

FOLLOW-UP ON AUDIT RECOMMENDATIONS

IT IS THE POLICY OF THE SCHOOL BOARD THAT SCHOOL OFFICIALS, AS WELL AS HEADS OF ADMINISTRATIVE ACTIVITIES WILL PERSONALLY AND VIGOROUSLY FOLLOW UP ON CONDITIONS AND PROGRAMS AND ACTIVITIES, WHENEVER SUCH CONDITIONS AND RECOMMENDATIONS ARE AGREED UPON. ALTHOUGH SCHOOL OFFICIALS AND THOSE RESPONSIBLE FOR THE VARIOUS SCHOOL BOARD ACTIVITIES ARE NOT OBLIGATED TO ACCEPT ALL AUDIT RECOMMENDATIONS, THEY ARE REQUIRED TO

- (1) REVIEW THOROUGHLY EACH INTERNAL AND EXTERNAL AUDIT REPORT ISSUED CONCERNING THEIR OPERATIONS.
- (2) CONSIDER CAREFULLY EACH CONDITION AND RECOMMENDATION.
- (3) DETERMINE WHETHER THE CORRECTIVE ACTIONS RECOMMENDED CAN AND SHOULD BE TAKEN, AND
- (4) ASCERTAIN WHETHER THE CORRECTIVE ACTION AGREED UPON HAS IN FACT BEEN TAKEN.

AUTHORITY: F.S. 230.22 (1)(2)

POLICY ADOPTED: 6/9/81

RULES

1. Within sixty (60) days following issuance of the audit report, the head of the organizational unit reviewed will furnish a progress report on the action taken on each recommendation in the audit report to the Superintendent with a copy to the Director, Office of Management Audits.
2. The progress report will contain:
 - a. For each accepted recommendation on which action has been completed, a brief description of the action taken.
 - b. For each accepted recommendation on which further action is necessary, a brief description of the action planned and the established target date for completion.
 - c. For each rejected recommendation, a statement of the specific reasons why the recommendation is not to be adopted and a description of any alternative course of action that have been taken or considered.
3. Recommendations which have not been implemented are considered "open recommendations,." Progress reports shall be submitted quarterly until action on any open recommendation is completed.
4. The Director, Office of Management Audits will report quarterly the status of all open recommendations to the Superintendent and School Board, simultaneously.

AUTHORITY: F.S. 230.22 (1) (2)

Rules Adopted: 6/9/81

Emergency Rule #ER82-7: 8/5/82

Rules Amended: 9/2/82, 3/31/83, 8/4/83

Amended Rules Amended: 11/21/85