THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
As of July 16, 2026

DATE	MEETING	MOTION / FOLLOW-UP ITEM	RECOMMENDATION	CURRENT STATUS	RESPONSIBLE PERSON / DEPT
07/16/2026	Audit Committee Meeting	**Motion:** Auditor Selection Committee (ASC) Appointments	Due to Ms. Hixson's absence and uncertainty about Ms. Shaw's attendance, the Audit Committee appointed Mary Fertig as a temporary ASC member to maintain quorum, with the understanding that appointments could be revisited in subsequent meetings. The motion was moved by Naylor; seconded by Rabideau; passed unanimously.	**Completed:** The ASC convened following the 7/16/26 AC meeting.	OCA / ASC
07/16/2026	Audit Committee Meeting	**Motion:** RSM – SMART Bond Program Carve-Out Audit	The committee passed a motion to transmit the report to the SB with recommendations to request that Ms. Coley's group coordinate with the Capital Budget Department, prioritize health and life safety considerations, and monitor the budget throughout the process when developing the delay notification workflow process. The motion was moved by Medvin; seconded by Naylor; passed unanimously.	**In Progress:** Transmitted to the Board for the 08/19/26 RSBM. A memo outlining the AC's specific records request was sent to Ms. Coley on **7/22/26**; a response from Sonja Coley, Executive Director-Capital Programs, is pending**.**	OCA / Capital Programs
07/16/2026	Audit Committee Meeting	**Motion:** OCA – Student Discipline Audit	The committee passed a motion to transmit the report to the SB with recommendations to: 1. Provide a timetable for management's actions underway and next steps in response to the discipline process audit findings. 2. Offer voluntary training for teachers to understand incident reporting requirements that administrators need to include. The motion was moved by Mayersohn; seconded by Rabideau; passed unanimously.	**Completed:** Transmitted to the Board for the 08/19/26 RSBM	OCA
07/16/2026	Audit Committee Meeting	**Follow-Up Item:** OCA – Student Discipline Audit (Non-Responsive Schools)	Follow up with the eight schools that did not respond to the audit regarding mental health services documentation and report back to the committee as a follow-up item.	**Pending Follow-Up:** The Chief Auditor and OCA staff will address this request.	OCA
07/16/2026	Audit Committee Meeting	**Motion:** Proposed Audit Plan FY 2026-27	The committee passed a motion to implement the revised audit plan with consolidated audit topics and long-range priorities and transmit it to the SB. The motion was moved by Mayersohn; seconded by Medvin; passed unanimously.	**Completed:** Transmitted to the Board for the 07/28/26 RSBM	OCA
07/16/2026	Auditor Selection Committee Meeting	**Motion:** Forvis Mazars LLP Contract Extension	The committee voted to extend the current contract with Forvis Mazars LLP for 180 days to ensure continuity of external independent financial auditing services while the RFP process continues. The motion was moved by Medvin; seconded by Mayersohn; passed unanimously.	**Completed:** Belinda will inform the OCA of any additional steps needed, if any.	ASC / Belinda Defoor
07/16/2026	Auditor Selection Committee Meeting	**Follow-Up Item:** RFP FY26-089: External	The committee agreed to reconvene on August 13, 2026 to review the RFP, the vendor's response, and to	**Completed:** The meeting has been scheduled.	OCA / Belinda Defoor

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		Independent Financial Auditing Services	hear the vendor's presentation, formalizing this plan with a motion and vote.		
07/16/2026	Auditor Selection Committee Meeting	**Follow-Up Item:** RFP FY26-089: External Independent Financial Auditing Services	Send Belinda a list of all committee members and their email addresses.	**Completed:** The requested information was sent via email to Ms. Defoor on **7/16/26**.	Mark Magli
07/16/2026	Auditor Selection Committee Meeting	**Follow-Up Item:** RFP FY26-089: External Independent Financial Auditing Services	Send the committee members a copy of the RFP and the proposal response from Forvis Mazars for review prior to the next meeting.	**Completed:** The requested information was sent via email to the committee on **7/21/26**.	Belinda Defoor
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.	**Completed:** A response addressing this request was provided to the Audit Committee via email on **7/20/26**.	OCA / Legislative Affairs
06/18/2026	Audit Committee Meeting	**Follow-Up Item:** Advisory committee background checks	Clarify background-check requirements, process, forms, and timelines for committee members.	**Completed:** A response addressing this request was provided to the Audit Committee via email on **7/20/26**.	OCA / Legislative Affairs
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 / Nakia Gouldbourne
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 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.	**Completed:** Referred to the Superintendent's office for a response. Chief of Staff will attend the 8/13 ACM and can address this topic.	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.	**Completed:** Referred to the Public Records Request office on **5/22/26** for a response. Request is also addressed in the FY 26/27 audit plan. Chief of Staff will	Committee Member Muriel Theophin-Atilus / OCA

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				attend the 8/13 ACM and can address this topic.	
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.	**On Going:** Review of yearbook activity is in progress. In process w/ Internal funds manager.	OCA