

**SUMMARY OF AUDIT ACTIVITIES FOR THE 2016-2017 FISCAL YEAR
AND
PROPOSED AUDIT PLAN FOR THE 2017-2018
FISCAL YEAR FOR THE
OFFICE OF THE CHIEF AUDITOR**

To be presented to the:

AUDIT COMMITTEE

on

JUNE 22, 2017

and

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

SEPTEMBER 6, 2017

BY

THE OFFICE OF THE CHIEF AUDITOR

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor
Patrick Reilly, Chief Auditor
www.browardschools.com

The School Board of
Broward County, Florida

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Superintendent of Schools

June 10, 2017

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Mr. Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

In accordance with School Board Policy 1002.1 – Office of the Chief Auditor (OCA), we are submitting the 2017-2018 Proposed Audit Plan, which consists of audits to be performed during the 2017-2018 fiscal year. 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 audited several vendor contracts, and provided recommendations to improve internal control procedures, contract administration and procurement processes for products and services. The audits included Asphalt Paving and Athletic Track Maintenance, Resurfacing and Striping contracts and School Resource Officers (SRO) Program contracts. Also, in conjunction with the audit of purchasing cards (P-Cards), we performed a current status audit of the carpet and tile contracts. 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. In the area of Property and Inventory audits and Internal Fund audits, we continue to see a significant number of audits that are in compliance with all policies, procedures, rules and regulations.

We also reviewed the SIU Department's payroll expenditures. We provided recommendations to improve operations and internal controls over the payroll processes, and management's payroll approval and oversight.

In addition, we made recommendations related to the CM at Risk contract approved by the School Board in November 2016.

The Proposed Audit Plan for 2017-2018 includes required audits of internal funds and property and inventory 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.

This report will be presented to the Audit Committee at its June 22, 2017 meeting and to the School Board at its September 6, 2017 meeting.

Sincerely,

Patrick Reilly, CPA, Chief Auditor
Office of the Chief Auditor
PR:pm



Established 1915

BROWARD
County Public Schools

The School Board of Broward County, Florida

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INTRODUCTION

**The Office of the Chief Auditor
Audit Plan for Fiscal Year 2017-2018**

INTRODUCTION

Internal auditing is an independent appraisal function established within the school system to examine and evaluate the District's operations as a service to the organization. The primary objective of the Office of the Chief Auditor (OCA) is to assist District management in the performance of their responsibilities. OCA furnishes analyses, recommendations, counsel and information concerning the activities reviewed.

The scope of the internal audit work encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities. It is our responsibility to provide reasonable assurance that internal controls are in place to achieve the following:

- Reliability and integrity of information.
- Compliance with policies, plans, procedures, laws and regulations.
- Safeguarding of assets against unauthorized acquisition, use and/or disposition.
- Effective and efficient use of resources.
- Accomplishment of established objectives and goals for operations and programs.

Our Audit Approach

In order to accomplish our primary objective and to assume additional responsibilities, we will continue to streamline the audit process to increase productivity within the office. Additionally, we will continue to reallocate office resources to focus on the high-risk areas that are critical to meeting the goals and mission of the District. Our approach is to identify and quantify systemic problems and determine if adequate internal control procedures are in existence which can prevent significant deficiencies from going undetected. In an effort to promote accountability at all levels of the District, reports and findings are summarized to provide useful information to the District Administration.

Management is responsible for setting operating standards to measure an activity's effective and efficient use of resources. It is also responsible for establishing operating goals and objectives, developing and implementing control procedures, and accomplishing desired operating results. Internal auditors are responsible for determining if:

- Operating standards have been established for measuring economy and efficiency.
- Established operating standards are understood and are being met.
- Deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action.
- Corrective action has been taken.

We continue to focus our audits in the areas of effective and efficient use of resources and the accomplishment of established goals and objectives for operations or programs. We will continue this endeavor next year.

OCA is guided by the Governmental Auditing Standards (the “Yellow Book”) issued by the Comptroller General of the United States. OCA is committed to implementing these standards which encompass:

- Maintaining the independence of the internal auditing department from the activities audited, and the objectivity of internal auditors.
- Ensuring the proficiency of internal auditors and the professional care they exercise.
- Determining the scope of internal auditing work.
- Planning and conducting internal auditing assignments.
- Maintaining quality control and assurances.

We believe that these Standards enhance and improve the professionalism of the department.

SUMMARY OF AUDIT ACTIVITIES
FOR THE 2016-2017 FISCAL YEAR

The Office of the Chief Auditor
Summary of Audit Activities for the 2016-2017 Fiscal Year

FACILITY AUDITS

1. Performed an Audit of Asphalt Paving and Athletic Track Maintenance, Resurfacing and Striping Contracts for the Period from October 1, 2010 through February 9, 2017.
2. Performed a Current Status of RSM US LLP's (formerly McGladrey, LLP) Operational Review of the Office of Facilities and Construction.
3. Performed a Current Status of Carpet and Tile Installation Projects in conjunction with the Audit of the Procurement and Warehousing Services' Purchasing Card (P-Card) Services for the Period from July 1, 2015 through September 30, 2015.
4. Collaborated with external auditors in the performance of construction close-out audits for several construction projects.
5. Reviewed consulting services agreements, open-end contracts and other purchased services by the Office of Facilities and Construction and Physical Plant Operations.
6. Monitored Bid Openings (ongoing).
7. In conjunction with the Office of Facilities and Construction, provided input to the Qualification Selection Evaluation Committee (QSEC) and monitored the activities of this committee to strengthen the procurement process over professional services and construction contracts (ongoing). We are a non-voting member of this committee.
8. Participated in Design Build and Architectural Services proposal openings; attended Bond Oversight meetings.
9. Reviewed amendments to revised Construction Management at Risk (CM@R) and recommendations to contracts made by the external construction auditing firm, i.e. Right to Audit Clause.
10. Participated in seminars on accounting and auditing of construction activities.
11. Monitored School Board agenda items relating to construction projects.

AUDIT OF INTERNAL FUNDS

1. Performed audits of the Internal Funds of Schools and Centers for the 2015-2016 fiscal year and presented the audit reports to the Audit Committee. Several audits pertaining to prior years were completed during the 2016-2017 fiscal year. Seven

separate reports were issued throughout the year. As of June 15, 2017, there were several schools' audits pertaining to prior fiscal years which were scheduled, in-progress, or in the management review phase. The field work for some schools will be completed by September 30, 2017 and will be combined with the schools' audits pertaining to the year ended June 30, 2017 that will be performed during the 2017-2018 school year.

2. Performed reviews of Independent School Related Organizations' activities at the request of the Superintendent.
3. Assisted the General Counsel's Office with the administrative complaint against a District administrator.
4. Reviewed payroll procedures and records at all schools and centers.
5. Reviewed After-School Care and Community School Programs.
6. Assisted the Business Support Center on procedures pertaining to Standard Practice Bulletins.
7. Met periodically with the Business Support Center's management staff to discuss internal accounting procedures for Bookkeepers and Budget Support Specialists.
8. Provided assistance to school Administrators and Bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins and School Board Policies that govern accounting for Internal Funds at schools and centers.
9. Collaborated with Broward District Schools Police on potential fraud cases presented by our Office on several investigations, which are pending or resolved, i.e. one-time payments, supplements, improper booster club activities and missing funds related to athletic activities.
10. Collaborated with the State Attorney's Office on several investigations related to Internal Funds operations, i.e. supplements.
11. Collaborated with Miami-Dade County Public Schools on several audit issues related to internal funds.
12. Assisted Cadre Directors with monitoring Internal Funds in schools with audit exceptions.
13. Identified several instances of vendor overcharges, which led to monetary recoveries.
14. Performed site visits and assisted school staff in resolving audit exceptions and monitoring their Internal Funds Accounts.

15. Performed training for staff related to internal audit policies and procedures.
16. Worked with schools to provide assistance regarding Independent School Related Organizations' activities.
17. Identified food service non-compliance issues regarding food preparation with vendors purchased with internal funds, which resulted in proposed changes to procedures.
18. Performed Athletic ticket inventory verification prior to the start of the school year.
19. Removed and coordinated the shredding of athletic tickets no longer used by schools.
20. Removed and coordinated the shredding of obsolete bank checks no longer used for Business Support Center.
21. Reviewed Faculty/Sunshine Club procedures at various schools.
22. Corresponded with BTU and Broward Principals' and Assistants' Association regarding internal fund procedures.

PROPERTY AND INVENTORY (P&I)

1. Performed Property Audits of schools, centers and departments and assisted District staff with monitoring and accounting for fixed assets at each location. Several property and inventory audits pertaining to prior years were completed during the 2016-2017 fiscal year. Seven separate reports were issued throughout the year. As of June 15, 2017, there were several property and inventory audits which were scheduled, in-progress, or in the management review phase. The field work for these property and inventory audits will be completed by December 31, 2017 and will be combined with the property and inventory audits pertaining to the year ended June 30, 2017 that will be performed during the 2017-2018 school year.
2. Assisted with the correction of asset records due to missing serial numbers or serial numbers not properly recorded when receipt of goods procedures were performed.
3. Performed follow-up reviews for those locations that had audit exceptions in order to determine whether internal control procedures were implemented.
4. While conducting physical inventories, we identified items that were not included in the District's Master File of Capital Assets database, which were subsequently added to the locations' inventory records.

5. Conducted Property and Inventory audits including taking digital photos of classrooms and building contents as part of the process of substantiating assets purchased by Charter Schools with FTE funding. We coordinated the return of Charter School assets to the District that were purchased with FTE or SMART Bond funds related to closed Charter Schools.
6. Provided internal control procedures and reviewed revisions to Business Practice Bulletin O-100 – Procedure for Property and Inventory Control with District staff, as requested.
7. Reviewed Schedule of Assets identified for surplus and removal from asset records prior to submission to School Board for approval of write-off of assets.
8. Assisted several departments in responding to the State Auditor General’s report related to reconciliation of assets to property records and assisted management with procedures for disposal of obsolete/surplus property.
9. Assisted schools and departments with maintaining a secondary site based tracking database for items valued at less than \$1,000 that are high risk items, such as computers, cameras, LCD projectors, musical instruments and custodial equipment.
10. Participated in the BCPS Enterprise Asset Management Project (Implementation of the assets module in SAP).
11. Conducted Property & Inventory training for all Principals.
12. Continued updating Property & Inventory equipment (iPhone with scanning device) and implemented a new database where the information can be updated immediately.
13. Conducted Charter School audits to account for SMART Bond Technology equipment.
14. Collaborated with different departments and Principals to improve our processes and best practices over property and inventory.
15. Surveyed schools and centers after completion of each audit in order to obtain feedback from the schools' administration regarding our auditing services.

OPERATIONAL AUDITS

1. Performed an Audit of the Broward District Schools Police Department’s School Resource Officers (SRO) Program Agreement for the Period from July 1, 2010 through June 30, 2016.
2. Performed an Audit of the Procurement and Warehousing Services’ Purchasing Card (P-Card) for the Period from July 2015 through September 30, 2015.

3. Performed a Review of the Family Counseling Behavioral Health Program Grant for the Period Ended September 30, 2016.
4. Coordinated and assisted Program Reviewer from Broward County Community Partnerships Division/Children's Services in connection with the Family Counseling grant.
5. Performed a Current Status update for the Joint Legislative Auditing Committee (JLAC) regarding audit findings reported in the State Auditor General's 2014-15 fiscal year audit.
6. Collaborated with the Florida Department of Education to assist management in their response to Federal Findings identified in the Auditor General's Report for the year ended June 30, 2015.
7. Performed annual year-end warehouse inventory test counts.
8. Reviewed financial statements of proposed vendors at the request of various District departments.
9. Monitored the close-out of the Utilities Auditing and Billing Review which related to reducing water expenditures for the District.
10. Submitted annual reports to the Data Clearinghouse and other agencies as required by the Annual Financial Reporting requirements.
11. Performed year-end inventories of various schools' and centers' bookstores throughout the District.
12. Assisted Operations management with informal reviews of internal control procedures, as requested.
13. At the request of District management, reviewed multiple contracts to ensure that they contained the appropriate Right to Audit clauses.
14. Assisted the General Counsel's Office with personnel case involving non-instructional staff.

PAYROLL

1. Performed an Audit of the Payroll and Timekeeping Operations for the Special Investigative unit (SIU) for the Period from June 22, 2015 through August 14, 2016.
2. Performed reviews of payroll procedures and payroll records (regular and overtime hours) in conjunction with the audits of Internal Funds.

3. Provided District staff training on payroll processing procedures including required payroll reports during the school year for schools and District personnel.
4. Performed investigative audit of all payroll records at several schools and departments, pertaining to overtime payments and undocumented hours worked in conjunction with audits of Internal Funds.
5. Provided written recommendations to management to strengthen payroll attendance and recordkeeping procedures for payroll operations.
6. Provided an Executive Summary to District management recommending the expansion of an automated time entry payroll management system.

INVENTORIES

1. Performed a physical inventory, on a sample basis, on June 30, 2016, which included inventory test counts at the various District Warehouses to ensure the accuracy of inventory, compliance with control procedures and the quantity, dollar amount and types (increase/decrease) of adjustments. Year-end observations will be performed on June 30, 2017 at various locations to complete the inventory audit procedures.

BULLETIN AND POLICY REVISIONS

1. Provided technical assistance for revisions to School Board Policies, Standard Practice and Business Practice Bulletins amended during the fiscal year.

LIAISON WITH OTHER AUDITORS/OFFICES

1. Assisted multiple external auditors and other outside agencies including:
 - RSM US LLP - Construction Audit Reviews
 - S. Davis & Associates – IT Review (JDL Contract)
 - Florida Department of Education, Office of Inspector General
 - State of Florida Auditor General
 - State of Florida FTE auditors
 - State Attorney’s Office – Various investigations
 - Council of Greater City Schools
2. Assisted RSM US LLP in the performance of the District’s Annual Financial Audit and Management Letter. Also coordinated the documentation requests of the auditors and assisted in obtaining responses from District staff for the Management Letter.

INVESTIGATIVE MATTERS

1. Conducted Audits/Investigations and assisted the State Attorney's Office, and several other law enforcement agencies, as well as the Special Investigative Unit (SIU) with fraud investigations related to financial issues within the District (Internal Funds, Independent School Related Organizations, Charter Schools, payroll, procurement, vendor payments, construction projects, etc.).

OTHER ACTIVITIES

1. Coordinated and served as a liaison between the School Board Members and the School Board Audit Committee.
2. Coordinated Audit Committee meetings.
3. Recorded, transcribed and distributed minutes from Audit Committee meetings to the Audit Committee and District staff.
4. Copied and delivered all audit reports and other Audit Committee materials to Audit Committee members.
5. Enhanced and maintained the website for the Office of the Chief Auditor.
6. Conducted Continuing Professional Education in-service training programs for administrators and school staff.
7. Participated in various committees established by the District, such as the School Board Audit Committee, Facilities Task Force, Qualification Selection Evaluation Committee, Charter School Financial Review Committee, ESE Community Task Force, Facility Rental Committee, the Charter School Monitoring and Oversight Committee and multiple other committees.
8. Interacted with the community by attending events held at various locations.
9. Attended School Board Meetings, Workshops and responded to Board Follow-Up Requests and Referrals in writing.
10. Maintained a Yearbook Conference on the CAB E-Mail system to enhance communication between school yearbook sponsors.
11. Participated in the activities related to the AdvancED District Accreditation Process.
12. Assisted the Public Information Office with media inquiries related to audits and financial issues pertaining to the District.

CHARTER SCHOOLS

1. Assisted the Charter Schools Management/Support Office, which included reviews of Charter Schools' monthly, quarterly and annual financial statements, to determine if there were adequate standards of fiscal management, as required by the terms of the Charter Schools' agreements, Florida Statutes and Florida Administrative Code.
2. Collaborated with Charter Schools Management/Support Office; met with staff from various Charter Schools and performed a detailed review of all Charter Schools experiencing financial emergencies and reviewed financial recovery plans for those Charter Schools on a quarterly basis. Participated as a non-voting member of the Charter Schools Monitoring and Oversight Committee (CSMO).
3. Performed follow-up reviews of Charter Schools related to the closing of the schools.
4. Performed reviews of several closed Charter Schools relating to custody of Property and Inventory that was purchased with FTE and SMART Bond Technology dollars.
5. Performed multiple forensic reviews of the financial records for Charter Schools that closed during the 2015-16 and 2016-17 fiscal years.
6. Provided technical assistance to the Charter Schools Management/Support Office related to Charter School agreements and various audit related correspondence.
7. Provided financial analysis and operational review and recommendations to the Charter Schools Management/Support Office related to the non-renewal of Charter School agreements.
8. Assisted District staff with establishing procedures for the recovery of District funds in cases where Charter Schools are assessed financial penalties, due to non-compliance with State regulations.
9. Collaborated with the State Attorney's Office with several Charter School investigations.
10. Collaborated with the United States Department of Education's Office of Inspector General with several Charter School investigations.
11. Performed site visits of Charter Schools with financial issues identified through review of financial statements and/or non-payment notifications from vendors doing business with Charter Schools.
12. Assisted in the development of supporting documentation related to administrative hearings for termination of Charter Schools.

13. Participated with the Charter Schools Management/Support Office providing training and workshops to Charter Schools' management.
14. Performed student attendance verification at Charter School locations and reconciled data with student information provided in TERMS.
15. Investigated allegations made by whistleblowers who reported misappropriation of funds or violations of State Statutes and coordinated the process for termination with all appropriate departments.
16. Participated in discussion panels at the Superintendent's Charter School Summit meetings.

PROPOSED AUDIT PLAN
FOR THE 2017 - 2018 FISCAL YEAR

The Office of the Chief Auditor
Proposed Audit Plan for the 2017-2018 Fiscal Year

FACILITY AUDITS

1. Review consulting services agreements, open-end contracts and other purchased services by the Office of Facilities and Construction and Physical Plant Operations.
2. Collaborate with external auditors in the performance of reviews of Construction Projects.
3. Assist the external auditing firm with the quality assurance monitoring of the Program Management Services construction activities, as needed.
4. Monitor Bid Openings (ongoing).
5. In conjunction with the Office of Facilities and Construction, provide input to the Qualification Selection Evaluation Committee (QSEC) and monitor the activities of this committee to strengthen the procurement process over professional services and construction contracts (ongoing). We are a non-voting member of this committee.
6. Monitor School Board agenda items relating to construction projects.
7. Perform Current Status Reports of audits performed in prior years.
8. Participate in seminars on accounting and auditing of construction activities.

INTERNAL FUNDS

1. Perform all audits for the 2016-2017 fiscal year for:
 - High Schools
 - Middle Schools
 - Elementary Schools
 - Centers
 - Technical Colleges and Community Schools

PROPERTY AND INVENTORY AUDITS

1. Perform Property Audits of District and Charter Schools, Centers, Technical Colleges and Departments.
2. Provide training on Property and Inventory Procedures.

3. Perform follow-up reviews for those locations that had audit exceptions, in order to verify compliance with audit recommendations.
4. Provide assistance to Charter Schools in instances where Charter Schools have closed and their property and inventory reverts back to the District, per Florida State Statutes.
5. Assist schools and departments with maintaining a secondary site based tracking database for items valued at less than \$1,000 that are high risk items, such as computers, cameras, LCD projectors, musical instruments and custodial equipment.
6. Conduct Charter School audits to account for SMART Bond Technology equipment.

OPERATIONAL AUDITS

1. Review consulting services agreements, purchased goods and services by various Divisions and Departments.
2. Perform Operational Audits of selected activities for various District departments.
3. Perform Current Status Reviews of prior Operational Audits.
4. Perform annual year-end warehouse inventory test counts.
5. Perform Operational Audit of Broward Education Communication Network (Becon)

INVESTIGATIVE MATTERS

1. Conduct audits/investigations and assist the United States Department of Education's Office of Inspector General, the State Attorney's Office and the SIU Department with investigations related to financial issues in the District, as needed (Internal Funds, Independent School Related Organizations, Charter Schools, payroll, procurement, vendor payments, construction projects, etc.).

LIAISON WITH OTHER AUDITORS/OFFICES

1. Assist external auditors, Florida Department of Education's Office of Inspector General, Auditor General, State of Florida, Joint Legislative Auditing Committee and other State and Federal auditors in the performance/execution of annual audit and other audit services.

2. Coordinate and assist with school and District level responses to State FTE audit findings, and coordinate the audit appeals process with the Florida Department of Education.

PAYROLL

1. Perform payroll audits including reviews of payroll procedures and payroll processing (regular and overtime hours) in conjunction with the audits of Internal Funds and selected payroll compliance audits of District departments.
2. Review the KRONOS timekeeping system used at various locations and perform payroll reviews.

INFORMATION TECHNOLOGY AUDITS

1. Assist external auditors, consultants and staff in the performance of selected activities of the Information & Technology Department (IT).

GRANTS - CONTRACT SERVICES

1. Perform audits of grants and contract services, as required by the terms and conditions of the contracts.

CHARTER SCHOOLS

1. Assist the Charter Schools Management/Support Office, which includes reviews of Charter Schools' monthly, quarterly and annual financial statements for over 100 Charter Schools to determine if there are adequate standards of fiscal management, as required by the terms of the Charter School agreements and Florida State Statutes.
2. Monitor Charter Schools' financial operations which have been identified with a financial emergency.
3. Perform site visits of Charter Schools and perform various compliance reviews, i.e. financial records, payroll, student attendance and property and inventory verification, including items purchased with SMART Bond Technology funds.
4. Collaborate with United States Department of Education's Office of Inspector General with investigations related to Charter Schools' operations, as needed.
5. Assist in the closeout process when Charter Schools are terminated, i.e. recovery of property and inventory purchased with FTE and SMART Bond Technology funds.

6. Participate in the District's Charter School Monitoring and Oversight Committee.
7. Provide assistance to the Charter Schools Management/Support Office related to financial, auditing and compliance with Charter School agreements.
8. Participate with the Charter Schools Management/Support Office to provide training and workshops to Charter Schools' management.
9. Participate in discussion panels for the Superintendent's Charter School Summit meetings.
10. Assist the Charter Schools Management/Support Office with the process of reviewing applicants applying for Charter Schools.

OTHER ACTIVITIES

1. Continue membership on various School Board Committees where participation is required or requested, when not interfering with the auditing function.
2. Assist management of the School Board in the performance of their responsibilities. Provide analyses, recommendations, counsel and information concerning the activities reviewed.
3. Continue quality assurance and in-service training programs for administrators and school staff.
4. Coordinate and serve as liaison between the School Board Members and the School Board Audit Committee.
5. Coordinate and serve as liaison between the District and external auditors.

SPECIAL ASSIGNMENTS

1. Reserve a limited number of audit days for special assignments requested by the Superintendent, School Board Members and Audit Committee Members.

STAFFING ISSUES

1. This Audit Plan is based on the Office of the Chief Auditor's current internal staff of 24 employees, plus one (1) open position to be filled in the 2017-2018 fiscal year. Our staff consists of Internal Auditors, Inventory Audit Specialists, Clerical Specialists, and Supervisory staff.

LONG RANGE AUDIT PLAN

LONG RANGE AUDIT PLAN

The following major reviews/audits are being considered for the next several fiscal years. They are over and above the regular auditing activities of the Office.

1. Perform an Operational Audit of selected activities at Food & Nutrition Services and Transportation Departments.
2. Perform an Operational Audit of selected activities within the Human Resources Division and other selected District departments/divisions.

**SCHEDULE OF COSTS
AND
AVAILABLE RESOURCES**

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Schedule of Costs and Available Resources
2017-2018

I. Cost per Day of Internal Audit Staff			
Salary Expense			
General Operating Fund (23 Employees)			\$1,826,913
Capital Fund (2 Employees)			218,123
Total Salaries including Benefits			\$2,045,036
Cost per Day (\$2,045,036) divided by 25 divided by 244			\$335
			\$45 per hour (rounded)
II. Total Available Contact (Field) Days			
Auditors (excluding Chief Auditor and Clerical)			16
Inventory Audit Specialists			6
Total Audit Staff			22
Contact (Field) Days per Year for Audit Staff			x 220
Total Available Contact Days			4,840
III. Schedule of Available Days/Estimated Costs			
		Contact (Field) Days	Estimated Costs
Audit Functions			
Internal Fund Audits		1,760	\$589,600
Property Audits		1,320	442,200
Construction/Maintenance Audits		400	134,000
Operational Audits		620	207,700
Inventories		10	3,350
Grant Audits		15	5,025
Information Technology Audits		20	6,700
Special Assignments/Audit Investigations		190	63,650
Other Activities/Charters/Audits		400	134,000
Totals		4,735	\$1,586,225
Other Activities			
Continuing Professional Education		30	\$10,050
In-Service Training for District Personnel		25	8,375
Miscellaneous		10	3,350
Totals		65	\$21,775
Contingency			
Available Contingency		40	13,400
Totals		40	\$13,400
Total Days and Estimated Costs		4,840	\$1,621,400
97% of Contact (field) Days are expended on direct audit projects.			
2% of Contact (field) Days are expended on training and miscellaneous.			
1% of Contact (field) Days are held for contingency.			