

1 A bill to be entitled
 2 An act relating to district school board direct-
 3 support organizations; amending s. 1001.453, F.S.;
 4 revising a requirement that certain district school
 5 board direct-support organizations provide for an
 6 annual financial audit by an independent certified
 7 public accountant; providing an effective date.

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 9 Be It Enacted by the Legislature of the State of Florida:

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 11 Section 1. Subsection (4) of section 1001.453, Florida
 12 Statutes, is amended to read:

13 1001.453 Direct-support organization; use of property;
 14 board of directors; audit.—

15 (4) ANNUAL AUDIT.—Each direct-support organization with
 16 more than \$250,000 ~~\$100,000~~ in expenditures or expenses shall
 17 provide for an annual financial audit of its accounts and
 18 records, to be conducted by an independent certified public
 19 accountant in accordance with rules adopted by the Auditor
 20 General pursuant to s. 11.45(8) and the Commissioner of
 21 Education. The annual audit report shall be submitted within 9
 22 months after the fiscal year's end to the district school board
 23 and the Auditor General. The Commissioner of Education, the
 24 Auditor General, and the Office of Program Policy Analysis and
 25 Government Accountability have the authority to require and

26 | receive from the organization or the district auditor any
27 | records relative to the operation of the organization. The
28 | identity of donors and all information identifying donors and
29 | prospective donors are confidential and exempt from the
30 | provisions of s. 119.07(1), and that anonymity shall be
31 | maintained in the auditor's report. All other records and
32 | information shall be considered public records for the purposes
33 | of chapter 119.

34 | Section 2. This act shall take effect July 1, 2018.