



AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ITEM No.:
DD-1.

MEETING DATE	2019-09-04 10:05 - School Board Operational Meeting
AGENDA ITEM	ITEMS
CATEGORY	DD. OFFICE OF THE CHIEF AUDITOR
DEPARTMENT	Auditing

Special Order Request <input checked="" type="radio"/> Yes <input type="radio"/> No
Time 10:45 AM
Open Agenda <input checked="" type="radio"/> Yes <input type="radio"/> No

TITLE:
Proposed Audit Plan for the 2019-2020 School/Fiscal Year for the Office of the Office of the Chief Auditor

REQUESTED ACTION:
Receive - Proposed Audit Plan for the 2019-2020 School/Fiscal Year for the Office of the Office of the Chief Auditor.

SUMMARY EXPLANATION AND BACKGROUND:
The Proposed Audit Plan for fiscal 2019-2020 identifies the audits, reviews, projects and services provided by the Office of the Chief Auditor. Reports related to Facilities, Internal Funds, Information Technology, Property and Inventory, and Operations will be prepared. Audit work done with respect to Charter Schools, Grants, and Special Investigations will be performed. Other activities include training, participation on various committees, and responding to requests from District Administrators and the Auditor General.
See Supporting Docs for continuation of Summary Explanation and Background.
The Audit Committee reviewed and approved the Audit Plan for transmittal during the Committee's August 8, 2019 meeting.

SCHOOL BOARD GOALS:
 Goal 1: High Quality Instruction Goal 2: Safe & Supportive Environment Goal 3: Effective Communication

FINANCIAL IMPACT:
The source of funds to perform most of the audit projects will be the General Fund budget allocation for the Office of the Chief Auditor. However testing of the Quality Assurance of the SMART Bond will be the Capital Budget. There is no additional financial impact to the School District.

EXHIBITS: (List)
(1) Summary Explanation and Background Proposed Audit Plan (2) Audit Plan

BOARD ACTION:
RECEIVED AS AMENDED
(See Amendment Attached)
(For Official School Board Records Office Only)

SOURCE OF ADDITIONAL INFORMATION:	
Name: Joris Jabouin	Phone: 754-321-2400
Name:	Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Senior Leader & Title

Joris Jabouin - Chief Auditor

Signature
Joris Jabouin
8/19/2019, 2:43:32 PM

Approved In Open Board Meeting On: **SEP 04 2019**
By: *Heather P. Brinkman*
School Board Chair

Summary Explanation and Background

During this past fiscal year, the Office of the Chief Auditor submitted reports to the Audit Committee and researched and responded to multiple Audit Committee requests. We worked closely with the various District divisions, departments, and outside auditors/consultants on several engagements. We also assisted the Charter Schools Management/Support Office, the 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.

The Proposed Audit Plan for 2019-2020 includes required audits per Florida State Statutes and School Board Policies as well as audits of various District departments, systems, and processes and District's student disciplinary requirements. All reports will be reviewed and transmitted by the Audit Committee to the School Board and the Superintendent.

My goal is to lead the audit function to its next phase and to continue to be an independent appraisal function that examines and evaluates the activities of the District. I plan to review the OCA's internal practices to ensure that we are in line with leading audit practices and that we employ a continuous improvement model similar to the District's strategic plan. I plan to further revise the risk assessment methodology to ensure that areas selected for audit cover the District's ever-changing risks.

I look forward to your input, so that our Audit Plan can be finalized for the new fiscal year.

DD-1 Amendment September 4, 2019 SBOM

Motion to Amend (Carried)

Motion was made by Ms. Korn, seconded by Mrs. Rich Levinson and carried, to add a Physical Plan Operations (PPO) audit to the Long-Range Audit Plan.

Second Motion to Amend (Carried)

Motion was made by Mrs. Rich Levinson, seconded by Ms. Murray and carried, to add the IT Security audit to the existing Audit Plan this year.