

CHAPTER 7.00 - BUSINESS SERVICES

7.09*

AUDITS

POLICY:

- (1) District Audits
 - (a) Periodic audits shall be made of the accounts and records of the District office pursuant to Florida Statutes and State Board of Education rules.
- (2) Audits of Internal Funds
 - (a) The Superintendent shall require an annual audit of internal funds maintained at each school or department. Such audits shall be performed in accordance with generally accepted accounting practices and with approved procedures for maintaining such funds.
 - (b) The Superintendent may direct an audit of a school's internal funds without prior notification. Such audits may be conducted by a School Board employee or a qualified independent accounting firm.
 - (c) Audits shall be presented to the Board for acceptance.

STATUTORY AUTHORITY: 1001.42, F.S.

LAWS IMPLEMENTED: 11045, 218.39, 218.391, 1001.42, 1001.43, 1008.35, F.S.

STATE BOARD OF EDUCATION RULE: 6A-1.087

HISTORY:

Adopted: January 14, 1999 Revision Date(s): February 9, 2010 Formerly:
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