

STATE BOARD OF EDUCATION

Consent Item

August 19, 2008

SUBJECT: Approval of Proposed Amendments to Rules: Rule 6A-1.002, District School Budgets; Rule 6A-1.004, Commissioner to Review Budgets; Rule 6A-1.0071, Fiscal Reporting Dates; Rule 6A-1.0453, Educational Program Audits; Rule 6A-1.0551, Special Qualification Salary for Elected District School Superintendents; and Rule 6A-1.087, School Board Responsible for Internal Funds

PROPOSED BOARD ACTION

For Approval

AUTHORITY FOR STATE BOARD ACTION

Section 1001.02(1), Florida Statutes

EXECUTIVE SUMMARY

The proposed rules listed above relating to finance have been amended to ensure consistency with governing statutes and to update statutory references. In addition, specific amendments include:

Proposed Rules 6A-1.002, District School Budgets, 6A-1.004, Commissioner to Review Budgets, and 6A-1.0071, Fiscal Reporting Dates, are amended to adopt updated reporting forms.

Proposed Rule 6A-1.0453, Educational Program Audits, is amended to provide the flexibility to the Commissioner to utilize staff in the Department to conduct audits of district compliance with statute and rule upon request by the Legislature or State Board rather than delegating through rule the responsibilities to specific divisions in the Department.

Proposed Rule 6A-1.0551, Special Qualification Salary for Elected District School Superintendents, is amended to update the name of the entity providing training for elected superintendents as required for initial certification. The amendment also deletes language specific to superintendents in office on July 1, 1980.

Proposed Rule 6A-1.087, School Board Responsible for Internal Funds, is amended to clearly state that accountability for internal funds must be consistent with those in the manual "Financial and Program Cost Accounting and Reporting for Florida Schools, 2001" which is incorporated by reference in Rule 6A-1.001, FAC., District Financial Records. There is no change in the requirements for accountability for internal funds.

Supporting Documentation Included: Proposed Amendments to Rules : 6A-1.002, District School Budgets; 6A-1.004, Commissioner to Review Budgets; 6A-1.0071, Fiscal Reporting Dates; 6A-1.0453, Educational Program Audits; 6A-1.0551, Special Qualification Salary for Elected District School Superintendents; 6A-1.087, School Board Responsible for Internal Funds; and for reference purposes only 6A-1.001, District Financial Records.

Facilitator: Linda Champion, Deputy Commissioner for Finance and Operations