



742724

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
02/05/2019	.	
	.	
	.	
	.	

---

The Committee on Governmental Oversight and Accountability  
(Hooper) recommended the following:

**Senate Amendment**

Delete lines 609 - 623  
and insert:

(1) *Internal auditor.*—May or, in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, shall employ an internal auditor. The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial



742724

11 verification of the financial records of the school district, a  
12 comprehensive risk assessment of all areas of the school system  
13 every 5 years, and other audits and reviews as the district  
14 school board directs for determining:

15 a. The adequacy of internal controls designed to prevent  
16 and detect fraud, waste, and abuse as defined in s. 11.45(1).

17 b. Compliance with applicable laws, rules, contracts, grant  
18 agreements, district school board-approved policies, and best  
19 practices.

20 c. The efficiency of operations.

21 d. The reliability of financial records and reports.

22 e. The safeguarding of assets.

23 f. Financial solvency.

24 g. Projected revenues and expenditures.

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

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

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