

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

Status: ORIGINAL

2026-01-21	Regular School Board Meeting
CATEGORY:	DD. Chief Auditor
DEPARTMENT:	Auditing

Agenda Item Number:	DD-1.
Consent or Open Item:	Open
Special Order:	NO
Time for Special Order:	

TITLE:	Audit of Payroll Policies and Procedures of Selected Locations Follow-up
REQUESTED ACTION:	Receive Internal Audit Report - Audit of Payroll Policies and Procedures of Selected Locations Follow-up. District-wide

RATIONALE: For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome (s)/Returns on Investment, Financial Impact, and Rationale, please see Executive Summary.	EXHIBITS: Executive Summary OCA Payroll P&P Follow up Meeting Excerpts 12-04-25
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FINANCIAL IMPACT: There is no financial impact to the District. The source of funds to perform this audit was funded through the General Fund allocation of the Office of the Chief Auditor and included in the FY26 adopted budget.
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STRATEGIC PLAN ALIGNMENT: Student Focus Outcomes Guardrail 4: Accountability	OR Business Operations
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BOARD ACTION: (For Official School Board Records Only)	SOURCE OF ADDITIONAL INFORMATION Name: <input type="text" value="Dave Rhodes"/> Phone: <input type="text" value="754-321-2400"/> Name: <input type="text"/> Phone: <input type="text"/>
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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA Senior Leader & Title <input type="text" value="David G. Rhodes, Chief Auditor"/> Signature <input type="text" value="David G. Rhodes, Chief Auditor"/>	Approved in Open Board Meeting On: <input type="text" value="January 21, 2026"/>
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Electronic Signature Form \$4189 Revised 7/24 HH/JJS	By: <input type="text"/> School Board Chair
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