

October 7, 2020

Office of the Superintendent
Board Meeting of October 21, 2020

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

SUBJECT: **FINAL READING: TO AMEND BYLAWS 0124, *STANDARDS OF ETHICAL CONDUCT*; 0141.2, *CONFLICT OF INTEREST*; 0156, *LEGAL COUNSEL*; 0157, *INSPECTOR GENERAL*; AND POLICIES 1030, *SUPERINTENDENT OF SCHOOLS*; 1129, 3129, 4129, *CONFLICT OF INTEREST*; AND 6835, *OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS***

COMMITTEE: **PERSONNEL, STUDENT, SCHOOL, AND COMMUNITY SUPPORT**

LINK TO STRATEGIC BLUEPRINT: **INFORMED, ENGAGED & EMPOWERED STAKEHOLDERS**

At its regular meeting of August 12, 2020, the Board approved Agenda Item G-2 (Ethics Policies), which authorized rulemaking to “revise, amend, or develop applicable bylaws and policies to include specific standards of ethical conduct for the Board, and individuals or entities who directly report to the Board.” The item, originally sponsored by Ms. Perla Tabares Hantman, Board Chair, referred to Section 1001.42(6), F.S., which provides that School Boards may adopt standards of ethical conduct, distinguishable from the Code of Ethics, to govern the Board’s behavior and that of the Board’s direct report employees.

The proposed amendments to Bylaws 0124, *Standards of Ethical Conduct*, 0141.2, *Conflict of Interest*, 0156, *Legal Counsel*, 0157, *Inspector General*, and Policies 1030, *Superintendent of Schools*, 1129, 3129, 4129, *Conflict of Interest*, and 6835, *Office of Management and Compliance Audits*, add where appropriate, proposed standards of ethical conduct, as well as the Florida Commission on Ethics new rule prohibiting public officers and public employees from abusing their position in order to obtain a disproportionate benefit for themselves or their relatives. Other proposed amendments include statutory requirements that address nepotism and certain types of reporting that involve the health, safety, and welfare of students. Also, revisions to Policy 0157, *Inspector General*, update the qualifications of the IG in accordance with state law.

The proposed standards of ethical conduct are modeled on the general principles of the *Principles of Professional Conduct for the Education Profession in Florida* contained in state rule 6A-10.081, F.A.C., and adjusted to be made applicable to the Board, the Superintendent, Board Attorney, the Chief Auditor, and the Inspector General. In addition, the statutory mandate in F.S. 1012.23(2) that specifically prohibits School Board members and the Superintendent from directly employing a relative is proposed to be added to Bylaw 0124 and Policy 1030. Though not required by law, the prohibition is proposed to also be added to the policies governing the other direct report employees. An amendment is also proposed to Policy 1030 incorporating statutory requirements related to the appointment of the Superintendent.

G-2

Lastly, in 2018, voters approved an amendment to Article II, Section 8 of the Florida Constitution to prohibit public officers and employees from abusing their public position to obtain a “disproportionate benefit” for themselves, their spouse, children, employer, or for certain business interests of which the public officer or employee may be involved. The amendments specifically required the Florida Commission on Ethics (FCOE) to define “disproportionate benefit” and prescribe the requisite intent for finding a violation of this prohibition. In addition, in the recent 2020 legislative session the Legislature specified in HB 7009 that the penalties for violation of this provision would be the same as those for violations of the Ethics Code for Public Officers contained in Section 112.317, F.S.

The FCOE approved the rule in July, 2019, to be effective on December 31, 2020. The new Rule 34-18.001 defines “disproportionate benefit” and states that penalties for violations are found in F.S. 112.317. Since the rule applies to Board members and all employees, it is proposed to be added to relevant conflict of interest policies governing the Board, the Board’s direct report employees, and all other employees: 0141.2, *Conflict of Interest*, 0156, *Legal Counsel*, 0157, *Inspector General*, 1030, *Superintendent of Schools*, 1129, 3129, 4129, *Conflict of Interest*, and 6835, *Office of Management and Compliance Audits*.

The Notice of Intended Action was published in the *Miami Daily Business Review* on August 17, 2020 and posted in various places for public information and mailed to various organizations representing persons affected by the amended policies and individuals requesting notification. The time to request a hearing or protest the adoption of these amendments has elapsed.

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.

RECOMMENDED:

That The School Board of Miami-Dade County, Florida, adopt the proposed amendments to Board Bylaws 0124, *Standards of Ethical Conduct*; 0141.2, *Conflict of Interest*; 0156, *Legal Counsel*; 0157, *Inspector General*; and Policies 1030, *Superintendent*; 1129, 3129, 4129, *Conflict of Interest*; and 6835, *Office of Management and Compliance Audits*; and authorize the Superintendent to file the amended policies with The School Board of Miami-Dade County, Florida to be effective October 21, 2020.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on August 12, 2020, its intention to amend Board Bylaws 0124, *Standards of Ethical Conduct*, 0141.2, *Conflict of Interest*, 0156, *Legal Counsel*, 0157, *Inspector General*, and Policies 1030, *Superintendent of Schools*, 1129, 3129, 4129, *Conflict of Interest*, and 6835, *Office of Management and Compliance Audits*, at its regular meeting on October 21, 2020.

PURPOSE AND EFFECT: Various applicable Board bylaws and policies are proposed to be amended to add standards of ethical conduct and to incorporate a new Florida Commission on Ethics rule prohibiting public officers and public employees from abusing their public position to disproportionately benefit themselves, their spouse, their children, or certain other business interests they may be involved in. The proposed standards of conduct are generally based on the *Principles of Professional Conduct for the Education Profession in Florida* contained in state rule 6A-10.081, F.A.C., and are proposed to apply to the Board and all employees who directly report to the Board including the Superintendent, the Board Attorney, Chief Auditor, and Inspector General. In addition, the anti-nepotism provisions of F.S. 1012.23(2) are proposed to be added as well as other statutorily mandated reporting requirements. Additional revisions to Policy 0157, *Inspector General*, update the qualifications of the IG in accordance with Florida law.

SUMMARY: Various applicable bylaws and policies governing the Board and all employees who directly report to the Board are proposed to be amended to add standards of ethical conduct and to incorporate a new Florida Commission on Ethics rule prohibiting public officers and public employees from abusing their position to disproportionately benefit themselves, their relatives, and certain other business entities they may be involved in. In addition, anti-nepotism provisions and other statutorily mandated reporting requirements are proposed to be added and revisions to Policy 0157, *Inspector General*, update the qualifications of the IG in accordance with Florida law.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41 (1), (2), (5); 1001.42 (6), (7), (8); 1001.43 (1), (11), F.S.

LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC: Article II, Section 8, Florida Constitution; 20.055; Chapter 112, 112.317, 112.322-112.3241, 112.3135; 1001.42(7)(b); 1001.49; 1001.50(1), (2), (3); 1001.51(12)(b); 1012.23(2); 1012.796, F.S.; 6A-10.081, F.A.C.

IF REQUESTED, A HEARING WILL BE HELD DURING THE SCHOOL BOARD MEETING OF October 21, 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 September 9, 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	October 21, 2020 - <u>Final</u> Reading
Title	STANDARDS OF ETHICAL CONDUCT
Code	0124
Status	<u>Final</u> Reading

0124 - STANDARDS OF ETHICAL CONDUCT

As a member of the School Board, each Board member shall promote the best interest of Miami-Dade Public Schools as a whole, and each Board member shall adhere to the following educational and ethical standards.

School Board members must have a sincere desire to serve the educational needs of the community. Decisions must be based on the best interests of students and not on political or personal interests.

School Board members recognize their individual duty to promote the best interests of the District. In doing so, members of the Board shall be guided by the Principles of Professional Conduct for the Education Profession in Florida, SBE Rule 6A-10.081, F.A.C., which outlines the following general ethical principles:

- A. Board members value the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn to teach, and the guarantee of equal opportunity for all.
- B. Board members share a primary professional concern for the student and for the development of student potential. Board members will, therefore, strive for professional growth and will seek to exercise the best professional judgment and integrity.
- C. Board members will strive to achieve and sustain the highest degree of ethical conduct and will comply with applicable Florida Constitution ethics provisions, statutory provisions of Chapter 112, F.S., Code of Ethics for Public Officers and Employees, and Bylaws 0141.1, Conflict of Interest, and 0141.3, Conflicting Employment or Contractual Relationship.

Each Board member must recognize that decisions must be made by the Board as a whole and that when made, these decisions must be supported by the entire Board.

Pursuant to F.S. 1001.42(7), a Board member may not knowingly sign and transmit to any State official a report of alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student, including misconduct that involves engaging or soliciting sexual, romantic, or lewd contact with a student, which the Board member knows to be false or incorrect. Violation of this provision will result in the forfeit of the Board member's salary for one (1) year.

Board members shall participate in training annually on the standards of ethical conduct established in this bylaw which may be included in the four hours of ethics training required under Bylaw 0141.1 and F.S. 112.3145.

Appointment or Employment of Relative

Pursuant to F.S. 1012.23(2), Board Members may not appoint or employ a relative, as defined in F.S. 112.3135, to work under their direct supervision. This limitation does not apply to employees appointed or employed before the election or appointment of the school board member. The Commission on Ethics shall accept and investigate any alleged violations of this section pursuant to the procedures contained in F.S. 112.322-112.3241.

Effective 7/1/11

© Neola 2012

Legal	F.S. 112. 3145
	F.S. 112.322-3241
	F.S. 112.3135
	F.S. 1012.23(2)
	F.A.C. 6A-10.081
	F.S. 112.313
	F.S. 1001.42(6), (7)
	F.S. 1012.23
	F.A.C. 6B-1.001
	F.A.C. 6B-1.006



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	CONFLICT OF INTEREST
Code	0141.2
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 15, 2015

0141.2 - CONFLICT OF INTEREST

School Board members are governed by the Florida Constitution, the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, ~~and by~~ other statutes in the school code, and the Florida Commission on Ethics. Board members and the Superintendent shall participate in four (4) hours of ethics training each calendar year as specified by law (F.S. 112.3145, C.O.E. 34-7.0251)

The following is a summary of the Constitutional and statutory mandates. They are not definitive rules and the statute must be consulted for applicable definitions and for exemptions.

A. Standards of Conduct

1. Gifts

No Board member may either solicit or accept anything of value - including a gift, loan, reward, promise of future employment, favor, or service - that is based on any understanding that the vote, official action, or judgment of the Board member would be influenced by such gift.

2. Other Prohibited Gifts

No Board member may solicit any gift, food, or beverage from a person, vendor, potential vendor, any other entity doing business with the Board, political committee or committee of continuous existence, or from a lobbyist who lobbies the Board (or the partner, firm, employer, or principal of the lobbyist). No Board member or any person on behalf of the Board member may knowingly accept, directly or indirectly, a gift from a person, vendor, potential vendor, any other entity doing business with the Board, political committee or committee of continuous existence, or from a lobbyist who lobbies the Board (and related individuals and entities, including, but not limited to, the partner, firm, employer, or principal of the lobbyist), if the Board member knows or reasonably believes the gift has a value in excess of \$100 - unless the gift is accepted on behalf of and transferred promptly to a governmental entity or a charitable organization, or is given to the Board member by a governmental entity for a public purpose. Gifts from relatives and gifts associated primarily

with the recipient's employment or business are not prohibited. Food or beverage consumed at a single sitting or event may be accepted.

"Vendor" is defined as a business entity doing business directly with the Board, such as renting, leasing, or selling realty, goods, or services.

3. Honoraria

No Board member may solicit an honorarium related to the member's public office or duties. No Board member may knowingly accept, directly or indirectly, an honorarium from a person, vendor, potential vendor, any other entity doing business with the Board, a political committee or committee of continuous existence, or from a lobbyist who lobbies the Board (and related individuals and entities, including, but not limited to, the employer, principal, partner, or firm of the lobbyist). Actual and reasonable transportation, lodging, and food and beverage expenses related to the honorarium event for a Board member and spouse may be accepted.

"Vendor" is defined as a business entity doing business directly with the Board, such as renting, leasing, or selling realty, goods, or services.

4. Unauthorized Compensation

No Board member or his/her spouse or minor child may accept any compensation, payment, or thing of value which, with the exercise of reasonable care, is known or should be known to influence the vote or official action of such Board member.

5. Doing Business with One's Agency

No Board member acting in his/her official capacity may, directly or indirectly, purchase, rent, or lease any realty, goods, or services from a business entity in which the Board member, his/her spouse, or child is an officer, partner, director, or proprietor, or in which the Board member, his/her spouse, or child (or any combination of them) owns a material interest. Nor may a Board member, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the Board or any of its agencies.

6. Misuse of Public Position

No Board member may corruptly use or attempt to use his/her official position or any property or resource within his/her trust, or perform his/her official duties, to obtain a special privilege, benefit, or exemption for the Board member or others.

7. Disproportionate Benefit

Board members are prohibited from abusing their position in order to obtain a "disproportionate benefit" for themselves, their spouse, children, employer, or entities with which they have certain business interests. A disproportionate benefit means a benefit, privilege, exemption or result arising from an act or omission by a public officer that is inconsistent with the proper performance of their public duties.

8. Disclosure or Use of Certain Information

No Board member may disclose or use information not available to the general public and gained by reason of his/her public position for his/her personal benefit or the benefit of others.

9. Employees Holding Office

No Board employee may be a member of the Board while simultaneously continuing as an employee.

B. Voting Conflicts

A Board member is prohibited from voting in an official capacity on any matter which would inure to his/her special gain or loss, or to the special gain or loss of a principal by whom s/he is retained, or to the parent organization or subsidiary of a corporate principal by which s/he is retained, or to the special gain or loss of a relative or business associate. Prior to the vote, the Board member shall publicly state to the assembly the nature of the Board member's interest in the matter from which the member must abstain from voting. The Board member shall make every reasonable effort to disclose the nature of the Board member's interest as a public record in a memorandum filed with the Board's recording secretary. If it is not possible for the Board member to file a memorandum before the vote, the memorandum must be filed within fifteen (15) days with the Board's recording secretary.

A Board member may abstain from voting in the context of a quasi-judicial proceeding if the abstention is to assure a fair proceeding free from potential bias or prejudice. See Policy 0167, Voting.

C. Instructional Materials

No Board member shall accept anything of value or any inducement to introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material.

D. Textbooks

No Board member shall receive any gift or compensation for promoting the sale or exchange of any schoolbook, map, or chart in any public school, or be an agent for the sale, or the publisher of any school textbook or reference work, or be pecuniarily interested in the introduction of any such textbook.

E. No contract for supplying materials, supplies, and services needed for the District school system shall be made with any member of the Board, with the Superintendent, or with any business organization in which any Board member or the Superintendent has any financial interest whatsoever.

Additional Provisions

- A. Board members shall accept no gifts from any individual, firm, or business entity which the Board member has reason to believe is doing business with or seeking to do business with the District. Meals and admissions to events which relate directly to the school system may be accepted.
- B. Board members shall not participate in trips paid by a vendor or potential vendor for the purpose of inspecting products or programs useful to the District. Such trips, if deemed necessary, shall always be made at District expense and approved by the Board at a public meeting.
- C. Board members, their spouses, or campaign committees shall not solicit any vendor or any employee of this District to make contributions to any political campaign or testimonial.
- D. Board members shall not solicit nor accept personal discounts on merchandise or services from individuals, firms, or business entities which the Board member has reason to believe are doing business with or seeking to do business with this District unless those discounts are available to the general public.
- E. No Board member may recommend the services of any lawyer or law firm, architect or architectural firm, public relations firm, or any other person or firm, professional or otherwise, to

assist in any transaction involving the District, unless the recommendation is made at a public meeting of the Board.

- F. Board members are prohibited from acting as an agent or attorney for compensation for anyone in connection with any matter in which the District is interested for two (2) years after ~~his/her~~their Board service terminates.

Guidelines for Avoidance of Conflict of Interest

The following guidelines are intended to avoid conflicts of interests or the appearance of conflict as it relates to personal purchases or private contracting. These guidelines do not apply to purchases made in a private capacity of goods or services at a price and upon terms available to similarly situated members of the general public.

- A. When entering into a transaction or contractual relationship as described above, Board members will make the following inquiries to the entity with whom they are contracting:
1. Does the business entity have a contractual relationship with the Board for more than \$500?
 2. Is the contracting individual a principal or employee of an entity with a contractual relationship with the Board for more than \$500?
- B. If an affirmative answer is given to either inquiry above, the Board member will request from the Board Attorney a written opinion indicating whether contracting with the individual or entity would constitute a conflict of interest pursuant to Code of Ethics for Public Officers and Employees, or other State statute or Board rule. The Board Attorney will issue a written opinion or will refer the Board member to the Florida Commission on Ethics.
- C. Clarification and opinions regarding the application of the Code of Ethics for Public Officers and Employees can be obtained at any time from the Florida Commission on Ethics.

Effective 7/1/11
Revised 9/3/13
Revised 6/18/14

© **Neola 2012**

Legal	F.S. 112.313(2)
	F.S. 112.3148
	F.S. 112.3149
	F.S. 112.313(4)
	F.S. 112.313(3)
	F.S. 112.313(6)
	F.S. 112.313(8)
	F.S. 112.313(10)
	F.S. 112.3143, 286.012
	F.S. 1006.32
	F.S. 1006.32(8)
	F.S. 1001.42



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	LEGAL COUNSEL
Code	0156
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 25, 2018

0156 - **LEGAL COUNSEL**

The School Board may employ or retain legal counsel to render legal services as needed by the Board or Superintendent for school matters.

Appointment of Legal Counsel

The Board has sole authority to determine the process and appointment of the Board Attorney, as well as the terms of the Board Attorney's employment contract. Prior to negotiation of an employment contract for the Board Attorney, the Board shall conduct a workshop to provide guidance to the Board's designated negotiator. The Board shall approve the appointment of the Board Attorney by at least five (5) votes.

The Board is also authorized to employ assistant Board attorneys and special counsel to assist the Board Attorney when, in the judgment of the Board, such assistance is necessary.

The Board Attorney shall implement and maintain a current Succession Management Plan for the School Board Attorney's Office (SBAO) to identify and develop highly qualified employees for current and future positions within the SBAO. The Board has final authority, however, in appointing employees and determining the terms of employee contracts based on the recommendation of the Board Attorney.

The Board Attorney shall not appoint or employ a relative, as defined in F.S. 112.3135, to work under their direct supervision. Alleged violations of this provision shall be investigated by the Office of the Inspector General.

Agenda Items, Litigation, Contracts, Requests for Legal Opinions

Any Board agenda item seeking Board involvement in litigation must be reviewed and approved by the Board Attorney prior to agenda publication and include a statement that the Board Attorney has been consulted and agrees with or recommends the proposed action.

All contracts to which the Board is a party shall be reviewed by the Board Attorney pursuant to Policy 6540.

Board members may request legal opinions regarding any matter related to the District or their responsibilities as Board members.

District staff requests for formal legal opinions shall be limited to official District concerns and must be made to the Superintendent through the offices of the appropriate area, assistant, associate or Deputy Superintendent. The Superintendent may then forward the request to the Board Attorney. The Chief Auditor may directly request legal opinions regarding the legal expenditure of funds. All requests must be signed by the appropriate District official.

Code of Ethics and Standards of Ethical Conduct

The Board Attorney is subject to the Florida Constitution provisions governing public employees, the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, other applicable statutes in the school code and as summarized in Policies 0141.2, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationships*.

The Board Attorney recognizes their individual duty to promote the best interests of the District. In doing so, the Board Attorney shall be guided by the Florida Bar Rules of Professional Conduct and the *Principles of Professional Conduct for the Educational Profession in Florida*, SBE Rule 6A-10.081, F.A.C., which outlines the following general ethical principles:

- A. The Board Attorney values the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn, to teach, and the guarantee of equal opportunity for all.
- B. The Board Attorney shares a primary professional concern for the student and for the development of student potential. The Board Attorney will therefore strive for professional growth and will seek to exercise the best professional judgment and integrity.
- C. The Board Attorney will strive to achieve and sustain the highest degree of ethical conduct and will comply with applicable statutory provisions of Chapter 112, F.S., Code of Ethics for Public Officers and Employees, and Policies 0141.1, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationship*.

Effective 7/1/11
Revised 9/7/11
Revised 4/25/18

© Neola 2008

Legal	F.S. 112.3135
	F.A.C. Rule 6A-10.081
	Chapter 112
	F.S. 1001.32(2)
Cross References	Policy 0141.2
	Policy 0141.1



DadeSchools.net
Giving our students the world

Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	INSPECTOR GENERAL
Code	0157
Status	<u>Final</u> Reading
Adopted	May 11, 2011

0157 - INSPECTOR GENERAL

A. Office of Inspector General

1. Purpose

To effectuate the School Board's requirement that all District operations be carried out with honesty, integrity, efficiency, and legal compliance, the Office of Inspector General (OIG) shall serve as an independent internal "watchdog" that can seek the initiation of investigations by the School Police Investigative Division or applicable outside agencies, including the DOE and law enforcement agencies, and can aid in those inquiries through in-house access to personnel and documents. When appropriate, the OIG may itself conduct investigations and report the findings to the Audit and Budget Advisory Committee and Board.

2. Selection of the Inspector General (IG)

The Board shall bear the cost of the search for an IG, including the costs and expenditures associated with the operation of an ad-hoc volunteer selection committee to screen applications for the IG position. The committee shall elect a chair and vice-chair and shall exist until the IG is appointed.

- a. Consistent with minimum qualifications for ~~State~~^{State}—~~agency~~ inspectors general under F.S. 20.055, and to ensure that audits and investigations are performed in accordance with applicable government auditing standards, the IG shall possess at least the following qualifications:

1. a bachelor's degree from an accredited college or university with a major in accounting, or with a major in business which includes five

(5) courses in accounting, and five (5) years of experience as an internal auditor or independent postauditor, electronic data processing auditor, accountant, or any combination thereof. ~~or~~

The experience shall at a minimum consist of audits of units of government or private business enterprises, operating for profit or not for profit; or

2. a master's degree in accounting, business administration, or public administration from an accredited college or university and at least four (4) years of experience as required in paragraph 1); or
 3. preferably, a Florida certified public accountant license issued pursuant to Chapter 473, F.S., or a certified internal audit certificate issued by the Institute of Internal Auditors or earned by examination, and four (4) years of experience as required in paragraph 1); or
 4. a 4 year degree from an accredited institution of higher learning and have at least 5 years of experience in at least one of the following areas: (a) Inspector General, (b) supervisory experience in an Office of Inspector General or an investigative public agency similar to an Office of Inspector General, (c) local, state, or federal law enforcement officer, (d) local, state, or federal court judge, (e) senior-level auditor or comptroller, (f) administrator or manager of complex audits and investigations, or (g) management of programs for prevention, examination, detection, elimination of fraud, waste, abuse, mismanagement, malfeasance, or misconduct in government or other organizations. An advanced degree in law, accounting, public administration, or other relevant field may substitute for 1 year of required experience.
 5. The IG shall possess at appointment, or obtain within the first year of appointment, a certification from the Association of Inspectors General as a certified Inspector General. The IG must have one or more other professional certifications, such as certified inspector general investigator, certified inspector general auditor, certified public accountant, certified internal auditor, certified governmental financial manager, or certified fraud examiner, certified financial crimes investigator or other related certification, or be a licensed attorney.
 6. The IG shall be selected on the basis of integrity, leadership capability, and experience in accounting, auditing, financial analysis, law, management, analysis, program evaluation, public administration, investigation, criminal justice administration, or other closely related field.
- b. The IG selection committee shall be composed of the following individuals:
1. the Inspector General of Miami-Dade County or designee;

2. the chair of the District Ethics Committee or designee;
 3. the chair of the District Audit and Budget Advisory Committee or designee;
 4. the president of the Miami-Dade Police Chief's Association or designee;
 5. the Special Agent in Charge of the Miami Field Office of the Florida Department of Law Enforcement or designee;
 6. the State Attorney for the Eleventh Judicial Circuit or designee;
 7. the Public Defender for the Eleventh Judicial Circuit or designee; and
 8. a retired Chief Justice of the Florida Supreme Court or another retired justice or judge selected by the other members of this selection committee;
 9. a representative from the District's labor unions.
- c. With prior input from the Audit and Budget Advisory Committee in consultation with the Superintendent, the Board shall select by majority vote an IG from a list of at least three (3) qualified candidates recommended by the selection committee. If the Board does not appoint any of these candidates, the selection committee shall then recommend a new slate of at least three (3) candidates (which may include one (1) of the prior candidates if the committee determines that candidate to be worthy of reconsideration).
- d. Contract

An employment contract shall be negotiated and executed between the Board and the individual selected as the IG. Prior to negotiation of the employment contract, the Board shall conduct a workshop to provide guidance to the Board's designated negotiator. This employment contract shall incorporate by reference the provisions of this rule.

1. The IG's salary shall be negotiated by the parties within a range established by the Board.
2. The length of the contract may be up to four (4) years, with an option for renewal or extension by mutual agreement and action of the Board. The contract shall provide for an evaluation instrument to be used by the Board with input from the Audit and Budget Advisory Committee pursuant to 13) below.
3. Termination for Cause

The Board may remove the IG from office according to the terms of the IG's employment contract. The contract shall include a clause that any recommendation for the removal or transfer of the IG, and the reasons for such removal or transfer, shall be brought before the Audit and Budget Advisory Committee to obtain its advice; and the Board may, after thirty (30) days' written notice to the IG, terminate its contract with the IG if the Board determines that the IG has failed to meet or fulfill his/her obligations as set forth in this rule, the IG's contract, or the IG's job description. This written notice will be transmitted after action of the Board at a regular Board meeting (or, if deemed necessary, at a special meeting with proper notice). Should a majority of the Board decide to terminate the IG's contract, the thirty (30) days' notice of termination will be issued subsequent to the Board's action at the public meeting. The written notice should provide the IG an opportunity to cure the identified deficiency(ies). If the Board determines that the IG has not cured the defects within the allotted time, the termination shall be final, in which case the IG may retain the salary and benefits accrued up to the time of the termination, but shall not be entitled to any other compensation such as severance damages.

- e. The selection process described above shall also be utilized in the event of a vacancy in the position of IG.

3. Office Organization

The OIG shall be provided suitable office space with adequate security. The OIG shall include an inspector general (IG), and such inspector/investigator/auditor and support positions as the Board deems appropriate, all of which shall be contract employees of the Board and shall be entitled to all salary, insurance, leave, benefits, retirement, and disability benefits and other rights and obligations as regular District employees.

- a. The OIG staff shall report to the Board through the IG. The IG shall have authority to recommend the Board's hiring of the inspector/investigator/auditor staff and support personnel. The IG will assign tasks to the OIG staff, whose work shall be supervised and evaluated by the IG. The Board will establish job descriptions and salary levels, approve performance appraisals, and approve removal of employees.
- b. Although the IG and the OIG employees shall function independently of the Superintendent, the IG and OIG employees shall follow all the rules, policies, procedures, and guidelines which govern District employees, including without limitation the rules regarding payroll, personnel, and travel.

4. Budget

The Board will provide the funding to operate the OIG and will establish its budget on an annual basis as part of the Board's annual budget.

- a. By March 15th of each fiscal year, the IG shall annually prepare and submit to the Superintendent and Board a proposed annual budget detailing anticipated employee salary and benefit costs and operating expenses. Upon approval by the Board, the budgeted amount will be allocated for the next fiscal year from general funds.
- b. If a significant investigation or audit scope would exceed the budgeted funding amount, the IG may request additional funding from the Board. In assessing the necessity for the IG's request for additional funding, the Board should consider the related budgetary concerns or recommendations provided by the Superintendent. The Board may deny the increase or may grant it in whole or in part. In an attempt to limit the impact of unexpected fiscal needs, the IG may request that the Superintendent lend the assistance of existing qualified District staff as needed. The Superintendent will have the discretion to grant or decline such requests.
- c. All OIG expenditures and costs shall be properly documented for auditing purposes. Invoices related to services performed by the OIG will be reviewed, approved, and processed in accordance with school system procedures.

5. Efficiency and Coordination

The Board, Superintendent, OIG, Chief Auditor, and School Police will cooperate to achieve the goals of preventing and detecting fraud, waste, financial mismanagement, or other abuses that might arise, and promoting accountability, integrity, economy, and efficiency in government.

- a. To avoid duplication of efforts, the OIG shall ensure effective coordination and cooperation with (but shall be separate and independent from) the Office of Management and Compliance Audits, the Office of Professional Standards, the Civilian Investigative Unit, and School Police. Similarly, the Chief Auditor should keep the OIG informed of relevant activities.
- b. The OIG will not investigate complaints about collective bargaining agreement matters or employee performance or misconduct allegations not involving fraud, waste, financial mismanagement, or fiscal abuse. OIG investigations should not be duplicative of matters more properly handled by the School Police Investigative Division General Criminal and Administrative Investigations, the District's Civilian Investigative Unit (serious non-criminal allegations), or the District's Office of Civil Rights Compliance. The OIG will not investigate complaints that would be more properly within the jurisdiction of those departments or some other agency such as the State Attorney's Office, local police departments, or the State or Federal government.

1. The OIG should refer matters to the appropriate agency but shall keep a record indicating: the name of the complainant; the date the complaint was filed; the nature of the complaint; the reason for the referral; the date of the referral; the outcome of the other agency's investigation; and any other information believed to be pertinent or necessary.
 2. If a District department or outside agency to which the OIG refers a complaint later determines that the OIG is in a better position to, or has more appropriate jurisdiction to, investigate the matter, the OIG may accept the return referral and proceed with the investigation.
 3. If a complaint were to be filed against the IG individually or another OIG employee pertaining to matters other than fraud, waste, financial mismanagement or abuse, the complaint will be referred to the School Police Investigative Division and the District's Civilian Investigative Unit to determine whether, and how, the complaint should be investigated.
- c. At the request of the OIG, the Board, the Audit and Budget Advisory Committee, or the Superintendent, the IG will meet to discuss issues or concerns.
 - d. OIG personnel will make every reasonable effort to minimize any disruption or interference with work activities being performed in the school system. Except where investigative requirements dictate otherwise, advance notice should be given of a need for the IG or other OIG staff to access areas not routinely accessed by the Board, employees, contractors, or subcontractors of the school. Visits to school sites should be coordinated with the principal and School Police and any access to students (e.g. interviews or requests for statements) must be consistent with the District's procedures for investigations and the rights of parents and guardians.
 - e. The OIG will coordinate media contacts regarding investigations or audits in its office, and other Board or District personnel should not discuss with the press any pending investigations, audits, or reviews being conducted by the OIG.

6. Independence and Impartiality

- a. To promote the independence and objectivity of the IG function, the IG shall report to, and be selected and evaluated by, the Board, with input from the Audit and Budget Advisory Committee.
- b. The IG is an independent agent of the Board. Neither the administration nor any individual Board member may prevent or prohibit the IG from initiating, carrying out, or completing any audit or investigation consistent with this rule.
- c. The OIG shall be impartial and free of organizational and political pressures that could limit its objectivity in investigating or selecting matters

to be examined. The Inspector General shall not be involved in any political campaign for a Board elective office nor make financial contributions to any such campaign. Inspectors shall not have any line authority over, or responsibility for, the matters that they investigate or audit.

- d. No employee of the OIG shall conduct or supervise an investigation or audit of an activity or program for which s/he was responsible or in which s/he was employed during the prior two (2) years.

7. Code of Ethics and Standards of Ethical Conduct

The Inspector General is subject to the Florida Constitution provisions governing public employees, the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, other applicable statutes in the school code and as summarized in Policies 0141.2, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationships*.

The Inspector General recognizes their individual duty to promote the best interests of the District. In doing so, the Inspector General shall be guided by the *Principles of Professional Conduct for the Educational Profession in Florida*, SBE Rule 6A-10.081, F.A.C., which outlines the following general ethical principles:

- a. The Inspector General values the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn, to teach, and the guarantee of equal opportunity for all.
- b. The Inspector General shares a primary professional concern for the student and for the development of student potential. The Inspector General will therefore strive for professional growth and will seek to exercise the best professional judgment and integrity.
- c. The Inspector General will strive to achieve and sustain the highest degree of ethical conduct and will comply with applicable statutory provisions of Chapter 112, F.S., Code of Ethics for Public Officers and Employees, and Policies 0141.1, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationship*.

8. Relationship to DOE's OIG

The District OIG is an independent office created by, and reporting to, the Board. The Board recognizes, however, that the DOE's OIG also possesses separate, independent authority under F.S. 1001.20(4)(e), to "detect fraud and abuse within school districts."

- a. To promote independent investigation in any case where the Board or a member is the subject of an allegation, the OIG may refer the complaint to the DOE's OIG for handling under F.S. 1001.20(4)(e), which provides that the DOE's OIG may "conduct, coordinate, or request investigations into

substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within school districts" when the Board "is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement."

- b. After consultation with the Audit and Budget Advisory Committee, the IG may also refer other allegations to the DOE's OIG in unique circumstances such as if the members of the OIG are disqualified under section (6)(d) or if the OIG itself were to be the subject of the kind of complaints normally handled by the OIG.

9. Authority and Responsibilities

Like State-agency OIGs under F.S. 20.055, the District OIG shall provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. The OIG shall keep the Board and Audit and Budget Advisory Committee informed of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Board; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action. The OIG shall have authority to:

- a. report complaints to applicable outside agencies (including the DOE or law-enforcement agencies or the Florida Commission on Ethics, as appropriate, pursuant to subsection (5)(b), above), and aid in those inquiries through in-house access to personnel and documents;

This subsection includes authority to coordinate or request investigations by the DOE into substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the District, pursuant to F.S. 1001.20(4)(e).

- b. initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses in government;
- c. receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the IG deems appropriate with input from the Audit and Budget Advisory Committee;
- d. timely report to the appropriate law enforcement agency whenever the IG has reasonable grounds to believe there has been a violation of criminal law;
- e. conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or the OIG (this includes freedom from any interference with investigations and timely access to records and other sources of information);
- f. timely submit final reports on investigations conducted by the OIG to the Chief Auditor, Audit and Budget Advisory Committee and Board; and

- g. prepare reports as described in Section (12) below.

10. Initiation of Investigations

- a. The Board, the Superintendent, and other interested persons may lodge specific complaints of alleged fraud, waste, mismanagement, misconduct, and other abuses. The Board and Superintendent must report all allegations or indications of fraud or other activities that may involve criminal conduct.
- b. Additionally, pursuant to F.S. 112.3187(6), the OIG shall be the designee of the District's chief executive officer for purposes of receiving Whistle-blower's Act disclosures under F.S. 112.3187(7).

- 1. Whistle-blower's disclosures may be made by a District employee, applicant, or independent contractor concerning:

- a. any violation or suspected violation of any Federal, State, or local law, rule, or regulation committed by an employee or agent of the District or independent contractor which creates and presents a substantial and specific danger to the public's health, safety, or welfare; or

- b. any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty committed by an employee or agent of the District or independent contractor.

- 2. The Board recognizes the legislative intent to prevent retaliatory action against an employee or independent contractor who discloses information under the Whistle-blower's Act on his/her own initiative in a written and signed complaint (or is asked to participate in a District investigation or inquiry), which the employee or contractor in good faith believes to be true. When the OIG receives a complaint or information that falls within the definition provided in subparagraphs (i)(A) or (B) above, the name or identity of the individual shall not be disclosed without the written consent of the employee, applicant, or contractor unless the IG determines that: a) the disclosure of the identity is necessary to prevent a substantial and specific danger to the public's health, safety, or welfare or to prevent the imminent commission of a crime; or b) the disclosure is unavoidable and absolutely necessary during the course of the audit, evaluation, or investigation, as stated in F.S. 112.3188(1).

11. Administration's Support for OIG Activities

To properly carry out its responsibilities, the Board and Superintendent shall ensure that the IG is reasonably granted:

- a. authority to coordinate and conduct investigations and audits of any departments, office, activity, or program under the control of the Board;
- b. complete and unrestricted access to all District records, documents, and facilities or other assets owned, borrowed, or used by the District, which should include District-related documents of District vendors, independent contractors, business partners, lessees, and lessors, as necessary in performing OIG activities;
- c. the ability to request reasonable assistance from appropriate District personnel, including the School Police, in locating assets and obtaining records and documents;
- d. the ability to request that the Superintendent provide additional staffing from the School Police, the Office of Management and Compliance Audits, the Facilities Department, and/or the Civilian Investigative Unit; and
- e. unrestricted interview privileges, both written or oral, with all Board members, District management, and employees. The IG may also obtain information from District vendors, independent contractors, lessees, lessors, and business partners when such information is needed while conducting an investigation or audit.

12. Due Process

The OIG shall respect employees' and contractors' due process rights as prescribed by State law, Board rules, and/or applicable collective bargaining agreements.

- a. When investigations conducted or coordinated by the OIG bring to light apparent criminal violations or civil violations that could result in employee discipline or termination of a vendor's contract, the IG shall provide relevant factual information to the appropriate agency or District department for further investigation and provision of due process. For example:
 - 1. Violations of the nature normally considered by the Civilian Investigative Unit will be referred to that department through the School Police for provision of due process to the implicated employee.
 - 2. If an independent contractor is implicated, the matter will be investigated and may include a recommendation for contract termination or debarment.

3. Alleged criminal matters will be reported to the School Police or other appropriate law enforcement agency for provision of due process through the criminal justice system.
- b. The OIG shall strive to protect employees from false complaints. If the IG determines that an individual has filed a false report with the OIG, the IG shall refer that individual to the appropriate law enforcement agency for investigation and possible prosecution under F.S. 837.06, or other applicable laws. Any employee who knowingly files a false report with the OIG will be subject to disciplinary action as provided by law, Board rules, and applicable collective-bargaining agreements.
- c. Before issuing a final written report, the IG will communicate with, and schedule a meeting to review the preliminary report and response with, the respective investigated or audited individual, office, department, or division. The affected person or entity shall have ten (10) working days to submit a response to the findings before the report or recommendation is finalized. This written response shall be attached to the final report or recommendation. This requirement shall not apply when the IG, in conjunction with the State Attorney or other prosecuting attorney, determines that supplying a report will jeopardize a pending criminal investigation. When investigating or auditing the services of a vendor, and/or in the event information and response is needed from a vendor, this step may include meeting with the vendor when the investigation or audit is near completion, and the vendor or affected person must agree to maintain the confidentiality of the preliminary/draft report reviewed in the meeting pursuant to applicable law, and shall enter into a written confidentiality agreement for the period until the investigation or audit is completed. Failure to enter a confidentiality agreement shall be deemed a waiver of the opportunity to respond to the preliminary report, and the investigation or audit shall be completed without the response.

13. Reporting Procedures

- a. OIG reports shall be objective, clear, concise, constructive, and timely, and shall contain the professional conclusions and recommendations of the IG regarding the matter reviewed.
- b. Each investigation or audit conducted by the OIG will result in a written report to the Board, Chief Auditor, Audit and Budget Advisory Committee, and the Superintendent or other entity that is the subject of the OIG investigation or audit. Upon receipt of these reports, the Chief Auditor shall place the report on the next scheduled Audit and Budget Advisory Committee and/or Ethics/Advisory Committee meeting agenda. The Inspector General and/or designee may attend all committee meetings where the report is presented. However, whistleblower investigations are not subject to this rule and shall be reported consistent with State law. Additionally, matters referred by the OIG to other District investigative offices, DOE or other law enforcement agency shall not be reported in

personally- identifiable form if a preliminary report could harm the integrity of that pending investigation.

c. In response to OIG findings, the Superintendent, or other entity that is the subject of the OIG investigation or audit, shall prepare any required corrective action plan, report, or other requested information and submit it to the OIG within the time period requested by the OIG. The response shall also be simultaneously provided to the Board, the Board Attorney, the Chief Auditor, and any other individual or entity that was originally listed on the OIG's final report distribution list. Upon receipt, the Chief Auditor will forward the response to the Ethics Advisory Committee and/or Audit and Budget Advisory Committee for continued monitoring.

d. The OIG shall properly protect confidential information. For example:

1. Pursuant to F.S. 119.07(3)(y), and F.S. Ch. 95-399 § 2, Laws of Fla., work papers, notes, and preliminary or draft audit reports shall be held confidential and exempt from public-records disclosure until the audit is completed by submission of the final draft of the report to the Board.
2. Under F.S. 112.3188(2)(b), whistle-blower information is confidential and exempt "if the information is being received or derived from allegations as set forth in [subparagraphs (9) (b)(i)A or B, above] and the investigation is active," and such information can be disclosed only as allowed by F.S. 112.3188(2)(c).
3. Under F.S. 1012.31(3)(a)1, "Any complaint and any material relating to the investigation of a complaint against an employee shall be confidential and exempt from the provisions of §119.07(1) until the conclusion of the preliminary investigation or until such time as the preliminary investigation ceases to be active."
4. Under F.S. 1002.22(3), student records are highly confidential and may be disclosed only as allowed by F.S. 1002.22(3)(d) and State Board of Education Rule F.A.C. 6A- 1.0955.
5. Under F.S. 119.071(2)(c)1, "Active criminal intelligence information and active criminal investigative information [as defined in 119.011(3) (a), (b) F.S.] are exempt." (Under F.S. 119.011(4)(c), the OIG would be deemed a "criminal justice agency" for purposes of records exemptions if it has "custody of criminal intelligence information or criminal investigative information for the purpose of assisting such law enforcement agencies in the conduct of active criminal investigation or prosecution or for the purpose of litigating civil actions under the Racketeer Influenced and Corrupt Organization Act, during the time that such agencies are in possession of criminal intelligence information or criminal investigative information pursuant to their criminal law enforcement duties.")

- e. prepare an annual report summarizing the activities of the OIG during the immediately preceding fiscal year. The final report will be furnished to the Audit and Budget Advisory Committee and the Board. Such reports would include:
 - 1. significant abuses and deficiencies relating to the administration of programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period;
 - 2. the IG's recommendations for corrective action during the reporting period with respect to significant problems, abuses, or deficiencies identified;
 - 3. significant recommendation described in previous annual reports on which corrective action has not been completed; and
 - 4. a summary of each investigation completed during the reporting period.
- f. To enhance the independence, objectivity, and effectiveness of the OIG function, the final report shall be submitted at the same time to all members of the Board and its Audit and Budget Advisory Committee, and such reports will be available as public records after redaction of any information remaining confidential or exempt.
- g. A follow-up evaluation of compliance with the prior year's OIG recommendations should be performed, and any major recommendations not implemented should be reported to the affected department, the Audit and Budget Advisory Committee, the Board, and the Superintendent.
- h. Additionally, the OIG shall submit a quarterly summary statistical report to the Board, Audit and Budget Advisory Committee, and Superintendent, stating the number of investigations initiated and concluded, the general category of complaints received and investigations conducted, and such other information about the productivity of the OIG as the Board, Audit and Budget Advisory Committee, or Superintendent may reasonably request.

Compliance with these reporting requirements shall be considered in evaluating the IG's performance as specified in section (13) below.

14. Annual Evaluation of the IG's Performance

The Board shall annually evaluate the IG's performance in fulfilling the responsibilities outlined in this rule and the job description, with input from the Audit and Budget Advisory Committee. An evaluation instrument shall be completed by each individual Board member through a private meeting with the IG by the end of May each year. The collection of all the individual members' evaluation instruments will be forwarded to the full Board to be considered, along with input from the Audit and Budget Advisory Committee, at the regular June meeting. An unsatisfactory evaluation shall constitute grounds for termination for cause pursuant to paragraph (2)(d)(iv) above.

B. Alternative Method for Securing the Services of an Inspector General

1. As an alternative method to the selection and employment of an Inspector General for the Board, the Board may contract through an interlocal agreement with another governmental entity such as a state agency, county, or municipality to fulfill the role of the Inspector General for the Board.
2. Such interlocal agreement may contain terms, qualifications, and standards different from those in this policy as long as the terms are consistent with this policy and law. However, the interlocal agreement must incorporate the Reporting Procedures in this policy.
3. If the services of an Inspector General are provided through an interlocal agreement, the contract shall specify the organizational and reporting structure and may include an intergovernmental exchange of employees under F.S. 112.24, if appropriate and if specified in an interlocal agreement.
4. In the event that the services of an Inspector General are provided through a contract with another government agency, the contract should include the jurisdiction and scope of the Inspector General's investigations, inspections, audits, and reviews.
5. The Chair of the Board is authorized to enter into negotiations with the selected governmental entity to obtain an interlocal agreement for the purpose of securing the services of the entity's Inspector General. Prior to negotiation of the interlocal agreement, the Board shall conduct a workshop to provide guidance to the Board's designated negotiator.

Effective 7/1/11

© Neola 2012



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	SUPERINTENDENT OF SCHOOLS
Code	1030
Status	<u>Final</u> Reading
Adopted	May 11, 2011

1030 - SUPERINTENDENT OF SCHOOLS

Responsibilities and Duties

The Superintendent, as secretary and executive officer of the School Board, shall be responsible for the administration and management of the District's schools and for the supervision of instruction.

The Superintendent shall enforce the rules of the State Board of Education, rules of the Florida Department of Education, and the policies of this Board.

The Superintendent shall provide educational direction for the instructional staff and supervision for the support staff. Florida law grants to the Superintendent the following powers:

- A. exercise general oversight over the District to determine problems and needs, and recommend improvements.
- B. advise and counsel with the Board on all educational matters and make recommendations to the Board for action regarding such matters as should be acted upon.
- C. recommend to the Board policies necessary for more efficient operation of the District.
- D. prepare and submit to the Board policies to supplement those rules adopted by the State Board of Education that will contribute to the efficient operation of the District, and, upon adoption by the Board, require compliance with these policies.
- E. from time-to-time prepare, organize, and submit to the Board necessary minimum standards for District operations to supplement standards of the State Board of Education and upon adoption by the Board, require that these standards are observed.

- F. perform duties and exercise responsibilities that are assigned to the Superintendent by law and rules of the State Board of Education.

The Superintendent shall perform the duties and responsibilities in Florida law, including, but not limited to, the following:

- A. require all instructional staff members and school administrators to participate in training on the District's standards of ethical conduct and the related policies and procedures upon employment and annually thereafter;
- B. make recommendations, nominations, proposals, and reports required by law to be acted upon by the Board;
- C. keep the Board informed of District operations by preparing Board agendas, providing oral and written communication, scheduling management meetings, and requesting special Board meetings that become necessary to keep the Board properly informed;
- D. require that all aspects of District operations comply with State laws and regulations as well as Board contracts and policies;
- E. require that all laws, rules of the State Board of Education, and Board policies are followed;
- F. prepare and submit the annual budget to the Board for adoption and direct all expenditures within the appropriations adopted by the Board;
- G. direct the work of all personnel according to Florida, Federal law, and Board policies;
- H. recommend measures to the Board so that adequate educational facilities are available throughout the District;
- I. prepare reports to the Board and inform the public on the conditions and needs of the schools;
- J. assign staff to their respective teaching duties;
- K. work cooperatively with parents and community groups concerned with programs in the schools;
- L. participate in conferences and courses of continuing professional education;
- M. authorize administrators to enter into agreements with consultants;
- N. delegate authority to staff in any matters when it becomes expedient to do so, and assume full responsibility for the execution and satisfactory completion of the delegated activities;
- O. recommend to the Board an annual plan for instructional programs; and
- P. authorize changes or exceptions as necessary for implementing the instructional program.

Code of Ethics and Standards of Ethical Conduct

The Superintendent is subject to the Florida Constitution provisions governing public employees, the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, other applicable

statutes in the school code and as summarized in Policies 0141.2, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationships*.

The Superintendent recognizes their individual duty to promote the best interests of the District. In doing so, the Superintendent shall be guided by the *Principles of Professional Conduct for the Educational Profession in Florida*, SBE Rule 6A-10.081, F.A.C., which outlines the following general ethical principles:

- A. The Superintendent values the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn, to teach, and the guarantee of equal opportunity for all.
- B. The Superintendent shares a primary professional concern for the student and for the development of student potential. The Superintendent will therefore strive for professional growth and will seek to exercise the best professional judgment and integrity.
- C. The Superintendent will strive to achieve and sustain the highest degree of ethical conduct and will comply with applicable statutory provisions of Chapter 112, F.S., Code of Ethics for Public Officers and Employees, and Policies 0141.1, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationship*.

The Superintendent shall participate in training annually on the standards of ethical training established in this bylaw which may be included in the four hours of ethics training required under Bylaw 0141.1 and F.S. 112.3145.

Reporting

Pursuant to Florida law, the Superintendent shall not knowingly sign and transmit to any State official a report that the Superintendent knows to be false or incorrect.

The Superintendent may not knowingly sign or transmit to any state official a report of alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student which the Superintendent knows to be false or incorrect, or knowingly fail to adopt policies that require instructional personnel and school administrators to report alleged misconduct by instructional personnel and school administrators, or that require the investigation of all reports of alleged misconduct by instructional personnel and school administrators if the misconduct affects the health, safety, or welfare of a student

In accordance with Policy 8141 and Florida law, the Superintendent shall investigate any allegation of misconduct by District employees that affects the health, safety or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student, and shall report the alleged misconduct to the Florida Department of Education as required under Florida law. The Superintendent shall report to law enforcement agencies with jurisdiction any misconduct that would result in disqualification from educator certification or employment as set forth in F.S. 1012.315.

Assignment or Employment of Relatives

Pursuant to F.S. 1012.23(2), the Superintendent may not appoint or employ a relative, as defined in F.S. 112.3135, to work under their direct supervision. This limitation does not apply to

employees appointed or employed before the appointment of the Superintendent. The Commission on Ethics shall accept and investigate any alleged violations of this provision pursuant to the procedures contained in F.S. 112.322-112.3241.

Appointment

In accordance with F.S. 1001.50, the Board shall approve the appointment of the Superintendent by at least five (5) votes and enter into an employment contract which shall require the Superintendent to exercise all powers, duties, and responsibilities under Florida law, State Board of Education rule, and Board policies. The contract shall also establish a salary in accordance with Florida law.

Effective 7/1/11

© Neola 2009

Legal	F.A.C. 6A-10.081
	F.S. Chapter 112
	F.S. 112.3135
	F.S. 112.322 – 112.3241
	F.S. 1001.42(7)(b)
	F.S. 1001.49
	F.S. 1001.50
	F.S. 1001.51
	F.S. 1001.51(12)(b)
	F.S. 1012.01
	F.S. 1012.23(2)
	F.S. 1012.796
Cross References	F.S. 1001.41(6)



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	CONFLICT OF INTEREST
Code	1129
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 13, 2016

1129 - **CONFLICT OF INTEREST**

Employees are governed by the Florida Constitution, statutory provisions contained in the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, ~~and by~~ certain other statutes in the Education Code, and the Florida Commission on Ethics. The following sections of this policy provide the principles, in simplified form, in the Constitutional and statutory mandates. They cannot be used as definitive rules to apply to different sets of circumstances or factual situations. In any given situation, the full statutory language must be consulted for applicable definitions, and for any exemptions.

- A. Employees are required to comply with all provisions of the Code of Ethics, including those provisions outlined below. This requirement discourages the appearance of impropriety and the perception of undue influence upon the business functions of the District.
- B. This policy applies specifically to conflicts of interest. Employees are reminded that other School Board policies exist that may also address an employee's particular issue or question. It is an employee's responsibility to refer to and observe all Board policies that may be applicable to his/her individual situation.

Provisions

A. Gifts

1. Employees are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service that is based on an understanding that their official action or judgment would be influenced by such gift. (F.S. 112.313(2))
2. No employee or his/her spouse or minor child shall accept any compensation, payment, or thing of value when s/he knows, or with the exercise of reasonable care

should know, that it was given to influence an action in which the employee was expected to participate in his/her official capacity. (F.S. 112.313(4))

B. Misuse of Public Position

No employee shall corruptly use or attempt to use his/her official position or perform his/her official duties to secure a special privilege, benefit, or exemption for himself/herself or others. (F.S. 112.313(6))

C. Disproportionate Benefit

Employees are prohibited from abusing their position in order to obtain a "disproportionate benefit" for themselves, their spouse, children, employer, or entities with which they have certain business interests. A disproportionate benefit means a benefit, privilege, exemption or result arising from an act or omission by a public employee that is inconsistent with the proper performance of their public duties.

D. Doing Business with the School Board

1. No employee acting in his/her official capacity shall directly or indirectly purchase, rent, or lease any goods or services for the District from any business entity of which the employee, spouse, or child is an officer, partner, director or proprietor, or in which the employee, spouse, or child, or any combination of them, has a material interest. (F.S. 112.313(3))

2. Some case-specific exceptions to this provision may apply. Employees should review F.S. 112.313(12), for exemptions that may be applicable to their particular situations.

3. Guidelines for Avoidance of Conflict of Interest

To avoid conflicts of interests or the appearance of conflicts as it relates to personal purchases or private contracting, employees who are required to file an annual statement of financial interests (financial disclosure form) or who have the authority to make purchases on behalf of the District shall adhere to the following guidelines. These guidelines do not apply to purchases made in a private capacity of goods or services at a price and upon terms available to similarly situated members of the general public.

- a. When entering into a transaction or contractual relationship as described above, employees subject to these guidelines will make the following inquiries to the entity with whom they are contracting:

1. Does the business entity have a contractual relationship with the Board for more than \$500?
2. Is the contracting individual a principal or employee of an entity with a contractual relationship with the Board for more than \$500?

- b. If an affirmative answer is given to either inquiry above, the employee will request from the Board Attorney guidance on whether contracting with the

individual or entity would constitute a conflict of interest pursuant to Code of Ethics for Public Officers and Employees, or other statute or Board policy. The Board Attorney will issue a written opinion or will refer the employee to the Florida Commission on Ethics.

4. Clarification and opinions regarding the application of the Code of Ethics for Public Officers and Employees can be obtained at any time from the Florida Commission on Ethics.

E. No employee shall disclose or use information not available to members of the general public and gained by reason of his/her official position for his/her personal gain or benefit or for the personal gain or benefit of any other person or business entity. (F.S. 112.313(8))

F. Employees may not participate in the selection, award, or administration of a contract if ~~s/he~~they have~~has~~ a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, any member of ~~his/her~~their immediate family, ~~his/her~~their partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The phrase "about to employ", as used herein, shall mean that, at the time of the selection, award, or administration of the contract, the employee is aware of an offer, promise, contract, or commitment of employment.

G. Employment After Termination

Employees are prohibited from personally representing another person or entity or acting as an agent or attorney for compensation in connection with any matter in which the District is interested for two (2) years after the employees' service terminates. (F.S. 112.313(9))

1. This restriction applies to all school senior level employees classified as Managerial Exempt Personnel, Pay Grade 22 and above, Dade County School Administrators Association, Pay Grade 47 and above, and other equivalent positions.
2. Exception to this provision is provided by statute for the purpose of collective bargaining, and may be granted to former District employees who are employees or agents of not-for-profit organizations, other governmental agencies or those whose business relationship is determined by the Board to be in the best interest of the District.
3. The District is prohibited from entering into any business relations or continue an existing business relationship with any person or entity determined to have engaged in a violation of the restriction contained in this provision.
4. In addition to penalties outlined in Penalties below, penalties for violation of this provision include a civil penalty equal to the compensation that the employee received for the prohibited conduct.

Self-Reporting Requirement

All employees, upon initial hire and annually thereafter, shall certify that they will comply with this Board policy, and that they will self-report any relationship that may implicate a potential conflict of interest or other violations of this policy. The certification shall be submitted according to a process determined by the Office of Human Capital Management.

Penalties

Penalties for violation of this rule and/or violations of the Code of Ethics include dismissal from employment, suspension from employment for not more than ninety (90) days without pay, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve (12) months, civil penalty not to exceed \$10,000, restitution of any pecuniary benefits received because of the violation committed, and/or public censure and reprimand. (F.S. 112.317)

Effective 7/1/11

© **Miami-Dade 2016**

Legal F.S. 112.313
 F.S. 1006.32



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	CONFLICT OF INTEREST
Code	3129
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 13, 2016

3129 - **CONFLICT OF INTEREST**

Employees are governed by the Florida Constitution, statutory provisions contained in the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, ~~and by~~ certain other statutes in the Education Code, and the Florida Commission on Ethics. The following sections of this policy provide the principles, in simplified form, in the Constitutional and statutory mandates. They cannot be used as definitive rules to apply to different sets of circumstances or factual situations. In any given situation, the full statutory language must be consulted for applicable definitions, and for any exemptions.

Employees are required to comply with all provisions of the Code of Ethics, including those provisions outlined below. This requirement discourages the appearance of impropriety and the perception of undue influence upon the business functions of the District.

This policy applies specifically to conflicts of interest. Other School Board policies exist that may also address an employee's particular issue or question. It is an employee's responsibility to refer to and observe all Board policies that may be applicable to his/her individual situation.

Provisions

A. Gifts

1. Employees are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service that is based on an understanding that their official action or judgment would be influenced by such gift. (F.S. 112.313(2))
2. No employee or his/her spouse or minor child shall accept any compensation, payment, or thing of value when s/he knows, or with the exercise of reasonable care

should know, that it was given to influence an action in which the employee was expected to participate in his/her official capacity. (F.S. 112.313(4))

B. Misuse of Public Position

No employee shall corruptly use or attempt to use his/her official position or perform his/her official duties to secure a special privilege, benefit, or exemption for himself/herself or others. (F.S. 112.313(6))

C. Disproportionate Benefit

Employees are prohibited from abusing their position in order to obtain a "disproportionate benefit" for themselves, their spouse, children, employee, or entities with which they have certain business interests. A disproportionate benefit means a benefit, privilege, exemption or result arising from an act or omission by the public employee that is inconsistent with the proper performance of their public duties.

D. Doing Business with the Board

1. No employee acting in his or her official capacity shall directly or indirectly purchase, rent, or lease any goods or services for the Board from any business entity of which the employee or his/her spouse or child is an officer, partner, director or proprietor, or in which such employee or his/her spouse or child, or any combination of them, has a material interest. (F.S. 112.313(3))
2. Some case-specific exceptions to this provision may apply. Board employees should review F.S. 112.313(12) for exemptions that may be applicable to their particular situations.
3. Guidelines for Avoidance of Conflict of Interest

To avoid conflicts of interests or the appearance of conflicts as it relates to personal purchases or private contracting, Board employees who are required to file an annual statement of financial interests (financial disclosure form) or who have the authority to make purchases on behalf of the School District shall adhere to the following guidelines. These guidelines do not apply to purchases made in a private capacity of goods or services at a price and upon terms available to similarly situated members of the general public.

- a. When entering into a transaction or contractual relationship as described above, employees subject to these guidelines will make the following inquiries to the entity with whom they are contracting:
 1. Does the business entity have a contractual relationship with the Board for more than \$500?
 2. Is the contracting individual a principal or employee of an entity with a contractual relationship with the Board for more than \$500?

- b. If an affirmative answer is given to either inquiry above, the employee will request from the Board Attorney guidance on whether contracting with the individual or entity would constitute a conflict of interest pursuant to Code of Ethics for Public Officers and Employees, or other statute or Board policy. The Board Attorney will issue a written opinion or will refer the employee to the Florida Commission on Ethics.
4. Clarification and opinions regarding the application of the Code of Ethics for Public Officers and Employees can be obtained at any time from the Florida Commission on Ethics.
- E. No employee shall disclose or use information not available to members of the general public and gained by reason of his/her official position for his/her personal gain or benefit or for the personal gain or benefit of any other person or business entity. (F.S. 112.313(8))
- F. Employees may not participate in the selection, award, or administration of a contract if ~~s/he~~they ~~has~~have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, any member of ~~his/her~~their immediate family, ~~his/her~~ their partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The phrase "about to employ", as used herein, shall mean that, at the time of the selection, award, or administration of the contract, the employee is aware of an offer, promise, contract, or commitment of employment.

G. Employment After Termination

Employees are prohibited from personally representing another person or entity or acting as an agent or attorney for compensation in connection with any matter in which the District is interested for two (2) years after the employees' service terminates. (F.S. 112.313(9))

1. This restriction applies to all school senior level employees classified as Managerial Exempt Personnel, Pay Grade 22 and above, Dade County School Administrators Association, Pay Grade 47 and above, and other equivalent positions.
2. Exception to this provision is provided by statute for the purpose of collective bargaining, and may be granted to former District employees who are employees or agents of not-for-profit organizations, other governmental agencies or those whose business relationship is determined by the Board to be in the best interest of the District.
3. The District is prohibited from entering into any business relations or continue an existing business relationship with any person or entity determined to have engaged in a violation of the restriction contained in this provision.
4. In addition to penalties outlined in Penalties below, penalties for violation of this provision include a civil penalty equal to the compensation that the employee received for the prohibited conduct.

Self-Reporting Requirement

All employees, upon initial hire and annually thereafter, shall certify that they will comply with this Board policy, and that they will self-report any relationship that may implicate a potential conflict of

interest or other violations of this policy. The certification shall be submitted according to a process determined by the Office of Human Capital Management.

Penalties

Penalties for violation of this policy and/or violations of the Code of Ethics include dismissal from employment, suspension from employment for not more than ninety (90) days without pay, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve (12) months, civil penalty not to exceed \$10,000, restitution of any pecuniary benefits received because of the violation committed, and/or public censure and reprimand. (F.S. 112.317)

Effective 7/1/11

© **Miami-Dade 2016**

Legal	F.S. 112.313
	F.S. 1006.32



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	CONFLICT OF INTEREST
Code	4129
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 13, 2016

4129 - **CONFLICT OF INTEREST**

Employees are governed by the Florida Constitution, statutory provisions contained in the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, ~~and by~~ certain other statutes in the Education Code, and the Florida Commission on Ethics. The following sections of this policy provides the principles, in simplified form, in the Constitutional and statutory mandates. They cannot be used as definitive rules to apply to different sets of circumstances or factual situations. In any given situation, the full statutory language must be consulted for applicable definitions, and for any exemptions.

Employees are required to comply with all provisions of the Code of Ethics, including those below. This requirement discourages the appearance of impropriety and the perception of undue influence upon the business functions of the District.

This policy applies specifically to conflicts of interest. Employees are reminded that other School Board policies exist that may also address an employee's particular issue or question. It is an employee's responsibility to refer to and observe all Board policies that may be applicable to his/her individual situation.

Provisions

A. Gifts

1. Employees are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service that is based on an understanding that their official action or judgment would be influenced by such gift. (F.S. 112.313(2))

2. No employee or his/her spouse or minor child shall accept any compensation, payment, or thing of value when s/he knows, or with the exercise of reasonable care should know, that it was given to influence an action in which the employee was expected to participate in his/her official capacity. (F.S. 112.313(4))

B. Misuse of Public Position

No employee shall corruptly use or attempt to use his/her official position or perform his/her official duties to secure a special privilege, benefit, or exemption for himself/herself or others. (F.S. 112.313(6))

C. Disproportionate Benefit

Employees are prohibited from abusing their position in order to obtain a "disproportionate benefit" for themselves, their spouse, children, employer, or entities with which they have certain business interests. A disproportionate benefit means a benefit, privilege, exemption or result arising from an act or omission by a public employee that is inconsistent with the proper performance of their public duties.

D. Doing Business with the School Board

1. No employee acting in his or her official capacity shall directly or indirectly purchase, rent, or lease any goods or services for the Board from any business entity of which the employee or his/her spouse or child is an officer, partner, director or proprietor, or in which such employee or his/her spouse or child, or any combination of them, has a material interest. (F.S. 112.313(3))
2. Some case-specific exceptions to this provision may apply. Employees should review F.S. 112.313(12) for exemptions that may be applicable to their particular situations.
3. Guidelines for Avoidance of Conflict of Interest

To avoid conflicts of interests or the appearance of conflicts as it relates to personal purchases or private contracting, Board employees who are required to file an annual statement of financial interests (financial disclosure form) or who have the authority to make purchases on behalf of the District shall adhere to the following guidelines. These guidelines do not apply to purchases made in a private capacity of goods or services at a price and upon terms available to similarly situated members of the general public.

- a. When entering into a transaction or contractual relationship as described above, employees subject to these guidelines will make the following inquiries to the entity with whom they are contracting:

1. Does the business entity have a contractual relationship with the Board for more than \$500?
2. Is the contracting individual a principal or employee of an entity with a contractual relationship with the Board for more than \$500?

- b. If an affirmative answer is given to either inquiry above, the employee will request from the Board Attorney guidance on whether contracting with the individual or entity would constitute a conflict of interest pursuant to Code of Ethics for Public Officers and Employees, or other statute or Board policy. The Board Attorney will issue a written opinion or will refer the employee to the Florida Commission on Ethics.
4. Clarification and opinions regarding the application of the Code of Ethics for Public Officers and Employees can be obtained at any time from the Florida Commission on Ethics.
- E. No employee shall disclose or use information not available to members of the general public and gained by reason of his/her official position for his/her personal gain or benefit or for the personal gain or benefit of any other person or business entity. (F.S. 112.313(8))
- F. Employees may not participate in the selection, award, or administration of a contract if ~~s/he~~they ~~has~~have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, any member of ~~his/her~~their immediate family, ~~his/her~~their partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The phrase "about to employ," as used herein, shall mean that, at the time of the selection, award, or administration of the contract, the employee is aware of an offer, promise, contract, or commitment of employment.
- G. Employment After Termination

Employees are prohibited from personally representing another person or entity or acting as an agent or attorney for compensation in connection with any matter in which the District is interested for two (2) years after the Board employees' service terminates. (F.S. 112.313(9))

1. This restriction applies to all school senior level employees classified as Managerial Exempt Personnel, Pay Grade 22 and above, Dade County School Administrators Association, Pay Grade 47 and above, and other equivalent positions.
2. Exception to this provision is provided by statute for the purpose of collective bargaining, and may be granted to former District employees who are employees or agents of not-for-profit organizations, other governmental agencies or those whose business relationship is determined by the Board to be in the best interest of the District.
3. The District is prohibited from entering into any business relations or continue an existing business relationship with any person or entity determined to have engaged in a violation of the restriction contained in this provision.
4. In addition to penalties outlined below, penalties for violation of this provision include a civil penalty equal to the compensation that the employee received for the prohibited conduct.

Self-Reporting Requirement

All employees, upon initial hire and annually thereafter, shall certify that they will comply with this policy, and that they will self-report any relationship that may implicate a potential conflict of

interest or other violations of this policy. The certification shall be submitted according to a process determined by the Office of Human Capital Management.

Penalties

Penalties for violation of this policy and/or violations of the Code of Ethics include dismissal from employment, suspension from employment for not more than ninety (90) days without pay, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve (12) months, civil penalty not to exceed \$10,000, restitution of any pecuniary benefits received because of the violation committed, and/or public censure and reprimand. (F.S. 112.317)

Effective 7/1/11

© **Miami-Dade 2016**

Legal	F.S. 112.313
	F.S. 1006.32



Book	Policy Manual
Section	October 21, 2020 - <u>Final</u> Reading
Title	OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS
Code	6835
Status	<u>Final</u> Reading
Adopted	May 11, 2011
Last Revised	April 29, 2020

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.
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 and Standards of Ethical Conduct

1. The Office staff shall comply with professional standards of conduct.
2. Internal auditing activities shall be performed with proficiency and due professional care.
3. The Chief Auditor is subject to the Florida Constitution provisions governing public employees, the Code of Ethics for Public Officers and Employees, Part III of F.S. Chapter 112, other applicable statutes in the school code and as summarized in Policies 0141.2, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationships*.
4. The Chief Auditor recognizes their individual duty to promote the best interests of the District. In doing so, the Chief Auditor shall be guided by the *Principles of Professional Conduct for the Educational Profession in Florida*, SBE Rule 6A-10.081,

F.A.C., which outlines the following general ethical principles:

- A. The Chief Auditor values the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn, to teach, and the guarantee of equal opportunity for all.
- B. The Chief Auditor shares a primary professional concern for the student and for the development of student potential. The Chief Auditor will therefore strive for professional growth and will seek to exercise the best professional judgment and integrity.
- C. The Chief Auditor will strive to achieve and sustain the highest degree of ethical conduct and will comply with applicable statutory provisions of Chapter 112, F.S., Code of Ethics for Public Officers and Employees, and Policies 0141.1, *Conflict of Interest*, and 0141.3, *Conflicting Employment or Contractual Relationship*.

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
Revised 4/29/20

© **Neola 2010**

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