

## **Summary Explanation and Background**

The Proposed Audit Plan for 2020-2021 includes required audits per Florida State Statutes and School Board Policies as well as audits of various controls and systems related to Internal Funds, Facilities, Information Technology, Property & Inventory, and Operations. Audit work done with respect to Charter Schools, and Special Investigations will be performed. Other activities include training, participation on various committees, and responding to requests from District Administration and the Auditor General.

During the past school/fiscal year we submitted 25 reports to the Audit Committee and the School Board and researched/responded to multiple School Board, Audit Committee, District Management, and Regulatory 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.

Our goal is to lead the audit function to its next phase and to continue to be an appraisal function that examines and evaluates the activities of the District. We plan to further review our 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. We also plan to further revise the risk assessment methodology to ensure that areas selected for audit cover the District's ever-changing risks.

The District's Audit Plan was discussed at the Audit Committee's meeting on August 13, 2020. We now look forward to Board Member input so that our Audit Plan can be finalized to cover the significant reviews needed for the new school fiscal year.