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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,~~  
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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 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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