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OFFICE OF THE CHIEF AUDITOR **Office of the Chief Auditor**

~~THE MANAGEMENT AUDITS DEPARTMENT, ESTABLISHED BY THE SCHOOL BOARD ON MAY 19, 1977, IS REDESIGNATED AS THE OFFICE OF THE CHIEF AUDITOR (OCA).~~

THE PRIMARY OBJECTIVE OF THE OFFICE OF THE CHIEF AUDITOR ("OCA") IS TO ASSIST THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA ("THE SCHOOL BOARD") WITH ITS OVERSIGHT RESPONSIBILITIES AS WELL AS TO ASSIST THE SCHOOL BOARD'S AUDIT COMMITTEE ("AUDIT COMMITTEE") WITH ITS ADVISORY RESPONSIBILITIES. IN ADDITION, THE OCA ASSISTS THE SUPERINTENDENT OF SCHOOLS ("SUPERINTENDENT") AND DISTRICT MANAGEMENT WITH THEIR STRATEGIC AND OPERATIONAL RESPONSIBILITIES.

THE SCHOOL BOARD WISHES TO ENSURE ADHERENCE TO POLICIES, PROCEDURES, AND DIRECTIVES AND PROVIDE INCREASED ACCOUNTABILITY, PROMOTE FISCAL RESPONSIBILITY, IMPROVED OPERATIONS, AND THE IDENTIFICATION OF POTENTIAL FRAUD.

THE OCA WILL PREPARE REPORTS, MEMORANDA, AND ANALYSES UPON SUBJECTS THAT REQUIRE AUDITING, INVESTIGATION, REVIEW, EXAMINATION, AND ANALYSIS. THE OCA MAY PROVIDE CONSULTATIONS AND RECOMMENDATIONS TO THE SCHOOL BOARD AND TO THE SUPERINTENDENT. SUBJECTS MAY INCLUDE, WITHOUT LIMITATION, DIVISIONS, OFFICES, DEPARTMENTS, DISTRICT SCHOOLS, **ORGANIZATIONS**, AGREEMENTS, GRANTS, ASSETS, LIABILITIES, REVENUES, EXPENDITURES, PROCUREMENTS, EMPLOYEES, OUTSIDE PERSONS, **CONSTRUCTION, MAINTENANCE, CONTRACTORS, VENDORS, PROCESSES, ENTITIES, PLANS, SYSTEMS, APPLICATIONS, DATA, DATABASES, SERVICES, FUNCTIONS, ACTIVITIES, PROGRAMS**, PUBLIC CHARTER SCHOOLS, AND/OR CONTROLS.

THE OCA **OFFICE** SHALL BE HEADED BY THE CHIEF AUDITOR, WHO SHALL **REPORT** DIRECTLY **ADMINISTRATIVELY TO THE** SCHOOL BOARD WITH A DOTTED-LINE REPORTING RELATIONSHIP WITH THE **SUPERINTENDENT AND SHALL BE ACCOUNTABLE TO THE SCHOOL BOARD SCHOOL BOARD OF BROWARD COUNTY, AND THE AUDIT COMMITTEE.** THE OCA SHALL WORK JOINTLY WITH THE SUPERINTENDENT AND THE OFFICE OF THE GENERAL COUNSEL BUT SHALL OPERATE INDEPENDENTLY OF THOSE OFFICES AND THEIR PERSONNEL.

~~THE AUDIT COMMITTEE SHALL ACT AS THE~~ PROVIDE OVERSIGHT COMMITTEE AND GUIDANCE TO ~~FOR THE OCA.~~ **ALL THE REPORTS COMPLETED BY THE OCA AND EXTERNAL FIRMS MUST BE PRESENTED TO THIS COMMITTEE FOR THEIR REVIEW AND TRANSMISSION TO THE SCHOOL BOARD OF BROWARD COUNTY.**

~~ALL AUDIT REPORTS SHALL BE REVIEWED AND TRANSMITTED BY THE AUDIT COMMITTEE TO THE BOARD AND SUPERINTENDENT.~~

THE OCA WILL HAVE ACCESS TO ALL EMPLOYEES, VENDORS, CONTRACTORS, AND CONSULTANTS TO INQUIRE OR QUESTION ANY ACTIONS OR STRATEGIES AND TO INSPECT AND OBTAIN ANY DOCUMENTS RELATED TO THE SUBJECTS OF THE OCA'S AUDITS, INVESTIGATIONS, REVIEWS, EXAMINATIONS, ANALYSES, OR OFFICIAL PROJECTS.

DISTRICT CHIEFS, EXECUTIVE DIRECTORS, DIRECTORS, AND APPROPRIATE DISTRICT STAFF MUST ATTEND AUDIT COMMITTEE AND SCHOOL BOARD MEETINGS WHENEVER THEIR DUTIES OR RESPONSIBILITIES OR AN OCA DOCUMENT CONCERNING THEIR DUTIES AND RESPONSIBILITIES WILL BE DISCUSSED.

THE CHIEF AUDITOR MAY REQUEST WORKSHOPS WITH THE SCHOOL BOARD TO OBTAIN DIRECTION FOR THE DISTRICT'S AUDIT PLAN OR AREAS UNDER CONSIDERATION FOR AUDIT.

INDIVIDUAL SCHOOL BOARD MEMBERS, DISTRICT ADMINISTRATORS, THE SUPERINTENDENT, AND/OR DISTRICT STAFF SHALL NOT PREVENT, IMPAIR, IMPEDE, OR PROHIBIT THE OCA FROM INITIATING, CARRYING OUT, COMPLETING, OR TIMELY PRESENTING ANY AUDITS, INVESTIGATIONS, REVIEWS, EXAMINATIONS, ANALYSES, OR OFFICIAL OCA PROJECTS BEING CONDUCTED PURSUANT TO THIS POLICY.

I. OCA Objectives

In addition to the OCA's primary objective stated above, ~~the objectives of~~ the reports, memoranda, and analyses prepared ~~reviews~~ by the OCA are intended to ~~point out~~ identify both actual and potential problems and to recommend possible means to resolve or avoid such problems ~~solutions~~. These reports, memoranda, and analyses ~~reviews will be conducted to determine~~ identify whether the school district's:

- A. ~~Whether~~ activities or operations or those of its vendors are being carried out and expenditures made in compliance with the school district's established policies, plans, procedures, and any applicable laws, rules, and regulations, and agreements;
- B. ~~Whether~~ activities or operations are conducted, and its expenditures are made in an effective, efficient, and economical manner;

- C. Whether internal account funds are administered and accounted for in accordance with existing applicable laws, Florida State Board of Education Administrative Rules, and Board rules, and School Board policies;
- D. Whether controls and procedures established to prevent or minimize waste, loss deterioration, or misuse of assets are adequate and effective.
- E. Whether accounting or other financial or statistical data developed for management use or other purposes are adequate, reliable, and useful;
- F. activities and programs being implemented have been properly authorized by The School Board or by the appropriate school district personnel;
- G. activities and programs are operated in compliance with applicable laws, School Board policies, regulations, accounting/governmental pronouncements, and grants or agreements;
- H. revenues are being properly collected, deposited, recorded, and accounted;
- I. resources or assets, including funds, property, and personnel, are adequately safeguarded, controlled, and used in an effective and efficient manner;
- J. financial and other reports are being provided that disclose fairly and fully information as required by applicable law;
- K. there are adequate School Board policies, operating and administrative procedures and practices, systems, or accounting controls and internal management controls which have been properly established by and deemed appropriate by The School Board or by district management; and
- L. there has been adequate fiscal evaluation of all large purchases of real property by the district and sale of district property.

II. OCA Functions, Authority, and Powers

Under the direction and supervision of the Chief Auditor, the department OCA will conduct audits, investigations, reviews, examinations, and analyses ~~carry out~~ of the following matters, as directed in the annual Audit Plan:

- A. the financial, compliance, performance, management, operational, technological performance, and/or effectiveness of all divisions, offices, departments, district schools, organizations, agreements, grants, assets, liabilities, revenues, expenditures, procurements, employees, outside persons, construction, maintenance, contractors, vendors, processes, entities, plans, systems, applications, data, databases, services, functions, activities, programs, public charter schools, and/or controls;
- B. ~~Audit schools'~~ the internal fund accounts for all district school locations in the District, Audits of schools' internal funds, will be audited and scheduled in accordance with School Board Policy 3411, Internal Accounts, as said policy may be relabeled, renumbered or amended;
- C. ~~Audit~~ the property and inventory for all district locations in the District;
- D. ~~Audit~~ the district school food service and cafeteria funds;

- E. Perform operational audits of School Board of Broward County, Florida programs, organizations, functions, and activities, including the examination of plans, systems, and controls;
- F. Perform construction/maintenance audits of School Board of Broward County Florida programs, organizations, functions, and activities, including examination of plans, systems, and controls;
- G. Verify the accuracy and reliability of district program cost reports and management information systems;
- H. Perform special analysis and/or reviews requests by the Superintendent, the audit requests of The School Board as a whole, and/or those of the Audit Committee which have been approved by The School Board;
- I. audit requests may be submitted by the Superintendent directly through the Chief Auditor or through The School Board.
- J. Perform special governmental-required audits as directed in the annual Audit Plan; and
- K. To the extent that staff is available, the goal of this office is to audit risk assessments of all the school district's principal operating, administrative, and financial programs, and activities of the School Board at least once during each five-year period.

III. Audit Plan

The Chief Auditor will annually develop and submit to The School Board a proposed Audit Plan containing an audit strategy for the school district. The proposed Audit Plan will include reporting and non-reporting activities and include flexibility to allow for adjustments required by unforeseen circumstances; the need to apply additional audit or reporting procedures to existing audit subject areas; the Chief Auditor's identification of additional areas requiring review, investigation, analysis, or inspection; and any new risks presented to the school district. The Audit Plan proposed by the Chief Auditor will be based on the requirements of this policy and the following:

- A. information, requests, and requirements presented or required by applicable law enforcement or regulatory entities including, without limitation, the United States Department of Education, the Florida Department of Education, and the Florida Auditor General; and
- B. additional areas of audit coverage, investigation, or review identified by the Chief Auditor based upon the exercise of his/her professional judgment of risk and of the school district's risk assessment audit needs.

The Chief Auditor of the OCA will develop a written Audit Plan consisting of a listing of the audits to be performed during the fiscal year and submit such plan to the Audit Committee. Upon approval by the Audit Committee, the proposed Audit Plan will be transmitted to The School Board and the Superintendent for approval as soon as possible. The Chief Auditor of the OCA shall strive to have the Audit Plan

~~in place and approved by the start of that fiscal year.~~ The initial proposed Audit Plan will be provided for The School Board's consideration at a workshop conducted by May of each year and for potential approval at a meeting conducted during the following July of each year.

IV. School Board Approval of the Audit Plan

The annual Audit Plan (and any material modifications thereto) proposed by the Chief Auditor will be submitted for The School Board's consideration and approval. Individual School Board Members will be provided the opportunity to address potential audit subjects during The School Board's consideration of the proposed annual Audit Plan. Any requests to add or delete audit topics to the Audit Plan will require formal approval by The School Board corporate and, absent such approval, audit topics may not be added or deleted from the Audit Plan at the request of one or more individual School Board Members. The initial proposed Audit Plan will be provided for School Board consideration at a workshop conducted by May of each year and for potential approval at a meeting conducted during the following July of each year.

V. Audit Plan Considerations

Based on the Chief Auditor's professional judgement, and after the Audit Plan is approved by The School Board, an audit, investigation, review, examination, or analysis of a subject that the Chief Auditor identifies as requiring audit coverage can be added by the Chief Auditor in addition to those specified in the approved Audit Plan. The Chief Auditor may perform this work upon consultation with the School Board Chair unless the audit involves law enforcement or regulatory matters which would require the assignment to be conducted in a confidential manner. The consultation with the School Board Chair would serve as a check and balance to the actions of the Chief Auditor. If there is conflict or a lack of concurrence with the School Board Chair regarding a proposed additional audit area, the Chief Auditor may bring an item before The School Board seeking approval to amend the Audit Plan.

The proposed Audit Plan shall be flexible and utilize assumptions for the OCA's budget, headcount, turnover, and staffing issues and may be impacted by potential issues that may be encountered during fieldwork that may extend fieldwork. Significant unforeseen areas such as requests from law enforcement may impact the Audit Plan. Subjects that are in process and remain incomplete at the end of the Audit Plan year will be rolled into the following year's Audit Plan unless the risk level of such subjects have significantly decreased.

The Chief Auditor may outsource or co-source audits, investigations, reviews, examinations, analyses, or portions of such audit projects in the Audit Plan based on the level of expertise or the number of personnel resources in the OCA.

VI. Report Transmission

All examinations OCA final audit reports made by the Office of the Chief Auditor will be brought presented to the Audit Committee and to The School Board during the normal a regular or special meeting. Annually, The Chief Auditor of the OCA will annually disclose in the Audit Plan the number of cases and disposition of each of the cases during the fiscal year in which fraud or other improper activities were discovered during the fiscal year.

VII. Advisory

The Chief Auditor shall be an advisor to The School Board, the Superintendent, the General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff in discussion with federal, state, and other groups with respect to audit matters as well as strategic plans and business initiatives.

VIII. Workpapers and Confidentiality

Pursuant to Section §119.0713(2)(a) and (b) Florida Statutes, all audit reports, audit workpapers and notes related to such audit, and information received, produced, or derived from an investigation preliminary draft audit reports shall be held are confidential and exempt from public records disclosure under Section 119.07(1), Florida Statutes, and Section 24(a), Article I of the State Constitution until the audit or investigation report is completed and the audit report becomes final and is presented to The School Board or the Audit Committee, whichever first occurs, or when the investigation is no longer active. An investigation is active if it is continuing with a reasonable, good faith anticipation of resolution and with reasonable dispatch. has been presented to the School Board and/or Audit Committee. An audit report shall not be presented to the School Board and/or the Audit Committee until it is complete. A completed audit report is defined as a report in which the auditor's preliminary findings/recommendations have been compiled and presented to the department or school's management personnel; in which the department or school was afforded opportunities for an audit exit conference and to submit a management response to the auditor's preliminary findings/recommendations; and which includes a reply, if necessary, by the auditor to any management responses submitted to the preliminary findings/recommendations by the department or school. Management's responses shall include: the job position title of the individual responsible for completing the audit recommendations; clear solutions for the audit recommendations; and a timeline for audit recommendations to be completed. Subsequently, periodic progress reports will be required to identify progress for implementing audit recommendations. If a department or school fails to timely respond to invitations for an audit exit conference or to submit a management response, the audit report shall be considered complete.

IX. Follow Up

The Chief Auditor of the Office of the Chief Auditor OCA will follow-up with the Superintendent, the General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff departments/divisions to obtain a current status on the action taken on each audit recommendation of the audit report in accordance with School Board Policy 1003, Follow Up on Audit Recommendations (to be re-numbered to Policy 1710 and may be relabeled, renumbered or amended). A check upon the current status of audit recommendations will be performed periodically and will contain:

- A. for each accepted recommendation on which action has been completed, a brief description of the implementation 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; and
- 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 has been considered.

X. Structure and Budget

The Chief Auditor shall establish the appropriate organizational structure for carrying out the responsibilities and functions of the OCA and request a sufficient budget for same. The Chief Auditor will submit requests through the district's financial, personnel, and budget approval processes for approval of the personnel, and budget necessary for the appropriate and efficient function of the OCA as aligned with the requirements of the Audit Plan.

XI. Audit Standards & Procedures

All audits shall be conducted in accordance with International 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. All investigations, reviews, and examinations shall be performed with due professional care.

The Chief Auditor shall establish internal operating procedures and personnel procedures as deemed necessary for the efficient and effective administration of the OCA's activities.

XII. OCA Staff Responsibility

The Chief Auditor is responsible for administering and enforcing the OCA's staff compliance with this policy, School Board policies, district procedures, and the OCA's internal operating procedures.

The Chief Auditor and the OCA shall follow the Institute of Internal Auditors Code of Ethics.

XIII. OCA Self Independence

The Chief Auditor and OCA staff shall be impartial and free of organizational and political pressures that limit their objectivity in selecting areas to be audited, investigated, reviewed, or analyzed.

- A. Neither the Chief Auditor or an OCA staff member shall engage in any political campaigns or activities of The School Board or of any individual School Board Members and shall not make a financial or in-kind contribution to any such campaigns.
- B. Neither the Chief Auditor or any OCA staff member shall conduct or supervise an audit, investigation, inspection, or review of any department, activity, program, or program for which he/she was responsible or which he/she was employed for the preceding two (2) years.

XIV. OCA Staff Responsibility on District Policies, Procedures, Requirements

Although the OCA functions independently of the Superintendent, the Chief Auditor and OCA staff shall comply with School Board policies which govern district employees, unless compliance shall, in the sole opinion of the Chief Auditor, impede the ability of the Chief Auditor to carry out his/her responsibilities, authority, and powers as set forth in this policy. Upon such a determination by the Chief Auditor, the Chief Auditor shall present such matter to The School Board for a final determination.

XV. Establishment of District Policies, Procedures, Requirements

The OCA may prepare, own, and contribute to organizational and audit-related policies and procedures of The School Board and district. However, the OCA is not responsible for operations and does not perform ongoing controls. The OCA may advise but shall not make decisions or compile School Board policies, procedures, requirements on subjects that may be audited, investigated, reviewed, examined, or analyzed. Policies and procedures regarding operational, accounting, and fiscal matters shall only include consultation work.

XVI. Anti-Fraud

Generally, the detection of fraud or other improprieties in district schools, departments, or with regarding vendors' contracts agreements is not the primary reason for the commencement of an audit. However, any evidence of fraud or other irregularities that are uncovered during the course of an audit will be given full consideration for and review by this office the OCA.

The OCA will contact the Superintendent of Schools and the Executive Director Chief of Special Investigative Unit (SIU) in order to report when any evidence of

fraud, abuse, and improper or illegal acts and expenditures are that are uncovered disclosed during their—an OCA audit. The disposition of fraud cases involving employees will be handled by the SIU for criminal case review and possible disciplinary action to be taken by the district. Cases where in which criminal activity of by vendors is suspected will be reported to the appropriate outside law enforcement agency. The OCA shall be free of any organizational pressures that limit its objectivity in selecting areas to be examined or in evaluating these areas. If fraud or potential violations of law is detected or suspected, the Chief Auditor shall start an audit, investigation, review, or examination of the potential concern. The OCA shall have be provided with adequate support from school-system district officials and district staff to perform its auditing activities. The OCA may independently-report instances of suspected fraud, abuse, and improper or illegal acts and expenditures to the appropriate outside law enforcement agencies independently of any such reports by district officials or district staff. The OCA will give notice to the School Board Chair and the Superintendent of Schools whenever reported instances of suspected fraud, abuse, and improper illegal acts and expenditures are reported by the OCA to outside law enforcement agencies. The OCA shall comply with School Board Policy 4413, Anti-Fraud (to be relabeled, renumbered, or amended or revised from time to time).

For audits of district schools, departments, or vendors' contracts agreements which disclose losses to the district and have taxable implications, (e.g., embezzlement of funds, theft of equipment), the OCA will make-a-referral refer such matters to the Internal Revenue Service or to the appropriate outside law enforcement agencies.

XVII. Responsibilities for Review of Agreements

The OCA may review all district agreements as they pertain to district-funded projects, programs, and transactions. This includes charter school applications and agreements with the district and any third-party agreements allowed by the charter school agreements. All prospective bidders, proposers, vendors, and contractors doing business with the district shall be informed of the OCA's authority to conduct such reviews.

For every bid, proposal, agreement, or purchase, the district shall inform bidder, proposer, vendor/contractor, or subcontractor of the OCA's accessibility to records and data related to such agreements and the requirement for the bidder's, proposer's, vendor's, or contractor's cooperation with the OCA.

XVIII. Accessibility to and Cooperation with the Chief Auditor and Staff

A. The OCA shall have direct communication and free access to the Superintendent, of Schools, members of the Audit Committee Members, School Board Members, the General Counsel, the Deputy and Associate

General Counsel, the Deputy Superintendents, the Regional Superintendents, Executive Directors, Directors, other district management, and any other district staff ~~and the Professional Standards & Special Investigative Unit (SIU).~~

- B. ~~The OCA has the authority~~ is authorized to request any, and all documentation or other required information needed to properly conduct its audits, investigations, reviews, examinations, analyses, and/or follow up assignments. ~~All district personnel locations are expected to comply in a timely manner with requests made by the OCA in a timely manner.~~
- C. The OCA 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 within the custody of vendors or any other partnership, corporation, organization, or subcontractors that may be involved with the district, as deemed necessary by the OCA in performing its audits, investigations, reviews, examinations and analyses, including automated or electronic data, pertaining to the business of The School Board and the district.
- D. The OCA shall have unrestricted access to conduct interviews (written and/or oral) of all district employees. The OCA shall have direct and prompt access to the Chief or head of any district department, office, division, or district school when necessary for any purpose pertaining to the performance of the duties and responsibilities of such district personnel.
- E. At all times, the OCA shall have access to any building or facility that is owned, operated, or leased by the district.
- F. All district employees or vendors shall promptly furnish the OCA with any requested information and records within their custody for the purposes of an OCA investigation, review, or audit, as well as provide the OCA with reasonable assistance in locating assets and obtaining records and documents as may be requested by the OCA for an audit, investigation, review, examination, or analysis.
- G. The OCA may also obtain information from vendors when such information is requested while conducting an audit, review, or investigation. Furthermore, every agreement and every bid, proposal, and competitive solicitation for services or commodities with outside contractors and subcontractors, and every application of certification of eligibility for a district agreement or program shall contain a notification of the OCA's entitlement to access to all financial and performance-related records, services, property, and equipment purchased in whole or in part with district funds.
- H. The OCA is authorized to monitor the implementation of recommendations made and corrective action taken by the district in accordance with Policy

1003, Follow Up on Audit Recommendations (to be re-numbered to Policy 1710 and as may be relabeled, renumbered, and amended from time to time).

XIX. Due Process

The OCA shall respect employees' and contractors' due process rights as prescribed by federal and state law, School Board policies, district procedures, and/or applicable collective bargaining agreements.

- A. When audits, reviews, or investigations conducted or coordinated by the OCA disclose apparent criminal violations or violations that could result in employee discipline or termination of a vendor's agreement, the Chief Auditor shall inform the SIU and/or appropriate district department for possible further review or investigation.
- B. The OCA shall strive to protect employees from false complaints. If the OCA determines that an individual has filed a false report or complaint, such report or complaint and any findings of the OCA shall inform the SIU and/or appropriate district department for possible further review or investigation.
- C. When an employee knowingly provides false information to the OCA, the Chief Auditor shall inform the SIU and/or the appropriate district department for possible review or investigation.
- D. When a vendor or contractor knowingly provides false information to the OCA, the Chief Auditor shall inform the appropriate district department for possible debarment or suspension.

XX. Hotline

To facilitate the receipt of information from citizens and employees associated with allegations of corruption, fraud, waste, mismanagement, etc., the OCA shall maintain a hotline and shall circulate and communicate to the various departments, divisions, and district schools advising of the existence of the hotline number and its purposes.

XXI. Employee Responsibilities

- A. All district employees shall be responsible for reporting an observed, known, or suspected fraud, waste, abuse, or wrongdoing to the OCA.
- B. District employees shall promptly and fully cooperate with the OCA staff by providing complete, truthful, and accurate information/testimony in any matters being reviewed by the OCA.

XXII. Audit Fieldwork Process

- A. Each audit will result in a written report. Such reports shall be objective, clear, concise, constructive, and timely and shall contain the professional

conclusions of the OCA regarding the activities investigated, audited, inspected, or reviewed.

1. Before presenting a final audit report to The School Board, the OCA will communicate with and schedule a meeting to review the preliminary report and response with the appropriate persons of the respective subject area. However, the Chief Auditor is not required to provide any preliminary reports to the Superintendent, The School Board, individual School Board Members, the Audit Committee, or individual Audit Committee Members until the final audit report is presented to The School Board.
2. Any OCA request for information or documentation shall be immediately fulfilled unless the information needs to be compiled. In such instances, the requested information or documentation shall be submitted to the OCA within three (3) business/working days. For the purposes of this policy, a “business/working day” is a date other than a Saturday, Sunday, legal holiday, or day that district administration is closed.
3. The appropriate management of the subject of an OCA audit or investigation shall have ten (10) business/working days to submit a written corrective action plan, explanation, or rebuttal to any audit, review, or investigative findings before the audit report or recommendation is finalized, and such timely submitted written corrective action plan, explanation, or rebuttal shall be attached to the final audit report or recommendation when it is presented to The School Board. Simultaneous with its submission to The School Board, the Chief Auditor shall submit and present the final audit report, review, or investigative reports to the Audit Committee.
4. This section shall not apply when the audit, investigation, 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.
5. The Chief Auditor shall prepare an annual report summarizing the activities of the OCA during the preceding fiscal year. The annual report shall be furnished to The School Board, the Audit Committee, the Superintendent, and shall be published on the OCA’s website.

XXIII. Quality Review

The OCA’s work activities shall be subject to periodic quality assurance or peer review. The peer review and any recommendations and findings shall be reported to the Chief Auditor, Audit Committee, and The School Board.

XXIV. Related Policies

The following policies that, may be relabeled, renumbered, or amended, should be read in conjunction with this policy:

- 1003 - Follow Up on Audit Recommendations
- 3100 – Annual Financial Audit
- 3101 – Coordination of Examination by Outside Audit Groups
- 1163 – Charter Schools
- 3204 – Property Accountability and Responsibility
- 3411 – Internal Accounts
- 4413 – Anti-Fraud

An Audit Committee enabling policy will be developed subsequent to the revision of this policy that should also be read in conjunction with this policy.

Policy Custodian: Office of the Chief Auditor

Former Policy Number: 1002.1

Policy Status [Active/Inactive]:

Authority: F.S. §1001.41 & §1001.42

Emergency Rule #82-6, 7/1/82

History: Adopted: 12/1/81
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