

**COORDINATION OF EXAMINATIONS BY OUTSIDE AUDIT GROUPS**

EXAMINATIONS CONDUCTED BY OUTSIDE AUDIT ORGANIZATIONS, SUCH AS THE STATE OF FLORIDA AUDITOR GENERAL, FLORIDA DEPARTMENT OF EDUCATION INTERNAL AUDITORS, FEDERAL GOVERNMENT AUDITORS AND INDEPENDENT PUBLIC ACCOUNTING FIRMS, OF SCHOOL BOARD FINANCIAL REPORTS AND OPERATIONS WILL BE COORDINATED WITH THE OFFICE OF MANAGEMENT AUDITS.

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

Policy Adopted: 11/21/85

**RULES**

1. The Office of Management Audits will establish continuing liaison with outside audit groups responsible for performing examinations of School Board financial and operational activities for the purpose of ascertaining the planned scheduling of such examinations.
2. School Board officials who are directly advised of planned visits by outside audit groups shall promptly notify the Office of Management Audits of said visits.
3. The Office of Management Audits will, to the extent possible, control any duplication of audit by outside groups and attempt to arrange the scheduling of visits so as to minimize interruptions in School Board activities.
4. The Office of Management Audits will also assist School Board administrators by advising them as to the required documents to be made available to outside audit groups in order for them to complete the audit assignment as quickly as possible. In addition, the Office of Management Audits will furnish these groups with reports and working papers on audits previously performed on the subject area.
5. The Director, Office of Management Audits, will review with outside audit groups the results of their examinations and advise the School Board as to their conclusions and recommendations.

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

Rules Adopted: 5/21/81; 8/4/83 Amended Rules Approved: 11/21/85