



ADDED ITEM

AGENDA REQUEST FORM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ITEM No.:
HH-1.

MEETING DATE	2020-03-03 10:05 - School Board Operational Meeting
AGENDA ITEM	ITEMS
CATEGORY	HH. OFFICE OF THE GENERAL COUNSEL
DEPARTMENT	Office of the General Counsel

Special Order Request <input type="radio"/> Yes <input checked="" type="radio"/> No
Time
Open Agenda <input checked="" type="radio"/> Yes <input type="radio"/> No

TITLE:
Authorization for General Counsel to request Legal Opinion from the Attorney General of the State of Florida

REQUESTED ACTION:
Authorize the General Counsel to request a legal opinion from the Attorney General of the State of Florida on Section 1001.42 (12) (l), Florida Statutes.

SUMMARY EXPLANATION AND BACKGROUND:
Section 1001.42 (12) (l), Florida Statutes, as amended in 2018, with an effective date July 1, 2019, requires The School Board of Broward County to hire an Internal Auditor as it receives annual federal, state, and local funds in excess of \$500 million. Among other amendments, Section 1001.42 (12) (l) 2, Florida Statutes, states that the internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

For several years prior to July 2019, the internal auditor has reported to the Superintendent, the School Board's designee. The School Board requests that the General Counsel present to the Attorney General of the State of Florida the question raised in the attached letter. The procedures of the Attorney General's Office require that any request for a legal opinion submitted by a public board be approved by a majority vote of the board's members.

SCHOOL BOARD GOALS:
 Goal 1: High Quality Instruction Goal 2: Safe & Supportive Environment Goal 3: Effective Communication

FINANCIAL IMPACT:
There is no financial impact to the District for this item.

EXHIBITS: (List)
(1) Draft request for a Legal Opinion from the Attorney General of the State of Florida, dated February 28, 2020 (2) June 7, 2019 Legal Opinion from the General Counsel to the Broward County School Board regarding the reporting structure for the Chief Auditor (3) School Board Policy 1002.1 Office of the Chief Auditor

BOARD ACTION:
APPROVED AS AMENDED
(See Amendment Attached)
(For Official School Board Records Office Only)

SOURCE OF ADDITIONAL INFORMATION:	
Name: Barbara J. Myrick, Esq.	Phone: 754-321-2050
Name:	Phone:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Senior Leader & Title

Barbara J. Myrick - General Counsel

Signature
Barbara J. Myrick
2/28/2020, 11:47:34 AM

Electronic Signature
Form #4189 Revised 07/25/2019
RWR/ BJM:jcf

Approved In Open Board Meeting On: **MAR 03 2020**
By: *[Signature]*
School Board Chair

HH-1 Amendment March 3, 2020 SBOM

Motion to Amend (Carried)

Motion was made by Mrs. Alhadeff, seconded by Mrs. Bartleman and carried, to amend page 1 of the Draft letter to the Attorney General, under the Question of Law, by adding the following language:

"Is the Broward County School Board meeting its legal responsibility by following the intent of the law by having a Chief Auditor report directly to the Superintendent."



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 S.E. Third Avenue, 11th Floor • Fort Lauderdale, Florida 33301 • Office: 754-321-2050 • Fax: 754-321-2705

Office of the General Counsel
Barbara J. Myrick, General Counsel
www.browardschools.com

The School Board of
Broward County, Florida

Donna P. Korn, Chair
Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Laurie Rich Levinson
Ann Murray
Nora Rupert

March 9, 2020

Robert W. Runcie
Superintendent of Schools

Ashley Moody, Attorney General
Department of Legal Affairs
The Capitol PL01
Tallahassee, Florida 32399-1050

**RE: *Request for Attorney General Opinion
Chief Auditor Reporting Administratively to Superintendent of Schools***

Dear Attorney General Moody:

This request for an Attorney General Opinion is submitted at the request of a majority of the members of The School Board of Broward County, Florida ("Broward School Board"). The Broward School Board approved this request for opinion during its regular meeting held on March 3, 2020.

Question of Law

The Broward School Board requests an opinion of the following questions:

1. Whether a Florida district school board may provide in the school district's organizational reporting structure for the Chief Auditor to report administratively to the Superintendent of Schools while the Chief Auditor remains accountable to the district school board and the district school board's appointed Audit Committee.
2. Is the Broward County School Board meeting its legal responsibility and the intent of Section 1001.42(12)(1), Florida Statutes, as revised to be effective July 1, 2019, by having a Chief Auditor report directly to the Superintendent?

In accordance with the procedures for requesting an Attorney General Opinion, a copy of the prior written legal opinion upon this issue that was previously issued to the Broward School Board by the undersigned counsel has been provided along with this request.

Description of Facts and Circumstances

The Broward School Board has employed an internal auditor (“Chief Auditor”) since at least 1977 and has annually approved the school district’s organizational chart which specifies that the Superintendent of Schools will serve as the Broward School Board’s designee to whom the Chief Auditor will report.

In addition, School Board Policy 1002.1 – Office of the Chief Auditor [copy attached] was adopted by the Broward School Board using its rule-making authority under Section 120.54, Florida Statutes, and was most recently amended in 2010. In pertinent part, that policy states that the Chief Auditor “shall report administratively to the Superintendent [of Schools] and shall be accountable to The School Board... and [to its appointed] ... Audit Committee.” School Board Policy 1002.1 further provides that “[a]ll the [audit] reports completed by the OCA [Office of the Chief Auditor] and external firms must be presented to ... [the Audit] Committee for their review and transmission to The School Board of Broward County.”

Memorandum of Law

For a period of ten years and prior to a 2018 legislative revision, Section 1001.42(12)(I), Florida Statutes, stated as follows:

1001.42 Powers and duties of district school board. —The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

* * *

(12) FINANCE. —Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

* * *

(I) *Internal auditor.* —**May employ an internal auditor** to perform ongoing financial verification of the financial records of the school district. **The internal auditor shall report directly to the district school board or its designee.**

After enactment of Chapter 2019-15, Laws of Florida, which became effective on July 1, 2019, Section 1001.42(12)(I), Florida Statutes, was revised to state as follows:

1001.42 Powers and duties of district school board. —The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

* * *

(12) FINANCE. —Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

* * *

The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

* * *

(l) Internal auditor. – May, or in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, **shall employ an internal auditor**. The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the district school board directs for determining:

a. The adequacy of internal controls designed to prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. **The internal auditor shall** prepare audit reports of his or her findings and **report directly to the district school board or its designee**.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

[Emphasis added].

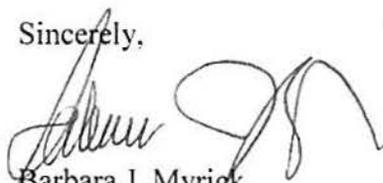
Nothing in the 2018 revision of Section 1001.42(12)(1), Florida Statutes, requires an alteration of the Broward School Board’s reporting structure for the Chief Auditor. Under the revised Section 1001.42(12)(1)2, Florida Statutes, “the internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.” Nothing in the revised law eliminates the statute’s long-standing grant of authority for a district school board

to have its internal auditor report to the district school board's designee nor does the revised law place any limitation upon whom the district school board may identify as its designee. Although approved 9 years ago, the provisions within School Board Policy 1002.1 are aligned and compliant with the revised requirements of Section 1001.42(12)(1), Florida Statutes.

The only significant effect of the revised law is that since it receives annual federal, state and local funds in excess of \$500 million, the Broward School Board is now required to employ an internal auditor whereas such employment had been discretionary under the prior version of the law. However, that factor does not alter the district school board's discretion to select a designee to whom its internal auditor will report.

In light of the express authority granted to district school boards under Section 1001.42(12)(1)2, Florida Statutes, it is this Office's opinion that a district school board may identify the Superintendent of Schools as its designee to whom an employed internal auditor shall report.

If additional information would be helpful concerning this request, please contact the undersigned at your convenience.

Sincerely,

Barbara J. Myrick
General Counsel

BJM:mi
Enclosures

c: Donna P. Korn, Chair
All School Board Members
Robert W. Runcie, Superintendent of Schools
Jeffrey Moquin, Chief of Staff
Joris Jabouin, Chief Auditor
Matthew H. Mears, General Counsel – Florida Department of Education

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DRAFT

The School Board of
Broward County, Florida
Donna P. Korn, Chair
Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Laurie Rich Levinson
Ann Murray
Nora Rupert

February 28, 2020

Robert W. Runcie
Superintendent of Schools

Ashley Moody, Attorney General
Department of Legal Affairs
The Capitol PL01
Tallahassee, Florida 32399-1050

**RE: *Request for Attorney General Opinion
Chief Auditor Reporting Administratively to Superintendent of Schools***

Dear Attorney General Moody:

This request for an Attorney General Opinion is submitted at the request of a majority of the members of The School Board of Broward County, Florida ("Broward School Board"). The Broward School Board approved this request for opinion during its regular meeting held on March 3, 2020.

Question of Law

The Broward School Board requests an opinion upon whether a Florida district school board may provide in the school district's organizational reporting structure for the Chief Auditor to report administratively to the Superintendent of Schools while the Chief Auditor remains accountable to the district school board and the district school board's appointed Audit Committee.

In accordance with the procedures for requesting an Attorney General Opinion, a copy of the prior written legal opinion upon this issue that was previously issued to the Broward School Board by the undersigned counsel has been provided along with this request.

Description of Facts and Circumstances

The Broward School Board has employed an internal auditor ("Chief Auditor") since at least 1977 and has annually approved the school district's organizational chart which specifies that the Superintendent of Schools will serve as the Broward School Board's designee to whom the Chief Auditor will report.

In addition, School Board Policy 1002.1 – Office of the Chief Auditor [copy attached] was adopted by the Broward School Board using its rule-making authority under Section 120.54, Florida Statutes, and was most recently amended in 2010. In pertinent part, that policy states that the Chief Auditor “shall report administratively to the Superintendent [of Schools] and shall be accountable to The School Board... and [to its appointed] ... Audit Committee.” School Board Policy 1002.1 further provides that “[a]ll the [audit] reports completed by the OCA [Office of the Chief Auditor] and external firms must be presented to ... [the Audit] Committee for their review and transmission to The School Board of Broward County.”

Memorandum of Law

For a period of ten years and prior to a 2018 legislative revision, Section 1001.42(12)(l), Florida Statutes, stated as follows:

1001.42 Powers and duties of district school board. —**The district school board**, acting as a board, shall exercise all powers and perform all duties listed below:

* * *

(12) FINANCE. —Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

* * *

(l) *Internal auditor.* —**May employ an internal auditor** to perform ongoing financial verification of the financial records of the school district. **The internal auditor shall report directly to the district school board or its designee.**

After enactment of Chapter 2019-15, Laws of Florida, which became effective on July 1, 2019, Section 1001.42(12)(l), Florida Statutes, was revised to state as follows:

1001.42 Powers and duties of district school board. —The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

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(12) FINANCE. —Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

* * *

The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

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(l) Internal auditor. – May, or in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, **shall employ an internal auditor.** The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the district school board directs for determining:

a. The adequacy of internal controls designed to prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. **The internal auditor shall** prepare audit reports of his or her findings and **report directly to the district school board or its designee.**

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

[Emphasis added].

Nothing in the 2018 revision of Section 1001.42(12)(l), Florida Statutes, requires an alteration of the Broward School Board’s reporting structure for the Chief Auditor. Under the revised Section 1001.42(12)(l)2, Florida Statutes, “the internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.” Nothing in the revised law eliminates the statute’s long-standing grant of authority for a district school board to have its internal auditor report to the district school board’s designee nor does the revised law place any limitation upon whom the district school board may identify as its designee. Although approved 9 years ago, the provisions within School Board Policy 1002.1 are aligned and compliant with the revised requirements of Section 1001.42(12)(l), Florida Statutes.

The only significant effect of the revised law is that since it receives annual federal, state and local funds in excess of \$500 million, the Broward School Board is now required to employ

an internal auditor whereas such employment had been discretionary under the prior version of the law. However, that factor does not alter the district school board's discretion to select a designee to whom its internal auditor will report.

In light of the express authority granted to district school boards under Section 1001.42(12)(1)2, Florida Statutes, it is this Office's opinion that a district school board may identify the Superintendent of Schools as its designee to whom an employed internal auditor shall report.

If additional information would be helpful concerning this request, please contact the undersigned at your convenience.

Sincerely,

Barbara J. Myrick
General Counsel

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Enclosures

c: Donna P. Korn, Chair
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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE GENERAL COUNSEL

K.C. WRIGHT ADMINISTRATION BUILDING
600 SOUTHEAST THIRD AVENUE, 11TH FLOOR
FORT LAUDERDALE, FLORIDA 33301
Telephone: (754) 321-2050
Facsimile: (754) 321-2705

BARBARA J. MYRICK
GENERAL COUNSEL

MEMORANDUM

TO: Lori Alhadeff, Board Member

FROM: Barbara J. Myrick, General Counsel 

DATE: June 7, 2019

SUBJECT: **Organizational Reporting Structure for Chief Auditor**

BACKGROUND: Upon receiving an email to Mr. Moquin from Mrs. Alhadeff, of which I was copied, and subsequently being asked for a legal opinion by Mrs. Alhadeff, this Office research the statutory requirements regarding the organizational reporting structure for a school board's chief [internal] auditor.

FINDINGS: For the previous ten (10) years, Florida Statutes have stated as one of the powers and duties of a district school board, is that they, "*may* employ an internal auditor to perform ongoing financial verification of the financial records of the school district. The internal auditor shall report directly to the district school board or its designee." Fla. Stat. 1001.42 (12) (1) (2018). (*Emphasis Added*)

The School Board has had an internal auditor since at least 1977 and has adhered to the above statute by approving the Organizational Chart on a yearly basis, which delineates the reporting structure of the Chief Auditor to the Superintendent, as The School Board's designee.

During the 2018 Legislative Session, this section of the statute was amended and language was added regarding the responsibilities of an internal auditor, with an implementation date of July 1, 2019 as follows:

Internal auditor.—May or, in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, *shall* employ an internal auditor. The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall to perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system

every 5 years, and other audits and reviews as the district school board directs for determining:

- a. The adequacy of internal controls designed to prevent and detect fraud, waste, and abuse.
 - b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.
 - c. The efficiency of operations.
 - d. The reliability of financial records and reports.
 - e. The safeguarding of assets.
 - f. Financial solvency.
 - g. Projected revenues and expenditures.
 - h. The rate of change in the general fund balance.
2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.
 3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Fla. Stat. 1001.42 (12) (1) (2019).
(Emphasis Added)

There is nothing in the 2018 statutory amendment and/or addition language that affects The School Board's reporting structure of the Chief Auditor, it simply makes it a requirement for a District the size of Broward to employ an internal auditor, where previously it was optional. Paragraph #2 above refers to the requirement that any reports prepared by the Chief Auditor should be given directly to the school board, not that the auditor organizationally reports directly to the school board.

Further, School Board Policy 1002.1 OFFICE OF THE CHIEF AUDITOR, most recently amended in 2010, states the Chief Auditor shall report to the Superintendent administratively and shall be accountable to The School Board and the Audit Committee. Additionally, the policy states that all completed audit reports MUST be presented to the Audit Committee for review and transmission to The School Board and Superintendent. Although approved nine (9) years ago, Policy 1002.1, is aligned with the new requirements of Florida Statute 1001.42 (12) (1) (2019).

If you have any questions or wish to discuss further, please do not hesitate to contact me.

c: All School Board Members
Robert W. Runcie, Superintendent of Schools
Joris Jabouin, Chief Auditor
Jeffery Moquin, Chief of Staff

OFFICE OF THE CHIEF AUDITOR

THE MANAGEMENT AUDITS DEPARTMENT, ESTABLISHED BY THE SCHOOL BOARD ON MAY 19, 1977, IS REDESIGNATED AS THE OFFICE OF THE CHIEF AUDITOR (OCA). THE OFFICE SHALL BE HEADED BY THE CHIEF AUDITOR, WHO SHALL REPORT ADMINISTRATIVELY TO THE SUPERINTENDENT AND SHALL BE ACCOUNTABLE TO THE SCHOOL BOARD OF BROWARD COUNTY, AND THE AUDIT COMMITTEE.

THE AUDIT COMMITTEE SHALL ACT AS THE OVERSIGHT COMMITTEE FOR THE OCA. ALL THE REPORTS COMPLETED BY THE OCA AND EXTERNAL FIRMS MUST BE PRESENTED TO THIS COMMITTEE FOR THEIR REVIEW AND TRANSMISSION TO THE SCHOOL BOARD OF BROWARD COUNTY.

ALL AUDIT REPORTS SHALL BE REVIEWED AND TRANSMITTED BY THE AUDIT COMMITTEE TO THE BOARD AND SUPERINTENDENT.

THE OCA HAS THE AUTHORITY TO REQUEST ANY AND ALL DOCUMENTATION NEEDED TO PROPERLY CONDUCT AUDITS. ALL DISTRICT LOCATIONS ARE EXPECTED TO COMPLY WITH THE REQUESTS MADE BY THE OCA, IN A TIMELY MANNER.

RULES:

1. Under the direction and supervision of the Chief Auditor, the department will carry out the following functions, as directed in the annual audit plan:
 - a. Audit schools' internal fund accounts for all locations in the District.
 - b. Audit the property and inventory for all locations in the District.
 - c. Audit school food service and cafeteria funds.
 - d. Perform operational audits of School Board of Broward County, Florida programs, organizations, functions and activities, including the examination of plans, systems and controls.
 - e. Perform construction/maintenance audits of School Board of Broward County Florida programs, organizations, functions and activities, including examination of plans, systems and controls.
 - f. Verify the accuracy and reliability of program cost reports and management information systems.
 - g. Perform special analysis and/or reviews requested by the Superintendent, the School Board as a whole, and/or the Audit Committee.
 - h. Perform special governmental required audits as directed in the annual audit plan.
2. The objectives of reviews by the OCA are to point out both actual and potential problems and to recommend possible solutions. These reviews will be conducted to determine:
 - a. Whether activities or operations are being carried out and expenditures made in compliance with established policies, plans, procedures and applicable laws and regulations.
 - b. Whether activities or operations are conducted and expenditures are made in an effective, efficient and economical manner.

- c. Whether internal account funds are administered and accounted for in accordance with existing laws, Florida State Board of Education Administrative Rules and Board policies.
 - d. Whether controls and procedures established to prevent or minimize waste, loss deterioration, or misuse of assets are adequate and effective.
 - e. Whether accounting or other financial or statistical data developed for management use or other purposes are adequate, reliable and useful.
3. The Chief Auditor of the OCA will develop a written audit plan consisting of a listing of the audits to be performed during the fiscal year and submit such plan to the Audit Committee. Upon approval by the Audit Committee, the plan will be transmitted to the Board and the Superintendent for approval as soon as possible. The Chief Auditor of the OCA shall strive to have the audit plan in place and approved by the start of that fiscal year.
4. To the extent that staff is available, the goal of this office is to audit all principal operating, administrative, and financial programs and activities of the School Board at least once during each five year period. Audits of schools' internal funds will be scheduled in accordance with School Board Policy 3411.
5. Generally, the detection of fraud or other improprieties in schools, departments or with vendors' contracts is not the primary reason for audits. However, evidence of fraud or other irregularities will be given full consideration for review by this office.
6. The OCA shall have direct communication and free access to the Superintendent of Schools, members of the Audit Committee, School Board members and the Professional Standards & Special Investigative Unit (SIU). The OCA will contact the Superintendent of Schools and the Executive Director of SIU in order to report when evidence of fraud, abuse and improper or illegal acts and expenditures are disclosed during their audits. The disposition of fraud cases involving employees will be handled by the SIU for criminal case review and possible disciplinary action to be taken by the District. Cases where criminal activity of vendors is suspected will be reported to outside law enforcement. The OCA shall be free of organizational pressures that limit its objectivity in selecting areas to be examined or in evaluating these areas. The OCA shall have adequate support from school system officials to perform its auditing activities. The OCA may independently report instances of suspected fraud, abuse and improper or illegal acts and expenditures to the appropriate law enforcement agencies. The OCA will give notice to the Superintendent of Schools when reported instances of suspected fraud, abuse and improper illegal acts and expenditures are reported to law enforcement agencies.
7. For audits of schools, departments or vendors' contracts which disclose losses to the District and have taxable implications, (e.g., embezzlement of funds, theft of equipment) the OCA will make a referral to the Internal Revenue Service.
8. All examinations made by the Office of the Chief Auditor will be brought to the Audit Committee and the Board during the normal meetings. Annually, the Chief Auditor of the OCA will disclose in the Audit Plan the number of cases and disposition of each of the cases in which fraud or other improper activities were discovered during the fiscal year.
9. The Chief Auditor shall be an advisor to the School Board, the Superintendent and any other staff in discussion with Federal, State and other groups with respect to audit matters.
10. Pursuant to Section 119.0713(2), Florida Statutes, workpapers, notes and preliminary draft audit reports shall be held confidential and exempt from public records disclosure until the audit report is completed and has been presented to The School Board and/or Audit Committee. An audit report shall not be presented to The School Board and/or the Audit Committee until it is complete. A completed audit report is defined as a report in which the auditor's preliminary findings/recommendations have been compiled and presented to the department or school's management personnel; in which the

department or school was afforded opportunities for an audit exit conference and to submit a management response to the auditor's preliminary findings/recommendations; and which includes a reply, if necessary, by the auditor to any management responses submitted to the preliminary findings/recommendations by the department or school. Management's responses shall include: the job position title of the individual responsible for completing the audit recommendations; clear solutions for the audit recommendations; a timeline for audit recommendations to be completed. Subsequently, periodic progress reports will be required to identify progress for implementing audit recommendations. If a department or school fails to timely respond to invitations for an audit exit conference or to submit a management response, the audit report shall be considered complete.

11. The Chief Auditor of the Office of the Chief Auditor will follow-up with departments/divisions to obtain a current status on the action taken on each audit recommendation of the audit report. The current status will be performed periodically and will contain:
 - a. For each accepted recommendation on which action has been completed, a brief description of the action taken
 - b. For each accepted recommendation on which further action is necessary, a brief description of the action planned and the established target date for completion
 - c. For each rejected recommendation, a statement of the specific reasons why the recommendation is not to be adopted and a description of any alternative course of action that has been considered.

AUTHORITY: F.S. 1001.41 & 1001.42

RULES ADOPTED: 12/1/81

EMERGENCY RULE #82-6, 7/1/82

RULES AMENDED: 8/19/82; 8/4/83; 12/17/02, 11/14/07, 4/20/10