



Established 1915

BROWARD

County Public Schools

**SUMMARY OF AUDIT ACTIVITIES FOR THE 2019-2020 SCHOOL/FISCAL YEAR
and
PROPOSED AUDIT PLAN FOR THE 2020-2021 SCHOOL/FISCAL YEAR**

To be presented to the:

AUDIT COMMITTEE OF THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

AUGUST 13, 2020

and

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

on

SEPTEMBER 1, 2020

**JORIS M. JABOUIN, CPA
CHIEF AUDITOR**



The School Board of Broward County, Florida

Donna P. Korn, Chair
Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Laurie Rich Levinson
Ann Murray
Nora Rupert

Robert W. Runcie
Superintendent of Schools

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

browardschools.com

TABLE OF CONTENTS

PAGE

Introduction.....	1-5
Summary of Audit Activities for the 2019-2020 School/Fiscal Year....	6-16
Audit Process Flow.....	17-18
Proposed Audit Plan for the 2020-2021 School/Fiscal Year	19-33
OCA Long Range Audit Plan	34-35
OCA Organizational Chart and Staffing/Resources.....	36-38

INTRODUCTION



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE Third Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2400 • Fax: 754-321-2719

Office of the Chief Auditor
Joris Jabouin, Chief Auditor
754.321.2400
joris.jabouin@browardschools.com
www.browardschools.com

The School Board of Broward County, Florida

Donna P. Korn, Chair
Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Laurie Rich Levinson
Ann Murray
Nora Rupert

Robert W. Runcie,
Superintendent of Schools

August 13, 2020

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), I am respectfully submitting the Proposed Audit Plan for the School Board of Broward County, Florida (the District), which consists of audit reporting and other projects to be performed during the 2020-2021 school/fiscal year, for consideration and approval from the School Board Members and the School Board Audit Committee Members.

Objective and Scope

The primary objective of the OCA is to assist the School Board Members and the Superintendent of Schools with their oversight responsibilities as well as the School Board Audit Committee with their advisory responsibilities and District Management in the performance of their strategic and operational responsibilities. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.

The scope of our internal audit work encompasses the examination and evaluation of the adequacy and effectiveness of the District'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; and
- Accomplishment of established objectives and goals for operations and programs.

Prior Year Audit Results

During the past school/fiscal year we submitted 25 reports to the Audit Committee as well as researched and responded to multiple School Board, Audit Committee, District Management, and Regulatory requests. We worked closely with other departments on several investigations related to Internal Funds, Payroll, and Charter Schools.

We reviewed several vendor contracts and provided recommendations to improve internal control procedures, administration and the procurement processes for products and services. We recommended improvements to future contract language and written procedures. Finally, we monitored the status of follow-up issues. A full summary of our accomplishments is provided on pages 6 to 16 of this document.

Audit Approach

In order to efficiently accomplish our primary objective, we will continue to streamline the audit process to increase productivity within the OCA. We will continue to reallocate OCA resources to focus on the high-risk areas that are critical to meeting the goals, mission, and the strategic plan 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 District Management.

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

The OCA is responsible for assessing if:

- Operating standards have been established for measuring economy and efficiency;
- Operating standards are understood and are being met;
- Policies and procedures are appropriately designed to mitigate risks;
- Deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action; and
- Corrective action has been taken.

As Chief Auditor, I 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. I will continue this endeavor next year and will also review our own audit procedures to ensure consistency with leading practices and the District's strategic plan.

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

- Maintaining the independence of the internal auditing function 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; and
- Maintaining quality control and assurances.

I believe that these Standards enhance and improve the quality of our work and the professionalism of our office.

Proposed Audit Plan Areas

The Proposed Audit Plan for the 2020-2021 school/fiscal year is based on a combination of internal resources and external consultants and includes required audits per Florida State Statutes and School Board Policies covering internal funds of schools and property and inventory audits of schools and various District departments. We will also perform audit work in Facilities, Charter Schools, Information Technology, and Operations as well as evaluating school compliance with the District's behavioral threat assessment and student disciplinary requirements.

Sincerely,

/s/ Joris M. Jabouin

Joris M. Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

SUMMARY OF AUDIT ACTIVITES
FOR THE 2019-2020 SCHOOL/FISCAL YEAR

Documented below is a summary of significant activities performed by the OCA during the 2019 – 2020 school/fiscal year.

INTERNAL FUNDS AUDITS

1. OCA Internal Funds Audit Manager, Ms. Ann Conway, and her staff presented reports to the Audit Committee and the School Board on audits of the internal funds of 54 schools and centers. Fifty-three schools noted no exceptions. The school with an exception is being followed up by the OCA.
2. OCA Internal Funds Audit Manager, Ms. Conway, attended planning meetings for the implementation of GASB 84 with staff members of the Accounting and Financial Reporting Department on January 22, 2020 and February 13, 2020.

CHARTER SCHOOLS AUDIT WORK

1. OCA Charter Schools Audit Manager, Mr. Reynaldo Tunnermann, and OCA Auditor, Mr. Luis Castano, completed the annual reviews of charter school financial statements on October 11, 2019. The purpose of these reviews is 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. Based on the results of the annual review of charter school financial statements, the Chief Auditor, OCA Charter Schools Audit Manager, Mr. Tunnermann, Charter Schools Management Support Director, Ms. Donte Collins, OCA Auditor, Mr. Castano, and other District personnel conducted meetings on November 4, 2019 and November 5, 2019 with the following charter schools:
 - Ben Gamla
 - Somerset Academy
 - Bridgeprep Academy
 - Sunshine Elementary
 - South Broward Montessori

Additional meetings were conducted on December 6, 2019 and December 9, 2019 with the following charter schools:

- International School of Broward
 - Franklin Academy F
 - Championship School of Excellence
3. OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Auditor, Mr. Castano, completed the annual reviews of cities and municipalities financial statements on January 10, 2020.
 4. OCA Charter Schools Audit Manager, Mr. Tunnermann, and OCA Auditor, Mr. Castano, continued working on audits at four charter schools. The scope of those audits includes FTE verification, confirmation of security requirements, and a review of inventory purchased with public funds.
 5. OCA Charter Schools Audit Manager, Mr. Tunnermann, presented at the September 6, 2019 Charter Schools New Principals Meeting. He informed the schools of audit requirements that will impact the schools.
 6. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter Schools Monitoring and Oversight Committee meetings on September 25, 2019, November 20, 2019, February 26, 2020, and May 27, 2020.
 7. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended the Charter School Renewal meetings on December 19, 2019.
 8. OCA Charter Schools Audit Manager, Mr. Tunnermann, attended meetings chaired by the Charter School Management / Support Department to review charter school applications from March 4 – March 6, 2020.
 9. OCA Charter Schools Audit Manager, Mr. Tunnermann, led the Audit Financial Committee in charge of analyzing monthly and quarterly Charter Schools financial reports.

OPERATIONAL AUDITS

1. The Audit of the Purchasing Card processes and its controls and activities for multiple periods from January 1, 2018 through December 31, 2018 was completed in January 2020 by OCA Facility Audit Manager, Mr. Gerardo Usallan, and OCA Auditor, Mr. Eric Seifer.
2. OCA Internal Funds Audit Manager, Ms. Conway, and OCA Auditor, Ms. Kashama Patel, worked on the Healthy Vending Machine Audit. This audit is substantially complete. However, the Chief Auditor would like to assess how vending machines will work in the District's new COVID-19 pandemic school and business environment prior to issuing our report.
3. The Chief Auditor continued the BECON Follow-Up Audit assessment with Carr Riggs Ingham Partner, Mr. Robert Broline. They met on February 21, 2020 and later met with BECON Director, Mr. Rick Reynolds. The follow-up assessment was substantially complete before the COVID-19 environment impacted the District. At that point, BECON staff was involved in providing online learning. Thus, the audit will re-commence in August 2020 and the report will be issued in the fall of 2020.
4. OCA Operational Audit Manager, Ms. Meredith Arlotta, and OCA Auditor, Ms. Elena Pritykina, continued working on fieldwork for the OCA's eventual audits of the District's Student Code of Conduct and compliance with school disciplinary and Behavioral Threat Assessment policies. The team performed a substantial amount of work in this area.

FACILITY AUDITS

1. Five audits were compiled on the Program Management of the SMART Bond covering the Program Manager and the Owner's Representative. The reports were prepared by RSM and directed by the OCA. The reports noted 16 findings. Of those, 12 are fully closed and three are partially closed and one and only one is open. The open finding is in process for closure and is being followed up by the outside consultant and the OCA.
2. A review of the SMART Bond's Construction Services Minor Project led to changes to related documents and process. The report was prepared by RSM but was directed by the OCA.
3. A review of the SMART Bond's new Request For Qualification led to changes to related documents and process. The report was prepared by RSM but was directed by the OCA.

4. OCA Facility Audit Manager, Mr. Usallan, and OCA Auditor, Mr. Seifer, attended the Facilities Task Force meetings on September 5, 2019, November 7, 2019, December 5, 2019, January 16, 2020, February 6, 2020, March 5, 2020, and June 4, 2020.
5. OCA Facility Audit Manager, Mr. Usallan, and OCA Auditor, Mr. Seifer, attended bid opening meetings on September 10, 2019.
6. OCA Auditor, Mr. Seifer, attended the QSEC meeting for prequalifying vendors on February 12, 2020 and then attended the QSEC meeting for construction managers of multiple projects on February 20, 2020.
7. OCA Facility Audit Manager, Mr. Usallan, and OCA Auditor, Mr. Seifer, commenced the SREF Audit. Due to Mr. Usallan's retirement, this audit will be completed in school/fiscal 2021 either under the new Facility Audit Manager or with the assistance of a consultant.
8. The Chief Auditor attended and presented at the Bond Oversight Committee meetings on September 9, 2019, December 16, 2019, and June 15, 2020.

INFORMATION TECHNOLOGY AUDITS

1. The Information Security Audit Kick-off Meeting was held on February 10, 2020 jointly presented by RSM Director of IT Audit, Ms. Alexandra Lorie, and OCA IT Audit Manager, Ms. Jennifer Harpalani. The IT Security, IT Business and Student Services, and IT Network Security teams participated in the kick-off meeting. The purpose of the meeting was to make introductions, review scope of work, objectives, timeframes, and expectations of the IT audit.
2. HCT Public Accountants and Consultants presented the Audit of Recordex Purchases. The Chief Auditor and OCA IT Audit Manager, Ms. Harpalani, met with Mr. Rodrick Harvey of HCT in November and December 2019 to discuss the fieldwork related to the agreed-upon procedures engagement related to the District's interactive board technology purchases. The scope of the audit includes compliance with District policies & procedures and an understanding of the differences and functions and pricing of certain interactive boards. A follow-up Recordex audit is planned for school/fiscal 2021. A Technology Computer Devices audit has commenced and is in the plan for school/fiscal 2021.

PROPERTY AND INVENTORY AUDITS

1. OCA Property & Inventory Audit Manager, Ms. Ali Arcese, and her staff presented reports to the Audit Committee and the School Board on audits of Property and Inventory of 94 locations (68 departments and 26 schools) that yielded no exceptions in all 68 departments and 21 of the 26 schools. The five schools with exceptions are followed up by the OCA.
2. The Chief Auditor and OCA Property & Inventory Audit Manager, Ms. Arcese, attended meetings on the District's Tangible Personal Property Management Improvement project on August 14, 16, and 30, 2019 as well as September 13 and 27, 2019. As previously discussed with the Committee during discussions of property and inventory audits and as proposed at the October 30, 2018 School Board Workshop, a review of the District's property and inventory process is needed to address historical issues noted in prior audits.
3. The Chief Auditor and OCA Property & Inventory Audit Manager, Ms. Arcese, met with Director of Applied Learning, Ms. Susan Cantrick, and Budget Support Specialist, Ms. Diane Sterner, on February 27, 2020 to discuss follow-up issues from the responses to the Northeast and Coconut Creek Property and Inventory audits reviewed by the Committee at their January 30, 2020 meeting.
4. OCA Property & Inventory Audit Manager, Ms. Arcese, and her staff visited and observed the technology distribution of laptops and devices to students and parents on March 20, 2020 and March 27, 2020. An audit of device distribution is planned for school/fiscal 2021.

OTHER / WORK WITH REGULATORS / OTHER AUDITORS

1. The Chief Auditor presented the District's Comprehensive Annual Financial Report that yielded an unqualified opinion and no audit findings. The audit was performed by MSL.
2. The Chief Auditor presented the District's Federal Single Audit on expenditures of federal awards. The Audit yielded no audit findings and noted that the District materially complied with the requirements that could have a direct and material effect on each of its major federal programs with respect to federal awards as well as Title I, the Student Financial Assistance Cluster, Twenty-First Century, and Teacher Fund Programs. The audit was performed by S. Davis and Associates.

3. The Chief Auditor presented the District's compliance reports as follows:

- The Independent Accountant Report with no findings;
- The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters with no exceptions; and
- The Independent Auditor's Management Letter with no new exceptions (exceptions noted were follow ups of prior findings that were also followed up by the OCA in our Purchase Card audit).

The reports were performed by MSL.

4. The Chief Auditor communicated with the Auditor General and Florida Department of Education on the status of the findings in the Auditor General Operational Audit and provided an update on the Legal, Strategy/Operations, Finance, and Audit issues on September 16, 2019. The Chief Auditor noted the closure of seven of the eight prior audit findings. The one remaining finding, the payroll process improvement program, is deemed to be an ongoing project. The Auditor General will commence a new Operational Audit as well as a new Financial Audit during school/fiscal 2021.
5. The Chief Auditor and OCA Audit Manager, Ms. Conway, worked with District management on the strategy for the issues noted in the Florida Auditor General's FEFP and Student Transportation Audit for the fiscal year ended June 30, 2018.
6. The Chief Auditor held several discussions with the Florida Department of Education's Office of Inspector General on various ongoing charter school investigations.
7. The Chief Auditor met with Director of Grants Administration, Ms. Stephanie Williams-Louis, on February 14, 2020 to discuss the District's response to National Science Foundation grant audit. The Chief Auditor compiled the District's response that was sent on March 6, 2020.
8. The Chief Auditor engaged Ms. Marcia Carty, Partner of Cummings-Grayson & Co. to perform the OCA's Quality Assessment (Peer Review). Ms. Carty's staff reviewed various workpapers and documents and conducted individual discussions with the Chief Auditor, the OCA Managers, as well as a sample of other members of the OCA.

9. The Chief Auditor, OCA Audit Manager, Ms. Conway, and OCA Executive Secretary, Ms. Michele Marquardt, completed the submission of the required 2019 financial audit and single audit reports to the Florida Department of Education, the Florida Auditor General, the Federal Audit Clearinghouse (operated by the Federal Office of Management and Budget), and the EZ Audit platform of the US Department of Education on March 31, 2020.

OTHER / GENERAL ACTIVITIES

1. The Chief Auditor attended various School Board meetings and workshops and monitored the agenda items and discussions for issues where future audit coverage may be needed.
2. The Chief Auditor participated in the Superintendent's weekly Cabinet meetings as well as Special Cabinet meetings to address matters related to the COVID-19 pandemic.
3. The Chief Auditor met with Broward County Chief Auditor, Mr. Robert Melton, and City of Fort Lauderdale Chief Auditor, Mr. John Herbst, on February 10, 2020 to discuss common issues and leading audit practices. The Chief Auditor agreed to have the OCA participate in a joint FBI Interviewing & Interrogations Training with Messrs. Melton's and Herbst's teams. The three Chiefs also agreed to meet quarterly. Mr. Herbst is a former Audit Committee Member.
4. The Chief Auditor met with former Chief Auditor of Miami-Dade County Public Schools, Mr. Jose Montes de Oca, on October 1, 2019, January 17, 2020, and April 17, 2020 to discuss leading audit practices.
5. The Chief Auditor participated with other Cabinet members during the Collaborative School visits and Data Dive on December 2, 2019 that was led by Chief School Performance and Accountability Officer (OSPA), Dr. Valerie Wanza.
6. The Chief Auditor held two conference calls with Chief Auditor of Orange County Public Schools, Ms. Linda Lindsey, on June 5, 2020 and June 15, 2020 to discuss their activities during the COVID-19 pandemic.
7. OCA Internal Funds Audit Manager, Ms. Conway, and OCA Property & Inventory Audit Manager, Ms. Arcese discussed ongoing audit processes during the COVID-19 pandemic with representatives of school districts in Miami-Dade, Palm Beach, and Duval counties.

8. OCA Internal Funds Audit Manager, Ms. Conway, OCA Property & Inventory Audit Manager, Ms. Arcese, OCA Operations Manager, Ms. Arlotta, and OCA IT Audit Manager, Ms. Harpalani, participated in various 2024 Strategic Plan Initiative meetings.
9. OCA Internal Funds Audit Manager, Ms. Conway, OCA Property & Inventory Audit Manager, Ms. Arcese, OCA Operations Manager, Ms. Arlotta, and OCA IT Audit Manager, Ms. Harpalani, attended various School Re-Opening Technology Workstream meetings in May and June 2020.
10. The Chief Auditor attended the Principals Meetings Chaired by OSPA Chief, Dr. Wanza, on April 13, 2020, April 27, 2020, May 8, 2020, May 13, 2020, and June 5, 2020.
11. OCA team members coordinated the current School Board Audit Committee meetings on August 8, 2019, October 10, 2019, November 21, 2019, January 30, 2020, March 12, 2020, May 14, 2020, and June 18, 2020.

OTHER / TRAINING

1. OCA Property & Inventory Audit Manager, Ms. Arcese provided fieldwork training to the OCA Inventory Audit Specialists on August 28, 2019. The Chief Auditor also presented at this training.
2. The Chief Auditor attended the District's Threat Assessment Training for Cabinet Members on September 12, 2019.
3. OCA Property & Inventory Audit Manager, Ms. Arcese, and her staff attended Microsoft Word training on September 17, 2019 that was facilitated by the IT Department.
4. OCA Auditor, Mr. Seifer, OCA Executive Secretary, Ms. Marquardt, and OCA Clerk Specialist B, Ms. Megan Gonzalez, attended the Purchase Card Training on September 18, 2019.
5. OCA Property & Inventory Audit Manager, Ms. Arcese, presented at the Inventory Tip Training on September 24, 2019 that was conducted for 89 District employees that included Principals, Assistant Principals, and other school personnel.

6. The Chief Auditor and OCA Internal Funds Audit Manager, Ms. Conway, presented at the Principals Meeting on October 7, 2019 to discuss general audit matters and to speak jointly with OSPA Chief, Dr. Wanza, on the need for school personnel to report any concerns about potential violations of school policies and anonymous tips to District personnel.
7. OCA IT Audit Manager, Ms. Harpalani, attended the first 2020 quarterly meeting of the District Leadership Support Program on February 20, 2020. The meeting agenda included topics on EEO/ADA Compliance and The Maxwell Disc Method Workshop. The District Leadership Support Program aims to provide coaching and support to newly appointed district leaders through development opportunities aligned to high-quality instruction, safe and supportive environment, and effective communication.
8. OCA IT Audit Manager, Ms. Harpalani, participated in the Florida International University 2-day Executive Leadership Institute program customized for BCPS District Leadership Support Program on February 27 – 28, 2020. Topics were on personality and decision-making, problem solving techniques, communicating as a leader, values in leadership, and hidden traps in decision making.
9. OCA Facility Audit Manager, Mr. Usallan, and OCA Auditor, Mr. Seifer, attended an SREF training from February 25 – 27, 2020.
10. The Chief Auditor and most of the OCA team members attended the FBI Interviewing and Interrogations Training on March 9, 2020. This joint training is the result of the collaboration of the Chief Auditor and Broward County Chief Auditor, Mr. Melton, and City of Fort Lauderdale Chief Auditor, Mr. Herbst.
11. OCA Property & Inventory Audit Manager, Ms. Arcese, led the OCA's standard Property and Inventory Training to elementary school Assistant Principals on October 17, 2019.
12. OCA Property & Inventory Audit Manager, Ms. Arcese, conducted a Property and Inventory Tips and Training session to Principals, Assistant Principals, Microcomputer Techs, and Inventory Liaisons on October 24, 2019.
13. The Chief Auditor and all OCA Audit Managers and all OCA Auditors attended the Marcum Government Symposium on October 30, 2019.
14. OCA Internal Funds Audit Manager, Ms. Conway, OCA IT Audit Manager, Ms. Harpalani, and several OCA Auditors attended an Introduction to SAP training provided by Information Technology Business Application Manager, Mr. Thomas Campbell, on November 4, 2019.

15. The Chief Auditor attended the Council of the Great City Schools Chief Financial Officers, Budget Directors, Procurement Directors, Internal Auditors & Risk Managers Joint Conference in Austin, Texas from November 12, 2019 through November 15, 2019.
16. OCA Systems Support Specialist, Mr. Brian Erhard, provided training and support for the Inventory Hot Labs where participants asked site-based questions related to the inventory database and inventory management. The Hot Labs, which were facilitated by the IT Department, were conducted on November 20, 2019, December 11, 2019, January 9, 2020, and January 16, 2020.
17. OCA Property & Inventory Audit Manager, Ms. Arcese, led a BCPS Inventory Process Presentation where she provided information on what constitutes an audit exception and how to correct findings, run SAP inventory reports and downloading them into Microsoft Excel, the surplus process, and best practices. This session was held on January 28, 2020.
18. OCA Property & Inventory Audit Manager, Ms. Arcese, attended webinars on FGFOA Best Practices for Internal Controls in an IT Environment on January 16, 2020.
19. The Chief Auditor and all OCA Audit Managers and all OCA Auditors attended the MSL governmental audit training on May 11-12, 2020.
20. The Chief Auditor, the OCA Audit Managers, and the OCA Auditors completed various continuing professional education (CPE) courses to maintain their certifications. Courses taken by the team included data privacy, corporate governance, ethics, information security, general ledger, and anti-fraud. Note: a CPA certification is required for the Chief Auditor and under Yellow Book standards auditors are required to complete 80 hours of CPE in each two-year period.
21. OCA shared our online CPE resources with CPAs who work in other District Departments.

AUDIT PROCESS FLOW

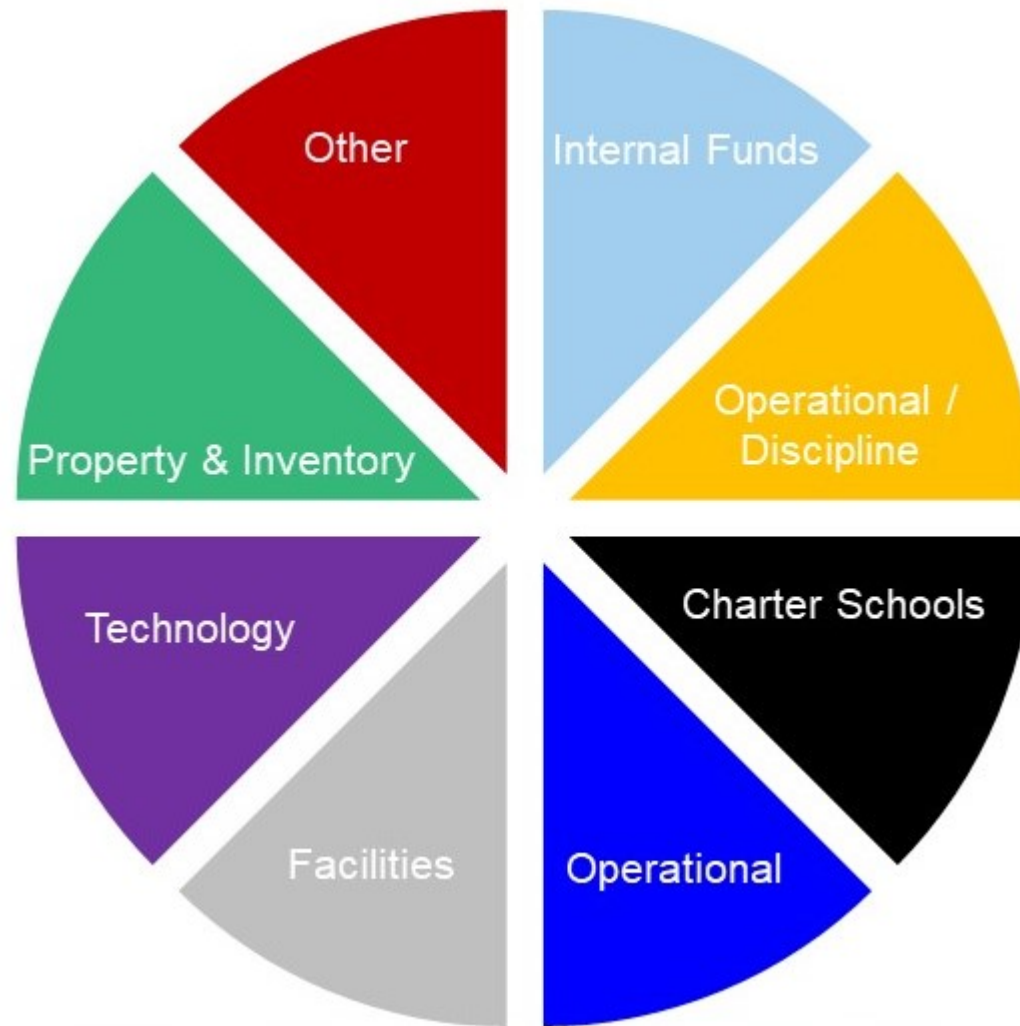
SBBC AUDIT PROGRAM



PROPOSED AUDIT PLAN

FOR THE 2020 - 2021 SCHOOL/FISCAL YEAR

OCA – PRIMARY AUDIT AREAS – SCHOOL/FISCAL 2021



**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
Audit Reporting Projects (projects that yield a report)					
•	Schools Internal Funds Audit Reports	<ul style="list-style-type: none"> • SY '19 Audits of high schools, middle schools, elementary schools, centers, technical colleges, and community schools (199 schools) • SY 20 Audits of high schools, middle schools, elementary schools, centers, technical colleges, and community schools (226 schools) 	OCA	IF	Compliance Fieldwork
•	Schools Payroll Audit Reports	<ul style="list-style-type: none"> • Virtual payroll audits at certain schools, including reviews of payroll procedures and payroll processing (regular and overtime) • Timekeeping system review at various locations and perform payroll reviews 	OCA	OP	Risk 4Q
•	Schools/Departments Property/Inventory Audit Reports	<ul style="list-style-type: none"> • Audits of high schools, middle schools, elementary schools, centers, technical colleges, community schools and District departments 	OCA	PI	Compliance Planning
1	Schools/Departments Property/Inventory Audit Reports	<ul style="list-style-type: none"> • Audit of device distribution 	OCA	PI	Risk Planning
2	Discipline Process Audit Report	<u>Data Completeness Within SBBC Environment</u> <ul style="list-style-type: none"> • Emails of key words • Social media searches • Law enforcement • DMS/BMS referrals • Policy/procedure • Other 	OCA	OD	Risk (Rollover) Fieldwork

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		<ul style="list-style-type: none"> • Communication to external parties/law enforcement • Training/internal communications • Policy/procedure • Other 			
4	Promise	<u>Promise</u> <ul style="list-style-type: none"> • Incident/Student Promise eligibility • Promise election • Incident accrual/maximum • Student serves the Promise discipline • Documentation • Law enforcement interaction • Follow up • Training/internal communications • Threat Assessment referral • Policy/procedure • Other 	OCA or Consultants	OD	Risk (Rollover) Fieldwork
5	Discipline Technology Application Audit Report	<u>Disciplinary System / Application (specific application TBD)</u> <ul style="list-style-type: none"> • Access • User administration • Processing • Data security • Data quality • Policy/procedure • Other 	OCA	IT	Risk (Rollover)

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		(Note: This audit is dependent based on the successful hire and onboarding of an IT auditor)			
6	Technology Computer Devices (16-059E)	<ul style="list-style-type: none"> • Adherence to District policies and procedures relating to acquiring information technology • Bidding, pricing, etc. 	Consultant (HCT)	IT	Risk In Process
7	IT Security Audit	<ul style="list-style-type: none"> • Logical access & user account management • Security incident management & response • Security of sensitive data • Web application • Intrusion detection 	Consultant (RSM)	IT	Risk (Fieldwork) 1Q
8	Recordex Audit (Follow Up)	<ul style="list-style-type: none"> • Determine compliance with the issues noted in the audit conducted during SY '20 	OCA	IT	Risk Follow Up 2Q
•	Charter School Investigation Report(s)	<ul style="list-style-type: none"> • Investigation(s) originated by the Florida Department of Education • Other 	OCA	CS	Compliance (Rollover) Fieldwork
9	Purchase Cards Audit Report (Follow Up)	<ul style="list-style-type: none"> • Determine and confirm that P-Card purchases were valid and justified • Transactions in accordance with the District's policies and State regulations • Determine whether purchases were approved by the appropriate level of authority • review credit limits • verify P-Cards were not active for employees 	OCA	OP	Risk 4Q

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		no longer employed within the district or who had changed positions or responsibilities			
10	District-wide Follow-Up Audit Report	<ul style="list-style-type: none"> • Follow-up report on all audits published since SY 2016 – 2018 which includes all audits from the OCA (as well as certain other audits prior to SY 2016) 	OCA	OT	Risk Fieldwork (Rollover) 4Q
11	Payroll, Overtime, Overpayments Audit Report	<ul style="list-style-type: none"> • Calculation of salary of initial and changes to base compensation to final compensation • Calculation of incentives • Appropriateness of additional compensation (supplements, stipends) • Calculation and appropriateness of overtime compensation • Determination and status of overpayments • Termination of compensation at the end of employment • Other <p>(Any fieldwork will avoid duplicating and/or delaying the District's ongoing Payroll Process Improvement initiative and the redesign of the Payroll/HR Processes)</p>	OCA and/or Consultants	OP	Risk Rollover
12	Smart Bond Audit Report 1	<ul style="list-style-type: none"> • Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and 	Consultants (RSM)	FA	Risk Fieldwork

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices			
13	Smart Bond Audit Report 2	<ul style="list-style-type: none"> • Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices 	Consultants (RSM)	FA	Risk 3Q
14	Smart Bond Audit Report 3	<ul style="list-style-type: none"> • Verify that the District's SMART Bond Program Management Consultant and Owner's Representative are providing deliverables and services in conformance with the terms and conditions of their respective agreements/RFP as well as the District's standard operating procedures and leading industry practices 	Consultants (RSM)	FA	Risk 4Q
15	Roof Inspection Process	<ul style="list-style-type: none"> • Mapping of sub-permitting, inspection, pay applications • Florida Building Code vs Design Standards • Benchmarking • Reporting 	Consultants (RSM)	FA	Risk Fieldwork
16	Roof Inspection (Follow Up)	Compliance with findings noted in the roof inspection audit.	Consultants (RSM)	FA	Risk 4Q
17	SREF	<ul style="list-style-type: none"> • Compliance with inspection requirements 	(Consultants) (CRI)	FA	Risk Rollover

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
					Fieldwork
18	PPO	<ul style="list-style-type: none"> • Analysis of proper controls on purchases and maintenance • Effectiveness and compliance with District policies and procedures • Follow up on certain CGCS findings 		FA	Risk Rollover 4Q
19	BECON Follow-Up Audit Report	<ul style="list-style-type: none"> • Perform follow-up procedures related to the previously-issued Operational Assessment of BECON dated May 3, 2018 as well as the Follow-Up Operational Assessment of BECON dated June 10, 2019 	Consultants (CRI)	OP	Rollover Fieldwork 1Q
20	Healthy Vending	<ul style="list-style-type: none"> • Selection process used by the schools for vending company • Calculation of commissions • Test for approved items • Test for approved machines 	OCA	OP	Rollover Fieldwork TBD
•	Comprehensive Annual Financial Report	Facilitate and coordinate the audit of the District's financial statements by MSL.	External Auditors (MSL)	OT	Compliance 2Q
•	Single Audit	expenditures of federal awards yielded no audit findings and noted that the District materially complied with the requirements that could have a direct and material effect on each of its major federal programs with respect to federal awards, the Auditor General audited Title I, the Student Financial Assistance Cluster, Twenty-First Century, and Teacher Fund Programs.	External Auditors (SDA)	OT	Compliance 3Q

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
•	Financial Compliance Reports	<ul style="list-style-type: none"> • Auditor communication of audit results • Audit Management Letter • Comprehensive Annual Financial Report 	External Auditors (MSL)	OT	Compliance 3Q
•	Other Investigation Report(s) (Specific area TBD)	<ul style="list-style-type: none"> • Potential investigation(s) originated by the State of Florida Auditor General, Federal auditors and others in any potential information on the OCA's fraud hotline or in conjunction with other audits and inquires 	OCA & Consultants (MDO)	OT	Compliance TBD
•	Special Assignments (reporting)	<ul style="list-style-type: none"> • Special assignments requested by School Board (after consensus), Audit Committee (after the passing of a formal motion), the Superintendent, and District Management • (Note: a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan) 	OCA & Consultant (TBD)	OT	Compliance TBD
Audit Non-Reporting Projects (that may not yield an audit report)					
•	Inventory Process Improvement Initiative	A review of the District's property and inventory process is needed to address the historical issues noted on the audits	OCA	P&I	Rollover 2Q
•	Internal Funds Initiatives (non-reporting)	<ul style="list-style-type: none"> • Provide direct assistance to schools in reconciling and resolving Internal Funds accounting issues • Assist Cadre Directors with monitoring Internal Funds in schools with audit exceptions • Provide assistance to school administrators and bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins, and School 	OCA	IF	Compliance TBD

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		Board policies <ul style="list-style-type: none"> • Perform athletic ticket inventory verification at high schools, prior to the start of the school year 			
<ul style="list-style-type: none"> • 	Charter School Initiatives (non-reporting)	<ul style="list-style-type: none"> • Perform reviews of Charter Schools' monthly, quarterly, and annual financial statements to determine if there are adequate standards of fiscal management • Monitor Charter Schools' financial operations which have been identified with a financial emergency • Perform site visits of Charter Schools and perform various compliance reviews • 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, participation in close out meetings, and review final audit report of the charter schools) • Participate in the District's Charter School Monitoring and Oversight Committee • Provide assistance to the Charter Schools Management/Support Office related to financial, auditing, and compliance with Charter School agreements • Participate with the Charter Schools Management/Support Office to provide training and workshops to Charter Schools' management 	OCA	CS	Compliance 1Q

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		<ul style="list-style-type: none"> • Participate in discussion panels for the Superintendent's Charter School Summit meetings • Assist the Charter Schools Management/Support Office with the process of reviewing applicants applying for Charter Schools 			
•	Facilities Initiatives (non-reporting)	<ul style="list-style-type: none"> • Attend Qualification Selection Evaluation Committee meetings • Attend Bond Oversight Committee meetings • Attend Facility Task Force meetings 	OCA	FA	1Q 2Q 3Q 4Q
•	Information Technology Initiatives (non-reporting)	<ul style="list-style-type: none"> • Hire an Information Technology Auditor (frozen) • Attend Technology Steering Committee meetings 	OCA	IT	1Q 2Q 3Q 4Q
•	Other Initiatives (non-reporting)	<ul style="list-style-type: none"> • Attend School Board meetings and School Board workshops and monitor agenda items and respond to Board Follow-Up requests and referrals. Monitor for issues where audit coverage may be needed • Monitor the discussions of various School Board committees for issues where audit coverage may be needed • Coordinate and serve as a liaison between the School Board Members and the School Board Audit Committee • Coordinate School Board Audit Committee 	OCA	OT	TBD

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		meetings <ul style="list-style-type: none"> • Record, transcribe, and distribute minutes from Audit Committee meetings to the Audit Committee and District staff • Copy and deliver all audit reports and other School Board Audit Committee materials to Audit Committee Members 			
•	Additional Initiatives (non-reporting)	<ul style="list-style-type: none"> • Enhance and maintain the website for the Office of the Chief Auditor • Train schools and departments on property and inventory procedures and practices • Review financial statements of proposed vendors at the request of various District departments • Perform audits of grants and contract services, as required by the terms and conditions of the contracts • Attend meetings related to School Board Policy 1341 Committee, “Use of School Facilities for Non-School Purposes” to assist District Management • Continue quality assurance and in-service training programs for school administrators and staff 	OCA	OT	TBD
•	OCA Management Initiatives (non-reporting)	<ul style="list-style-type: none"> • Participate in the Superintendent’s Cabinet • Hire replacement auditors to fill vacancies 	OCA	OT	All Periods

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
•	Florida Auditor General Financial Audit	<ul style="list-style-type: none"> • Assist and obtain information to for the Auditor General • Arrange and attend entrance / exit meetings 	OCA	OT	2Q
•	Florida Auditor General Operational Audit	Assist and obtain information to for the Auditor General <ul style="list-style-type: none"> • Arrange and attend entrance / exit meetings 	OCA	OT	3Q
•	Florida Auditor General FEFP & Transportation Audit	Assist and obtain information to for the Auditor General <ul style="list-style-type: none"> • Arrange and attend entrance / exit meetings 	OCA	OT	3Q
•	Florida Auditor General Appeal	<ul style="list-style-type: none"> • Appeal prior audits 	OCA	OT	TBD
•	Other Regulatory Organizations	<ul style="list-style-type: none"> • Assist law enforcement organizations and outside agencies including the U.S. Department of Education, the Florida Department of Education, the Florida State Attorney, the State of Florida Office of Management Services, and others 	OCA	OT	Ongoing
•	OCA Team Improvement Initiatives (non-reporting)	<ul style="list-style-type: none"> • Review the OCA's processes to ensure that our own operating practices are in line with leading practices • Enhance the existing risk assessment methodology for the determination of selected audit subject areas • Implement a continuous improvement audit model 	OCA	OT	All Periods

**SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
PROPOSED 2020 – 2021 SCHOOL/FISCAL YEAR AUDIT PLAN**

Project No.	Audit Subject Area	Broad Activity Scope	Assigned Auditor	Audit Area	Notes
		<ul style="list-style-type: none"> • Establish relationships with the Chief Auditors of the school districts in Miami-Dade and Palm Beach counties • Participate in seminars and continuing education on accounting and auditing • Interact with the community by attending events held at various locations 			
<ul style="list-style-type: none"> • 	Special Assignments (non-reporting)	<ul style="list-style-type: none"> • Reserved for special assignments requested by School Board, Audit Committee (after the passing of a formal motion), the Superintendent, and District Management • (Note: a special assignment may serve as a substitute to audits in the plan or require funding or require an adjustment to the plan) 	OCA	OT	TBD

OCA LONG RANGE AUDIT PLAN

LONG RANGE AUDIT PLAN
Audits for Future Fiscal Years

	Audit Subject	
21	CARES Act Compliance	
22	Contract (Maintenance) (specific contract not disclosed to maintain audit confidentiality)	
23	District Vehicle Program	
24	Transportation	
25	District School FTE Controls (specific schools not disclosed to maintain audit confidentiality)	
26	Contract (Vendor) (specific vendor not disclosed to maintain audit confidentiality)	
27	Grant (Title I)	
28	IT General Computer Controls	
29	Travel	
30	Treasury	
31	Accounts Payable	
32	Accounts Receivable	
33	IT Application (specific application not disclosed to maintain audit confidentiality)	
34	Bidding Process	
35	Grant (non-Title 1) (specific grant not disclosed to maintain audit confidentiality)	
36	Intergovernmental Agreement (specific agreement not disclosed to maintain audit confidentiality)	

Note 1: Audit subjects are re-assessed annually to create a new audit plan.

Note 2: Audit subjects in the current year plan may be re-audited in future years based on the results of the audit or changed risks.

Note 3: Future year audits may be moved to the current year to substitute for current year audits.

**OCA ORGANIZATIONAL CHART
AND
STAFFING / RESOURCES**

STAFFING / RESOURCES

This Audit Plan is based on the OCA’s current internal staff of 26 employees, plus three open positions to be filled in the 2020-2021 school/fiscal year. Our staff consists of Managers, Internal Auditors, Inventory Audit Specialists, Clerical Specialists, and Supervisory staff.

The District has implemented a hiring freeze. The OCA will comply with this initiative. However, we are recruiting for the open Facility Audit Manager because it is funded by the District’s capital budget.

The OCA also has contracts with outside audit and consulting firms that can be used to perform audits and reviews that are deemed necessary.

Summary of Resources			
Position	Current Resource	Vacancy	Total
Chief	1	0	1
Director / Assistant Chief Auditor	0	0	0
Secretary/Clerk Specialist	2	1	3
Manager	5	1	6
Auditor	11	1	12
Inventory Audit Specialist	6	0	6
System Support Specialist	1	0	1
	26	3	29

