

CHAPTER 7.00 - BUSINESS SERVICES

AUDITS

7.60*

- (1) District Audits.
 - (a) Periodic audits shall be made of the accounts, records, financial practices, and program elements of the District pursuant to Florida Statutes and State Board of Education rules.
 - (b) The School Board shall select an independent auditor to perform audits of the District when the Auditor General advises a financial audit will not be completed within the twelve (12) month period immediately following the fiscal year or if otherwise deemed needed by the School Board.
 - (i) The School Board shall establish an audit committee as required by Florida Statutes. The primary role of the committee shall be to assist in selecting an auditor to conduct the annual financial audit.
 - (ii) Selection of the auditor shall be pursuant to provisions in Section 218.391, Florida Statutes.
 - (iii) At the conclusion of the audit field work, the preliminary findings shall be discussed with the Superintendent or designee. The auditor's comments shall reflect items which are intended to be included in the final audit report.
 - (c) Other auditors may be selected as permitted by law.
- (2) Audits of Internal Accounts
 - (a) Each principal shall have the right to respond in writing to the auditor of internal accounts upon receiving an audit report. The written response shall address the audit report and any discrepancies cited therein.
 - (b) The Superintendent may direct an audit of a school's internal accounts without prior notification. Such audits may be conducted by a School Board employee or an independent accounting firm.
- (3) Non financial audits shall be conducted by persons or entities qualified to conduct audits of the program, functions, or service to be audited.

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- (4) Results of all audits shall be provided to the School Board for information and appropriate action consistent with law if action is required.

STATUTORY AUTHORITY:

1001.42, F.S.

LAWS IMPLEMENTED:

**11.45; 218.39; 218.391; 1001.42;
1001.43; 1008.35; 1011.07, F.S.**

STATE BOARD OF EDUCATION RULE:

6A-1.087

HISTORY:

**ADOPTED:
REVISION DATE(S): 09/09/02; 01/10/05 (CITATION); 11/14/05
FORMERLY: 8.101, 8.102, 8.124**