

By Representatives Tamargo, Littlefield, Crist, Ogles,
Bradley, Culp, Byrd, Wallace, Miller, Safley and Murman

1 A bill to be entitled
2 An act relating to the Tampa Sports Authority;
3 amending sections 13A and 13C of chapter
4 96-520, Laws of Florida; adding mandatory
5 components of performance audits; clarifying
6 requirements for contracting for performance
7 audits; providing an effective date.

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

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11 Section 1. Section 13A of chapter 96-520, Laws of
12 Florida, is amended to read:

13 Section 13A. PERFORMANCE AUDIT. The Authority is
14 ~~shall be~~ subject to a performance audit every 4 years, with
15 the first such audit having been completed in June~~7~~1995, and
16 the next such audit to be completed by April 30, 1999, as
17 follows:

18 (1) For purposes of this act, the performance audit,
19 which shall be conducted in accordance with Government
20 Auditing Standards as promulgated by the United States
21 Comptroller General, must contain the following components:

22 (a) An appraisal of management performance, including
23 the effectiveness of administration and the efficiency and
24 adequacy of the program the entity is authorized by law to
25 perform;

26 (b) An assessment of adherence to general and special
27 law and any rules adopted thereunder;

28 (c) The adequacy of operating controls and operating
29 procedures;

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1 (d) Recommendations for changes required in general or
2 special law which, if enacted, would enhance the efficiency
3 and effectiveness of the program;

4 (e) An examination and evaluation of alternative
5 methods of providing program services or products more
6 efficiently and effectively;

7 (f) An assessment of relations with employees and the
8 public generally; ~~and~~

9 (g) An assessment of financial impact, if any, of the
10 recommendations contained in the final audit report;

11 (h) An assessment of progress made on the most recent
12 previous performance audit recommendations, if any; and

13 (i)~~(g)~~ A copy of the response received pursuant to
14 subparagraph (3)(b)3.

15 (2) The audit may not be performed by any agency of
16 state or local government, with the exception of the Auditor
17 General of the State of Florida as provided by general law.
18 However, nothing in this act shall be construed to prohibit
19 other audits authorized by law.

20 (3)(a) In contracting for the audit, the governing
21 board of the Authority shall utilize standard procedures for
22 any public body when contracting for professional services,
23 including, but not limited to:

24 1. Public notice which must include a general
25 description of the audit and must indicate how interested
26 firms or individuals can apply for consideration, including a
27 requirement that any such applicant must provide a statement
28 of qualifications and performance data ~~announcement, in a~~
29 ~~uniform and consistent manner, when auditing services are~~
30 ~~required to be purchased, a general description of the audit,~~
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1 ~~and an indication of how interested parties may apply for~~
2 ~~consideration;~~

3 2. Adoption of procedures for the evaluation of
4 professional auditing services, including, but not limited to,
5 capabilities; adequacy ~~and ability~~ of professional personnel;
6 past record; audit and other experience of the firm or
7 responsible individual, including a statement that such firm
8 or individual has met the required continuing professional
9 educational requirements as prescribed by the Florida
10 Department of Business and Professional Regulation, Board of
11 Accountancy; results of its most recent external quality
12 control review; ~~basis for fees; ability to meet time~~
13 ~~requirements;~~ and such other factors ~~as may be~~ determined by
14 the Tampa Sports Authority to be applicable to its particular
15 requirements; and

16 3. Making a finding that the firm or individual to be
17 employed is fully qualified pursuant to law and the adopted
18 evaluation procedures.

19 (b) The contract shall be evidenced by a written
20 document embodying all provisions and conditions of the
21 procurement of such services, which shall include, but shall
22 not be limited to:

23 1. A provision that bills for fees or other
24 compensation for services or expenses be submitted in detail
25 with supporting documentation sufficient for a proper preaudit
26 and postaudit thereof;

27 2. A provision that bills for any travel and per diem
28 expenses be submitted in accordance with s. 112.061, Florida
29 Statutes;

30 3. A provision that, at the conclusion of the audit,
31 the entity conducting the audit shall discuss the audit with

1 the chairman of the Authority and submit to that person
2 preliminary audit findings, including relevant supporting
3 documentation, if requested ~~which may be included in the final~~
4 ~~audit report~~. If the chairman is not available for receipt of
5 the audit findings, with any adverse findings clearly
6 designated as such, then delivery thereof is presumed to be
7 made when it is delivered to the Authority's executive office.
8 The chairman shall submit to the entity conducting the audit,
9 within 60 days of receipt of the preliminary findings, his
10 written response concerning all such findings, including
11 corrective action to be taken to preclude a recurrence of any
12 adverse findings. Thereafter, a final audit report shall be
13 issued which shall include the chairman's response and any
14 rebuttal thereto by the entity conducting the audit;

15 4. A provision that those workpapers necessary to
16 support the conclusions in the final audit report shall be
17 retained by the entity conducting the audit for a period of 2
18 years following delivery of the final audit and shall be made
19 available to the Authority upon a vote of the majority of the
20 governing board of the Authority. The audit report, when
21 final, shall be retained by the Authority pursuant to chapter
22 119, Florida Statutes; and

23 5. A provision that, upon completion of the audit,
24 sufficient copies shall be filed with the Office of the
25 Hillsborough County Legislative Delegation for distribution to
26 members of the delegation and that sufficient copies be
27 provided to the Authority to meet anticipated public demand
28 for copies of such audit.

29 (4) Funds shall be appropriated by the Tampa Sports
30 Authority for payment of costs incurred in connection with
31 such audit.

1 Section 2. Section 13C of chapter 96-519, Laws of
2 Florida, is amended to read:

3 Section 13C. AUDIT RECOMMENDATIONS. One year from the
4 date of the final audit report, the chairman of the Authority
5 shall submit to the Office of the Hillsborough County
6 Legislative Delegation a written statement of the status of
7 recommendations and responses contained in the audit report.

8 Section 3. This act shall take effect upon becoming a
9 law.

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