



Status: ORIGINAL

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2026-08-19	Regular School Board Meeting
CATEGORY:	DD. Chief Auditor
DEPARTMENT:	Auditing

Agenda Item Number:	DD-2.
Consent or Open Item:	Open
Special Order:	YES
Time for Special Order:	11:30 A.M.

TITLE:	Internal Audit Report - SMART Program Carve-Out Analysis
	SPECIAL ORDER - 11:30 A.M.
REQUESTED ACTION:	Receive RSM US LLP, Internal Audit Report Carve -Out Analysis. District-wide

RATIONALE:

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome (s)/Return on Investments, Financial Impact, and Rationale, please see Executive Summary.

EXHIBITS:

Executive Summary
RSM Carve Out Analyst Rpt
071626 Meeting Minutes

FINANCIAL IMPACT:

There is no financial impact to the District. This report is funded through the General Fund allocation of the Office of the Chief Auditor and included in the adopted FY26 budget.

STRATEGIC PLAN ALIGNMENT:**Student Focus Outcomes**

Guardrail 4: Accountability

OR Business Operations**BOARD ACTION:**

(For Official School Board Records Only)

SOURCE OF ADDITIONAL INFORMATION

Name: Mark Magli	Phone: 754-321-2400
Name:	Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Mark Magli, Chief Auditor

Signature

Mark Magli, Chief Auditor

Approved in

Open Board

Meeting On: August 19, 2026

By: _____

School Board Chair

Electronic Signature

Form \$4189 Revised 7/24

HH/JJS