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A bill to be entitled
An act relating to the Consolidated Government of the City of Jacksonville, Duval County; amending ch. 92-341, Laws of Florida, as amended; clarifying the right of the council auditor to audit all entities within the consolidated government and all independent agencies and county officers; providing an effective date.

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

Section 1. Section 5.10 of Article 5 of chapter 92-341, Laws of Florida, as amended, is amended to read:

ARTICLE 5. THE COUNCIL

Section 5.10. Auditor.--The council shall appoint an auditor who shall be a certified public accountant or public accountant, as defined under the laws of Florida governing the practice of public accountancy in Florida. This auditor shall be the council auditor and shall be the head of the council auditor's office which shall be a department of the legislative branch of the consolidated government. The auditor shall be responsible for the performance of the duties provided in this section and such other duties as may be assigned him by the council. The council auditor may be removed by the council and the removal must be concurred in by a majority of the entire membership of the council. The auditor shall:

- (a) Have the authority to examine the accounting systems used by all offices and departments of the consolidated government and all commissions, entities, and independent agencies, and advise the council as to whether all such systems provide for full disclosure of the financial results and



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31 adequate information for the management needs and budgetary
 32 requests of each such office, department, board, and agency, and
 33 any commissions or entities, whether presently in existence or
 34 hereinafter created by the mayor, council, or Legislature,
 35 including, without limitation, the sheriff, property appraiser,
 36 supervisor of elections, tax collector, clerk of the circuit
 37 court, Duval County School Board, JEA, Jacksonville Port
 38 Authority, Jacksonville Airport Authority, Jacksonville Police
 39 and Fire Pension Board of Trustees, Jacksonville Economic
 40 Development Commission, Jacksonville Transportation Authority,
 41 Duval County Housing Finance Authority, Jacksonville Housing and
 42 Community Development Commission, Housing Community Development
 43 Finance Authority, and the Jacksonville Children's Commission.

44 (b) Have the authority to conduct a continuous internal
 45 audit of the fiscal operations of the consolidated government
 46 and all commissions, entities, and independent agencies, whether
 47 presently in existence or hereinafter created by the mayor,
 48 council, or Legislature, including, without limitation, the
 49 sheriff, property appraiser, supervisor of elections, tax
 50 collector, clerk of the circuit court, Duval County School
 51 Board, JEA, Jacksonville Port Authority, Jacksonville Airport
 52 Authority, Jacksonville Police and Fire Pension Board of
 53 Trustees, Jacksonville Economic Development Commission,
 54 Jacksonville Transportation Authority, Duval County Housing
 55 Finance Authority, Jacksonville Housing and Community
 56 Development Commission, Housing Community Development Finance
 57 Authority, and the Jacksonville Children's Commission.

58 (c) Submit such reports and financial statements to the
 59 council as it may from time to time require.



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60 (d) Render assistance to the independent auditor appointed
 61 by the council under section 5.11 as agreed upon between him and
 62 the independent auditor. This assistance shall be extended to
 63 all special audits or limited examinations ordered by the
 64 council under section 5.11.

65 (e) Do such other research as the council president, the
 66 committee on finance or individual council member may request ~~or~~
 67 ~~require~~ concerning the financial or management affairs of the
 68 consolidated government or of the agencies to which the council
 69 makes miscellaneous appropriations, including any commissions or
 70 entities, whether presently in existence or hereinafter created
 71 by the mayor, council, or Legislature, including, without
 72 limitation, the sheriff, property appraiser, supervisor of
 73 elections, tax collector, clerk of the circuit court, Duval
 74 County School Board, JEA, Jacksonville Port Authority,
 75 Jacksonville Airport Authority, Jacksonville Police and Fire
 76 Pension Board of Trustees, Jacksonville Economic Development
 77 Commission, Jacksonville Transportation Authority, Duval County
 78 Housing Finance Authority, Jacksonville Housing and Community
 79 Development Commission, Housing Community Development Finance
 80 Authority, and the Jacksonville Children's Commission.

81
 82 All nongovernmental agencies which receive funds from the City
 83 of Jacksonville shall be subject to audit by the council
 84 auditor's office in the event such audit is requested by the
 85 council and the completion of this audit may be a condition
 86 precedent to the release of appropriated funds to any such
 87 nongovernmental agency. The term "nongovernmental agency" means
 88 an agency that is not part of the legislative, executive, or
 89 judicial branches of the government of the City of Jacksonville



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90 or any of its independent agencies and includes agencies which
91 are private, public, or a combination of both.

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