



# AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MEETING DATE: May 17 2016 10:15AM - Regular School Board Meeting

AGENDA ITEM: OPEN ITEMS

CATEGORY: DD. OFFICE OF THE CHIEF AUDITOR

DEPARTMENT: Auditing

Special Order Request  
 Yes  No

Time

Open Agenda  
 Yes  No

ITEM No.:

DD-4.

TITLE: External Audit Report - Current Status of the Implementation of Findings and Recommendations Identified in the January 2011 Grand Jury Report - January 2016

REQUESTED ACTION: Receive External Audit Report - Current Status of the Implementation of Findings and Recommendations Identified in the January 2011 Grand Jury Report - January 2016.

SUMMARY EXPLANATION AND BACKGROUND: In accordance with the Office of the Chief Auditor's Audit Plan for fiscal year 2015-2016 and in compliance with the recommendations of the 2011 Grand Jury Report, we engaged the services of HCT Certified Public Accountants and Consultants, LLC (HCT) to examine and review the implementation of management's responses to the Grand Jury Findings and Recommendations related exclusively to ethics issues. There were fifty-one findings and recommendations in the 2011 Grand Jury Report, of which twenty-one findings and recommendations were related to ethics.

See Supporting Docs for continuation of Summary Explanation and Background.

The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's April 28, 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 Audit Report was the General Fund budget allocation for the Office of the Chief Auditor. The Audit fee charged by HCT for performing the audit was \$11,035.

EXHIBITS: (List)  
 (1) SUMMARY EXPLANATION AND BACKGROUND-Current Status Report (2) HCT CS Report

BOARD ACTION:  
**RECEIVED**  
 (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  
 Friday, May 6, 2016 1:05:14 PM

Approved In Open Board Meeting On: MAY 17 2016

By: *Roalind Orjuel*  
 School Board Chair

**SUMMARY EXPLANATION AND BACKGROUND:**

The external auditor, HCT, reviewed twenty-one ethics related findings and recommendations from the 2011 Grand Jury report. They found the recommendations were implemented or continued to be in effect for twenty of the findings and recommendations. With regards to Grand Jury Recommendation #13 "Create independent office of Inspector General to monitor the Board and District", the District has continued to maintain the position not to create an office of Inspector General.

HCT noted that there was one item (Grand Jury Finding #9) relating to retainage which required the Superintendent or Deputy Superintendent (for the reduction of retainage) to put in writing when the retainage would be reduced below 5% and prior to closing out the project. Management has taken action to correct this item by creating a Retainage Reduction Request form.