

By the Committee on Governmental Oversight and Productivity;
and Senator Mitchell

302-1925-02

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A bill to be entitled

An act relating to citizen support organization audits; amending s. 215.981, 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. Section 215.981, Florida Statutes, is amended to read:

215.981 Audits of state agency direct-support organizations and citizen support organizations.--Each direct-support organization and each citizen support organization, created or authorized pursuant to law, and created, approved, or administered by a state agency, other than a university, district board of trustees of a community college, or district school board, shall provide for an annual financial audit of its accounts and records to be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General pursuant to s. 11.45(8) and the state agency that created, approved, or administers the direct-support organization or citizen support organization, whenever the organization's annual expenses exceed \$100,000. The audit report shall be submitted within 9 months after the end of the fiscal year to the Auditor General and to the state agency responsible for creation, administration, or approval of the direct-support organization or citizen support organization. Such state agency, the Auditor General, and the Office of Program Policy Analysis and Government Accountability shall have the authority to require and receive from the organization or from the independent

1 auditor any records relative to the operation of the
2 organization.

3 Section 2. This act shall take effect July 1, 2002.
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5 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
6 COMMITTEE SUBSTITUTE FOR
7 Senate Bill 1502

8 The Committee Substitute wholly incorporates an amendment
9 adopted in a prior committee but separately attached. That
10 amendment limits the audit requirements to organizations with
11 annual expenses in excess of \$100,000.
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