

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

817 Bill Beck Boulevard • Kissimmee • Florida 34744-4492
Phone: 407-870-4600 • Fax: 407-870-4010 • www.osceolaschools.net

SCHOOL BOARD MEMBERS

- District 1 – Teresa “Terry” Castillo – Vice Chair
407-577-5022
District 2 – Julius Melendez
321-442-2862
District 3 – Jon Arguello
407-433-9082
District 4 – Heather Kahoun - Chair
689-241-7822
District 5 –
407-870-4009



Superintendent of Schools
Dr. Mark Shanoff

AGENDA

Audit Advisory Committee Meeting
Thursday, March 7, 2024
11:30 a.m. – 1:30 p.m.
Bill Collins Conference Room

1. Call to order
2. Introduction of School Board/Audit Committee Chair
3. Approval of the Wednesday, September 20, 2023, Meeting Minutes
4. Healthcare Claims Audit
5. Annual Comprehensive Financial Report (ACFR) FY 2023
6. Charter Schools & Other Component Units Audit Reports FY 2023
7. Internal Audit Update
 - a. FY2024 Internal Audit Plan Update
 - b. Whistleblower Audit
 - c. Status of Follow-up Audits
8. Next Meeting Date: TBD

**Audit Advisory Committee Meeting Minutes
September 20, 2023**

Members Present: Terry Castillo, Kevin Crawford, Lori Giambrone, Javier Paz

Members Absent: Mark Cross, Karen M. Giel, Cassandra Harris-Starks

**Others/Guests: Dr. Mark Shanoff, Sarah Graber, Angela Barner, Jennifer Christensen (CRI),
Laura Manlove, Ken Smith, John Hughes**

- Ms. Castillo called the meeting to order at 2:45p.m.
- The July 13, 2023, Meeting Minutes were approved with all ayes.
- **School Internal Accounts Audit**
This year’s audit for the school internal funds was presented by Jennifer Christensen, with Carr Riggs & Ingram. Packets of results were distributed to all committee members and guests. A total of 54 schools were audited and the following auditors reported the following:

27 schools with no findings
18 schools with 1 finding
4 schools with 2 findings
2 schools with 3 findings
2 schools with 4 findings
1 school with 5+ findings

The auditors most common finding was deficiencies. Auditors recommended additional training at the school-level to review the deficiencies reported.

Auditors district-wide recommendations were improvement points on spending down of excess funds and IT general controls. Comments were received and questions from the committee were answered by RSM.

- **Internal Audits**
Laura Manlove, Director at RSM introduced her team. Packets of results were distributed to all committee members and guests.
 - a. FY 2023-24 Risk Assessment
John Hughes reviewed the Top-10 high risk areas of focus for 2024. Committee members decided on their top 4 areas of focus from the list of 10, in order of importance.
 1. Safety, Security, and Emergency Management – Physical Security
 2. Business & Fiscal Services – Purchase Cards (“P-Cards”)
 3. District-wide – Ethics Hotline
 4. Information Technology – IT Risk Monitoring

b. Follow-Up Audits

Laura Manlove, provided a summary of the audit reports with open items, closed reports and audits placed on pause due to new leadership.

- Design and Construction (May 2021) Verified as closed.
- Purchasing (July 2022), 1 open item, closing relatively soon

Comments were received and questions from the committee were answered by RSM

The meeting adjourned at 3:47 p.m.

Next Meeting Date: TBD (*Late January/Early February*)

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL



Annual Comprehensive Financial Report

Fiscal Year ending June 30, 2023

[CLICK HERE](#) for a copy of the FY 2023 Annual
Comprehensive Financial Report



[CLICK HERE](#) for a copy of the FY 2023 Charter Schools & Other Component Units Audit Reports

Summary of FY2022-2023 Charter School Audits

#	MSID	School Name	Auditor Name	Negative Fund Balance	Positive Fund Balance	No Audit Findings	Audit Findings						Total Findings
							Fund Bal/Net Position Deficit	Lease Liability	Board Meeting Minutes	Transparency	Budget Reqmts	Financial Emergency	
1	131	Bridgeprep Academy Of St.cloud	Verdeja.De Armas.Trujillo, CPA and Advisors	X			X						1
2	149	Renaissance Charter School At Poinciana	Keefe McCullough CPAs and Trusted Advisors		X	X							0
3	152	Four Corners Upper School	Keefe McCullough CPAs and Trusted Advisors		X	X							0
4	153	Florida Cyber Charter Academy	King & Walker, CPAs, PL		X	X							0
5	155	Victory Charter School 6-12	Gutierrez Madariaga,CPA P.A.		X	X							0
6	163	Mater Brighton Lakes	HLB Gravier, LLP, CPAs		X	X							0
7	171	Renaissance Charter School At Tapestry	Keefe McCullough CPAs and Trusted Advisors		X	X							0
8	181	Osceola Science Charter School	King & Walker, CPAs, PL		X	X							0
9	182	Lincoln-marti Charter Schools(Osceola Campus)	BDO		X			X					1
10	183	SLAM Osceola (Sports Leadership Arts & Management)	HLB Gravier, LLP, CPAs		X	X							0
11	184	Bridgeprep Academy Osceola County	Verdeja.De Armas.Trujillo, CPA and Advisors	X			X						1
12	185	Mater Palms Academy	HLB Gravier, LLP, CPAs		X	X							0
13	191	Renaissance Charter School at Boggy Creek	Keefe McCullough CPAs and Trusted Advisors		X	X							0
14	192	Creative Inspiration Journey School Of St Cloud	King & Walker, CPAs, PL		X	X							0
15	202	Mater Academy At St Cloud	HLB Gravier, LLP, CPAs		X	X							0
16	203	Victory Charter School K-5	Gutierrez Madariaga,CPA P.A.		X	X							0
17	853	New Dimensions High School	Schafer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP, CPA		X	X							0
18	863	Four Corners Charter School	Moss, Krusick & Associates CPAs and Advisors		X	X							0
19	866	Kissimmee Charter Academy	King & Walker, CPAs, PL		X	X							0
20	881	P. M. Wells Charter Academy	Moss, Krusick & Associates CPAs and Advisors		X	X							0
21	900	Ucp Osceola Charter School	Schafer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP, CPA		X	X							0
22	932	Bellalago Charter Academy	Moss, Krusick & Associates CPAs and Advisors		X	X							0
23	959	Main Street High School	Keefe McCullough CPAs and Trusted Advisors		X	X							0
24	971	Mater Academy Preparatory High School	HLB Gravier, LLP, CPAs		X	X							0
25	7030	Virtual Prep of Florida	Moss, Krusick & Associates CPAs and Advisors		X	X							0