

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           Aviation Authority; amending chapter 94-412,  
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 1 of chapter 94-412, Laws of  
12   Florida, as amended by section 1 of chapter 96-516, Laws of  
13   Florida, is amended to read:

14           Section 1. The Hillsborough County Aviation Authority,  
15   ("the Authority") as created by chapter 83-424, Laws of  
16   Florida, as amended, is ~~shall be~~ subject to a performance  
17   audit every 4 years, with the first such audit to be completed  
18   by April 30, 1998, as follows:

19           (1)(a) For purposes of this act, the performance  
20   audit, which shall be conducted in accordance with Government  
21   Auditing Standards as promulgated by the United States  
22   Comptroller General, shall contain the following components:

23           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           2. An assessment of adherence to general and special  
28   law and any rules promulgated thereunder;

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

1           4. An examination and evaluation of alternative  
2 methods of providing program services or products more  
3 efficiently and effectively;

4           5. The adequacy of operating controls and operating  
5 procedures;

6           6. An assessment of relations with employees and the  
7 public generally; ~~and~~

8           7. An assessment of financial impact, if any, of any  
9 of the recommendations contained in the final audit report;

10           8. An assessment of progress made on the most recent  
11 previous performance audit recommendations, if any; and

12           9.7. A copy of the response received pursuant to  
13 subparagraph (3)(b)3.

14           (b) The performance audit may in no way impair the  
15 covenant made by the State of Florida in section 3.12 of  
16 chapter 83-424, Laws of Florida.

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

22           (3)(a) In contracting for the audit, the governing  
23 board of the Authority shall utilize standard procedures for  
24 any public body when contracting for professional services,  
25 including, but not limited to:

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

1 ~~required to be purchased, a general description of the audit,~~  
2 ~~and an indication of how interested parties may apply for~~  
3 ~~consideration;~~

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

17           3. Making a finding that the firm or individual to be  
18 employed is fully qualified pursuant to law and the adopted  
19 evaluation procedures.

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

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

28           2. A provision that bills for any travel and per diem  
29 expenses be submitted in accordance with s. 112.061, Florida  
30 Statutes;

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

17           4. A provision that those workpapers necessary to  
18 support the conclusions in the final audit report shall be  
19 retained by the entity conducting the audit for a period of 2  
20 years following delivery of the final audit and shall be made  
21 available to the Authority upon a vote of the majority of the  
22 governing board of the Authority. The audit report, when  
23 final, shall be retained by the Authority pursuant to chapter  
24 119, Florida Statutes; and

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

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1           (4) Funds shall be appropriated by the Hillsborough  
2 County Aviation Authority for payment of costs incurred in  
3 connection with such audit.

4           Section 2. Section 2 of chapter 94-412, Laws of  
5 Florida, is amended to read:

6           Section 2. One year from the date of the final audit  
7 report, the chairman of the Authority shall submit to the  
8 Office of the Hillsborough County Legislative Delegation a  
9 written statement of the status of recommendations and  
10 responses contained in the audit report.

11           Section 3. This act shall take effect upon becoming a  
12 law.

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