



AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Special Order Request

☐ Yes

☒ No

Time

Open Agenda

☒ Yes

☐ No

ITEM No.:

DD-5.

MEETING DATE

Feb 9 2016 10:15AM - Regular School Board Meeting

AGENDA ITEM

OPEN ITEMS

CATEGORY

DD. OFFICE OF THE CHIEF AUDITOR

DEPARTMENT

Auditing

TITLE:

RSM US LLP – Management Letter for the Year Ended June 30, 2015

REQUESTED ACTION:

Receive RSM US LLP – Management Letter for the Year Ended June 30, 2015.

SUMMARY EXPLANATION AND BACKGROUND:

The School Board's external auditor, RSM US LLP completed their Management Letter ("the Report") for the year ended June 30, 2015. The Management Letter identified certain matters involving the District's internal control structure and its operations related to User Access Reviews, Account Provisioning, De-provisioning and Modifications, Review of Accounts Receivable and Due From Other Governments, and recommendations relative to those matters. In addition, three of the four prior year observations to improve financial management were addressed and are no longer relevant.

This report is intended to be used as a resource for management and staff. The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's January 21, 2016 meeting.

SCHOOL BOARD GOALS:

☐ Goal 1: High Quality Instruction ☒ Goal 2: Continuous Improvement ☒ Goal 3: Effective Communication

FINANCIAL IMPACT:

The source of funds to perform the Management Letter was the General Fund budget allocation for the Office of the Chief Auditor. There is no additional financial impact to the School District.

EXHIBITS: (List)

(1) ManagementLetter FY2015

BOARD ACTION:

(For Official School Board Records Office Only)

SOURCE OF ADDITIONAL INFORMATION:

Name: Patrick Reilly

Phone: 754-321-2400

Name:

Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Patrick O. Reilly - Chief Auditor

Signature

Patrick Reilly

Tuesday, January 26, 2016 11:16:45 AM

Approved In Open

Board Meeting On: _____

By: _____

School Board Chair