

6Gx53-5.015 INTERNAL AUDIT POLICY:

All District officials including principals, area superintendents, directors and division/departments heads will receive a copy of audit findings and recommendations for those programs and/or activities for which they have administrative responsibility. District officials and those responsible for various District activities are required to:

1. Review thoroughly each audit report concerning their operations.
2. Consider carefully each finding and recommendation.
3. Respond to the Internal Auditor's recommendations, in writing, within 10 working days (unless required sooner) with corrective action. The appropriate level of management will be notified if response is not received within the required time frame.
4. Ascertain whether the corrective action has in fact been taken and that the same findings will not reoccur in the future.

The final audit report will be submitted to all members of the School Board, the Superintendent and the affected area superintendents, directors, and division/departments heads. The report will include a detailed audit report and a summary of audit findings, recommendations and responses.

Internal Audit will perform follow-up audits to monitor the progress of the corrective action as appropriate.

Statutory Authority: Florida Statutes 1001.32, 1001.41, 1001.42, and 1001.43

Laws Implemented: Florida Administrative Code 6A-1.0013, and 6A-1.087

Adopted: August 13, 2002

Amended: