

By Representatives Tamargo, Littlefield, Crist, Ogles,
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1 A bill to be entitled
2 An act relating to the Tampa Port Authority,
3 Hillsborough County; amending chapter 95-488,
4 Laws of Florida, as amended; 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 27 of chapter 95-488, Laws of
12 Florida, as amended by section 1 of chapter 96-518, Laws of
13 Florida, is amended to read:

14 Section 27. PERFORMANCE AUDITS.--

15 (a) The port authority is ~~shall be~~ subject to a
16 performance audit every 4 years, with the first such audit for
17 the port authority having been ~~to be~~ completed by April 30,
18 1996, as follows:

19 (1) The performance audit, which shall be conducted in
20 accordance with government auditing standards as promulgated
21 by the United States Comptroller General, shall contain the
22 following components:

23 ~~a.1.~~ An appraisal of management performance, including
24 the effectiveness of administration and the efficiency and
25 adequacy of the program the entity is authorized by law to
26 perform;

27 ~~b.2.~~ An assessment of adherence to general and special
28 law and any rules adopted thereunder;

29 ~~c.3.~~ Recommendations for changes required in general
30 or special law which, if enacted, would enhance the efficiency
31 and effectiveness of the program;

1 d.4. An examination and evaluation of alternative
2 methods of providing program services or products more
3 efficiently and effectively;
4 e.5. The adequacy of operating controls and operating
5 procedures;
6 f.6. An assessment of relations with employees and the
7 public generally; ~~and~~
8 g. An assessment of the financial impact, if any, of
9 any of the recommendations contained in the final audit
10 report;
11 h. An assessment of progress made on the most recent
12 previous performance audit recommendations, if any; and
13 i.7. 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 section shall be construed to
19 prohibit other audits authorized by law.
20 (3)a. In contracting for the audit, the port authority
21 must use standard procedures for any public body when
22 contracting for professional services, including, but not
23 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,~~
31

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 port 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 section 112.061,
29 Florida 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 port 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 port authority's executive
8 office. The chairman shall submit to the entity conducting
9 the audit, within 60 days after receipt of the preliminary
10 findings, his written response concerning all of such
11 findings, including corrective action to be taken to preclude
12 a recurrence of any adverse findings. Thereafter, a final
13 audit report shall be issued which shall include the
14 chairman's response and any rebuttal thereto by the entity
15 conducting the audit;

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

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

30 (b) Funds shall be appropriated by the port authority
31 for payment of costs incurred in connection with such audit.

1 (c) One year after the date of the final audit report,
2 the chairman of the port authority shall submit to the Office
3 of the Hillsborough County Legislative Delegation a written
4 statement of the status of recommendations and responses
5 contained in the audit report.

6 (d) In the event the Hillsborough County Board of
7 County Commissioners has ordered a performance audit pursuant
8 to general law by any appropriately qualified entity not a
9 part of county government which was completed within 2 years
10 prior to April 30 of the year the performance audit provided
11 for herein is to be completed, or which will be completed
12 within 3 months after April 30 of the year the performance
13 audit provided for herein is to be completed, and said audit
14 contains the mandatory components as provided herein and the
15 contract requirements contained in s. 27(a)(3)b.3., 4., and 5.
16 of chapter 95-488, Laws of Florida, that audit may be used to
17 fulfill the requirement for the performance audit contained in
18 special act. In the event an audit so ordered is to be
19 submitted to fulfill the requirements of special act and will
20 be completed after the April 30 deadline, the authority shall
21 notify the Office of the Hillsborough County Legislative
22 Delegation by April 30 that the audit will be so delayed, the
23 reason for the delay, and the date it will be delivered, which
24 date shall not be later than July 31 in the year in which the
25 audit is due pursuant to special act.

26 Section 2. This act shall take effect upon becoming a
27 law.

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