CHAPTER 7.00 - BUSINESS SERVICES

AUDITS

I. 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 may select an independent auditor to perform audit(s) of the District when the Auditor General advises an 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.
      1. Selection of the financial auditor shall be pursuant to provisions in Florida Statutes. Other auditors may be selected as permitted by law.
      2. 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.

II. Audits of Internal Accounts
   A. All schools' internal accounts shall be audited annually by an independent certified public accounting firm. The auditor's comments shall reflect items which are intended to be included in the final audit report.
   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 certified public accounting firm.

III. Non-financial audits shall be conducted by persons or entities qualified to conduct audits of the program, functions, or service to be audited.

IV. 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: 1001.41(2); 1001.42, F.S.

LAWS IMPLEMENTED: 11.45; 218.390; 218.391; 1001.42; 1001.43; 1010.04; 1010.06; 1010.07, 1010.30, F.S.