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An act relating to the Hillsborough County Civil Service Board; amending chapter 96-519, Laws of Florida; 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 20 of chapter 96-519, Laws of Florida, is amended to read:

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

(1) For purposes of this act, the performance audit, which shall be conducted in accordance with Government Auditing Standards adopted by the United States Comptroller General, must 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 adopted thereunder;

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

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

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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