

By Senator Rossin

41-352B-99

1 Senate Concurrent Resolution No. ____

2 A concurrent resolution amending Joint Rules 4,
3 5, and 6 of the Joint Rules of the Legislature.

4
5 Be It Resolved by the Senate of the State of Florida, the
6 House of Representatives Concurring:

7
8 That Joint Rules 4, 5, and 6 of the Joint Rules of the
9 Legislature are amended to read:

10 JOINT RULES
11 JOINT RULE FOUR
12 JOINT LEGISLATIVE AUDITING COMMITTEE

13
14 4.1--Responsibilities

15 (1) On or before December 31 of the year following
16 each decennial census, the Legislative Auditing Committee
17 shall review the performance of the Auditor General and shall
18 submit a report to the Legislature which recommends whether
19 the Auditor General should continue to serve in office.

20 (2) The expenses of the members of the committee shall
21 be approved by the chair of the committee and paid from the
22 appropriation for legislative expense.

23 ~~(3) The committee shall review the budget request~~
24 ~~submitted by the Auditor General and the Office of Program~~
25 ~~Policy Analysis and Government Accountability and may amend or~~
26 ~~change it as deemed necessary. The budget request, as amended~~
27 ~~or changed by the committee, shall become the operating budget~~
28 ~~of the Auditor General or the Office of Program Policy~~
29 ~~Analysis and Government Accountability for the ensuing fiscal~~
30 ~~year; provided that the budget so adopted may subsequently be~~
31 ~~amended under the same procedure.~~

1 ~~(3)(4)~~ The committee shall submit to the President of
2 the Senate and the Speaker of the House of Representatives for
3 approval an estimate of the financial needs of the committee,
4 the Auditor General, ~~and~~ the Office of Program Policy Analysis
5 and Government Accountability, and the Public Counsel.

6 (4) The approval of budget requests, operating
7 budgets, changes to approved operating budgets, and the
8 organizational structure of the committee and its subordinate
9 offices, including the Auditor General, the Office of Program
10 Policy Analysis and Governmental Accountability, and the
11 Public Counsel, are under the direct and joint control of the
12 President of the Senate and the Speaker of the House of
13 Representatives.

14 (5) The committee may receive requests for audits and
15 reviews from legislators and others. Staff of the committee
16 shall review each request and make a recommendation to the
17 committee concerning its disposition. The manner of
18 disposition recommended may be:

19 (a) Assignment to the Auditor General for inclusion in
20 a regularly scheduled agency audit;

21 (b) Assignment to the Auditor General for special
22 audit or review;

23 (c) Assignment to the Office of Program Policy
24 Analysis and Government Accountability for inclusion in a
25 regularly scheduled performance audit;

26 (d) Assignment to the Office of Program Policy
27 Analysis and Government Accountability for special audit or
28 review;

29 (e) Assignment to committee staff; or

30 (f) Rejection as being an unnecessary or inappropriate
31 application of legislative resources.

1
2 The committee shall provide a recommendation to the President
3 of the Senate and the Speaker of the House of Representatives
4 concerning all requests that cannot be addressed under
5 paragraph (a), paragraph (c), or paragraph (e).

6 (6)~~(5)~~ The committee may at any time, without regard
7 to whether the Legislature is in session, take under
8 investigation any matter within the scope of an audit either
9 completed or then being conducted by the Auditor General or
10 the Office of Program Policy Analysis and Government
11 Accountability, and in connection with such investigation may
12 exercise the powers of subpoena by law vested in a standing
13 committee of the Legislature.

14 (7)~~(6)~~ The committee shall review the performance of
15 the director of the Office of Program Policy Analysis and
16 Government Accountability every 4 years and shall submit a
17 report to the Legislature recommending whether the director
18 should be reappointed. A vacancy in the office must be filled
19 in the same manner as the original appointment.

20 (8)~~(7)~~ Upon completion of the initial program
21 evaluation and justification review of each state agency
22 listed in s. 216.0172, Florida Statutes, the Office of Program
23 Policy Analysis and Government Accountability shall conduct
24 such reviews only at the direction of the Legislative Auditing
25 Committee.

26
27 4.2--Annual audit of financial records

28 (1) The Legislative Auditing Committee shall contract
29 with a certified public accountant licensed under chapter 473,
30 Florida Statutes, for an annual audit of the financial records
31 of the Legislative Auditing Committee, the Auditor General,

1 and the Office of Program Policy Analysis and Government
2 Accountability.

3 (2) Copies of the audit shall be delivered to the
4 President of the Senate, the Speaker of the House of
5 Representatives, the Auditor General or the director of the
6 Office of Program Policy Analysis and Government
7 Accountability, as appropriate, and the members of the
8 Legislative Auditing Committee.

9 JOINT RULE FIVE

10 AUDITOR GENERAL

11
12 5.1--Rulemaking authority

13 The Auditor General shall make and enforce reasonable
14 rules and regulations necessary to facilitate audits which he
15 or she is authorized to perform.
16

17 5.2--Budget and accounting

18 (1) The Auditor General shall prepare and submit
19 annually to the President of the Senate and the Speaker of the
20 House of Representatives ~~Joint Legislative Auditing Committee~~
21 a proposed operating budget for the ensuing fiscal year. ~~The~~
22 ~~committee shall review the budget request and may amend or~~
23 ~~change the budget request as it deems necessary. The budget~~
24 ~~request, as amended or changed by the committee, shall become~~
25 ~~the operating budget of the Auditor General for the ensuing~~
26 ~~fiscal year; provided that the budget so adopted may~~
27 ~~subsequently be amended under the same procedure.~~

28 (2) Within the limitations of the approved operating
29 budget, the salaries and expenses of the Auditor General and
30 the staff of the Auditor General shall be paid from the
31 appropriation for legislative expense or any other moneys

1 appropriated by the Legislature for that purpose. The Auditor
2 General shall approve all bills for salaries and expenses for
3 his or her staff, ~~except expenses of members of the~~
4 ~~Legislative Auditing Committee~~, before the same shall be paid.
5

6 5.3--Audit report distribution

7 (1) A copy of each audit report shall be submitted to
8 the Governor, to the Comptroller, and to the officer or person
9 in charge of the state agency or political subdivision
10 audited. One copy shall be filed as a permanent public record
11 in the office of the Auditor General. In the case of county
12 reports, one copy of the report of each county office, school
13 district, or other district audited shall be submitted to the
14 board of county commissioners of the county in which the audit
15 was made and shall be filed in the office of the clerk of the
16 circuit court of that county as a public record. When an audit
17 is made of the records of the district school board, a copy of
18 the audit report shall also be filed with the district school
19 board, and thereupon such report shall become a part of the
20 public records of such board.

21 (2) A copy of each audit report shall be made
22 available to each member of the Legislative Auditing
23 Committee.

24 (3) The Auditor General shall transmit a copy of each
25 audit report to the appropriate substantive and fiscal
26 committees of the Senate and House of Representatives.

27 (4)~~(3)~~ Other copies may be furnished to other persons
28 who, as in the opinion of the Auditor General, may be directly
29 interested in the audit or who may have some duty to perform
30 in connection therewith.
31

1 (5) The Auditor General shall transmit to the
2 President of the Senate and the Speaker of the House of
3 Representatives by January 1 of each year a list of statutory
4 and fiscal changes recommended by audit reports. The
5 recommendations should be presented in two categories: one
6 addressing substantive law and policy issues and the other
7 addressing budget issues. The Auditor General may also
8 transmit recommendations at other times of the year when the
9 information would be timely and useful for the Legislature.

10 JOINT RULE SIX

11 OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT

12 ACCOUNTABILITY

13
14 6.1--Responsibilities of the director

15 (1) The director may adopt and enforce reasonable
16 rules necessary to facilitate the studies, reviews, and
17 reports that the office is authorized to perform.

18 (2) The director, with the consent of the Legislative
19 Auditing Committee, may enter into contracts on behalf of the
20 Office of Program Policy Analysis and Government
21 Accountability.

22 (3) The director shall prepare and submit annually to
23 the President of the Senate and the Speaker of the House of
24 Representatives the annual projected work plan of the office
25 in conjunction with ~~Legislative Auditing Committee~~ a proposed
26 operating budget for the ensuing fiscal year. ~~The committee~~
27 shall review the budget request and may amend or change the
28 budget request as it deems necessary. ~~The budget request shall~~
29 become the operating budget of the Office of Program Policy
30 Analysis and Government Accountability for the ensuing fiscal
31

1 ~~year; provided that the budget so adopted may subsequently be~~
2 ~~amended under the same procedure.~~

3 (4) Within the limitations of the approved operating
4 budget, the salaries and expenses of the director and the
5 staff of the Office of Program Policy Analysis and Government
6 Accountability shall be paid from the appropriation for
7 legislative expense or any other moneys appropriated by the
8 Legislature for that purpose. The director shall approve all
9 bills for salaries and expenses before the same shall be paid.

10 (5) The director shall transmit to the President of
11 the Senate and the Speaker of the House of Representatives by
12 January 1 of each year a list of statutory and fiscal changes
13 recommended by office reports. The recommendations should be
14 presented in two categories: one addressing substantive law
15 and policy issues and the other addressing budget issues. The
16 director may also transmit recommendations at other times of
17 the year when the information would be timely and useful for
18 the Legislature.