

AGENDA REQUEST FORM
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Meeting Date 6/19/07	<table style="width: 100%;"><tr><td style="width: 50%; text-align: center;">Open Agenda Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></td><td style="width: 50%; text-align: center;">Time Certain Request Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></td></tr></table>	Open Agenda Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Time Certain Request Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Agenda Item Number D-6
Open Agenda Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Time Certain Request Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			

TITLE:

Internal Audit Report – Audit of the Arts in Education Program Grant for the Period Ended September 30, 2006

REQUESTED ACTION:

Receive Internal Audit Report – Audit of the Arts in Education Program Grant for the Period Ended September 30, 2006.

SUMMARY EXPLANATION AND BACKGROUND:

In accordance with the Arts in Education Program Grant requirements, we have audited the Statement of Grant Assistance, under Contract Number ECD24-2006 for the period ended September 30, 2006. The Statement of Grant Assistance (the Statement) is the responsibility of the Grant Administrators of the School Board of Broward County, Florida. Our responsibility is to express an opinion on this Statement based on our audit.

In our opinion, the Statement of Grant Assistance presents fairly, in all material respects, the cash receipts and disbursements of the grant for the year then ended. We found as of September 30, 2006 no funds including interest earned on such funds are due back to Broward County. However we found that the Program should be strengthened to ensure artist consultants receive security screening as required by the Jessica Lunsford Act, 1012.465 F.S. In addition, we found that compliance with internal control procedures for disbursements should be strengthened by ensuring purchases are submitted through the on-line purchasing process and are properly approved and documented.

The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's May 17, 2007 meeting.

SCHOOL BOARD GOALS:

- ☐ •Goal One: All students will achieve at their highest potential.
- ☐ •Goal Two: All schools will have equitable resources.
- ☒ •Goal Three: All operations of the school system will demonstrate best practices while supporting student achievement.
- ☒ •Goal Four: All stakeholders will work together to build a better school system.

FINANCIAL IMPACT:

The source of funds to perform the Internal Audit Report was the General Fund budget allocation for the Office of the Chief Auditor. There is no additional financial impact to the School District.

EXHIBITS: (List)

Audit Report prepared by the Office of the Chief Auditor.

BOARD ACTION:

RECEIVED

(For Official School Board Records' Office Only)

SOURCE OF ADDITIONAL INFORMATION:

Patrick Reilly

(754) 321-8300

Name

Phone

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Patrick Reilly, Chief Auditor *PR*

Approved in Open Board Meeting
on:

JUN 19 2007

By:
Revised November 28, 2006
JFN/Reilly/McLaughlin

Beverly A. Hall

School Board Chair