

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 Hillsborough County  
3           Civil Service Board; amending chapter 96-519,  
4           Laws of Florida; adding mandatory components of  
5           performance audits; clarifying requirements for  
6           contracting for performance audits; providing  
7           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 20 of chapter 96-519, Laws of  
12   Florida, is amended to read:

13           Section 20. Performance audit.--The board is subject  
14   to a performance audit every 4 years, with the first such  
15   audit having been completed April 30, 1995, as follows:

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

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

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

26           (c) The adequacy of operating controls and operating  
27   procedures;

28           (d) An assessment of relations with employees and the  
29   public generally;

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

4           (f) Recommendations for changes required in general or  
5 special law which, if enacted, would enhance the efficiency  
6 and effectiveness of the program; ~~and~~

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

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

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

13           (2) The audit may not be performed by any agency of  
14 state or local government, with the exception of the Auditor  
15 General as provided by general law. However, this act may not  
16 be construed to prohibit other audits authorized by law.

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

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

30           2. Adoption of procedures for the evaluation of  
31 professional auditing services, including, but not limited to,

1 capabilities; adequacy ~~and ability~~ of professional personnel;  
2 past record; audit and other experience of the firm or  
3 responsible individual, including a statement that such firm  
4 or individual has met the required continuing professional  
5 educational requirements as prescribed by the Florida  
6 Department of Business and Professional Regulation, Board of  
7 Accountancy; results of its most recent external quality  
8 control review; ~~basis for fees; ability to meet time~~  
9 ~~requirements~~; and such other factors ~~as are~~ determined by the  
10 board to be applicable to its particular requirements; and  
11 3. Making a finding that the firm or individual to be  
12 employed is fully qualified pursuant to law and the adopted  
13 evaluation procedures.

14 (b) The contract shall be evidenced by a written  
15 document embodying all provisions and conditions of the  
16 procurement of such services, which must include, but is not  
17 limited to:

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

22 2. A provision that bills for any travel and per diem  
23 expenses be submitted in accordance with section 112.061,  
24 Florida Statutes;

25 3. A provision that, at the conclusion of the audit,  
26 the entity conducting the audit shall discuss the audit with  
27 the chairman of the board and submit to that person  
28 preliminary audit findings, including relevant supporting  
29 documentation, if requested ~~which may be included in the final~~  
30 ~~audit report~~. If the chairman is not available for receipt of  
31 the audit findings, with any adverse findings clearly

1 designated as such, delivery thereof is presumed to be made  
2 when it is delivered to the board's executive office. The  
3 chairman shall submit to the entity conducting the audit,  
4 within 60 days after receipt of the preliminary findings, a  
5 written response concerning all such findings, including  
6 corrective action to be taken to preclude a recurrence of any  
7 adverse finding. Thereafter, a final audit report shall be  
8 issued which shall include the chairman's response and any  
9 rebuttal thereto by the entity conducting the audit;

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

17 5. A provision that, upon completion of the audit,  
18 sufficient copies shall be filed with the Office of the  
19 Hillsborough County Legislative Delegation for distribution to  
20 members of the delegation and that sufficient copies be  
21 provided to the board to meet anticipated public demand for  
22 copies of such audit.

23 (c) If the audit is to be paid for by the Board of  
24 County Commissioners of Hillsborough County, the contract  
25 document may not be executed without the advice and consent of  
26 the board of county commissioners, although the board may not  
27 unreasonably withhold confirmation.

28 (4) Funds shall be appropriated by the Board of County  
29 Commissioners of Hillsborough County for payment of costs  
30 incurred in connection with such audit. The Hillsborough  
31 County Civil Service Board shall request the estimated funding

1 required for the audit in accordance with county budgeting  
2 procedures in a manner that will assure that the funds will be  
3 appropriated for that purpose during the fiscal year in which  
4 the audit is to be completed.

5 (5) One year after the date of the final audit report,  
6 the chairman of the board shall submit to the Office of the  
7 Hillsborough County Legislative Delegation a written statement  
8 of the status of recommendations and responses contained in  
9 the audit report.

10 (6) If the Hillsborough County Board of County  
11 Commissioners has ordered a performance audit pursuant to  
12 general law by any appropriately qualified entity not a part  
13 of county government which was completed within 2 years  
14 before, or which will be completed within 3 months after,  
15 April 30 of the year the performance audit under this section  
16 is to be completed and that audit contains the mandatory  
17 components contained in subsection (1) and the contract  
18 requirements contained in subparagraphs (3)(b)3., 4., and 5.,  
19 that audit may be used to fulfill the requirement for the  
20 performance audit contained in special act. If an audit so  
21 ordered is to be submitted to fulfill the requirements of  
22 special act and will be completed after the April 30 deadline,  
23 the board shall notify the Office of the Hillsborough County  
24 Legislative Delegation by April 30 that the audit will be  
25 delayed, the reason for the delay, and the date it will be  
26 delivered, which date may not be later than July 31 in the  
27 year in which the audit is due pursuant to special act.

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

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