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2 An act relating to the Hillsborough County
3 City-County Planning Commission; amending
4 chapter 97-351, Laws of Florida; adding
5 mandatory components of performance audits;
6 clarifying requirements for contracting for
7 performance audits; providing an effective
8 date.

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

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12 Section 1. Section 7 of chapter 97-351, Laws of
13 Florida, is amended to read:

14 Section 7. Performance audits required.--The
15 commission is subject to a performance audit every 4 years,
16 with the first of such audits having been completed April 30,
17 1996, as 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, shall 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 promulgated thereunder.

28 (c) Recommendations for changes required in general or
29 special law which, if enacted, would enhance the efficiency
30 and effectiveness of the program.

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1 (d) An examination and evaluation of alternative
2 methods of providing program services or products more
3 efficiently and effectively.

4 (e) The adequacy of operating controls and operating
5 procedures.

6 (f) An assessment of relations with employees and the
7 public generally.

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

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

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

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

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

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

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

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

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

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

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

28 3. A provision that, at the conclusion of the audit,
29 the entity conducting the audit shall discuss the audit with
30 the chair of the commission, and submit to that person
31 preliminary audit findings, including relevant supporting

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

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

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

28 (c) In the event the audit is to be paid for by the
29 Board of County Commissioners of Hillsborough County as
30 provided herein, the contract document may not be executed
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1 without the advice and consent of the board, although the
2 board may not unreasonably withhold confirmation.

3 (4) Funds shall be appropriated by the Board of County
4 Commissioners of Hillsborough County for payment of costs
5 incurred in connection with such audit. The commission shall
6 request the estimated funding required for the audit in
7 accordance with county budgeting procedures in a manner that
8 will assure funds will be appropriated for that purpose during
9 the fiscal year in which the audit is to be completed.

10 (5) In the event the Hillsborough County Board of
11 County Commissioners has ordered a performance audit pursuant
12 to general law by any appropriately qualified entity not a
13 part of county government which was completed within 2 years
14 prior to April 30 of the year the performance audit herein is
15 to be completed, or which will be completed within 3 months
16 after April 30 of the year the performance audit herein is to
17 be completed, and the audit contains the mandatory components
18 contained in subsection (1), that audit may be used to fulfill
19 the requirement for the performance audit. In the event an
20 audit so ordered is to be submitted to fulfill the
21 requirements of this act and will be completed after the April
22 30 deadline, the commission shall notify the Office of the
23 Hillsborough County Legislative Delegation by April 30 that
24 the audit will be so delayed, the reason for the delay, and
25 the date it will be delivered, which date shall not be later
26 than July 31 in the year in which the audit is due.

27 (6) One year from the date of the final audit report,
28 the chair of the commission shall submit to the Office of the
29 Hillsborough County Legislative Delegation a written statement
30 of the status of recommendations and responses contained in
31 the audit report.

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