

Summary Explanation and Background

All audit reports will be reviewed and transmitted by the Audit Committee to the School Board and the Superintendent. The Audit Plan also includes a Summary of Audit Activities for the 2016-2017 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, Charter Schools, Grants and Special Investigations. 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, external audit firms, the United States Department of Education's Office of Inspector General, the Florida Department of Education's Office of Inspector General, and the State Attorney's Office.

During this fiscal year, we submitted over 25 reports to the Audit Committee, as well as researching and responding to multiple Audit Committee follow up requests. We worked closely with the SIU Department and the State Attorney's Office on several investigations related to Internal Funds, Payroll, and Charter Schools.

In addition, we reviewed several vendor contracts, which resulted in improved internal control procedures for procuring products and services, such as asphalt paving and athletic track maintenance contracts and carpet and tile contracts, in conjunction with the audit of purchasing cards (P-Cards). We recommended improvements to future contract language and written procedures outlining the pricing for labor and materials that would allow the District to receive more competitive prices. We also reviewed the SIU Department's payroll and contracts with School Resource Officers (SRO). We provided recommendations to improve operations and internal controls over the payroll processes and contract administration. We also reviewed and made recommendations related to the CM at Risk contract that was approved by the School Board in November 2016.

The Proposed Audit Plan for 2017-2018 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.

Last, but not least, I would like to thank the Superintendent, the Audit Committee and the School Board for their support of the internal audit function. Our goal is to continue to be an independent appraisal function to examine and evaluate activities of the District.