

Office of the Chief Auditor

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Chief Auditor Report

Audit Committee Meeting of August 3, 2023

07/27/23

Documented below are follow ups to significant discussions at previous Audit Committee meetings.

1	<p>Audit Committee Advisory Motions</p> <p>Chief Auditor update for 08/03/23:</p> <p><i>Given the number of advisory motions passed, a separate agenda item was established for them as agenda item 17.</i></p>
2	<p>School Board Policy 3202 Presentation</p> <p>At the June 2, 2022 Audit Committee Meeting, the Committee requested a presentation on School Board Policy 3202 – Disposal of Surplus and/or Obsolete Property</p> <p>Chief Auditor update for 08/03/23:</p> <p><i>The Director of Procurement and Warehousing Services was prepared to make this presentation at the May 18, 2023 and June 22, 2023 meeting but will now do so at the August 3, 2023 meeting. The May 18, 2023 presentation was modified to include additional discussions based on comments made within the prior Audit Committee meetings and also includes information on OCA audit steps.</i></p>
3	<p>Internal Funds Presentation</p> <p>At the March 2, 2023 Audit Committee Meeting, the Committee requested a presentation on the internal funds audits.</p> <p>Chief Auditor update for 08/03/23:</p> <p><i>Sarbanes-Oxley is not applicable to the District. Our office will prepare a presentation on our internal funds audit at a future meeting. The August 3, 2023 agenda was full and unable to accommodate any more presentations. Our audits cover the Florida Auditor General requirements, and we, in turn, are audited by the Florida Auditor General when they review the District. Our office is also peer-reviewed to ensure compliance.</i></p>

4	<p>Use of Technology For Electronic Delivery and Storage of Audit Committee Meeting Documents</p> <p>During several Committee meetings, certain Committee members asked if the meeting documents could be provided through a tablet or laptop that would be assigned to the Committee members.</p> <p>Chief Auditor update for 08/03/23:</p> <p><i>The Chief Auditor will explore alternative methods of delivering the Audit Committee meeting documents. This may require funding and the establishment of information security protocols. In addition, we will explore whether such an initiative would be used for other advisory committees.</i></p>
5	<p>Behavioral Threat Assessment Testing</p> <p>During the February 16, 2023 Audit Committee Meeting, the Committee passed a motion advising that the entire population of the BTA testing sample include all serious and very serious behavioral threats and include a geographically based sample of transient and unfounded threats.</p> <p>Chief Auditor update for 08/03/23:</p> <p><i>Based on my discussions with the School Board Chair and then the other School Board Members at the May 2, 2023 School Board Workshop, a new approach to BTA testing will occur for School Year 2024. The OCA will increase our staffing to hire a BTA-specific auditor to perform our audits in-house. This will allow the OCA to test the samples based on our preferences and allow increased and faster real-time reporting. Thus, the report presented at the August 3, 2023 meeting will include a sampling methodology similar to the methodology used in the past. However, the School Year 2024 testing will include the testing requested in this motion.</i></p>