

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**AUDIT COMMITTEE**  
**CURRENT STATUS REPORT – FOLLOW-UP ITEMS**  
**As of August 13, 2026**

| DATE     | MEETING                             | MOTION / FOLLOW-UP ITEM                                                                 | RECOMMENDATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CURRENT STATUS                                                                                                                                                                                                                                                                                                                                                                                                                                  | RESPONSIBLE PERSON / DEPT |
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| 08/13/26 | Audit Committee Meeting             | <b>Motion:</b> Volunteers for the Nominating Committee to Elect Chair & Vice Chair      | Phyllis Shaw, Andrew Medvin and Lew Naylor volunteered to serve on the Nominating Committee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Completed:</b><br>The meeting is scheduled for Thursday, October 1, at 9:00 a.m.                                                                                                                                                                                                                                                                                                                                                             | OCA                       |
| 08/13/26 | Audit Committee Meeting             | <b>Motion:</b> S. Davis & Associates – Next Generation Referendum Renewal Audit.        | The Audit Committee recommends that the Board adopt a formal policy to strengthen agenda transparency and require referendum-related disclosures. The Committee further recommends implementing automated payroll and ERP system controls to prevent referendum compensation supplements for employees in ineligible positions, salary bands, or bargaining units, or to generate an audit flag when such issues are identified. In addition, the District should conduct additional community engagement workshops when referendum changes are proposed and clarify the existing referendum language. | <b>Completed: Transmitted to the Board for the 09/15/26 RSBM.</b><br><br><b>The District is currently working on an ERP initiative that may include enhanced system controls to help prevent or flag referendum compensation payments for employees in potentially ineligible positions, salary bands, or bargaining units.</b><br><br><b>The Superintendent is working to provide additional community engagement opportunities. (Pending)</b> | OCA / Superintendent      |
| 08/13/26 | Audit Committee Meeting             | <b>Motion:</b> OCA Review of Technical Staffing of Consulting Services (ITB FY23-045)   | The Audit Committee requested a follow-up on the cost differential between third-party staffing consultants and District employee positions. The Committee also questioned how payments are processed without following the approval process.                                                                                                                                                                                                                                                                                                                                                          | <b>In Progress:</b> The report was transmitted to the Board for the 09/15/26 RSBM.                                                                                                                                                                                                                                                                                                                                                              | OCA / Information Systems |
| 08/13/26 | Audit Committee Meeting             | <b>Motion:</b> OCA Internal Funds FY2025 Audits Summary of Exceptions and Trends Report | The Committee passed a motion to transmit the report with the caveat that page 2 would be reviewed for accuracy and updated, if necessary.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Completed:</b><br>The report was transmitted to the Board for consideration at the 09/15/26 RSBM. The report was reviewed for accuracy, and no further updates were deemed necessary.                                                                                                                                                                                                                                                        | OCA                       |
| 08/13/26 | Auditor Selection Committee Meeting | <b>Motion:</b> Forvis Mazars LLP                                                        | Forvis Mazars, LLP presented to the Committee. The Committee recommends Board acceptance of Forvis Mazars LLP's qualifications and authorization to begin contract negotiations in accordance with applicable policies. Procurement will coordinate follow-up with Legal.                                                                                                                                                                                                                                                                                                                              | <b>In Progress:</b><br>Procurement is still evaluating the solicitation.                                                                                                                                                                                                                                                                                                                                                                        | OCA / Procurement         |

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| 07/16/2026 | Audit Committee Meeting             | <b>Motion:</b> 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.                                                                                                                    | <b>Completed:</b> The ASC convened following the 7/16/26 AC meeting.                                                                                                                                                                            | OCA / ASC                 |
| 07/16/2026 | Audit Committee Meeting             | <b>Motion:</b> 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. The motion was moved by Medvin; seconded by Naylor; passed unanimously.                                                     | <b>In Progress:</b> 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 <b>7/22/26</b> ; a response from Sonja Coley, Executive Director, Capital Programs, is pending. | OCA / Capital Programs    |
| 07/16/2026 | Audit Committee Meeting             | <b>Motion:</b> 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 actions underway and next steps in response to the discipline process audit findings; and (2) offer voluntary training for teachers to understand incident reporting requirements and the information administrators need to include. The motion was moved by Mayersohn; seconded by Rabideau; passed unanimously. | <b>Completed:</b> Transmitted to the Board for the 08/19/26 RSBM.                                                                                                                                                                               | OCA                       |
| 07/16/2026 | Audit Committee Meeting             | <b>Follow-Up Item:</b> 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.                                                                                                                                                                                                                                                                           | <b>Completed:</b> School leadership, from the four locations, confirmed that they did not have any additional documentation to provide to the OCA regarding the eight samples (students).                                                       | OCA                       |
| 07/16/2026 | Audit Committee Meeting             | <b>Motion:</b> 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.                                                                                                                                                                                                                  | <b>Completed:</b> Transmitted to the Board for the 07/28/26 RSBM.                                                                                                                                                                               | OCA                       |
| 07/16/2026 | Auditor Selection Committee Meeting | <b>Motion:</b> 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.                                                                                                                                                                       | <b>Completed:</b> Belinda Defoor will inform the OCA of any additional steps needed, if any.                                                                                                                                                    | ASC / Belinda Defoor      |

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| 07/16/2026 | Auditor Selection Committee Meeting | <b>Follow-Up Item:</b> RFP FY26-089: External Independent Financial Auditing Services | The Committee agreed to reconvene on August 13, 2026, to review the RFP and the vendor's response, hear the vendor's presentation, and formalize the plan with a motion and vote.                                                                   | <b>Completed:</b> The meeting has been scheduled.                                                                                             | OCA / Belinda Defoor      |
| 07/16/2026 | Auditor Selection Committee Meeting | <b>Follow-Up Item:</b> RFP FY26-089: External Independent Financial Auditing Services | Send Belinda a list of all committee members and their email addresses.                                                                                                                                                                             | <b>Completed:</b> The requested information was sent via email to Ms. Defoor on <b>7/16/26</b> .                                              | Mark Magli                |
| 07/16/2026 | Auditor Selection Committee Meeting | <b>Follow-Up Item:</b> 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.                                                                                                                     | <b>Completed:</b> The requested information was sent via email to the committee on <b>7/21/26</b> .                                           | Belinda Defoor            |
| 06/18/2026 | Audit Committee Meeting             | <b>Follow-Up Item:</b> Ethics Training & Required Forms                               | Clarify whether members with separate four-hour requirements must also complete the shorter committee training and confirm applicable deadlines.                                                                                                    | <b>Completed:</b> A response addressing this request was provided to the Audit Committee via email on <b>7/20/26</b> .                        | OCA / Legislative Affairs |
| 06/18/2026 | Audit Committee Meeting             | <b>Follow-Up Item:</b> Advisory Committee Background Checks                           | Clarify background-check requirements, process, forms, and timelines for committee members.                                                                                                                                                         | <b>Completed:</b> A response addressing this request was provided to the Audit Committee via email on <b>7/20/26</b> .                        | OCA / Legislative Affairs |
| 05/13/2026 | Special Audit Committee Meeting     | <b>Follow-Up Item:</b> 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.                                                                             | <b>In Progress:</b> The OCA will analyze the associated property and inventory data and prepare a summary report.                             | OCA                       |
| 05/13/2026 | Special Audit Committee Meeting     | <b>Follow-Up Item:</b> 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.                                                                                       | <b>In Progress:</b> The OCA will confer with the GCO to address this request.                                                                 | OCA / GCO                 |
| 05/13/2026 | Special Audit Committee Meeting     | <b>Follow-Up Item:</b> Audit Committee Bylaws Review                                  | Obtain status update from General Counsel regarding comprehensive bylaw revisions.                                                                                                                                                                  | <b>In Progress:</b> Revisions pending final School Board approval of Policy 1070.                                                             | GCO / NEOLA / OCA         |
| 05/13/2026 | Special Audit Committee Meeting     | <b>Follow-Up Item:</b> Workers' Compensation Program Review                           | Investigate the status of, and rationale for, the District's shift between in-house and third-party administration of workers' compensation and determine whether an audit or feasibility study is warranted.                                       | <b>Pending Follow-Up:</b> The Chief Auditor will confer with Risk Management to address this request.                                         | OCA / Risk Management     |
| 05/13/2026 | Special Audit Committee Meeting     | <b>Follow-Up Item:</b> 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. | <b>Completed:</b> Referred to the Superintendent's office for a response. Chief of Staff will attend the 8/13 ACM and can address this topic. | OCA                       |

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| 05/13/2026 | Special Audit Committee Meeting | <b>Follow-Up Item:</b><br>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.                        | <b>Completed:</b> Referred to the Public Records Request office on <b>5/22/26</b> for a response. Request is also addressed in the FY 26/27 audit plan. Chief of Staff will attend the 8/13 ACM and can address this topic. | Committee Member Muriel Theophin-Atilus / OCA |
| 05/07/2026 | Audit Committee Meeting         | <b>Follow-Up Item:</b><br>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. | <b>Ongoing:</b> Review of yearbook activity is in progress with the Internal Funds Manager.                                                                                                                                 | OCA                                           |