

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

Status: ORIGINAL

|                    |                              |
|--------------------|------------------------------|
| 2026-08-19         | Regular School Board Meeting |
| <b>CATEGORY:</b>   | DD. Chief Auditor            |
| <b>DEPARTMENT:</b> | Auditing                     |

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

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

**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 &amp; Title

|                           |
|---------------------------|
| Mark Magli, Chief Auditor |
|---------------------------|

Signature

|                           |
|---------------------------|
| Mark Magli, Chief Auditor |
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Approved in

Open Board

Meeting On: August 19, 2026

By: \_\_\_\_\_

School Board Chair

Electronic Signature

Form \$4189 Revised 7/24

HH/JJS