

**STORAGE NAME:** h3833a.ca

**DATE:** March 31, 1998

**HOUSE OF REPRESENTATIVES  
AS REVISED BY THE COMMITTEE ON  
COMMUNITY AFFAIRS  
BILL RESEARCH & ECONOMIC IMPACT STATEMENT - LOCAL LEGISLATION**

**BILL #:** HB 3833

**RELATING TO:** Tampa Sports Authority

**SPONSOR(S):** Representative Tamargo & others

**COMPANION BILL(S):** None

**ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:**

- (1) TOURISM YEAS 10 NAYS 0
- (2) COMMUNITY AFFAIRS YEAS 8 NAYS 0
- (3)
- (4)
- (5)

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I. SUMMARY:

The bill amends the Tampa Sports Authority (Authority) special act. The bill adds two components to the list of required performance audit components. The bill also clarifies a non-exhaustive list of standard procedures used when the Authority contracts for professional services.

II. SUBSTANTIVE RESEARCH:

A. PRESENT SITUATION:

The Tampa Sports Authority (Authority) is listed in the **1997 Official List of Special Districts** as an independent special district. It was recreated and codified by special act chapter 96-520, Laws of Florida. The Authority's public purpose is to plan, develop, promote, and maintain a comprehensive complex of sports and recreation facilities for the use and enjoyment of the citizens of Tampa and Hillsborough County. The Authority consists of 10 board members who are locally appointed and one member who is a resident of Hillsborough County, but who is appointed by the Governor.

Chapter 96-520, Laws of Florida, provides that the Authority "shall be" subject to a performance audit every four years. The act provides that the audit must contain the following components:

- A management performance appraisal;
- An assessment of compliance with general and special law and certain rules;
- The adequacy of operating controls and operating procedures;
- Recommendations for changes required in general or special law which, if enacted, enhance the efficiency and effectiveness of the program.
- An examination and evaluation of alternative methods of providing program services or products more efficiently and effectively;
- An assessment of relations with employees and the public; and,
- A copy of the response received pursuant to subparagraph (3)(b)3. of Section 13A of chapter 96-520, Laws of Florida.

Chapter 96-520, Laws of Florida, provides that the governing board of the Authority must use standard procedures for any public body when contracting for professional services, including, but not limited to:

- A uniform and consistent manner of public announcement; general description of the audit, and an indication of how interested parties may apply;
- An adoption of evaluation procedures for professional auditing services; and,
- A finding that the auditing firm or individual to be employed is fully qualified pursuant to the adopted evaluation procedures.

One year from the date of the final audit report, the chairman of the Authority must submit to the Office of the Hillsborough County Legislative Delegation a written statement of the status of the recommendations contained in the audit report.

**B. EFFECT OF PROPOSED CHANGES:**

The bill adds two required components to the performance audit to which the Tampa Sports Authority is subject:

- A financial impact assessment, if any, of any of the recommendations contained in the final audit report; and,
- A progress assessment made on the most recent previous performance audit recommendations, if any.

The bill clarifies the non-exhaustive list of standard procedures that the Authority is required to follow when contracting for professional services. These procedural clarifications include the following:

- Requiring the Authority to issue a public “notice” for professional auditing services which must include a general description of the audit and state how interested firms or individuals can apply for consideration;
- Requiring the applicant to provide a statement of qualifications and performance data; and,
- Providing a statement that the applicant meets continuing professional educational requirements as prescribed by the Board of Accountancy, Florida Department of Business and Professional Regulation.

Additionally, the bill provides that the Tampa Sports Authority must not base its finding that an applicant is fully qualified solely on an adopted evaluation procedure but also pursuant to law.

Finally, the bill makes technical and conforming changes to the law and requires the chairman of the Authority to submit a written statement of the status of audit responses.

**C. LAWS OF FLORIDA/FLORIDA STATUTES AFFECTED:**

**Chapter 96-520, Laws of Florida**

**D. APPLICATION OF PRINCIPLES:**

1. Less Government:

- a. Does the bill create, increase or reduce, either directly or indirectly:

(1) any authority to make rules or adjudicate disputes?

No.

- (2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

Private or governmental entities performing audits for the Tampa Sports Authority must include a financial impact and progress assessment.

- (3) any entitlement to a government service or benefit?

No.

- b. If an agency or program is eliminated or reduced:

- (1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

N/A

- (2) what is the cost of such responsibility at the new level/agency?

N/A

- (3) how is the new agency accountable to the people governed?

N/A

2. Lower Taxes:

- a. Does the bill increase anyone's taxes?

N/A

- b. Does the bill require or authorize an increase in any fees?

N/A

- c. Does the bill reduce total taxes, both rates and revenues?

N/A

- d. Does the bill reduce total fees, both rates and revenues?

N/A

- e. Does the bill authorize any fee or tax increase by any local government?

N/A

3. Personal Responsibility:

- a. Does the bill reduce or eliminate an entitlement to government services or subsidy?

No.

- b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?

No.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

N/A

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

N/A

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

- (1) Who evaluates the family's needs?

N/A

- (2) Who makes the decisions?

N/A

- (3) Are private alternatives permitted?

N/A

- (4) Are families required to participate in a program?

N/A

- (5) Are families penalized for not participating in a program?

N/A

- b. Does the bill directly affect the legal rights and obligations between family members?

N/A

- c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

- (1) parents and guardians?

N/A

- (2) service providers?

N/A

- (3) government employees/agencies?

N/A

**E. SECTION-BY-SECTION RESEARCH:**

**Section 1** -- Amends section 13A of chapter 96-520, Laws of Florida:

Section 13A: Makes a technical change regarding the Tampa Sports Authority's performance audit every four years; requires that the performance audit also contain a financial impact assessment and a progress assessment on the most recent previous performance audit recommendations; clarifies standard procedures for any public body when contracting for professional services; requires that the adopted procedures for professional auditing services evaluation include: (a) a statement that the audit applicant meets the required continuing professional educational requirements as prescribed by the Florida Department of Business and Professional Regulation, Board of Accountancy; and (b) the results of their most recent external quality control review; clarifies that audit applicant's qualification findings must also be based on lawful qualifications; and clarifies that the entity performing the audit must provide relevant supporting documents of preliminary audit findings, upon request.

**Section 2** -- Amends section 13C of chapter 96-520, Laws of Florida:

Section 13C: Requires a written statement of the status of responses contained in the audit report; and conforms other parts of the bill.

**Section 3** -- Provides that the act is effective upon becoming law.

III. NOTICE/REFERENDUM AND OTHER REQUIREMENTS:

A. NOTICE PUBLISHED? Yes  No

IF YES, WHEN? January 30, 1998

WHERE? The Times, an edition of the St. Petersburg Times; Tampa, Florida.

B. REFERENDUM(S) REQUIRED? Yes  No

IF YES, WHEN?

C. LOCAL BILL CERTIFICATION FILED? Yes, attached  No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached  No

IV. COMMENTS:

Section 189.404(5), F.S., provides that after October 1, 1997, the charter of any newly created special district shall contain and, as practical, the charter of a preexisting special district shall be amended to contain, a reference to the status of the special district as dependent or independent. When necessary, the status statement shall be amended to conform with the Department of Community Affairs' determination or declaratory statement regarding the status of the district.

An examination of this charter reveals that this statement is not contained in the district's charter.

V. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

None.

VI. SIGNATURES:

COMMITTEE ON TOURISM:

Prepared by:

Legislative Research Director:

Judy C. McDonald

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AS REVISED BY THE COMMITTEE ON COMMUNITY AFFAIRS:

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