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LEGISLATIVE ACTION

Senate

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House

The Committee on Education (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (k) of subsection (2) of section
11.45, Florida Statutes, is redesignated as paragraph (l), and a
new paragraph (k) is added to that subsection, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(2) DUTIES.—The Auditor General shall:

(k) Contact each district school board, as defined in s.
1003.01(1), with the findings and recommendations contained



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12 within the Auditor General's previous operational audit report.
13 The district school board shall provide the Auditor General with
14 evidence of the initiation of corrective action within 45 days
15 after the date it is requested by the Auditor General and
16 evidence of completion of corrective action within 180 days
17 after the date it is requested by the Auditor General. If the
18 district school board fails to comply with the Auditor General's
19 request or is unable to take corrective action within the
20 required timeframe, the Auditor General shall notify the
21 Legislative Auditing Committee.

22
23 The Auditor General shall perform his or her duties
24 independently but under the general policies established by the
25 Legislative Auditing Committee. This subsection does not limit
26 the Auditor General's discretionary authority to conduct other
27 audits or engagements of governmental entities as authorized in
28 subsection (3).

29 Section 2. Subsection (14) of section 112.313, Florida
30 Statutes, is amended to read:

31 112.313 Standards of conduct for public officers, employees
32 of agencies, and local government attorneys.—

33 (14) LOBBYING BY FORMER LOCAL OFFICERS; PROHIBITION.—A
34 person who has been elected to any county, municipal, special
35 district, or school district office or appointed superintendent
36 of a school district may not personally represent another person
37 or entity for compensation before the government body or agency
38 of which the person was an officer for a period of 2 years after
39 vacating that office. For purposes of this subsection:

40 (a) The "government body or agency" of a member of a board



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41 of county commissioners consists of the commission, the chief
42 administrative officer or employee of the county, and their
43 immediate support staff.

44 (b) The "government body or agency" of any other county
45 elected officer is the office or department headed by that
46 officer, including all subordinate employees.

47 (c) The "government body or agency" of an elected municipal
48 officer consists of the governing body of the municipality, the
49 chief administrative officer or employee of the municipality,
50 and their immediate support staff.

51 (d) The "government body or agency" of an elected special
52 district officer is the special district.

53 (e) The "government body or agency" of an elected school
54 district officer is the school district.

55 Section 3. Subsection (1) of section 112.31455, Florida
56 Statutes, is amended to read:

57 112.31455 Collection methods for unpaid automatic fines for
58 failure to timely file disclosure of financial interests.-

59 (1) Before referring any unpaid fine accrued pursuant to s.
60 112.3144(5) or s. 112.3145(7) to the Department of Financial
61 Services, the commission shall attempt to determine whether the
62 individual owing such a fine is a current public officer or
63 current public employee. If so, the commission may notify the
64 Chief Financial Officer or the governing body of the appropriate
65 county, municipality, district school board, or special district
66 of the total amount of any fine owed to the commission by such
67 individual.

68 (a) After receipt and verification of the notice from the
69 commission, the Chief Financial Officer or the governing body of



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70 the county, municipality, district school board, or special
71 district shall begin withholding the lesser of 10 percent or the
72 maximum amount allowed under federal law from any salary-related
73 payment. The withheld payments shall be remitted to the
74 commission until the fine is satisfied.

75 (b) The Chief Financial Officer or the governing body of
76 the county, municipality, district school board, or special
77 district may retain an amount of each withheld payment, as
78 provided in s. 77.0305, to cover the administrative costs
79 incurred under this section.

80 Section 4. Paragraph (e) of subsection (4) of section
81 1001.20, Florida Statutes, is amended to read:

82 1001.20 Department under direction of state board.—

83 (4) The Department of Education shall establish the
84 following offices within the Office of the Commissioner of
85 Education which shall coordinate their activities with all other
86 divisions and offices:

87 (e) *Office of Inspector General.*—Organized using existing
88 resources and funds and responsible for promoting
89 accountability, efficiency, and effectiveness and detecting
90 fraud and abuse within school districts, the Florida School for
91 the Deaf and the Blind, and Florida College System institutions
92 in Florida. If the Commissioner of Education determines that a
93 district school board, the Board of Trustees for the Florida
94 School for the Deaf and the Blind, or a Florida College System
95 institution board of trustees is unwilling or unable to address
96 substantiated allegations made by any person relating to waste,
97 fraud, or financial mismanagement within the school district,
98 the Florida School for the Deaf and the Blind, or the Florida



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99 College System institution, the office shall conduct,
100 coordinate, or request investigations into such substantiated
101 allegations. The office shall investigate allegations or reports
102 of possible fraud or abuse against a district school board made
103 by any member of the Cabinet; the presiding officer of either
104 house of the Legislature; a chair of a substantive or
105 appropriations committee with jurisdiction; or a member of the
106 board for which an investigation is sought. The office shall
107 have access to all information and personnel necessary to
108 perform its duties and shall have all of its current powers,
109 duties, and responsibilities authorized in s. 20.055.

110 Section 5. Subsection (1) of section 1001.39, Florida
111 Statutes, is amended to read:

112 1001.39 District school board members; travel expenses.—

113 (1) In addition to the salary provided in s. 1001.395, each
114 member of a district school board shall be allowed, from the
115 district school fund, reimbursement of travel expenses as
116 authorized in s. 112.061, ~~except as provided that in subsection~~
117 ~~(2).~~ any travel outside the district that exceeds \$500 requires
118 prior approval by the district school board to confirm that such
119 travel is for official business of the school district and
120 complies with shall also be governed by the rules of the State
121 Board of Education. Any request for travel outside the state
122 must include an itemized list detailing all anticipated travel
123 expenses, including, but not limited to, the anticipated costs
124 of all means of travel, lodging, and subsistence. Immediately
125 preceding a request, the public must have an opportunity to
126 speak on the specific travel agenda item.

127 Section 6. Subsection (3) of section 1001.395, Florida



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128 Statutes, is amended to read:

129 1001.395 District school board members; compensation.—

130 (3) Notwithstanding the provisions of this section and s.

131 145.19, ~~for the 2010-2011 fiscal year,~~ the salary of each

132 district school board member shall be the amount calculated

133 pursuant to subsection (1) or the district's beginning salary

134 for teachers who hold baccalaureate degrees, whichever is less.

135 Section 7. Subsections (6) and (7), paragraphs (b) and (1)

136 of subsection (12), and paragraph (b) of subsection (17) of

137 section 1001.42, Florida Statutes, are amended to read:

138 1001.42 Powers and duties of district school board.—The

139 district school board, acting as a board, shall exercise all

140 powers and perform all duties listed below:

141 (6) STANDARDS OF ETHICAL CONDUCT FOR INSTRUCTIONAL

142 PERSONNEL, ADMINISTRATIVE PERSONNEL, AND SCHOOL OFFICERS

143 ~~ADMINISTRATORS~~.—Adopt policies establishing standards of ethical

144 conduct for instructional personnel, administrative personnel,

145 and school officers administrators. The policies must require

146 all instructional personnel, administrative personnel, and

147 school officers administrators, as defined in s. 1012.01, to

148 complete training on the standards; establish the duty of

149 instructional personnel, administrative personnel, and school

150 officers administrators to report, and procedures for reporting,

151 alleged misconduct by other instructional or administrative

152 personnel and school officers administrators which affects the

153 health, safety, or welfare of a student; and include an

154 explanation of the liability protections provided under ss.

155 39.203 and 768.095. A district school board, or any of its

156 employees, may not enter into a confidentiality agreement



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157 regarding terminated or dismissed instructional or
158 administrative personnel or school officers administrators, ~~or~~
159 ~~personnel or administrators~~ who resign in lieu of termination,
160 based in whole or in part on misconduct that affects the health,
161 safety, or welfare of a student, and may not provide
162 instructional personnel, administrative personnel, or school
163 officers administrators with employment references or discuss
164 the personnel's or officers' administrators' performance with
165 prospective employers in another educational setting, without
166 disclosing the personnel's or officers' administrators'
167 misconduct. Any part of an agreement or contract that has the
168 purpose or effect of concealing misconduct by instructional
169 personnel, administrative personnel, or school officers
170 ~~administrators~~ which affects the health, safety, or welfare of a
171 student is void, is contrary to public policy, and may not be
172 enforced.

173 (7) DISQUALIFICATION FROM EMPLOYMENT.—Disqualify
174 instructional personnel and administrative personnel ~~school~~
175 ~~administrators~~, as defined in s. 1012.01, from employment in any
176 position that requires direct contact with students if the
177 personnel ~~or administrators~~ are ineligible for such employment
178 under s. 1012.315. An elected or appointed school board official
179 forfeits his or her salary for 1 year if:

180 (a) The school board official knowingly signs and transmits
181 to any state official a report of alleged misconduct by
182 instructional personnel or administrative personnel ~~school~~
183 ~~administrators~~ which affects the health, safety, or welfare of a
184 student and the school board official knows the report to be
185 false or incorrect; or



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186 (b) The school board official knowingly fails to adopt
187 policies that require instructional personnel and administrative
188 personnel ~~school administrators~~ to report alleged misconduct by
189 other instructional personnel and administrative personnel
190 ~~school administrators~~, or that require the investigation of all
191 reports of alleged misconduct by instructional personnel and
192 administrative personnel ~~school administrators~~, if the
193 misconduct affects the health, safety, or welfare of a student.

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

197 (b) *Annual budget.*—

198 1. Cause to be prepared, adopt, and have submitted to the
199 Department of Education as required by law and rules of the
200 State Board of Education, the annual school budget, such budget
201 to be so prepared and executed as to promote the improvement of
202 the district school system.

203 2. An individual school board member may request and shall
204 receive any proposed, tentative, and official budget documents,
205 including all supporting and background information.

206 (1) *Internal auditor.*—May or, in the case of a school
207 district receiving annual federal, state, and local funds in
208 excess of \$500 million, shall employ an internal auditor. The
209 duties of the internal auditor shall include oversight of every
210 functional and program area of the school system.

211 1. The internal auditor shall ~~to~~ perform ongoing financial
212 verification of the financial records of the school district, a
213 comprehensive risk assessment of all areas of the school system
214 every 5 years, and other audits and reviews as the district



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215 school board directs for determining:

216 a. The adequacy of internal controls designed to prevent
217 and detect fraud, waste, and abuse.

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

221 c. The efficiency of operations.

222 d. The reliability of financial records and reports.

223 e. The safeguarding of assets.

224 f. Financial solvency.

225 g. Projected revenues and expenditures.

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

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

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

235 (17) PUBLIC INFORMATION AND PARENTAL INVOLVEMENT PROGRAM.—

236 (b) Adopt rules to strengthen family involvement and
237 empowerment pursuant to s. 1002.23. The rules shall be developed
238 in collaboration with administrative personnel ~~school~~
239 ~~administrators~~, parents, teachers, and community partners.

240 Section 8. Subsection (2) of section 1010.20, Florida
241 Statutes, is amended to read:

242 1010.20 Cost accounting and reporting for school
243 districts.—



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244 (2) COST REPORTING.—

245 (a) Each district shall report on a district-aggregate
246 basis expenditures for inservice training pursuant to s.
247 1011.62(3) and for categorical programs as provided in s.
248 1011.62(6).

249 (b) Each district shall report to the department on a
250 school-by-school and on an aggregate district basis expenditures
251 for:

252 1. Each program funded in s. 1011.62(1)(c).

253 2. Total operating costs as reported pursuant to s.
254 1010.215.

255 3. Expenditures for classroom instruction pursuant to the
256 calculation in s. 1010.215(4)(b)1. and 2.

257 (c) The department shall:

258 1. Categorize all public schools and districts into
259 appropriate groups based primarily on average full-time
260 equivalent student enrollment as reported on the most recent
261 student membership survey under s. 1011.62 and in state board
262 rule to determine groups of peer schools and districts.

263 2. Annually calculate for each public school, district, and
264 for the entire state, the percentage of classroom expenditures
265 to total operating costs expenditures reported in subparagraphs
266 (b)2. and 3. The results shall be categorized pursuant to this
267 paragraph.

268 3. Annually calculate for all public schools, districts,
269 and the state, the average percentage of classroom expenditures
270 to total operating costs and expenditures reported in
271 subparagraphs (b)2. and 3. The results shall be categorized
272 pursuant to this paragraph.



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273 4. Develop a web-based fiscal transparency tool that
274 identifies public schools and districts that produce high
275 academic achievement based on the ratio of classroom instruction
276 expenditures to total expenditures. The fiscal transparency tool
277 shall combine the data calculated pursuant to this paragraph
278 with the student performance measurements calculated pursuant to
279 s. 1012.34(7) to determine the financial efficiency of each
280 public school and district. The results shall be displayed in an
281 easy-to-use format that enables the user to compare performance
282 among public schools and districts.

283 ~~(d)~~(e) The Commissioner of Education shall present to the
284 Legislature, prior to the opening of the regular session each
285 year, a district-by-district report of the expenditures reported
286 pursuant to paragraphs (a) and (b). The report shall include
287 total expenditures, a detailed analysis showing expenditures for
288 each program, and such other data as may be useful for
289 management of the education system. The Commissioner of
290 Education shall also compute cost factors relative to the base
291 student allocation for each funded program in s. 1011.62(1)(c).

292 Section 9. Subsection (2) of section 1010.30, Florida
293 Statutes, is amended to read:

294 1010.30 Audits required.—

295 (2) If an audit contains a significant deficiency or
296 material weakness finding, the district school board, the
297 Florida College System institution board of trustees, or the
298 university board of trustees shall conduct an audit overview
299 during a public meeting. The audit overview shall describe the
300 corrective action to be taken and a timeline for completion of
301 such action.



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302 Section 10. Paragraph (a) of subsection (3) of section
303 1011.01, Florida Statutes, is amended to read:

304 1011.01 Budget system established.—

305 (3) (a) Each district school board and each Florida College
306 System institution board of trustees shall prepare, adopt, and
307 submit to the Commissioner of Education an annual operating
308 budget. Operating budgets shall be prepared and submitted in
309 accordance with the provisions of law, rules of the State Board
310 of Education, the General Appropriations Act, and for district
311 school boards in accordance with the provisions of s. 200.065
312 ~~ss. 200.065 and 1011.64.~~

313 Section 11. Subsection (2) of section 1011.03, Florida
314 Statutes, is amended to read:

315 1011.03 Public hearings; budget to be submitted to
316 Department of Education.—

317 ~~(2) The advertisement of a district that has been required~~
318 ~~by the Legislature to increase classroom expenditures pursuant~~
319 ~~to s. 1011.64 must include the following statement:~~
320 ~~"This proposed budget reflects an increase in classroom~~
321 ~~expenditures as a percent of total current operating~~
322 ~~expenditures of XX percent over the (previous fiscal year)~~
323 ~~fiscal year. This increase in classroom expenditures is required~~
324 ~~by the Legislature because the district has performed below the~~
325 ~~required performance standard on XX of XX student performance~~
326 ~~standards for the (previous school year) school year. In order~~
327 ~~to achieve the legislatively required level of classroom~~
328 ~~expenditures as a percentage of total operating expenditures,~~
329 ~~the proposed budget includes an increase in overall classroom~~
330 ~~expenditures of \$XX,XXX,XXX above the amount spent for this same~~



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331 ~~purpose during the (previous fiscal year) fiscal year. In order~~
332 ~~to achieve improved student academic performance, this proposed~~
333 ~~increase is being budgeted for the following activities:~~
334 ~~...(list activities and amount budgeted)...."~~

335 Section 12. Section 1011.035, Florida Statutes, is amended
336 to read:

337 1011.035 School district fiscal budget transparency.-

338 (1) It is important for school districts to provide
339 budgetary transparency to enable taxpayers, parents, and
340 education advocates to obtain school district budget and related
341 information in a manner that is simply explained and easily
342 understandable. Budgetary transparency leads to more responsible
343 spending, more citizen involvement, and improved accountability.
344 A budget that is not transparent, accessible, and accurate
345 cannot be properly analyzed, its implementation thoroughly
346 monitored, or its outcomes evaluated.

347 (2) Each district school board shall post on its website a
348 plain language version of each proposed, tentative, and official
349 budget which describes each budget item in terms that are easily
350 understandable to the public and includes:

351 (a) Graphical representations, for each public school
352 within the district and for the school district, of the
353 following:

354 1. Summary financial efficiency data.

355 2. Fiscal trend information for the previous 3 years on:

356 a. The ratio of full-time equivalent students to full-time
357 equivalent instructional personnel.

358 b. The ratio of full-time equivalent students to full-time
359 equivalent administrative personnel.



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- 360 c. The total operating expenditures per full-time
361 equivalent student.
- 362 d. The total instructional expenditures per full-time
363 equivalent student.
- 364 e. The general administrative expenditures as a percentage
365 of total budget.
- 366 f. The rate of change in the general fund's ending fund
367 balance not classified as restricted.
- 368 (b) A link to the web-based fiscal transparency tool
369 developed by the department pursuant to s. 1010.20 to enable
370 taxpayers to evaluate the financial efficiency of the school
371 district and compare the financial efficiency of the school
372 district with other similarly situated school districts.
- 373
- 374 This information must be prominently posted on the school
375 district's website in a manner that is readily accessible to the
376 public.
- 377 (3) Each district school board is encouraged to post the
378 following information on its website:
- 379 (a) Timely information as to when a budget hearing will be
380 conducted.
- 381 (b) Each contract between the district school board and the
382 teachers' union.
- 383 (c) Each contract between the district school board and
384 noninstructional staff.
- 385 (d) Each contract exceeding \$35,000 between the school
386 board and a vendor of services, supplies, or programs or for the
387 purchase or lease of lands, facilities, or properties.
- 388 (e) Each contract exceeding \$35,000 that is an emergency



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389 procurement or is with a single source as authorized under s.
390 287.057(3).

391 (f) Recommendations of the citizens' budget advisory
392 committee.

393 (g) Current and archived video recordings of each district
394 school board meeting and workshop.

395 (4) The website should contain links to:

396 (a) Help explain or provide background information on
397 various budget items that are required by state or federal law.

398 (b) Allow users to navigate to related sites to view
399 supporting details.

400 (c) Enable taxpayers, parents, and education advocates to
401 send e-mails asking questions about the budget and enable others
402 to view the questions and responses.

403 Section 13. Section 1011.051, Florida Statutes, is amended
404 to read:

405 1011.051 Guidelines for general funds.—The district school
406 board shall maintain a general fund ending fund balance that is
407 sufficient to address normal contingencies.

408 (1) If at any time the portion of the general fund's ending
409 fund balance not classified as restricted, committed, or
410 nonspendable in the district's approved operating budget is
411 projected to fall below 3 percent of projected general fund
412 revenues during the current fiscal year, the superintendent
413 shall provide written notification to the district school board
414 and the Commissioner of Education. If such financial condition
415 exists for 2 consecutive fiscal years, the superintendent shall
416 reduce the district's administrative expenditures reported
417 pursuant to s. 1010.215(4) (a) in proportion to the reduction in



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418 the general fund's ending balance or the reduction in student
419 enrollment, whichever is greater.

420 (2) (a) If at any time the portion of the general fund's
421 ending fund balance not classified as restricted, committed, or
422 nonspendable in the district's approved operating budget is
423 projected to fall below 2 percent of projected general fund
424 revenues during the current fiscal year, the superintendent
425 shall provide written notification to the district school board
426 and the Commissioner of Education. Within 14 days after
427 receiving such notification, if the commissioner determines that
428 the district does not have a plan that is reasonably anticipated
429 to avoid a financial emergency as determined pursuant to s.
430 218.503, the commissioner shall appoint a financial emergency
431 board that shall operate under the requirements, powers, and
432 duties specified in s. 218.503(3)(g).

433 (b) If any of the conditions identified in s. 218.503(1)
434 existed in the 2015-2016 school year or thereafter, the
435 department shall contract with an independent third party to
436 conduct an investigation of all accounts and records to
437 determine the cause of the deficit, what efforts, if any, were
438 made to avoid the deficit, and whether any of the conditions
439 identified in s. 1011.10 have occurred. The investigation must
440 include a detailed review and analysis of documents and records,
441 including, but not limited to, budget reports, journal entries,
442 budget methodologies, staff e-mails, hard copy records, monthly
443 financial statements, quarterly revenue and expenditure reports,
444 finance staff job descriptions, and minutes from meetings. The
445 results of the investigation must include recommendations for
446 corrective action and controls to avoid a reoccurrence of a



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447 future budget shortfall. A final report shall be provided to the
448 district school board, the department, the Legislative Auditing
449 Committee, and the district's financial emergency board, if
450 applicable.

451 Section 14. Subsection (2) of section 1011.06, Florida
452 Statutes, is amended to read:

453 1011.06 Expenditures.—

454 (2) EXPENDITURES FROM DISTRICT AND OTHER FUNDS.—

455 Expenditures from district and all other funds available for the
456 public school program of any district shall be authorized by law
457 and must be in accordance with procedures prescribed by the
458 district school board. A district school board may establish
459 policies that allow expenditures to exceed the amount budgeted
460 by function and object, provided that the district school board
461 complies with s. 1011.09(4) and approves the expenditure by
462 amending and amends the budget at the next scheduled public
463 meeting. The district school board must provide a full
464 explanation of any amendments at the public meeting ~~within~~
465 timelines established by school board policies.

466 Section 15. Subsection (4) of section 1011.09, Florida
467 Statutes, is amended to read:

468 1011.09 Expenditure of funds by district school board.—All
469 state funds apportioned to the credit of any district constitute
470 a part of the district school fund of that district and must be
471 budgeted and expended under authority of the district school
472 board subject to the provisions of law and rules of the State
473 Board of Education.

474 (4) If the financial conditions in s. 1011.051 exist, a
475 district school board ~~During the 2009-2010 fiscal year, unless~~



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476 ~~otherwise specifically approved by the district school board,~~
477 ~~public funds~~ may not make expenditures ~~be expended~~ for ~~out-of-~~
478 ~~state~~ travel outside of the district or cellular phones,
479 cellular phone service, personal digital assistants, or any
480 other mobile wireless communication device or service, including
481 text messaging, whether through purchasing, leasing,
482 contracting, or any other method, while the financial conditions
483 exist. The expenditure of public funds for art programs, music
484 programs, sports programs, and extracurricular programs for
485 students is a higher priority than expending funds for employee
486 travel and cellular phones.

487 Section 16. Subsection (3) is added to section 1011.10,
488 Florida Statutes, to read:

489 1011.10 Penalty.—

490 (3) If any of the conditions identified in s. 218.503(1)
491 exist within a school district, the salary of each district
492 school board member and district superintendent, calculated
493 pursuant to ss. 1001.395 and 1001.47, shall be withheld until
494 the conditions are corrected. This subsection does not apply to
495 a district school board member or district superintendent
496 elected or appointed within 1 year after the identification of
497 the conditions in s. 218.503(1) if he or she did not participate
498 in the approval or preparation of the final school district
499 budget adopted before the identification of such conditions.

500 Section 17. Subsection (8) of section 1011.60, Florida
501 Statutes, is amended to read:

502 1011.60 Minimum requirements of the Florida Education
503 Finance Program.—Each district which participates in the state
504 appropriations for the Florida Education Finance Program shall



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505 provide evidence of its effort to maintain an adequate school
506 program throughout the district and shall meet at least the
507 following requirements:

508 ~~(8) MINIMUM CLASSROOM EXPENDITURE REQUIREMENTS. Comply with~~
509 ~~the minimum classroom expenditure requirements and associated~~
510 ~~reporting pursuant to s. 1011.64.~~

511 Section 18. Section 1011.64, Florida Statutes, is repealed.

512 Section 19. Subsection (2) of section 1012.23, Florida
513 Statutes, is amended to read:

514 1012.23 School district personnel policies.—

515 (2) The district school superintendent or a district school
516 board member may not appoint or employ or ~~appoint~~ a relative, as
517 defined in s. 112.3135, to work under the direct supervision of
518 that district school board member or district school
519 superintendent. The limitations of this subsection do not apply
520 to employees appointed or employed before the election or
521 appointment of a school board member or district school
522 superintendent. The Commission on Ethics shall accept and
523 investigate any alleged violations of this section pursuant to
524 the procedures contained in ss. 112.322-112.3241.

525 Section 20. Paragraph (d) of subsection (9) of section
526 1002.395, Florida Statutes, is amended to read:

527 1002.395 Florida Tax Credit Scholarship Program.—

528 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of
529 Education shall:

530 (d) Annually verify the eligibility of expenditures as
531 provided in paragraph (6) (d) using the audit required by
532 paragraph (6) (m) and s. 11.45(2)(l) ~~s. 11.45(2)(k)~~.

533 Section 21. For the 2018-2019 fiscal year, the sum of



534 \$850,000 in nonrecurring funds from the General Revenue Fund is
535 appropriated to the Department of Education to implement the
536 provisions of this act.

537 Section 22. This act shall take effect July 1, 2018.
538

539 ===== T I T L E A M E N D M E N T =====

540 And the title is amended as follows:

541 Delete everything before the enacting clause
542 and insert:

543 A bill to be entitled
544 An act relating to school district accountability;
545 amending s. 11.45, F.S.; revising the duties of the
546 Auditor General; amending s. 112.313, F.S.;
547 prohibiting former appointed district school
548 superintendents from conducting certain lobbying
549 activities; amending s. 112.31455, F.S.; requiring the
550 governing body of a district school board to be
551 notified if an officer or employee of the body owes a
552 certain fine; requiring the governing body of a
553 district school board to take specified actions under
554 such circumstances; amending s. 1001.20, F.S.;
555 requiring the Office of Inspector General to
556 investigate certain allegations and reports made by
557 specified individuals; amending s. 1001.39, F.S.;
558 requiring certain district school board member travel
559 outside of the school district to be preapproved and
560 meet certain criteria; providing requirements for a
561 school board member's request for travel outside of
562 the state; providing an opportunity for the public to



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563 speak on such travel; amending s. 1001.395, F.S.;

564 providing that certain requirements for the salaries

565 of district school board members apply every fiscal

566 year, rather than one specific fiscal year; amending

567 s. 1001.42, F.S.; providing that the standards of

568 ethical conduct apply to administrative personnel and

569 school officers; authorizing district school board

570 members to request and receive specified budget

571 information; requiring employment of internal auditors

572 in certain school districts; revising provisions

573 relating to the duties of such internal auditors;

574 amending s. 1010.20, F.S.; requiring each school

575 district to report certain expenditures to the

576 Department of Education; providing department

577 responsibilities; amending s. 1010.30, F.S.; requiring

578 certain entities to provide an audit overview under

579 certain circumstances; providing the contents of the

580 overview; amending ss. 1011.01 and 1011.03, F.S.;

581 conforming cross-references; amending s. 1011.035,

582 F.S.; requiring each district school board to post on

583 its website certain graphical representations and a

584 link to a certain web-based tool on the department's

585 website; providing requirements for such graphical

586 representations; amending s. 1011.051, F.S.; requiring

587 a district school board to limit certain expenditures

588 by a specified amount if certain financial conditions

589 exist for a specified period of time; requiring the

590 department to contract with a third party to conduct

591 an investigation under certain circumstances;



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592 providing requirements for such investigation;
593 requiring the results of such investigation to include
594 certain information and be provided to certain
595 entities; amending s. 1011.06, F.S.; requiring each
596 district school board to approve certain expenditures
597 by amending its budget and provide a public
598 explanation for such budget amendments; amending s.
599 1011.09, F.S.; providing certain expenditure
600 limitations for a school district that meets specified
601 criteria; amending s. 1011.10, F.S.; requiring certain
602 school districts to withhold certain district school
603 board member and school district superintendent
604 salaries until certain conditions are met; amending s.
605 1011.60, F.S.; conforming cross-references; repealing
606 s. 1011.64, F.S., relating to school district minimum
607 classroom expenditure requirements; amending s.
608 1012.23, F.S.; prohibiting a school district
609 superintendent and district school board from
610 appointing or employing certain individuals in certain
611 positions; providing an exception; requiring the
612 Commission on Ethics to investigate alleged
613 violations; amending s. 1002.395, F.S.; conforming a
614 cross-reference; providing a contingent appropriation;
615 providing an effective date.