

By Senators Dockery, Lynn, Posey, Sebesta, Jones, Argenziano,
Constantine and Alexander

15-681A-03

1 A bill to be entitled
2 An act relating to direct-support and citizen
3 support organizations; amending s. 215.981,
4 F.S.; providing that certain direct-support
5 organizations and citizen support organizations
6 that have annual expenditures in excess of a
7 specified amount must comply with requirements
8 for an annual financial audit of the accounts
9 and records of the organization; deleting
10 obsolete provisions; providing an effective
11 date.

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

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15 Section 1. Section 215.981, Florida Statutes, is
16 amended to read:

17 215.981 Audits of state agency direct-support
18 organizations and citizen support organizations.--

19 ~~(1)~~ Each direct-support organization and each citizen
20 support organization that has annual expenditures in excess of
21 \$300,000, created or authorized pursuant to law, and created,
22 approved, or administered by a state agency, other than a
23 university, district board of trustees of a community college,
24 or district school board, shall provide for an annual
25 financial audit of its accounts and records to be conducted by
26 an independent certified public accountant in accordance with
27 rules adopted by the Auditor General pursuant to s. 11.45(8)
28 and the state agency that created, approved, or administers
29 the direct-support organization or citizen support
30 organization. The audit report shall be submitted within 9
31 months after the end of the fiscal year to the Auditor General

1 and to the state agency responsible for creation,
2 administration, or approval of the direct-support organization
3 or citizen support organization. Such state agency, the
4 Auditor General, and the Office of Program Policy Analysis and
5 Government Accountability shall have the authority to require
6 and receive from the organization or from the independent
7 auditor any records relative to the operation of the
8 organization.

9 ~~(2) Notwithstanding the provisions of subsection (1),~~
10 ~~and for the 2002-2003 fiscal year only, citizen support~~
11 ~~organizations for the Department of Environmental Protection~~
12 ~~that are not for profit and that have annual expenditures of~~
13 ~~less than \$100,000 are not required to have an independent~~
14 ~~audit. This subsection expires July 1, 2003.~~

15 Section 2. This act shall take effect upon becoming a
16 law.

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19 SENATE SUMMARY

20 Provides that a direct-support organization or citizen
21 support organization that has annual expenditures in
22 excess of \$300,000 and that is not administered by a
23 university, community college, or district school board
24 must comply with certain audit requirements.
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