THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
As of October 1, 2026

DATE	MEETING	MOTION / FOLLOW-UP ITEM	RECOMMENDATION	CURRENT STATUS	RESPONSIBLE PERSON / DEPARTMENT
10/1/2026	Audit Committee Meeting	**Motion:** Florida Education Finance Program (FEFP), Full-Time Equivalent (FTE) Student Enrollment and Student Transportation Audit	The Audit Committee voted to transmit the report to the School Board. The motion was moved by Robert Mayersohn; Seconded by Andrew Medvin; Passed unanimously.	Completed: Transmitted to the Board for the 11/10/26 RSBM	OCA
10/1/2026	Audit Committee Meeting	**Motion:** Administration of the Florida Bright Futures Scholarship Program and Florida Student Assistance Grant Program	The Audit Committee voted to transmit the report to the School Board without additional recommendations or follow-up items. The motion was moved by Robert Mayersohn; Seconded by Phyllis Shaw; Passed unanimously.	Completed: Transmitted to the Board for the 11/10/26 RSBM	OCA
10/1/2026	Audit Committee Meeting	**Motion:** RSM SMART Bond Program Late-Stage Scope Addition Analysis	The Audit Committee voted to transmit without a formal recommendation incorporated into the motion which was moved by Robert Mayersohn; Seconded by Muriel Theophin-Atilus; Passed unanimously. The Audit Committee requested additional details regarding consultant omissions/errors and cost recovery efforts from consultants.	Completed: Transmitted to the Board for the 11/10/26 RSBM In Progress: Report provided by the Office of Capital Programs ("OCP") pending further review.	OCA/OCP
10/1/2026	Audit Committee Meeting	**Motion:** Audit of Internal Funds of Selected Schools	The Audit Committee approved transmission of the report. The motion was moved by Robert Mayersohn; Seconded by Andrew Medvin; Passed unanimously.	Completed: Transmitted to the Board for the 11/10/26 RSBM	OCA
10/1/2026	Audit Committee Meeting	**Motion**: Property & Inventory Audit of Selected Locations	The Audit Committee agreed to transmit the report. The motion was moved by Lew Naylor; Second not clearly identified in the transcript before the vote; Motion passed unanimously. The Audit Committee requested a follow-up regarding district-wide reconciliation of musical instruments purchased with SMART Bond funds.	Completed: Transmitted to the Board for the 11/10/26 RSBM Pending: Musical Instrument follow-up	OCA/Secondary Learning

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08/13/26	Audit Committee Meeting	**Motion:** Volunteers for the Nominating Committee to Elect Chair & Vice Chair	Phyllis Shaw, Andrew Medvin and Lew Naylor volunteered to serve on the Nominating Committee.	Completed: The meeting is scheduled for Thursday, October 1, at 9:00 a.m.	OCA
08/13/26	Audit Committee Meeting	**Motion:** 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.	Completed: Transmitted to the Board for the 09/15/26 RSBM. 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. The Superintendent is working to provide additional community engagement opportunities. (Pending)	OCA / Superintendent
08/13/26	Audit Committee Meeting	**Motion:** 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.	Completed: The report was transmitted to the Board for the 09/15/26 RSBM.	OCA / Information Systems
08/13/26	Audit Committee Meeting	**Motion:** 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.	Completed: 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	**Motion:** 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.	Completed: 11/10/26 Reject all bids (Procurement)	OCA / Procurement

Audit Committee Follow-Up Items
As of October 1, 2026

DATE	MEETING	MOTION / FOLLOW-UP ITEM	RECOMMENDATION	CURRENT STATUS	RESPONSIBLE PERSON / DEPARTMENT
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 Defoor 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 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.	Completed: The meeting has been scheduled.	OCA / Belinda Defoor
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: The OCA will analyze the associated property and inventory data and prepare a summary report.	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's Office ("GCO") regarding comprehensive bylaw revisions.	In Progress: Revisions pending final School Board approval of Policy 1070.	GCO / NEOLA / OCA

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05/13/2026	Special Audit Committee Meeting	**Follow-Up Item:** 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.	Pending Follow-Up: The Chief Auditor will confer with Risk Management to address this request.	OCA / Risk Management
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 attend the 8/13 ACM and can address this topic.	Committee Member / 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.	Ongoing: Review of yearbook activity is in progress with the Internal Funds Manager.	OCA