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This policy was formerly known as ***Internal Auditor Function*** (from 1/13/03 - 12/14/11).

Policy 1.092 - Inspector General

1. Purpose

- a. The School Board of Palm Beach County (Board) desires to incorporate a full-time program of investigation, audit, inspection, and performance review to provide increased accountability, promote fiscal responsibility, assist management in the establishment and maintenance of effective systems of control and provide increased oversight in improving District operations, and to assist in improving operations, including deterring, and identifying, fraud, waste, abuse and illegal acts. To ensure that all District operations be carried out with honesty, integrity, efficiency and legal compliance, the Board established the Office of Inspector General, which shall be independent of the District's operations to assure that no interference or influence external to the office adversely affects the independence and objectivity of the Inspector General and Office of Inspector General.

2. Definitions

- a. "*Abuse*" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the intentional or improper use of District resources that can include the excessive or improper use of one's position, in a manner contrary to its rightful or legally intended use, or the misuse of authority or position in wrongdoing that had an impact on either the complainant (adverse loss) or subject (personal gain).
- b. "*Fiscal misconduct*" is the deliberate action by an individual to misrepresent or conceal the facts of a business transaction. Fiscal misconduct includes fraud, embezzlement, the theft of goods or services, and the abuse of District resources (including assets, personnel or funds and property from outside entities) to secure an unfair or personal gain.

Financial or fiscal mismanagement that results in a financial loss to the District may also constitute fiscal misconduct. Failure to reasonably safeguard District assets, properly supervise budgets under one's control, and duly adhere to applicable Board policies may also constitute fiscal misconduct, if such failure leads to financial loss to the District to jeopardize District resources. Likewise, manipulation of District data and documentation to allow spending where funds do not exist, or intentionally misreporting District transactions may constitute fiscal misconduct. Suspected fiscal misconduct is a reasonable belief or actual knowledge that fiscal misconduct has occurred or is occurring.

- c. "*Fraud*" has the meaning as provided in Policy 2.61 (Fraud).

- d. "*Waste*" means the act of using or expending District resources unreasonably, carelessly, extravagantly, or for no useful purpose. The term also includes improper practices not involving prosecutable fraud.
- e. "*Wrongdoing*" means any activity that may be the subject of an Inspector General investigation, and includes misconduct, improper conduct, and inappropriate conduct.

3. Establishment of Office of Inspector General; Resources; Staff

- a. There is hereby established an office to be known as the Office of Inspector General as an independent office of the School Board. The head of the office shall be the Inspector General. The Inspector General will conduct investigations, audits, inspections or other reviews in accordance with those professional standards that relate to fields of investigation and auditing in government environments.
- b. To promote the independence and objectivity of the investigative and audit functions of the Office of Inspector General, the Inspector General shall be peer reviewed through the Association of Inspectors General, Association of Local Government Auditors or other appropriate organization. A copy of the peer review shall be provided to the Board for evaluation purposes along with input from the Audit Committee on the internal audit function in accordance with School Board Policy 1.091. The District administration, individual Board members, the Superintendent, or District Staff shall not prevent, impair, or prohibit the Inspector General from initiating, carrying out, completing, or presenting timely any investigation, audit, inspection or review consistent with this policy.
- c. The Inspector General shall establish the organizational structure appropriate for carrying out the responsibilities and functions of the Office of Inspector General.
- d. The Inspector General shall have, subject to appropriation by the School Board, the power to recommend to the Board the appointment, employment or removal of, and to supervise and evaluate, such assistants, employees and personnel for the efficient and effective administration of the activities of the office. However, the staff in the Office of Inspector General shall report directly to the Inspector General, and report to the Board through the Inspector General.
- e. The Inspector General shall establish internal operating procedures and personnel procedures as deemed necessary for the efficient and effective administration of the activities of the Office of Inspector General. Such internal operating procedures shall be presented for review and comment to the Audit Committee. The Inspector General is responsible for administering and enforcing the staff's compliance with this policy, School Board policies and procedures, and the office's internal operating procedures.
- f. Although the Inspector General and staff function independently of the Superintendent, the Inspector General and his/her staff shall comply with all the rules, policies, procedures and guidelines which govern District employees including without limitation the rules regarding payroll, personnel and travel, unless said compliance shall, in the sole opinion of the Inspector General, impede the ability of the Inspector General to carry out its functions, authority and powers as set forth in this policy. Upon such a determination by the Inspector General, the Inspector General shall present such matter to the Board for a final determination.
- g. The Office of Inspector General shall be impartial and free of organizational and political pressures that limit its objectivity in selecting areas to be investigated, audited, inspected or reviewed in implementing its annual work plan.
 - i. Neither the Inspector General nor any employee of the Office of Inspector General shall engage in any political campaigns or activities of the School Board, and shall not make financial contributions to any such campaigns.
 - ii. Neither the Inspector General nor any employee of the Office of Inspector General shall conduct or supervise an investigation, audit, inspection or review on any activity or program for which s/he was responsible or in which s/he was employed for the preceding five (5) years.
- h. The Board will provide the funding to operate the Office of Inspector General and will establish its budget on an annual basis as part of the Board's annual budgeting process. Each year, the Inspector General shall prepare with input from the Audit Committee a proposed annual budget for provision to the Board and the Superintendent detailing employee salary and benefit costs and operating expenses. Upon recommendation by the Audit Committee and approval by the Board, the budgeted amount will be allocated accordingly.
 - i. The Office of Inspector General shall provide staff support to the Audit Committee.

4. Appointment, Term, Removal, Vacancy, Qualifications, and Evaluation of the Inspector General

- a. Appointment. The Inspector General shall be appointed by a majority vote of the entire membership of the School Board with input by the Audit Committee. The Inspector General shall be selected consistent

with the provisions herein and without regard to political affiliation and consistent with the provisions herein.

- b. **Term of Appointment.** The Inspector General shall serve for a term of four years, which may be renewed at the discretion of the Board. The term and other terms and conditions of the appointment shall be provided for in a written agreement, shall be consistent with the terms included in contracts of other contractual employees of the Board, and shall be consistent with the provisions of this policy. At least four (4) months prior to the end of each contract term, the Board shall determine whether or not to renew the contract for an additional four (4) years and shall promptly notify the Inspector General of its decision.
- c. **Removal.** Prior to the expiration of his or her term of office, the Inspector General may be removed only for cause based upon the following: neglect of duty, malfeasance, abuse of power or authority, discrimination, ethical misconduct, failure to obtain or maintain certification as a certified Inspector General as provided herein, or other good cause. The Board shall give written notice to the Inspector General of the cause of his or her intended removal. Within ten (10) working days after receipt of the notice, the Inspector General may file with the Board a request for a hearing on the cause for removal. If no such request is made within the ten working days, the Inspector General shall be deemed to have resigned his or her office as of the end of the tenth working day after receipt of the notice of removal for cause. If the Inspector General files a request for hearing, the Board shall convene a hearing on the cause for removal of the Inspector General, at which the Inspector General may appear, be represented by counsel and be heard. The hearing shall be convened within thirty (30) days after receipt of the request therefore and conclude no later than forty-five (45) days thereafter. The Board's notice of intended removal shall constitute the charge against the Inspector General. Removal of the Inspector General for cause after the hearing shall require the affirmative vote of a super majority of the members of the Board.
- d. **Vacancy.** In case of a vacancy in the position of Inspector General, the Board may appoint another qualified employee in the Office of Inspector General as Interim Inspector General, until such time as a successor Inspector General is selected and assumes offices. The Audit Committee may review the qualifications as established in this policy, the job description, and provide its recommendations to the Board regarding the selection of the Inspector General.
- e. **Qualifications.** The inspector General shall meet the qualifications stated in the Board Approved Inspector General Job Description, job code 70405, as amended by the School Board from time to time.
- f. **Evaluation.** To ensure accountability for the Inspector General's effectiveness and productivity, the School Board shall annually evaluate the Inspector General's performance in fulfilling the responsibilities outlined in this policy and the Board approved job description, with input from the Audit Committee.

5. **Functions, Authority and Powers**

The Office of Inspector General is authorized to engage in the following specific functions:

- a. ***Investigative Duties and Responsibilities.*** In carrying out investigative duties and responsibilities, the Inspector General shall:
 - i. Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses or wrongdoings in District government. To avoid duplication of efforts, the Inspector General shall ensure effective coordination and cooperation with, but shall be separate and independent from School Police. Notwithstanding this provision, the Inspector General may refer investigations to School Police or as otherwise provided in this policy.
 - ii. Investigate, inspect, review and monitor the performance of School District officers, employees, functions and programs either in response to complaint or on the Inspector General's own initiative, in order to detect and prevent misconduct, inefficiency and waste within the programs and operations of the District. The Inspector General may also coordinate with the General Counsel to the School Board, Human Resources, and the School Police Chief, if necessary, on special investigations into significant matters.
 - iii. Receive, review and investigate any complaints regarding District-funded projects, programs, contracts or transactions.
 - iv. Receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate.
 - v. Pursuant to Sec. 112. 3187, Fla. Stat., the Inspector General shall be the designee of the District's chief executive officer for purposes of receiving Whistleblower's Act disclosures under Sec.

112.3197, Fla. Stat.

- vi. Receive complaints and coordinate all activities of the District as required by the District's Whistleblower Protection Policy (Policy 3.28).
 - vii. Report expeditiously to the appropriate law enforcement agency, whenever there are reasonable grounds to believe there has been a violation of state, federal or local law.
 - viii. Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records, personnel and other sources of information.
 - ix. Refer to the appropriate offices for investigation or other action matters related to collective bargaining agreements; employee performance and misconduct allegations not involving fraud, waste, financial mismanagement, or fiscal misconduct and other abuse; and, equal employment opportunity complaints as provided for in Board Policies 3.05 (Equal Employment Opportunity) and 3.19 (Policy Prohibiting Discrimination and Harassment).
 - x. Timely submit final reports on investigations conducted by the Office of Inspector General to the Audit Committee, School Board and Superintendent. The Inspector General may request workshops with the School Board which will be scheduled in a timely manner.
 - xi. Report complaints to applicable outside agencies as provided within this policy, and aid in those inquiries through in-house access to personnel and documents, unless such complaints relate to the Inspector General or an employee in the Office of Inspector General. This subsection includes the authority to coordinate or request investigations by the Office of Inspector General, Florida Department of Education, into allegations made by any person relating to waste, fraud, or financial mismanagement within the District, pursuant to Fla. Stat. §1001.20(4)(e).
- b. **Auditing Duties and Responsibilities.** In carrying out auditing duties and responsibilities, the Inspector General shall:
- i. Perform audits and require production of documents from the Superintendent, School Board members, School District employees, departments and vendors/contractors, and public schools, including District charter schools, regarding any matter within in the jurisdiction of the Inspector General.
 - ii. Conduct financial, compliance, performance, management, operational, electronic data processing or other audits of all departments, offices, activities; agencies, contracts, grants, procurements (for goods, services, or construction), agreements, and other programs under the operation, control and supervision of the School District; and expenditures incurred by the School District to independently determine whether:
 - A. Activities and programs being implemented have been authorized by the appropriate party.
 - B. Activities and programs are operated in compliance with applicable laws, policies, regulations and grants/contracts.
 - C. Revenues are being properly collected, deposited, recorded, and accounted for.
 - D. Resources or assets, including funds, property and personnel, are adequately safeguarded, controlled and used in an effective and efficient manner.
 - E. Financial and other reports are being provided that disclose fairly and fully information that as required by law.
 - F. There are indicators of financial mismanagement, waste, fraud, abuse or illegal acts.
 - G. There are adequate policies, operating and administrative procedures and practices, systems or accounting controls and internal management controls which have been established by management.
 - H. There has been adequate fiscal evaluation of all large purchases of real property by the District and sale of District property.
 - iii. Conduct all audits in accordance with current Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance

with generally accepted Government Auditing Standards issued by the Comptroller General of the United States.

- iv. Provide reasonable notice to appropriate personnel of an intent to audit in their area, except for audits intended to be unannounced.
- v. Be alert to any indications of fraud, financial mismanagement, waste, abuse, or illegal acts. If the Inspector General detects apparent violations of law or apparent instances of misfeasance, malfeasance, or nonfeasance by an employee or information that dereliction may be reasonably anticipated, the Inspector General shall start an investigation in a time and manner appropriate to the facts and circumstances. If the irregularity may be criminal in nature, the investigation results shall be referred to the School Police Department, in conjunction with the Office of General Counsel, or may also be referred to other law enforcement agencies as applicable.

- c. **Contract Review Duties and Responsibilities.** The Inspector General may review all School Board contracts as they pertain to Board funded projects, programs, contracts and transactions. This includes charter school applications and contracts with the School Board and any third party contracts allowed by the charter agreements. All prospective bidders and proposers, and vendors and contractors doing business with the School Board, shall be informed of the authority of the Inspector General to conduct such contract reviews.

For every School Board bid, proposal, contract or purchase, the School District shall inform bidder, proposer or vendor/contractor, or subcontractor of the Inspector General's accessibility to records and data related to such District's contracts and the requirement for the bidder's, proposer's, vendor's or contractor's cooperation with the Inspector General as provided for in subparagraph (e) herein (*Accessibility to and Cooperation with the Inspector General and Staff*) and paragraph 8(b)(iii).

- d. **Miscellaneous Duties.** In carrying out Miscellaneous Duties, the Inspector General:

- i. May review the actions taken by District offices to improve program performance and meet program standards and make recommendations for improvement, if necessary.
- ii. May provide direction for, supervise, and coordinate management reviews relating to the programs and operations of the District.
- iii. Shall monitor implementation of recommendations made by the office and other audit, investigative and law enforcement agencies.
- iv. May request periodic status reports from audited or investigated departments, offices, divisions regarding corrective actions taken to address reported findings, deficiencies and/or audit recommendations.
- v. Shall, upon discovering credible information of corruption, fraud, waste, abuse or illegal acts in carrying out duties and responsibilities of the office, the Inspector General report such information to School Police, the State Attorney, the United States Attorney, or other appropriate law enforcement agency.
- vi. Will guard against using abuse of authority, as provided in the definition of "Abuse" as defined in paragraph 2 herein, as the basis for an allegation if another standard more accurately characterizes the alleged inappropriate conduct or failure to act.

- e. **Accessibility to and Cooperation with Inspector General and Staff.**

- i. The Office of Inspector General shall have immediate, complete and unrestricted access to all papers, books, records, documents, information, personnel, processes (including meetings), data, computer hard drives, emails, instant messages, facilities or other assets owned, borrowed, or used by the District, which includes information regarding District vendors or any other partnership, corporation or organization that may be involved with the District, as deemed necessary in performing investigative and/or audit activities and other requested information, including automated or electronic data, pertaining to the business of the School Board and District within their custody.
- ii. The Office of Inspector General shall have access to all District employees, including unrestricted interview (written and oral) privileges. The Inspector General shall have direct and prompt access to

the head of any District department, division or school when necessary for any purpose pertaining to the performance of his/her duties and responsibilities.

- iii. At all times the Office of Inspector General shall have access to any building or facility that is owned, operated or leased by the School Board.
 - iv. All District employees or vendors shall furnish the Inspector General with requested information and records within their custody for the purposes of conducting an investigation, review or audit, as well as provide reasonable assistance to the Inspector General in locating assets and obtaining records and documents as needed for an investigation or audit.
 - v. The Inspector General may also obtain information from District vendors when such information is needed while conducting an audit, review or investigation. Furthermore, every Board contract and every bid, proposal, and solicitation for contracts with outside contractors and subcontractors, and every application for certification of eligibility for a School Board contract or program, shall contain a statement that the Inspector General's access to all financial and performance- related records, services, property and equipment purchased in whole or in part with School Board funds, and that the individual, corporation, partnership or organization understands and will abide by this policy.
 - vi. The Office of Inspector General shall have the authority to monitor implementation of recommendations made and corrective actions taken by the School District relative to external and internal audits, in accordance with Policy 2.62 (Audit Recommendations and Follow-Up).
 - vii. In the case of a refusal to cooperate with a request by the Inspector General for documents or for an interview, the Inspector General may seek the assistance of the Office of the State Attorney or other appropriate law enforcement agency in obtaining a subpoena for such document or testimony.
- f. **Due Process.** The Office of Inspector General shall respect employees' and contractors' due process rights as prescribed by State law, Board rules, and/or applicable collective bargaining agreements.
- i. When audits, reviews or investigations conducted or coordinated by the Inspector General disclose apparent criminal violations or violations that could result in employee discipline or termination of a vendor's contract, the Inspector General shall provide relevant factual information to the appropriate District department or relevant agency for possible further review or investigation and provision of due process.
 - ii. The Inspector General shall strive to protect employees from false complaints. If the Inspector General determines that an individual has filed a false report or complaint, such report or complaint and any findings of the Inspector General shall be referred to the appropriate law enforcement agency for investigation and possible prosecution in accordance with law. Additionally, the Inspector General shall refer such matter to the Office of Professional Standards.
 - iii. Any employee who knowingly files a false report with the Inspector General will be subject to disciplinary action.
 - iv. Any vendor or contractor who knowingly files a false report with the Inspector General may be subject to debarment or suspension as provided in Board Policy 6.14.
- g. **Establishment of Hotline.** To facilitate the receipt of information from citizens and employees associated with allegations of corruption, fraud, waste, mismanagement, etc., the Inspector General shall maintain a system of hotline and shall circulate and communicate to the various departments, divisions and schools the existence of the toll-free number and its purposes.

6. Employee Responsibilities

- a. All employees of the District shall be responsible for reporting to the Office of Inspector General an observed, known, or suspected fraud, waste, abuse or wrongdoing to include ethical misconduct. No officer or employee of the Board or District shall threaten, discipline or retaliate against an employee; or intimidate or coerce an employee because the employee has acted in good faith, in accordance with the requirements of this policy. Employees should exemplify honesty and integrity in the performance of their official duties for the School District. Unethical conduct includes but is not limited to:
 - i. Falsifying or misrepresenting professional qualifications, criminal history, college or staff development credit and/or degrees, academic award, and employment history when applying for employment and/or certification or when recommending an individual for employment, promotion or certification;

- ii. Falsifying or misrepresenting information submitted on behalf of the School District to federal, state and other governmental agencies;
- iii. Falsifying or misrepresenting information reported regarding the evaluation of students and/or District personnel;
- iv. Failing to report all actual or suspected cases of child abuse, abandonment or neglect as required by Section 1006.061, Florida Statutes, as now or hereafter amended;
- v. Failing to report suspected or actual misconduct of employees that affects the health, welfare or safety of a student;
- vi. Falsifying or misrepresenting reported reasons for absences or leaves;
- vii. Falsifying, misrepresenting, or omitting information submitted in the course of an official inquiry/investigation;
- viii. Knowingly reporting alleged misconduct of a District employee which affects the health, safety or welfare of a student which the reporting party knows to be false or incorrect; and
- ix. Knowingly taking responsibility and credit for work performed or produced by others; or failing to acknowledge the work and contributions made by others, including any acts of plagiarism.

b. District employees shall promptly cooperate fully with Office of Inspector General staff by providing complete, truthful and accurate information/testimony in matters being reviewed.

7. Allegations Regarding Board Members, Superintendent, Inspector General or General Counsel

A complaint(s) alleging waste, fraud, abuse, financial mismanagement, fiscal misconduct and/or other abuses or wrongdoings as described below against a Board member, the Superintendent, the Inspector General, or the General Counsel shall be managed as follows:

- a. *Ethical Misconduct.* The Inspector General shall immediately refer complaints alleging a violation of the Florida Code of Ethics, Part III, Chapter 112, F.S., as amended, to the Florida Commission on Ethics.
 - i. Any allegations to be filed with the Florida Commission on Ethics regarding a Board member, General Counsel, or Superintendent shall be filed and signed by the Inspector General.
 - ii. Any allegations to be filed with the Florida Commission on Ethics regarding the Inspector General shall be filed and signed by the Board Chair.

If a complaint alleges ethical misconduct as provided for in Board Policy 3.02, the Inspector General shall immediately forward such allegations to an external agency the Board has entered into an agreement with, if any, for the purposes of investigating such allegations.

- b. *Criminal Misconduct.* The Inspector General shall immediately refer complaints alleging a violation of criminal law(s) to the appropriate local, state or federal law enforcement agency.
- c. *Elections.* The Inspector General shall refer complaints alleging a violation of The Florida Election Code, Chapters 97 through 106, Florida Statutes, to the Florida Elections Commission (except as to alleged violations that may be criminal in nature, which shall be referred to the Office of State Attorney).
- d. *Other Complaints of Wrongdoing.* The Inspector General shall immediately refer complaints alleging wrongdoings within the jurisdiction of the Inspector General, other than ethical, elections or criminal misconduct as provided herein, to the appropriate external administrative or civil agency, or an agency the Board has entered into an agreement for the purposes of investigating such allegations.

8. Referrals to Internal Units and Outside Agencies - Efficiency and Coordination

- a. The Inspector General shall refer matters to the appropriate District office or outside agencies, as provided for in this policy, and shall keep a record of such referral. Upon receipt of a referral, the District office receiving the referral shall execute an acknowledgement of receipt and agree to provide periodic, self-directed, and timely status reports to the Inspector General. Status reports from the District offices shall include pertinent actions taken by the District office, including, but not limited to, the substance and nature of investigations conducted, summaries of interviews taken, statement of policies and procedures reviewed, and a summary report of current findings and any corrective measures taken in response to the Inspector General's referral.

- b. If an outside agency to which the Inspector General refers a complaint later determines that the Inspector General is in a better position to, or has more appropriate jurisdiction to investigate the matter, the Inspector General may accept the return referral and proceed with the inquiry/investigation, unless such complaint relates to the Inspector General or an employee of the Inspector General. Upon such determination by an outside agency, the Inspector General shall present a copy of return referral to the Board Chair prior to commencing an inquiry/investigation.

9. Reporting of Work Activities

- a. The Office of Inspector General will conduct its affairs in accordance with this Policy; the Audit Committee charter as set forth in School Board Policy 1.091; the Government Auditing Standards issued by the Comptroller General of the United States; Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors; Principles and Standards for Offices of Inspector General as published by the Association of Inspectors General; and the internal operating procedures of the Office of Inspector General (internal operating procedures), provided that nothing in the internal operating procedures shall be interpreted as contrary to state or federal law. If any part of the internal operating procedures may be deemed in conflict with this body of the Policy, the provisions within this body Policy shall control.
- b. Each investigation, audit, inspection, or review will result in a written report. Such reports shall be objective, clear, concise, constructive, and timely and shall contain the professional conclusions of the Inspector General regarding the activities investigated, audited, inspected or reviewed.
 - i. Before issuing a final written report, the Inspector General will communicate with and schedule a meeting to review the preliminary report and response with, the respective investigated, audited or reviewed department, office, division, or person. However, the Inspector General shall not provide any preliminary reports to the Superintendent, School Board or individual Board members until the final draft of the report is distributed (absent a Board vote requesting receipt of a preliminary/draft report before the final draft of the report).
 - ii. In response to a request of the Inspector General for information or documentation, the entity that is the subject of the investigation, audit, inspection or review shall provide the requested information or documentation to the Inspector General within ten (10) working days.
 - iii. When investigating, reviewing or auditing a vendor, and/or in the event information and response is needed from a vendor, this step may include meeting with the vendor when the investigation or audit is near completion, and the vendor or affected person must agree to maintain the confidentiality of preliminary/draft report and the information contained therein pursuant to Fla. Stat. § 119.0713(2) and shall enter into a written confidentiality agreement for the period until the investigation, review or audit is completed. A vendor's failure to enter such written confidentiality agreement shall be deemed to constitute that vendor's waiver of the opportunity to respond to the investigation, review or audit preliminary report, and the investigation, review or audit shall be completed without the vendor's response.
 - iv. The department, office, division, or person shall have twenty (20) working days to submit a written corrective action plan, explanation or rebuttal to any audit, review, or investigative findings before the report or recommendation is finalized, and such timely submitted written corrective action plan, explanation or rebuttal shall be attached to the final report or recommendation. The Inspector General shall submit and present the audit, review or investigative reports to the Audit Committee for the next available Audit Committee meeting.
 - v. This section shall not apply when the investigative, audit or review reports are referred to a law enforcement agency, State Attorney, Attorney General or United States Attorney, and it is determined that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.
- c. Whistleblower investigations conducted as provided herein and by state law are not subject to this policy and shall be reported consistent with state law. Additionally, matters referred by the Inspector General to other District investigative offices, Florida Department of Education, or a law enforcement agency shall not be reported in personally- identifiable form if a preliminary report could harm the integrity of the pending investigation.
- d. To enhance the independence, objectivity, and effectiveness of the investigative, review and auditing processes, a final report shall be submitted at the same time to all members of the School Board, the Superintendent and the affected department heads, members of the press and upon request, the general public. Final Audit reports and investigative reports that are deemed substantiated or unsubstantiated, in

whole or in part, will be posted on the Inspector General's website upon completion of all required investigations. Unfounded reports will not be posted on the Inspector General's website.

- e. The Inspector General shall prepare an annual report summarizing the activities of the office during the immediately preceding fiscal year. The annual report shall be furnished to the School Board, the Audit Committee, the Superintendent, and published on the Inspector General's website.

10. **Quality Review**

The work activities of the Office of Inspector General shall be subject to periodic quality assurance or peer review by a group of its peers, utilizing guidelines endorsed by the United States Government Accountability Office. When completed by the peer review group, the group shall submit its recommendations and findings of such review to the Board, Audit Committee and the Inspector General. The Audit Committee shall provide a report to the Board of the recommendations and findings which the committee accepts and recommends for implementation by the Inspector General.

11. **Annual Work Plan**

- a. For each fiscal year, the Inspector General shall develop, for approval by the Board, a proposed work plan after consultation with the Board and Audit Committee at a joint meeting, and with input from the Superintendent and other high-level administrators. The annual work plan shall be consistent with applicable standards, including the Government Auditing Standards, standards issued by the Institute of Internal Auditors and standards issued by the Association of Inspectors General.
- b. Before presenting the proposed work plan for approval by the Board, the Inspector General shall first submit the proposed plan (reflecting budget, staffing, scheduled audits, and other projects) for review and by the Audit Committee, whose advice on the proposed plan will be reported to the School Board before a vote by the Board. The annual work plan may be amended by the Board, as deemed necessary.

12. **Confidential Information**

- a. The Inspector General will properly protect confidential information in accordance with law. Specifically,
 - i. Pursuant to § 119.0713(2), Fla. Stat., work papers, notes, and preliminary or draft audit reports shall be held confidential and exempt from public-records disclosure until the audit is completed by submission of the final draft of the report to the Audit Committee and the School Board.
 - ii. Pursuant to § 112.3188, Fla. Stat., whistle-blower information is confidential and exempt "if the information is being received or derived from allegations as set forth in § 112.3187, Fla. Stat. and the investigation is active", and such information can be disclosed only as allowed by § 112.3188, Fla. Stat.
 - iii. Under § 1012.31(3)(a), Fla. Stat., "[a] complaint and any material relating to the investigation of a complaint against an employee shall be confidential and exempt from the provisions of the Public Records Law, § 119.07(1), Fla. Stat., until the conclusion of the preliminary investigation or until such time as the preliminary investigation ceases to be active".
 - iv. Under § 1002.22 Fla. Stat., student records are confidential and may be disclosed only as allowed by §§ 1002.22 (3)(d), and 1002.221, Fla. Stat; State Board of Education Rule 6A-1.0955, F.A.C., and Board Policy 5.50.
 - v. Under §119.071(2)(c)1, Fla. Stat., "[a]ctive criminal intelligence information and active criminal investigative information [as defined in 119.001(3)(a),(b)F.S] are exempt." Under 119.011(4)(c), Fla. Stat., the Office of Inspector General would be deemed a "criminal justice agency" for purposes of records exemptions if it has "custody of criminal intelligence information."

RULEMAKING
AUTHORITY:

Fla. Stat. §§ 1001.32(2); 1001.41 (1) & (2);
1001.42 (28); 120.81 (1) a.

LAWS IMPLEMENTED:

Fla. Stat. §§ 119.0713(2); 1001.32 (2);
1001.41; 1001.42 (12),(13), & (15); 1001.43
(2), (6), & (10); 286.011

OTHER REQUIREMENTS:

Government Auditing Standards, Government

Accountability Office, U.S. Comptroller of the Treasury;
General Principles and Standards for Offices of Inspector
General as published by the Association of Inspectors
General; International Standards for the Professional
Practice of Internal Auditing as published by the Institute
of Internal Auditors, Inc.

HISTORY: 1/13/2003; 12/14/2011; 6/7/2017;
06 /03/2020; 04/07/2021

Cross References:

Policy 1.009 - Audit Committee

Policy 2.62 - Audit Recommendations and Follow-up Policy 3.28 -

Whistleblower Protection Policy

Policy 3.02 - Code of Ethics

Policy 3.05 - Equal Employment Opportunity

Policy 3.19 - Policy Prohibiting Discrimination and Harassment Policy 3.31 -
Grievances
