

AUDITS**7.60*****I. District Audits**

Periodic audits shall be made of accounts, records, financial practices, and program elements of the District pursuant to Florida Statutes and State Board of Education rules.

II. Audits of Internal Accounts

A. Each principal shall report in writing to the auditor of internal accounts within ten (10) days of receiving an audit report. The written report shall address the audit report and any discrepancies cited therein.

B. The Superintendent may direct an audit of a school's internal accounts without prior notification. Such audits may be conducted by a School Board employee or an independent accounting firm.

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

IV. Results of all audits shall be provided to the School Board for information and appropriate action consistent with law if action is required.

STATUTORY AUTHORITY:**1001.42, F.S.****LAW(S) IMPLEMENTED:****11.45, 218.39, 218.391, 1001.42,
1001.43, 1008.35, 1011.07, F.S.****STATE BOARD OF EDUCATION RULE(S):****6A-1.087****HISTORY:****ADOPTED: 6/12/2007
REVISION DATE(S): _____
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