

AUDITS

An annual audit of internal accounts shall be provided by the school board. In accordance with Rule 6A-I.087 (2), F.A.C., the signed, written report of the audit shall include notations of any failure to comply with Florida Statutes, State Board of Education rules, and rules of the school board. The report, which must also provide commentary as to financial management and irregularities, shall be presented to the school board while in session and filed as a part of the public record.

The Office of Internal Auditing conducts unannounced audits annually at each of the 43 schools in Leon County. During the audit visit, the auditors will review a sample of the school's transactions during the audit period to identify whether the school's internal accounts collection and expenditure practices are completed in accordance with Federal, State, and Local guidance. The SFA should ensure that all internal accounts transactions are documented in accordance with all Federal, State, and Local guidance. Additional audit steps may be completed at selected school sites by the District's external audit team.

The school administration has 20 workdays to respond to internal audit findings and recommendations. The audit response should be on school letterhead, signed by the principal and include corrective actions that will be taken to address the finding. If the auditors find an audit response doesn't fully address the findings, consultation with the principal will be conducted to identify corrective actions that will fully address the concerns noted.