

## AUDIT COMMITTEE MEETING

Thursday, May 8, 2025

9:30 a.m. – 12:30 p.m. • KCW – 1<sup>st</sup> Floor Board Room

### AGENDA

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda for the May 8, 2025, Audit Committee Meeting
4. Public Comment
5. Approval of Meeting Minutes and Transcripts
  - a. [March 13, 2025, Audit Committee Meeting](#)
  - b. [March 27, 2025, Virtual Audit Committee Meeting](#)
  - c. [April 10, 2025, Audit Committee Meeting](#)
  - d. [May 1, 2025, Virtual Audit Committee Meeting](#)
6. Housekeeping

### REPORTS FOR REVIEW & TRANSMITTAL

7. CRI – [Internal Audit of Accounts Payable & Disbursements](#)
8. RSM Internal Audit Report - [Program Management](#)
9. OCA – [2024/25 Behavioral Threat Management Training Program Audit\\*](#)
10. [State of Florida Auditor General Financial and Federal Single Audit – Report No. 2025-176\\*](#)
11. OCA – [Internal Funds Audit of Selected Schools \(April 10, 2025\)\\*](#)
12. OCA – [Internal Funds Audit of Selected Schools and Summary \(May 8, 2025\)](#)
13. OCA – [Property & Inventory Audit of Selected Locations](#) and [Progress Report](#) (May 8, 2025)

*\* This report was presented at the April 10, 2025 meeting but was not transmitted due to the absence of a quorum.*

### OLD BUSINESS

14. [Updated Audit Committee Follow-Up Matrix](#)
15. [Risk Assessment/Proposed Audit Plan FY26](#) – Must be reviewed in April for May Workshop
16. [Input for Chief Auditor's Evaluation](#) – Self Appraisal due to the Board on April 30, 2025
17. Formation of the Financial Auditor Selection Committee
18. [Fiscal Year 2025-26 Budget Workshop Item](#) (schedule virtual meeting for discussion)

### NEW BUSINESS

19. [Agenda Planning Log](#)
20. Audit Committee Meeting Dates 2025/2026
21. Audit Committee Member Comments
22. Adjournment

*This agenda and the above reports/documents are available on the Office of the Chief Auditor's website. The documents can be accessed online at [www.browardschools.com/audit](http://www.browardschools.com/audit) by selecting Audit Committee Meetings and the applicable year and meeting date.*

Public participation will be accepted on all meeting agenda items. Reserved on this meeting agenda is a designated time to provide an opportunity for public speakers to address the Audit Committee regarding topics on the agenda. The person will speak for a maximum of 3 minutes per agenda item. The Chair may reduce each individual speaker's time limit or set the maximum time available for all speakers. Please contact our office for assistance or additional information at (754) 321-2400 – Office of the Chief Auditor.

**UPCOMING AUDIT COMMITTEE MEETINGS – 9:30 AM • June 5, 2025**