

**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&amp;P Follow up

Meeting Excerpts 12-04-25

**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.

**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: Dave Rhodes

Phone: 754-321-2400

Name:

Phone:

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

Senior Leader &amp; Title

David G. Rhodes, Chief Auditor

Signature

David G. Rhodes, Chief Auditor

Approved in

Open Board

Meeting On:

January 21, 2026

By:

School Board Chair

Electronic Signature

Form \$4189 Revised 7/24

HH/JJS