

By Senator Burgess

23-00559A-23

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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 authorizing district school boards to contract with
5 direct-support organizations for personal services or
6 operations; revising the amount of expenditures and
7 expenses a direct-support organization must have to be
8 required to provide for an annual financial audit;
9 authorizing district school boards to contract with a
10 vendor for such audits; providing an effective date.

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

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14 Section 1. Paragraphs (a) and (c) of subsection (2) and
15 subsection (4) of section 1001.453, Florida Statutes, are
16 amended to read:

17 1001.453 Direct-support organization; use of property;
18 board of directors; audit.—

19 (2) USE OF PROPERTY.—A district school board:

20 (a) Is authorized to:

21 1. Permit the use of property, facilities, and personal
22 services of the district by a direct-support organization,
23 subject to ~~the provisions of~~ this section; or

24 2. Contract with a direct-support organization for personal
25 services or operations.

26 (c) May ~~Shall~~ not permit the use of property, facilities,
27 or personal services by ~~of~~ a direct-support organization if such
28 organization does not provide equal employment opportunities to
29 all persons, regardless of race, color, religion, sex, age, or

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20231040__

30 national origin.

31 (4) ANNUAL FINANCIAL AUDIT.—Each direct-support
32 organization with more than \$250,000 ~~\$100,000~~ in expenditures or
33 expenses shall provide for an annual financial audit of its
34 accounts and records, to be conducted by an independent
35 certified public accountant in accordance with rules adopted by
36 the Auditor General pursuant to s. 11.45(8) and the Commissioner
37 of Education. A district school board may contract with a vendor
38 for an annual financial audit of a direct-support organization.

39 The annual financial audit report shall be submitted within 9
40 months after the fiscal year's end to the district school board
41 and the Auditor General. The Commissioner of Education, the
42 Auditor General, and the Office of Program Policy Analysis and
43 Government Accountability have the authority to require and
44 receive from the organization or the district auditor any
45 records relative to the operation of the organization. The
46 identity of donors and all information identifying donors and
47 prospective donors are confidential and exempt from ~~the~~
48 ~~provisions of~~ s. 119.07(1), and that anonymity shall be
49 maintained in the auditor's report. All other records and
50 information shall be considered public records for the purposes
51 of chapter 119.

52 Section 2. This act shall take effect July 1, 2023.