

By Senator Mitchell

4-1508-02

See HB

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled

An act relating to citizen support organization audits; amending ss. 20.2551 and 258.015, F.S.; revising provisions relating to annual audits; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (3) of section 20.2551, Florida Statutes, is amended to read:

20.2551 Citizen support organizations; use of property; audit; public records; partnerships.--

(3) ANNUAL AUDIT.--Each citizen support organization shall provide for an annual financial audit in accordance with s. 215.981. Notwithstanding the requirements of s. 215.981, any citizen support organization that has an annual expenditure of \$100,000 or more shall cause an annual postaudit of its financial accounts to be conducted by an independent certified public accountant in accordance with rules to be adopted by the department. The annual audit report shall be submitted to the Auditor General and the department for review.

Section 2. Subsection (4) is added to section 258.015, Florida Statutes, to read:

258.015 Citizen support organizations; use of property; audit.--

(4) ANNUAL AUDIT.--Notwithstanding the requirements of s. 215.981, any citizen support organization that has an annual expenditure of \$100,000 or more shall cause an annual postaudit of its financial accounts to be conducted by an independent certified public accountant in accordance with

1 rules to be adopted by the department. The annual audit report
2 shall be submitted to the Auditor General and the department
3 for review.

4 Section 3. This act shall take effect July 1, 2002.

5

6 *****

7 HOUSE SUMMARY

8

9 Revises provisions relating to annual audits of citizen
support organizations.

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31