

**6A-1.0013 Audits of Direct-Support Organizations.**

(1) The fiscal year of the Department direct- support organization shall begin on July 1 and end June 30.

(2) Following the close of each fiscal year, the Florida Education Foundation shall provide for an audit of the Department direct-support organization to be conducted by an independent certified public accountant in accordance with the American Institute of Certified Public Accountants auditing standards. The audit report shall include any notations of any failure to comply with requirements of Florida Statutes, State Board Rules, the direct-support organization corporate charter and bylaws, and commentary as to financial management and irregularities. The auditor shall submit a signed, written report to the director and each member of the Florida Education Foundation, the Florida Auditor General and the State Board.

(3) The Department direct-support organization is authorized to use Department property, facilities and personal services as determined annually by the Commissioner to operate the direct-support organization.

(4) The fiscal year of district school board direct-support organizations shall begin on July 1 and shall end June 30.

(5) Following the close of each fiscal year, the board of directors of each school board direct-support organization shall provide for an audit of the school board direct-support organization to be conducted in accordance with the American Institute of Certified Public Accountants auditing standards by an independent certified public accountant or by qualified internal auditing staff employed by the school board. The audit report shall include any notations of any failure to comply with requirements of Florida Statutes, State Board Rules, the direct-support organization corporate charter and bylaws, and commentary as to financial management and irregularities. The auditor shall submit a signed, written report to each member of the board of directors of the direct-support organization, to each member of the school board, and to the superintendent.

*Rulemaking Authority 1001.02(1), 1001.24, 1001.453 FS. Law Implemented 1001.24, 1001.453 FS. History—New 6-6-85, Formerly 6A-1.013.*