



Bill No. SB 2002Amendment No. 2

1 not receive the requested revised financial statements, he or  
2 she must notify the Department of Banking and Finance and the  
3 Legislative Auditing Committee. Any local governmental entity  
4 that fails to provide the requested financial statements in  
5 accordance with this subparagraph is subject to the penalty  
6 provisions prescribed in subparagraph 11. If the Auditor  
7 General, in reviewing these financial statements, identifies  
8 information that indicates that the local governmental entity  
9 may be in a state of financial emergency as provided in s.  
10 218.503, the Auditor General shall request appropriate  
11 clarification from the local governmental entity. The  
12 requested clarification must be provided within 45 days after  
13 the date of the request. If the Auditor General does not  
14 receive the requested clarification, he or she shall notify  
15 the Legislative Auditing Committee. Any local governmental  
16 entity that fails to provide the requested clarification in  
17 accordance with this subparagraph is subject to the penalty  
18 provisions prescribed in subparagraph 11. If, after obtaining  
19 the requested clarification, the Auditor General determines  
20 that the local governmental entity is in a state of financial  
21 emergency as provided in s. 218.503, he or she shall notify  
22 the Governor and the Legislative Auditing Committee.

23       13. In conducting a performance audit of any agency,  
24 the Auditor General shall use the Agency Strategic Plan of the  
25 agency in evaluating the performance of the agency.

26       Section 2. Paragraph (d) of subsection (1) of section  
27 218.32, Florida Statutes, is amended to read:

28       218.32 Annual financial reports; local governmental  
29 entities.--

30       (1)

31       (d) Each local governmental entity that is required to

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1 provide for an audit report in accordance with s.  
 2 11.45(3)(a)~~5.4~~ must submit the annual financial report with  
 3 the audit report. A copy of the audit report and annual  
 4 financial report must be submitted to the department within 45  
 5 days after the completion of the audit report but no later  
 6 than 12 months after the end of the fiscal year. All other  
 7 reporting entities must submit the annual financial report to  
 8 the department no later than April 30 of each year.

9 Section 3. Subsection (2) of section 218.321, Florida  
 10 Statutes, is amended to read:

11 218.321 Annual financial statements; local  
 12 governmental entities.--

13 (2) Each local governmental entity that is not  
 14 required to provide for an audit report in accordance with s.  
 15 11.45(3)(a)~~5.4~~ must complete its financial statements no  
 16 later than 12 months after the end of the fiscal year. The  
 17 financial statements must be submitted to the Auditor General  
 18 within 12 months after the end of the fiscal year.

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21 ===== T I T L E A M E N D M E N T =====

22 And the title is amended as follows:

23 On page 1, lines 10-12, delete those lines

24

25 and insert:

26 revenue sharing funds; requiring the Auditor  
 27 General to review financial statements of  
 28 certain local governmental entities; providing  
 29 procedures for the submission and review of  
 30 such statements; providing penalties; providing  
 31 notification procedures regarding local

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governmental entities determined to be in a  
state of financial emergency; amending s.  
218.32, 218.321, and 311.07, F.S.; correcting  
cross-references; requiring the submission of  
financial records by local governmental  
entities within a certain time period;  
providing an effective date.