

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Sansom offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause, and insert:

Section 1. Subsections (3), (4), and (5) of section 11.40, Florida Statutes, are amended to read:

11.40 Legislative Auditing Committee.--

(3) The Legislative Auditing Committee may direct the Office of Government Accountability ~~Auditor General or the Office of Program Policy Analysis and Government Accountability~~ to conduct an audit, review, or examination of any entity or record described in s. 11.45(2) or (3).

(4) The Legislative Auditing Committee may take under investigation any matter within the scope of an audit, review, or examination either completed or then being conducted by the Office of Government Accountability ~~Auditor General or the Office of Program Policy Analysis and Government Accountability,~~

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28 and, in connection with such investigation, may exercise the
29 powers of subpoena by law vested in a standing committee of the
30 Legislature.

31 (5) Following notification by the Office of Government
32 Accountability Auditor-General, the Department of Banking and
33 Finance, or the Division of Bond Finance of the State Board of
34 Administration of the failure of a local governmental entity,
35 district school board, charter school, or charter technical
36 career center to comply with the applicable provisions within s.
37 11.45(5)-(7), s. 218.32(1), or s. 218.38, the Legislative
38 Auditing Committee may schedule a hearing. If a hearing is
39 scheduled, the committee shall determine if the entity should be
40 subject to further state action. If the committee determines
41 that the entity should be subject to further state action, the
42 committee shall:

43 (a) In the case of a local governmental entity or district
44 school board, request the Department of Revenue and the
45 Department of Banking and Finance to withhold any funds not
46 pledged for bond debt service satisfaction which are payable to
47 such entity until the entity complies with the law. The
48 committee, in its request, shall specify the date such action
49 shall begin, and the request must be received by the Department
50 of Revenue and the Department of Banking and Finance 30 days
51 before the date of the distribution mandated by law. The
52 Department of Revenue and the Department of Banking and Finance
53 are authorized to implement the provisions of this paragraph.

54 (b) In the case of a special district, notify the
55 Department of Community Affairs that the special district has
56 failed to comply with the law. Upon receipt of notification, the

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57 Department of Community Affairs shall proceed pursuant to the
58 provisions specified in ss. 189.421 and 189.422.

59 (c) In the case of a charter school or charter technical
60 career center, notify the appropriate sponsoring entity, which
61 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

62 Section 2. Section 11.42, Florida Statutes, is amended to
63 read:

64 11.42 The Auditor General.--

65 (1) The Auditor General appointed in this section is the
66 auditor that is required by s. 2, Art. III of the State
67 Constitution.

68 (2) The Auditor General shall be appointed to office to
69 serve at the pleasure of the Legislature, by a majority vote of
70 the members of the Legislative Auditing Committee, subject to
71 confirmation by both houses of the Legislature. At the time of
72 her or his appointment, the Auditor General shall have been
73 certified under the Public Accountancy Law in this state for a
74 period of at least 10 years and shall have had not less than 10
75 years' experience in an accounting or auditing related field.
76 Vacancies in the office shall be filled in the same manner as
77 the original appointment.

78 (3) The Auditor General shall perform his or her duties
79 independently but under the general policies established by the
80 Legislative Auditing Committee.

81 (4)(3)(a) To carry out ~~her or~~ his or her duties the
82 Auditor General shall make all spending decisions within the
83 annual operating budget of the Office of Government
84 Accountability approved by the President of the Senate and the
85 Speaker of the House of Representatives. ~~The Auditor General~~

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86 ~~shall employ qualified persons necessary for the efficient~~
87 ~~operation of the Auditor General's office and shall fix their~~
88 ~~duties and compensation and, with the approval of the President~~
89 ~~of the Senate and the Speaker of the House of Representatives,~~
90 ~~shall adopt and administer a uniform personnel, job~~
91 ~~classification, and pay plan for such employees.~~

92 ~~(b) No person shall be employed as a financial auditor who~~
93 ~~does not possess the qualifications to take the examination for~~
94 ~~a certificate as certified public accountant under the laws of~~
95 ~~this state, and no person shall be employed or retained as legal~~
96 ~~adviser, on either a full-time or a part-time basis, who is not~~
97 ~~a member of The Florida Bar.~~

98 ~~(5)(4) The Auditor General, before entering upon the~~
99 ~~duties of the office, shall take and subscribe the oath of~~
100 ~~office required of state officers by the State Constitution.~~

101 ~~(6)(5) The appointment of the Auditor General may be~~
102 ~~terminated at any time by a majority vote of both houses of the~~
103 ~~Legislature.~~

104 ~~(6)(a) The headquarters of the Auditor General shall be at~~
105 ~~the state capital, but to facilitate auditing and to eliminate~~
106 ~~unnecessary traveling the Auditor General may establish field~~
107 ~~offices located outside the state capital. The Auditor General~~
108 ~~shall be provided with adequate quarters to carry out the~~
109 ~~position's functions in the state capital and in other areas of~~
110 ~~the state.~~

111 ~~(b) All payrolls and vouchers for the operations of the~~
112 ~~Auditor General's office shall be submitted to the Comptroller~~
113 ~~and, if found to be correct, payments shall be issued therefor.~~

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114 (7) The Auditor General may make and enforce reasonable
115 rules and regulations necessary to facilitate audits, including,
116 but not limited to, examinations, policy analyses, program
117 evaluations and justification reviews, reviews, and other
118 engagements that the Office of Government Accountability ~~which~~
119 ~~she or he~~ is authorized to perform.

120 ~~(8) No officer or salaried employee of the Office of the~~
121 ~~Auditor General shall serve as the representative of any~~
122 ~~political party or on any executive committee or other governing~~
123 ~~body thereof; serve as an executive, officer, or employee of any~~
124 ~~political party committee, organization, or association; or be~~
125 ~~engaged on behalf of any candidate for public office in the~~
126 ~~solicitation of votes or other activities in behalf of such~~
127 ~~candidacy. Neither the Auditor General nor any employee of the~~
128 ~~Auditor General may become a candidate for election to public~~
129 ~~office unless she or he first resigns from office or employment.~~
130 ~~No officer or salaried employee of the Auditor General shall~~
131 ~~actively engage in any other business or profession or be~~
132 ~~otherwise employed without the prior written permission of the~~
133 ~~Auditor General.~~

134 Section 3. Section 11.421, Florida Statutes, is created to
135 read:

136 11.421 The Office of Government Accountability.--

137 (1) There is created an Office of Government
138 Accountability.

139 (2) The Auditor General is the head of the Office of
140 Government Accountability.

141 (3) The Office of Government Accountability shall consist
142 of a Division of Policy Analysis and Agency Review and any other

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143 divisions deemed necessary by the Auditor General. The Division
144 of Policy Analysis and Agency Review shall be responsible for
145 conducting examinations, policy analysis, program evaluation and
146 justification reviews, and other engagements as directed by the
147 Auditor General or as directed by the Legislative Auditing
148 Committee. The Division of Policy Analysis and Agency Review
149 shall also be responsible for maintaining the Florida Government
150 Accountability Report, which summarizes accountability
151 information on all major state programs, and providing this
152 information to the Legislature electronically and by other
153 means.

154 (4) The Auditor General shall appoint a Deputy Auditor
155 General to direct the Division of Policy Analysis and Agency
156 Review. At the time of the appointment, the Deputy Auditor
157 General must have had 10 years' experience in policy analysis
158 and program evaluation. The appointment shall be subject to
159 confirmation by a majority vote of the Legislative Auditing
160 Committee.

161 (5) The Auditor General shall employ qualified persons
162 necessary for the efficient operation of the Office of
163 Government Accountability. The staff must be chosen to provide a
164 broad background of experience and expertise and, to the maximum
165 extent possible, represent a range of disciplines that includes
166 auditing, accounting, law, engineering, public administration,
167 environmental science, policy analysis, economics, sociology,
168 and philosophy. The Auditor General shall fix their duties and
169 compensation and, with the approval of the President of the
170 Senate and the Speaker of the House of Representatives, shall

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171 adopt and administer a uniform personnel, job classification,
172 and pay plan for such employees.

173 (6) No person shall be employed as a financial auditor who
174 does not possess the qualifications to take the examination for
175 a certificate as certified public accountant under the laws of
176 this state and no person shall be employed or retained as legal
177 adviser, on either a full-time or a part-time basis, who is not
178 a member in good standing of The Florida Bar.

179 (7)(a) The headquarters of the Office of Government
180 Accountability shall be at the state capital, but to facilitate
181 auditing and to eliminate unnecessary travel, the Office of
182 Government Accountability may establish field offices located
183 outside the state capital. The Office of Government
184 Accountability shall be provided with adequate quarters to carry
185 out its duties and responsibilities in the state capital and in
186 other areas of the state.

187 (b) All payrolls and vouchers for the operations of the
188 Office of Government Accountability shall be submitted to the
189 Chief Financial Officer and, if found to be correct, payments
190 shall be issued therefor.

191 (8) No officer or salaried employee of the Office of
192 Government Accountability shall serve as the representative of
193 any political party or on any executive committee or other
194 governing body thereof; serve as an executive, officer, or
195 employee of any political party committee, organization, or
196 association; or be engaged on behalf of any candidate for public
197 office in the solicitation of votes or other activities on
198 behalf of such candidacy. Neither the Auditor General nor any
199 employee of the Office of Government Accountability may become a

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200 candidate for election to public office unless he or she first
201 resigns from office or employment. No officer or salaried
202 employee of the Office of Government Accountability shall
203 actively engage in any other business or profession or be
204 otherwise employed without the prior written permission of the
205 Auditor General.

206 Section 4. Subsections (2) through (9) of section 11.45,
207 Florida Statutes, are amended to read:

208 11.45 Definitions; duties; authorities; reports; rules.--

209 (2) DUTIES.--The Office of Government Accountability
210 ~~Auditor General~~ shall:

211 (a) Conduct audits, including, but not limited to,
212 examinations, policy analysis, program evaluations and
213 justification reviews, reviews, and other engagements ~~of records~~
214 and perform related duties as prescribed by law, concurrent
215 resolution of the Legislature, or as directed by the Legislative
216 Auditing Committee.

217 (b) Annually conduct a financial audit of state
218 government.

219 (c) Annually conduct financial audits of all universities
220 and district boards of trustees of community colleges.

221 (d) Annually conduct financial and operational audits of
222 the accounts and records of all district school boards in
223 counties with populations of fewer than 150,000, according to
224 the most recent federal decennial statewide census.

225 (e) Annually conduct an audit of the Wireless Emergency
226 Telephone System Fund as described in s. 365.173.

227 (f) At least every 2 years, conduct operational audits of
228 the accounts and records of state agencies, ~~and~~ universities,

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229 and district boards of trustees of community colleges. In
230 connection with these audits, the Auditor General shall give
231 appropriate consideration to reports issued by state agencies'
232 inspectors general, ~~or~~ universities' inspectors general, or
233 internal auditors and the resolution of findings therein.

234 (g) At least every 2 years, conduct a performance audit of
235 the local government financial reporting system, which, for the
236 purpose of this chapter, means any statutory provisions related
237 to local government financial reporting. The purpose of such an
238 audit is to determine the accuracy, efficiency, and
239 effectiveness of the reporting system in achieving its goals and
240 to make recommendations to the local governments, the Governor,
241 and the Legislature as to how the reporting system can be
242 improved and how program costs can be reduced. The local
243 government financial reporting system should provide for the
244 timely, accurate, uniform, and cost-effective accumulation of
245 financial and other information that can be used by the members
246 of the Legislature and other appropriate officials to accomplish
247 the following goals:

- 248 1. Enhance citizen participation in local government;
- 249 2. Improve the financial condition of local governments;
- 250 3. Provide essential government services in an efficient
251 and effective manner; and
- 252 4. Improve decisionmaking on the part of the Legislature,
253 state agencies, and local government officials on matters
254 relating to local government.

255 (h) At least every 2 years, determine through the
256 examination of actuarial reviews, financial statements, and the
257 practices and procedures of the Department of Management

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258 Services, the compliance of the Florida Retirement System with
259 the provisions of part VII of chapter 112. The Office of
260 Government Accountability shall employ an independent consulting
261 actuary who is an enrolled actuary as defined in part VII of
262 chapter 112, to assist in the determination of compliance. The
263 Office of Government Accountability shall employ the same
264 actuarial standards to monitor the Department of Management
265 Services as the Department of Management Services uses to
266 monitor local governmental entities.

267 (i) At least every 2 years, examine the State Board of
268 Administration's management of investments.

269 (j)(h) Once every 3 years, conduct performance audits of
270 the Department of Revenue's administration of the ad valorem tax
271 laws as described in s. 195.096.

272 (k)(i) Once every 3 years, conduct financial and
273 operational audits of the accounts and records of all district
274 school boards in counties with populations of 150,000 ~~125,000~~ or
275 more, according to the most recent federal decennial statewide
276 census.

277 (l)(j) Once every 3 years, review a sample of each state
278 agency's internal audit reports to determine compliance with
279 current Standards for the Professional Practice of Internal
280 Auditing or, if appropriate, government auditing standards.

281 (m)(k) Conduct audits of local governmental entities when
282 determined to be necessary by the Auditor General, when directed
283 by the Legislative Auditing Committee, or when otherwise
284 required by law. ~~No later than 18 months after the release of~~
285 ~~the audit report, the Auditor General shall perform such~~
286 ~~appropriate followup procedures as he or she deems necessary to~~

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287 ~~determine the audited entity's progress in addressing the~~
288 ~~findings and recommendations contained within the Auditor~~
289 ~~General's previous report. The Auditor General shall provide a~~
290 ~~copy of his or her determination to each member of the audited~~
291 ~~entity's governing body and to the Legislative Auditing~~
292 ~~Committee.~~

293 (n) Conduct program evaluation and justification reviews
294 as described in s. 11.513 at the discretion of the Auditor
295 General upon consultation with the Legislative Auditing
296 Committee or the Legislative Budget Commission.

297 (o) Provide a statement in its reports whether the entity
298 audited by the Office of Government Accountability must file a
299 corrective action plan to address findings and recommendations
300 included in the report. Whenever determined necessary by the
301 Office of Government Accountability, the audited entity shall
302 provide a corrective action plan to the Legislative Auditing
303 Committee. The audited entity shall provide the corrective
304 action plan no later than 2 months after the release of the
305 report by the Office of Government Accountability. The
306 corrective action plan shall include completion dates, data, and
307 other information that describes in detail what the entity will
308 do to implement the recommendations within the report. The
309 entity shall provide data and other information that describes
310 with specificity the progress the entity has made in
311 implementing the corrective action plan. The entity shall
312 provide such data within 12 months after the submission of the
313 corrective action plan or the time period specified by the
314 Office of Government Accountability. The Office of Government
315 Accountability shall perform followup procedures to verify the

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316 entity's progress in addressing findings and recommendations
317 contained within the report issued by the Office of Government
318 Accountability. The Office of Government Accountability shall
319 provide a copy of its determination to the audited entity, the
320 Legislative Auditing Committee, and the appropriate legislative
321 standing committees.

322
323 ~~The Auditor General shall perform his or her duties~~
324 ~~independently but under the general policies established by the~~
325 ~~Legislative Auditing Committee. This subsection does not limit~~
326 ~~the Office of Government Accountability's Auditor General's~~
327 ~~discretionary authority to conduct other audits or engagements~~
328 ~~of governmental entities as authorized in subsection (3).~~

329 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.--

330 ~~(a) The Office of Government Accountability Auditor General~~
331 ~~may, pursuant to the direction of the Auditor General his or her~~
332 ~~own authority, or at the direction of the Legislative Auditing~~
333 ~~Committee, conduct audits, including, but not limited to,~~
334 ~~examinations, policy analysis, program evaluation and~~
335 ~~justification reviews, and other engagements as determined~~
336 ~~appropriate by the Auditor General of:~~

337 ~~(a)1-~~ The accounts and records of any governmental entity
338 created or established by law.

339 ~~(b)2-~~ The information technology programs, activities,
340 functions, or systems of any governmental entity created or
341 established by law.

342 ~~(c)3-~~ The accounts and records of any charter school
343 created or established by law.

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344 (d)4- The accounts and records of any direct-support
345 organization or citizen support organization created or
346 established by law. The Office of Government Accountability
347 ~~Auditor General~~ is authorized to require and receive any records
348 from the direct-support organization or citizen support
349 organization, or from its independent auditor.

350 (e)5- The public records associated with any appropriation
351 made by the General Appropriations Act to a nongovernmental
352 agency, corporation, or person. All records of a nongovernmental
353 agency, corporation, or person with respect to the receipt and
354 expenditure of such an appropriation shall be public records and
355 shall be treated in the same manner as other public records are
356 under general law.

357 (f)6- State financial assistance provided to any nonstate
358 entity.

359 (g)7- The Tobacco Settlement Financing Corporation created
360 pursuant to s. 215.56005.

361 (h)8- The Florida Virtual School created pursuant to s.
362 1002.37.

363 (i)9- Any purchases of federal surplus lands for use as
364 sites for correctional facilities as described in s. 253.037.

365 (j)10- Enterprise Florida, Inc., including any of its
366 boards, advisory committees, or similar groups created by
367 Enterprise Florida, Inc., and programs. The audit report may not
368 reveal the identity of any person who has anonymously made a
369 donation to Enterprise Florida, Inc., pursuant to this
370 subparagraph. The identity of a donor or prospective donor to
371 Enterprise Florida, Inc., who desires to remain anonymous and
372 all information identifying such donor or prospective donor are

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373 confidential and exempt from the provisions of s. 119.07(1) and
374 s. 24(a), Art. I of the State Constitution. Such anonymity shall
375 be maintained in the auditor's report.

376 ~~(k)11.~~ The Florida Development Finance Corporation or the
377 capital development board or the programs or entities created by
378 the board. The audit or report may not reveal the identity of
379 any person who has anonymously made a donation to the board
380 pursuant to this subparagraph. The identity of a donor or
381 prospective donor to the board who desires to remain anonymous
382 and all information identifying such donor or prospective donor
383 are confidential and exempt from the provisions of s. 119.07(1)
384 and s. 24(a), Art. I of the State Constitution. Such anonymity
385 shall be maintained in the auditor's report.

386 ~~(l)12.~~ The records pertaining to the use of funds from
387 voluntary contributions on a motor vehicle registration
388 application or on a driver's license application authorized
389 pursuant to ss. 320.023 and 322.081.

390 ~~(m)13.~~ The records pertaining to the use of funds from the
391 sale of specialty license plates described in chapter 320.

392 ~~(n)14.~~ The transportation corporations under contract with
393 the Department of Transportation that are acting on behalf of
394 the state to secure and obtain rights-of-way for urgently needed
395 transportation systems and to assist in the planning and design
396 of such systems pursuant to ss. 339.401-339.421.

397 ~~(o)15.~~ The acquisitions and divestitures related to the
398 Florida Communities Trust Program created pursuant to chapter
399 380.

400 ~~(p)16.~~ The Florida Water Pollution Control Financing
401 Corporation created pursuant to s. 403.1837.

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402 ~~(q)17.~~ The Florida Partnership for School Readiness
403 created pursuant to s. 411.01.

404 ~~(r)18.~~ The Florida Special Disability Trust Fund Financing
405 Corporation created pursuant to s. 440.49.

406 ~~(s)19.~~ Workforce Florida, Inc., or the programs or
407 entities created by Workforce Florida, Inc., created pursuant to
408 s. 445.004.

409 ~~(t)20.~~ The corporation defined in s. 455.32 that is under
410 contract with the Department of Business and Professional
411 Regulation to provide administrative, investigative,
412 examination, licensing, and prosecutorial support services in
413 accordance with the provisions of s. 455.32 and the practice act
414 of the relevant profession.

415 ~~(u)21.~~ The Florida Engineers Management Corporation
416 created pursuant to chapter 471.

417 ~~(v)22.~~ The Investment Fraud Restoration Financing
418 Corporation created pursuant to chapter 517.

419 ~~(w)23.~~ The books and records of any permitholder that
420 conducts race meetings or jai alai exhibitions under chapter
421 550.

422 ~~(x)24.~~ The corporation defined in part II of chapter 946,
423 known as the Prison Rehabilitative Industries and Diversified
424 Enterprises, Inc., or PRIDE Enterprises.

425 ~~(b) The Auditor General is also authorized to:~~

426 ~~1. Promote the building of competent and efficient~~
427 ~~accounting and internal audit organizations in the offices~~
428 ~~administered by governmental entities.~~

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429 ~~2. Provide consultation services to governmental entities~~
430 ~~on their financial and accounting systems, procedures, and~~
431 ~~related matters.~~

432 (4) SCHEDULING AND STAFFING OF AUDITS.--

433 (a) Each financial audit required or authorized by this
434 section, when practicable, shall be made and completed within
435 not more than 9 months following the end of each audited fiscal
436 year of the state agency or political subdivision, or at such
437 lesser time which may be provided by law or concurrent
438 resolution or directed by the Legislative Auditing Committee.
439 When the Auditor General determines that conducting any audit or
440 engagement otherwise required by law would not be possible due
441 to workload or would not be an efficient or effective use of the
442 Office of Government Accountability's ~~his or her~~ resources based
443 on an assessment of risk, then, in his or her discretion, the
444 Auditor General may temporarily or indefinitely postpone such
445 audits or other engagements for such period or any portion
446 thereof, unless otherwise directed by the committee.

447 (b) The Auditor General may, when in his or her judgment
448 it is necessary, designate and direct any auditor employed by
449 the Office of Government Accountability ~~Auditor General~~ to audit
450 any accounts or records within the authority of the Office of
451 Government Accountability ~~Auditor General~~ to audit. The auditor
452 shall report his or her findings for review by the Auditor
453 General, who shall prepare the audit report.

454 (c) The audit report when final shall be a public record.
455 The audit workpapers and notes are not a public record; however,
456 those workpapers necessary to support the computations in the
457 final audit report may be made available by a majority vote of

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458 the Legislative Auditing Committee after a public hearing
459 showing proper cause. The audit workpapers and notes shall be
460 retained by the Office of Government Accountability Auditor
461 ~~General~~ until no longer useful ~~in his or her proper functions,~~
462 after which time they may be destroyed.

463 (d) At the conclusion of the audit, the Office of
464 Government Accountability's Auditor General ~~or the Auditor~~
465 ~~General's~~ designated representative shall discuss the audit with
466 the official whose office is subject to audit and submit to that
467 official a list of the Auditor General's findings which may be
468 included in the audit report. If the official is not available
469 for receipt of the list of audit findings, then delivery is
470 presumed to be made when it is delivered to his or her office.
471 The official shall submit to the Office of Government
472 Accountability Auditor General or its the designated
473 representative, within 30 days after the receipt of the list of
474 findings, or within 15 days after receipt of the list of
475 findings when requested by the Office of Government
476 Accountability his or her written statement of explanation or
477 rebuttal concerning all of the findings, including corrective
478 action to be taken to preclude a recurrence of all findings.

479 (e) The Office of Government Accountability Auditor
480 ~~General~~ shall provide the successor independent certified public
481 accountant of a district school board with access to the prior
482 year's working papers in accordance with the Statements on
483 Auditing Standards, including documentation of planning,
484 internal control, audit results, and other matters of continuing
485 accounting and auditing significance, such as the working paper

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486 analysis of balance sheet accounts and those relating to
487 contingencies.

488 (5) PETITION FOR AN AUDIT BY THE OFFICE OF GOVERNMENT
489 ACCOUNTABILITY AUDITOR GENERAL.--

490 (a) The Legislative Auditing Committee shall direct the
491 Office of Government Accountability Auditor General to make an a
492 financial audit of any municipality whenever petitioned to do so
493 by at least 20 percent of the registered electors in the last
494 general election of that municipality pursuant to this
495 subsection. The supervisor of elections of the county in which
496 the municipality is located shall certify whether or not the
497 petition contains the signatures of at least 20 percent of the
498 registered electors of the municipality. After the completion of
499 the audit, the Office of Government Accountability Auditor
500 General shall determine whether the municipality has the fiscal
501 resources necessary to pay the cost of the audit. The
502 municipality shall pay the cost of the audit within 90 days
503 after the Office of Government Accountability Auditor General's
504 determination that the municipality has the available resources.
505 If the municipality fails to pay the cost of the audit, the
506 Department of Revenue shall, upon certification of the Office of
507 Government Accountability Auditor General, withhold from that
508 portion of the distribution pursuant to s. 212.20(6)(d)6. which
509 is distributable to such municipality, a sum sufficient to pay
510 the cost of the audit and shall deposit that sum into the
511 General Revenue Fund of the state.

512 (b) A letter of intent must be filed with the municipal
513 clerk prior to any petition of the electors of that municipality
514 for the purpose of an audit. All petitions shall be submitted to

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515 the Supervisor of Elections and contain, at a minimum, the
516 following information:

- 517 1. Printed name.
518 2. Signature of elector.
519 3. Residence address.
520 4. Date of birth.
521 5. Date signed.
522

523 All petitions must be submitted for verification within one
524 calendar year of the audit petition origination by the municipal
525 electors.

526 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY
527 THE OFFICE OF GOVERNMENT ACCOUNTABILITY AUDITOR
528 ~~GENERAL~~--Whenever a local governmental entity requests the
529 Office of Government Accountability Auditor General to conduct
530 an audit of all or part of its operations and the Office of
531 Government Accountability Auditor General conducts the audit
532 ~~under his or her own authority or at the direction of the~~
533 ~~Legislative Auditing Committee~~, the expenses of the audit shall
534 be paid by the local governmental entity. The Office of
535 Government Accountability Auditor General shall estimate the
536 cost of the audit. Fifty percent of the cost estimate shall be
537 paid by the local governmental entity before the initiation of
538 the audit and deposited into the General Revenue Fund of the
539 state. After the completion of the audit, the Office of
540 Government Accountability Auditor General shall notify the local
541 governmental entity of the actual cost of the audit. The local
542 governmental entity shall remit the remainder of the cost of the
543 audit to the Office of Government Accountability Auditor General

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544 for deposit into the General Revenue Fund of the state. If the
545 local governmental entity fails to comply with paying the
546 remaining cost of the audit, the Office of Government
547 Accountability Auditor General shall notify the Legislative
548 Auditing Committee. The committee shall proceed in accordance
549 with s. 11.40(5).

550 (7) OFFICE OF GOVERNMENT ACCOUNTABILTY AUDITOR GENERAL
551 REPORTING REQUIREMENTS.--

552 (a) The Office of Government Accountability Auditor
553 General shall notify the Legislative Auditing Committee of any
554 local governmental entity, district school board, charter
555 school, or charter technical career center that does not comply
556 with the reporting requirements of s. 218.39. The committee
557 shall proceed in accordance with s. 11.40(5).

558 (b) The Office of Government Accountability Auditor
559 General, in consultation with the Board of Accountancy, shall
560 review all audit reports submitted pursuant to s. 218.39. The
561 Office of Government Accountability Auditor General shall
562 request any significant items that were omitted in violation of
563 a rule adopted by the Office of Government Accountability
564 Auditor General. The items must be provided within 45 days after
565 the date of the request. If the governmental entity does not
566 comply with the Office of Government Accountability's Auditor
567 General's request, the Office of Government Accountability
568 Auditor General shall notify the Legislative Auditing Committee.
569 The committee shall proceed in accordance with s. 11.40(5).

570 (c) The Office of Government Accountability Auditor
571 General shall provide annually a list of those special districts
572 which are not in compliance with s. 218.39 to the Special

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573 District Information Program of the Department of Community
574 Affairs.

575 (d) During the Office of Government Accountability's
576 ~~Auditor General's~~ review of audit reports, it ~~he or she~~ shall
577 contact those units of local government, as defined in s.
578 218.403, that are not in compliance with s. 218.415 and request
579 evidence of corrective action. The unit of local government
580 shall provide the Office of Government Accountability ~~Auditor~~
581 ~~General~~ with evidence of corrective action within 45 days after
582 the date it is requested by the Office of Government
583 Accountability ~~Auditor General~~. If the unit of local government
584 fails to comply with the Office of Government Accountability's
585 ~~Auditor General's~~ request, the Office of Government
586 Accountability ~~Auditor General~~ shall notify the Legislative
587 Auditing Committee. The committee shall proceed in accordance
588 with s. 11.40(5).

589 (e) The Auditor General shall notify the Governor and the
590 Legislative Auditing Committee of any audit report reviewed by
591 the Office of Government Accountability ~~Auditor General~~ pursuant
592 to paragraph (b) which contains a statement that the local
593 governmental entity or district school board is in a state of
594 financial emergency as provided in s. 218.503. If the Office of
595 Government Accountability ~~Auditor General~~ requests a
596 clarification regarding information included in an audit report
597 to determine whether a local governmental entity or district
598 school board is in a state of financial emergency, the requested
599 clarification must be provided within 45 days after the date of
600 the request. If the local governmental entity or district school
601 board does not comply with the Office of Government

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602 Accountability Auditor General's request, the Auditor General
603 shall notify the Legislative Auditing Committee. If, after
604 obtaining the requested clarification, the Office of Government
605 Accountability Auditor General determines that the local
606 governmental entity or district school board is in a state of
607 financial emergency, it ~~he or she~~ shall notify the Governor and
608 the Legislative Auditing Committee.

609 (f) The Auditor General shall annually compile and
610 transmit to the President of the Senate, the Speaker of the
611 House of Representatives, and the Legislative Auditing Committee
612 a summary of significant findings and financial trends
613 identified in audit reports reviewed in paragraph (b) or
614 otherwise identified by the Office of Government
615 Accountability's Auditor General's review of such audit reports
616 and financial information, and identified in audits of district
617 school boards conducted by the Office of Government
618 Accountability Auditor General. The Office of Government
619 Accountability Auditor General shall include financial
620 information provided pursuant to s. 218.32(1)(e) for entities
621 with fiscal years ending on or after June 30, 2003, within its
622 ~~his or her~~ reports submitted pursuant to this paragraph.

623 (g) If the Office of Government Accountability Auditor
624 General discovers significant errors, improper practices, or
625 other significant discrepancies in connection with its ~~his or~~
626 ~~her~~ audits of a state agency or state officer, the Auditor
627 General shall notify the President of the Senate, the Speaker of
628 the House of Representatives, and the Legislative Auditing
629 Committee. The President of the Senate and the Speaker of the
630 House of Representatives shall promptly forward a copy of the

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631 notification to the chairs of the respective legislative
632 committees, which in the judgment of the President of the Senate
633 and the Speaker of the House of Representatives are
634 substantially concerned with the functions of the state agency
635 or state officer involved. Thereafter, and in no event later
636 than the 10th day of the next succeeding legislative session,
637 the person in charge of the state agency involved, or the state
638 officer involved, as the case may be, shall explain in writing
639 to the President of the Senate, the Speaker of the House of
640 Representatives, and to the Legislative Auditing Committee the
641 reasons or justifications for such errors, improper practices,
642 or other significant discrepancies and the corrective measures,
643 if any, taken by the agency.

644 (h) The Auditor General shall transmit to the President of
645 the Senate, the Speaker of the House of Representatives, and the
646 Legislative Auditing Committee by December 1 of each year a list
647 of statutory and fiscal changes recommended by the Auditor
648 General. The Auditor General may also transmit recommendations
649 at other times of the year when the information would be timely
650 and useful for the Legislature.

651 (8) RULES OF THE OFFICE OF GOVERNMENT ACCOUNTABILITY
652 ~~AUDITOR GENERAL~~.--The Office of Government Accountability
653 ~~Auditor General~~, in consultation with the Board of Accountancy,
654 shall adopt rules for the form and conduct of all financial
655 audits performed by independent certified public accountants
656 pursuant to ss. 215.981, 218.39, 1001.453, 1004.28, and 1004.70.
657 The rules for audits of local governmental entities and district
658 school boards must include, but are not limited to, requirements
659 for the reporting of information necessary to carry out the

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660 purposes of the Local Government Financial Emergencies Act as
661 stated in s. 218.501.

662 (9) TECHNICAL ASSISTANCE ~~OTHER GUIDANCE~~ PROVIDED BY THE
663 OFFICE OF GOVERNMENT ACCOUNTABILITY AUDITOR GENERAL.--The Office
664 of Government Accountability is authorized to provide technical
665 assistance to:

666 (a) Auditor General, ~~in consultation with~~ The Department
667 of Education in the development of , ~~shall develop~~ a compliance
668 supplement for the financial audit of a district school board
669 conducted by an independent certified public accountant.

670 (b) Governmental entities on their financial and
671 accounting systems, procedures, and related matters.

672 (c) Governmental entities on promoting the building of
673 competent and efficient accounting and internal audit
674 organizations in their offices.

675 Section 5. Section 11.47, Florida Statutes, is amended to
676 read:

677 11.47 Penalties; failure to make a proper audit or
678 examination; making a false report; failure to produce documents
679 or information.--

680 (1) All officers whose respective offices the Office of
681 Government Accountability Auditor General ~~or the Office of~~
682 ~~Program Policy Analysis and Government Accountability~~ is
683 authorized to audit or examine shall enter into their public
684 records sufficient information for proper audit or examination,
685 and shall make the same available to the Office of Government
686 Accountability Auditor General ~~or the Office of Program Policy~~
687 ~~Analysis and Government Accountability~~ on demand.

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688 (2) The willful failure or refusal of the Auditor General,
689 ~~director of the Office of Program Policy Analysis and Government~~
690 ~~Accountability,~~ or any staff employed by the Office of
691 Government Accountability ~~Auditor General or the Office of~~
692 ~~Program Policy Analysis and Government Accountability~~ to make a
693 proper audit or examination in line with his or her duty, the
694 willful making of a false report as to any audit or examination,
695 or the willful failure or refusal to report a shortage or
696 misappropriation of funds or property shall be cause for removal
697 from such office or employment, and the Auditor General,~~the~~
698 ~~director of the Office of Program Policy Analysis and Government~~
699 ~~Accountability,~~ or a staff member shall be guilty of a
700 misdemeanor of the first degree, punishable as provided in s.
701 775.082 or s. 775.083.

702 (3) Any person who willfully fails or refuses to furnish
703 or produce any book, record, paper, document, data, or
704 sufficient information necessary to a proper audit or
705 examination which the Office of Government Accountability
706 ~~Auditor General or the Office of Program Policy Analysis and~~
707 ~~Government Accountability~~ is by law authorized to perform shall
708 be guilty of a misdemeanor of the first degree, punishable as
709 provided in s. 775.082 or s. 775.083.

710 (4) Any officer who willfully fails or refuses to furnish
711 or produce any book, record, paper, document, data, or
712 sufficient information necessary to a proper audit or
713 examination which the Office of Government Accountability
714 ~~Auditor General or the Office of Program Policy Analysis and~~
715 ~~Government Accountability~~ is by law authorized to perform, shall
716 be subject to removal from office.

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717 Section 6. Section 11.51, Florida Statutes, is repealed:

718 ~~11.51 Office of Program Policy Analysis and Government~~
719 ~~Accountability.~~

720 ~~(1) There is hereby created the Office of Program Policy~~
721 ~~Analysis and Government Accountability as a unit of the Office~~
722 ~~of the Auditor General appointed pursuant to s. 11.42. The~~
723 ~~office shall perform independent examinations, program reviews,~~
724 ~~and other projects as provided by general law, as provided by~~
725 ~~concurrent resolution, or as directed by the Legislative~~
726 ~~Auditing Committee, and shall provide recommendations, training,~~
727 ~~or other services to assist the Legislature.~~

728 ~~(2) The Office of Program Policy Analysis and Government~~
729 ~~Accountability is independent of the Auditor General appointed~~
730 ~~pursuant to s. 11.42 for purposes of general policies~~
731 ~~established by the Legislative Auditing Committee.~~

732 ~~(3) The Office of Program Policy Analysis and Government~~
733 ~~Accountability shall maintain a schedule of examinations of~~
734 ~~state programs.~~

735 ~~(4) The Office of Program Policy Analysis and Government~~
736 ~~Accountability is authorized to examine all entities and records~~
737 ~~listed in s. 11.45(3)(a).~~

738 ~~(5) At the conclusion of an examination, the designated~~
739 ~~representative of the director of the Office of Program Policy~~
740 ~~Analysis and Government Accountability shall discuss the~~
741 ~~examination with the official whose office is examined and~~
742 ~~submit to that official the Office of Program Policy Analysis~~
743 ~~and Government Accountability's preliminary findings. If the~~
744 ~~official is not available for receipt of the preliminary~~
745 ~~findings, clearly designated as such, delivery thereof is~~

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746 ~~presumed to be made when it is delivered to his or her office.~~
747 ~~Whenever necessary, the Office of Program Policy Analysis and~~
748 ~~Government Accountability may request the official to submit his~~
749 ~~or her written statement of explanation or rebuttal within 15~~
750 ~~days after the receipt of the findings. If the response time is~~
751 ~~not requested to be within 15 days, the official shall submit~~
752 ~~his or her response within 30 days after receipt of the~~
753 ~~preliminary findings.~~

754 ~~(6) No later than 18 months after the release of a report~~
755 ~~of the Office of Program Policy Analysis and Government~~
756 ~~Accountability, the agencies that are the subject of that report~~
757 ~~shall provide data and other information that describes with~~
758 ~~specificity what the agencies have done to respond to the~~
759 ~~recommendations contained in the report. The Office of Program~~
760 ~~Policy Analysis and Government Accountability may verify the~~
761 ~~data and information provided by the agencies. If the data and~~
762 ~~information provided by the agencies are deemed sufficient and~~
763 ~~accurate, the Office of Program Policy Analysis and Government~~
764 ~~Accountability shall report to the Legislative Auditing~~
765 ~~Committee and to the legislative standing committees concerned~~
766 ~~with the subject areas of the audit. The report shall include a~~
767 ~~summary of the agencies' responses, the evaluation of those~~
768 ~~responses, and any recommendations deemed to be appropriate.~~

769 Section 7. Section 11.511, Florida Statutes, is repealed:
770 ~~11.511 Director of the Office of Program Policy Analysis~~
771 ~~and Government Accountability; appointment; employment of staff;~~
772 ~~powers and duties.--~~

773 ~~(1)(a) The Legislative Auditing Committee shall appoint a~~
774 ~~director of the Office of Program Policy Analysis and Government~~

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775 ~~Accountability by majority vote of the committee, subject to~~
776 ~~confirmation by a majority vote of the Senate and the House of~~
777 ~~Representatives. At the time of appointment, the director must~~
778 ~~have had 10 years' experience in policy analysis and program~~
779 ~~evaluation. The reappointment of a director is subject to~~
780 ~~confirmation by a majority vote of the Senate and the House of~~
781 ~~Representatives. The Legislative Auditing Committee may appoint~~
782 ~~an interim director.~~

783 ~~(b) The appointment of the director may be terminated at~~
784 ~~any time by a majority vote of the Senate and the House of~~
785 ~~Representatives.~~

786 ~~(2)(a) The director shall take and subscribe to the oath~~
787 ~~of office required of state officers by the State Constitution.~~

788 ~~(b) Until such time as each house confirms the appointment~~
789 ~~of the director, the appointee shall perform the functions as~~
790 ~~provided by law.~~

791 ~~(3)(a) The director shall make all spending decisions~~
792 ~~under the annual operating budget approved by the President of~~
793 ~~the Senate and the Speaker of the House of Representatives. The~~
794 ~~director shall employ and set the compensation of such~~
795 ~~professional, technical, legal, and clerical staff as may be~~
796 ~~necessary to fulfill the responsibilities of the Office of~~
797 ~~Program Policy Analysis and Government Accountability, in~~
798 ~~accordance with the joint policies and procedures of the~~
799 ~~President of the Senate and the Speaker of the House of~~
800 ~~Representatives, and may remove these personnel. The staff must~~
801 ~~be chosen to provide a broad background of experience and~~
802 ~~expertise and, to the maximum extent possible, to represent a~~
803 ~~range of disciplines that includes law, engineering, public~~

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804 ~~administration, environmental science, policy analysis,~~
805 ~~economics, sociology, and philosophy.~~

806 ~~(b) An officer or full-time employee of the Office of~~
807 ~~Program Policy Analysis and Government Accountability may not~~
808 ~~serve as the representative of any political party or on any~~
809 ~~executive committee or other governing body thereof; receive~~
810 ~~remuneration for activities on behalf of any candidate for~~
811 ~~public office; or engage, on behalf of any candidate for public~~
812 ~~office, in the solicitation of votes or other activities in~~
813 ~~behalf of such candidacy. Neither the director of the Office of~~
814 ~~Program Policy Analysis and Government Accountability nor any~~
815 ~~employee of that office may become a candidate for election to~~
816 ~~public office unless he or she first resigns from office or~~
817 ~~employment.~~

818 ~~(4) The director shall perform and/or contract for the~~
819 ~~performance of examinations and other duties as prescribed by~~
820 ~~law. The director shall perform his or her duties independently~~
821 ~~but under general policies established by the Legislative~~
822 ~~Auditing Committee.~~

823 ~~(5) The director may adopt and enforce reasonable rules~~
824 ~~necessary to facilitate the examinations, reports, and other~~
825 ~~tasks that he or she is authorized to perform.~~

826 ~~(6) When the director determines that conducting an~~
827 ~~examination would not be possible due to workload limitations or~~
828 ~~the project does not appear to be of critical interest to the~~
829 ~~Legislature, then, with the consent of the President of the~~
830 ~~Senate and the Speaker of the House of Representatives, the~~
831 ~~director may temporarily or indefinitely postpone such~~

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832 ~~examinations. The director may at any time conduct a performance~~
833 ~~review of a governmental entity created by law.~~

834 Section 8. Section 11.513, Florida Statutes, is amended to
835 read:

836 11.513 Program evaluation and justification review.--

837 (1) Each state agency may ~~shall~~ be subject to a program
838 evaluation and justification review by the Office of ~~Program~~
839 ~~Policy Analysis and Government Accountability as determined by~~
840 ~~the Legislative Auditing Committee. This review shall be~~
841 conducted at the discretion of the Auditor General upon
842 consultation with the Legislative Auditing Committee or the
843 Legislative Budget Commission. Each state agency shall offer its
844 complete cooperation to the Office of ~~Program Policy Analysis~~
845 ~~and Government Accountability~~ so that such review may be
846 accomplished.

847 (2) A state agency's inspector general, internal auditor,
848 or other person designated by the agency head must ~~shall~~
849 develop, in consultation with the Office of ~~Program Policy~~
850 ~~Analysis and Government Accountability~~, a plan for monitoring
851 and reviewing the state agency's major programs to ensure that
852 performance data are maintained timely and accurately and
853 supported by agency records.

854 (3) The program evaluation and justification review shall
855 be ~~conducted on major programs, but may include other programs.~~
856 ~~The review shall be~~ comprehensive in its scope but, at a
857 minimum, must be conducted in such a manner as to specifically
858 determine the following, and to consider and determine what
859 changes, if any, are needed with respect thereto:

860 (a) The identifiable cost of each program.

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861 (b) The specific purpose of each program, as well as the
862 specific public benefit derived therefrom.

863 (c) Progress toward achieving the outputs and outcomes
864 associated with each program.

865 (d) An explanation of circumstances contributing to the
866 state agency's ability to achieve, not achieve, or exceed its
867 projected outputs and outcomes, as defined in s. 216.011,
868 associated with each program.

869 (e) Alternate courses of action that would result in
870 administration of the same program in a more efficient or
871 effective manner. The courses of action to be considered must
872 include, but are not limited to:

873 1. Whether the program could be organized in a more
874 efficient and effective manner, whether the program's mission,
875 goals, or objectives should be redefined, or, when the state
876 agency cannot demonstrate that its efforts have had a positive
877 effect, whether the program should be reduced in size or
878 eliminated.

879 2. Whether the program could be administered more
880 efficiently or effectively to avoid duplication of activities
881 and ensure that activities are adequately coordinated.

882 3. Whether the program could be performed more efficiently
883 or more effectively by another unit of government or a private
884 entity, or whether a program performed by a private entity could
885 be performed more efficiently and effectively by a state agency.

886 4. When compared to costs, whether effectiveness warrants
887 elimination of the program or, if the program serves a limited
888 interest, whether it should be redesigned to require users to
889 finance program costs.

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890 5. Whether the cost to administer the program exceeds
891 license and other fee revenues paid by those being regulated.

892 6. Whether other changes could improve the efficiency and
893 effectiveness of the program.

894 (f) The consequences of discontinuing such program. If any
895 discontinuation is recommended, such recommendation must be
896 accompanied by a description of alternatives to implement such
897 recommendation, including an implementation schedule for
898 discontinuation and recommended procedures for assisting state
899 agency employees affected by the discontinuation.

900 (g) Determination as to public policy, which may include
901 recommendations as to whether it would be sound public policy to
902 continue or discontinue funding the program, either in whole or
903 in part, in the existing manner.

904 (h) Whether the information reported as part of the
905 state's performance-based program budgeting system has relevance
906 and utility for the evaluation of each program.

907 (i) Whether state agency management has established
908 control systems sufficient to ensure that performance data are
909 maintained and supported by state agency records and accurately
910 presented in state agency performance reports.

911 (4) Upon completion of a program evaluation and
912 justification review ~~No later than December 1 of the second year~~
913 ~~following the year in which an agency begins operating under a~~
914 ~~performance-based program budget, the Office of Program Policy~~
915 ~~Analysis and Government Accountability shall submit a report of~~
916 ~~evaluation and justification review findings and recommendations~~
917 to the President of the Senate, the Speaker of the House of
918 Representatives, the chairpersons of the appropriate substantive

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919 committees, the chairpersons of the appropriations committees,
920 the Legislative Auditing Committee, the Governor, the head of
921 each state agency that was the subject of the evaluation and
922 justification review, and the head of any state agency that is
923 substantially affected by the findings and recommendations.

924 (5) The Legislature intends that the program evaluation
925 and justification review procedure be designed to assess the
926 efficiency, effectiveness, and long-term implications of current
927 or alternative state policies, and that the procedure results in
928 recommendations for the improvement of such policies and state
929 government. To that end, whenever possible, all reports
930 submitted pursuant to subsection (4) must include an
931 identification of the estimated financial consequences,
932 including any potential savings, that could be realized if the
933 recommendations or alternative courses of action were
934 implemented.

935 (6) Evaluation and justification reviews may include
936 consideration of programs provided by other agencies which are
937 integrally related to the programs administered by the state
938 agency or entity which is being reviewed ~~scheduled for review as~~
939 ~~determined by the Legislative Auditing Committee.~~

940 Section 9. Subsection (2) of section 14.203, Florida
941 Statutes, is amended to read:

942 14.203 State Council on Competitive Government.--It is the
943 policy of this state that all state services be performed in the
944 most effective and efficient manner in order to provide the best
945 value to the citizens of the state. The state also recognizes
946 that competition among service providers may improve the quality

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947 of services provided, and that competition, innovation, and
948 creativity among service providers should be encouraged.

949 (2) There is hereby created the State Council on
950 Competitive Government, which shall be composed of the Governor
951 and Cabinet, sitting as the Administration Commission as defined
952 in s. 14.202. The council, on its own initiative, or the Office
953 of ~~Program Policy Analysis and Government Accountability,~~
954 ~~created pursuant to s. 11.51,~~ may identify commercial activities
955 currently being performed by state agencies and, if it is
956 determined that such services may be better provided by
957 requiring competition with private sources or other state agency
958 service providers, may recommend that a state agency engage in
959 any process, including competitive bidding, that creates
960 competition with private sources or other state agency service
961 providers.

962 Section 10. Subsections (1) and (4) of section 17.041,
963 Florida Statutes, are amended to read:

964 17.041 County and district accounts and claims.--

965 (1) It shall be the duty of the Department of Banking and
966 Finance of this state to adjust and settle, or cause to be
967 adjusted and settled, all accounts and claims heretofore or
968 hereafter reported to it by the Office of Government
969 Accountability Auditor General, the appropriate county or
970 district official, or any person against all county and district
971 officers and employees, and against all other persons entrusted
972 with, or who may have received, any property, funds, or moneys
973 of a county or district or who may be in anywise indebted to or
974 accountable to a county or district for any property, funds,
975 moneys, or other thing of value, and to require such officer,

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976 employee, or person to render full accounts thereof and to yield
977 up such property, funds, moneys, or other thing of value
978 according to law to the officer or authority entitled by law to
979 receive the same.

980 (4) Should it appear to the department that any criminal
981 statute of this state has or may have been violated by such
982 defaulting officer, employee, or person, such information,
983 evidence, documents, and other things tending to show such a
984 violation, whether in the hands of the Comptroller, the Office
985 of Government Accountability Auditor-General, the county, or the
986 district, shall be forthwith turned over to the proper state
987 attorney for inspection, study, and such action as may be deemed
988 proper, or the same may be brought to the attention of the
989 proper grand jury.

990 Section 11. Paragraph (g) of subsection (2) and paragraphs
991 (e), (f), and (g) of subsection (5) of section 20.055, Florida
992 Statutes, are amended to read:

993 20.055 Agency inspectors general.--

994 (2) The Office of Inspector General is hereby established
995 in each state agency to provide a central point for coordination
996 of and responsibility for activities that promote
997 accountability, integrity, and efficiency in government. It
998 shall be the duty and responsibility of each inspector general,
999 with respect to the state agency in which the office is
1000 established, to:

1001 (g) Ensure effective coordination and cooperation between
1002 the Office of Government Accountability Auditor-General, federal
1003 auditors, and other governmental bodies with a view toward
1004 avoiding duplication.

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1005 (5) In carrying out the auditing duties and
1006 responsibilities of this act, each inspector general shall
1007 review and evaluate internal controls necessary to ensure the
1008 fiscal accountability of the state agency. The inspector general
1009 shall conduct financial, compliance, electronic data processing,
1010 and performance audits of the agency and prepare audit reports
1011 of his or her findings. The scope and assignment of the audits
1012 shall be determined by the inspector general; however, the
1013 agency head may at any time direct the inspector general to
1014 perform an audit of a special program, function, or
1015 organizational unit. The performance of the audit shall be under
1016 the direction of the inspector general, except that if the
1017 inspector general does not possess the qualifications specified
1018 in subsection (4), the director of auditing shall perform the
1019 functions listed in this subsection.

1020 (e) The inspector general shall submit the final report to
1021 the agency head and to the Office of Government Accountability
1022 ~~Auditor General~~.

1023 (f) The Office of Government Accountability ~~Auditor~~
1024 ~~General~~, in connection with the independent audit ~~postaudit~~ of
1025 the same agency pursuant to s. 11.45, shall give appropriate
1026 consideration to internal audit reports and the resolution of
1027 findings therein. The Legislative Auditing Committee may inquire
1028 into the reasons or justifications for failure of the agency
1029 head to correct the deficiencies reported in internal audits
1030 that are also reported by the Office of Government
1031 Accountability ~~Auditor General~~ and shall take appropriate
1032 action.

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1033 (g) The inspector general shall monitor the implementation
1034 of the state agency's corrective action plan prepared in
1035 accordance with s. 11.45(2)(o). ~~response to any report on the~~
1036 ~~state agency issued by the Auditor General or by the Office of~~
1037 ~~Program Policy Analysis and Government Accountability. No later~~
1038 ~~than 6 months after the Auditor General or the Office of Program~~
1039 ~~Policy Analysis and Government Accountability publishes a report~~
1040 ~~on the state agency, the inspector general shall provide a~~
1041 ~~written response to the agency head on the status of corrective~~
1042 ~~actions taken. The Inspector General shall file a copy of such~~
1043 ~~response with the Legislative Auditing Committee.~~

1044 Section 12. Subsection (6) of section 20.23, Florida
1045 Statutes, is amended to read:

1046 20.23 Department of Transportation.--There is created a
1047 Department of Transportation which shall be a decentralized
1048 agency.

1049 (6) To facilitate the efficient and effective management
1050 of the department in a businesslike manner, the department shall
1051 develop a system for the submission of monthly management
1052 reports to the Florida Transportation Commission and secretary
1053 from the district secretaries. The commission and the secretary
1054 shall determine which reports are required to fulfill their
1055 respective responsibilities under this section. A copy of each
1056 such report shall be submitted monthly to the appropriations and
1057 transportation committees of the Senate and the House of
1058 Representatives. Recommendations made by the Office of
1059 Government Accountability ~~Auditor General~~ in its ~~his or her~~
1060 audits of the department that relate to management practices,
1061 systems, or reports shall be implemented in a timely manner.

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1062 However, if the department determines that one or more of the
1063 recommendations should be altered or should not be implemented,
1064 it shall provide a written explanation of such determination to
1065 the Legislative Auditing Committee within 6 months after the
1066 date the recommendations were published.

1067 Section 13. Paragraph (c) of subsection (2) of section
1068 20.50, Florida Statutes, is amended to read:

1069 20.50 Agency for Workforce Innovation.--There is created
1070 the Agency for Workforce Innovation within the Department of
1071 Management Services. The agency shall be a separate budget
1072 entity, and the director of the agency shall be the agency head
1073 for all purposes. The agency shall not be subject to control,
1074 supervision, or direction by the Department of Management
1075 Services in any manner, including, but not limited to,
1076 personnel, purchasing, transactions involving real or personal
1077 property, and budgetary matters.

1078 (2) The Agency for Workforce Innovation shall be the
1079 designated administrative agency for receipt of federal
1080 workforce development grants and other federal funds, and shall
1081 carry out the duties and responsibilities assigned by the
1082 Governor under each federal grant assigned to the agency. The
1083 agency shall be a separate budget entity and shall expend each
1084 revenue source as provided by federal and state law and as
1085 provided in plans developed by and agreements with Workforce
1086 Florida, Inc. The agency shall prepare and submit as a separate
1087 budget entity a unified budget request for workforce
1088 development, in accordance with chapter 216 for, and in
1089 conjunction with, Workforce Florida, Inc., and its board. The
1090 head of the agency is the director of Workforce Innovation, who

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1091 shall be appointed by the Governor. Accountability and reporting
1092 functions of the agency shall be administered by the director or
1093 his or her designee. Included in these functions are budget
1094 management, financial management, audit, performance management
1095 standards and controls, assessing outcomes of service delivery,
1096 and financial administration of workforce programs pursuant to
1097 s. 445.004(5) and (8)~~(9)~~. Within the agency's overall
1098 organizational structure, the agency shall include the following
1099 offices which shall have the specified responsibilities:

1100 (a) The Office of Workforce Services shall administer the
1101 unemployment compensation program, the Rapid Response program,
1102 the Work Opportunity Tax Credit program, the Alien Labor
1103 Certification program, and any other programs that are delivered
1104 directly by agency staff rather than through the one-stop
1105 delivery system. The office shall be directed by the Deputy
1106 Director for Workforce Services, who shall be appointed by and
1107 serve at the pleasure of the director.

1108 (b) The Office of Program Support and Accountability shall
1109 administer state merit system program staff within the workforce
1110 service delivery system, pursuant to policies of Workforce
1111 Florida, Inc. The office shall be responsible for delivering
1112 services through the one-stop delivery system and for ensuring
1113 that participants in welfare transition programs receive case
1114 management services, diversion assistance, support services,
1115 including subsidized child care and transportation services,
1116 Medicaid services, and transition assistance to enable them to
1117 succeed in the workforce. The office shall also be responsible
1118 for program quality assurance, grants and contract management,
1119 contracting, financial management, and reporting. The office

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1120 shall be directed by the Deputy Director for Program Support and
1121 Accountability, who shall be appointed by and serve at the
1122 pleasure of the director. The office shall be responsible for:

1123 1. Establishing monitoring, quality assurance, and quality
1124 improvement systems that routinely assess the quality and
1125 effectiveness of contracted programs and services.

1126 2. Annual review of each regional workforce board and
1127 administrative entity to ensure adequate systems of reporting
1128 and control are in place, and monitoring, quality assurance, and
1129 quality improvement activities are conducted routinely, and
1130 corrective action is taken to eliminate deficiencies.

1131 (c) The Office of Agency Support Services shall be
1132 responsible for procurement, human resource services, and
1133 information services including delivering information on labor
1134 markets, employment, occupations, and performance, and shall
1135 implement and maintain information systems that are required for
1136 the effective operation of the one-stop delivery system and the
1137 school readiness services system, including, but not limited to,
1138 those systems described in s. 445.009. The office will be under
1139 the direction of the Deputy Director for Agency Support
1140 Services, who shall be appointed by and serve at the pleasure of
1141 the director. The office shall be responsible for establishing:

1142 1. Information systems and controls that report reliable,
1143 timely and accurate fiscal and performance data for assessing
1144 outcomes, service delivery, and financial administration of
1145 workforce programs pursuant to s. 445.004(5) and ~~(8)(9)~~.

1146 2. Information systems that support service integration
1147 and case management by providing for case tracking for
1148 participants in welfare transition programs.

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1149 3. Information systems that support school readiness
1150 services.

1151 (d) The Unemployment Appeals Commission, authorized by s.
1152 443.012, shall not be subject to the control, supervision, or
1153 direction by the Agency for Workforce Innovation in the
1154 performance of its powers and duties but shall receive any and
1155 all support and assistance from the agency that may be required
1156 for the performance of its duties.

1157 Section 14. Paragraph (c) of subsection (12) of section
1158 24.105, Florida Statutes, is amended to read:

1159 24.105 Powers and duties of department.--The department
1160 shall:

1161 (12)(c) Any information made confidential and exempt from
1162 the provisions of s. 119.07(1) under this subsection shall be
1163 disclosed to the ~~Auditor General, to the Office of Program~~
1164 ~~Policy Analysis and Government Accountability~~, or to the
1165 independent auditor selected under s. 24.123 upon such person's
1166 request therefor. If the President of the Senate or the Speaker
1167 of the House of Representatives certifies that information made
1168 confidential under this subsection is necessary for effecting
1169 legislative changes, the requested information shall be
1170 disclosed to him or her, and he or she may disclose such
1171 information to members of the Legislature and legislative staff
1172 as necessary to effect such purpose.

1173 Section 15. Paragraph (b) of subsection (7) of section
1174 24.108, Florida Statutes, is amended to read:

1175 24.108 Division of Security; duties; security report.--

1176 (7)

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1177 (b) The portion of the security report containing the
1178 overall evaluation of the department in terms of each aspect of
1179 security shall be presented to the Governor, the President of
1180 the Senate, and the Speaker of the House of Representatives. The
1181 portion of the security report containing specific
1182 recommendations shall be confidential and shall be presented
1183 only to the secretary, the Governor, and the Office of
1184 Government Accountability Auditor General; however, upon
1185 certification that such information is necessary for the purpose
1186 of effecting legislative changes, such information shall be
1187 disclosed to the President of the Senate and the Speaker of the
1188 House of Representatives, who may disclose such information to
1189 members of the Legislature and legislative staff as necessary to
1190 effect such purpose. However, any person who receives a copy of
1191 such information or other information which is confidential
1192 pursuant to this act or rule of the department shall maintain
1193 its confidentiality. The confidential portion of the report is
1194 exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I
1195 of the State Constitution.

1196 Section 16. Subsection (4) of section 24.120, Florida
1197 Statutes, is amended to read:

1198 24.120 Financial matters; Administrative Trust Fund;
1199 interagency cooperation.--

1200 (4) The department shall cooperate with the State
1201 Treasurer, the Comptroller, ~~the Auditor General~~, and the Office
1202 of ~~Program Policy Analysis and~~ Government Accountability by
1203 giving employees designated by any of them access to facilities
1204 of the department for the purpose of efficient compliance with
1205 their respective responsibilities.

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1206 Section 17. Subsection (2) of section 24.123, Florida
1207 Statutes, is amended to read:

1208 24.123 Annual audit of financial records and reports.--

1209 (2) The Office of Government Accountability Auditor
1210 ~~General~~ may at any time conduct an audit of any phase of the
1211 operations of the state lottery and shall receive a copy of the
1212 yearly independent financial audit and any security report
1213 prepared pursuant to s. 24.108.

1214 Section 18. Subsection (3) of section 25.075, Florida
1215 Statutes, is amended to read:

1216 25.075 Uniform case reporting system.--

1217 (3) The Office of Government Accountability Auditor
1218 ~~General~~ shall audit the reports made to the Supreme Court in
1219 accordance with the uniform system established by the Supreme
1220 Court.

1221 Section 19. Paragraph (k) of subsection (2) of section
1222 39.202, Florida Statutes, is amended to read:

1223 39.202 Confidentiality of reports and records in cases of
1224 child abuse or neglect.--

1225 (2) Access to such records, excluding the name of the
1226 reporter which shall be released only as provided in subsection
1227 (4), shall be granted only to the following persons, officials,
1228 and agencies:

1229 (k) Any appropriate official of a Florida advocacy council
1230 investigating a report of known or suspected child abuse,
1231 abandonment, or neglect; ~~the Auditor General~~ or the Office of
1232 ~~Program Policy Analysis and~~ Government Accountability for the
1233 purpose of conducting audits or examinations pursuant to law; or
1234 the guardian ad litem for the child.

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1235 Section 20. Subsection (2) of section 68.085, Florida
1236 Statutes, is amended to read:

1237 68.085 Awards to plaintiffs bringing action.--

1238 (2) If the department proceeds with an action which the
1239 court finds to be based primarily on disclosures of specific
1240 information, other than that provided by the person bringing the
1241 action, relating to allegations or transactions in a criminal,
1242 civil, or administrative hearing; a legislative, administrative,
1243 inspector general, or Office of Government Accountability
1244 ~~Auditor General~~ report, hearing, audit, or investigation; or
1245 from the news media, the court may award such sums as it
1246 considers appropriate, but in no case more than 10 percent of
1247 the proceeds recovered under a judgment or received in
1248 settlement of a claim under this act, taking into account the
1249 significance of the information and the role of the person
1250 bringing the action in advancing the case to litigation.

1251 Section 21. Subsection (3) of section 68.087, Florida
1252 Statutes, is amended to read:

1253 68.087 Exemptions to civil actions.--

1254 (3) No court shall have jurisdiction over an action
1255 brought under this act based upon the public disclosure of
1256 allegations or transactions in a criminal, civil, or
1257 administrative hearing; in a legislative, administrative,
1258 inspector general, or Office of Government Accountability
1259 ~~Auditor General~~, Comptroller, or Department of Banking and
1260 Finance report, hearing, audit, or investigation; or from the
1261 news media, unless the action is brought by the department, or
1262 unless the person bringing the action is an original source of
1263 the information. For purposes of this subsection, the term

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1264 "original source" means an individual who has direct and
1265 independent knowledge of the information on which the
1266 allegations are based and has voluntarily provided the
1267 information to the department before filing an action under this
1268 act based on the information.

1269 Section 22. Subsection (13) of section 70.20, Florida
1270 Statutes, is amended to read:

1271 70.20 Balancing of interests.--It is a policy of this
1272 state to encourage municipalities, counties, and other
1273 governmental entities and sign owners to enter into relocation
1274 and reconstruction agreements that allow governmental entities
1275 to undertake public projects and accomplish public goals without
1276 the expenditure of public funds while allowing the continued
1277 maintenance of private investment in signage as a medium of
1278 commercial and noncommercial communication.

1279 ~~(13) Effective upon this section becoming a law, the~~
1280 ~~Office of Program Policy Analysis and Government Accountability,~~
1281 ~~in consultation with the property appraisers and the affected~~
1282 ~~private sector parties, shall conduct a study of the value of~~
1283 ~~offsite signs in relation to, and in comparison with, the~~
1284 ~~valuation of other commercial properties for ad valorem tax~~
1285 ~~purposes, including a comparison of tax valuations from other~~
1286 ~~states. The Office of Program Policy Analysis and Government~~
1287 ~~Accountability shall complete the study by December 31, 2002,~~
1288 ~~and shall report the results of the study to the President of~~
1289 ~~the Senate and the Speaker of the House of Representatives.~~

1290 Section 23. Subsection (1) of section 110.116, Florida
1291 Statutes, is amended to read:

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1292 110.116 Personnel information system; payroll
1293 procedures.--

1294 (1) The Department of Management Services shall establish
1295 and maintain, in coordination with the payroll system of the
1296 Department of Banking and Finance, a complete personnel
1297 information system for all authorized and established positions
1298 in the state service, with the exception of employees of the
1299 Legislature. The specifications shall be developed in
1300 conjunction with the payroll system of the Department of Banking
1301 and Finance and in coordination with the Office of Government
1302 Accountability Auditor General. The Department of Banking and
1303 Finance shall determine that the position occupied by each
1304 employee has been authorized and established in accordance with
1305 the provisions of s. 216.251. The Department of Management
1306 Services shall develop and maintain a position numbering system
1307 that will identify each established position, and such
1308 information shall be a part of the payroll system of the
1309 Department of Banking and Finance. With the exception of
1310 employees of the Legislature, this system shall include all
1311 career service positions and those positions exempted from
1312 career service provisions, notwithstanding the funding source of
1313 the salary payments, and information regarding persons receiving
1314 payments from other sources. Necessary revisions shall be made
1315 in the personnel and payroll procedures of the state to avoid
1316 duplication insofar as is feasible. A list shall be organized by
1317 budget entity to show the employees or vacant positions within
1318 each budget entity. This list shall be available to the Speaker
1319 of the House of Representatives and the President of the Senate
1320 upon request.

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1321 Section 24. Paragraph (b) of subsection (8) of section
1322 112.061, Florida Statutes, is amended to read:

1323 112.061 Per diem and travel expenses of public officers,
1324 employees, and authorized persons.--

1325 (8) OTHER EXPENSES.--

1326 (b) Other expenses which are not specifically authorized
1327 by this section may be approved by the Department of Banking and
1328 Finance pursuant to rules adopted by it. Expenses approved
1329 pursuant to this paragraph shall be reported by the Department
1330 of Banking and Finance to the Office of Government
1331 Accountability ~~Auditor General~~ annually.

1332 Section 25. Paragraphs (a) and (c) of subsection (8) of
1333 section 112.324, Florida Statutes, are amended to read:

1334 112.324 Procedures on complaints of violations; public
1335 records and meeting exemptions.--

1336 (8) If, in cases pertaining to complaints other than
1337 complaints against impeachable officers or members of the
1338 Legislature, upon completion of a full and final investigation
1339 by the commission, the commission finds that there has been a
1340 violation of this part or of s. 8, Art. II of the State
1341 Constitution, it shall be the duty of the commission to report
1342 its findings and recommend appropriate action to the proper
1343 disciplinary official or body as follows, and such official or
1344 body shall have the power to invoke the penalty provisions of
1345 this part, including the power to order the appropriate
1346 elections official to remove a candidate from the ballot for a
1347 violation of s. 112.3145 or s. 8(a) and (i), Art. II of the
1348 State Constitution:

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1349 (a) The President of the Senate and the Speaker of the
1350 House of Representatives, jointly, in any case concerning the
1351 Public Counsel, members of the Public Service Commission,
1352 members of the Public Service Commission Nominating Council, the
1353 Auditor General, ~~the director of the Office of Program Policy~~
1354 ~~Analysis and Government Accountability~~, or members of the
1355 Legislative Committee on Intergovernmental Relations.

1356 (c) The President of the Senate, in any case concerning an
1357 employee of the Senate; the Speaker of the House of
1358 Representatives, in any case concerning an employee of the House
1359 of Representatives; or the President and the Speaker, jointly,
1360 in any case concerning an employee of a committee of the
1361 Legislature whose members are appointed solely by the President
1362 and the Speaker or in any case concerning an employee of the
1363 Public Counsel, Public Service Commission, ~~Auditor General,~~
1364 ~~Office of Program Policy Analysis and Government Accountability,~~
1365 or Legislative Committee on Intergovernmental Relations.

1366 Section 26. Section 112.658, Florida Statutes, is
1367 repealed:

1368 ~~112.658 Office of Program Policy Analysis and Government~~
1369 ~~Accountability to determine compliance of the Florida Retirement~~
1370 ~~System.~~

1371 ~~(1) The Office of Program Policy Analysis and Government~~
1372 ~~Accountability shall determine, through the examination of~~
1373 ~~actuarial reviews, financial statements, and the practices and~~
1374 ~~procedures of the Department of Management Services, the~~
1375 ~~compliance of the Florida Retirement System with the provisions~~
1376 ~~of this act.~~

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1377 ~~(2) The Office of Program Policy Analysis and Government~~
1378 ~~Accountability shall employ an independent consulting actuary~~
1379 ~~who is an enrolled actuary as defined in this part to assist in~~
1380 ~~the determination of compliance.~~

1381 ~~(3) The Office of Program Policy Analysis and Government~~
1382 ~~Accountability shall employ the same actuarial standards to~~
1383 ~~monitor the Department of Management Services as the Department~~
1384 ~~of Management Services uses to monitor local governments.~~

1385 Section 27. Subsection (6) of section 119.07, Florida
1386 Statutes, is amended to read:

1387 119.07 Inspection, examination, and duplication of
1388 records; exemptions.--

1389 (6) Nothing in subsection (3) or any other general or
1390 special law shall limit the access of the ~~Auditor General, the~~
1391 ~~Office of Program Policy Analysis and Government Accountability,~~
1392 or any state, county, municipal, university, board of community
1393 college, school district, or special district internal auditor
1394 to public records when such person states in writing that such
1395 records are needed for a properly authorized audit, examination,
1396 or investigation. Such person shall maintain the confidentiality
1397 of any public records that are confidential or exempt from the
1398 provisions of subsection (1) and shall be subject to the same
1399 penalties as the custodians of those public records for
1400 violating confidentiality.

1401 Section 28. Subsection (5) of section 121.051, Florida
1402 Statutes, is amended to read:

1403 121.051 Participation in the system.--

1404 (5) RIGHTS LIMITED.--

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1405 (a) Participation in the system shall not give any member
1406 the right to be retained in the employ of the employer or, upon
1407 dismissal, to have any right or interest in the fund other than
1408 herein provided.

1409 (b) A member who is convicted by a court of competent
1410 jurisdiction of causing a shortage in a public account, when
1411 such shortage is certified by the Office of Government
1412 Accountability ~~Auditor General~~ or a certified public accountant,
1413 may not retire or receive any benefits under this chapter so
1414 long as such shortage exists.

1415 Section 29. Paragraph (c) of subsection (1) of section
1416 121.055, Florida Statutes, is amended to read:

1417 121.055 Senior Management Service Class.--There is hereby
1418 established a separate class of membership within the Florida
1419 Retirement System to be known as the "Senior Management Service
1420 Class," which shall become effective February 1, 1987.

1421 (1)

1422 (c)1. Effective January 1, 1990, participation in the
1423 Senior Management Service Class shall be compulsory for up to 75
1424 nonelective positions at the level of committee staff director
1425 or higher or equivalent managerial or policymaking positions
1426 within the House of Representatives, as selected by the Speaker
1427 of the House of Representatives, up to 50 nonelective positions
1428 at the level of committee staff director or higher or equivalent
1429 managerial or policymaking positions within the Senate, as
1430 selected by the President of the Senate, all staff directors of
1431 joint committees and service offices of the Legislature, the
1432 Auditor General and up to 9 managerial or policymaking positions
1433 within the Office of Government Accountability ~~his or her office~~

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1434 as selected by the Auditor General, and the executive director
1435 of the Commission on Ethics.

1436 2. Participation in this class shall be compulsory, except
1437 as provided in subparagraph 3., for any legislative employee who
1438 holds a position designated for coverage in the Senior
1439 Management Service Class, and such participation shall continue
1440 until the employee terminates employment in a covered position.

1441 3. In lieu of participation in the Senior Management
1442 Service Class, at the discretion of the President of the Senate
1443 and the Speaker of the House of Representatives, such members
1444 may participate in the Senior Management Service Optional
1445 Annuity Program as established in subsection (6).

1446 Section 30. Paragraph (x) of subsection (1) of section
1447 125.01, Florida Statutes, is amended to read:

1448 125.01 Powers and duties.--

1449 (1) The legislative and governing body of a county shall
1450 have the power to carry on county government. To the extent not
1451 inconsistent with general or special law, this power includes,
1452 but is not restricted to, the power to:

1453 (x) Employ an independent certified public accounting firm
1454 to audit any funds, accounts, and financial records of the
1455 county and its agencies and governmental subdivisions. Entities
1456 that are funded wholly or in part by the county, at the
1457 discretion of the county, may be required by the county to
1458 conduct a performance audit paid for by the county. An entity
1459 shall not be considered as funded by the county by virtue of the
1460 fact that such entity utilizes the county to collect taxes,
1461 assessments, fees, or other revenue. If an independent special
1462 district receives county funds pursuant to a contract or

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1463 interlocal agreement for the purposes of funding, in whole or in
1464 part, a discrete program of the district, only that program may
1465 be required by the county to undergo a performance audit. Not
1466 fewer than five copies of each complete audit report, with
1467 accompanying documents, shall be filed with the clerk of the
1468 circuit court and maintained there for public inspection. The
1469 clerk shall thereupon forward one complete copy of the audit
1470 report with accompanying documents to the Office of Government
1471 Accountability Auditor General.

1472 Section 31. Section 136.08, Florida Statutes, is amended
1473 to read:

1474 136.08 Accounts subject to examination by authorized
1475 persons.--The accounts of each and every board and the county
1476 accounts of each and every depository, mentioned or provided for
1477 in this chapter, shall at all times be subject to the inspection
1478 and examination by the county auditor and by the Office of
1479 Government Accountability Auditor General.

1480 Section 32. Paragraph (o) of subsection (1) of section
1481 154.11, Florida Statutes, is amended to read:

1482 154.11 Powers of board of trustees.--

1483 (1) The board of trustees of each public health trust
1484 shall be deemed to exercise a public and essential governmental
1485 function of both the state and the county and in furtherance
1486 thereof it shall, subject to limitation by the governing body of
1487 the county in which such board is located, have all of the
1488 powers necessary or convenient to carry out the operation and
1489 governance of designated health care facilities, including, but
1490 without limiting the generality of, the foregoing:

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1491 (o) To employ certified public accountants to audit and
1492 analyze the records of the board and to prepare financial or
1493 revenue statements of the board; however, this paragraph shall
1494 not in any way affect any responsibility of the Office of
1495 Government Accountability ~~Auditor-General~~ pursuant to s. 11.45.

1496 Section 33. Section 163.2526, Florida Statutes, is amended
1497 to read:

1498 163.2526 Review and evaluation.-- Before the 2004 Regular
1499 Session of the Legislature, the Office of ~~Program Policy~~
1500 ~~Analysis and~~ Government Accountability shall perform a review
1501 and evaluation of ss. 163.2511-163.2526, including the financial
1502 incentives listed in s. 163.2520. The report must evaluate the
1503 effectiveness of the designation of urban infill and
1504 redevelopment areas in stimulating urban infill and
1505 redevelopment and strengthening the urban core. A report of the
1506 findings and recommendations of the Office of ~~Program Policy~~
1507 ~~Analysis and~~ Government Accountability shall be submitted to the
1508 President of the Senate and the Speaker of the House of
1509 Representatives before the 2004 Regular Session of the
1510 Legislature.

1511 Section 34. Subsection (12) of section 163.3246, Florida
1512 Statutes, is amended to read:

1513 163.3246 Local government comprehensive planning
1514 certification program.--

1515 (12) The Office of ~~Program Policy Analysis and~~ Government
1516 Accountability shall prepare a report evaluating the
1517 certification program, which shall be submitted to the Governor,
1518 the President of the Senate, and the Speaker of the House of
1519 Representatives by December 1, 2007.

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1520 Section 35. Subsections (2) and (5) of section 189.4035,
1521 Florida Statutes, are amended to read:

1522 189.4035 Preparation of official list of special
1523 districts.--

1524 (2) The official list shall be produced by the department
1525 after the department has notified each special district that is
1526 currently reporting to the department, the Department of Banking
1527 and Finance pursuant to s. 218.32, or the Office of Government
1528 Accountability Auditor General pursuant to s. 218.39. Upon
1529 notification, each special district shall submit, within 60
1530 days, its determination of its status. The determination
1531 submitted by a special district shall be consistent with the
1532 status reported in the most recent local government audit of
1533 district activities submitted to the Office of Government
1534 Accountability Auditor General pursuant to s. 218.39.

1535 (5) The official list of special districts shall be
1536 distributed by the department on October 1 of each year to the
1537 President of the Senate, the Speaker of the House of
1538 Representatives, the Office of Government Accountability Auditor
1539 General, the Department of Revenue, the Department of Banking
1540 and Finance, the Department of Management Services, the State
1541 Board of Administration, counties, municipalities, county
1542 property appraisers, tax collectors, and supervisors of
1543 elections and to all interested parties who request the list.

1544 Section 36. Subsection (1) of section 189.412, Florida
1545 Statutes, is amended to read:

1546 189.412 Special District Information Program; duties and
1547 responsibilities.--The Special District Information Program of

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1548 the Department of Community Affairs is created and has the
1549 following special duties:

1550 (1) The collection and maintenance of special district
1551 compliance status reports from the Office of Government
1552 Accountability Auditor General, the Department of Banking and
1553 Finance, the Division of Bond Finance of the State Board of
1554 Administration, the Department of Management Services, the
1555 Department of Revenue, and the Commission on Ethics for the
1556 reporting required in ss. 112.3144, 112.3145, 112.3148,
1557 112.3149, 112.63, 200.068, 218.32, 218.38, 218.39, and 280.17
1558 and chapter 121 and from state agencies administering programs
1559 that distribute money to special districts. The special district
1560 compliance status reports must consist of a list of special
1561 districts used in that state agency and a list of which special
1562 districts did not comply with the reporting statutorily required
1563 by that agency.

1564 Section 37. Paragraphs (f) and (g) of subsection (5) of
1565 section 189.428, Florida Statutes, are amended to read:

1566 189.428 Special districts; oversight review process.--

1567 (5) Those conducting the oversight review process shall,
1568 at a minimum, consider the listed criteria for evaluating the
1569 special district, but may also consider any additional factors
1570 relating to the district and its performance. If any of the
1571 listed criteria do not apply to the special district being
1572 reviewed, they need not be considered. The criteria to be
1573 considered by the reviewer include:

1574 (f) Whether the Office of Government Accountability
1575 ~~Auditor General~~ has notified the Legislative Auditing Committee
1576 that the special district's audit report, reviewed pursuant to

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1577 s. 11.45(7), indicates that a deteriorating financial condition
1578 exists that may cause a condition described in s. 218.503(1) to
1579 occur if actions are not taken to address such condition.

1580 (g) Whether the Office of Government Accountability
1581 ~~Auditor General~~ has determined that the special district is in a
1582 state of financial emergency as provided in s. 218.503(1), and
1583 has notified the Governor and the Legislative Auditing
1584 Committee.

1585 Section 38. Paragraph (b) of subsection (4) of section
1586 192.0105, Florida Statutes, is amended to read:

1587 192.0105 Taxpayer rights.--There is created a Florida
1588 Taxpayer's Bill of Rights for property taxes and assessments to
1589 guarantee that the rights, privacy, and property of the
1590 taxpayers of this state are adequately safeguarded and protected
1591 during tax levy, assessment, collection, and enforcement
1592 processes administered under the revenue laws of this state. The
1593 Taxpayer's Bill of Rights compiles, in one document, brief but
1594 comprehensive statements that summarize the rights and
1595 obligations of the property appraisers, tax collectors, clerks
1596 of the court, local governing boards, the Department of Revenue,
1597 and taxpayers. Additional rights afforded to payors of taxes and
1598 assessments imposed under the revenue laws of this state are
1599 provided in s. 213.015. The rights afforded taxpayers to assure
1600 that their privacy and property are safeguarded and protected
1601 during tax levy, assessment, and collection are available only
1602 insofar as they are implemented in other parts of the Florida
1603 Statutes or rules of the Department of Revenue. The rights so
1604 guaranteed to state taxpayers in the Florida Statutes and the
1605 departmental rules include:

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1606 (4) THE RIGHT TO CONFIDENTIALITY.--

1607 (b) The right to limiting access to a taxpayer's records
1608 by a property appraiser, the Department of Revenue, and the
1609 Office of Government Accountability ~~Auditor General~~ only to
1610 those instances in which it is determined that such records are
1611 necessary to determine either the classification or the value of
1612 taxable nonhomestead property (see s. 195.027(3)).

1613 Section 39. Section 193.074, Florida Statutes, is amended
1614 to read:

1615 193.074 Confidentiality of returns.--All returns of
1616 property and returns required by s. 201.022 submitted by the
1617 taxpayer pursuant to law shall be deemed to be confidential in
1618 the hands of the property appraiser, the clerk of the circuit
1619 court, the department, the tax collector, ~~the Auditor General,~~
1620 and the Office of ~~Program Policy Analysis and~~ Government
1621 Accountability, and their employees and persons acting under
1622 their supervision and control, except upon court order or order
1623 of an administrative body having quasi-judicial powers in ad
1624 valorem tax matters, and such returns are exempt from the
1625 provisions of s. 119.07(1).

1626 Section 40. Paragraph (a) of subsection (2) of section
1627 193.1142, Florida Statutes, is amended to read:

1628 193.1142 Approval of assessment rolls.--

1629 (2)(a) The executive director or his or her designee shall
1630 disapprove all or part of any assessment roll of any county not
1631 in full compliance with the administrative order of the
1632 executive director issued pursuant to the notice called for in
1633 s. 195.097 and shall otherwise disapprove all or any part of any
1634 roll not assessed in substantial compliance with law, as

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1635 disclosed during the investigation by the department, including,
1636 but not limited to, audits by the Department of Revenue and
1637 Office of Government Accountability Auditor General establishing
1638 noncompliance.

1639 Section 41. Subsections (3) and (6) of section 195.027,
1640 Florida Statutes, are amended to read:

1641 195.027 Rules and regulations.--

1642 (3) The rules and regulations shall provide procedures
1643 whereby the property appraiser, the Department of Revenue, and
1644 the Office of Government Accountability Auditor General shall be
1645 able to obtain access, where necessary, to financial records
1646 relating to nonhomestead property which records are required to
1647 make a determination of the proper assessment as to the
1648 particular property in question. Access to a taxpayer's records
1649 shall be provided only in those instances in which it is
1650 determined that such records are necessary to determine either
1651 the classification or the value of the taxable nonhomestead
1652 property. Access shall be provided only to those records which
1653 pertain to the property physically located in the taxing county
1654 as of January 1 of each year and to the income from such
1655 property generated in the taxing county for the year in which a
1656 proper assessment is made. All records produced by the taxpayer
1657 under this subsection shall be deemed to be confidential in the
1658 hands of the property appraiser, the department, the tax
1659 collector, and the Office of Government Accountability Auditor
1660 ~~General~~ and shall not be divulged to any person, firm, or
1661 corporation, except upon court order or order of an
1662 administrative body having quasi-judicial powers in ad valorem

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1663 tax matters, and such records are exempt from the provisions of
1664 s. 119.07(1).

1665 (6) The fees and costs of the sale or purchase and terms
1666 of financing shall be presumed to be usual unless the buyer or
1667 seller or agent thereof files a form which discloses the unusual
1668 fees, costs, and terms of financing. Such form shall be filed
1669 with the clerk of the circuit court at the time of recording.
1670 The rules and regulations shall prescribe an information form to
1671 be used for this purpose. Either the buyer or the seller or the
1672 agent of either shall complete the information form and certify
1673 that the form is accurate to the best of his or her knowledge
1674 and belief. The information form shall be confidential in the
1675 hands of all persons after delivery to the clerk, except that
1676 the Department of Revenue and the Office of Government
1677 Accountability ~~Auditor General~~ shall have access to it in the
1678 execution of their official duties, and such form is exempt from
1679 the provisions of s. 119.07(1). The information form may be used
1680 in any judicial proceeding, upon a motion to produce duly made
1681 by any party to such proceedings. Failure of the clerk to obtain
1682 an information form with the recording shall not impair the
1683 validity of the recording or the conveyance. The form shall
1684 provide for a notation by the clerk indicating the book and page
1685 number of the conveyance in the official record books of the
1686 county. The clerk shall promptly deliver all information forms
1687 received to the property appraiser for his or her custody and
1688 use.

1689 Section 42. Section 195.084, Florida Statutes, is amended
1690 to read:

1691 195.084 Information exchange.--

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1692 (1) The department shall promulgate rules and regulations
1693 for the exchange of information among the department, the
1694 property appraisers' offices, the tax collector, ~~the Auditor~~
1695 ~~General~~, and the Office of ~~Program Policy Analysis and~~
1696 Government Accountability. All records and returns of the
1697 department useful to the property appraiser or the tax collector
1698 shall be made available upon request but subject to the
1699 reasonable conditions imposed by the department. This section
1700 shall supersede statutes prohibiting disclosure only with
1701 respect to the property appraiser, the tax collector, ~~the~~
1702 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~
1703 Government Accountability, but the department may establish
1704 regulations setting reasonable conditions upon the access to and
1705 custody of such information. The ~~Auditor General~~, and the Office
1706 of ~~Program Policy Analysis and~~ Government Accountability, the
1707 tax collectors, and the property appraisers shall be bound by
1708 the same requirements of confidentiality as the Department of
1709 Revenue. Breach of confidentiality shall be a misdemeanor of the
1710 first degree, punishable as provided by ss. 775.082 and 775.083.

1711 (2) All of the records of property appraisers and
1712 collectors, including, but not limited to, worksheets and
1713 property record cards, shall be made available to the Department
1714 of Revenue, ~~the Auditor General~~, and the Office of ~~Program~~
1715 ~~Policy Analysis and~~ Government Accountability. Property
1716 appraisers and collectors are hereby directed to cooperate fully
1717 with representatives of the Department of Revenue, ~~the Auditor~~
1718 ~~General~~, and the Office of ~~Program Policy Analysis and~~
1719 Government Accountability in realizing the objectives stated in
1720 s. 195.0012.

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1721 Section 43. Paragraph (c) of subsection (4) of section
1722 196.101, Florida Statutes, is amended to read:

1723 196.101 Exemption for totally and permanently disabled
1724 persons.--

1725 (4)(c) The department shall require by rule that the
1726 taxpayer annually submit a sworn statement of gross income,
1727 pursuant to paragraph (a). The department shall require that the
1728 filing of such statement be accompanied by copies of federal
1729 income tax returns for the prior year, wage and earnings
1730 statements (W-2 forms), and other documents it deems necessary,
1731 for each member of the household. The taxpayer's statement shall
1732 attest to the accuracy of such copies. The department shall
1733 prescribe and furnish a form to be used for this purpose which
1734 form shall include spaces for a separate listing of United
1735 States Department of Veterans Affairs benefits and social
1736 security benefits. All records produced by the taxpayer under
1737 this paragraph are confidential in the hands of the property
1738 appraiser, the department, the tax collector, ~~the Auditor~~
1739 ~~General~~, and the Office of ~~Program Policy Analysis and~~
1740 ~~Government Accountability~~, and shall not be divulged to any
1741 person, firm, or corporation except upon court order or order of
1742 an administrative body having quasi-judicial powers in ad
1743 valorem tax matters, and such records are exempt from the
1744 provisions of s. 119.07(1).

1745 Section 44. Subsection (6) of section 213.053, Florida
1746 Statutes, is amended to read:

1747 213.053 Confidentiality and information sharing.--

1748 (6) Any information received by the Department of Revenue
1749 in connection with the administration of taxes, including, but

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1750 not limited to, information contained in returns, reports,
1751 accounts, or declarations filed by persons subject to tax, shall
1752 be made available by the department to the Auditor General or
1753 his or her authorized agent, ~~the director of the Office of~~
1754 ~~Program Policy Analysis and Government Accountability or his or~~
1755 ~~her authorized agent,~~ the Comptroller or his or her authorized
1756 agent, the Insurance Commissioner or his or her authorized
1757 agent, the Treasurer or his or her authorized agent, or a
1758 property appraiser or tax collector or their authorized agents
1759 pursuant to s. 195.084(1), in the performance of their official
1760 duties, or to designated employees of the Department of
1761 Education solely for determination of each school district's
1762 price level index pursuant to s. 1011.62(2); however, no
1763 information shall be disclosed to the Auditor General or his or
1764 her authorized agent, ~~the director of the Office of Program~~
1765 ~~Policy Analysis and Government Accountability or his or her~~
1766 ~~authorized agent,~~ the Comptroller or his or her authorized
1767 agent, the Insurance Commissioner or his or her authorized
1768 agent, the Treasurer or his or her authorized agent, or to a
1769 property appraiser or tax collector or their authorized agents,
1770 or to designated employees of the Department of Education if
1771 such disclosure is prohibited by federal law. The Auditor
1772 General or his or her authorized agent, ~~the director of the~~
1773 ~~Office of Program Policy Analysis and Government Accountability~~
1774 ~~or his or her authorized agent,~~ the Comptroller or his or her
1775 authorized agent, the Treasurer or his or her authorized agent,
1776 and the property appraiser or tax collector and their authorized
1777 agents, or designated employees of the Department of Education
1778 shall be subject to the same requirements of confidentiality and

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1779 the same penalties for violation of the requirements as the
1780 department. For the purpose of this subsection, "designated
1781 employees of the Department of Education" means only those
1782 employees directly responsible for calculation of price level
1783 indices pursuant to s. 1011.62(2). It does not include the
1784 supervisors of such employees or any other employees or elected
1785 officials within the Department of Education.

1786 Section 45. Subsections (7), (8), and (9) of section
1787 215.44, Florida Statutes, are renumbered as subsections (6),
1788 (7), and (8), respectively, and present subsection (6) of said
1789 section is amended to read:

1790 215.44 Board of Administration; powers and duties in
1791 relation to investment of trust funds.--

1792 ~~(6) The Office of Program Policy Analysis and Government~~
1793 ~~Accountability shall examine the board's management of~~
1794 ~~investments every 2 years. The Office of Program Policy Analysis~~
1795 ~~and Government Accountability shall submit such reports to the~~
1796 ~~board, the President of the Senate, and the Speaker of the House~~
1797 ~~of Representatives and their designees.~~

1798 Section 46. Subsection (3) of section 215.93, Florida
1799 Statutes, is amended to read:

1800 215.93 Florida Financial Management Information System.--

1801 (3) The Florida Financial Management Information System
1802 shall include financial management data and utilize the chart of
1803 accounts approved by the Comptroller. Common financial
1804 management data shall include, but not be limited to, data
1805 codes, titles, and definitions used by one or more of the
1806 functional owner subsystems. The Florida Financial Management
1807 Information System shall utilize common financial management

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1808 data codes. The council shall recommend and the board shall
1809 adopt policies regarding the approval and publication of the
1810 financial management data. The Comptroller shall adopt policies
1811 regarding the approval and publication of the chart of accounts.
1812 The Comptroller's chart of accounts shall be consistent with the
1813 common financial management data codes established by the
1814 coordinating council. Further, all systems not a part of the
1815 Florida Financial Management Information System which provide
1816 information to the system shall use the common data codes from
1817 the Florida Financial Management Information System and the
1818 Comptroller's chart of accounts. Data codes that cannot be
1819 supplied by the Florida Financial Management Information System
1820 and the Comptroller's chart of accounts and that are required
1821 for use by the information subsystems shall be approved by the
1822 board upon recommendation of the coordinating council. However,
1823 board approval shall not be required for those data codes
1824 specified by the Office of Government Accountability Auditor
1825 ~~General~~ under the provisions of s. 215.94(6)(c).

1826 Section 47. Subsections (6) and (7) of section 215.94,
1827 Florida Statutes, are amended to read:

1828 215.94 Designation, duties, and responsibilities of
1829 functional owners.--

1830 (6)(a) The Office of Government Accountability Auditor
1831 ~~General~~ shall be advised by the functional owner of each
1832 information subsystem as to the date that the development or
1833 significant modification of its functional system specifications
1834 is to begin.

1835 (b) Upon such notification, the Office of Government
1836 Accountability Auditor ~~General~~ shall participate with each

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1837 functional owner to the extent necessary to provide assurance
1838 that:

1839 1. The accounting information produced by the information
1840 subsystem adheres to generally accepted accounting principles.

1841 2. The information subsystem contains the necessary
1842 controls to maintain its integrity, within acceptable limits and
1843 at an acceptable cost.

1844 3. The information subsystem is auditable.

1845 (c) The Office of Government Accountability Auditor
1846 ~~General~~ shall specify those additional features,
1847 characteristics, controls, and internal control measures deemed
1848 necessary to carry out the provisions of this subsection.
1849 Further, it shall be the responsibility of each functional owner
1850 to install and incorporate such specified features,
1851 characteristics, controls, and internal control measures within
1852 each information subsystem.

1853 (7) The Office of Government Accountability Auditor
1854 ~~General~~ shall provide to the board and the coordinating council
1855 the findings and recommendations of any audit regarding the
1856 provisions of ss. 215.90-215.96.

1857 Section 48. Subsections (2), (5), (6), (7), (8), (9), and
1858 (10) of section 215.97, Florida Statutes, are amended to read:

1859 215.97 Florida Single Audit Act.--

1860 (2) Definitions; as used in this section, the term:

1861 (a) "Audit threshold" means the amount to use in
1862 determining when a state single audit of a nonstate entity shall
1863 be conducted in accordance with this section. Each nonstate
1864 entity that expends a total amount of state financial assistance
1865 equal to or in excess of \$300,000 in any fiscal year of such

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1866 nonstate entity shall be required to have a state single audit
1867 for such fiscal year in accordance with the requirements of this
1868 section. Every 2 years the Office of Government Accountability
1869 ~~Auditor General~~, after consulting with the Executive Office of
1870 the Governor, the Comptroller, and all state agencies that
1871 provide state financial assistance to nonstate entities, shall
1872 review the amount for requiring audits under this section and
1873 may adjust such dollar amount consistent with the purpose of
1874 this section.

1875 (b) "Auditing standards" means the auditing standards as
1876 stated in the rules of the Office of Government Accountability
1877 ~~Auditor General~~ as applicable to for-profit organizations,
1878 nonprofit organizations, or local governmental entities.

1879 (c) "Catalog of State Financial Assistance" means a
1880 comprehensive listing of state projects. The Catalog of State
1881 Financial Assistance shall be issued by the Executive Office of
1882 the Governor after conferring with the Comptroller and all state
1883 agencies that provide state financial assistance to nonstate
1884 entities. The Catalog of State Financial Assistance shall
1885 include for each listed state project: the responsible state
1886 agency; standard state project number identifier; official
1887 title; legal authorization; and description of the state
1888 project, including objectives, restrictions, application and
1889 awarding procedures, and other relevant information determined
1890 necessary.

1891 (d) "Financial reporting package" means the nonstate
1892 entities' financial statements, Schedule of State Financial
1893 Assistance, auditor's reports, management letter, auditee's
1894 written responses or corrective action plan, correspondence on

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1895 followup of prior years' corrective actions taken, and such
1896 other information determined by the Office of Government
1897 Accountability Auditor General to be necessary and consistent
1898 with the purposes of this section.

1899 (e) "Federal financial assistance" means financial
1900 assistance from federal sources passed through the state and
1901 provided to nonstate entities to carry out a federal program.
1902 "Federal financial assistance" includes all types of federal
1903 assistance as defined in applicable United States Office of
1904 Management and Budget circulars.

1905 (f) "For-profit organization" means any organization or
1906 sole proprietor but is not a local governmental entity or a
1907 nonprofit organization.

1908 (g) "Independent auditor" means an external state or local
1909 government auditor or a certified public accountant who meets
1910 the independence standards.

1911 (h) "Internal control over state projects" means a
1912 process, effected by an entity's management and other personnel,
1913 designed to provide reasonable assurance regarding the
1914 achievement of objectives in the following categories:

- 1915 1. Effectiveness and efficiency of operations.
1916 2. Reliability of financial operations.
1917 3. Compliance with applicable laws and regulations.

1918 (i) "Local governmental entity" means a county agency,
1919 municipality, or special district or any other entity (other
1920 than a district school board or community college), however
1921 styled, which independently exercises any type of governmental
1922 function.

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1923 (j) "Major state project" means any state project meeting
1924 the criteria as stated in the rules of the Executive Office of
1925 the Governor. Such criteria shall be established after
1926 consultation with the Comptroller and appropriate state agencies
1927 that provide state financial assistance and shall consider the
1928 amount of state project expenditures or expenses or inherent
1929 risks. Each major state project shall be audited in accordance
1930 with the requirements of this section.

1931 (k) "Nonprofit organization" means any corporation, trust,
1932 association, cooperative, or other organization that:

1933 1. Is operated primarily for scientific, educational
1934 service, charitable, or similar purpose in the public interest;

1935 2. Is not organized primarily for profit;

1936 3. Uses net proceeds to maintain, improve, or expand the
1937 operations of the organization; and

1938 4. Has no part of its income or profit distributable to
1939 its members, directors, or officers.

1940 (l) "Nonstate entity" means a local governmental entity,
1941 nonprofit organization, or for-profit organization that receives
1942 state resources.

1943 (m) "Recipient" means a nonstate entity that receives
1944 state financial assistance directly from a state awarding
1945 agency.

1946 (n) "Schedule of State Financial Assistance" means a
1947 document prepared in accordance with the rules of the
1948 Comptroller and included in each financial reporting package
1949 required by this section.

1950 (o) "State awarding agency" means the state agency that
1951 provided state financial assistance to the nonstate entity.

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1952 (p) "State financial assistance" means financial
1953 assistance from state resources, not including federal financial
1954 assistance and state matching, provided to nonstate entities to
1955 carry out a state project. "State financial assistance" includes
1956 all types of state assistance as stated in the rules of the
1957 Executive Office of the Governor established in consultation
1958 with the Comptroller and appropriate state agencies that provide
1959 state financial assistance. It includes state financial
1960 assistance provided directly by state awarding agencies or
1961 indirectly by recipients of state awards or subrecipients. It
1962 does not include procurement contracts used to buy goods or
1963 services from vendors. Audits of such procurement contracts with
1964 vendors are outside of the scope of this section. Also, audits
1965 of contracts to operate state-government-owned and contractor-
1966 operated facilities are excluded from the audit requirements of
1967 this section.

1968 (q) "State matching" means state resources provided to
1969 nonstate entities to be used to meet federal financial
1970 participation matching requirements of federal programs.

1971 (r) "State project" means all state financial assistance
1972 to a nonstate entity assigned a single state project number
1973 identifier in the Catalog of State Financial Assistance.

1974 (s) "State Projects Compliance Supplement" means a
1975 document issued by the Executive Office of the Governor, in
1976 consultation with the Comptroller and all state agencies that
1977 provide state financial assistance. The State Projects
1978 Compliance Supplement shall identify state projects, the
1979 significant compliance requirements, eligibility requirements,

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1980 matching requirements, suggested audit procedures, and other
1981 relevant information determined necessary.

1982 (t) "State project-specific audit" means an audit of one
1983 state project performed in accordance with the requirements of
1984 subsection (9).

1985 (u) "State single audit" means an audit of a nonstate
1986 entity's financial statements and state financial assistance.
1987 Such audits shall be conducted in accordance with the auditing
1988 standards as stated in the rules of the Office of Government
1989 Accountability Auditor General.

1990 (v) "Subrecipient" means a nonstate entity that receives
1991 state financial assistance through another nonstate entity.

1992 (w) "Vendor" means a dealer, distributor, merchant, or
1993 other seller providing goods or services that are required for
1994 the conduct of a state project. These goods or services may be
1995 for an organization's own use or for the use of beneficiaries of
1996 the state project.

1997 (5) Each state awarding agency shall:

1998 (a) Provide to a recipient information needed by the
1999 recipient to comply with the requirements of this section,
2000 including:

2001 1. The audit and accountability requirements for state
2002 projects as stated in this section and applicable rules of the
2003 Executive Office of the Governor, rules of the Comptroller, and
2004 rules of the Office of Government Accountability Auditor
2005 General.

2006 2. Information from the Catalog of State Financial
2007 Assistance, including the standard state project number
2008 identifier; official title; legal authorization; and description

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2009 of the state project including objectives, restrictions, and
2010 other relevant information determined necessary.

2011 3. Information from the State Projects Compliance
2012 Supplement, including the significant compliance requirements,
2013 eligibility requirements, matching requirements, suggested audit
2014 procedures, and other relevant information determined necessary.

2015 (b) Require the recipient, as a condition of receiving
2016 state financial assistance, to allow the state awarding agency,
2017 the Comptroller, and the Office of Government Accountability
2018 ~~Auditor General~~ access to the recipient's records and the
2019 recipient's independent auditor's working papers as necessary
2020 for complying with the requirements of this section.

2021 (c) Notify the recipient that this section does not limit
2022 the authority of the state awarding agency to conduct or arrange
2023 for the conduct of additional audits or evaluations of state
2024 financial assistance or limit the authority of any state agency
2025 inspector general, the Office of Government Accountability
2026 ~~Auditor General~~, or any other state official.

2027 (d) Be provided one copy of each financial reporting
2028 package prepared in accordance with the requirement of this
2029 section.

2030 (e) Review the recipient financial reporting package,
2031 including the management letters and corrective action plans, to
2032 the extent necessary to determine whether timely and appropriate
2033 corrective action has been taken with respect to audit findings
2034 and recommendations pertaining to state financial assistance
2035 provided by the state agency.

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2036 (6) As a condition of receiving state financial
2037 assistance, each recipient that provides state financial
2038 assistance to a subrecipient shall:

2039 (a) Provide to a subrecipient information needed by the
2040 subrecipient to comply with the requirements of this section,
2041 including:

2042 1. Identification of the state awarding agency.

2043 2. The audit and accountability requirements for state
2044 projects as stated in this section and applicable rules of the
2045 Executive Office of the Governor, rules of the Comptroller, and
2046 rules of the Office of Government Accountability Auditor
2047 General.

2048 3. Information from the Catalog of State Financial
2049 Assistance, including the standard state project number
2050 identifier; official title; legal authorization; and description
2051 of the state project, including objectives, restrictions, and
2052 other relevant information.

2053 4. Information from the State Projects Compliance
2054 Supplement including the significant compliance requirements,
2055 eligibility requirements, matching requirements, and suggested
2056 audit procedures, and other relevant information determined
2057 necessary.

2058 (b) Review the subrecipient audit reports, including the
2059 management letters, to the extent necessary to determine whether
2060 timely and appropriate corrective action has been taken with
2061 respect to audit findings and recommendations pertaining to
2062 state financial assistance provided by the state agency.

2063 (c) Perform such other procedures as specified in terms
2064 and conditions of the written agreement with the state awarding

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2065 agency including any required monitoring of the subrecipient's
2066 use of state financial assistance through onsite visits, limited
2067 scope audits, or other specified procedures.

2068 (d) Require subrecipients, as a condition of receiving
2069 state financial assistance, to permit the independent auditor of
2070 the recipient, the state awarding agency, the Comptroller, and
2071 the Office of Government Accountability Auditor General access
2072 to the subrecipient's records and the subrecipient's independent
2073 auditor's working papers as necessary to comply with the
2074 requirements of this section.

2075 (7) Each recipient or subrecipient of state financial
2076 assistance shall comply with the following:

2077 (a) Each nonstate entity that receives state financial
2078 assistance and meets audit threshold requirements, in any fiscal
2079 year of the nonstate entity, as stated in the rules of the
2080 Office of Government Accountability Auditor General, shall have
2081 a state single audit conducted for such fiscal year in
2082 accordance with the requirements of this act and with additional
2083 requirements established in rules of the Executive Office of the
2084 Governor, rules of the Comptroller, and rules of the Office of
2085 Government Accountability Auditor General. If only one state
2086 project is involved in a nonstate entity's fiscal year, the
2087 nonstate entity may elect to have only a state project-specific
2088 audit of the state project for that fiscal year.

2089 (b) Each nonstate entity that receives state financial
2090 assistance and does not meet the threshold requirements, in any
2091 fiscal year of the nonstate entity, as stated in this law or the
2092 rules of the Office of Government Accountability Auditor General
2093 is exempt for such fiscal year from the state single audit

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2094 requirements of this section. However, such nonstate entity must
2095 meet terms and conditions specified in the written agreement
2096 with the state awarding agency.

2097 (c) Regardless of the amount of the state financial
2098 assistance, the provisions of this section do not exempt a
2099 nonstate entity from compliance with provisions of law relating
2100 to maintaining records concerning state financial assistance to
2101 such nonstate entity or allowing access and examination of those
2102 records by the state awarding agency, the Comptroller, or the
2103 Office of Government Accountability Auditor-General.

2104 (d) Audits conducted pursuant to this section shall be
2105 performed annually.

2106 (e) Audits conducted pursuant to this section shall be
2107 conducted by independent auditors in accordance with auditing
2108 standards as stated in rules of the Office of Government
2109 Accountability Auditor-General.

2110 (f) Upon completion of the audit as required by this
2111 section, a copy of the recipient's financial reporting package
2112 shall be filed with the state awarding agency and the Office of
2113 Government Accountability Auditor-General. Upon completion of
2114 the audit as required by this section, a copy of the
2115 subrecipient's financial reporting package shall be filed with
2116 the recipient that provided the state financial assistance. The
2117 financial reporting package shall be filed in accordance with
2118 the rules of the Auditor General.

2119 (g) All financial reporting packages prepared pursuant to
2120 the requirements of this section shall be available for public
2121 inspection.

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2122 (h) If an audit conducted pursuant to this section
2123 discloses any significant audit findings relating to state
2124 financial assistance, including material noncompliance with
2125 individual state project compliance requirements or reportable
2126 conditions in internal controls of the nonstate entity, the
2127 nonstate entity shall submit as part of the audit package to the
2128 state awarding agency a plan for corrective action to eliminate
2129 such audit findings or a statement describing the reasons that
2130 corrective action is not necessary.

2131 (i) An audit conducted in accordance with this section is
2132 in addition to any audit of federal awards required by the
2133 federal Single Audit Act and other federal laws and regulations.
2134 To the extent that such federally required audits provide the
2135 state awarding agency with information it requires to carry out
2136 its responsibilities under state law or other guidance, a state
2137 agency shall rely upon and use that information.

2138 (j) Unless prohibited by law, the cost of audits pursuant
2139 to this section is allowable charges to state projects. However,
2140 any charges to state projects should be limited to those
2141 incremental costs incurred as a result of the audit requirements
2142 of this section in relation to other audit requirements. The
2143 nonstate entity should allocate such incremental costs to all
2144 state projects for which it expended state financial assistance.

2145 (k) Audit costs may not be charged to state projects when
2146 audits required by this section have not been made or have been
2147 made but not in accordance with this section. If a nonstate
2148 entity fails to have an audit conducted consistent with this
2149 section, state awarding agencies may take appropriate corrective
2150 action to enforce compliance.

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2151 (1) This section does not prohibit the state awarding
2152 agency from including terms and conditions in the written
2153 agreement which require additional assurances that state
2154 financial assistance meets the applicable requirements of laws,
2155 regulations, and other compliance rules.

2156 (m) A state awarding agency that provides state financial
2157 assistance to nonstate entities and conducts or arranges for
2158 audits of state financial assistance that are in addition to the
2159 audits conducted under this act shall, consistent with other
2160 applicable law, arrange for funding the full cost of such
2161 additional audits.

2162 (8) The independent auditor when conducting a state single
2163 audit of recipients or subrecipients shall:

2164 (a) Determine whether the nonstate entity's financial
2165 statements are presented fairly in all material respects in
2166 conformity with generally accepted accounting principles.

2167 (b) Determine whether state financial assistance shown on
2168 the Schedule of State Financial Assistance is presented fairly
2169 in all material respects in relation to the nonstate entity's
2170 financial statements taken as a whole.

2171 (c) With respect to internal controls pertaining to each
2172 major state project:

2173 1. Obtain an understanding of internal controls;

2174 2. Assess control risk;

2175 3. Perform tests of controls unless the controls are
2176 deemed to be ineffective; and

2177 4. Determine whether the nonstate entity has internal
2178 controls in place to provide reasonable assurance of compliance
2179 with the provisions of laws and rules pertaining to state

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2180 financial assistance that have a material effect on each major
2181 state project.

2182 (d) Determine whether each major state project complied
2183 with the provisions of laws, rules, and guidelines as identified
2184 in the State Projects Compliance Supplement, or otherwise
2185 identified by the state awarding agency, which have a material
2186 effect on each major state project. When major state projects
2187 are less than 50 percent of the nonstate entity's total
2188 expenditures for all state financial assistance, the auditor
2189 shall select and test additional state projects as major state
2190 projects as necessary to achieve audit coverage of at least 50
2191 percent of the expenditures for all state financial assistance
2192 provided to the nonstate entity. Additional state projects
2193 needed to meet the 50-percent requirement may be selected on an
2194 inherent risk basis as stated in the rules of the Executive
2195 Office of the Governor.

2196 (e) Report on the results of any audit conducted pursuant
2197 to this section in accordance with the rules of the Executive
2198 Office of the Governor, rules of the Comptroller, and rules of
2199 the Office of Government Accountability Auditor General. Audit
2200 reports shall include summaries of the auditor's results
2201 regarding the nonstate entity's financial statements; Schedule
2202 of State Financial Assistance; internal controls; and compliance
2203 with laws, rules, and guidelines.

2204 (f) Issue a management letter as prescribed in the rules
2205 of the Office of Government Accountability Auditor General.

2206 (g) Upon notification by the nonstate entity, make
2207 available the working papers relating to the audit conducted
2208 pursuant to the requirements of this section to the state

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2209 awarding agency, the Comptroller, or the Office of Government
2210 Accountability Auditor General for review or copying.

2211 (9) The independent auditor, when conducting a state
2212 project-specific audit of recipients or subrecipients, shall:

2213 (a) Determine whether the nonstate entity's schedule of
2214 state financial assistance is presented fairly in all material
2215 respects in conformity with stated accounting policies.

2216 (b) Obtain an understanding of internal control and
2217 perform tests of internal control over the state project
2218 consistent with the requirements of a major state project.

2219 (c) Determine whether or not the auditee has complied with
2220 applicable provisions of laws, rules, and guidelines as
2221 identified in the State Projects Compliance Supplement, or
2222 otherwise identified by the state awarding agency, which could
2223 have a direct and material effect on the state project.

2224 (d) Report on the results of a state project-specific
2225 audit consistent with the requirements of the state single audit
2226 and issue a management letter as prescribed in the rules of the
2227 Office of Government Accountability Auditor General.

2228 (e) Upon notification by the nonstate entity, make
2229 available the working papers relating to the audit conducted
2230 pursuant to the requirements of this section to the state
2231 awarding agency, the Comptroller, or the Office of Government
2232 Accountability Auditor General for review or copying.

2233 (10) The Office of Government Accountability Auditor
2234 General shall:

2235 (a) Have the authority to audit state financial assistance
2236 provided to any nonstate entity when determined necessary by the

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2237 Auditor General or when directed by the Legislative Auditing
2238 Committee.

2239 (b) Adopt rules that state the auditing standards that
2240 independent auditors are to follow for audits of nonstate
2241 entities required by this section.

2242 (c) Adopt rules that describe the contents and the filing
2243 deadlines for the financial reporting package.

2244 (d) Provide technical advice upon request of the
2245 Comptroller, Executive Office of the Governor, and state
2246 agencies relating to financial reporting and audit
2247 responsibilities contained in this section.

2248 (e) Be provided one copy of each financial reporting
2249 package prepared in accordance with the requirements of this
2250 section.

2251 (f) Perform ongoing reviews of a sample of financial
2252 reporting packages filed pursuant to the requirements of this
2253 section to determine compliance with the reporting requirements
2254 of this section and applicable rules of the Executive Office of
2255 the Governor, rules of the Comptroller, and rules of the Office
2256 of Government Accountability Auditor-General.

2257 Section 49. Subsection (1) of section 215.981, Florida
2258 Statutes, is amended to read:

2259 215.981 Audits of state agency direct-support
2260 organizations and citizen support organizations.--

2261 (1) Each direct-support organization and each citizen
2262 support organization, created or authorized pursuant to law, and
2263 created, approved, or administered by a state agency, other than
2264 a university, district board of trustees of a community college,
2265 or district school board, shall provide for an annual ~~financial~~

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2266 audit of its financial statements in order to express an opinion
2267 on the fairness with which they are presented in conformity with
2268 generally accepted accounting principles. The audit is ~~accounts~~
2269 ~~and records~~ to be conducted by an independent certified public
2270 accountant in accordance with rules adopted by the Office of
2271 Government Accountability Auditor General pursuant to s.
2272 11.45(8) and the state agency that created, approved, or
2273 administers the direct-support organization or citizen support
2274 organization. The audit report shall be submitted within 9
2275 months after the end of the fiscal year to the Office of
2276 Government Accountability Auditor General and to the state
2277 agency responsible for creation, administration, or approval of
2278 the direct-support organization or citizen support organization.
2279 Such state agency, ~~the Auditor General,~~ and the Office of
2280 ~~Program Policy Analysis and~~ Government Accountability shall have
2281 the authority to require and receive from the organization or
2282 from the independent auditor any records relative to the
2283 operation of the organization.

2284 Section 50. Subsections (5) and (12) of section 216.023,
2285 Florida Statutes, are amended to read:

2286 216.023 Legislative budget requests to be furnished to
2287 Legislature by agencies.--

2288 (5) ~~Prior to September 15 of the fiscal year prior to~~
2289 ~~which the judicial branch is required to submit a performance-~~
2290 ~~based program budget request, the Chief Justice of the Supreme~~
2291 ~~Court shall identify and, after consultation with the Office of~~
2292 ~~Program Policy Analysis and Government Accountability, submit to~~
2293 ~~the President of the Senate and the Speaker of the House of~~
2294 ~~Representatives a list of proposed programs and associated~~

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2295 ~~performance measures. The judicial branch shall provide~~
2296 ~~documentation to accompany the list of proposed programs and~~
2297 ~~performance measures as provided under subsection (4). The~~
2298 judicial branch shall submit a performance-based program agency
2299 budget request using the programs and performance measures
2300 adopted by the Legislature. The Chief Justice may propose
2301 revisions to approved programs or performance measures for the
2302 judicial branch. The Legislature shall have final approval of
2303 all programs and associated performance measures and standards
2304 for the judicial branch through the General Appropriations Act
2305 or legislation implementing the General Appropriations Act. ~~By~~
2306 ~~September 15, 2001, the Chief Justice of the Supreme Court shall~~
2307 ~~submit to the President of the Senate and the Speaker of the~~
2308 ~~House of Representatives a performance-based program budget~~
2309 ~~request for programs of the judicial branch approved by the~~
2310 ~~Legislature and provide a copy to the Executive Office of the~~
2311 ~~Governor.~~

2312 (12) The legislative budget request from each agency and
2313 from the judicial branch shall be reviewed by the Legislature.
2314 The review may allow for the opportunity to have information or
2315 testimony by the agency, the judicial branch, ~~the Auditor~~
2316 ~~General, the Office of Program Policy Analysis and Government~~
2317 ~~Accountability, the Governor's Office of Planning and Budgeting,~~
2318 and the public regarding the proper level of funding for the
2319 agency in order to carry out its mission.

2320 Section 51. Paragraph (a) of subsection (3) of section
2321 216.102, Florida Statutes, is amended to read:

2322 216.102 Filing of financial information; handling by
2323 Comptroller; penalty for noncompliance.--

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2324 (3) The Comptroller shall:

2325 (a) Prepare and furnish to the Office of Government
2326 Accountability Auditor General annual financial statements for
2327 the state on or before December 31 of each year, using generally
2328 accepted accounting principles.

2329

2330 The Comptroller may furnish and publish in electronic form the
2331 financial statements and the comprehensive annual financial
2332 report required under paragraphs (a), (b), and (c).

2333 Section 52. Subsection (2) of section 216.141, Florida
2334 Statutes, is amended to read:

2335 216.141 Budget system procedures; planning and programming
2336 by state agencies.--

2337 (2) The Florida Management Information Board shall notify
2338 the Office of Government Accountability Auditor General of any
2339 changes or modifications to the Florida Financial Management
2340 Information System and its functional owner information
2341 subsystems.

2342 Section 53. Paragraph (f) of subsection (2) and subsection
2343 (4) of section 216.163, Florida Statutes, are amended to read:

2344 216.163 Governor's recommended budget; form and content;
2345 declaration of collective bargaining impasses.--

2346 (2) The Governor's recommended budget shall also include:

2347 (f) The Governor's recommendations for high-risk
2348 information technology projects which should be subject to
2349 monitoring under s. 282.322. These recommendations shall include
2350 proviso language which specifies whether funds are specifically
2351 provided to contract for project monitoring, or whether the
2352 Office of Government Accountability Auditor General will conduct

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2353 such project monitoring. When funds are recommended for
2354 contracting with a project monitor, such funds may equal 1
2355 percent to 5 percent of the project's estimated total costs.
2356 These funds shall be specifically appropriated and nonrecurring.

2357 (4) The Executive Office of the Governor shall review the
2358 findings of the Office of ~~Program Policy Analysis and Government~~
2359 ~~Accountability~~, to the extent they are available, request any
2360 reports or additional analyses as necessary, and submit a
2361 recommendation for executive agencies, which may include a
2362 recommendation regarding incentives or disincentives for agency
2363 performance. Incentives or disincentives may apply to all or
2364 part of a state agency. The Chief Justice shall review the
2365 findings of the Office of ~~Program Policy Analysis and Government~~
2366 ~~Accountability~~ regarding judicial branch performance and make
2367 appropriate recommendations for the judicial branch.

2368 (a) Incentives may include, but are not limited to:

2369 1. Additional flexibility in budget management, such as,
2370 but not limited to, the use of lump sums or special categories;
2371 consolidation of budget entities or program components;
2372 consolidation of appropriation categories; and increased agency
2373 transfer authority between appropriation categories or budget
2374 entities.

2375 2. Additional flexibility in salary rate and position
2376 management.

2377 3. Retention of up to 50 percent of all unencumbered
2378 balances of appropriations as of June 30, or undisbursed
2379 balances as of December 31, excluding special categories and
2380 grants and aids, which may be used for nonrecurring purposes
2381 including, but not limited to, lump-sum bonuses, employee

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2382 training, or productivity enhancements, including technology and
2383 other improvements.

2384 4. Additional funds to be used for, but not limited to,
2385 lump-sum bonuses, employee training, or productivity
2386 enhancements, including technology and other improvements.

2387 5. Additional funds provided pursuant to law to be
2388 released to an agency quarterly or incrementally contingent upon
2389 the accomplishment of units of output or outcome specified in
2390 the General Appropriations Act.

2391 (b) Disincentives may include, but are not limited to:

2392 1. Mandatory quarterly reports to the Executive Office of
2393 the Governor and the Legislature on the agency's progress in
2394 meeting performance standards.

2395 2. Mandatory quarterly appearances before the Legislature,
2396 the Governor, or the Governor and Cabinet to report on the
2397 agency's progress in meeting performance standards.

2398 3. Elimination or restructuring of the program, which may
2399 include, but not be limited to, transfer of the program or
2400 outsourcing all or a portion of the program.

2401 4. Reduction of total positions for a program.

2402 5. Restriction on or reduction of the spending authority
2403 provided in s. 216.292(2).

2404 6. Reduction of managerial salaries.

2405 Section 54. Paragraph (b) of subsection (1) of section
2406 216.177, Florida Statutes, is amended to read:

2407 216.177 Appropriations acts, statement of intent,
2408 violation, notice, review and objection procedures.--

2409 (1) When an appropriations act is delivered to the
2410 Governor after the Legislature has adjourned sine die, as soon

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2411 as practicable, but no later than the 10th day before the end of
2412 the period allowed by law for veto consideration in any year in
2413 which an appropriation is made, the chairs of the legislative
2414 appropriations committees shall jointly transmit:

2415 (b) The documents set forth in s. 216.0442(2)(a) and (c),
2416 to the Executive Office of the Governor, the Comptroller, the
2417 Auditor General, ~~the director of the Office of Program Policy~~
2418 ~~Analysis and Government Accountability~~, the Chief Justice of the
2419 Supreme Court, and each state agency. A request for additional
2420 explanation and direction regarding the legislative intent of
2421 the General Appropriations Act during the fiscal year may be
2422 made to the chair and vice chair of the Legislative Budget
2423 Commission or the President of the Senate and the Speaker of the
2424 House of Representatives only by and through the Executive
2425 Office of the Governor for state agencies, and by and through
2426 the Chief Justice of the Supreme Court for the judicial branch,
2427 as is deemed necessary. However, the Comptroller may also
2428 request further clarification of legislative intent pursuant to
2429 the Comptroller's responsibilities related to his or her
2430 preaudit function of expenditures.

2431 Section 55. Subsection (2) of section 216.178, Florida
2432 Statutes, is amended to read:

2433 216.178 General Appropriations Act; format; procedure.--

2434 (2) The Office of Planning and Budgeting shall develop a
2435 final budget report that reflects the net appropriations for
2436 each budget item. The report shall reflect actual expenditures
2437 for each of the 2 preceding fiscal years and the estimated
2438 expenditures for the current fiscal year. In addition, the
2439 report must contain the actual revenues and cash balances for

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2440 the preceding 2 fiscal years and the estimated revenues and cash
2441 balances for the current fiscal year. The report may also
2442 contain expenditure data, program objectives, and program
2443 measures for each state agency program. The report must be
2444 produced by October 15 each year. A copy of the report must be
2445 made available to each member of the Legislature, to the head of
2446 each state agency, to the Auditor General, ~~to the director of~~
2447 ~~the Office of Program Policy Analysis and Government~~
2448 ~~Accountability~~, and to the public.

2449 Section 56. Subsection (12) of section 216.181, Florida
2450 Statutes, is amended to read:

2451 216.181 Approved budgets for operations and fixed capital
2452 outlay.--

2453 (12) There is appropriated nonoperating budget for
2454 refunds, payments to the United States Treasury, payments of the
2455 service charge to the General Revenue Fund, and transfers of
2456 funds specifically required by law. Such authorized budget,
2457 together with related releases, shall be transmitted by the
2458 state agency or by the judicial branch to the Comptroller for
2459 entry in the Comptroller's records in the manner and format
2460 prescribed by the Executive Office of the Governor in
2461 consultation with the Comptroller. A copy of such authorized
2462 budgets shall be furnished to the Executive Office of the
2463 Governor or the Chief Justice, the chairs of the legislative
2464 committees responsible for developing the general appropriations
2465 acts, and the Office of Government Accountability ~~Auditor~~
2466 ~~General~~. The Governor may withhold approval of nonoperating
2467 investment authority for certain trust funds when deemed in the
2468 best interest of the state. The Governor for the executive

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2469 branch, and the Chief Justice for the judicial branch, may
2470 establish nonoperating budgets for transfers, purchase of
2471 investments, special expenses, distributions, and any other
2472 nonoperating budget categories they deem necessary and in the
2473 best interest of the state and consistent with legislative
2474 intent and policy. The provisions of this subsection are subject
2475 to the notice, review, and objection procedures set forth in s.
2476 216.177. For purposes of this section, the term "nonoperating
2477 budgets" means nonoperating disbursement authority for purchase
2478 of investments, refunds, payments to the United States Treasury,
2479 transfers of funds specifically required by law, distributions
2480 of assets held by the state in a trustee capacity as an agent of
2481 fiduciary, special expenses, and other nonoperating budget
2482 categories as determined necessary by the Executive Office of
2483 the Governor, not otherwise appropriated in the General
2484 Appropriations Act.

2485 Section 57. Subsection (1) of section 216.192, Florida
2486 Statutes, is amended to read:

2487 216.192 Release of appropriations; revision of budgets.--

2488 (1) Unless otherwise provided in the General
2489 Appropriations Act, on July 1 of each fiscal year, up to 25
2490 percent of the original approved operating budget of each agency
2491 and of the judicial branch may be released until such time as
2492 annual plans for quarterly releases for all appropriations have
2493 been developed, approved, and furnished to the Comptroller by
2494 the Executive Office of the Governor for state agencies and by
2495 the Chief Justice of the Supreme Court for the judicial branch.
2496 The plans, including appropriate plans of releases for fixed
2497 capital outlay projects that correspond with each project

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2498 schedule, shall attempt to maximize the use of trust funds and
2499 shall be transmitted to the Comptroller by August 1 of each
2500 fiscal year. Such releases shall at no time exceed the total
2501 appropriations available to a state agency or to the judicial
2502 branch, or the approved budget for such agency or the judicial
2503 branch if less. The Comptroller shall enter such releases in his
2504 or her records in accordance with the release plans prescribed
2505 by the Executive Office of the Governor and the Chief Justice,
2506 unless otherwise amended as provided by law. The Executive
2507 Office of the Governor and the Chief Justice shall transmit a
2508 copy of the approved annual releases to the head of the state
2509 agency, the chair and vice chair of the Legislative Budget
2510 Commission, and the Office of Government Accountability ~~Auditor~~
2511 ~~General~~. The Comptroller shall authorize all expenditures to be
2512 made from the appropriations on the basis of such releases and
2513 in accordance with the approved budget, and not otherwise.
2514 Expenditures shall be authorized only in accordance with
2515 legislative authorizations. Nothing herein precludes periodic
2516 reexamination and revision by the Executive Office of the
2517 Governor or by the Chief Justice of the annual plans for release
2518 of appropriations and the notifications of the parties of all
2519 such revisions.

2520 Section 58. Subsection (3) of section 216.231, Florida
2521 Statutes, is amended to read:

2522 216.231 Release of certain classified appropriations.--

2523 (3) Notwithstanding any other provisions of law, moneys
2524 appropriated in any appropriations act to the Governor for
2525 discretionary contingencies may be expended at his or her
2526 discretion to promote general government and intergovernmental

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2527 cooperation and to enhance the image of the state. All funds
2528 expended for such purposes shall be accounted for, and a report
2529 showing the amounts expended, the names of the persons receiving
2530 the amounts expended, and the purpose of each expenditure shall
2531 be annually reported to the Office of Government Accountability
2532 ~~Auditor General~~ and the legislative appropriations committees.

2533 Section 59. Paragraph (a) of subsection (1) of section
2534 216.262, Florida Statutes, is amended to read:

2535 216.262 Authorized positions.--

2536 (1)(a) Unless otherwise expressly provided by law, the
2537 total number of authorized positions may not exceed the total
2538 provided in the appropriations acts. In the event any state
2539 agency or entity of the judicial branch finds that the number of
2540 positions so provided is not sufficient to administer its
2541 authorized programs, it may file an application with the
2542 Executive Office of the Governor or the Chief Justice; and, if
2543 the Executive Office of the Governor or Chief Justice certifies
2544 that there are no authorized positions available for addition,
2545 deletion, or transfer within the agency as provided in paragraph
2546 (c) and recommends an increase in the number of positions, the
2547 Governor or the Chief Justice may, after a public hearing,
2548 authorize an increase in the number of positions for the
2549 following reasons only:

- 2550 1. To implement or provide for continuing federal grants
2551 or changes in grants not previously anticipated;
- 2552 2. To meet emergencies pursuant to s. 252.36;
- 2553 3. To satisfy new federal regulations or changes therein;

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2554 4. To take advantage of opportunities to reduce operating
2555 expenditures or to increase the revenues of the state or local
2556 government; and

2557 5. To authorize positions which were not fixed by the
2558 Legislature through error in drafting the appropriations acts.

2559
2560 The provisions of this paragraph are subject to the notice and
2561 review procedures set forth in s. 216.177. A copy of the
2562 application, the certification, and the final authorization
2563 shall be filed with the Legislative Budget Commission, the
2564 appropriations committees, and with the Office of Government
2565 Accountability Auditor General.

2566 Section 60. Subsections (2) and (3) of section 216.292,
2567 Florida Statutes, is amended to read:

2568 216.292 Appropriations nontransferable; exceptions.--

2569 (2) A lump sum appropriated for a performance-based
2570 program must be distributed by the Governor for state agencies
2571 or the Chief Justice for the judicial branch into the
2572 traditional expenditure categories in accordance with s.
2573 216.181(6)(b). At any time during the year, the agency head or
2574 Chief Justice may transfer funds between those categories with
2575 no limit on the amount of the transfer. Authorized revisions of
2576 the original approved operating budget, together with related
2577 changes, if any, must be transmitted by the state agency or by
2578 the judicial branch to the Executive Office of the Governor or
2579 the Chief Justice, the chair and vice chair of the Legislative
2580 Budget Commission, and the Office of ~~Program Policy Analysis and~~
2581 ~~Government Accountability, and the Auditor General~~. Such
2582 authorized revisions shall be consistent with the intent of the

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2583 approved operating budget, shall be consistent with legislative
2584 policy and intent, and shall not conflict with specific spending
2585 policies specified in the General Appropriations Act. The
2586 Executive Office of the Governor shall forward a copy of the
2587 revisions within 7 working days to the Comptroller for entry in
2588 his or her records in the manner and format prescribed by the
2589 Executive Office of the Governor in consultation with the
2590 Comptroller. Such authorized revisions shall be consistent with
2591 the intent of the approved operating budget, shall be consistent
2592 with legislative policy and intent, and shall not conflict with
2593 specific spending policies specified in the General
2594 Appropriations Act.

2595 (3) The head of each department or the Chief Justice of
2596 the Supreme Court, whenever it is deemed necessary by reason of
2597 changed conditions, may transfer appropriations funded from
2598 identical funding sources, except appropriations for fixed
2599 capital outlay, and transfer the amounts included within the
2600 total original approved budget and releases as furnished
2601 pursuant to ss. 216.181 and 216.192, as follows:

2602 (a) Between categories of appropriations within a budget
2603 entity, if no category of appropriation is increased or
2604 decreased by more than 5 percent of the original approved budget
2605 or \$150,000, whichever is greater, by all action taken under
2606 this subsection.

2607 (b) Additionally, between budget entities within identical
2608 categories of appropriations, if no category of appropriation is
2609 increased or decreased by more than 5 percent of the original
2610 approved budget or \$150,000, whichever is greater, by all action
2611 taken under this subsection.

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2612 (c) Such authorized revisions must be consistent with the
2613 intent of the approved operating budget, must be consistent with
2614 legislative policy and intent, and must not conflict with
2615 specific spending policies specified in the General
2616 Appropriations Act.

2617
2618 Such authorized revisions, together with related changes, if
2619 any, in the plan for release of appropriations, shall be
2620 transmitted by the state agency or by the judicial branch to the
2621 Comptroller for entry in the Comptroller's records in the manner
2622 and format prescribed by the Executive Office of the Governor in
2623 consultation with the Comptroller. A copy of such revision shall
2624 be furnished to the Executive Office of the Governor or the
2625 Chief Justice, the chair and vice chair of the Legislative
2626 Budget Commission, and the Auditor General, ~~and the director of~~
2627 ~~the Office of Program Policy Analysis and Government~~
2628 ~~Accountability.~~

2629 Section 61. Paragraph (a) of subsection (1) and
2630 subsections (2) and (3) of section 216.301, Florida Statutes,
2631 are amended to read:

2632 216.301 Appropriations; undisbursed balances.--

2633 (1)(a) Any balance of any appropriation, except an
2634 appropriation for fixed capital outlay, which is not disbursed
2635 but which is expended or contracted to be expended shall, at the
2636 end of each fiscal year, be certified by the head of the
2637 affected state agency or the judicial or legislative branches,
2638 on or before August 1 of each year, to the Executive Office of
2639 the Governor, showing in detail the obligees to whom obligated
2640 and the amounts of such obligations. On or before September 1 of

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2641 each year, the Executive Office of the Governor shall review and
2642 approve or disapprove, consistent with legislative policy and
2643 intent, any or all of the items and amounts certified by the
2644 head of the affected state agency and shall approve all items
2645 and amounts certified by the Chief Justice of the Supreme Court
2646 for the judicial branch and by the legislative branch and shall
2647 furnish the Comptroller, the legislative appropriations
2648 committees, and the Office of Government Accountability ~~Auditor~~
2649 ~~General~~ a detailed listing of the items and amounts approved as
2650 legal encumbrances against the undisbursed balance of such
2651 appropriation. The review shall assure that trust funds have
2652 been fully maximized. Any such encumbered balance remaining
2653 undisbursed on December 31 of the same calendar year in which
2654 such certification was made shall revert to the fund from which
2655 appropriated and shall be available for reappropriation by the
2656 Legislature. In the event such certification is not made and an
2657 obligation is proven to be legal, due, and unpaid, then the
2658 obligation shall be paid and charged to the appropriation for
2659 the current fiscal year of the state agency or the legislative
2660 or judicial branch affected.

2661 (2)(a) Any balance of any appropriation for fixed capital
2662 outlay not disbursed but expended or contracted or committed to
2663 be expended shall, at the end of each fiscal year, be certified
2664 by the head of the affected state agency or the legislative or
2665 judicial branch, on or before August 1 of each year, to the
2666 Executive Office of the Governor, showing in detail the
2667 commitment or to whom obligated and the amount of such
2668 commitment or obligation. On or before September 1 of each year,
2669 the Executive Office of the Governor shall review and approve or

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2670 disapprove, consistent with legislative policy and intent, any
2671 or all of the items and amounts certified by the head of the
2672 affected state agency and shall approve all items and amounts
2673 certified by the Chief Justice of the Supreme Court and by the
2674 legislative branch and shall furnish the Comptroller, the
2675 legislative appropriations committees, and the Office of
2676 Government Accountability Auditor-General a detailed listing of
2677 the items and amounts approved as legal encumbrances against the
2678 undisbursed balances of such appropriations. In the event such
2679 certification is not made and the balance of the appropriation
2680 has reverted and the obligation is proven to be legal, due, and
2681 unpaid, then the same shall be presented to the Legislature for
2682 its consideration.

2683 (b) Such certification as herein required shall be in the
2684 form and on the date approved by the Executive Office of the
2685 Governor. Any balance not so certified shall revert to the fund
2686 from which appropriated and shall be available for
2687 reappropriation.

2688 (3) Notwithstanding the provisions of subsection (2), the
2689 unexpended balance of any appropriation for fixed capital outlay
2690 subject to but not under the terms of a binding contract or a
2691 general construction contract prior to February 1 of the second
2692 fiscal year, or the third fiscal year if it is for an
2693 educational facility as defined in chapter 1013 or a
2694 construction project of a state university, of the appropriation
2695 shall revert on February 1 of such year to the fund from which
2696 appropriated and shall be available for reappropriation. The
2697 Executive Office of the Governor shall, not later than February
2698 20 of each year, furnish the Comptroller, the legislative

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2699 appropriations committees, and the Office of Government
2700 Accountability Auditor General a report listing in detail the
2701 items and amounts reverting under the authority of this
2702 subsection, including the fund to which reverted and the agency
2703 affected.

2704 Section 62. Subsections (17) and (18) of section 218.31,
2705 Florida Statutes, are amended to read:

2706 218.31 Definitions.--As used in this part, except where
2707 the context clearly indicates a different meaning:

2708 (17) "Financial audit" means an examination of financial
2709 statements in order to express an opinion on the fairness with
2710 which they are presented in conformity with generally accepted
2711 accounting principles and an examination to determine whether
2712 operations are properly conducted in accordance with legal and
2713 regulatory requirements. Financial audits must be conducted in
2714 accordance with generally accepted auditing standards and
2715 government auditing standards as adopted by the Board of
2716 Accountancy and as prescribed by rules adopted ~~promulgated~~ by
2717 the Office of Government Accountability Auditor General.

2718 (18) "Management letter" means a statement of the
2719 auditor's comments and recommendations as prescribed by rules
2720 adopted by the Office of Government Accountability Auditor
2721 General.

2722 Section 63. Paragraphs (e) and (f) of subsection (1) and
2723 subsection (2) of section 218.32, Florida Statutes, are amended
2724 to read:

2725 218.32 Annual financial reports; local governmental
2726 entities.--

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2727 (1)(e) Each local governmental entity that is not required
2728 to provide for an audit report in accordance with s. 218.39 must
2729 submit the annual financial report to the department no later
2730 than April 30 of each year. The department shall consult with
2731 the Office of Government Accountability ~~Auditor General~~ in the
2732 development of the format of annual financial reports submitted
2733 pursuant to this paragraph. The format shall include balance
2734 sheet information to be utilized by the Office of Government
2735 Accountability ~~Auditor General~~ pursuant to s. 11.45(7)(f). The
2736 department must forward the financial information contained
2737 within these entities' annual financial reports to the Office of
2738 Government Accountability ~~Auditor General~~ in electronic form.
2739 This paragraph does not apply to housing authorities created
2740 under chapter 421.

2741 (f) If the department does not receive a completed annual
2742 financial report from a local governmental entity within the
2743 required period, it shall notify the Legislative Auditing
2744 Committee of the local governmental entity's failure to comply
2745 with the reporting requirements. The committee shall proceed in
2746 accordance with s. 11.40(5).

2747 (2) The department shall annually by December 1 file a
2748 verified report with the Governor, the Legislature, the Office
2749 of Government Accountability ~~Auditor General~~, and the Special
2750 District Information Program of the Department of Community
2751 Affairs showing the revenues, both locally derived and derived
2752 from intergovernmental transfers, and the expenditures of each
2753 local governmental entity, regional planning council, local
2754 government finance commission, and municipal power corporation

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2755 that is required to submit an annual financial report. The
2756 report must include, but is not limited to:

2757 (a) The total revenues and expenditures of each local
2758 governmental entity that is a component unit included in the
2759 annual financial report of the reporting entity.

2760 (b) The amount of outstanding long-term debt by each local
2761 governmental entity. For purposes of this paragraph, the term
2762 "long-term debt" means any agreement or series of agreements to
2763 pay money, which, at inception, contemplate terms of payment
2764 exceeding 1 year in duration.

2765 Section 64. Subsections (1), (2), (7), (8), and (9) of
2766 section 218.39, Florida Statutes, are amended to read:

2767 218.39 Annual financial audit reports.--

2768 (1) If, by the first day in any fiscal year, a local
2769 governmental entity, district school board, charter school, or
2770 charter technical career center has not been notified that a
2771 financial audit for that fiscal year will be performed by the
2772 Office of Government Accountability ~~Auditor General~~, each of the
2773 following entities shall have an annual financial audit of its
2774 accounts and records completed within 12 months after the end of
2775 its fiscal year by an independent certified public accountant
2776 retained by it and paid from its public funds:

2777 (a) Each county.

2778 (b) Any municipality with revenues or the total of
2779 expenditures and expenses in excess of \$250,000.

2780 (c) Any special district with revenues or the total of
2781 expenditures and expenses in excess of \$100,000.

2782 (d) Each district school board.

2783 (e) Each charter school established under s. 1002.33.

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2784 (f) Each charter technical center established under s.
2785 1002.34.

2786 (g) Each municipality with revenues or the total of
2787 expenditures and expenses between \$100,000 and \$250,000 that has
2788 not been subject to a financial audit pursuant to this
2789 subsection for the 2 preceding fiscal years.

2790 (h) Each special district with revenues or the total of
2791 expenditures and expenses between \$50,000 and \$100,000 that has
2792 not been subject to a financial audit pursuant to this
2793 subsection for the 2 preceding fiscal years.

2794 (2) The county audit report shall be a single document
2795 that includes a financial audit of the county as a whole and,
2796 for each county agency other than a board of county
2797 commissioners, an audit of its financial accounts and records,
2798 including reports on compliance and internal control, management
2799 letters, and financial statements as required by rules adopted
2800 by the Office of Government Accountability Auditor General. In
2801 addition to such requirements, if a board of county
2802 commissioners elects to have a separate audit of its financial
2803 accounts and records in the manner required by rules adopted by
2804 the Auditor General for other county agencies, such separate
2805 audit shall be included in the county audit report.

2806 (7) The predecessor auditor of a district school board
2807 shall provide the Office of Government Accountability Auditor
2808 ~~General~~ access to the prior year's working papers in accordance
2809 with the Statements on Auditing Standards, including
2810 documentation of planning, internal control, audit results, and
2811 other matters of continuing accounting and auditing

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2812 significance, such as the working paper analysis of balance
2813 sheet accounts and those relating to contingencies.

2814 (8) All audits conducted in accordance with this section
2815 must be conducted in accordance with the rules of the Office of
2816 Government Accountability Auditor-General promulgated pursuant
2817 to s. 11.45. All audit reports and the officer's written
2818 statement of explanation or rebuttal must be submitted to the
2819 Office of Government Accountability Auditor-General within 45
2820 days after delivery of the audit report to the entity's
2821 governing body, but no later than 12 months after the end of the
2822 fiscal year.

2823 (9) Each charter school and charter technical career
2824 center must file a copy of its audit report with the sponsoring
2825 entity; the local district school board, if not the sponsoring
2826 entity; the Office of Government Accountability Auditor-General;
2827 and with the Department of Education.

2828 Section 65. Paragraph (f) of subsection (4) of section
2829 220.187, Florida Statutes, is amended to read:

2830 220.187 Credits for contributions to nonprofit
2831 scholarship-funding organizations.--

2832 (4) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
2833 ORGANIZATIONS.--

2834 (f) An eligible nonprofit scholarship-funding organization
2835 that receives eligible contributions must provide to the Office
2836 of Government Accountability Auditor-General an annual financial
2837 and compliance audit of its accounts and records conducted by an
2838 independent certified public accountant and in accordance with
2839 rules adopted by the Office of Government Accountability Auditor
2840 General.

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2841 Section 66. Subsection (3) of section 243.73, Florida
2842 Statutes, is amended to read:

2843 243.73 Reports; audits.--

2844 (3) The Office of Government Accountability Auditor
2845 ~~General~~ may, pursuant to direction by the Auditor General ~~his or~~
2846 ~~her own authority~~ or at the direction of the Legislative
2847 Auditing Committee, conduct an audit of the authority or any
2848 programs or entities created by the authority.

2849 Section 67. Subsection (11) of section 253.025, Florida
2850 Statutes, is amended to read:

2851 253.025 Acquisition of state lands for purposes other than
2852 preservation, conservation, and recreation.--

2853 (11) The Office of Government Accountability Auditor
2854 ~~General~~ shall conduct audits of acquisitions and divestitures
2855 which, according to its ~~his or her~~ preliminary assessments of
2856 board-approved acquisitions and divestitures, it ~~he or she~~ deems
2857 necessary. These preliminary assessments shall be initiated not
2858 later than 60 days following the final approval by the board of
2859 land acquisitions under this section. If an audit is conducted,
2860 the Office of Government Accountability Auditor ~~General~~ shall
2861 submit an audit report to the board of trustees, the President
2862 of the Senate, the Speaker of the House of Representatives, and
2863 their designees.

2864 Section 68. Subsection (2) of section 259.037, Florida
2865 Statutes, is amended to read:

2866 259.037 Land Management Uniform Accounting Council.--

2867 (2) The ~~Auditor General and the director of the Office of~~
2868 ~~Program Policy Analysis and Government Accountability, or their~~
2869 ~~designees~~, shall advise the council to ensure that appropriate

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2870 accounting procedures are utilized and that a uniform method of
2871 collecting and reporting accurate costs of land management
2872 activities are created and can be used by all agencies.

2873 Section 69. Subsection (16) of section 259.041, Florida
2874 Statutes, is amended to read:

2875 259.041 Acquisition of state-owned lands for preservation,
2876 conservation, and recreation purposes.--

2877 (16) The Office of Government Accountability Auditor
2878 ~~General~~ shall conduct audits of acquisitions and divestitures
2879 which it ~~he or she~~ deems necessary, according to its ~~his or her~~
2880 preliminary assessments of board-approved acquisitions and
2881 divestitures. These preliminary assessments shall be initiated
2882 not later than 60 days following the final approval by the board
2883 of land acquisitions under this section. If an audit is
2884 conducted, the Office of Government Accountability Auditor
2885 ~~General~~ shall submit an audit report to the board of trustees,
2886 the President of the Senate, the Speaker of the House of
2887 Representatives, and their designees.

2888 Section 70. Subsection (8) of section 267.1732, Florida
2889 Statutes, is amended to read:

2890 267.1732 Direct-support organization.--

2891 (8) The identity of a donor or prospective donor of
2892 property to a direct-support organization who desires to remain
2893 anonymous, and all information identifying such donor or
2894 prospective donor, is confidential and exempt from the
2895 provisions of s. 119.07(1) and s. 24(a), Art. I of the State
2896 Constitution; and that anonymity must be maintained in the
2897 auditor's report. The university and the Office of Government

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2898 Accountability Auditor General shall have access to all records
2899 of the direct-support organization at any time it is requested.

2900 Section 71. Section 273.02, Florida Statutes, is amended
2901 to read:

2902 273.02 Record and inventory of certain property.--The word
2903 "property" as used in this section means equipment, fixtures,
2904 and other tangible personal property of a nonconsumable and
2905 nonexpendable nature, the value or cost of which is \$1,000 or
2906 more and the normal expected life of which is 1 year or more,
2907 and hardback-covered bound books that are circulated to students
2908 or the general public, the value or cost of which is \$25 or
2909 more, and hardback-covered bound books, the value or cost of
2910 which is \$250 or more. Each item of property which it is
2911 practicable to identify by marking shall be marked in the manner
2912 required by the Office of Government Accountability Auditor
2913 ~~General~~. Each custodian shall maintain an adequate record of
2914 property in his or her custody, which record shall contain such
2915 information as shall be required by the Office of Government
2916 Accountability Auditor General. Once each year, on July 1 or as
2917 soon thereafter as is practicable, and whenever there is a
2918 change of custodian, each custodian shall take an inventory of
2919 property in his or her custody. The inventory shall be compared
2920 with the property record, and all discrepancies shall be traced
2921 and reconciled. All publicly supported libraries shall be exempt
2922 from marking hardback-covered bound books, as required by this
2923 section. The catalog and inventory control records maintained by
2924 each publicly supported library shall constitute the property
2925 record of hardback-covered bound books with a value or cost of
2926 \$25 or more included in each publicly supported library

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2927 collection and shall serve as a perpetual inventory in lieu of
2928 an annual physical inventory. All books identified by these
2929 records as missing shall be traced and reconciled, and the
2930 library inventory shall be adjusted accordingly.

2931 Section 72. Subsection (5) of section 273.05, Florida
2932 Statutes, is amended to read:

2933 273.05 Surplus property.--

2934 (5) The custodian shall maintain records of property that
2935 is certified as surplus with information indicating the value
2936 and condition of the property. Agency records for property
2937 certified as surplus shall comply with rules adopted ~~issued~~ by
2938 the Office of Government Accountability Auditor General.

2939 Section 73. Subsection (2) of section 273.055, Florida
2940 Statutes, is amended to read:

2941 273.055 Disposition of state-owned tangible personal
2942 property.--

2943 (2) Custodians shall maintain records to identify each
2944 property item as to disposition. Such records shall comply with
2945 rules adopted ~~issued~~ by the Office of Government Accountability
2946 Auditor General.

2947 Section 74. Subsection (2) of section 274.02, Florida
2948 Statutes, is amended to read:

2949 274.02 Record and inventory of certain property.--

2950 (2) Each item of property which it is practicable to
2951 identify by marking shall be marked in the manner required by
2952 the Office of Government Accountability Auditor General. Each
2953 governmental unit shall maintain an adequate record of its
2954 property, which record shall contain such information as shall
2955 be required by the Office of Government Accountability Auditor

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2956 ~~General~~. Each governmental unit shall take an inventory of its
2957 property in the custody of a custodian whenever there is a
2958 change in such custodian. A complete physical inventory of all
2959 property shall be taken annually, and the date inventoried shall
2960 be entered on the property record. The inventory shall be
2961 compared with the property record, and all discrepancies shall
2962 be traced and reconciled.

2963 Section 75. Paragraph (a) of subsection (2) of section
2964 282.318, Florida Statutes, is amended to read:

2965 282.318 Security of data and information technology
2966 resources.--

2967 (2)(a) The State Technology Office, in consultation with
2968 each agency head, is responsible and accountable for assuring an
2969 adequate level of security for all data and information
2970 technology resources of each agency and, to carry out this
2971 responsibility, shall, at a minimum:

2972 1. Designate an information security manager who shall
2973 administer the security program of each agency for its data and
2974 information technology resources.

2975 2. Conduct, and periodically update, a comprehensive risk
2976 analysis to determine the security threats to the data and
2977 information technology resources of each agency. The risk
2978 analysis information is confidential and exempt from the
2979 provisions of s. 119.07(1), except that such information shall
2980 be available to the Office of Government Accountability Auditor
2981 ~~General~~ in performing its auditing ~~his or her postauditing~~
2982 duties.

2983 3. Develop, and periodically update, written internal
2984 policies and procedures to assure the security of the data and

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2985 information technology resources of each agency. The internal
2986 policies and procedures which, if disclosed, could facilitate
2987 the unauthorized modification, disclosure, or destruction of
2988 data or information technology resources are confidential
2989 information and exempt from the provisions of s. 119.07(1),
2990 except that such information shall be available to the Office of
2991 Government Accountability Auditor-General in performing its
2992 auditing his or her postauditing duties.

2993 4. Implement appropriate cost-effective safeguards to
2994 reduce, eliminate, or recover from the identified risks to the
2995 data and information technology resources of each agency.

2996 5. Ensure that periodic internal audits and evaluations of
2997 each security program for the data and information technology
2998 resources of the agency are conducted. The results of such
2999 internal audits and evaluations are confidential information and
3000 exempt from the provisions of s. 119.07(1), except that such
3001 information shall be available to the Office of Government
3002 Accountability Auditor-General in performing its auditing his or
3003 her postauditing duties.

3004 6. Include appropriate security requirements, as
3005 determined by the State Technology Office, in consultation with
3006 each agency head, in the written specifications for the
3007 solicitation of information technology resources.

3008 Section 76. Subsection (1) of section 282.322, Florida
3009 Statutes, is amended to read:

3010 282.322 Special monitoring process for designated
3011 information resources management projects.--

3012 (1) For each information resources management project
3013 which is designated for special monitoring in the General

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3014 Appropriations Act, with a proviso requiring a contract with a
3015 project monitor, the Technology Review Workgroup established
3016 pursuant to s. 216.0446, in consultation with each affected
3017 agency, shall be responsible for contracting with the project
3018 monitor. Upon contract award, funds equal to the contract amount
3019 shall be transferred to the Technology Review Workgroup upon
3020 request and subsequent approval of a budget amendment pursuant
3021 to s. 216.292. With the concurrence of the Legislative Auditing
3022 Committee, the Office of Government Accountability ~~office of the~~
3023 ~~Auditor General~~ shall be the project monitor for other projects
3024 designated for special monitoring. However, nothing in this
3025 section precludes the Office of Government Accountability
3026 ~~Auditor General~~ from conducting such monitoring on any project
3027 designated for special monitoring. In addition to monitoring and
3028 reporting on significant communications between a contracting
3029 agency and the appropriate federal authorities, the project
3030 monitoring process shall consist of evaluating each major stage
3031 of the designated project to determine whether the deliverables
3032 have been satisfied and to assess the level of risks associated
3033 with proceeding to the next stage of the project. The major
3034 stages of each designated project shall be determined based on
3035 the agency's information systems development methodology. Within
3036 20 days after an agency has completed a major stage of its
3037 designated project or at least 90 days, the project monitor
3038 shall issue a written report, including the findings and
3039 recommendations for correcting deficiencies, to the agency head,
3040 for review and comment. Within 20 days after receipt of the
3041 project monitor's report, the agency head shall submit a written
3042 statement of explanation or rebuttal concerning the findings and

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3043 recommendations of the project monitor, including any corrective
3044 action to be taken by the agency. The project monitor shall
3045 include the agency's statement in its final report, which shall
3046 be forwarded, within 7 days after receipt of the agency's
3047 statement, to the agency head, the inspector general's office of
3048 the agency, the Executive Office of the Governor, the
3049 appropriations committees of the Legislature, the ~~Joint~~
3050 Legislative Auditing Committee, the Technology Review Workgroup,
3051 the President of the Senate, and the Speaker of the House of
3052 Representatives, ~~and the Office of Program Policy Analysis and~~
3053 ~~Government Accountability~~. The Office of Government
3054 Accountability Auditor General shall also receive a copy of the
3055 project monitor's report for those projects in which the Office
3056 of Government Accountability Auditor General is not the project
3057 monitor.

3058 Section 77. Paragraph (b) of subsection (2) of section
3059 287.045, Florida Statutes, is amended to read:

3060 287.045 Procurement of products and materials with
3061 recycled content.--

3062 (2)(b) The Office of Government Accountability Auditor
3063 ~~General~~ shall assist in monitoring the product procurement
3064 requirements.

3065 Section 78. Subsection (2) of section 287.058, Florida
3066 Statutes, is amended to read:

3067 287.058 Contract document.--

3068 (2) The written agreement shall be signed by the agency
3069 head and the contractor prior to the rendering of any
3070 contractual service the value of which is in excess of the
3071 threshold amount provided in s. 287.017 for CATEGORY TWO, except

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3072 in the case of a valid emergency as certified by the agency
3073 head. The certification of an emergency shall be prepared within
3074 30 days after the contractor begins rendering the service and
3075 shall state the particular facts and circumstances which
3076 precluded the execution of the written agreement prior to the
3077 rendering of the service. If the agency fails to have the
3078 contract signed by the agency head and the contractor prior to
3079 rendering the contractual service, and if an emergency does not
3080 exist, the agency head shall, no later than 30 days after the
3081 contractor begins rendering the service, certify the specific
3082 conditions and circumstances to the department as well as
3083 describe actions taken to prevent recurrence of such
3084 noncompliance. The agency head may delegate the certification
3085 only to other senior management agency personnel. A copy of the
3086 certification shall be furnished to the Comptroller with the
3087 voucher authorizing payment. The department shall report
3088 repeated instances of noncompliance by an agency to the Office
3089 of Government Accountability Auditor General. Nothing in this
3090 subsection shall be deemed to authorize additional compensation
3091 prohibited by s. 215.425. The procurement of contractual
3092 services shall not be divided so as to avoid the provisions of
3093 this section.

3094 Section 79. Subsection (11) of section 287.0943, Florida
3095 Statutes, is amended to read:

3096 287.0943 Certification of minority business enterprises.--

3097 (11) To deter fraud in the program, the Office of
3098 Government Accountability Auditor General may review the
3099 criteria by which a business became certified as a certified
3100 minority business enterprise.

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3101 Section 80. Section 287.115, Florida Statutes, is amended
3102 to read:

3103 287.115 Comptroller; annual report.--The Comptroller shall
3104 submit to the Office of Government Accountability ~~office of the~~
3105 ~~Auditor General~~ an annual report on those contractual service
3106 contracts disallowed by the Comptroller, which report shall
3107 include, but is not limited to, the name of the user agency, the
3108 name of the firm or individual from which the contractual
3109 service was to be acquired, a description of the contractual
3110 service, the financial terms of the contract, and the reason for
3111 rejection.

3112 Section 81. Subsection (5) of section 287.17, Florida
3113 Statutes, is amended to read:

3114 287.17 Limitation on use of motor vehicles and aircraft.--

3115 (5) Each state agency's head shall, by December 31, 2000,
3116 conduct a review of motor vehicle utilization with oversight
3117 from the agency's inspector general. This review shall consist
3118 of two parts. The first part of the review shall determine the
3119 number of miles that each assigned motor vehicle has been driven
3120 on official state business in the past fiscal year. Commuting
3121 mileage shall be excluded from calculating vehicle use. The
3122 purpose of this review is to determine whether employees with
3123 assigned motor vehicles are driving the vehicles a sufficient
3124 number of miles to warrant continued vehicle assignment. The
3125 second part of the review shall identify employees who have
3126 driven personal vehicles extensively on state business in the
3127 past fiscal year. The purpose of this review is to determine
3128 whether it would be cost-effective to provide state motor
3129 vehicles to such employees. In making this determination, the

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3130 inspector general shall use the break-even mileage criteria
3131 developed by the Department of Management Services. A copy of
3132 the review shall be presented to the Office of ~~Program Policy~~
3133 ~~Analysis and~~ Government Accountability.

3134 Section 82. Paragraphs (d) and (e) of subsection (4) of
3135 section 288.1224, Florida Statutes, are amended to read:

3136 288.1224 Powers and duties.--The commission:

3137 (4)

3138 (d) The plan shall include recommendations regarding
3139 specific performance standards and measurable outcomes for the
3140 commission and its direct-support organization. The commission,
3141 in consultation with the Office of ~~Program Policy Analysis and~~
3142 ~~Government Accountability~~, shall develop a plan for monitoring
3143 its operations to ensure that performance data are maintained
3144 and supported by records of the organization.

3145 ~~(e) Prior to the 2003 Regular Session of the Legislature,~~
3146 ~~the Office of Program Policy Analysis and Government~~
3147 ~~Accountability shall conduct a review of, and prepare a report~~
3148 ~~on, the Florida Commission on Tourism and its direct-support~~
3149 ~~organization. The review shall be comprehensive in its scope,~~
3150 ~~but, at a minimum, must be conducted in such a manner as to~~
3151 ~~specifically determine:~~

3152 1. ~~The progress toward achieving the established outcomes.~~

3153 2. ~~The circumstances contributing to the organization's~~
3154 ~~ability to achieve, not achieve, or exceed its established~~
3155 ~~outcomes.~~

3156 3. ~~Whether it would be sound public policy to continue or~~
3157 ~~discontinue funding the organization, and the consequences of~~
3158 ~~discontinuing the organization.~~

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3159
3160 ~~The report shall be submitted by January 1, 2003, to the~~
3161 ~~President of the Senate, the Speaker of the House of~~
3162 ~~Representatives, the Senate Minority Leader, and the House~~
3163 ~~Minority Leader.~~

3164 Section 83. Subsection (6) of section 288.1226, Florida
3165 Statutes, is amended to read:

3166 288.1226 Florida Tourism Industry Marketing Corporation;
3167 use of property; board of directors; duties; audit.--

3168 (6) ANNUAL AUDIT.--The corporation shall provide for an
3169 annual financial audit in accordance with s. 215.981. The annual
3170 audit report shall be submitted to the ~~Auditor General; the~~
3171 ~~Office of Policy Analysis and Government Accountability;~~ and the
3172 Office of Tourism, Trade, and Economic Development for review.
3173 The Office of ~~Program Policy Analysis and Government~~
3174 ~~Accountability~~ and; the Office of Tourism, Trade, and Economic
3175 ~~Development; and the Auditor General~~ have the authority to
3176 require and receive from the corporation or from its independent
3177 auditor any detail or supplemental data relative to the
3178 operation of the corporation. The Office of Tourism, Trade, and
3179 Economic Development shall annually certify whether the
3180 corporation is operating in a manner and achieving the
3181 objectives that are consistent with the policies and goals of
3182 the commission and its long-range marketing plan. The identity
3183 of a donor or prospective donor to the corporation who desires
3184 to remain anonymous and all information identifying such donor
3185 or prospective donor are confidential and exempt from the
3186 provisions of s. 119.07(1) and s. 24(a), Art. I of the State

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3187 Constitution. Such anonymity shall be maintained in the
3188 auditor's report.

3189 Section 84. Subsection (2) of section 288.1227, Florida
3190 Statutes, is amended to read:

3191 288.1227 Annual report of the Florida Commission on
3192 Tourism; audits.--

3193 (2) The Office of Government Accountability Auditor
3194 ~~General~~ may, pursuant to the direction of the Auditor General
3195 ~~his or her own authority~~ or at the direction of the Legislative
3196 Auditing Committee, conduct an audit of the commission or its
3197 direct-support organization.

3198 Section 85. Section 288.7011, Florida Statutes, is amended
3199 to read:

3200 288.7011 Assistance to certified development
3201 corporation.--The Office of Tourism, Trade, and Economic
3202 Development is authorized to enter into contracts with a
3203 nonprofit, statewide development corporation certified pursuant
3204 to s. 503 of the Small Business Investment Act of 1958, as
3205 amended, to permit such corporation to locate and contract for
3206 administrative and technical staff assistance and support,
3207 including, without limitation, assistance to the development
3208 corporation in the packaging and servicing of loans for the
3209 purpose of stimulating and expanding the availability of private
3210 equity capital and long-term loans to small businesses. Such
3211 assistance and support will cease when the corporation has
3212 received state support in an amount the equivalent of \$250,000
3213 per year over a 5-year period beginning July 1, 1997. Any
3214 contract between the office and such corporation shall specify
3215 that the records of the corporation must be available for audit

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3216 by the office and by the Office of Government Accountability
3217 ~~Auditor General~~.

3218 Section 86. Subsection (10) of section 288.7091, Florida
3219 Statutes, is amended to read:

3220 288.7091 Duties of the Florida Black Business Investment
3221 Board, Inc.--The Florida Black Business Investment Board, Inc.,
3222 shall:

3223 (10) Annually, provide for a financial audit as defined in
3224 s. 11.45 of its accounts and records by an independent certified
3225 public accountant. The audit report shall be filed within 12
3226 months after the end of the fiscal year to the Governor, the
3227 President of the Senate, the Speaker of the House of
3228 Representatives, and the Office of Government Accountability
3229 ~~Auditor General~~.

3230 Section 87. Subsection (8) of section 288.7092, Florida
3231 Statutes, is amended to read:

3232 288.7092 Return on investment from activities of the
3233 corporation.--

3234 (8) The corporation, in consultation with the Office of
3235 ~~Program Policy Analysis and~~ Government Accountability, shall
3236 hire a private accounting firm or economic analysis firm to
3237 develop the methodology for establishing and reporting return on
3238 investment and in-kind contributions as described in this
3239 section. The Office of ~~Program Policy Analysis and~~ Government
3240 Accountability shall review and offer feedback on the
3241 methodology before it is implemented. The private accounting
3242 firm or economic analysis firm shall certify whether the
3243 applicable statements in the annual report comply with this
3244 section.

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3245 Section 88. Subsection (8) of section 288.90151, Florida
3246 Statutes, is amended to read:

3247 288.90151 Return on investment from activities of
3248 Enterprise Florida, Inc.--

3249 (8) Enterprise Florida, Inc., in consultation with the
3250 Office of ~~Program Policy Analysis and~~ Government Accountability,
3251 shall hire a private accounting firm to develop the methodology
3252 for establishing and reporting return-on-investment and in-kind
3253 contributions as described in this section and to develop,
3254 analyze, and report on the results of the customer-satisfaction
3255 survey. The Office of ~~Program Policy Analysis and~~ Government
3256 Accountability shall review and offer feedback on the
3257 methodology before it is implemented. The private accounting
3258 firm shall certify whether the applicable statements in the
3259 annual report comply with this subsection.

3260 Section 89. Paragraphs (a) and (c) of subsection (4) of
3261 section 288.905, Florida Statutes, are amended to read:

3262 288.905 Duties of the board of directors of Enterprise
3263 Florida, Inc.--

3264 (4)(a) The strategic plan shall also include
3265 recommendations regarding specific performance standards and
3266 measurable outcomes. Enterprise Florida, Inc., in consultation
3267 with the Office of Tourism, Trade, and Economic Development and
3268 the Office of ~~Program Policy Analysis and~~ Government
3269 Accountability, shall establish performance-measure outcomes for
3270 Enterprise Florida, Inc., and its boards and advisory
3271 committees. Enterprise Florida, Inc., in consultation with the
3272 Office of Tourism, Trade, and Economic Development and the
3273 Office of ~~Program Policy Analysis and~~ Government Accountability,

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3274 shall develop a plan for monitoring its operations to ensure
3275 that performance data are maintained and supported by records of
3276 the organization. On a biennial basis, Enterprise Florida, Inc.,
3277 in consultation with the Office of Tourism, Trade, and Economic
3278 Development and the Office of ~~Program Policy Analysis and~~
3279 Government Accountability, shall review the performance-measure
3280 outcomes for Enterprise Florida, Inc., and its boards, and make
3281 any appropriate modifications to them. In developing measurable
3282 objectives and performance outcomes, Enterprise Florida, Inc.,
3283 shall consider the effect of its programs, activities, and
3284 services on its client population. Enterprise Florida, Inc.,
3285 shall establish standards such as job growth among client firms,
3286 growth in the number and strength of businesses within targeted
3287 sectors, client satisfaction, including the satisfaction of its
3288 local and regional economic development partners, businesses
3289 retained and recruited statewide and within rural and urban core
3290 communities, employer wage growth, and increased export sales
3291 among client companies to use in evaluating performance toward
3292 accomplishing the mission of Enterprise Florida, Inc.

3293 ~~(c) Prior to the 2002 Regular Session of the Legislature,~~
3294 ~~the Office of Program Policy Analysis and Government~~
3295 ~~Accountability shall conduct a review of Enterprise Florida,~~
3296 ~~Inc., and its boards and shall submit a report by January 1,~~
3297 ~~2002, to the President of the Senate, the Speaker of the House~~
3298 ~~of Representatives, the Senate Minority Leader, and the House~~
3299 ~~Minority Leader. The review shall be comprehensive in its scope,~~
3300 ~~but, at a minimum, must be conducted in such a manner as to~~
3301 ~~specifically determine:~~

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3302 ~~1. The progress towards achieving the established~~
3303 ~~outcomes.~~

3304 ~~2. The circumstances contributing to the organization's~~
3305 ~~ability to achieve, not achieve, or exceed its established~~
3306 ~~outcomes.~~

3307 ~~3. Whether it would be sound public policy to continue or~~
3308 ~~discontinue funding the organization, and the consequences of~~
3309 ~~discontinuing the organization.~~

3310 Section 90. Subsection (7) of section 288.906, Florida
3311 Statutes, is amended to read:

3312 288.906 Annual report of Enterprise Florida, Inc.; audits;
3313 confidentiality.--Prior to December 1 of each year, Enterprise
3314 Florida, Inc., shall submit to the Governor, the President of
3315 the Senate, the Speaker of the House of Representatives, the
3316 Senate Minority Leader, and the House Minority Leader a complete
3317 and detailed report including, but not limited to:

3318 (7) An annual compliance and financial audit of accounts
3319 and records by an independent certified public accountant at the
3320 end of its most recent fiscal year performed in accordance with
3321 rules adopted by the Office of Government Accountability Auditor
3322 ~~General~~.

3323
3324 The detailed report required by this subsection shall also
3325 include the information identified in subsections (1)-(7), if
3326 applicable, for any board established within the corporate
3327 structure of Enterprise Florida, Inc.

3328 Section 91. Subsection (1) of section 288.9517, Florida
3329 Statutes, is amended to read:

3330 288.9517 Audits; confidentiality.--

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3331 (1) The ~~Auditor General and the director of the~~ Office of
3332 ~~Program Policy Analysis and~~ Government Accountability may,
3333 pursuant to the direction of the Auditor General ~~their own~~
3334 ~~authority~~ or at the direction of the Legislative Auditing
3335 Committee, conduct an audit or examination of the technology
3336 development board or the programs or entities created by the
3337 board. The audit, examination, or report may not reveal the
3338 identity of any person who has anonymously made a donation to
3339 the board pursuant to subsection (2).

3340 Section 92. Paragraph (c) of subsection (4) of section
3341 288.9604, Florida Statutes, is amended to read:

3342 288.9604 Creation of the authority.--

3343 (4)

3344 (c) The directors of the corporation shall annually elect
3345 one of their members as chair and one as vice chair. The
3346 corporation may employ a president, technical experts, and such
3347 other agents and employees, permanent and temporary, as it
3348 requires and determine their qualifications, duties, and
3349 compensation. For such legal services as it requires, the
3350 corporation may employ or retain its own counsel and legal
3351 staff. The corporation shall file with the governing body of
3352 each public agency with which it has entered into an interlocal
3353 agreement and with the Governor, the Speaker of the House of
3354 Representatives, the President of the Senate, the Minority
3355 Leaders of the Senate and House of Representatives, and the
3356 Office of Government Accountability ~~Auditor General~~, on or
3357 before 90 days after the close of the fiscal year of the
3358 corporation, a report of its activities for the preceding fiscal
3359 year, which report shall include a complete financial statement

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3360 setting forth its assets, liabilities, income, and operating
3361 expenses as of the end of such fiscal year.

3362 Section 93. Subsection (6) of section 290.00689, Florida
3363 Statutes, is amended to read:

3364 290.00689 Designation of enterprise zone pilot project
3365 area.--

3366 (6) Prior to the 2004 Regular Session of the Legislature,
3367 the Office of ~~Program Policy Analysis and Government~~
3368 Accountability shall review and evaluate the effectiveness and
3369 viability of the pilot project area created under this section,
3370 using the research design prescribed pursuant to s. 290.015. The
3371 office shall specifically evaluate whether relief from certain
3372 taxes induced new investment and development in the area;
3373 increased the number of jobs created or retained in the area;
3374 induced the renovation, rehabilitation, restoration,
3375 improvement, or new construction of businesses or housing within
3376 the area; and contributed to the economic viability and
3377 profitability of business and commerce located within the area.
3378 The office shall submit a report of its findings and
3379 recommendations to the Speaker of the House of Representatives
3380 and the President of the Senate no later than January 15, 2004.

3381 Section 94. Section 296.17, Florida Statutes, is amended
3382 to read:

3383 296.17 Audit; inspection; and standards for the home.--The
3384 home shall be open at any time to audit and inspection by the
3385 ~~Auditor General and the Office of Program Policy Analysis and~~
3386 Government Accountability, as provided by law, the Department of
3387 Veterans' Affairs, the United States Department of Veterans
3388 Affairs, and to any other audits or inspections as required by

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3389 law to maintain appropriate standards in the home. The standards
3390 that the department shall use to regulate the operation of the
3391 home shall be those prescribed by the United States Department
3392 of Veterans Affairs, provided that where the state's standards
3393 are more restrictive, the standards of the state shall apply.

3394 Section 95. Section 296.41, Florida Statutes, is amended
3395 to read:

3396 296.41 Audit; inspection; standards for the home.--The
3397 home shall be open at any time to audit and inspection by the
3398 ~~Auditor General and the Office of Program Policy Analysis and~~
3399 ~~Government Accountability~~, as provided by law, the department,
3400 and the United States Department of Veterans Affairs, and to any
3401 other audits or inspections as required by law to maintain
3402 appropriate standards in the home. The standards that the
3403 department shall use to regulate the operation of the home shall
3404 be those prescribed by the United States Department of Veterans
3405 Affairs, provided that where the state's standards are more
3406 restrictive, the standards of the state shall apply.

3407 Section 96. Section 298.17, Florida Statutes, is amended
3408 to read:

3409 298.17 Appointment and duties of treasurer of district;
3410 appointment of deputies; bond of treasurer; audit of books;
3411 disbursements by warrant; form of warrant.--The board of
3412 supervisors in any district shall select and appoint some
3413 competent person, bank or trust company, organized under the
3414 laws of the state, as treasurer of such district, who shall
3415 receive and receipt for all the drainage taxes collected by the
3416 county collector or collectors, and the treasurer shall also
3417 receive and receipt for the proceeds of all tax sales made under

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3418 the provisions of this chapter. Said treasurer shall receive
3419 such compensation as may be fixed by the board of supervisors.
3420 Said board of supervisors shall also have the authority to
3421 employ a fiscal agent, who shall be either a resident of the
3422 state or some corporation organized under the laws of Florida
3423 and authorized by such laws to act as such fiscal agent for
3424 municipal corporations, who shall assist in the keeping of the
3425 tax books, collections of taxes, the remitting of funds to pay
3426 maturing bonds and coupons, and perform such other service in
3427 the general management of the fiscal and clerical affairs of the
3428 district as may be determined by such board; and said board
3429 shall have the right to define the duties of such fiscal agent
3430 and fix its compensation. Said board of supervisors shall
3431 furnish the secretary and the treasurer with necessary office
3432 room, furniture, stationery, maps, plats, typewriter, and
3433 postage. The secretary and the treasurer, or either of them, may
3434 appoint, by and with the advice and consent of the board of
3435 supervisors, one or more deputies as may be necessary. Said
3436 treasurer shall give bond in such amount as shall be fixed by
3437 the board of supervisors, conditioned that the treasurer will
3438 well and truly account for and pay out, as provided by law, all
3439 moneys received by him or her as taxes from the county
3440 collector, and the proceeds from tax sales for delinquent taxes,
3441 and from any other source whatever on account or claim of said
3442 district, which bond shall be signed by at least two sureties,
3443 or by some surety or bonding company, approved and accepted by
3444 said board of supervisors, and said bond shall be in addition to
3445 the bond for proceeds of sales of bonds, which is required by s.
3446 298.47. Said bond shall be placed and remain in the custody of

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3447 the president of the board of supervisors, and shall be kept
3448 separate from all papers in the custody of the secretary or
3449 treasurer. Said treasurer shall keep all funds received by him
3450 or her from any source whatever deposited at all times in some
3451 bank, banks, or trust company to be designated by the board of
3452 supervisors. All interest accruing on such funds shall, when
3453 paid, be credited to the district. The board of supervisors
3454 shall audit or have audited the books of the said treasurer of
3455 said district at least once each year and make a report thereof
3456 to the landowners at the annual meeting and publish a statement
3457 within 30 days thereafter, showing the amount of money received,
3458 the amount paid out during such year, and the amount in the
3459 treasury at the beginning and end of the year. A certified copy
3460 of said annual audit shall be filed with the Office of
3461 Government Accountability ~~state auditor~~. The treasurer of the
3462 district shall pay out funds of the district only on warrants
3463 issued by the district, said warrants to be signed by the
3464 president of the board of supervisors and attested by the
3465 signature of the secretary. All warrants shall be in the
3466 following form:

3467
3468 \$_____ Fund _____ No. of Warrant _____

3469
3470 Treasurer of _____ Water Control District, State of
3471 Florida. Pay to _____ Dollars out of the money in _____
3472 fund of _____ Water Control District. For _____

3473 By order of board of supervisors of _____ Water Control
3474 District, Florida.

3475 (President of District.)

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Attest: (Secretary of District.)

Section 97. Section 310.131, Florida Statutes, is amended to read:

310.131 Assessment of percentage of gross pilotage.--The department shall assess the licensed state pilots in the respective ports of the state a percentage of the gross amount of pilotage earned by such pilots during each year, which percentage will be established by the board not to exceed 2 percent, to be paid into the Professional Regulation Trust Fund by such pilots at such time and in such manner as the board prescribes or as is set forth in the General Appropriations Act. The financial records of all pilots and deputy pilots relating to pilotage are subject to audit by the department and the Office of Government Accountability ~~Auditor-General~~. The department shall by rule set a procedure for verifying the amount of pilotage at each port and may charge costs to the appropriate port if the port does not comply with such procedure.

Section 98. Paragraph (d) of subsection (5) of section 320.023, Florida Statutes, is amended to read:

320.023 Requests to establish voluntary checkoff on motor vehicle registration application.--

(5) A voluntary contribution collected and distributed under this chapter, or any interest earned from those contributions, may not be used for commercial or for-profit activities nor for general or administrative expenses, except as authorized by law.

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3504 (d) Any organization subject to audit pursuant to s.
3505 215.97 shall submit an audit report in accordance with rules
3506 adopted promulgated by the Office of Government Accountability
3507 Auditor General. The annual attestation shall be submitted to
3508 the department for review within 9 months after the end of the
3509 organization's fiscal year.

3510 Section 99. Paragraph (e) of subsection (2), paragraph (b)
3511 of subsection (9), and paragraph (c) of subsection (20) of
3512 section 320.08058, Florida Statutes, are amended to read:

3513 320.08058 Specialty license plates.--

3514 (2) CHALLENGER LICENSE PLATES.--

3515 (e) The Office of Government Accountability Auditor
3516 General has the authority to examine any and all records
3517 pertaining to the Astronauts Memorial Foundation, Inc., and the
3518 Technological Research and Development Authority to determine
3519 compliance with the law.

3520 (9) FLORIDA PROFESSIONAL SPORTS TEAM LICENSE PLATES.--

3521 (b) The license plate annual use fees are to be annually
3522 distributed as follows:

3523 1. Fifty-five percent of the proceeds from the Florida
3524 Professional Sports Team plate must be deposited into the
3525 Professional Sports Development Trust Fund within the Office of
3526 Tourism, Trade, and Economic Development. These funds must be
3527 used solely to attract and support major sports events in this
3528 state. As used in this subparagraph, the term "major sports
3529 events" means, but is not limited to, championship or all-star
3530 contests of Major League Baseball, the National Basketball
3531 Association, the National Football League, the National Hockey
3532 League, the men's and women's National Collegiate Athletic

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3533 Association Final Four basketball championship, or a horseracing
3534 or dogracing Breeders' Cup. All funds must be used to support
3535 and promote major sporting events, and the uses must be approved
3536 by the Florida Sports Foundation.

3537 2. The remaining proceeds of the Florida Professional
3538 Sports Team license plate must be allocated to the Florida
3539 Sports Foundation, a direct-support organization of the Office
3540 of Tourism, Trade, and Economic Development. These funds must be
3541 deposited into the Professional Sports Development Trust Fund
3542 within the Office of Tourism, Trade, and Economic Development.
3543 These funds must be used by the Florida Sports Foundation to
3544 promote the economic development of the sports industry; to
3545 distribute licensing and royalty fees to participating
3546 professional sports teams; to institute a grant program for
3547 communities bidding on minor sporting events that create an
3548 economic impact for the state; to distribute funds to Florida-
3549 based charities designated by the Florida Sports Foundation and
3550 the participating professional sports teams; and to fulfill the
3551 sports promotion responsibilities of the Office of Tourism,
3552 Trade, and Economic Development.

3553 3. The Florida Sports Foundation shall provide an annual
3554 financial audit in accordance with s. 215.981 of its financial
3555 accounts and records by an independent certified public
3556 accountant pursuant to the contract established by the Office of
3557 Tourism, Trade, and Economic Development as specified in s.
3558 288.1229(5). The auditor shall submit the audit report to the
3559 Office of Tourism, Trade, and Economic Development for review
3560 and approval. If the audit report is approved, the office shall

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3561 certify the audit report to the Office of Government
3562 Accountability Auditor General for review.

3563 (20) PROTECT WILD DOLPHINS LICENSE PLATES.--

3564 (c) The Office of Government Accountability Auditor
3565 General may examine any records of the Harbor Branch
3566 Oceanographic Institution, Inc., and any other organization that
3567 receives funds from the sale of this plate, to determine
3568 compliance with law.

3569 Section 100. Paragraph (c) of subsection (1) of section
3570 320.08062, Florida Statutes, is amended to read:

3571 320.08062 Audits and attestations required; annual use
3572 fees of specialty license plates.--

3573 (1)(c) Any organization subject to audit pursuant to s.
3574 215.97 shall submit an audit report in accordance with rules
3575 adopted promulgated by the Office of Government Accountability
3576 Auditor General. The annual attestation shall be submitted to
3577 the department for review within 9 months after the end of the
3578 organization's fiscal year.

3579 Section 101. Paragraph (d) of subsection (5) of section
3580 322.081, Florida Statutes, is amended to read:

3581 322.081 Requests to establish voluntary check-off on
3582 driver's license application.--

3583 (5) A voluntary contribution collected and distributed
3584 under this chapter, or any interest earned from those
3585 contributions, may not be used for commercial or for-profit
3586 activities nor for general or administrative expenses, except as
3587 authorized by law.

3588 (d) Any organization subject to audit pursuant to s.
3589 215.97 shall submit an audit report in accordance with rules

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3590 ~~adopted promulgated~~ by the Office of Government Accountability
3591 ~~Auditor General~~. The annual attestation must be submitted to the
3592 department for review within 9 months after the end of the
3593 organization's fiscal year.

3594 Section 102. Subsection (6) of section 322.135, Florida
3595 Statutes, is amended to read:

3596 322.135 Driver's license agents.--

3597 (6) Administration of driver license services by a county
3598 tax collector as the exclusive agent of the department must be
3599 revenue neutral with no adverse state fiscal impact and with no
3600 adverse unfunded mandate to the tax collector. ~~Toward this end,~~
3601 ~~the Cost Determination and Allocation Task Force is created, to~~
3602 ~~be established by July 1, 2001. The task force shall be composed~~
3603 ~~of two representatives appointed by the executive director of~~
3604 ~~the department, two tax collectors appointed by the president of~~
3605 ~~the Florida Tax Collectors, Inc., one from a small population~~
3606 ~~county and one from a large population county; one person~~
3607 ~~appointed by the Speaker of the House of Representatives; one~~
3608 ~~person appointed by the President of the Senate; and the~~
3609 ~~Governor's appointee. If requested by the task force, the Auditor~~
3610 ~~General must provide technical assistance. The purpose of the~~
3611 ~~task force is to recommend the allocation of cost between the~~
3612 ~~Department of Highway Safety and Motor Vehicles and tax~~
3613 ~~collectors to administer driver license services authorized in~~
3614 ~~this chapter. These recommendations must be submitted in a~~
3615 ~~written report by January 1, 2002. The task force shall dissolve~~
3616 ~~on January 1, 2002. The written report shall be presented to the~~
3617 ~~President of the Senate, the Speaker of the House of~~
3618 ~~Representatives, and the Executive Office of the Governor, and~~

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3619 ~~shall contain findings and determinations and related allocation~~
3620 ~~recommendations dealing with costs, both construction and~~
3621 ~~operating costs, of both the department and the applicable tax~~
3622 ~~collectors, appropriate allocations of costs between the~~
3623 ~~department and the tax collectors, and fee recommendations to~~
3624 ~~assure that the fees paid for these driver license services do~~
3625 ~~not result in a loss of revenue to the state in excess of costs~~
3626 ~~incurred by the state.~~

3627 Section 103. Section 324.202, Florida Statutes, is amended
3628 to read:

3629 324.202 Seizure of motor vehicle license plates by
3630 recovery agents.--

3631 ~~(1) The Department of Highway Safety and Motor Vehicles~~
3632 ~~shall implement a pilot program using recovery agents for the~~
3633 ~~seizure of license plates in Broward County, Dade County, and~~
3634 ~~Hillsborough County. Licensed recovery agents and recovery~~
3635 ~~agencies as described in s. 493.6101(20) and (21) may seize~~
3636 ~~license plates of motor vehicles whose registrations have been~~
3637 ~~suspended pursuant to s. 316.646 or s. 627.733 in such counties~~
3638 ~~upon compliance with this section and rules of the Department of~~
3639 ~~Highway Safety and Motor Vehicles. Upon the implementation of~~
3640 ~~the vehicle information system overall reorganization to the~~
3641 ~~Oracle database of driver licenses and a verification of an~~
3642 ~~error rate of 2 percent or less for valid license plates seized~~
3643 ~~during the period following implementation of the database, as~~
3644 ~~determined by the Office of Program Policy Analysis and~~
3645 ~~Government Accountability, the program shall be expanded to~~
3646 ~~those counties where a majority of the governing body of the~~
3647 ~~county has requested the program be implemented. The~~

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3648 ~~determination by the Office of Program Policy Analysis and~~
3649 ~~Government Accountability shall be submitted to the Senate and~~
3650 ~~the House of Representatives committees responsible for~~
3651 ~~insurance and transportation issues no later than January 1,~~
3652 ~~2001. The program authorizing recovery agents and agencies to~~
3653 ~~seize license plates shall be repealed July 1, 2002.~~

3654 ~~(2)~~ The Department of Highway Safety and Motor Vehicles
3655 shall:

3656 ~~(1)(a)~~ Provide a procedure for recovery agents or recovery
3657 agencies who seize license plates pursuant to this section. This
3658 procedure shall include the development and distribution of
3659 forms and monthly renewal notices, including the name and most
3660 current address available to the department of persons not in
3661 compliance with s. 316.646 or s. 627.733.

3662 ~~(2)(b)~~ Provide a method for the payment of a fee of \$25 to
3663 the recovery agent or recovery agency seizing an eligible
3664 license plate pursuant to this section.

3665 Section 104. Subsection (2) of section 331.419, Florida
3666 Statutes, is amended to read:

3667 331.419 Reports and audits.--

3668 (2) By September 1, 2000, the corporation, in cooperation
3669 with the Office of Program Policy Analysis and Government
3670 Accountability, shall develop a research design, including goals
3671 and measurable objectives for the corporation, which will
3672 provide the Legislature with a quantitative evaluation of the
3673 corporation. The corporation shall utilize the monitoring
3674 mechanisms and reports developed in the designs and provide
3675 these reports to the Governor, the President of the Senate, the

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3676 Speaker of the House of Representatives, and the Office of
3677 ~~Program Policy Analysis and~~ Government Accountability.

3678 Section 105. Subsection (4) of section 334.0445, Florida
3679 Statutes, is amended to read:

3680 334.0445 Model career service classification and
3681 compensation plan.--

3682 (4) The department shall issue a baseline report on the
3683 performance measures outlined in subsection (3) within 30 days
3684 after implementation of this act and shall provide quarterly
3685 progress reports to the Department of Management Services, the
3686 Executive Office of the Governor, legislative appropriations
3687 committees, legislative personnel committees, ~~the Auditor~~
3688 ~~General~~, the Office of ~~Program Policy Analysis and~~ Government
3689 Accountability, and the affected certified bargaining unions.
3690 Such reports shall contain the mandatory measures listed in this
3691 legislation, as well as other mutually agreed-upon measures
3692 between the Department of Transportation, the Department of
3693 Management Services, the Executive Office of the Governor,
3694 legislative appropriations committees, legislative personnel
3695 committees, and the affected certified bargaining unions.

3696 Section 106. Subsection (2) of section 336.022, Florida
3697 Statutes, is amended to read:

3698 336.022 County transportation trust fund; controls and
3699 administrative remedies.--

3700 (2) The Office of Government Accountability ~~Auditor~~
3701 ~~General~~ shall conduct an audit of each such special trust fund
3702 at such intervals of time as practicable and in accordance with
3703 s. 11.45, to assure that the surplus of the constitutional gas
3704 tax distributed to each county is being expended in accordance

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3705 with law. If, as a result of an audit, the Office of Government
3706 Accountability Auditor General determines that a county has
3707 violated the constitutional or statutory requirements for
3708 expenditure of transportation funds, it ~~he or she~~ shall
3709 immediately notify the county. The county shall have an
3710 opportunity to respond to the auditor's report within 30 days
3711 after the date of written notification to the county. If the
3712 Office of Government Accountability Auditor General refuses to
3713 modify or repeal its ~~his or her~~ findings, the county may have
3714 such findings reviewed pursuant to the provisions of the
3715 Administrative Procedure Act, chapter 120. If the findings of
3716 the Office of Government Accountability Auditor General are
3717 upheld after exhaustion of all administrative and legal remedies
3718 of the county, no further surplus constitutional gas tax funds
3719 in excess of funds for committed projects shall be distributed
3720 to the violating county until the county corrects the matters
3721 cited by the Office of Government Accountability Auditor General
3722 and such corrections have been certified by the Office of
3723 Government Accountability Auditor General as having been
3724 completed.

3725 Section 107. Subsection (7) of section 339.406, Florida
3726 Statutes, is amended to read:

3727 339.406 Contract between the department and the
3728 corporation.--The contract must provide for:

3729 (7) The authority for the department and the Office of
3730 Government Accountability Auditor General to conduct audits.

3731 Section 108. Subsection (3) of section 365.173, Florida
3732 Statutes, is amended to read:

3733 365.173 Wireless Emergency Telephone System Fund.--

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3734 (3) The Office of Government Accountability Auditor
3735 ~~General~~ shall annually audit the fund to ensure that moneys in
3736 the fund are being managed in accordance with this section and
3737 s. 365.172. The Office of Government Accountability Auditor
3738 ~~General~~ shall provide a report of the annual audit to the board.

3739 Section 109. Subsection (3) of section 373.45926, Florida
3740 Statutes, is amended to read:

3741 373.45926 Everglades Trust Fund; allocation of revenues
3742 and expenditure of funds for conservation and protection of
3743 natural resources and abatement of water pollution.--

3744 (3) The South Florida Water Management District shall
3745 furnish, on a quarterly basis, a detailed copy of its
3746 expenditures from the Everglades Trust Fund to the Governor, the
3747 President of the Senate, and the Speaker of the House of
3748 Representatives, and shall make copies available to the public.
3749 The information shall be provided in a format approved by the
3750 Joint Legislative Committee on Everglades Oversight. At the
3751 direction of the Joint Legislative Committee on Everglades
3752 Oversight, an audit may be made from time to time by the Office
3753 of Government Accountability Auditor~~General~~, and such audit
3754 shall be within the authority of said Office of Government
3755 Accountability Auditor~~General~~ to make.

3756 Section 110. Paragraph (c) of subsection (3) of section
3757 373.4595, Florida Statutes, is amended to read:

3758 373.4595 Lake Okeechobee Protection Program.--

3759 (3) LAKE OKEECHOBEE PROTECTION PROGRAM.--A protection
3760 program for Lake Okeechobee that achieves phosphorus load
3761 reductions for Lake Okeechobee shall be immediately implemented
3762 as specified in this subsection. The program shall address the

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3763 reduction of phosphorus loading to the lake from both internal
3764 and external sources. Phosphorus load reductions shall be
3765 achieved through a phased program of implementation. Initial
3766 implementation actions shall be technology-based, based upon a
3767 consideration of both the availability of appropriate technology
3768 and the cost of such technology, and shall include phosphorus
3769 reduction measures at both the source and the regional level.
3770 The initial phase of phosphorus load reductions shall be based
3771 upon the district's Technical Publication 81-2 and the
3772 district's WOD program, with subsequent phases of phosphorus
3773 load reductions based upon the total maximum daily loads
3774 established in accordance with s. 403.067. In the development
3775 and administration of the Lake Okeechobee Protection Program,
3776 the coordinating agencies shall maximize opportunities provided
3777 by federal cost-sharing programs and opportunities for
3778 partnerships with the private sector.

3779 (c) Lake Okeechobee Watershed Phosphorus Control
3780 Program.--The Lake Okeechobee Watershed Phosphorus Control
3781 Program is designed to be a multifaceted approach to reducing
3782 phosphorus loads by improving the management of phosphorus
3783 sources within the Lake Okeechobee watershed through continued
3784 implementation of existing regulations and best management
3785 practices, development and implementation of improved best
3786 management practices, improvement and restoration of the
3787 hydrologic function of natural and managed systems, and
3788 utilization of alternative technologies for nutrient reduction.
3789 The coordinating agencies shall facilitate the application of
3790 federal programs that offer opportunities for water quality

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3791 treatment, including preservation, restoration, or creation of
3792 wetlands on agricultural lands.

3793 1. Agricultural nonpoint source best management practices,
3794 developed in accordance with s. 403.067 and designed to achieve
3795 the objectives of the Lake Okeechobee Protection Program, shall
3796 be implemented on an expedited basis. By March 1, 2001, the
3797 coordinating agencies shall develop an interagency agreement
3798 pursuant to ss. 373.046 and 373.406(5) that assures the
3799 development of best management practices that complement
3800 existing regulatory programs and specifies how those best
3801 management practices are implemented and verified. The
3802 interagency agreement shall address measures to be taken by the
3803 coordinating agencies during any best management practice
3804 reevaluation performed pursuant to sub-subparagraph d. The
3805 department shall use best professional judgment in making the
3806 initial determination of best management practice effectiveness.

3807 a. As provided in s. 403.067(7)(d), by October 1, 2000,
3808 the Department of Agriculture and Consumer Services, in
3809 consultation with the department, the district, and affected
3810 parties, shall initiate rule development for interim measures,
3811 best management practices, conservation plans, nutrient
3812 management plans, or other measures necessary for Lake
3813 Okeechobee phosphorus load reduction. The rule shall include
3814 thresholds for requiring conservation and nutrient management
3815 plans and criteria for the contents of such plans. Development
3816 of agricultural nonpoint source best management practices shall
3817 initially focus on those priority basins listed in subparagraph
3818 (b)1. The Department of Agriculture and Consumer Services, in
3819 consultation with the department, the district, and affected

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3820 parties, shall conduct an ongoing program for improvement of
3821 existing and development of new interim measures or best
3822 management practices for the purpose of adoption of such
3823 practices by rule.

3824 b. Where agricultural nonpoint source best management
3825 practices or interim measures have been adopted by rule of the
3826 Department of Agriculture and Consumer Services, the owner or
3827 operator of an agricultural nonpoint source addressed by such
3828 rule shall either implement interim measures or best management
3829 practices or demonstrate compliance with the district's WOD
3830 program by conducting monitoring prescribed by the department or
3831 the district. Owners or operators of agricultural nonpoint
3832 sources who implement interim measures or best management
3833 practices adopted by rule of the Department of Agriculture and
3834 Consumer Services shall be subject to the provisions of s.
3835 403.067(7). The Department of Agriculture and Consumer Services,
3836 in cooperation with the department and the district, shall
3837 provide technical and financial assistance for implementation of
3838 agricultural best management practices, subject to the
3839 availability of funds.

3840 c. The district or department shall conduct monitoring at
3841 representative sites to verify the effectiveness of agricultural
3842 nonpoint source best management practices.

3843 d. Where water quality problems are detected for
3844 agricultural nonpoint sources despite the appropriate
3845 implementation of adopted best management practices, the
3846 Department of Agriculture and Consumer Services, in consultation
3847 with the other coordinating agencies and affected parties, shall
3848 institute a reevaluation of the best management practices and

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3849 make appropriate changes to the rule adopting best management
3850 practices.

3851 2. Nonagricultural nonpoint source best management
3852 practices, developed in accordance with s. 403.067 and designed
3853 to achieve the objectives of the Lake Okeechobee Protection
3854 Program, shall be implemented on an expedited basis. By March 1,
3855 2001, the department and the district shall develop an
3856 interagency agreement pursuant to ss. 373.046 and 373.406(5)
3857 that assures the development of best management practices that
3858 complement existing regulatory programs and specifies how those
3859 best management practices are implemented and verified. The
3860 interagency agreement shall address measures to be taken by the
3861 department and the district during any best management practice
3862 reevaluation performed pursuant to sub-subparagraph d.

3863 a. The department and the district are directed to work
3864 with the University of Florida's Institute of Food and
3865 Agricultural Sciences to develop appropriate nutrient
3866 application rates for all nonagricultural soil amendments in the
3867 watershed. As provided in s. 403.067(7)(c), by January 1, 2001,
3868 the department, in consultation with the district and affected
3869 parties, shall develop interim measures, best management
3870 practices, or other measures necessary for Lake Okeechobee
3871 phosphorus load reduction. Development of nonagricultural
3872 nonpoint source best management practices shall initially focus
3873 on those priority basins listed in subparagraph (b)1. The
3874 department, the district, and affected parties shall conduct an
3875 ongoing program for improvement of existing and development of
3876 new interim measures or best management practices. The district

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3877 shall adopt technology-based standards under the district's WOD
3878 program for nonagricultural nonpoint sources of phosphorus.

3879 b. Where nonagricultural nonpoint source best management
3880 practices or interim measures have been developed by the
3881 department and adopted by the district, the owner or operator of
3882 a nonagricultural nonpoint source shall implement interim
3883 measures or best management practices and be subject to the
3884 provisions of s. 403.067(7). The department and district shall
3885 provide technical and financial assistance for implementation of
3886 nonagricultural nonpoint source best management practices,
3887 subject to the availability of funds.

3888 c. The district or the department shall conduct monitoring
3889 at representative sites to verify the effectiveness of
3890 nonagricultural nonpoint source best management practices.

3891 d. Where water quality problems are detected for
3892 nonagricultural nonpoint sources despite the appropriate
3893 implementation of adopted best management practices, the
3894 department and the district shall institute a reevaluation of
3895 the best management practices.

3896 3. The provisions of subparagraphs 1. and 2. shall not
3897 preclude the department or the district from requiring
3898 compliance with water quality standards or with current best
3899 management practices requirements set forth in any applicable
3900 regulatory program authorized by law for the purpose of
3901 protecting water quality. Additionally, subparagraphs 1. and 2.
3902 are applicable only to the extent that they do not conflict with
3903 any rules promulgated by the department that are necessary to
3904 maintain a federally delegated or approved program.

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3905 4. Projects which reduce the phosphorus load originating
3906 from domestic wastewater systems within the Lake Okeechobee
3907 watershed shall be given funding priority in the department's
3908 revolving loan program under s. 403.1835. The department shall
3909 coordinate and provide assistance to those local governments
3910 seeking financial assistance for such priority projects.

3911 5. Projects that make use of private lands, or lands held
3912 in trust for Indian tribes, to reduce nutrient loadings or
3913 concentrations within a basin by one or more of the following
3914 methods: restoring the natural hydrology of the basin, restoring
3915 wildlife habitat or impacted wetlands, reducing peak flows after
3916 storm events, increasing aquifer recharge, or protecting range
3917 and timberland from conversion to development, are eligible for
3918 grants available under this section from the coordinating
3919 agencies. For projects of otherwise equal priority, special
3920 funding priority will be given to those projects that make best
3921 use of the methods outlined above that involve public-private
3922 partnerships or that obtain federal match money. Preference
3923 ranking above the special funding priority will be given to
3924 projects located in a rural area of critical economic concern
3925 designated by the Governor. Grant applications may be submitted
3926 by any person or tribal entity, and eligible projects may
3927 include, but are not limited to, the purchase of conservation
3928 and flowage easements, hydrologic restoration of wetlands,
3929 creating treatment wetlands, development of a management plan
3930 for natural resources, and financial support to implement a
3931 management plan.

3932 6.a. The department shall require all entities disposing
3933 of domestic wastewater residuals within the Lake Okeechobee

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3934 watershed and the remaining areas of Okeechobee, Glades, and
3935 Hendry Counties to develop and submit to the department an
3936 agricultural use plan that limits applications based upon
3937 phosphorus loading. By July 1, 2005, phosphorus concentrations
3938 originating from these application sites shall not exceed the
3939 limits established in the district's WOD program.

3940 b. Private and government-owned utilities within Monroe,
3941 Dade, Broward, Palm Beach, Martin, St. Lucie, Indian River,
3942 Okeechobee, Highlands, Hendry, and Glades Counties that dispose
3943 of wastewater residual sludge from utility operations and septic
3944 removal by land spreading in the Lake Okeechobee watershed may
3945 use a line item on local sewer rates to cover wastewater
3946 residual treatment and disposal if such disposal and treatment
3947 is done by approved alternative treatment methodology at a
3948 facility located within the areas designated by the Governor as
3949 rural areas of critical economic concern pursuant to s.
3950 288.0656. This additional line item is an environmental
3951 protection disposal fee above the present sewer rate and shall
3952 not be considered a part of the present sewer rate to customers,
3953 notwithstanding provisions to the contrary in chapter 367. The
3954 fee shall be established by the county commission or its
3955 designated assignee in the county in which the alternative
3956 method treatment facility is located. The fee shall be
3957 calculated to be no higher than that necessary to recover the
3958 facility's prudent cost of providing the service. Upon request
3959 by an affected county commission, the Florida Public Service
3960 Commission will provide assistance in establishing the fee.
3961 Further, for utilities and utility authorities that use the
3962 additional line item environmental protection disposal fee, such

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3963 fee shall not be considered a rate increase under the rules of
3964 the Public Service Commission and shall be exempt from such
3965 rules. Utilities using the provisions of this section may
3966 immediately include in their sewer invoicing the new
3967 environmental protection disposal fee. Proceeds from this
3968 environmental protection disposal fee shall be used for
3969 treatment and disposal of wastewater residuals, including any
3970 treatment technology that helps reduce the volume of residuals
3971 that require final disposal, but such proceeds shall not be used
3972 for transportation or shipment costs for disposal or any costs
3973 relating to the land application of residuals in the Lake
3974 Okeechobee watershed.

3975 c. No less frequently than once every 3 years, the Florida
3976 Public Service Commission or the county commission through the
3977 services of an independent auditor shall perform a financial
3978 audit of all facilities receiving compensation from an
3979 environmental protection disposal fee. The Florida Public
3980 Service Commission or the county commission through the services
3981 of an independent auditor shall also perform an audit of the
3982 methodology used in establishing the environmental protection
3983 disposal fee. The Florida Public Service Commission or the
3984 county commission shall, within 120 days after completion of an
3985 audit, file the audit report with the President of the Senate
3986 and the Speaker of the House of Representatives and shall
3987 provide copies to the county commissions of the counties set
3988 forth in sub-subparagraph b. The books and records of any
3989 facilities receiving compensation from an environmental
3990 protection disposal fee shall be open to the Florida Public

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3991 Service Commission and the Office of Government Accountability
3992 ~~Auditor General~~ for review upon request.

3993 7. The Department of Health shall require all entities
3994 disposing of septage within the Lake Okeechobee watershed and
3995 the remaining areas of Okeechobee, Glades, and Hendry Counties
3996 to develop and submit to that agency, by July 1, 2003, an
3997 agricultural use plan that limits applications based upon
3998 phosphorus loading. By July 1, 2005, phosphorus concentrations
3999 originating from these application sites shall not exceed the
4000 limits established in the district's WOD program.

4001 8. The Department of Agriculture and Consumer Services
4002 shall initiate rulemaking requiring entities within the Lake
4003 Okeechobee watershed and the remaining areas of Okeechobee,
4004 Glades, and Hendry Counties which land-apply animal manure to
4005 develop conservation or nutrient management plans that limit
4006 application, based upon phosphorus loading. Such rules may
4007 include criteria and thresholds for the requirement to develop a
4008 conservation or nutrient management plan, requirements for plan
4009 approval, and recordkeeping requirements.

4010 9. Prior to authorizing a discharge into works of the
4011 district, the district shall require responsible parties to
4012 demonstrate that proposed changes in land use will not result in
4013 increased phosphorus loading over that of existing land uses.

4014 10. The district, the department, or the Department of
4015 Agriculture and Consumer Services, as appropriate, shall
4016 implement those alternative nutrient reduction technologies
4017 determined to be feasible pursuant to subparagraph (d)6.

4018 Section 111. Paragraph (a) of subsection (6) of section
4019 373.536, Florida Statutes, is amended to read:

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4020 373.536 District budget and hearing thereon.--

4021 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
4022 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

4023 (a) Each district must, by the date specified for each
4024 item, furnish copies of the following documents to the Governor,
4025 the President of the Senate, the Speaker of the House of
4026 Representatives, the chairs of all legislative committees and
4027 subcommittees having substantive or fiscal jurisdiction over the
4028 districts, as determined by the President of the Senate or the
4029 Speaker of the House of Representatives as applicable, the
4030 secretary of the department, and the governing board of each
4031 county in which the district has jurisdiction or derives any
4032 funds for the operations of the district:

4033 1. The adopted budget, to be furnished within 10 days
4034 after its adoption.

4035 2. A financial audit of its accounts and records, to be
4036 furnished within 10 days after its acceptance by the governing
4037 board. The audit must be conducted in accordance with the
4038 provisions of s. 11.45 and the rules adopted thereunder. In
4039 addition to the entities named above, the district must provide
4040 a copy of the audit to the Office of Government Accountability
4041 ~~Auditor General~~ within 10 days after its acceptance by the
4042 governing board.

4043 3. A 5-year capital improvements plan, to be furnished
4044 within 45 days after the adoption of the final budget. The plan
4045 must include expected sources of revenue for planned
4046 improvements and must be prepared in a manner comparable to the
4047 fixed capital outlay format set forth in s. 216.043.

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4048 4. A 5-year water resource development work program to be
4049 furnished within 45 days after the adoption of the final budget.
4050 The program must describe the district's implementation strategy
4051 for the water resource development component of each approved
4052 regional water supply plan developed or revised under s.
4053 373.0361. The work program must address all the elements of the
4054 water resource development component in the district's approved
4055 regional water supply plans. Within 45 days after its submittal,
4056 the department shall review the proposed work program and submit
4057 its findings, questions, and comments to the district. The
4058 review must include a written evaluation of the program's
4059 consistency with the furtherance of the district's approved
4060 regional water supply plans, and the adequacy of proposed
4061 expenditures. As part of the review, the department shall give
4062 interested parties the opportunity to provide written comments
4063 on each district's proposed work program. Within 60 days after
4064 receipt of the department's evaluation, the governing board
4065 shall state in writing to the department which changes
4066 recommended in the evaluation it will incorporate into its work
4067 program or specify the reasons for not incorporating the
4068 changes. The department shall include the district's responses
4069 in a final evaluation report and shall submit a copy of the
4070 report to the Governor, the President of the Senate, and the
4071 Speaker of the House of Representatives.

4072 Section 112. Paragraph (c) of subsection (6) of section
4073 403.1835, Florida Statutes, is amended to read:

4074 403.1835 Water pollution control financial assistance.--

4075 (6) Prior to approval of financial assistance, the
4076 applicant shall:

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4077 (c) Provide assurance that records will be kept using
4078 generally accepted accounting principles and that the
4079 department, the Office of Government Accountability ~~Auditor~~
4080 ~~General~~, or their agents will have access to all records
4081 pertaining to the financial assistance provided.

4082 Section 113. Paragraph (d) of subsection (11) of section
4083 403.8532, Florida Statutes, is amended to read:

4084 403.8532 Drinking water state revolving loan fund; use;
4085 rules.--

4086 (11) Prior to approval of a loan, the local government or
4087 public water system shall, at a minimum:

4088 (d) Provide assurance that records will be kept using
4089 generally accepted accounting principles and that the department
4090 or its agents and the Office of Government Accountability
4091 ~~Auditor General~~ will have access to all records pertaining to
4092 the loan.

4093 Section 114. Subsection (17) of section 409.2563, Florida
4094 Statutes, is amended to read:

4095 409.2563 Administrative establishment of child support
4096 obligations.--

4097 (17) EVALUATION.--

4098 (a) For the purpose of identifying measurable outcomes and
4099 evaluating the administrative process created by this section, a
4100 study area shall be established. The study area must be located
4101 in a county selected by the Department of Revenue having a
4102 population of fewer than 500,000, in which the Title IV-D
4103 caseload did not exceed 20,000 cases, and the obligation rate
4104 was approximately 65 percent at the end of the 1999-2000 fiscal
4105 year. The Department of Revenue shall develop measurable

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4106 outcomes that at a minimum consist of the department's support
4107 order establishment performance measures that are applicable to
4108 the administrative process, a measure of the effectiveness of
4109 the administrative process in establishing support orders as
4110 compared to the judicial process, and a measure of the cost
4111 efficiency of the administrative process as compared to the
4112 judicial process. The department shall use the procedures of
4113 this section to establish support obligations in Title IV-D
4114 cases on behalf of custodial parents or caretaker relatives
4115 residing in the county selected for the study area. By June 30,
4116 2002, the Department of Revenue shall submit a report on the
4117 implementation of the administrative process in the study area
4118 to the Governor and Cabinet, the President of the Senate, and
4119 the Speaker of the House of Representatives. The Office of
4120 ~~Program Policy Analysis and~~ Government Accountability shall
4121 conduct an evaluation of the operation and impact of the
4122 administrative process in the study area. In evaluating the
4123 administrative process, achievement of the measurable outcomes
4124 must be considered. The Office of ~~Program Policy Analysis and~~
4125 Government Accountability shall submit an evaluation report on
4126 the administrative process in the study area by June 30, 2003,
4127 which must include the findings of the evaluation and any
4128 recommendations to improve the administrative process
4129 established by this section. The department shall report to the
4130 Governor and Cabinet, the President of the Senate, and the
4131 Speaker of the House of Representatives by June 30, 2004, on the
4132 implementation and results of the procedures established by this
4133 section.

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4134 (b) The Office of ~~Program Policy Analysis and~~ Government
4135 Accountability shall conduct an evaluation of the statewide
4136 implementation of the administrative process for establishing
4137 child support provided for in this section. This evaluation
4138 shall examine whether these processes have been effectively
4139 implemented and administered statewide and are operating to the
4140 benefit of the children, including, but not limited to the
4141 ability of Title IV-D parents to easily access the court system
4142 for necessary court action. The Office of ~~Program Policy~~
4143 ~~Analysis and~~ Government Accountability shall submit an
4144 evaluation report on the statewide implementation of the
4145 administrative processes for establishing child support by
4146 January 31, 2005.

4147 Section 115. Subsections (12) and (13) of section 411.01,
4148 Florida Statutes, are renumbered as subsections (11) and (12),
4149 respectively, and present subsections (8) and (11) of said
4150 section are amended to read:

4151 411.01 Florida Partnership for School Readiness; school
4152 readiness coalitions.--

4153 (8) STANDARDS; OUTCOME MEASURES.--All publicly funded
4154 school readiness programs shall be required to meet the
4155 performance standards and outcome measures developed and
4156 approved by the partnership. The Office of ~~Program Policy~~
4157 ~~Analysis and~~ Government Accountability shall provide
4158 consultation to the partnership in the development of the
4159 measures and standards. These performance standards and outcome
4160 measures shall be applicable on a statewide basis.

4161 ~~(11) REPORTS.--The Office of Program Policy Analysis and~~
4162 ~~Government Accountability shall assess the implementation,~~

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4163 ~~efficiency, and outcomes of the school readiness program and~~
4164 ~~report its findings to the President of the Senate and the~~
4165 ~~Speaker of the House of Representatives by January 1, 2002.~~
4166 ~~Subsequent reviews shall be conducted at the direction of the~~
4167 ~~Joint Legislative Auditing Committee.~~

4168 Section 116. Section 411.011, Florida Statutes, is amended
4169 to read:

4170 411.011 Records of children in school readiness
4171 programs.--The individual records of children enrolled in school
4172 readiness programs provided under s. 411.01, when held in the
4173 possession of the school readiness coalition or the Florida
4174 Partnership for School Readiness, are confidential and exempt
4175 from the provisions of s. 119.07 and s. 24(a), Art. I of the
4176 State Constitution. For the purposes of this section, records
4177 include assessment data, health data, records of teacher
4178 observations, and identifying data, including the child's social
4179 security number. A parent, guardian, or individual acting as a
4180 parent in the absence of a parent or guardian has the right to
4181 inspect and review the individual school readiness program
4182 record of his or her child and to obtain a copy of the record.
4183 School readiness records may be released to the United States
4184 Secretary of Education, the United States Secretary of Health
4185 and Human Services, and the Comptroller General of the United
4186 States for the purpose of federal audits; to individuals or
4187 organizations conducting studies for institutions to develop,
4188 validate, or administer assessments or improve instruction; to
4189 accrediting organizations in order to carry out their
4190 accrediting functions; to appropriate parties in connection with
4191 an emergency if the information is necessary to protect the

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4192 health or safety of the student or other individuals; to the
4193 Office of Government Accountability Auditor General in
4194 connection with its ~~his or her~~ official functions; to a court of
4195 competent jurisdiction in compliance with an order of that court
4196 pursuant to a lawfully issued subpoena; and to parties to an
4197 interagency agreement among school readiness coalitions, local
4198 governmental agencies, providers of school readiness programs,
4199 state agencies, and the Florida Partnership for School Readiness
4200 for the purpose of implementing the school readiness program.
4201 Agencies, organizations, or individuals that receive school
4202 readiness records in order to carry out their official functions
4203 must protect the data in a manner that will not permit the
4204 personal identification of students and their parents by persons
4205 other than those authorized to receive the records. This section
4206 is subject to the Open Government Sunset Review Act of 1995 in
4207 accordance with s. 119.15 and shall stand repealed on October 2,
4208 2005, unless reviewed and saved from repeal through reenactment
4209 by the Legislature.

4210 Section 117. Subsection (2) of section 411.221, Florida
4211 Statutes, is amended to read:

4212 411.221 Prevention and early assistance strategic plan;
4213 agency responsibilities.--

4214 (2) The strategic plan and subsequent plan revisions shall
4215 incorporate and otherwise utilize, to the fullest extent
4216 possible, the evaluation findings and recommendations from
4217 intraagency, independent third-party, field projects, and
4218 reports issued by the ~~Auditor General or the Office of Program~~
4219 ~~Policy Analysis and~~ Government Accountability, as well as the

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4220 recommendations of the State Coordinating Council for School
4221 Readiness Programs.

4222 Section 118. Subsection (1) of section 421.091, Florida
4223 Statutes, is amended to read:

4224 421.091 Financial accounting and investments; fiscal
4225 year.--

4226 (1) A complete and full financial accounting and audit in
4227 accordance with federal audit standards of public housing
4228 agencies shall be made biennially by a certified public
4229 accountant. A copy of such audit shall be filed with the
4230 governing body and with the Office of Government Accountability
4231 ~~Auditor General~~.

4232 Section 119. Subsection (2) of section 427.705, Florida
4233 Statutes, is amended to read:

4234 427.705 Administration of the telecommunications access
4235 system.--

4236 (2) The administrator shall be audited annually by an
4237 independent auditing firm to assure proper management of any
4238 revenues it receives and disburses. The administrator's books
4239 and records shall be open to the commission and to the Office of
4240 Government Accountability ~~Auditor General~~ for review upon
4241 request. The commission shall have the authority to establish
4242 fiscal and operational requirements for the administrator to
4243 follow in order to ensure that the administrative costs of the
4244 system are reasonable.

4245 Section 120. Section 443.1316, Florida Statutes, is
4246 amended to read:

4247 443.1316 Contract with Department of Revenue for
4248 unemployment tax collection services.--By January 1, 2001, the

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4249 Agency for Workforce Innovation shall enter into a contract with
4250 the Department of Revenue which shall provide for the Department
4251 of Revenue to provide unemployment tax collection services. The
4252 Department of Revenue, in consultation with the Department of
4253 Labor and Employment Security, shall determine the number of
4254 positions needed to provide unemployment tax collection services
4255 within the Department of Revenue. The number of unemployment tax
4256 collection service positions the Department of Revenue
4257 determines are needed shall not exceed the number of positions
4258 that, prior to the contract, were authorized to the Department
4259 of Labor and Employment Security for this purpose. Upon entering
4260 into the contract with the Agency for Workforce Innovation to
4261 provide unemployment tax collection services, the number of
4262 required positions, as determined by the Department of Revenue,
4263 shall be authorized within the Department of Revenue. Beginning
4264 January 1, 2002, the Office of ~~Program Policy Analysis and~~
4265 Government Accountability shall conduct a feasibility study
4266 regarding privatization of unemployment tax collection services.
4267 A report on the conclusions of this study shall be submitted to
4268 the Governor, the President of the Senate, and the Speaker of
4269 the House of Representatives. The Department of Revenue is
4270 considered to be administering a revenue law of this state when
4271 the department provides unemployment compensation tax collection
4272 services pursuant to a contract of the department with the
4273 Agency for Workforce Innovation. Sections 213.018, 213.025,
4274 213.051, 213.053, 213.055, 213.071, 213.10, 213.2201, 213.23,
4275 213.24(2), 213.27, 213.28, 213.285, 213.37, 213.50, 213.67,
4276 213.69, 213.73, 213.733, 213.74, and 213.757 apply to the

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4277 collection of unemployment contributions by the Department of
4278 Revenue unless prohibited by federal law.

4279 Section 121. Subsection (6) of section 445.003, Florida
4280 Statutes, is amended to read:

4281 445.003 Implementation of the federal Workforce Investment
4282 Act of 1998.--

4283 (6) LONG-TERM CONSOLIDATION OF WORKFORCE DEVELOPMENT.--

4284 ~~(a)~~ Workforce Florida, Inc., may recommend workforce-
4285 related divisions, bureaus, units, programs, duties,
4286 commissions, boards, and councils that can be eliminated,
4287 consolidated, or privatized.

4288 ~~(b) The Office of Program Policy Analysis and Government~~
4289 ~~Accountability shall review the workforce development system, as~~
4290 ~~established by this act. The office shall submit its final~~
4291 ~~report and recommendations by December 31, 2002, to the~~
4292 ~~President of the Senate and the Speaker of the House of~~
4293 ~~Representatives.~~

4294 Section 122. Subsections (9), (10), and (11) of section
4295 445.004, Florida Statutes, are renumbered as subsections (8),
4296 (9), and (10), respectively, and present subsections (8) and (9)
4297 of said section are amended to read:

4298 445.004 Workforce Florida, Inc.; creation; purpose;
4299 membership; duties and powers.--

4300 ~~(8) The Auditor General may, pursuant to his or her own~~
4301 ~~authority or at the direction of the Legislative Auditing~~
4302 ~~Committee, conduct an audit of Workforce Florida, Inc., or the~~
4303 ~~programs or entities created by Workforce Florida, Inc. The~~
4304 ~~Office of Program Policy Analysis and Government Accountability,~~
4305 ~~pursuant to its authority or at the direction of the Legislative~~

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4306 ~~Auditing Committee, may review the systems and controls related~~
4307 ~~to performance outcomes and quality of services of Workforce~~
4308 ~~Florida, Inc.~~

4309 ~~(8)(9)~~ Workforce Florida, Inc., in collaboration with the
4310 regional workforce boards and appropriate state agencies and
4311 local public and private service providers, and in consultation
4312 with the Office of ~~Program Policy Analysis and Government~~
4313 ~~Accountability~~, shall establish uniform measures and standards
4314 to gauge the performance of the workforce development strategy.
4315 These measures and standards must be organized into three
4316 outcome tiers.

4317 (a) The first tier of measures must be organized to
4318 provide benchmarks for systemwide outcomes. Workforce Florida,
4319 Inc., must, in collaboration with the Office of ~~Program Policy~~
4320 ~~Analysis and Government Accountability~~, establish goals for the
4321 tier-one outcomes. Systemwide outcomes may include employment in
4322 occupations demonstrating continued growth in wages; continued
4323 employment after 3, 6, 12, and 24 months; reduction in and
4324 elimination of public assistance reliance; job placement;
4325 employer satisfaction; and positive return on investment of
4326 public resources.

4327 (b) The second tier of measures must be organized to
4328 provide a set of benchmark outcomes for the initiatives of the
4329 First Jobs/First Wages Council, the Better Jobs/Better Wages
4330 Council, and the High Skills/High Wages Council and for each of
4331 the strategic components of the workforce development strategy.
4332 Cost per entered employment, earnings at placement, retention in
4333 employment, job placement, and entered employment rate must be
4334 included among the performance outcome measures.

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4335 (c) The third tier of measures must be the operational
4336 output measures to be used by the agency implementing programs,
4337 and it may be specific to federal requirements. The tier-three
4338 measures must be developed by the agencies implementing
4339 programs, and Workforce Florida, Inc., may be consulted in this
4340 effort. Such measures must be reported to Workforce Florida,
4341 Inc., by the appropriate implementing agency.

4342 (d) Regional differences must be reflected in the
4343 establishment of performance goals and may include job
4344 availability, unemployment rates, average worker wage, and
4345 available employable population.

4346 (e) Job placement must be reported pursuant to s. 1008.39.
4347 Positive outcomes for providers of education and training must
4348 be consistent with ss. 1008.42 and 1008.43.

4349 (f) The uniform measures of success that are adopted by
4350 Workforce Florida, Inc., or the regional workforce boards must
4351 be developed in a manner that provides for an equitable
4352 comparison of the relative success or failure of any service
4353 provider in terms of positive outcomes.

4354 (g) By December 1 of each year, Workforce Florida, Inc.,
4355 shall provide the Legislature with a report detailing the
4356 performance of Florida's workforce development system, as
4357 reflected in the three-tier measurement system. Additionally,
4358 this report must benchmark Florida outcomes, at all tiers,
4359 against other states that collect data similarly.

4360 Section 123. Paragraph (d) of subsection (3) of section
4361 445.009, Florida Statutes, is amended to read:

4362 445.009 One-stop delivery system.--

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4363 (3) Notwithstanding any other provision of law, any
4364 memorandum of understanding in effect on June 30, 2000, between
4365 a regional workforce board and the Department of Labor and
4366 Employment Security governing the delivery of workforce services
4367 shall remain in effect until September 30, 2000. Beginning
4368 October 1, 2000, regional workforce boards shall enter into a
4369 memorandum of understanding with the Agency for Workforce
4370 Innovation for the delivery of employment services authorized by
4371 the federal Wagner-Peyser Act. This memorandum of understanding
4372 must be performance based.

4373 ~~(d) The Office of Program Policy Analysis and Government~~
4374 ~~Accountability, in consultation with Workforce Florida, Inc.,~~
4375 ~~shall review the delivery of employment services under the~~
4376 ~~Wagner-Peyser Act and the integration of those services with~~
4377 ~~other activities performed through the one-stop delivery system~~
4378 ~~and shall provide recommendations to the Legislature for~~
4379 ~~improving the effectiveness of the delivery of employment~~
4380 ~~services in this state. The Office of Program Policy Analysis~~
4381 ~~and Government Accountability shall submit a report and~~
4382 ~~recommendations to the Governor, the President of the Senate,~~
4383 ~~and the Speaker of the House of Representatives by December 31,~~
4384 ~~2002.~~

4385 Section 124. Paragraph (a) of subsection (1) of section
4386 445.011, Florida Statutes, is amended to read:

4387 445.011 Workforce information systems.--

4388 (1) Workforce Florida, Inc., shall implement, subject to
4389 legislative appropriation, automated information systems that
4390 are necessary for the efficient and effective operation and
4391 management of the workforce development system. These

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4392 information systems shall include, but need not be limited to,
4393 the following:

4394 (a) An integrated management system for the one-stop
4395 service delivery system, which includes, at a minimum, common
4396 registration and intake, screening for needs and benefits, case
4397 planning and tracking, training benefits management, service and
4398 training provider management, performance reporting, executive
4399 information and reporting, and customer-satisfaction tracking
4400 and reporting.

4401 1. The system should report current budgeting,
4402 expenditure, and performance information for assessing
4403 performance related to outcomes, service delivery, and financial
4404 administration for workforce programs pursuant to s. 445.004(5)
4405 and ~~(8)(9)~~.

4406 2. The information system should include auditable systems
4407 and controls to ensure financial integrity and valid and
4408 reliable performance information.

4409 3. The system should support service integration and case
4410 management by providing for case tracking for participants in
4411 welfare transition programs.

4412

4413 Section 125. Subsection (10) of section 446.609, Florida
4414 Statutes, is amended to read:

4415 446.609 Jobs for Florida's Graduates Act.--

4416 (10) ASSESSMENT OF PROGRAM RESULTS.--The success of the
4417 Jobs for Florida's Graduates Program shall be assessed as
4418 follows:

4419 (a) No later than November 1 of each year of the Jobs for
4420 Florida's Graduates Program, Jobs for America's Graduates, Inc.,

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4421 shall conduct and deliver to the Office of ~~Program Policy~~
4422 ~~Analysis and~~ Government Accountability a full review and report
4423 of the program's activities. The Office of ~~Program Policy~~
4424 ~~Analysis and~~ Government Accountability shall audit and review
4425 the report and deliver the report, along with its analysis and
4426 any recommendations for expansion, curtailment, modification, or
4427 continuation, to the board not later than December 31 of the
4428 same year.

4429 (b) Beginning in the first year of the Jobs for Florida's
4430 Graduates Program, the Office of Economic and Demographic
4431 Research shall undertake, during the initial phase, an ongoing
4432 longitudinal study of participants to determine the overall
4433 efficacy of the program. The division shall transmit its
4434 findings each year to the Office of ~~Program Policy Analysis and~~
4435 Government Accountability for inclusion in the report provided
4436 for in paragraph (a).

4437 Section 126. Paragraph (d) of subsection (3) and
4438 subsection (9) of section 455.32, Florida Statutes, are amended
4439 to read:

4440 455.32 Management Privatization Act.--

4441 (3) Based upon the request of any board, commission, or
4442 council, the department is authorized to contract with a
4443 corporation or other business entity to perform support services
4444 specified in the contract. The contract must be in compliance
4445 with this section and other applicable laws and must be approved
4446 by the board before the department enters into the contract. The
4447 department shall retain responsibility for any duties it
4448 currently exercises relating to its police powers and any other

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4449 current duty that is not provided to the corporation by the
4450 contract. The contract shall provide, at a minimum, that:

4451 (d) The corporation keep financial and statistical
4452 information as necessary to completely disclose the financial
4453 condition and operation of the project and as requested by the
4454 Office of ~~Program Policy Analysis and~~ Government Accountability,
4455 ~~the Auditor General,~~ and the department.

4456 (9) The corporation shall provide for an annual financial
4457 audit of its financial accounts and records by an independent
4458 certified public accountant. The annual audit report shall
4459 include a management letter in accordance with s. 11.45 and a
4460 detailed supplemental schedule of expenditures for each
4461 expenditure category. The annual audit report must be submitted
4462 to the board, the department, and the Office of Government
4463 Accountability Auditor General for review.

4464 Section 127. Paragraph (j) of subsection (3) of section
4465 471.038, Florida Statutes, is amended to read:

4466 471.038 Florida Engineers Management Corporation.--

4467 (3) The Florida Engineers Management Corporation is
4468 created to provide administrative, investigative, and
4469 prosecutorial services to the board in accordance with the
4470 provisions of chapter 455 and this chapter. The management
4471 corporation may hire staff as necessary to carry out its
4472 functions. Such staff are not public employees for the purposes
4473 of chapter 110 or chapter 112, except that the board of
4474 directors and the staff are subject to the provisions of s.
4475 112.061. The provisions of s. 768.28 apply to the management
4476 corporation, which is deemed to be a corporation primarily
4477 acting as an instrumentality of the state, but which is not an

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4478 agency within the meaning of s. 20.03(11). The management
4479 corporation shall:

4480 (j) Provide for an annual financial audit of its financial
4481 accounts and records by an independent certified public
4482 accountant. The annual audit report shall include a management
4483 letter in accordance with s. 11.45 and a detailed supplemental
4484 schedule of expenditures for each expenditure category. The
4485 annual audit report must be submitted to the board, the
4486 department, and the Office of Government Accountability Auditor
4487 ~~General~~ for review.

4488 Section 128. Subsection (4) of section 527.22, Florida
4489 Statutes, is amended to read:

4490 527.22 Florida Propane Gas Education, Safety, and Research
4491 Council established; membership; duties and responsibilities.--

4492 (4) The council shall keep minutes, accounting records,
4493 and other records as necessary to clearly reflect all of the
4494 acts and transactions of the council and regularly report such
4495 information to the commissioner, along with such other
4496 information as the commissioner requires. All records of the
4497 council shall be kept on file with the department, and these
4498 records and other documents about matters within the
4499 jurisdiction of the council shall be subject to the review and
4500 inspection of the department's Inspector General, the Office of
4501 Government Accountability Auditor~~General~~, and the members of
4502 the council, or other interested parties upon request. All
4503 records of the council are subject to the provisions of s.
4504 119.07.

4505 Section 129. Paragraph (c) of subsection (2) of section
4506 550.125, Florida Statutes, is amended to read:

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4507 550.125 Uniform reporting system; bond requirement.--

4508 (2)

4509 (c) The ~~Auditor General and the~~ Office of ~~Program Policy~~
4510 ~~Analysis and~~ Government Accountability may, pursuant to the
4511 direction of the Auditor General ~~their own authority~~ or at the
4512 direction of the Legislative Auditing Committee, audit, examine,
4513 and check the books and records of any permitholder. These audit
4514 reports shall become part of, and be maintained in, the division
4515 files.

4516 Section 130. Paragraph (d) of subsection (10) of section
4517 601.15, Florida Statutes, is amended to read:

4518 601.15 Advertising campaign; methods of conducting; excise
4519 tax; emergency reserve fund; citrus research.--

4520 (10) The powers and duties of the Department of Citrus
4521 include the following:

4522 (d) To keep books, records, and accounts of all of its
4523 activities, which books, records, and accounts shall be open to
4524 inspection, audit, and examination by the ~~Auditor General and~~
4525 ~~the~~ Office of ~~Program Policy Analysis and~~ Government
4526 Accountability.

4527 Section 131. Subsection (2) of section 616.263, Florida
4528 Statutes, is amended to read:

4529 616.263 Annual reports of authority.--

4530 (2) The authority shall at all times maintain proper
4531 accounting systems and procedures and shall be subject to audit
4532 by the Office of Government Accountability ~~Auditor General~~.

4533 Section 132. Subsection (5) of section 744.708, Florida
4534 Statutes, is amended to read:

4535 744.708 Reports and standards.--

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4536 (5) An independent audit by a qualified certified public
4537 accountant shall be performed at least every 2 years. The audit
4538 should include an investigation into the practices of the office
4539 for managing the person and property of the wards. A copy of the
4540 report shall be submitted to the Statewide Public Guardianship
4541 Office. In addition, the office of public guardian shall be
4542 subject to audits or examinations by the ~~Auditor General and the~~
4543 ~~Office of Program Policy Analysis and~~ Government Accountability
4544 pursuant to law.

4545 Section 133. Subsection (3) of section 943.25, Florida
4546 Statutes, is amended to read:

4547 943.25 Criminal justice trust funds; source of funds; use
4548 of funds.--

4549 (3) The Office of Government Accountability ~~Auditor~~
4550 ~~General~~ is directed in its ~~her or his~~ audit of courts to
4551 ascertain that such assessments have been collected and remitted
4552 and shall report to the Legislature. All such records of the
4553 courts shall be open for its ~~her or his~~ inspection. The Office
4554 of Government Accountability ~~Auditor General~~ is further directed
4555 to conduct audits of the expenditures of the trust funds and to
4556 report to the Legislature. Such audits shall be conducted in
4557 accordance with s. 11.45.

4558 Section 134. Paragraph (a) of subsection (1) of section
4559 944.105, Florida Statutes, is amended to read:

4560 944.105 Contractual arrangements with private entities for
4561 operation and maintenance of correctional facilities and
4562 supervision of inmates.--

4563 (1) The Department of Corrections is authorized to enter
4564 into contracts with private vendors for the provision of the

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4565 operation and maintenance of correctional facilities and the
4566 supervision of inmates. However, no such contract shall be
4567 entered into or renewed unless:

4568 (a) The contract offers a substantial savings to the
4569 department, as determined by the department. In determining the
4570 cost savings, the department, after consultation with the Office
4571 of Government Accountability Auditor General, shall calculate
4572 all the cost components that contribute to the inmate per diem,
4573 including all administrative costs associated with central and
4574 regional office administration. Services which are provided to
4575 the department by other government agencies without any direct
4576 cost to the department shall be assigned an equivalent cost and
4577 included in the per diem. The private firm shall be assessed the
4578 total annual cost to the state of monitoring the contract;

4579 Section 135. Paragraph (c) of subsection (2) of section
4580 944.512, Florida Statutes, is amended to read:

4581 944.512 State lien on proceeds from literary or other type
4582 of account of crime for which convicted.--

4583 (2) The proceeds of such account shall be distributed in
4584 the following order:

4585 (c) After payments have been made pursuant to paragraph
4586 (a) or paragraph (b), an amount equal to pay all court costs in
4587 the prosecution of the convicted felon, which shall include, but
4588 not be limited to, jury fees and expenses, court reporter fees,
4589 and reasonable per diem for the prosecuting attorneys for the
4590 state, shall go to the General Revenue Fund. Additional costs
4591 shall be assessed for the computed per capita cost of
4592 imprisonment or supervision by the state or county correctional
4593 system. Such costs shall be determined and certified by the

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4594 prosecuting attorney and the imprisoning entity and subject to
4595 review by the Office of Government Accountability Auditor
4596 ~~General~~.

4597 Section 136. Subsections (3) and (5) of section 944.719,
4598 Florida Statutes, are amended to read:

4599 944.719 Adoption of rules, monitoring, and reporting.--

4600 (3) The private vendor shall provide a work area at the
4601 private correctional facility for use by the contract monitor
4602 appointed by the department and shall provide the monitor with
4603 access to all data, reports, and other materials that the
4604 monitor, and the Auditor General, ~~and the Office of Program~~
4605 ~~Policy Analysis and Government Accountability~~ determine are
4606 necessary to carry out monitoring and auditing responsibilities.

4607 (5) The Office of ~~Program Policy Analysis and Government~~
4608 ~~Accountability~~ shall conduct a performance audit, including a
4609 review of the annual financial audit of the private entity and
4610 shall deliver a report to the Legislature by February 1 of the
4611 third year following any contract awarded by the department for
4612 the operation of a correctional facility by a private vendor.

4613 (a) The report shall determine the reasonableness of the
4614 cost analysis procedures used by the department for comparing
4615 services provided under the contract and for comparing the
4616 quality of the services provided under the contract with the
4617 costs and quality of similar services provided by the
4618 department.

4619 (b) In preparing the report, the office shall consider, in
4620 addition to other factors it determines are significant:

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4621 1. The extent to which the private vendor and the
4622 department have complied with the terms of the contract and ss.
4623 944.710-944.719.

4624 2. The wages and benefits that are provided to the staff
4625 of the private correctional facility as compared to wages and
4626 benefits provided to employees of the department performing
4627 comparable tasks.

4628 Section 137. Subsections (1) and (3) of section 946.516,
4629 Florida Statutes, are amended to read:

4630 946.516 Corporation status report and annual financial
4631 audit report.--

4632 (1) The corporation shall submit to the Governor and the
4633 Legislature, on or before July 1 of each year, a report on the
4634 status of the correctional work programs, including, but not
4635 limited to, the proposed use of the profits from such programs,
4636 a breakdown of the amount of noninmate labor used, work
4637 subcontracted to other vendors, use of consultants, finished
4638 goods purchased for resale, and the number of inmates working in
4639 the correctional work programs at the time of such report. In
4640 addition, the corporation shall submit to the department, the
4641 Governor, the Legislature, and the Office of Government
4642 Accountability Auditor General an annual financial audit report
4643 and such other information as may be requested by the
4644 Legislature, together with recommendations relating to
4645 provisions for reasonable tax incentives to private enterprises
4646 which employ inmates, parolees, or former inmates who have
4647 participated in correctional work programs.

4648 (3) The corporation shall have an annual financial audit
4649 of its accounts and records by an independent certified public

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4650 accountant retained by it and paid from its funds. ~~The Auditor~~
4651 ~~General or the director of the Office of Program Policy Analysis~~
4652 ~~and Government Accountability may, pursuant to his or her own~~
4653 ~~authority or at the direction of the Joint Legislative Auditing~~
4654 ~~Committee, conduct an audit of the corporation.~~

4655 Section 138. Subsection (3) of section 948.15, Florida
4656 Statutes, is amended to read:

4657 948.15 Misdemeanor probation services.--

4658 (3) Any private entity providing services for the
4659 supervision of misdemeanor probationers must contract with the
4660 county in which the services are to be rendered. In a county
4661 with a population of less than 70,000, the county court judge,
4662 or the administrative judge of the county court in a county that
4663 has more than one county court judge, must approve the contract.

4664 Terms of the contract must state, but are not limited to:

4665 (a) The extent of the services to be rendered by the
4666 entity providing supervision or rehabilitation.

4667 (b) Staff qualifications and criminal record checks of
4668 staff in accordance with essential standards established by the
4669 American Correctional Association as of January 1, 1991.

4670 (c) Staffing levels.

4671 (d) The number of face-to-face contacts with the offender.

4672 (e) Procedures for handling the collection of all offender
4673 fees and restitution.

4674 (f) Procedures for handling indigent offenders which
4675 ensure placement irrespective of ability to pay.

4676 (g) Circumstances under which revocation of an offender's
4677 probation may be recommended.

4678 (h) Reporting and recordkeeping requirements.

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- 4679 (i) Default and contract termination procedures.
4680 (j) Procedures that aid offenders with job assistance.
4681

4682 In addition, the entity shall supply the chief judge's office
4683 with a quarterly report summarizing the number of offenders
4684 supervised by the private entity, payment of the required
4685 contribution under supervision or rehabilitation, and the number
4686 of offenders for whom supervision or rehabilitation will be
4687 terminated. All records of the entity must be open to inspection
4688 upon the request of the county, the court, the ~~Auditor General,~~
4689 ~~the Office of Program Policy Analysis and Government~~
4690 ~~Accountability,~~ or agents thereof.

4691 Section 139. Paragraph (a) of subsection (5) of section
4692 957.07, Florida Statutes, is amended to read:

4693 957.07 Cost-saving requirements.--

4694 (5)(a) By February 1, 2002, and each year thereafter, the
4695 Prison Per-Diem Workgroup shall develop consensus per diem rates
4696 to be used when determining per diem rates of privately operated
4697 prisons. The Office of ~~Program Policy Analysis and Government~~
4698 ~~Accountability, the Office of the Auditor General,~~ and the
4699 staffs of the appropriations committees of both the Senate and
4700 the House of Representatives are the principals of the
4701 workgroup. The workgroup may consult with other experts to
4702 assist in the development of the consensus per diem rates. All
4703 meetings of the workgroup shall be open to the public as
4704 provided in chapter 286.

4705 Section 140. Section 957.11, Florida Statutes, is amended
4706 to read:

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4707 957.11 Evaluation of costs and benefits of contracts.--The
4708 Office of ~~Program Policy Analysis and~~ Government Accountability
4709 may conduct an evaluation ~~shall develop and implement an~~
4710 ~~evaluation of the costs and benefits~~ of each contract entered
4711 into under this chapter. This evaluation must include a
4712 comparison of the costs and benefits of constructing and
4713 operating prisons by the state versus by private contractors.
4714 ~~The Office of Program Policy Analysis and Government~~
4715 ~~Accountability shall also evaluate the performance of the~~
4716 ~~private contractor at the end of the term of each management~~
4717 ~~contract and make recommendations to the Speaker of the House of~~
4718 ~~Representatives and the President of the Senate on whether to~~
4719 ~~continue the contract.~~

4720 Section 141. Paragraph (a) of subsection (1) of section
4721 985.31, Florida Statutes, is amended to read:

4722 985.31 Serious or habitual juvenile offender.--

4723 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the
4724 provisions of this chapter and the establishment of appropriate
4725 program guidelines and standards, contractual instruments, which
4726 shall include safeguards of all constitutional rights, shall be
4727 developed as follows:

4728 (a) The department shall provide for:

4729 1. The oversight of implementation of assessment and
4730 treatment approaches.

4731 2. The identification and prequalification of appropriate
4732 individuals or not-for-profit organizations, including minority
4733 individuals or organizations when possible, to provide
4734 assessment and treatment services to serious or habitual
4735 delinquent children.

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4736 3. The monitoring and evaluation of assessment and
4737 treatment services for compliance with the provisions of this
4738 chapter and all applicable rules and guidelines pursuant
4739 thereto.

4740 4. The development of an annual report on the performance
4741 of assessment and treatment to be presented to the Governor, the
4742 Attorney General, the President of the Senate, the Speaker of
4743 the House of Representatives, and the Office of Government
4744 Accountability Auditor General no later than January 1 of each
4745 year.

4746 Section 142. Paragraph (a) of subsection (1) of section
4747 985.311, Florida Statutes, is amended to read:

4748 985.311 Intensive residential treatment program for
4749 offenders less than 13 years of age.--

4750 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the
4751 provisions of this chapter and the establishment of appropriate
4752 program guidelines and standards, contractual instruments, which
4753 shall include safeguards of all constitutional rights, shall be
4754 developed for intensive residential treatment programs for
4755 offenders less than 13 years of age as follows:

4756 (a) The department shall provide for:

4757 1. The oversight of implementation of assessment and
4758 treatment approaches.

4759 2. The identification and prequalification of appropriate
4760 individuals or not-for-profit organizations, including minority
4761 individuals or organizations when possible, to provide
4762 assessment and treatment services to intensive offenders less
4763 than 13 years of age.

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4764 3. The monitoring and evaluation of assessment and
4765 treatment services for compliance with the provisions of this
4766 chapter and all applicable rules and guidelines pursuant
4767 thereto.

4768 4. The development of an annual report on the performance
4769 of assessment and treatment to be presented to the Governor, the
4770 Attorney General, the President of the Senate, the Speaker of
4771 the House of Representatives, ~~the Auditor General,~~ and the
4772 Office of ~~Program Policy Analysis and~~ Government Accountability
4773 no later than January 1 of each year.

4774 Section 143. Paragraph (d) of subsection (4) of section
4775 985.412, Florida Statutes, is amended to read:

4776 985.412 Quality assurance and cost-effectiveness.--

4777 (4)

4778 (d) In collaboration with the Office of Economic and
4779 Demographic Research, and contract service providers, the
4780 department shall develop a work plan to refine the cost-
4781 effectiveness model so that the model is consistent with the
4782 performance-based program budgeting measures approved by the
4783 Legislature to the extent the department deems appropriate. The
4784 department shall notify the Office of ~~Program Policy Analysis~~
4785 ~~and~~ Government Accountability of any meetings to refine the
4786 model.

4787 Section 144. Subsection (3) of section 985.416, Florida
4788 Statutes, is amended to read:

4789 985.416 Innovation zones.--The department shall encourage
4790 each of the juvenile justice circuit boards to propose at least
4791 one innovation zone within the circuit for the purpose of
4792 implementing any experimental, pilot, or demonstration project

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4793 that furthers the legislatively established goals of the
4794 department. An innovation zone is a defined geographic area such
4795 as a circuit, commitment region, county, municipality, service
4796 delivery area, school campus, or neighborhood providing a
4797 laboratory for the research, development, and testing of the
4798 applicability and efficacy of model programs, policy options,
4799 and new technologies for the department.

4800 (3) Before implementing an innovation zone under this
4801 subsection, the secretary shall, in conjunction with the Office
4802 of ~~Program Policy Analysis and~~ Government Accountability,
4803 develop measurable and valid objectives for such zone within a
4804 negotiated reasonable period of time. Moneys designated for an
4805 innovation zone in one operating circuit may not be used to fund
4806 an innovation zone in another operating circuit.

4807 Section 145. Subsection (4) of section 1001.24, Florida
4808 Statutes, is amended to read:

4809 1001.24 Direct-support organization; use of property;
4810 board of directors; audit.--

4811 (4) ANNUAL AUDIT.--Each direct-support organization shall
4812 provide for an annual financial audit in accordance with s.
4813 215.981. The identity of donors who desire to remain anonymous
4814 shall be protected, and that anonymity shall be maintained in
4815 the auditor's report. All records of the organization other than
4816 the auditor's report, management letter, and any supplemental
4817 data requested by the ~~Auditor General and the~~ Office of ~~Program~~
4818 ~~Policy Analysis and~~ Government Accountability shall be
4819 confidential and exempt from the provisions of s. 119.07(1).

4820 Section 146. Subsection (4) of section 1001.453, Florida
4821 Statutes, is amended to read:

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4822 1001.453 Direct-support organization; use of property;
4823 board of directors; audit.--

4824 (4) ANNUAL AUDIT.--Each direct-support organization with
4825 more than \$100,000 in expenditures or expenses shall provide for
4826 an annual ~~financial~~ audit of its financial statements in order
4827 to express an opinion on the fairness with which they are
4828 presented in conformance with generally accepted accounting
4829 principles. The audit is ~~accounts and records~~, to be conducted
4830 by an independent certified public accountant in accordance with
4831 rules adopted by the Office of Government Accountability Auditor
4832 ~~General~~ pursuant to s. 11.45(8) and the Commissioner of
4833 Education. The annual audit report shall be submitted within 9
4834 months after the fiscal year's end to the district school board
4835 and the Office of Government Accountability Auditor ~~General~~. The
4836 Commissioner of Education, ~~the Auditor General~~, and the Office
4837 of ~~Program Policy Analysis and~~ Government Accountability have
4838 the authority to require and receive from the organization or
4839 the district auditor any records relative to the operation of
4840 the organization. The identity of donors and all information
4841 identifying donors and prospective donors are confidential and
4842 exempt from the provisions of s. 119.07(1), and that anonymity
4843 shall be maintained in the auditor's report. All other records
4844 and information shall be considered public records for the
4845 purposes of chapter 119.

4846 Section 147. Paragraph (d) of subsection (3) of section
4847 1002.22, Florida Statutes, is amended to read:

4848 1002.22 Student records and reports; rights of parents and
4849 students; notification; penalty.--

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4850 (3) RIGHTS OF PARENT OR STUDENT.--The parent of any
4851 student who attends or has attended any public school, area
4852 technical center, or public postsecondary educational
4853 institution shall have the following rights with respect to any
4854 records or reports created, maintained, and used by any public
4855 educational institution in the state. However, whenever a
4856 student has attained 18 years of age, or is attending a
4857 postsecondary educational institution, the permission or consent
4858 required of, and the rights accorded to, the parents of the
4859 student shall thereafter be required of and accorded to the
4860 student only, unless the student is a dependent student of such
4861 parents as defined in 26 U.S.C. s. 152 (s. 152 of the Internal
4862 Revenue Code of 1954). The State Board of Education shall adopt
4863 rules whereby parents or students may exercise these rights:

4864 (d) Right of privacy.--Every student shall have a right of
4865 privacy with respect to the educational records kept on him or
4866 her. Personally identifiable records or reports of a student,
4867 and any personal information contained therein, are confidential
4868 and exempt from the provisions of s. 119.07(1). No state or
4869 local educational agency, board, public school, technical
4870 center, or public postsecondary educational institution shall
4871 permit the release of such records, reports, or information
4872 without the written consent of the student's parent, or of the
4873 student himself or herself if he or she is qualified as provided
4874 in this subsection, to any individual, agency, or organization.
4875 However, personally identifiable records or reports of a student
4876 may be released to the following persons or organizations
4877 without the consent of the student or the student's parent:

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4878 1. Officials of schools, school systems, technical
4879 centers, or public postsecondary educational institutions in
4880 which the student seeks or intends to enroll; and a copy of such
4881 records or reports shall be furnished to the parent or student
4882 upon request. 2. Other school officials, including teachers
4883 within the educational institution or agency, who have
4884 legitimate educational interests in the information contained in
4885 the records.

4886 3. The United States Secretary of Education, the Director
4887 of the National Institute of Education, the Assistant Secretary
4888 for Education, the Comptroller General of the United States, or
4889 state or local educational authorities who are authorized to
4890 receive such information subject to the conditions set forth in
4891 applicable federal statutes and regulations of the United States
4892 Department of Education, or in applicable state statutes and
4893 rules of the State Board of Education.

4894 4. Other school officials, in connection with a student's
4895 application for or receipt of financial aid.

4896 5. Individuals or organizations conducting studies for or
4897 on behalf of an institution or a board of education for the
4898 purpose of developing, validating, or administering predictive
4899 tests, administering student aid programs, or improving
4900 instruction, if such studies are conducted in such a manner as
4901 will not permit the personal identification of students and
4902 their parents by persons other than representatives of such
4903 organizations and if such information will be destroyed when no
4904 longer needed for the purpose of conducting such studies.

4905 6. Accrediting organizations, in order to carry out their
4906 accrediting functions.

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4907 7. School readiness coalitions and the Florida Partnership
4908 for School Readiness in order to carry out their assigned
4909 duties.

4910 8. For use as evidence in student expulsion hearings
4911 conducted by a district school board pursuant to the provisions
4912 of chapter 120.

4913 9. Appropriate parties in connection with an emergency, if
4914 knowledge of the information in the student's educational
4915 records is necessary to protect the health or safety of the
4916 student or other individuals.

4917 10. The ~~Auditor General and the~~ Office of ~~Program Policy~~
4918 ~~Analysis and~~ Government Accountability in connection with its
4919 ~~their~~ official functions; however, except when the collection of
4920 personally identifiable information is specifically authorized
4921 by law, any data collected by the ~~Auditor General and the~~ Office
4922 of ~~Program Policy Analysis and~~ Government Accountability is
4923 confidential and exempt from the provisions of s. 119.07(1) and
4924 shall be protected in such a way as will not permit the personal
4925 identification of students and their parents by other than the
4926 ~~Auditor General, the~~ Office of ~~Program Policy Analysis and~~
4927 Government Accountability, and its ~~their~~ staff, and such
4928 personally identifiable data shall be destroyed when no longer
4929 needed for the ~~Auditor General's and the~~ Office of ~~Program~~
4930 ~~Policy Analysis and~~ Government Accountability's official use.

4931 11.a. A court of competent jurisdiction in compliance with
4932 an order of that court or the attorney of record pursuant to a
4933 lawfully issued subpoena, upon the condition that the student
4934 and the student's parent are notified of the order or subpoena

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4935 in advance of compliance therewith by the educational
4936 institution or agency.

4937 b. A person or entity pursuant to a court of competent
4938 jurisdiction in compliance with an order of that court or the
4939 attorney of record pursuant to a lawfully issued subpoena, upon
4940 the condition that the student, or his or her parent if the
4941 student is either a minor and not attending a postsecondary
4942 educational institution or a dependent of such parent as defined
4943 in 26 U.S.C. s. 152 (s. 152 of the Internal Revenue Code of
4944 1954), is notified of the order or subpoena in advance of
4945 compliance therewith by the educational institution or agency.

4946 12. Credit bureaus, in connection with an agreement for
4947 financial aid that the student has executed, provided that such
4948 information may be disclosed only to the extent necessary to
4949 enforce the terms or conditions of the financial aid agreement.
4950 Credit bureaus shall not release any information obtained
4951 pursuant to this paragraph to any person.

4952 13. Parties to an interagency agreement among the
4953 Department of Juvenile Justice, school and law enforcement
4954 authorities, and other signatory agencies for the purpose of
4955 reducing juvenile crime and especially motor vehicle theft by
4956 promoting cooperation and collaboration, and the sharing of
4957 appropriate information in a joint effort to improve school
4958 safety, to reduce truancy and in-school and out-of-school
4959 suspensions, and to support alternatives to in-school and out-
4960 of-school suspensions and expulsions that provide structured and
4961 well-supervised educational programs supplemented by a
4962 coordinated overlay of other appropriate services designed to
4963 correct behaviors that lead to truancy, suspensions, and

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4964 expulsions, and that support students in successfully completing
4965 their education. Information provided in furtherance of such
4966 interagency agreements is intended solely for use in determining
4967 the appropriate programs and services for each juvenile or the
4968 juvenile's family, or for coordinating the delivery of such
4969 programs and services, and as such is inadmissible in any court
4970 proceedings prior to a dispositional hearing unless written
4971 consent is provided by a parent or other responsible adult on
4972 behalf of the juvenile.

4973

4974 This paragraph does not prohibit any educational institution
4975 from publishing and releasing to the general public directory
4976 information relating to a student if the institution elects to
4977 do so. However, no educational institution shall release, to any
4978 individual, agency, or organization that is not listed in
4979 subparagraphs 1.-13., directory information relating to the
4980 student body in general or a portion thereof unless it is
4981 normally published for the purpose of release to the public in
4982 general. Any educational institution making directory
4983 information public shall give public notice of the categories of
4984 information that it has designated as directory information with
4985 respect to all students attending the institution and shall
4986 allow a reasonable period of time after such notice has been
4987 given for a parent or student to inform the institution in
4988 writing that any or all of the information designated should not
4989 be released.

4990 Section 148. Subsections (4) through (9) of section
4991 1002.36, Florida Statutes, are renumbered as subsections (3)

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4992 through (8), respectively, and present subsection (3) of said
4993 section is amended to read:

4994 1002.36 Florida School for the Deaf and the Blind.--

4995 ~~(3) AUDITS.--The Auditor General shall audit the Florida~~
4996 ~~School for the Deaf and the Blind as provided in chapter 11.~~

4997 Section 149. Paragraph (d) of subsection (5) of section
4998 1002.37, Florida Statutes, is amended to read:

4999 1002.37 The Florida Virtual School.--

5000 (5) The board of trustees shall annually submit to the
5001 Governor, the Legislature, the Commissioner of Education, and
5002 the State Board of Education a complete and detailed report
5003 setting forth:

5004 (d) A copy of an annual financial audit of the accounts
5005 and records of the Florida Virtual School, conducted by an
5006 independent certified public accountant and performed in
5007 accordance with rules adopted by the Office of Government
5008 Accountability Auditor General.

5009 Section 150. Subsection (5) of section 1004.28, Florida
5010 Statutes, is amended to read:

5011 1004.28 Direct-support organizations; use of property;
5012 board of directors; activities; audit; facilities.--

5013 (5) ANNUAL AUDIT.--Each direct-support organization shall
5014 provide for an annual ~~financial~~ audit of its financial
5015 statements in order to express an opinion on the fairness with
5016 which they are presented in conformance with generally accepted
5017 accounting principles. The audit is ~~accounts and records~~ to be
5018 conducted by an independent certified public accountant in
5019 accordance with rules adopted by the Office of Government
5020 Accountability Auditor General pursuant to s. 11.45(8) and by

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5021 the university board of trustees. The annual audit report shall
5022 be submitted, within 9 months after the end of the fiscal year,
5023 to the Office of Government Accountability ~~Auditor General~~ and
5024 the State Board of Education for review. The State Board of
5025 Education, the university board of trustees, ~~the Auditor~~
5026 ~~General~~, and the Office of ~~Program Policy Analysis and~~
5027 Government Accountability shall have the authority to require
5028 and receive from the organization or from its independent
5029 auditor any records relative to the operation of the
5030 organization. The identity of donors who desire to remain
5031 anonymous shall be protected, and that anonymity shall be
5032 maintained in the auditor's report. All records of the
5033 organization other than the auditor's report, management letter,
5034 and any supplemental data requested by the State Board of
5035 Education, the university board of trustees, ~~the Auditor~~
5036 ~~General~~, and the Office of ~~Program Policy Analysis and~~
5037 Government Accountability shall be confidential and exempt from
5038 the provisions of s. 119.07(1).

5039 Section 151. Subsection (5) of section 1004.29, Florida
5040 Statutes, is amended to read:

5041 1004.29 University health services support
5042 organizations.--

5043 (5) Each university health services support organization
5044 shall provide for an annual financial audit in accordance with
5045 s. 1004.28(5). The auditor's report, management letter, and any
5046 supplemental data requested by the State Board of Education, the
5047 university board of trustees, and the Office of Government
5048 Accountability ~~Auditor General~~ shall be considered public
5049 records, pursuant to s. 119.07.

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5050 Section 152. Paragraph (d) of subsection (2) and paragraph
5051 (b) of subsection (8) of section 1004.43, Florida Statutes, are
5052 amended to read:

5053 1004.43 H. Lee Moffitt Cancer Center and Research
5054 Institute.--There is established the H. Lee Moffitt Cancer
5055 Center and Research Institute at the University of South
5056 Florida.

5057 (2) The State Board of Education shall provide in the
5058 agreement with the not-for-profit corporation for the following:

5059 (d) Preparation of an annual financial audit of the not-
5060 for-profit corporation's accounts and records and the accounts
5061 and records of any subsidiaries to be conducted by an
5062 independent certified public accountant. The annual audit report
5063 shall include a management letter, as defined in s. 11.45, and
5064 shall be submitted to the Office of Government Accountability
5065 ~~Auditor General~~ and the State Board of Education. The State
5066 Board of Education, ~~the Auditor General~~, and the Office of
5067 ~~Program Policy Analysis and~~ Government Accountability shall have
5068 the authority to require and receive from the not-for-profit
5069 corporation and any subsidiaries or from their independent
5070 auditor any detail or supplemental data relative to the
5071 operation of the not-for-profit corporation or subsidiary.

5072 (8)

5073 (b) Proprietary confidential business information is
5074 confidential and exempt from the provisions of s. 119.07(1) and
5075 s. 24(a), Art. I of the State Constitution. However, ~~the Auditor~~
5076 ~~General~~, the Office of ~~Program Policy Analysis and~~ Government
5077 Accountability, and the State Board of Education, pursuant to
5078 their oversight and auditing functions, must be given access to

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5079 all proprietary confidential business information upon request
5080 and without subpoena and must maintain the confidentiality of
5081 information so received. As used in this paragraph, the term
5082 "proprietary confidential business information" means
5083 information, regardless of its form or characteristics, which is
5084 owned or controlled by the not-for-profit corporation or its
5085 subsidiaries; is intended to be and is treated by the not-for-
5086 profit corporation or its subsidiaries as private and the
5087 disclosure of which would harm the business operations of the
5088 not-for-profit corporation or its subsidiaries; has not been
5089 intentionally disclosed by the corporation or its subsidiaries
5090 unless pursuant to law, an order of a court or administrative
5091 body, a legislative proceeding pursuant to s. 5, Art. III of the
5092 State Constitution, or a private agreement that provides that
5093 the information may be released to the public; and which is
5094 information concerning:

- 5095 1. Internal auditing controls and reports of internal
5096 auditors;
- 5097 2. Matters reasonably encompassed in privileged attorney-
5098 client communications;
- 5099 3. Contracts for managed-care arrangements, including
5100 preferred provider organization contracts, health maintenance
5101 organization contracts, and exclusive provider organization
5102 contracts, and any documents directly relating to the
5103 negotiation, performance, and implementation of any such
5104 contracts for managed-care arrangements;
- 5105 4. Bids or other contractual data, banking records, and
5106 credit agreements the disclosure of which would impair the

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5107 efforts of the not-for-profit corporation or its subsidiaries to
5108 contract for goods or services on favorable terms;

5109 5. Information relating to private contractual data, the
5110 disclosure of which would impair the competitive interest of the
5111 provider of the information;

5112 6. Corporate officer and employee personnel information;

5113 7. Information relating to the proceedings and records of
5114 credentialing panels and committees and of the governing board
5115 of the not-for-profit corporation or its subsidiaries relating
5116 to credentialing;

5117 8. Minutes of meetings of the governing board of the not-
5118 for-profit corporation and its subsidiaries, except minutes of
5119 meetings open to the public pursuant to subsection (9);

5120 9. Information that reveals plans for marketing services
5121 that the corporation or its subsidiaries reasonably expect to be
5122 provided by competitors;

5123 10. Trade secrets as defined in s. 688.002, including
5124 reimbursement methodologies or rates; or

5125 11. The identity of donors or prospective donors of
5126 property who wish to remain anonymous or any information
5127 identifying such donors or prospective donors. The anonymity of
5128 these donors or prospective donors must be maintained in the
5129 auditor's report.

5130

5131 As used in this paragraph, the term "managed care" means systems
5132 or techniques generally used by third-party payors or their
5133 agents to affect access to and control payment for health care
5134 services. Managed-care techniques most often include one or more
5135 of the following: prior, concurrent, and retrospective review of

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5136 the medical necessity and appropriateness of services or site of
5137 services; contracts with selected health care providers;
5138 financial incentives or disincentives related to the use of
5139 specific providers, services, or service sites; controlled
5140 access to and coordination of services by a case manager; and
5141 payor efforts to identify treatment alternatives and modify
5142 benefit restrictions for high-cost patient care.

5143 Section 153. Paragraph (d) of subsection (3) of section
5144 1004.445, Florida Statutes, is amended to read:

5145 1004.445 Florida Alzheimer's Center and Research
5146 Institute.--

5147 (3) The State Board of Education shall provide in the
5148 agreement with the not-for-profit corporation for the following:

5149 (d) Preparation of an annual postaudit of the not-for-
5150 profit corporation's financial accounts and the financial
5151 accounts of any subsidiaries to be conducted by an independent
5152 certified public accountant. The annual audit report shall
5153 include management letters and shall be submitted to the Office
5154 of Government Accountability Auditor General and the State Board
5155 of Education for review. The State Board of Education, ~~the~~
5156 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~
5157 Government Accountability shall have the authority to require
5158 and receive from the not-for-profit corporation and any
5159 subsidiaries, or from their independent auditor, any detail or
5160 supplemental data relative to the operation of the not-for-
5161 profit corporation or subsidiary.

5162 Section 154. Subsection (2) of section 1004.58, Florida
5163 Statutes, is amended to read:

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5164 1004.58 Leadership Board for Applied Research and Public
5165 Service.--

5166 (2) Membership of the board shall be:

5167 (a) The Commissioner of Education, or the commissioner's
5168 designee, who shall serve as chair.

5169 (b) The director of the Office of Planning and Budgeting
5170 of the Executive Office of the Governor.

5171 (c) The secretary of the Department of Management
5172 Services.

5173 (d) The director of Economic and Demographic Research.

5174 ~~(e) The director of the Office of Program Policy Analysis~~
5175 ~~and Government Accountability.~~

5176 ~~(e)(f)~~ The President of the Florida League of Cities.

5177 ~~(f)(g)~~ The President for the Florida Association of
5178 Counties.

5179 ~~(g)(h)~~ The President of the Florida School Board
5180 Association.

5181 ~~(h)(i)~~ Five additional university president members,
5182 designated by the commissioner, to rotate annually.

5183 Section 155. Subsection (6) of section 1004.70, Florida
5184 Statutes, is amended to read:

5185 1004.70 Community college direct-support organizations.--

5186 (6) ANNUAL AUDIT.--Each direct-support organization shall
5187 provide for an annual ~~financial~~ audit of its financial
5188 statements in order to express an opinion on the fairness with
5189 which they are presented in conformance with generally accepted
5190 accounting principles. The audit is to be conducted by an
5191 independent certified public accountant in accordance with rules
5192 adopted by the Office of Governmental Accountability Auditor

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5193 ~~General~~ pursuant to s. 11.45(8). The annual audit report must be
5194 submitted, within 9 months after the end of the fiscal year, to
5195 the Office of Government Accountability Auditor General, the
5196 State Board of Education, and the board of trustees for review.
5197 The board of trustees, ~~the Auditor General~~, and the Office of
5198 ~~Program Policy Analysis and~~ Government Accountability may
5199 require and receive from the organization or from its
5200 independent auditor any detail or supplemental data relative to
5201 the operation of the organization. The identity of donors who
5202 desire to remain anonymous shall be protected, and that
5203 anonymity shall be maintained in the auditor's report. All
5204 records of the organization, other than the auditor's report,
5205 any information necessary for the auditor's report, any
5206 information related to the expenditure of funds, and any
5207 supplemental data requested by the board of trustees, ~~the~~
5208 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~
5209 Government Accountability, shall be confidential and exempt from
5210 the provisions of s. 119.07(1).

5211 Section 156. Subsection (5) of section 1004.78, Florida
5212 Statutes, is amended to read:

5213 1004.78 Technology transfer centers at community
5214 colleges.--

5215 (5) A technology transfer center shall be financed from
5216 the Academic Improvement Program or from moneys of a community
5217 college which are on deposit or received for use in the
5218 activities conducted in the center. Such moneys shall be
5219 deposited by the community college in a permanent technology
5220 transfer fund in a depository or depositories approved for the
5221 deposit of state funds and shall be accounted for and disbursed

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5222 subject to audit by the Office of Government Accountability
5223 ~~Auditor General~~.

5224 Section 157. Subsection (7) of section 1005.37, Florida
5225 Statutes, is amended to read:

5226 1005.37 Student Protection Fund.--

5227 (7) The Student Protection Fund must be actuarially sound,
5228 periodically audited by the Office of Government Accountability
5229 ~~Auditor General~~ in connection with its ~~his or her~~ audit of the
5230 Department of Education, and reviewed to determine if additional
5231 fees must be charged to schools eligible to participate in the
5232 fund.

5233 Section 158. Subsection (6) of section 1006.07, Florida
5234 Statutes, is amended to read:

5235 1006.07 District school board duties relating to student
5236 discipline and school safety.--The district school board shall
5237 provide for the proper accounting for all students, for the
5238 attendance and control of students at school, and for proper
5239 attention to health, safety, and other matters relating to the
5240 welfare of students, including:

5241 (6) SAFETY AND SECURITY BEST PRACTICES.--Use the Safety
5242 and Security Best Practices developed by the Office of ~~Program~~
5243 ~~Policy Analysis and~~ Government Accountability to conduct a self-
5244 assessment of the school districts' current safety and security
5245 practices. Based on these self-assessment findings, the district
5246 school superintendent shall provide recommendations to the
5247 district school board which identify strategies and activities
5248 that the district school board should implement in order to
5249 improve school safety and security. Annually each district
5250 school board must receive the self-assessment results at a

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5251 publicly noticed district school board meeting to provide the
5252 public an opportunity to hear the district school board members
5253 discuss and take action on the report findings. Each district
5254 school superintendent shall report the self-assessment results
5255 and school board action to the commissioner within 30 days after
5256 the district school board meeting.

5257 Section 159. Section 1006.19, Florida Statutes, is amended
5258 to read:

5259 1006.19 Audit of records of nonprofit corporations and
5260 associations handling interscholastic activities.--

5261 (1) Each nonprofit association or corporation that
5262 operates for the purpose of supervising and controlling
5263 interscholastic activities of public high schools and whose
5264 membership is composed of duly certified representatives of
5265 public high schools, and whose rules and regulations are
5266 established by members thereof, shall have an annual financial
5267 audit of its accounts and records by an independent certified
5268 public accountant retained by it and paid from its funds. The
5269 accountant shall furnish a copy of the audit report to the
5270 Office of Government Accountability Auditor General.

5271 (2) Any such nonprofit association or corporation shall
5272 keep adequate and complete records of all moneys received by it,
5273 including the source and amount, and all moneys spent by it,
5274 including salaries, fees, expenses, travel allowances, and all
5275 other items of expense. All records of any such organization
5276 shall be open for inspection by the Office of Government
5277 Accountability Auditor General.

5278 Section 160. Section 1008.35, Florida Statutes, is amended
5279 to read:

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5280 1008.35 Best financial management practices for school
5281 districts; standards; reviews; designation of school
5282 districts.--

5283 (1) The purpose of best financial management practices
5284 reviews is to improve Florida school district management and use
5285 of resources and to identify cost savings. The Office of ~~Program~~
5286 ~~Policy Analysis and Government Accountability~~ is ~~(OPPAGA) and~~
5287 ~~the Office of the Auditor General~~ are directed to develop a
5288 system for reviewing the financial management practices of
5289 school districts. ~~In this system, the Auditor General shall~~
5290 ~~assist OPPAGA in examining district operations to determine~~
5291 ~~whether they meet "best financial management practices."~~

5292 (2) The best financial management practices adopted by the
5293 Commissioner of Education may be updated periodically after
5294 consultation with the Legislature, the Governor, the Department
5295 of Education, school districts, and the Office of Government
5296 Accountability ~~Auditor General~~. The Office of Government
5297 Accountability ~~OPPAGA~~ shall submit to the Commissioner of
5298 Education for review and adoption proposed revisions to the best
5299 financial management practices adopted by the commissioner. The
5300 best financial management practices, at a minimum, must instill
5301 public confidence by addressing the school district's use of
5302 resources, identifying ways that the district could save funds,
5303 and improving districts' performance accountability systems,
5304 including public accountability. To achieve these objectives,
5305 best practices shall be developed for, but need not be limited
5306 to, the following areas:

- 5307 (a) Management structures.
5308 (b) Performance accountability.

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- 5309 (c) Efficient delivery of educational services, including
5310 instructional materials.
- 5311 (d) Administrative and instructional technology.
- 5312 (e) Personnel systems and benefits management.
- 5313 (f) Facilities construction.
- 5314 (g) Facilities maintenance.
- 5315 (h) Student transportation.
- 5316 (i) Food service operations.
- 5317 (j) Cost control systems, including asset management, risk
5318 management, financial management, purchasing, internal auditing,
5319 and financial auditing.

5320

5321 In areas for which the commissioner has not adopted best
5322 practices, the Office of Government Accountability ~~OPPAGA~~ may
5323 develop additional best financial management practices, with
5324 input from a broad range of stakeholders. The Office of
5325 Government Accountability ~~OPPAGA~~ shall present any additional
5326 best practices to the commissioner for review and adoption.
5327 Revised best financial management practices adopted by the
5328 commissioner must be used in the next year's scheduled school
5329 district reviews conducted according to this section.

5330 (3) The Office of Government Accountability ~~OPPAGA~~ shall
5331 contract with a private firm selected through a formal request
5332 for proposal process to perform the review, to the extent that
5333 funds are provided for this purpose in the General
5334 Appropriations Act each year. When sufficient funds are not
5335 provided to contract for all the scheduled best financial
5336 management practices reviews, the Office of Government
5337 Accountability ~~OPPAGA~~ shall conduct the remaining reviews

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5338 scheduled for that year, except as otherwise provided in this
5339 act. At least one member of the private firm review team shall
5340 have expertise in school district finance. The scope of the
5341 review shall focus on the best practices adopted by the
5342 Commissioner of Education, pursuant to subsection (2). The
5343 Office of Government Accountability ~~OPPAGA~~ may include
5344 additional items in the scope of the review after seeking input
5345 from the school district and the Department of Education.

5346 (4) The Office of Government Accountability ~~OPPAGA~~ shall
5347 consult with the Commissioner of Education throughout the best
5348 practices review process to ensure that the technical expertise
5349 of the Department of Education benefits the review process and
5350 supports the school districts before, during, and after the
5351 review.

5352 (5) It is the intent of the Legislature that each school
5353 district shall be subject to a best financial management
5354 practices review. The Legislature also intends that all school
5355 districts shall be reviewed on a continuing 5-year cycle, as
5356 follows, unless specified otherwise in the General
5357 Appropriations Act, or as provided in this section:

5358 (a) Year 1: Hillsborough, Sarasota, Collier, Okaloosa,
5359 Alachua, St. Lucie, Santa Rosa, Hernando, Indian River, Monroe,
5360 Osceola, and Bradford.

5361 (b) Year 2: Miami-Dade, Duval, Volusia, Bay, Columbia,
5362 Suwannee, Wakulla, Baker, Union, Hamilton, Jefferson, Gadsden,
5363 and Franklin.

5364 (c) Year 3: Palm Beach, Orange, Seminole, Lee, Escambia,
5365 Leon, Levy, Taylor, Madison, Gilchrist, Gulf, Dixie, Liberty,
5366 and Lafayette.

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5367 (d) Year 4: Pinellas, Pasco, Marion, Manatee, Clay,
5368 Charlotte, Citrus, Highlands, Nassau, Hendry, Okeechobee,
5369 Hardee, DeSoto, and Glades.

5370 (e) Year 5: Broward, Polk, Brevard, Lake, St. Johns,
5371 Martin, Putnam, Jackson, Flagler, Walton, Sumter, Holmes,
5372 Washington, and Calhoun.

5373 (6)(a) The ~~Joint~~ Legislative Auditing Committee may adjust
5374 the schedule of districts to be reviewed when unforeseen
5375 circumstances prevent initiation of reviews scheduled in a given
5376 year.

5377 (b) Once the 5-year cycle has been completed, reviews
5378 shall continue, beginning again with those districts included in
5379 year one of the cycle unless a district has requested and
5380 received a waiver as provided in subsection (17).

5381 (7) At the direction of the ~~Joint~~ Legislative Auditing
5382 Committee or the President of the Senate and the Speaker of the
5383 House of Representatives, and subject to funding by the
5384 Legislature, the Office of Government Accountability ~~OPPAGA~~ may
5385 conduct, or contract with a private firm to conduct, up to two
5386 additional best financial management practices reviews in
5387 districts not scheduled for review during that year if such
5388 review is necessary to address adverse financial conditions.

5389 (8) Reviews shall be conducted by the Office of Government
5390 Accountability ~~OPPAGA~~ and the consultant to the extent
5391 specifically funded by the Legislature in the General
5392 Appropriations Act for this purpose. Such funds may be used for
5393 the cost of reviews by the Office of Government Accountability
5394 ~~OPPAGA~~ and private consultants contracted by the Office of
5395 Government Accountability ~~director of~~ ~~OPPAGA~~. Costs may include

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5396 professional services, travel expenses of the Office of
5397 Government Accountability ~~OPPAGA and staff of the Auditor~~
5398 ~~General~~, and any other necessary expenses incurred as part of a
5399 best financial management practices review.

5400 (9) Districts scheduled for review must complete a self-
5401 assessment instrument provided by the Office of Government
5402 Accountability ~~OPPAGA~~ which indicates the school district's
5403 evaluation of its performance on each best practice. The
5404 district must begin the self-assessment not later than 60 days
5405 prior to the commencement of the review. The completed self-
5406 assessment instrument and supporting documentation must be
5407 submitted to the Office of Government Accountability ~~OPPAGA~~ not
5408 later than the date of commencement of the review as notified by
5409 the Office of Government Accountability ~~OPPAGA~~. The best
5410 practice review team will use this self-assessment information
5411 during their review of the district.

5412 (10) During the review, the Office of Government
5413 Accountability ~~OPPAGA~~ and the consultant conducting the review,
5414 if any, shall hold at least one advertised public forum as part
5415 of the review in order to explain the best financial management
5416 practices review process and obtain input from students,
5417 parents, the business community, and other district residents
5418 regarding their concerns about the operations and management of
5419 the school district.

5420 (11) District reviews conducted under this section must be
5421 completed within 6 months after commencement. The Office of
5422 Government Accountability ~~OPPAGA~~ shall issue a final report to
5423 the President of the Senate, the Speaker of the House of
5424 Representatives, and the district regarding the district's use

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5425 of best financial management practices and cost savings
5426 recommendations within 60 days after completing the reviews.
5427 Copies of the final report shall be provided to the Governor,
5428 the Commissioner of Education, and to the chairs of school
5429 advisory councils and district advisory councils established
5430 pursuant to s. 1001.452(1)(a) and (b). The district school board
5431 shall notify all members of the school advisory councils and
5432 district advisory council by mail that the final report has been
5433 delivered to the school district and to the council chairs. The
5434 notification shall also inform members of the Office of
5435 Government Accountability ~~OPPAGA~~ website address at which an
5436 electronic copy of the report is available.

5437 (12) After receipt of the final report and before the
5438 district school board votes whether to adopt the action plan, or
5439 if no action plan was required because the district was found to
5440 be using the best practices, the district school board shall
5441 hold an advertised public forum to accept public input and
5442 review the findings and recommendations of the report. The
5443 district school board shall advertise and promote this forum in
5444 a manner appropriate to inform school and district advisory
5445 councils, parents, school district employees, the business
5446 community, and other district residents of the opportunity to
5447 attend this meeting. The Office of Government Accountability
5448 ~~OPPAGA~~ and the consultant, if any, shall also be represented at
5449 this forum.

5450 (13)(a) If the district is found not to conform to best
5451 financial management practices, the report must contain an
5452 action plan detailing how the district could meet the best
5453 practices within 2 years. The district school board must decide,

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5454 by a majority plus one vote within 90 days after receipt of the
5455 final report, whether or not to implement the action plan and
5456 pursue a "Seal of Best Financial Management" awarded by the
5457 State Board of Education to qualified school districts. If a
5458 district fails to vote on the action plan within 90 days,
5459 district school board members may be required to appear and
5460 present testimony before a legislative committee, pursuant to s.
5461 11.143.

5462 (b) The district school board may vote to reverse a
5463 decision not to implement an action plan, provided that the
5464 action plan is implemented and there is still sufficient time,
5465 as determined by the district school board, to meet the best
5466 practices within 2 years after issuance of the final report.

5467 (c) Within 90 days after the receipt of the final report,
5468 the district school board must notify the Auditor General ~~OPPAGA~~
5469 and the Commissioner of Education in writing of the date and
5470 outcome of the district school board vote on whether to adopt
5471 the action plan. If the district school board fails to vote on
5472 whether to adopt the action plan, the district school
5473 superintendent must notify the Office of Government
5474 Accountability ~~OPPAGA~~ and the Commissioner of Education. The
5475 Department of Education may contact the school district, assess
5476 the situation, urge the district school board to vote, and offer
5477 technical assistance, if needed.

5478 (14) If a district school board votes to implement the
5479 action plan:

5480 (a) No later than 1 year after receipt of the final
5481 report, the district school board must submit an initial status
5482 report to the President of the Senate, the Speaker of the House

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5483 of Representatives, the Governor, the Office of Government
5484 Accountability ~~OPPAGA, the Auditor General,~~ the State Board of
5485 Education, and the Commissioner of Education on progress made
5486 toward implementing the action plan and whether changes have
5487 occurred in other areas of operation that would affect
5488 compliance with the best practices.

5489 (b) A second status report must be submitted by the school
5490 district to the President of the Senate, the Speaker of the
5491 House of Representatives, the Governor, the Office of Government
5492 Accountability, ~~OPPAGA, the Auditor General,~~ the Commissioner of
5493 Education, and the State Board of Education no later than 1 year
5494 after submission of the initial report.

5495
5496 Status reports are not required once the Office of Government
5497 Accountability ~~OPPAGA~~ concludes that the district is using best
5498 practices.

5499 (15) After receipt of each of a district's two status
5500 reports required by subsection (14), the Office of Government
5501 Accountability ~~OPPAGA~~ shall assess the district's implementation
5502 of the action plan and progress toward implementing the best
5503 financial management practices in areas covered by the plan.
5504 Following each assessment, the Office of Government
5505 Accountability ~~OPPAGA~~ shall issue a report to the President of
5506 the Senate, the Speaker of the House of Representatives, and the
5507 district indicating whether the district has successfully
5508 implemented the best financial management practices. Copies of
5509 the report must be provided to the Governor, ~~the Auditor~~
5510 ~~General,~~ the Commissioner of Education, and the State Board of
5511 Education. If a district has failed to implement an action plan

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5512 adopted pursuant to subsection (13), district school board
5513 members and the district school superintendent may be required
5514 to appear before a legislative committee, pursuant to s. 11.143,
5515 to present testimony regarding the district's failure to
5516 implement such action plan.

5517 (16) District school boards that successfully implement
5518 the best financial management practices within 2 years, or are
5519 determined in the review to be using the best practices, are
5520 eligible to receive a "Seal of Best Financial Management." Upon
5521 notification to the Commissioner of Education and the State
5522 Board of Education by the Office of Government Accountability
5523 ~~OPPAGA~~ that a district has been found to be using the best
5524 financial management practices, the State Board of Education
5525 shall award that district a "Seal of Best Financial Management"
5526 certifying that the district is adhering to the state's best
5527 financial management practices. The State Board of Education
5528 designation shall be effective for 5 years from the
5529 certification date or until the next review is completed,
5530 whichever is later. During the designation period, the district
5531 school board shall annually, not later than the anniversary date
5532 of the certification, notify the Office of Government
5533 Accountability ~~OPPAGA, the Auditor General~~, the Commissioner of
5534 Education, and the State Board of Education of any changes in
5535 policies or operations or any other situations that would not
5536 conform to the state's best financial management practices. The
5537 State Board of Education may revoke the designation of a
5538 district school board at any time if it determines that a
5539 district is no longer complying with the state's best financial
5540 management practices. If no such changes have occurred and the

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5541 district school board determines that the school district
5542 continues to conform to the best financial management practices,
5543 the district school board shall annually report that information
5544 to the State Board of Education, with copies to the Office of
5545 Government Accountability ~~OPPAGA, the Auditor General,~~ and the
5546 Commissioner of Education.

5547 (17)(a) A district school board that has been awarded a
5548 "Seal of Best Financial Management" by the State Board of
5549 Education and has annually reported to the State Board of
5550 Education that the district is still conforming to the best
5551 financial management practices may request a waiver from
5552 undergoing its next scheduled Best Financial Management
5553 Practices review.

5554 (b) To apply for such waiver, not later than September 1
5555 of the fiscal year prior to the fiscal year in which the
5556 district is next scheduled for review, the district school board
5557 shall certify to the Office of Government Accountability ~~OPPAGA~~
5558 and the Department of Education the district school board's
5559 determination that the school district is still conforming to
5560 the best financial management practices.

5561 (c) After consultation with the Department of Education
5562 and review of the district school board's determination, the
5563 Office of Government Accountability ~~OPPAGA~~ may recommend to the
5564 Legislative Budget Commission that the district be granted a
5565 waiver for the next scheduled Best Financial Management
5566 Practices review. If approved for waiver, the Office of
5567 Government Accountability ~~OPPAGA~~ shall notify the school
5568 district and the Department of Education that no review of that
5569 district will be conducted during the next scheduled review

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5570 cycle. In that event, the district school board must continue
5571 annual reporting to the State Board of Education as required in
5572 subsection (16). District school boards granted a waiver for one
5573 review cycle are not eligible for waiver of the next scheduled
5574 review cycle.

5575 (18) District school boards that receive a best financial
5576 management practices review must maintain records that will
5577 enable independent verification of the implementation of the
5578 action plan and any related fiscal impacts.

5579 (19) Unrestricted cost savings resulting from
5580 implementation of the best financial management practices must
5581 be spent at the school and classroom levels for teacher
5582 salaries, teacher training, improved classroom facilities,
5583 student supplies, textbooks, classroom technology, and other
5584 direct student instruction activities. Cost savings identified
5585 for a program that has restrictive expenditure requirements
5586 shall be used for the enhancement of the specific program.

5587 Section 161. Subsection (1) of section 1008.46, Florida
5588 Statutes, is amended to read:

5589 1008.46 State university accountability process.--It is
5590 the intent of the Legislature that an accountability process be
5591 implemented that provides for the systematic, ongoing evaluation
5592 of quality and effectiveness of state universities. It is
5593 further the intent of the Legislature that this accountability
5594 process monitor performance at the system level in each of the
5595 major areas of instruction, research, and public service, while
5596 recognizing the differing missions of each of the state
5597 universities. The accountability process shall provide for the
5598 adoption of systemwide performance standards and performance

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5599 goals for each standard identified through a collaborative
5600 effort involving state universities, the Legislature, and the
5601 Governor's Office. These standards and goals shall be consistent
5602 with s. 216.011(1) to maintain congruity with the performance-
5603 based budgeting process. This process requires that university
5604 accountability reports reflect measures defined through
5605 performance-based budgeting. The performance-based budgeting
5606 measures must also reflect the elements of teaching, research,
5607 and service inherent in the missions of the state universities.

5608 (1) By December 31 of each year, the State Board of
5609 Education shall submit an annual accountability report providing
5610 information on the implementation of performance standards,
5611 actions taken to improve university achievement of performance
5612 goals, the achievement of performance goals during the prior
5613 year, and initiatives to be undertaken during the next year. The
5614 accountability reports shall be designed in consultation with
5615 the Governor's Office, the Office of ~~Program Policy Analysis and~~
5616 Government Accountability, and the Legislature.

5617 Section 162. Subsection (4) of section 1009.265, Florida
5618 Statutes, is amended to read:

5619 1009.265 State employee fee waivers.--

5620 (4) The Office of Government Accountability Auditor
5621 ~~General~~ shall include a review of the cost assessment data in
5622 conjunction with its ~~his or her~~ audit responsibilities for
5623 community colleges, state universities, and the Department of
5624 Education.

5625 Section 163. Paragraph (c) of subsection (5) of section
5626 1009.53, Florida Statutes, is amended to read:

5627 1009.53 Florida Bright Futures Scholarship Program.--

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5628 (5) The department shall issue awards from the scholarship
5629 program annually. Annual awards may be for up to 45 semester
5630 credit hours or the equivalent. Before the registration period
5631 each semester, the department shall transmit payment for each
5632 award to the president or director of the postsecondary
5633 education institution, or his or her representative, except that
5634 the department may withhold payment if the receiving institution
5635 fails to report or to make refunds to the department as required
5636 in this section.

5637 (c) Each institution that receives moneys through this
5638 program shall prepare an annual report that includes an annual
5639 financial audit, conducted by an independent certified public
5640 accountant or the Office of Government Accountability Auditor
5641 ~~General~~. The report shall include an audit of the institution's
5642 administration of the program and a complete accounting of the
5643 moneys for the program. This report must be submitted to the
5644 department annually by March 1. The department may conduct its
5645 own annual audit of an institution's administration of the
5646 program. The department may request a refund of any moneys
5647 overpaid to the institution for the program. The department may
5648 suspend or revoke an institution's eligibility to receive future
5649 moneys for the program if the department finds that an
5650 institution has not complied with this section. The institution
5651 must remit within 60 days any refund requested in accordance
5652 with this subsection.

5653 Section 164. Section 1009.976, Florida Statutes, is
5654 amended to read:

5655 1009.976 Annual report.--On or before March 31 of each
5656 year, the Florida Prepaid College Board shall prepare or cause

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5657 to be prepared separate reports setting forth in appropriate
5658 detail an accounting of the prepaid program and the savings
5659 program which include a description of the financial condition
5660 of each respective program at the close of the fiscal year. The
5661 board shall submit copies of the reports to the Governor, the
5662 President of the Senate, the Speaker of the House of
5663 Representatives, and the minority leaders of the House and
5664 Senate and shall make the report for the prepaid program
5665 available to each purchaser and the report for the savings
5666 program available to each benefactor and designated beneficiary.
5667 The accounts of the fund for the prepaid program and the savings
5668 program shall be subject to annual audits by the Office of
5669 Government Accountability Auditor General.

5670 Section 165. Subsection (3) of section 1009.983, Florida
5671 Statutes, is amended to read:

5672 1009.983 Direct-support organization; authority.--

5673 (3) The direct-support organization shall provide for an
5674 annual financial audit in accordance with s. 215.981. The board
5675 and Office of Government Accountability Auditor General may
5676 require and receive from the organization or its independent
5677 auditor any detail or supplemental data relative to the
5678 operation of the organization.

5679 Section 166. Subsection (1) of section 1010.305, Florida
5680 Statutes, is amended to read:

5681 1010.305 Audit of student enrollment.--

5682 (1) The Office of Government Accountability Auditor
5683 General shall periodically examine the records of school
5684 districts, and other agencies as appropriate, to determine
5685 compliance with law and State Board of Education rules relating

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5686 to the classification, assignment, and verification of full-time
5687 equivalent student enrollment and student transportation
5688 reported under the Florida Education Finance Program.

5689 Section 167. Subsection (2) of section 1011.10, Florida
5690 Statutes, is amended to read:

5691 1011.10 Penalty.--

5692 (2) Each member of any district school board voting to
5693 incur an indebtedness against the district school funds in
5694 excess of the expenditure allowed by law, or in excess of any
5695 appropriation as adopted in the original official budget or
5696 amendments thereto, or to approve or pay any illegal charge
5697 against the funds, and any chair of a district school board or
5698 district school superintendent who signs a warrant for payment
5699 of any such claim or bill of indebtedness against any of the
5700 funds shall be personally liable for the amount, and shall be
5701 guilty of malfeasance in office and subject to removal by the
5702 Governor. It shall be the duty of the Office of Government
5703 Accountability ~~Auditor General~~, other state officials, or
5704 independent certified public accountants charged by law with the
5705 responsibility for auditing school accounts, upon discovering
5706 any such illegal expenditure or expenditures in excess of the
5707 appropriations in the budget as officially amended, to certify
5708 such fact to the Department of Banking and Finance, which
5709 thereupon shall verify such fact and it shall be the duty of the
5710 Department of Banking and Finance to advise the Department of
5711 Legal Affairs thereof, and it shall be the duty of the
5712 Department of Legal Affairs to cause to be instituted and
5713 prosecuted, either through its office or through any state
5714 attorney, proceedings at law or in equity against such member or

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5715 members of a district school board or district school
5716 superintendent. If either of the officers does not institute
5717 proceedings within 90 days after the audit has been certified to
5718 them by the Department of Banking and Finance, any taxpayer may
5719 institute suit in his or her own name on behalf of the district.

5720 Section 168. Subsection (6) of section 1011.51, Florida
5721 Statutes, is amended to read:

5722 1011.51 Independent postsecondary endowment grants.--

5723 (6) Matching endowment grants made pursuant to this
5724 section to a qualified independent nonprofit college or
5725 university shall be placed in a separate restricted endowment by
5726 such institution. The interest or other income accruing from the
5727 endowment shall be expended exclusively for professorships,
5728 library resources, scientific and technical equipment, and
5729 nonathletic scholarships. Moreover, the funds in the endowment
5730 shall not be used for pervasively sectarian instruction,
5731 religious worship, or theology or divinity programs or
5732 resources. The records of the endowment shall be subject to
5733 review by the department and audit or examination by the ~~Auditor~~
5734 ~~General and the Office of Program Policy Analysis and Government~~
5735 ~~Accountability~~. If any institution receiving a matching
5736 endowment grant pursuant to this section ceases operations and
5737 undergoes dissolution proceedings, then all funds received
5738 pursuant to this section from the state shall be returned.

5739 Section 169. Paragraph (f) of subsection (2) of section
5740 1013.35, Florida Statutes, is amended to read:

5741 1013.35 School district educational facilities plan;
5742 definitions; preparation, adoption, and amendment; long-term
5743 work programs.--

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5744 (2) PREPARATION OF TENTATIVE DISTRICT EDUCATIONAL
5745 FACILITIES PLAN.--

5746 (f) Commencing on October 1, 2002, and not less than once
5747 every 5 years thereafter, the district school board shall
5748 contract with a qualified, independent third party to conduct a
5749 financial management and performance audit of the educational
5750 planning and construction activities of the district. An audit
5751 conducted by the Office of ~~Program Policy Analysis and~~
5752 ~~Government Accountability and the Auditor General~~ pursuant to s.
5753 1008.35 satisfies this requirement.

5754 Section 170. Subsections (2) and (5) of section 1013.512,
5755 Florida Statutes, are amended to read:

5756 1013.512 Land Acquisition and Facilities Maintenance
5757 Operations Advisory Board.--

5758 (2) If the ~~director of the~~ Office of ~~Program Policy~~
5759 ~~Analysis and~~ Government Accountability (~~OPPACA~~) ~~or the Auditor~~
5760 ~~General~~ determines in a review or examination that significant
5761 deficiencies exist in a school district's land acquisition and
5762 facilities maintenance operational processes, it ~~he or she~~ shall
5763 certify to the President of the Senate, the Speaker of the House
5764 of Representatives, the Legislative Budget Commission, and the
5765 Governor that the deficiency exists. The Legislative Budget
5766 Commission shall determine whether funds for the school district
5767 will be placed in reserve until the deficiencies are corrected.

5768 (5) Within 60 days of convening, the Land Acquisition and
5769 Facilities Maintenance Operations Advisory Board shall assess
5770 the district's progress and corrective actions and report to the
5771 Commissioner of Education. The advisory board's report must
5772 address the release of any funds placed in reserve by the

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5773 Executive Office of the Governor. Any recommendation from the
5774 advisory board for the release of funds shall include a
5775 certification that policies established, procedures followed,
5776 and expenditures made by the school board related to site
5777 acquisition and facilities planning, construction, and
5778 maintenance operations are consistent with recommendations of
5779 the Land Acquisition and Facilities Maintenance Operations
5780 Advisory Board and will accomplish corrective action and address
5781 recommendations made by the Office of ~~Program Policy Analysis~~
5782 ~~and Government Accountability and the Auditor General~~. If the
5783 advisory board does not recommend release of the funds held in
5784 reserve, they shall provide additional assistance and submit a
5785 subsequent report 60 days after the previous report.

5786 Section 171. Section 34 of chapter 2002-22, Laws of
5787 Florida, is amended to read:

5788 Section 34. Before the 2005 Regular Legislative Session of
5789 the Legislature, the Office of ~~Program Policy Analysis and~~
5790 ~~Government Accountability~~ shall conduct a review of and prepare
5791 a report on the progress of the Division of Vocational
5792 Rehabilitation of the Department of Education.

5793 Section 172. This act shall take effect on July 1, 2003.

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5798 ===== T I T L E A M E N D M E N T =====

5799 Remove the entire title, and insert:

5800 A bill to be entitled

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5801 An act relating to government accountability; amending s.
5802 11.40, F.S.; combining the Office of the Auditor General
5803 and the Office of Program Policy Analysis and Government
5804 Accountability into the Office of Government
5805 Accountability; amending s. 11.42, F.S.; deleting
5806 qualifications for employees of the Auditor General's
5807 Office; deleting the provisions relating to the
5808 headquarters of the Auditor General; deleting provisions
5809 relating to payrolls and vouchers of the Auditor General;
5810 deleting the provisions relating to employment
5811 restrictions for employees of the Auditor General;
5812 authorizing the Office of Government Accountability to
5813 perform certain reviews; creating s. 11.421, F.S.;
5814 creating the Office of Government Accountability;
5815 designating the Auditor General as the head of the Office
5816 of Government Accountability; requiring the Auditor
5817 General to appoint a Deputy Auditor General to direct the
5818 Division of Policy Analysis and Agency Review; requiring
5819 the Deputy Auditor General to have experience in policy
5820 analysis and program evaluation; providing for the
5821 Legislative Auditing Committee to confirm appointment of
5822 the Deputy Auditor General; providing qualifications for
5823 employees of the Office of Government Accountability;
5824 authorizing certain persons to be employed as a financial
5825 auditor or a legal advisor in the Office of Government
5826 Accountability; providing for the headquarters and field
5827 offices of the Office of Government Accountability;
5828 providing for payrolls and vouchers of the Office of
5829 Government Accountability; prohibiting employees of the

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5830 Office of Government Accountability from certain
5831 activities; amending s. 11.45, F.S.; assigning certain
5832 duties to the Office of Government Accountability;
5833 assigning the authority to conduct audits and other
5834 engagements to the Office of Government Accountability;
5835 requiring audited entities to provide for a corrective
5836 action plan when determined necessary by the Auditor
5837 General; requiring certain entities to provide additional
5838 data and other information related to their corrective
5839 action plan; requiring the Office of Government
5840 Accountability to perform followup procedures; requiring
5841 the Office of Government Accountability to provide a copy
5842 of its determination of the audited entity's progress to
5843 certain entities; providing for certain responsibilities
5844 of the Office of Government Accountability; providing
5845 criteria for audits of municipalities based on a certified
5846 petition; providing for the adoption of rules by the
5847 Office of Government Accountability; amending s. 11.47,
5848 F.S.; replacing the Office of the Auditor General and the
5849 Office of Program Policy Analysis and Government
5850 Accountability with the Office of Government
5851 Accountability; repealing ss. 11.51 and 11.511, F.S.,
5852 relating to the Office of Program Policy Analysis and
5853 Government Accountability and its director; amending s.
5854 11.513, F.S.; requiring certain reviews to be conducted by
5855 the Office of Government Accountability instead of the
5856 Office of Program Policy Analysis and Government
5857 Accountability; deleting the due dates for reviews;
5858 amending s. 14.203, F.S.; assigning responsibilities to

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5859 the Office of Government Accountability formerly held by
5860 the Office of Program Policy Analysis and Government
5861 Accountability; amending s. 17.041, F.S.; assigning
5862 responsibilities to the Office of Government
5863 Accountability formerly held by the Auditor General;
5864 amending s. 20.055, F.S.; assigning responsibilities to
5865 the Office of Government Accountability formerly held by
5866 the Auditor General; revising responsibilities of state
5867 agency inspectors general concerning followup of reports
5868 issued by the Office of Government Accountability;
5869 amending s. 20.50, F.S.; correcting a cross reference;
5870 amending ss. 20.23, 24.105, 24.108, 24.120, 24.123,
5871 25.075, 39.202, 68.085, and 68.087, F.S.; assigning
5872 responsibilities to the Office of Government
5873 Accountability formerly held by the Auditor General or the
5874 Office of Program Policy Analysis and Government
5875 Accountability; repealing s. 70.20(13), F.S., relating to
5876 a review conducted by the Office of Program Policy
5877 Analysis and Government Accountability; amending ss.
5878 110.116, 112.061, and 112.324, F.S.; assigning
5879 responsibilities to the Office of Government
5880 Accountability formerly held by the Auditor General or the
5881 Office of Program Policy Analysis and Government
5882 Accountability; repealing s. 112.658, F.S., relating to a
5883 review by the Office of Program Policy Analysis and
5884 Government Accountability of the Florida Retirement
5885 System; amending ss. 119.07, 121.051, 121.055, 125.01,
5886 136.08, 154.11, 163.2526, 163.3246, 189.4035, 189.412,
5887 189.428, 192.0105, 193.074, 193.1142, 195.027, and

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5888 195.084, F.S.; assigning responsibilities to the Office of
5889 Government Accountability formerly held by the Auditor
5890 General or the Office of Program Policy Analysis and
5891 Government Accountability; amending ss. 196.101 and
5892 213.053, F.S.; deleting references to the Office of
5893 Program Policy Analysis and Government Accountability and
5894 the director of the office; repealing s. 215.44(6), F.S.,
5895 relating to a review of State Board of Administration by
5896 the Office of Program Policy Analysis and Government
5897 Accountability; amending ss. 215.93, 215.94, 215.97,
5898 215.981, 216.023, 216.102, 216.141, 216.163, 216.177,
5899 216.178, 216.181, 216.192, 216.231, and 216.262, F.S.;
5900 assigning responsibilities to the Office of Government
5901 Accountability formerly held by the Auditor General or the
5902 Office of Program Policy Analysis and Government
5903 Accountability; amending s. 216.292, F.S.; deleting
5904 references to the director of the Office of Program Policy
5905 Analysis and Government Accountability; amending ss.
5906 216.301, 218.31, 218.32, 218.39, 220.187, 243.73, 253.025,
5907 259.037, 259.041, 267.1732, 273.02, 273.05, 273.055,
5908 274.02, 282.318, 282.322, 287.045, 287.058, 287.0943,
5909 287.115, and 287.17, F.S.; assigning responsibilities to
5910 the Office of Government Accountability formerly held by
5911 the Auditor General or the Office of Program Policy
5912 Analysis and Government Accountability; amending s.
5913 288.1224, F.S.; assigning responsibilities to the Office
5914 of Government Accountability formerly held by the Office
5915 of Program Policy Analysis and Government Accountability;
5916 deleting a review completed by the Office of Program

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5917 Policy Analysis and Government Accountability; amending s.
5918 288.1226, 288.1227, 288.7011, 288.7091, 288.7092, and
5919 288.90151, F.S.; assigning responsibilities to the Office
5920 of Government Accountability formerly held by the Auditor
5921 General or the Office of Program Policy Analysis and
5922 Government Accountability; amending s. 288.905, F.S.;
5923 assigning responsibilities to the Office of Government
5924 Accountability formerly held by the Office of Program
5925 Policy Analysis and Government Accountability; deleting
5926 provisions relating to a review completed by the Office of
5927 Program Policy Analysis and Government Accountability;
5928 amending ss. 288.906, 288.9517, 288.9604, 290.00689,
5929 296.17, 296.41, 298.17, 310.131, 320.023, 320.08058,
5930 320.08062, 322.081, and 322.135, F.S.; assigning
5931 responsibilities to the Office of Government
5932 Accountability formerly held by the Auditor General or the
5933 Office of Program Policy Analysis and Government
5934 Accountability; repealing s. 324.202, F.S., relating to a
5935 completed pilot project in the Department of Highway
5936 Safety and Motor Vehicles and a review completed by the
5937 Office of Program Policy Analysis and Government
5938 Accountability; amending ss. 331.419, 334.0445, 336.022,
5939 339.406, 365.173, 373.45926, 373.4595, 373.536, 403.1835,
5940 403.8532, and 409.2563, F.S.; assigning responsibilities
5941 to the Office of Government Accountability formerly held
5942 by the Auditor General or the Office of Program Policy
5943 Analysis and Government Accountability; amending s.
5944 411.01, F.S.; assigning responsibilities to the Office of
5945 Government Accountability formerly held by the Office of

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5946 Program Policy Analysis and Government Accountability;
5947 deleting an obsolete requirement relating to a completed
5948 review by the Office of Program Policy Analysis and
5949 Government Accountability; amending ss. 411.011, 411.221,
5950 421.091, and 427.705, F.S.; assigning responsibilities to
5951 the Office of Government Accountability formerly held by
5952 the Auditor General or the Office of Program Policy
5953 Analysis and Government Accountability; amending ss.
5954 443.1316 and 445.003, F.S.; deleting an obsolete
5955 requirement relating to a review completed by the Office
5956 of Program Policy Analysis and Government Accountability;
5957 amending s. 445.004, F.S.; deleting the Auditor General's
5958 authority to conduct an audit of Workforce Florida, Inc.;
5959 assigning responsibilities to the Office of Government
5960 Accountability formerly held by the Office of Program
5961 Policy Analysis and Government Accountability; amending s.
5962 445.009, F.S.; deleting an obsolete requirement relating
5963 to a review completed by the Office of Program Policy
5964 Analysis and Government Accountability; amending s.
5965 445.011, F.S.; correcting a cross reference; amending ss.
5966 446.609, 455.32, 471.038, and 527.22, F.S.; assigning
5967 responsibilities to the Office of Government
5968 Accountability formerly held by the Auditor General or the
5969 Office of Program Policy Analysis and Government
5970 Accountability; amending s. 550.125, F.S.; providing that
5971 certain audits and examinations by the Office of
5972 Government Accountability shall take place pursuant to the
5973 direction of the Auditor General and the Legislative
5974 Auditing Committee; amending ss. 601.15, 616.263, 744.708,

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5975 943.25, 944.105, 944.512, 944.719, 946.516, 948.15,
5976 957.07, 957.11, 985.31, 985.311, 985.412, 985.416,
5977 1001.24, 1001.453, and 1002.22, F.S.; assigning
5978 responsibilities to the Office of Government
5979 Accountability formerly held by the Auditor General or the
5980 Office of Program Policy Analysis and Government
5981 Accountability; repealing s. 1002.36(3), F.S., relating to
5982 audit by the Auditor General of the Florida School for the
5983 Deaf and the Blind; amending ss. 1002.37, 1004.28,
5984 1004.29, 1004.43, and 1004.445, F.S.; assigning
5985 responsibilities to the Office of Government
5986 Accountability formerly held by the Auditor General or the
5987 Office of Program Policy Analysis and Government
5988 Accountability; amending s. 1004.58, F.S.; removing the
5989 director of the Office of Program Policy Analysis and
5990 Government Accountability from the Leadership Board for
5991 Applied Research and Public Service; amending ss. 1004.70,
5992 1004.78, 1005.37, 1006.07, 1006.19, 1008.35, 1008.46,
5993 1009.265, 1009.53, 1009.976, 1009.983, 1010.305, 1011.10,
5994 1011.51, 1013.35, and 1013.512, F.S.; assigning
5995 responsibilities to the Office of Government
5996 Accountability formerly held by the Auditor General or the
5997 Office of Program Policy Analysis and Government
5998 Accountability; amending s. 34, ch. 2002-22, Laws of
5999 Florida; requiring the Office of Government Accountability
6000 rather than the Office of Program Policy Analysis and
6001 Government Accountability to conduct a review of the
6002 progress of the Division of Vocational Rehabilitation and
6003 to prepare a report; providing an effective date.

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