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An act relating to the Hillsborough County Public Transportation Commission; amending chapter 94-408, Laws of Florida, as amended; adding mandatory components of performance audits; clarifying requirements for contracting for performance audits; providing an effective date.

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

Section 1. Section 1 of chapter 94-408, Laws of Florida, as amended by section 1 of chapter 96-515, Laws of Florida, is amended to read:

Section 1. The Hillsborough County Public Transportation Commission, ("the Commission") as created by chapter 83-423, Laws of Florida, as amended, is ~~shall be~~ subject to a performance audit every 4 years, with the first such audit to be completed by April 30, 1998, as follows:

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

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

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

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

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

7 (e) The adequacy of operating controls and operating
8 procedures;

9 (f) An assessment of relations with employees and the
10 public generally; ~~and~~

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

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

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

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

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

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

1 ~~required to be purchased, a general description of the audit,~~
2 ~~and an indication of how interested parties may apply for~~
3 ~~consideration.~~

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

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

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

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

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

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

18 4. A provision that those workpapers necessary to
19 support the conclusions in the final audit report shall be
20 retained by the entity conducting the audit for a period of 2
21 years following delivery of the final audit and shall be made
22 available to the Commission upon a vote of the majority of the
23 governing board of the Commission. The audit report, when
24 final, shall be retained by the Commission pursuant to chapter
25 119, Florida Statutes; and

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

1 (4) Funds shall be appropriated by the ~~Hillsborough~~
2 ~~County Public Transportation~~ Commission for payment of costs
3 incurred in connection with such audit.

4 Section 2. Section 2 of chapter 94-408, Laws of
5 Florida, is amended to read:

6 Section 2. One year from the date of the final audit
7 report, the chairman of the Commission shall submit to the
8 Office of the Hillsborough County Legislative Delegation a
9 written statement of the status of recommendations and
10 responses contained in the audit report.

11 Section 3. This act shall take effect upon becoming a
12 law.

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