

By the Committee on Governmental Oversight and Accountability;
and Senator Burgess

585-03549-23

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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, subject to certain limitations; revising
7 the amount of expenditures and expenses a direct-
8 support organization must have to be required to
9 provide for an annual financial audit; authorizing
10 district school boards to contract with a vendor for
11 such audits; providing an effective date.

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

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

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

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

21 (a) Is authorized to:

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

25 2. Contract with a direct-support organization for personal
26 services or operations. However, a retiree of the Florida
27 Retirement System must first satisfy the requirements for
28 termination from employment provided in s. 121.021(39) before
29 providing such services or operations for a Florida Retirement

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30 System employer, and is subject to the reemployment limitations
31 provided in s. 121.091(9).

32 (c) May ~~shall~~ not permit the use of property, facilities,
33 or personal services by ~~of~~ a direct-support organization if such
34 organization does not provide equal employment opportunities to
35 all persons, regardless of race, color, religion, sex, age, or
36 national origin.

37 (4) ANNUAL FINANCIAL AUDIT.—Each direct-support
38 organization with more than \$250,000 ~~\$100,000~~ in expenditures or
39 expenses shall provide for an annual financial audit of its
40 accounts and records, to be conducted by an independent
41 certified public accountant in accordance with rules adopted by
42 the Auditor General pursuant to s. 11.45(8) and the Commissioner
43 of Education. A district school board may contract with a vendor
44 for an annual financial audit of a direct-support organization.
45 The annual financial audit report shall be submitted within 9
46 months after the fiscal year's end to the district school board
47 and the Auditor General. The Commissioner of Education, the
48 Auditor General, and the Office of Program Policy Analysis and
49 Government Accountability have the authority to require and
50 receive from the organization or the district auditor any
51 records relative to the operation of the organization. The
52 identity of donors and all information identifying donors and
53 prospective donors are confidential and exempt from ~~the~~
54 ~~provisions of~~ s. 119.07(1), and that anonymity shall be
55 maintained in the auditor's report. All other records and
56 information shall be considered public records for the purposes
57 of chapter 119.

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