.00	4.00	4.00	16.00	3.00	3.75	High
4 (Section II)	Cooperative & Piggyback Contracts	4.00	4.00	4.00	16.00	2.50	3.63	High
5 (Section II)	Payroll, Compensation, and Leave	4.00	3.50	3.75	14.00	3.00	3.55	High
6 (Section II)	Grant Programs Compliance	3.00	4.00	3.50	12.00	3.00	3.40	Medium
7 (Section II)	School-Based Funds Governance	3.00	3.50	3.25	10.50	2.50	3.08	Medium
8 (Section II)	Identity & Access Management (IAM)	4.00	4.00	4.00	16.00	3.50	3.88	High
9 (Section II)	System/Data Validation	4.00	4.00	4.00	16.00	4.50	4.13	High
10 (Section II)	IT Procurement: Goods & Services	4.00	4.00	4.00	16.00	3.00	3.75	High
11 (Section II)	Construction Services Minor Projects	3.50	4.00	3.75	14.00	2.00	3.33	Medium
12 (Section II)	Maximo Work Order Controls	3.50	3.50	3.50	12.25	3.00	3.38	Medium

*The risk assessment did not include a factor-by-factor breakdown for each proposed audit area; rather, factors were considered in a more consolidated manner.

SUMMARY STATISTICS

Metric	Value
Total Subject Areas :	20
Average Risk Rating :	3.51
Highest Risk Rating :	4.56
Lowest Risk Rating :	2.40
Critical Risk Count :	2
High Risk Count :	9
Medium Risk Count :	8
Low Risk Count :	1

LIKELIHOOD ASSESSMENT CRITERIA

Factors considered when assessing Likelihood:

- Volume of transaction processing
- Existence of current District Policies and written procedures
- Change in procedures, systems, applications
- Adequacy of staff levels
- Complexity of work and staff training/experience/competency
- Highly technical/specialized skillsets required
- Reliance on manual systems/processes
- Organizational culture and morale
- Opportunity for fraud
- Reorganizations or Senior Leadership, Management & Staff turnover (Pending)

IMPACT ASSESSMENT CRITERIA

Factors considered when assessing Impact:

- Student safety implications
- Statutory noncompliance potential
- Material fiscal exposure or restricted-fund misuse
- Districtwide operational disruption
- Reputational damage to the District
- Legal liability exposure
- Federal/State funding at risk