

Amendment No. 1 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Community Affairs offered the following:

Amendment

On page 4, lines 8-22,
remove from the bill: all of said lines
and insert in lieu thereof:

5. If by July 1 in any fiscal year a district school board or local governmental entity has not been notified that a financial audit for that fiscal year will be performed by the Auditor General pursuant to subparagraph 3., the following governmental entities shall require that an annual financial audit of its accounts and records be completed, within 12 months after the end of its respective fiscal year, by an independent certified public accountant retained by it and paid from its public funds:

- a. each municipality with either revenues or expenditures of more than \$250,000,
- b. each municipality in a state of financial emergency as a consequence of one or more of the conditions described in s. 218.503(1) with either revenues or expenditures of more

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1 than \$100,000,

2 c. each municipality with either revenues or
3 expenditures between \$100,000 and \$250,000, if the
4 municipality has not been subject to a financial audit
5 pursuant to this subparagraph or subparagraph 3 within the
6 last three years

7 d. each special district with either revenues or
8 expenditures of more than \$50,000,

9 e. and county agency

10 Each district school board may require that an annual
11 financial audit of its accounts and records be completed,
12 within 12 months after the end of its respective fiscal year,
13 by an independent certified public accountant retained by it
14 and paid from its public funds.~~each municipality with either~~
15 ~~revenues or expenditures of more than \$100,000, each special~~
16 ~~district with either revenues or expenditures of more than~~
17 ~~\$50,000, and each county agency shall, and each district~~
18 ~~school board may, require that an annual financial audit of~~
19 ~~its accounts and records be completed, within 12 months after~~
20 ~~the end of its respective fiscal year, by an independent~~
21 ~~certified public accountant retained by it and paid from its~~
22 ~~public funds.~~An

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