

**SUMMARY EXPLANATION AND BACKGROUND:**

In addition, I have included a Summary of Audit Activities for the 2014-2015 year, which identifies the audits, reviews and services provided by our office; specifically, the reports were related to Construction, Internal Funds, Operations, Property and Inventory, Payroll and Grants. The services we performed included training, participation on various committees, responding to requests from District administrators, assisting the Charter Schools Management/Support Office, Audit Committee and external audit firms.

During this fiscal year, we submitted over 30 reports to the Audit Committee, as well as researching and responding to multiple Audit Committee follow up requests. We worked closely with the Broward District Schools Police Department and the State Attorney's Office on several investigations related to Internal Funds, Payroll, and Charter Schools.

In addition, we pursued and collected \$325,100 in reimbursable design fees from a 2007 agreement with a municipality for a completed construction project. This reimbursement was never billed to the municipality by the District, in accordance with the contract approved by the Board on January 15, 2008.

The Proposed Audit Plan for 2015-2016 includes required audits per Florida State Statutes and School Board Policies, as well as operational audits of various District departments. As always, we look forward to your input, so that our Audit Plan can be finalized for the new fiscal year.