

Office of School Board Attorney  
Walter J. Harvey, School Board Attorney

**SUBJECT:        INITIAL READING: TO AMEND POLICIES 6233, *DISTRICT BUDGETS*; 6605, *CROWDFUNDING*; 6830, *AUDIT*; AND 6835, *OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS***

**COMMITTEE:    FISCAL ACCOUNTABILITY AND GOVERNMENTAL RELATIONS  
LINK TO  
STRATEGIC  
BLUEPRINT:    EFFECTIVE & SUSTAINABLE BUSINESS PRACTICES**

Consistent with the Board’s statutory responsibility to periodically review and update its policies to conform to legislative changes and District practices, authorization is requested for the Superintendent to initiate rulemaking proceedings to amend several Board policies related to finance, District budget and audits. These amendments have been developed after review of current statutes and regulations, recommendations by NEOLA, Inc., the Board’s policy consultant, and District practices. All have been drafted in collaboration with, and reviewed by, the Superintendent, Cabinet, and District staff of departments that will implement them.

Amendments to Policy 6233, *District Budgets*, are proposed to incorporate the statutory discretion for school boards to use certain categorical funds if urgently necessary for academic classroom instruction and school safety under certain specified conditions. The policy amendments also include the statutory mandate that if the general fund’s ending fund balance not classified as restricted, committed, or non-spendable in approved operating budget falls below 3% of projected general fund revenues for two consecutive years, the Superintendent shall reduce the District’s administrative expenditures reported in proportion to the reduction in the general fund’s ending balance or the reduction in student enrollment, whichever is greater.

Policy 6605, *Crowdfunding*, is proposed to be amended to update and expand the definition of “crowdfunding” to encompass more activities involving the solicitation of resources from individuals and organizations to support identified activities or projects approved by the District. The amendments also clarify that proceeds of the crowdfunding activity become the property of the District or school, not any individual personnel and that all fiscal transactions must comply with Board policies.

Policy 6830, *Audit*, is proposed to be amended to include a new statutory requirement in Section 1010.30, F.S., that if the District audit of its accounts contains a significant

deficiency or material weakness, the Board shall conduct an audit overview during a public meeting. The audit overview shall describe the corrective action to be taken and timeline for completion of such action.

Finally, proposed amendments to Policy 6835, *Office of Management and Compliance Audits*, incorporate the statutory requirement that a comprehensive risk assessment of all areas of the school system be performed every five (5) years. Other amendments emphasize that the scope of the Chief Auditor's duties and the Office of Management and Compliance Audits shall not be restricted and shall include every functional and program area of the school system and that all internal audit activities shall remain free of influence by any element in the District including matters of audit scope, procedures, frequency, timing, or report content.

Attached are the Notice of Intended Action and policy amendments. Changes are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

Authorization of the Board is requested for the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act to amend Board Policies 6233, *District Budgets*; 6605, *Crowdfunding*; 6830, *Audit*; and 6835, *Office of Management and Compliance Audits*.

**RECOMMENDED:** That the School Board of Miami-Dade County, Florida, authorize the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act to amend Board Policies 6233, *District Budgets*; 6605, *Crowdfunding*; 6830, *Audit*; and 6835, *Office of Management and Compliance Audits*.

## NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on February 12, 2020, its intention to amend Board Policies 6233, *District Budgets*; 6605, *Crowdfunding*; 6830, *Audit*; and 6835, *Office of Management and Compliance Audits*; at its regular meeting on March 18, 2020.

**PURPOSE AND EFFECT:** Amendments to Policy 6233, *District Budgets*, are proposed to incorporate the statutory discretion for school boards to use certain categorical funds if urgently necessary for academic classroom instruction and school safety under certain specified conditions.

Policy 6605, *Crowdfunding*, is proposed to be amended to update and expand the definition of “crowdfunding” to encompass more activities involving the solicitation of resources from individuals and organizations to support identified activities or projects approved by the District. The amendments also clarify that proceeds of the crowdfunding activity become the property of the District or school, not any individual personnel and that all fiscal transactions must comply with Board policies.

Policy 6830, *Audit*, is proposed to be amended to include a new statutory requirement that if the District audit of its accounts contains a significant deficiency or material weakness, the Board shall conduct an audit overview during a public meeting that must describe the corrective action to be taken and timeline for completion of such action.

Finally, proposed amendments to Policy 6835, *Office of Management and Compliance Audits*, incorporate the statutory requirement that a comprehensive risk assessment of all areas of the school system be performed every five (5) years, and other amendments emphasize that that all internal audit activities shall remain free of influence by any element in the District including matters of audit scope, procedures, frequency, timing, or report content.

**SUMMARY:** Proposed amendments to Board Policies 6233, *District Budgets*; 6605, *Crowdfunding*; 6830, *Audit*; and 6835, *Office of Management and Compliance Audits*, incorporate federal regulations regarding federal grants, recent legislative changes that allow for school boards to use categorical funds under specified conditions if urgently necessary for school safety, expanded definition and regulation of crowdfunding activities, and requirements for the Board to conduct an audit overview if the annual audit contains a significant deficiency or material weakness and to conduct a comprehensive risk assessment every three years.

**SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED:** 1001.41(1), (2), (5); 1001.42 (12), (13); 1001.43(2), (6), (10), F.S.

**LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC:** 1001.42(12)(l), 1001.43(2)(f); 1010.30; 1011.62(6)(b), F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING SCHOOL BOARD MEETING OF March 18, 2020, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided in Section 120.54(1), F.S., must do so in writing by March 11, 2020, to the Superintendent, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by the School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

COPIES OF THE PROPOSED AMENDED POLICIES are available at cost to the public for inspection and copying in the Citizen Information Center, Room 102, 1450 N.E. Second Avenue, Miami, Florida 33132.



Book	Policy Manual
Section	February 12, 2020 - <u>Initial</u> Reading
Title	DISTRICT BUDGETS
Code	6233
Adopted	May 11, 2011

## 6233 - DISTRICT BUDGETS

### A. Implementation of Budget

Implementation of the official District budget shall give appropriations and reserves the force and effect of fixed appropriations and reserves, and the same shall not be altered, amended, or exceeded except as authorized. Expenditures may exceed the amount budgeted by function or object ~~o~~if the School Board approves the expenditures and amends the budget no later than the annual due date established by the State Department of Education for submitting the District's annual financial report.

In accordance with State law, if the Board finds, and declares in a resolution adopted at a regular meeting of the Board, that the funds received for any of the following categorical appropriations are urgently needed to maintain Board specified academic classroom instruction or improve school safety, the Board may consider and approve an amendment to the School District operating budget transferring the identified amount from the following categorical funds to the appropriate account for expenditure:

1. Funds for student transportation;

2. Funds for research-based reading instruction, but only if the required additional hour of instruction beyond the normal school day for each day of the entire school year has been provided for the students in each low-performing elementary school in the District pursuant to F.S. 1011.62(9, a). If the Board transfers funds from this allocation, the Board must also submit to the Department of Education an amendment describing the changes the District is making to its reading plan.

3. Funds for instructional materials;

This transfer can only be recommended by the Superintendent and approved by the Board if all instructional materials necessary to provide updated materials aligned to Next Generation Sunshine State Standards and benchmarks and that meet statutory

requirements of content and learning have been purchased for that fiscal year, and such a transfer is recommended by the Superintendent and approved by the Board no sooner than March 1st of the fiscal year. Pursuant to State law, funds for instructional materials available after March 1st may be used to purchase hardware for student instruction.

4. Funds for the guaranteed allocation related to exceptional education students as provided in F.S. 1011.62(1, e)2;

5. Funds for the supplemental academic instruction allocation as provided in F.S. 1011.62(1, f);

6. Funds for the Florida digital classrooms allocation as provided in F.S. 1011.62(12);

7. Funds for the Federally connected student supplement as provided in F.S. 1011.62(13); and

8. Funds for the class size reduction as provided in F.S. 1001.685.

The Board shall include in its annual financial report to the Department of Education the amount of funds the Board transferred from each of the categorical funds and the specific academic classroom instruction or school safety need for which the transferred funds were expended.

#### B. General Fund Reserve

The Florida Constitution requires that the District operate under a balanced budget. Because there may be unforeseen circumstances that result in increases or decreases in revenue and/or expenditures, the annual adopted budget shall include a reserve for contingencies.

The Superintendent will target five and one-half percent (5.5%) of the combined assigned and unassigned Unreserved General Fund fund bBalance including Designated for Rebudgets/Obligations and Undesignated, as a percentage of tTotal General Fund rRevenues at fFiscal y.Year eEnd.

If the projected portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the District's approved operating budget falls below three percent (3%) of projected general fund revenues for two (2) consecutive fiscal years, the Superintendent will reduce the District's administrative expenditures reported pursuant to F.S. 1010.215 in proportion to the reduction in the general fund's ending balance or the reduction in student enrollment, whichever is greater.

The General Fund Reserve use shall be limited to funds unanticipated and for non-recurring emergency needs such as, but not limited to, natural disasters, extraordinary weather events such as hurricanes, floods, tornadoes or unforeseen revenue shortfalls that occur within the year's budget cycle. The General Fund Reserve may not be used to fund settlements or judgments against the District or to fund collective bargaining contracts.

#### C. Annual Budget

1. The District's tentative budget shall be prepared and submitted according to State law provided that the date of its submission (to the Board) should occur no later than twenty-four (24) days after certification of property value which is approximately July 1st of each year.
2. The District shall advertise its intent to adopt a tentative budget in a newspaper of general circulation within twenty-nine (29) days of certification of property value.
3. Two (2) to five (5) days after the advertisement appears, the District shall hold a public hearing on the tentative budget.
4. A millage levy resolution must be adopted prior to the adoption of the Tentative Budget.
5. The District shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to law and the date/time/place at which a public hearing will be held to consider the proposed millage rate and the tentative budget within thirty-five (35) days of certification of property value.
6. The District shall hold a public hearing to finalize the budget and adopt a millage rate within eighty (80) days of certification of property value but not earlier than sixty-five (65) days after certification.
7. The Superintendent prepares the tentative annual budget and submits it to the Board each year. This tentative budget is comprised of the following fund groups:
  - a. General Fund
  - b. Debt Service Funds
  - c. Capital Outlay Funds
  - d. Special Revenue Funds
  - e. Proprietary Funds
  - f. Trust & Agency Funds

The Board examines the tentative budget submitted by the Superintendent and, following a public hearing may require changes to be made to the budget.

8. Following the public hearing, the Board shall approve the budget, including any changes it has authorized, and the Superintendent shall transmit the budget to the State Commissioner.
9. Expenses may not be incurred in excess of Board-approved appropriations. The following systems and procedures are used to assure that expenditures do not exceed the approved budget:
  - a. A computerized position control system prevents full-time personnel from being hired unless a vacant, authorized staff position exists.

- b. A computerized financial system uses encumbrance accounting to verify the availability of a budget authorization before a purchase order is processed for most non-salary transactions. Non-salary items which are not subject to this control, such as utilities and employee benefits, are subject to frequent projections and monitoring on a system-wide basis.
  - c. Projections of revenues and expenditures are prepared monthly, beginning in November of each year, in order to provide an early warning of any potentially serious budget problems.
10. The School District's budget, financial records and Board minutes are subject to audit by the Office of the Auditor General.

#### D. Budget Amendments

1. Amendments to the budget are subject to Board approval whenever total revenues or appropriations within a fund contained in the original budget approved by the Board and submitted to the Department of Education are changed. The Board shall facilitate decentralized budget decisions, both at school and non-school levels. Principals and department heads are authorized to approve expenditures in excess of the amount budgeted for functions and objects if they do not exceed the total budget by fund for a school or non-school cost center. However, the Office of Budget Management may restrict expenditures by function, program or object in order to comply with restrictions of grants, State or Federal requirements, or specific restrictions approved by the Board or the Superintendent.
2. If, as a result of decentralized budget decisions, total District expenditures exceed the budget by function and object as adopted or previously amended by the Board, a budget amendment reflecting such excess expenditures shall be submitted to the Board for approval, not later than the deadline established by State law for amending the budget.
3. Amendments in the Contracted Programs Fund shall be considered approved at the time that the grant application is approved, provided that a budget summary shall accompany the request for Board approval of the grant application, subject to approval of the grantor. The effect of such grant approval shall be reflected in the next ~~District financial report for the month in which the grant application was approved~~ budget resolution for the Contracted Programs Fund taken to the Board.

Effective 7/1/11

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Legal

F.S. 1001.42

F.S. 1001.43

F.S. 1011.01

F.S.1011.62 (added)

F.A.C. 6A-1.002

F.A.C. 6A-1.006





Book	Policy Manual
Section	February 12, 2020 - <u>Initial</u> Reading
Title	CROWDFUNDING
Code	6605
Adopted	March 15, 2017

## 6605 - CROWDFUNDING

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the District – be it a specific classroom, grade level, department, school, or curricular or extra-curricular activity. ~~For purposes of this policy, “crowdfunding” refers to a campaign to collect typically small amounts of money from a large number of individuals to finance a project or fundraise for a specific cause. Through the use of personal networking, social media platforms, and other Internet based resources, funds are solicited or raised to support a specific campaign or project.~~ For purposes of this policy, “crowdfunding” is defined as the solicitation of resources from individuals and/or organizations to support identified activities or projects that enhance the educational program or a specific cause approved by the District. The solicitation is typically from a large number of individuals/organizations utilizing internet-based technologies.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extra-curricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval by the principal and the region administrator. Crowdfunding for specific causes requires the approval of the Superintendent or his/her designee.

All approved crowdfunding activities shall protect the privacy of students, children, and young adults in accordance with Board policies and District administrative guidelines and applicable State and Federal law, including FERPA and IDEA.

Materials, supplies, equipment, and other proceeds of the crowdfunding activity shall become the property of the District or school. Cash or equivalent payment to District personnel is prohibited. All fiscal transactions shall comply with appropriate Board policies.

Crowdfunding activities sponsored by students are also subject to Policy **5830**, *Student Fundraising*.

Adopted 3/15/17



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Book	Policy Manual
Section	February 12, 2020 - <u>Initial</u> Reading
Title	AUDIT
Code	6830
Adopted	May 11, 2011

### **6830 - AUDIT**

After the close of the fiscal year (June 30th), an audit of all accounts of the District Comprehensive Annual Financial Report (CAFR) shall be made annually by an independent, certified public accountant or the State Auditor's Office. The audit examination shall be conducted according to generally-accepted auditing standards and include all funds over which the School Board has direct or supervisory control.

If the CAFR contains a significant deficiency or material weakness, The Board shall conduct a review during a public meeting. The review shall describe the corrective action to be taken and a timeline for completion of such action.

The Office of the Controller shall also prepare and publish an audited statement of the financial condition of the District at the close of each fiscal year, or before six (6) months of the next succeeding fiscal year.

Effective 7/1/11

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Legal	F.S. 11.45
	F.S. 218.39
	F.S. 1001.42
	F.S. 1001.453
	F.S. 1010.30
	F.S. 1010.33
	F.A.C. 6A-1.087



Book	Policy Manual
Section	February 12, 2020 - <u>Initial</u> Reading
Title	OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
Code	6835
Adopted	May 11, 2011
Last Revised	October 2, 2019

## 6835 - OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

The Chief Auditor and the Office of Management and Compliance Audits shall be employed by and report to the School Board. To enhance the objectivity and effectiveness of the internal auditing activities, reports, audit findings and recommendations emanating from the Office are submitted to the Board, the Board's Audit and Budget Advisory Committee and the Superintendent. The foregoing shall not be deemed to preclude the Chief Auditor from freely communicating, at any point in time, with the Board or any of its members with respect to any matter that may appear before the Audit and Budget Advisory Committee.

### Purpose

Internal auditing is an independent appraisal activity within an organization for the review of operations as a service to management. The objective of internal auditing is to assist the administration, the Audit and Budget Advisory Committee, and the Board by reviewing and appraising the activities of the school system, the integrity of its records, and the general effectiveness of its operations.

### Office of Management and Compliance Audits

The Office of Management and Compliance Audits is responsible for providing the Superintendent, the Audit and Budget Advisory Committee and the Board with an independent and objective evaluation of the operation of the school system.

#### A. Objectives

1. Perform examinations of the financial records in accordance with generally accepted auditing standards.
2. Ascertain the reliability and adequacy of accounting and reporting systems and procedures.
3. Perform an independent appraisal of the adequacy and effectiveness of internal controls.

4. Assure compliance with policies and procedures established by the Board and the administration, and with State and Federal laws and regulations.
5. Improve the efficiency of the school system's operations by providing recommendations in audit reports.
6. Ascertain the extent to which the assets of the school system are accounted for and safeguarded from loss.

## B. Responsibilities

1. Perform examinations of financial records and supporting information for the purpose of determining the accuracy of financial records and conformity with generally accepted accounting principles.
2. Perform investigative audits by applying various audit techniques and procedures for the purpose of detection of fraud or as a deterrent to fraud.
3. Review and evaluate the existence and effectiveness of adequate controls on electronic data processing systems either under development or for existing applications.
4. Undertake comprehensive and constructive examinations of functional units within the school system, including plans and objectives, methods of control and use of human and other resources.
5. Keep the Superintendent, the Audit and Budget Advisory Committee and the Board informed on audit plans and activities and to assist them by providing analyses, pertinent comments, and recommendations concerning the activities reviewed.
6. A comprehensive risk assessment of all areas of the school system shall be performed every five (5) years as required by law and the Board.
7. Coordinate internal audit activities so as to best achieve the audit objectives of the school system and the objectives of the Audit and Budget Advisory Committee and the administration. This includes audits that shall be conducted at least every three (3) years of the Office of Procurement and District Offices whose transactions exceed \$50 million annually.
8. Keep abreast of new developments in the school system by attending the Board meetings and meetings of school system-wide committees.
9. Act as liaison between the school system and external auditors (Federal, State, and independent auditors). To monitor the responses from school system officials to audit findings and recommendations made by external auditors.
10. Upon receipt, place reports from the Office of the Inspector General (OIG) on the agenda of the Audit and Budget Advisory Committee or the Ethics Advisory Committee. Additionally, forward to the Audit and Budget Advisory Committee and Ethics Advisory Committee any response required by the OIG from the Superintendent or other entity that is the subject of the OIG investigation or audit.
11. Bring to the attention of the Superintendent, the Audit and Budget Advisory Committee, and the Board material matters of concern.

## Policies

### A. Authority

1. The Office of Management and Compliance Audits shall have access to all records and areas within the school system.
2. The Office shall have direct communication and free access to the Superintendent, members of the Audit and Budget Advisory Committee, Board members and school system officials to discuss audit findings.
3. The Office shall be accountable as a whole to the Board through the Chief Auditor in order to ensure an unrestrictive audit coverage and appropriate action in response to audit findings.
4. The scope of work of the Chief Auditor and the Office of Management and Compliance Audits shall not be restricted, other than by the provisions of this policy, and shall include every functional and program area of the school system. The Office shall be free of organizational pressures that limit its objectivity in selecting areas to be examined or in evaluating these areas.
5. All internal audit activities shall remain free of influence by any element in the School District, including matters of audit scope, procedures, frequency, timing, or report content.
6. The Office shall have adequate support from school system officials to perform its auditing activities.

### B. Professional Standards

1. The Office staff shall comply with professional standards of conduct.
2. Internal auditing activities shall be performed with proficiency and due professional care.

### C. Personnel

1. The Office should be adequately staffed to perform its auditing activities.
2. The Office personnel shall possess adequate technical proficiency, educational background, and skills in human relations and communication to adequately perform the internal audit function.
3. Auditors shall maintain their technical competence through continuing education.
4. The Audit and Budget Advisory Committee shall serve as the Committee to provide recommendations on the selection of the Chief Auditor of the Office of Management and Compliance Audits and provide said recommendations to the Board on the person to fill the position. At the direction of the Board, the Audit and Budget Advisory Committee shall provide its recommendations on the contractual provisions for the position of Chief Auditor. Prior to negotiation of the employment contract, the Board shall conduct a workshop to provide guidance to the Board's designated negotiator. Any recommendation for the removal or transfer of the Chief Auditor and the reasons for such removal or transfer shall be brought before the Audit and Budget Advisory Committee; the Audit and Budget Advisory Committee

will then transmit its recommendations to the Board. The Board has the final authority to appoint or remove the Chief Auditor and to determine the terms of the Chief Auditor's employment contract.

5. The Chief Auditor shall implement and maintain a current *Succession Management Plan* for the Office of Management and Compliance Audits to identify and develop highly qualified employees for current and future positions within the Office. The Board has final authority in appointing office employees and determining the terms of employee contracts based on the recommendation of the Chief Auditor.

## Procedures

The Chief Auditor will submit to the Audit and Budget Advisory Committee, the Superintendent, and the Board for review a comprehensive Audit Plan for a year. This plan should identify the overall audit scope of scheduled examinations in both financial and nonfinancial areas. Audit reviews, as requested by the Superintendent, the Board, the Audit and Budget Advisory Committee, and members of the administration, will be included to the degree feasible in the Audit Plan.

### A. Scope of Auditing Activities

The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the system of internal control and the quality of performance in carrying out assigned responsibilities.

1. The Office shall review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
2. The Office shall review the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and shall determine whether the school system is in compliance.
3. The Office shall review the means of safeguarding assets and verify the existence of such assets.
4. The Office shall appraise the economy and efficiency with which resources are employed.
5. The Office shall review business and financial operations and controls to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
6. The Office shall review and evaluate the existence and effectiveness of controls on electronic data processing systems either under development or controls on existing applications.

### B. Performance of Auditing Activities and Communication of Results

The Chief Auditor will make an annual report to the Audit and Budget Advisory Committee, to the Board and to the Superintendent on the results of auditing activities. Periodic reports on the results of the audits will be made at the request of the Audit and Budget Advisory Committee. These reports will contain a concise summary of audit scope and findings and major recommendations not implemented. A comparison with the Audit Plan will be made annually, summarizing the auditing services for the prior year and major variances explained.

The Office will issue an audit report at the conclusion of the performance of an audit or review.

1. The audit report shall be objective, clear, concise, constructive, and timely.
2. The audit report will present the purpose, scope, results of the audit and applicable recommendations.
3. The responses from school system officials to the audit findings and recommendations will be presented with the audit report.

An evaluation of compliance with audit recommendations will subsequently be performed and major recommendations not implemented reported to the Audit and Budget Advisory Committee, the Board, the Superintendent, and administrative personnel. The Audit and Budget Advisory Committee may request periodic reports from audited schools, departments, offices, etc., regarding corrective actions taken to address reported deficiencies and audit recommendations.

Pursuant to F.S. 119.07(3, y), work papers, notes, and preliminary or draft audit reports shall be held confidential and exempt from public records disclosure until the audit is completed and submission of the final draft of the report to the Board.

Effective 7/1/11  
Revised 10/19/11  
Revised 8/5/15  
Revised 4/25/18  
Revised 10/2/19

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Legal                      F.S. 119.07(3)  
                                    F.S. 218.39  
                                    F.S. 1001.42(12, l)