

Bill No. CS/CS/HB 269, 1st Eng.

Amendment No. Barcode 161930

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Horne moved the following amendment:

Senate Amendment (with title amendment)
Delete everything after the enacting clause

and insert:

Section 1. Short title.--This act may be cited as the
"Sharpening the Pencil Act."

Section 2. Section 230.23025, Florida Statutes, as amended by chapters 97-384, 98-225, 2000-235, and 2000-291, Laws of Florida, is amended to read:

230.23025 Best financial management practices; standards; reviews; designation of districts.--

(1) The purpose of best financial management practices reviews is to improve Florida school district management and use of resources and to identify cost savings.The Office of Program Policy Analysis and Government Accountability (OPPAGA) and the Office of the Auditor General are directed to develop a system for reviewing the financial management practices of school districts. In this system, ~~OPPAGA and~~ the Auditor General shall assist OPPAGA in examining ~~jointly examine~~

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1 district operations to determine whether they meet "best
2 financial management practices."

3 (2) The best financial management practices adopted by
4 the Commissioner of Education may be updated periodically
5 after consultation with the Legislature, the Governor, the
6 SMART Schools Clearinghouse, the Department of Education,
7 school districts, ~~OPPAGA~~, and the Auditor General, ~~OPPAGA~~
8 shall submit to the Commissioner of Education for review and
9 adoption proposed revisions to the best financial management
10 practices adopted by the commissioner. The best financial
11 management practices, at a minimum, must instill public
12 confidence by addressing the school district's use of
13 resources; identifying ways that the district could save
14 funds; and improving districts' performance accountability
15 systems, including public accountability. To achieve these
16 objectives, best practices shall be developed for, but need
17 not be limited to, the following areas:

- 18 (a) Management structures.
- 19 (b) Performance accountability.
- 20 (c) Efficient delivery of educational services,
21 including instructional materials.
- 22 (d) Administrative and instructional technology.
- 23 (e) Personnel systems and benefits management.
- 24 (f) Facilities construction.
- 25 (g) Facilities maintenance.
- 26 (h) Student transportation.
- 27 (i) Food service operations.
- 28 (j) Cost control systems, including asset management,
29 risk management, financial management, purchasing, internal
30 auditing, and financial auditing.

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1 In areas for which the commissioner has not adopted best
2 practices, OPPAGA may develop additional best financial
3 management practices, with input from a broad range of
4 stakeholders. OPPAGA shall present any additional best
5 practices to the commissioner for review and adoption. Revised
6 best financial management practices adopted by the
7 commissioner must be used in the next year's scheduled school
8 district reviews conducted according to this section.

9 ~~(a) Efficient use of resources, use of lottery~~
10 ~~proceeds, student transportation and food service operations,~~
11 ~~management structures, and personnel systems and benefits,~~
12 ~~instructional materials, and administrative and instructional~~
13 ~~technology.~~

14 ~~(b) Compliance with generally accepted accounting~~
15 ~~principles and state and federal laws relating to financial~~
16 ~~management.~~

17 ~~(c) Performance accountability systems, including~~
18 ~~performance measurement reports to the public, internal~~
19 ~~auditing, financial auditing, and information made available~~
20 ~~to support decisionmaking.~~

21 ~~(d) Cost control systems, including asset, risk, and~~
22 ~~financial management, purchasing, and information system~~
23 ~~controls.~~

24 ~~(e) Safety and security practices at the district and~~
25 ~~school levels.~~

26 ~~(2) School districts may, by a unanimous vote of the~~
27 ~~membership of the school board, apply to OPPAGA for a complete~~
28 ~~best financial management practice review or a review of~~
29 ~~components of the best financial management practices,~~
30 ~~including management, personnel, transportation, and food and~~
31 ~~nutrition services. OPPAGA shall prioritize districts for~~

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1 ~~review based on their growth rates and demonstrated need for~~
2 ~~review. The director of OPPAGA may, at his or her discretion,~~
3 ~~contract with private consultants to perform part or all of~~
4 ~~the review of any district. Districts applying for a complete~~
5 ~~review shall contribute 50 percent of review costs, unless~~
6 ~~funding for the entire cost of the review is specifically~~
7 ~~provided by the Legislature. Districts applying for a review~~
8 ~~of a component shall contribute 75 percent of the review cost.~~
9 ~~All moneys contributed by any school district under this~~
10 ~~section toward the cost of a complete or component best~~
11 ~~financial management practices review of the district shall be~~
12 ~~deposited into the Florida School District Review Trust Fund~~
13 ~~administered by OPPAGA.~~

14 (3) OPPAGA shall contract with a private firm selected
15 through a formal request for proposal process to perform the
16 review, to the extent that funds are provided for this purpose
17 in the General Appropriations Act each year. When sufficient
18 funds are not provided to contract for all the scheduled best
19 financial management practices reviews, OPPAGA shall conduct
20 the remaining reviews scheduled for that year, except as
21 otherwise provided in this act. At least one member of the
22 private firm review team shall have expertise in school
23 district finance. The scope of the review shall focus on the
24 best practices adopted by the Commissioner of Education,
25 pursuant to subsection (2). OPPAGA may include additional
26 items in the scope of the review after seeking input from the
27 school district and the Department of Education.

28 (4) OPPAGA shall consult with the Commissioner of
29 Education throughout the best practices review process to
30 ensure that the technical expertise of the Department of
31 Education benefits the review process and supports the school

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1 districts before, during, and after the review.

2 (5) It is the intent of the Legislature that each
3 school district shall be subject to a best financial
4 management practices review. The Legislature also intends that
5 all school districts shall be reviewed on a continuing 5-year
6 cycle, as follows, unless specified otherwise in the General
7 Appropriations Act, or as provided in this act:

8 (a) Year 1: Hillsborough, Sarasota, Collier, Okaloosa,
9 Alachua, St. Lucie, Santa Rosa, Hernando, Indian River,
10 Monroe, Osceola, and Bradford.

11 (b) Year 2: Miami-Dade, Duval, Volusia, Bay, Columbia,
12 Suwannee, Wakulla, Baker, Union, Hamilton, Jefferson, Gadsden,
13 and Franklin.

14 (c) Year 3: Palm Beach, Orange, Seminole, Lee,
15 Escambia, Leon, Levy, Taylor, Madison, Gilchrist, Gulf, Dixie,
16 Liberty, and Lafayette.

17 (d) Year 4: Pinellas, Pasco, Marion, Manatee, Clay,
18 Charlotte, Citrus, Highlands, Nassau, Hendry, Okeechobee,
19 Hardee, DeSoto, and Glades.

20 (e) Year 5: Broward, Polk, Brevard, Lake, St. Johns,
21 Martin, Putnam, Jackson, Flagler, Walton, Sumter, Holmes,
22 Washington, and Calhoun.

23 (6)(a) The Joint Legislative Auditing Committee may
24 adjust the schedule of districts to be reviewed when
25 unforeseen circumstances prevent initiation of reviews
26 scheduled in a given year.

27 (b) Once the 5-year cycle has been completed, reviews
28 shall continue, beginning again with those districts included
29 in year one of the cycle unless a district has requested and
30 received a waiver as provided in subsection (17).

31 (7) At the direction of the Joint Legislative Auditing

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1 Committee or the President of the Senate and the Speaker of
2 the House of Representatives, and subject to funding by the
3 Legislature, OPPAGA may conduct, or contract with a private
4 firm to conduct, up to two additional best financial
5 management practices reviews in districts not scheduled for
6 review during that year if such review is necessary to address
7 adverse financial conditions.

8 (8) Reviews shall be conducted by OPPAGA and the
9 consultant to the extent specifically funded by the
10 Legislature in the General Appropriations Act for this
11 purpose. Such funds may be used for the cost of reviews by
12 OPPAGA and private consultants contracted by the director of
13 OPPAGA. Costs may include professional services, travel
14 expenses of OPPAGA and staff of the Auditor General, and any
15 other necessary expenses incurred as part of a best financial
16 management practices review.

17 (9) Districts scheduled for review must complete a
18 self-assessment instrument provided by OPPAGA which indicates
19 the school district's evaluation of its performance on each
20 best practice. The district must begin the self-assessment not
21 later than 60 days prior to the commencement of the review.
22 The completed self-assessment instrument and supporting
23 documentation must be submitted to OPPAGA not later than the
24 date of commencement of the review as notified by OPPAGA. The
25 best practice review team will use this self-assessment
26 information during their review of the district.

27 (10) During the review, OPPAGA and the consultant
28 conducting the review, if any, shall hold at least one
29 advertised public forum as part of the review in order to
30 explain the best financial management practices review process
31 and obtain input from students, parents, the business

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1 community, and other district residents regarding their
2 concerns about the operations and management of the school
3 district.

4 (11)(3) District reviews conducted under this section
5 must be completed within 6 months after commencement. OPPAGA
6 shall issue a final report to the President of the Senate, the
7 Speaker of the House of Representatives, and the district
8 regarding the district's use of best its financial management
9 practices and cost savings recommendations within 60 days
10 after completing the reviews. Copies of the final report shall
11 be provided to the Governor, the Commissioner of Education,
12 and to the chairs of school advisory councils and district
13 advisory councils established pursuant to s. 229.58(1)(a) and
14 (b). The school district shall notify all members of the
15 school advisory councils and district advisory council by mail
16 that the final report has been delivered to the school
17 district and to the council chairs. The notification shall
18 also inform members of the OPPAGA web site address at which an
19 electronic copy of the report is available.

20 (12) After receipt of the final report and before the
21 school board votes whether to adopt the action plan, or if no
22 action plan was required because the district was found to be
23 using the best practices, the school district shall hold an
24 advertised public forum to accept public input and review the
25 findings and recommendations of the report. The district shall
26 advertise and promote this forum in a manner appropriate to
27 inform school and district advisory councils, parents, school
28 district employees, the business community, and other district
29 residents of the opportunity to attend this meeting. OPPAGA
30 and the consultant, if any, shall also be represented at this
31 forum.

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1 (13)(a) If the district is found not to conform to
2 best financial management practices, the report must contain
3 an ~~a plan of~~ action plan detailing how the district could meet
4 the best practices within 2 years. The school board must
5 decide, by a majority plus one vote within 90 days after
6 receipt of the final report, whether or not to implement the
7 action plan and pursue a "Seal of Best Financial Management"
8 awarded by the State Board of Education to qualified school
9 districts. If a district fails to vote on the action plan
10 within 90 days, school board members may be required to appear
11 and present testimony before a legislative committee, pursuant
12 to s. 11.143.

13 (b) The school board may vote to reverse a decision
14 not to implement an action plan, provided that the action plan
15 is implemented and there is still sufficient time, as
16 determined by the district school board, to meet the best
17 practices within 2 years after issuance of the final report.

18 (c) Within 90 days after the receipt of the final
19 report, the school board must notify OPPAGA and the
20 Commissioner of Education in writing of the date and outcome
21 of the school board vote on whether to adopt the action plan.
22 If the school board fails to vote on whether to adopt the
23 action plan, the superintendent must notify OPPAGA and the
24 Commissioner of Education. The Department of Education may
25 contact the school district, assess the situation, urge the
26 school board to vote, and offer technical assistance, if
27 needed.

28 (14)(4) If a school board votes to implement the
29 action plan:

30 (a) No later than 1 year after receipt of the final
31 report, the school district must ~~District school boards that~~

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1 ~~agree by a majority plus one vote to institute the action plan~~
2 ~~shall~~ submit an initial status ~~annual~~ report to the President
3 of the Senate, the Speaker of the House of Representatives
4 ~~Legislature, the Governor, the SMART Schools Clearinghouse,~~
5 OPPAGA, the Auditor General, the State Board of Education, and
6 the Commissioner of Education on progress made towards
7 implementing the action plan and whether changes have occurred
8 in other areas of operation that ~~which~~ would affect compliance
9 with the best practices.

10 (b) A second status report must be submitted by the
11 school district to the President of the Senate, the Speaker of
12 the House of Representatives, the Governor, OPPAGA, the
13 Auditor General, the Commissioner of Education, and the State
14 Board of Education no later than 1 year after submission of
15 the initial report.

16
17 Status reports are not required once OPPAGA concludes that the
18 district is using best practices. ~~Such districts shall be~~
19 ~~reviewed annually by OPPAGA, in addition to the annual~~
20 ~~financial audit required under s. 11.45, to determine whether~~
21 ~~they have attained compliance with the best financial~~
22 ~~management practices in the areas covered by the plan.~~

23 (15) After receipt of each of a district's two status
24 reports required by subsection (14), OPPAGA shall assess the
25 district's implementation of the action plan and progress
26 toward implementing the best financial management practices in
27 areas covered by the plan. Following each assessment, OPPAGA
28 shall issue a report to the President of the Senate, the
29 Speaker of the House of Representatives, and the district
30 indicating whether the district has successfully implemented
31 the best financial management practices. Copies of the report

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1 must be provided to the Governor, the Auditor General, the
2 Commissioner of Education, and the State Board of Education.
3 If a district has failed to implement an action plan adopted
4 pursuant to subsection (13), school board members and the
5 school superintendent may be required to appear before a
6 legislative committee, pursuant to s. 11.143, to present
7 testimony regarding the district's failure to implement such
8 action plan.

9 (16) School districts that successfully implement the
10 best financial management practices within 2 years, or are
11 determined in the review to be using the best practices, are
12 eligible to receive a "Seal of Best Financial Management."
13 Upon notification to the Commissioner of Education and the
14 State Board of Education by OPPAGA that a district has been
15 districts that are found to be using ~~comply~~ with the best
16 financial management practices, the State Board of Education
17 shall award that district ~~shall receive~~ a "Seal of Best
18 Financial Management" ~~by the State Board of Education~~
19 certifying that the district is adhering to the state's best
20 financial management practices. The State Board of Education
21 ~~This~~ designation shall be effective for 5 years from the
22 certification date or until the next review is completed,
23 whichever is later ~~a 5-year period, after which the district~~
24 ~~school board may reapply for the designation to be granted~~
25 ~~after another financial management practice review.~~ During the
26 designation period, the district school board shall annually,
27 not later than the anniversary date of the certification,
28 notify ~~the SMART Schools Clearinghouse,~~ OPPAGA, the Auditor
29 General, the Commissioner of Education, and the State Board of
30 Education of any changes in policies or operations or any
31 other situations that would not conform to the state's best

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1 financial management practices. The State Board of Education
2 may revoke the designation of a district at any time if it
3 determines that a district is no longer complying with the
4 state's best financial management practices. If no such
5 changes have occurred and the school board determines that the
6 school district continues to conform to the best financial
7 management practices, the school board shall annually report
8 that information to the State Board of Education, with copies
9 to OPPAGA, the Auditor General, and the Commissioner of
10 Education.

11 (17)(a) The school board of a district that has been
12 awarded a "Seal of Best Financial Management" by the State
13 Board of Education and has annually reported to the State
14 Board of Education that the district is still conforming to
15 the best financial management practices may request a waiver
16 from undergoing its next scheduled Best Financial Management
17 Practices review.

18 (b) To apply for such waiver, not later than September
19 1 of the fiscal year prior to the fiscal year in which the
20 district is next scheduled for review, the school board shall
21 certify to OPPAGA and the Department of Education the school
22 board's determination that the school district is still
23 conforming to the best financial management practices.

24 (c) After consultation with the Department of
25 Education and review of the school board's determination,
26 OPPAGA may recommend to the Legislative Budget Commission that
27 the district be granted a waiver for the next scheduled Best
28 Financial Management Practices review. If approved for waiver,
29 OPPAGA shall notify the school district and the Department of
30 Education that no review of that district will be conducted
31 during the next scheduled review cycle. In that event, the

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1 school district must continue annual reporting to the State
2 Board of Education as required in subsection (16). Districts
3 granted a waiver for one review cycle are not eligible for
4 waiver of the next scheduled review cycle.

5 (18) School districts that receive a best financial
6 management practices review must maintain records that will
7 enable independent verification of the implementation of the
8 action plan and any related fiscal impacts.

9 (19) Unrestricted cost savings resulting from
10 implementation of the best financial management practices must
11 be spent at the school and classroom levels for teacher
12 salaries, teacher training, improved classroom facilities,
13 student supplies, textbooks, classroom technology, and other
14 direct student instruction activities. Cost savings
15 identified for a program that has restrictive expenditure
16 requirements shall be used for the enhancement of the specific
17 program.

18 ~~(5) Any audit or performance review of one or more of~~
19 ~~the designated components conducted or supervised by OPPAGA or~~
20 ~~the Department of Management Services, and completed within 2~~
21 ~~years before the date of application to OPPAGA for a best~~
22 ~~financial practices review, may serve as all or part of the~~
23 ~~audit or review required as the examination of district~~
24 ~~operations necessary for a determination of whether a district~~
25 ~~meets the "best financial management practices" designation.~~
26 ~~The cost contribution requirements of subsection (2) do not~~
27 ~~apply to any such audit or performance review.~~

28 Section 3. Section 11.515, Florida Statutes, is
29 repealed.

30 Section 4. Section 230.2302, Florida Statutes, is
31 repealed.

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1 Section 5. Section 230.23026, Florida Statutes, is
2 repealed.

3 Section 6. Subsection (1) of section 11.51, Florida
4 Statutes, is amended to read:

5 11.51 Office of Program Policy Analysis and Government
6 Accountability.--

7 (1) There is hereby created the Office of Program
8 Policy Analysis and Government Accountability as a unit of the
9 Office of the Auditor General appointed pursuant to s. 11.42.
10 The Such office shall perform independent examinations,
11 program reviews, and other projects as provided by general
12 law, as provided by concurrent resolution, or as directed by
13 the Legislative Auditing Committee, and shall provide
14 recommendations, training, or other services to assist the
15 Legislature program evaluation and justification reviews as
16 required by s. 11.513 and performance audits as defined in s.
17 11.45 and shall contract for performance reviews of school
18 districts pursuant to ss. 11.515 and 230.2302.

19 Section 7. Subsection (4) of section 230.23027,
20 Florida Statutes, is amended to read:

21 230.23027 Small School District Stabilization
22 Program.--

23 (4) Effective July 1, 2000, and thereafter, when the
24 Office of Tourism, Trade, and Economic Development authorizes
25 a school district to participate in the program, the
26 Legislature may give priority to that district for a best
27 financial management practices review in the school district,
28 subject to approval pursuant to s. 230.23025(7) as authorized
29 in s. 11.515, to the extent that funding is provided annually
30 for such purpose in the General Appropriations Act. The scope
31 of the review shall be as set forth in s. 230.23025 s. 11.515.

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1 Section 8. Subsection (1) of section 233.43, Florida
2 Statutes, is amended to read:

3 233.43 Duties of superintendent relating to
4 instructional materials.--

5 (1) The duties and responsibilities of each
6 superintendent of schools for the requisition, purchase,
7 receipt, storage, distribution, use, conservation, records,
8 and reports of, and management practices and property
9 accountability concerning, instructional materials shall be
10 prescribed by policies of the district school board. Such
11 policies shall also provide for an evaluation of any
12 instructional materials to be requisitioned that have not been
13 used previously in the schools of the district. The duties and
14 responsibilities include keeping adequate records and accounts
15 for all financial transactions for funds collected pursuant to
16 s. 233.46(4). Such records and accounts shall be a component
17 of the educational service delivery scope in a school district
18 best financial management practices review under ~~s. ss. 11.515~~
19 ~~and~~ 230.23025.

20 Section 9. Paragraph (a) of subsection (2) of section
21 235.2197, Florida Statutes, is amended to read:

22 235.2197 Florida Frugal Schools Program.--

23 (2) The "Florida Frugal Schools Program" is created to
24 recognize publicly each district school board that agrees to
25 build frugal yet functional educational facilities and that
26 implements "best financial management practices" when
27 planning, constructing, and operating educational facilities.
28 The State Board of Education shall recognize a district school
29 board as having a Florida Frugal Schools Program if the
30 district requests recognition and satisfies two or more of the
31 following criteria:

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1 (a) The district receives a "Seal of Best Financial
2 Management" as provided in s. 230.23025 or implements best
3 financial management practices applicable to ~~in the area of~~
4 educational facilities as evidenced by a ~~partial~~ review under
5 s. 230.23025 ~~s. 230.2302~~.

6 Section 10. Land Acquisition and Facilities Advisory
7 Board.--

8 (1) The Legislature recognizes that effective land
9 acquisition and facilities operations are essential components
10 of Florida district school boards' ability to provide
11 facilities to accommodate the growing student population in
12 the state. To support and assist the school districts, it is
13 appropriate for the Legislature to make advisory resources
14 available to aid districts in meeting those needs.

15 (2) If the director of the Office of Program Policy
16 Analysis and Government Accountability (OPPAGA) or the Auditor
17 General determines in a review or examination that significant
18 deficiencies exist in a school district's land acquisition and
19 facilities operational processes, he or she shall certify to
20 the President of Senate, the Speaker of the House of
21 Representatives, the Legislative Budget Commission, and the
22 Governor that the deficiency exists. The Legislative Budget
23 Commission shall determine whether funds for the school
24 district will be placed in reserve until the deficiencies are
25 corrected.

26 (3) After receipt of that certification, the President
27 of the Senate, the Speaker of the House of Representatives,
28 and the Governor shall name a Land Acquisition and Facilities
29 Advisory Board to provide expert advice and assist in
30 improving the district's land acquisition and facilities
31 operational processes. Each Land Acquisition and Facilities

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1 Advisory Board shall consist of seven members and shall
2 possess specific expertise needed to assist the school
3 district in improving its deficient processes. The President
4 of the Senate and the Speaker of the House shall each appoint
5 two members, and the Governor shall appoint three members of
6 the advisory board. Membership of each advisory board may be
7 different for each district. Members shall serve without
8 compensation but may be reimbursed for travel and per diem
9 expenses in accordance with section 112.061, Florida Statutes.
10 (4) Within 30 days of its formation, the Land
11 Acquisition and Facilities Advisory Board shall convene in the
12 district and make all reasonable efforts to help the district
13 correct deficiencies noted in the examination or audit of the
14 district. The district must cooperate with the advisory board
15 and provide information as requested.
16 (5) Within 60 days of convening, the Land Acquisition
17 and Facilities Advisory Board shall assess the district's
18 progress and corrective actions and report to the Commissioner
19 of Education. The advisory board's report must address the
20 release of any funds placed in reserve by the Executive Office
21 of the Governor. Any recommendation from the advisory board
22 for the release of funds shall include a certification that
23 policies established, procedures followed, and expenditures
24 made by the school board related to site acquisition and
25 facilities planning and construction are consistent with
26 recommendations of the Land Acquisition and Facilities
27 Advisory Board and will accomplish corrective action and
28 address recommendations made by the Office of Program Policy
29 Analysis and Government Accountability and the Auditor
30 General. If the advisory board does not recommend release of
31 the funds held in reserve they shall provide additional

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1 assistance and submit a subsequent report 60 days after the
2 previous report.

3 (6) Upon certification by the advisory board that
4 corrective action has been taken, each Land Acquisition and
5 Facilities Advisory Board shall be disbanded.

6 Section 11. This act shall take effect July 1, 2001.

7
8

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

10 And the title is amended as follows:

11 Delete everything before the enacting clause

12

13 and insert:

14

A bill to be entitled

15

An act relating to school district best

16

financial management practices reviews;

17

creating the "Sharpening the Pencil Act";

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amending s. 230.23025, F.S.; providing

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legislative intent; providing OPPAGA with

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primary responsibility for the completion of

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best financial practices reviews; revising

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areas in which best financial management

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practices are to be developed and adopted;

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revising and clarifying the best financial

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management practices adoption and revision

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process; clarifying that OPPAGA shall contract

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with a private firm to perform reviews,

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provided the review team has certain expertise;

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authorizing OPPAGA to complete reviews under

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certain circumstances; authorizing the

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inclusion of review items in addition to the

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1 adopted best financial management practices,
2 after consultation with the school district;
3 requiring consultation with the Commissioner of
4 Education throughout the best-practices-review
5 process; establishing a continuing 5-year
6 review cycle; authorizing the Joint Legislative
7 Auditing Committee to adjust the schedule under
8 certain circumstances; authorizing the review
9 of additional school districts under certain
10 circumstances; specifying that reviews shall be
11 conducted to the extent funded by the
12 Legislature; specifying the use of such funds;
13 providing for district self-assessments;
14 requiring public forums to review final
15 reports; requiring copies of the final report
16 issued by OPPAGA to be provided to additional
17 entities; providing for electronic access to
18 reports; requiring public meetings; revising
19 provisions relating to eligibility for the
20 "Seal of Best Financial Management";
21 establishing requirements relating to status
22 reports; requiring OPPAGA to review a
23 district's status reports, assess
24 implementation of the action plan, and assess
25 progress toward implementing the best financial
26 management practices and to issue a report;
27 providing for appearance of school officials
28 before the Legislature upon failure to
29 implement an adopted action plan; clarifying
30 provisions relating to the award of the "Seal
31 of Best Financial Management"; providing for

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1 waiver of subsequent reviews under certain
2 circumstances; requiring school districts that
3 are reviewed to maintain certain records;
4 specifying use of cost savings; repealing s.
5 11.515, F.S., relating to school district
6 performance reviews; repealing s. 230.2302,
7 F.S., relating to performance reviews;
8 repealing s. 230.23026, F.S., relating to the
9 Florida School District Review Trust Fund;
10 amending s. 11.51, F.S., revising duties of the
11 Office of Program Policy Analysis and
12 Government Accountability; amending s.
13 230.23027, F.S., relating to the Small School
14 District Stabilization Program; conforming
15 provisions to changes made by the act; amending
16 s. 233.43, F.S., relating to duties of
17 superintendent relating to instructional
18 materials; conforming a cross-reference;
19 amending s. 235.2197, F.S., relating to the
20 Florida Frugal Schools Program; conforming
21 cross-references; creating the Land Acquisition
22 and Facilities Advisory Board; providing for
23 appointment of members; providing a review
24 process; providing for board dissolution;
25 providing an effective date.

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