

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

2026-01-21

Regular School Board Meeting

CATEGORY: DD. Chief Auditor**DEPARTMENT:** Auditing

Status: SPECIAL ORDER

Agenda Item Number: DD-2.

Consent or Open Item: Open

Special Order: YES

Time for Special Order: 11:00 a.m.

TITLE: Carr, Riggs & Ingram, LLC (CRI) - Internal Audit of AP & Disbursements
SPECIAL ORDER - 11:00 A.M.**REQUESTED ACTION:** Receive Carr, Riggs & Ingram, LLC (CRI) - Internal Audit of Accounts Payable & Disbursements December 2024. 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

CRI AP & Disbursements

CFO Audit Response 05-16-25

Minute Excerpts 05-08-25

FINANCIAL IMPACT:

A negative financial impact to the district of \$29,363 was identified. The source of funds to perform this audit was funded through the General Fund allocation of the OCA 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: 75-321-2400

Name:

Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

David G. Rhodes, Chief Auditor

Signature

David G. Rhodes, Chief Auditor

Electronic Signature

Form \$4189 Revised 7/24

HH/JJS

Approved in

Open Board

Meeting On: January 21, 2026

By:

School Board Chair