

Rule 6A-1.087 is amended to read:

6A-1.087 School Board Responsible for Internal Funds. The school board shall be responsible for the administration and control of the internal funds of the district school system, and in connection therewith shall:

(1) Adopt written policies governing the receipt and disbursement of all internal funds consistent with requirements prescribed pursuant to Rule 6A-1.001, FAC., and for the accounting for property pursuant to Chapters ~~230, 235 and~~ 274, Florida Statutes.

(2) Provide for an annual audit of internal funds by a person certified by the state board of accountancy as a certified public accountant ~~or a public accountant~~, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the school board covering internal funds which shall include any notations of any failure to comply with requirements of Florida Statutes, state board of education regulations and policies of the school board, and commentary as to financial management and irregularities. Such audit shall be presented to the school board while in session and filed as a part of the public record.

Specific Authority 229.053(1), 237.02(4) FS. Law Implemented 237.02(4) FS. History— Amended 4-11-70, 9-17-72, 10-31-74, Repromulgated 12-5-74, Amended 3-24-75, Formerly 6A-1.87,