

1 A bill to be entitled
 2 An act relating to district school board direct-
 3 support organizations; amending s. 1001.453, F.S.;
 4 authorizing district school boards to contract with
 5 direct-support organizations for personal services or
 6 operations; revising the amount of expenditures and
 7 expenses a direct-support organization must have to be
 8 required to provide for an annual financial audit;
 9 authorizing district school boards to contract with a
 10 vendor for such audits; providing an effective date.

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 12 Be It Enacted by the Legislature of the State of Florida:

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 14 Section 1. Paragraphs (a) and (c) of subsection (2) and
 15 subsection (4) of section 1001.453, Florida Statutes, are
 16 amended to read:

17 1001.453 Direct-support organization; use of property;
 18 board of directors; audit.-

19 (2) USE OF PROPERTY.-A district school board:

20 (a) Is authorized to:

21 1. Permit the use of property, facilities, and personal
 22 services of the district by a direct-support organization,
 23 subject to ~~the provisions of~~ this section; or

24 2. Contract with a direct-support organization for
 25 personal services or operations.

26 (c) ~~May shall~~ not permit the use of property, facilities,
 27 or personal services ~~by of~~ a direct-support organization if such
 28 organization does not provide equal employment opportunities to
 29 all persons, regardless of race, color, religion, sex, age, or
 30 national origin.

31 (4) ANNUAL FINANCIAL AUDIT.—Each direct-support
 32 organization with more than \$250,000 ~~\$100,000~~ in expenditures or
 33 expenses shall provide for an annual financial audit of its
 34 accounts and records, to be conducted by an independent
 35 certified public accountant in accordance with rules adopted by
 36 the Auditor General pursuant to s. 11.45(8) and the Commissioner
 37 of Education. A district school board may contract with a vendor
 38 for an annual financial audit of a direct-support organization.
 39 The annual financial audit report shall be submitted within 9
 40 months after the fiscal year's end to the district school board
 41 and the Auditor General. The Commissioner of Education, the
 42 Auditor General, and the Office of Program Policy Analysis and
 43 Government Accountability have the authority to require and
 44 receive from the organization or the district auditor any
 45 records relative to the operation of the organization. The
 46 identity of donors and all information identifying donors and
 47 prospective donors are confidential and exempt from ~~the~~
 48 ~~provisions of~~ s. 119.07(1), and that anonymity shall be
 49 maintained in the auditor's report. All other records and
 50 information shall be considered public records for the purposes

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51 | of chapter 119.

52 | Section 2. This act shall take effect July 1, 2023.