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1 A bill to be entitled

2 An act relating to government accountability; amending s.  
3 11.40, F.S.; combining the Office of the Auditor General  
4 and the Office of Program Policy Analysis and Government  
5 Accountability into the Office of Government  
6 Accountability; amending s. 11.42, F.S.; deleting  
7 qualifications for employees of the Auditor General's  
8 Office; deleting the provisions relating to the  
9 headquarters of the Auditor General; deleting provisions  
10 relating to payrolls and vouchers of the Auditor General;  
11 deleting the provisions relating to employment  
12 restrictions for employees of the Auditor General;  
13 creating s. 11.421, F.S.; creating the Office of  
14 Government Accountability; designating the Auditor General  
15 as the head of the Office of Government Accountability;  
16 requiring the Auditor General to appoint a Deputy Auditor  
17 General to direct the Division of Policy Analysis and  
18 Agency Review; requiring the Deputy Auditor General to  
19 have experience in policy analysis and program evaluation;  
20 providing for the Legislative Auditing Committee to  
21 confirm appointment of the Deputy Auditor General;  
22 providing qualifications for employees of the Office of  
23 Government Accountability; authorizing certain persons to  
24 be employed as a financial auditor or a legal advisor in  
25 the Office of Government Accountability; providing for the  
26 headquarters and field offices of the Office of Government  
27 Accountability; providing for payrolls and vouchers of the  
28 Office of Government Accountability; prohibiting employees  
29 of the Office of Government Accountability from certain



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30 activities; amending s. 11.45, F.S.; assigning certain  
31 duties to the Office of Government Accountability;  
32 assigning the authority to conduct audits and other  
33 engagements to the Office of Government Accountability;  
34 requiring audited entities to provide for a corrective  
35 action plan when determined necessary by the Auditor  
36 General; requiring certain entities to provide additional  
37 data and other information related to their corrective  
38 action plan; requiring the Office of Government  
39 Accountability to perform followup procedures; requiring  
40 the Office of Government Accountability to provide a copy  
41 of its determination of the audited entity's progress to  
42 certain entities; providing for certain responsibilities  
43 of the Office of Government Accountability; providing  
44 criteria for audits of municipalities based on a certified  
45 petition; providing for the adoption of rules by the  
46 Office of Government Accountability; amending s. 11.47,  
47 F.S.; replacing the Office of the Auditor General and the  
48 Office of Program Policy Analysis and Government  
49 Accountability with the Office of Government  
50 Accountability; repealing ss. 11.51 and 11.511, F.S.,  
51 relating to the Office of Program Policy Analysis and  
52 Government Accountability and its director; amending s.  
53 11.513, F.S.; requiring certain reviews to be conducted by  
54 the Office of Government Accountability instead of the  
55 Office of Program Policy Analysis and Government  
56 Accountability; deleting the due dates for reviews;  
57 amending s. 14.203, F.S.; assigning responsibilities to  
58 the Office of Government Accountability formerly held by



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59 the Office of Program Policy Analysis and Government  
60 Accountability; amending s. 17.041, F.S.; assigning  
61 responsibilities to the Office of Government  
62 Accountability formerly held by the Auditor General;  
63 amending s. 20.055, F.S.; assigning responsibilities to  
64 the Office of Government Accountability formerly held by  
65 the Auditor General; revising responsibilities of state  
66 agency inspectors general concerning followup of reports  
67 issued by the Office of Government Accountability;  
68 amending s. 20.50, F.S.; correcting a cross reference;  
69 amending ss. 20.23, 24.105, 24.108, 24.120, 24.123,  
70 25.075, 39.202, 68.085, and 68.087, F.S.; assigning  
71 responsibilities to the Office of Government  
72 Accountability formerly held by the Auditor General or the  
73 Office of Program Policy Analysis and Government  
74 Accountability; repealing s. 70.20(13), F.S., relating to  
75 a review conducted by the Office of Program Policy  
76 Analysis and Government Accountability; amending ss.  
77 110.116, 112.061, and 112.324, F.S.; assigning  
78 responsibilities to the Office of Government  
79 Accountability formerly held by the Auditor General or the  
80 Office of Program Policy Analysis and Government  
81 Accountability; repealing s. 112.658, F.S., relating to a  
82 review by the Office of Program Policy Analysis and  
83 Government Accountability of the Florida Retirement  
84 System; amending ss. 119.07, 121.051, 121.055, 125.01,  
85 136.08, 154.11, 163.2526, 163.3246, 189.4035, 189.412,  
86 189.428, 192.0105, 193.074, 193.1142, 195.027, and  
87 195.084, F.S.; assigning responsibilities to the Office of



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88 Government Accountability formerly held by the Auditor  
89 General or the Office of Program Policy Analysis and  
90 Government Accountability; amending ss. 196.101 and  
91 213.053, F.S.; deleting references to the Office of  
92 Program Policy Analysis and Government Accountability and  
93 the director of the office; repealing s. 215.44(6), F.S.,  
94 relating to a review of State Board of Administration by  
95 the Office of Program Policy Analysis and Government  
96 Accountability; amending ss. 215.93, 215.94, 215.97,  
97 215.981, 216.023, 216.102, 216.141, 216.163, 216.177,  
98 216.178, 216.181, 216.192, 216.231, and 216.262, F.S.;  
99 assigning responsibilities to the Office of Government  
100 Accountability formerly held by the Auditor General or the  
101 Office of Program Policy Analysis and Government  
102 Accountability; amending s. 216.292, F.S.; deleting  
103 references to the director of the Office of Program Policy  
104 Analysis and Government Accountability; amending ss.  
105 216.301, 218.31, 218.32, 218.39, 220.187, 243.73, 253.025,  
106 259.037, 259.041, 267.1732, 273.02, 273.05, 273.055,  
107 274.02, 282.318, 282.322, 287.045, 287.058, 287.0943,  
108 287.115, and 287.17, F.S.; assigning responsibilities to  
109 the Office of Government Accountability formerly held by  
110 the Auditor General or the Office of Program Policy  
111 Analysis and Government Accountability; amending s.  
112 288.1224, F.S.; assigning responsibilities to the Office  
113 of Government Accountability formerly held by the Office  
114 of Program Policy Analysis and Government Accountability;  
115 deleting a review completed by the Office of Program  
116 Policy Analysis and Government Accountability; amending s.



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117 288.1226, 288.1227, 288.7011, 288.7091, 288.7092, and  
118 288.90151, F.S.; assigning responsibilities to the Office  
119 of Government Accountability formerly held by the Auditor  
120 General or the Office of Program Policy Analysis and  
121 Government Accountability; amending s. 288.905, F.S.;  
122 assigning responsibilities to the Office of Government  
123 Accountability formerly held by the Office of Program  
124 Policy Analysis and Government Accountability; deleting  
125 provisions relating to a review completed by the Office of  
126 Program Policy Analysis and Government Accountability;  
127 amending ss. 288.906, 288.9517, 288.9604, 290.00689,  
128 296.17, 296.41, 298.17, 310.131, 320.023, 320.08058,  
129 320.08062, 322.081, and 322.135, F.S.; assigning  
130 responsibilities to the Office of Government  
131 Accountability formerly held by the Auditor General or the  
132 Office of Program Policy Analysis and Government  
133 Accountability; repealing s. 324.202, F.S., relating to a  
134 completed pilot project in the Department of Highway  
135 Safety and Motor Vehicles and a review completed by the  
136 Office of Program Policy Analysis and Government  
137 Accountability; amending ss. 331.419, 334.0445, 336.022,  
138 339.406, 365.173, 373.45926, 373.4595, 373.536, 403.1835,  
139 403.8532, and 409.2563, F.S.; assigning responsibilities  
140 to the Office of Government Accountability formerly held  
141 by the Auditor General or the Office of Program Policy  
142 Analysis and Government Accountability; amending s.  
143 411.01, F.S.; assigning responsibilities to the Office of  
144 Government Accountability formerly held by the Office of  
145 Program Policy Analysis and Government Accountability;



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146 deleting an obsolete requirement relating to a completed  
147 review by the Office of Program Policy Analysis and  
148 Government Accountability; amending ss. 411.011, 411.221,  
149 421.091, and 427.705, F.S.; assigning responsibilities to  
150 the Office of Government Accountability formerly held by  
151 the Auditor General or the Office of Program Policy  
152 Analysis and Government Accountability; amending ss.  
153 443.1316 and 445.003, F.S.; deleting an obsolete  
154 requirement relating to a review completed by the Office  
155 of Program Policy Analysis and Government Accountability;  
156 amending s. 445.004, F.S.; deleting the Auditor General's  
157 authority to conduct an audit of Workforce Florida, Inc.;  
158 assigning responsibilities to the Office of Government  
159 Accountability formerly held by the Office of Program  
160 Policy Analysis and Government Accountability; amending s.  
161 445.009, F.S.; deleting an obsolete requirement relating  
162 to a review completed by the Office of Program Policy  
163 Analysis and Government Accountability; amending s.  
164 445.011, F.S.; correcting a cross reference; amending ss.  
165 446.609, 455.32, 471.038, and 527.22, F.S.; assigning  
166 responsibilities to the Office of Government  
167 Accountability formerly held by the Auditor General or the  
168 Office of Program Policy Analysis and Government  
169 Accountability; amending s. 550.125, F.S.; providing that  
170 certain audits and examinations by the Office of  
171 Government Accountability shall take place pursuant to the  
172 direction of the Auditor General and the Legislative  
173 Auditing Committee; amending ss. 601.15, 616.263, 744.708,  
174 943.25, 944.105, 944.512, 944.719, 946.516, 948.15,



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175 957.07, 957.11, 985.31, 985.311, 985.412, 985.416,  
 176 1001.24, 1001.453, and 1002.22, F.S.; assigning  
 177 responsibilities to the Office of Government  
 178 Accountability formerly held by the Auditor General or the  
 179 Office of Program Policy Analysis and Government  
 180 Accountability; repealing s. 1002.36(3), F.S., relating to  
 181 audit by the Auditor General of the Florida School for the  
 182 Deaf and the Blind; amending ss. 1002.37, 1004.28,  
 183 1004.29, 1004.43, and 1004.445, F.S.; assigning  
 184 responsibilities to the Office of Government  
 185 Accountability formerly held by the Auditor General or the  
 186 Office of Program Policy Analysis and Government  
 187 Accountability; amending s. 1004.58, F.S.; removing the  
 188 director of the Office of Program Policy Analysis and  
 189 Government Accountability from the Leadership Board for  
 190 Applied Research and Public Service; amending ss. 1004.70,  
 191 1004.78, 1005.37, 1006.07, 1006.19, 1008.35, 1008.46,  
 192 1009.265, 1009.53, 1009.976, 1009.983, 1010.305, 1011.10,  
 193 1011.51, 1013.35, and 1013.512, F.S.; assigning  
 194 responsibilities to the Office of Government  
 195 Accountability formerly held by the Auditor General or the  
 196 Office of Program Policy Analysis and Government  
 197 Accountability; amending s. 34, ch. 2002-22, Laws of  
 198 Florida; requiring the Office of Government Accountability  
 199 rather than the Office of Program Policy Analysis and  
 200 Government Accountability to conduct a review of the  
 201 progress of the Division of Vocational Rehabilitation and  
 202 to prepare a report; providing an effective date.

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

205  
 206 Section 1. Subsections (3), (4), and (5) of section 11.40,  
 207 Florida Statutes, are amended to read:

208 11.40 Legislative Auditing Committee.--

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

214 (4) The Legislative Auditing Committee may take under  
 215 investigation any matter within the scope of an audit, review,  
 216 or examination either completed or then being conducted by the  
 217 Office of Government Accountability ~~Auditor General or the~~  
 218 ~~Office of Program Policy Analysis and Government Accountability,~~  
 219 and, in connection with such investigation, may exercise the  
 220 powers of subpoena by law vested in a standing committee of the  
 221 Legislature.

222 (5) Following notification by the Office of Government  
 223 Accountability ~~Auditor General~~, the Department of Banking and  
 224 Finance, or the Division of Bond Finance of the State Board of  
 225 Administration of the failure of a local governmental entity,  
 226 district school board, charter school, or charter technical  
 227 career center to comply with the applicable provisions within s.  
 228 11.45(5)-(7), s. 218.32(1), or s. 218.38, the Legislative  
 229 Auditing Committee may schedule a hearing. If a hearing is  
 230 scheduled, the committee shall determine if the entity should be  
 231 subject to further state action. If the committee determines  
 232 that the entity should be subject to further state action, the





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233 committee shall:

234 (a) In the case of a local governmental entity or district  
 235 school board, request the Department of Revenue and the  
 236 Department of Banking and Finance to withhold any funds not  
 237 pledged for bond debt service satisfaction which are payable to  
 238 such entity until the entity complies with the law. The  
 239 committee, in its request, shall specify the date such action  
 240 shall begin, and the request must be received by the Department  
 241 of Revenue and the Department of Banking and Finance 30 days  
 242 before the date of the distribution mandated by law. The  
 243 Department of Revenue and the Department of Banking and Finance  
 244 are authorized to implement the provisions of this paragraph.

245 (b) In the case of a special district, notify the  
 246 Department of Community Affairs that the special district has  
 247 failed to comply with the law. Upon receipt of notification, the  
 248 Department of Community Affairs shall proceed pursuant to the  
 249 provisions specified in ss. 189.421 and 189.422.

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

253 Section 2. Section 11.42, Florida Statutes, is amended to  
 254 read:

255 11.42 The Auditor General.--

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

259 (2) The Auditor General shall be appointed to office to  
 260 serve at the pleasure of the Legislature, by a majority vote of  
 261 the members of the Legislative Auditing Committee, subject to



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262 confirmation by both houses of the Legislature. At the time of  
263 her or his appointment, the Auditor General shall have been  
264 certified under the Public Accountancy Law in this state for a  
265 period of at least 10 years and shall have had not less than 10  
266 years' experience in an accounting or auditing related field.  
267 Vacancies in the office shall be filled in the same manner as  
268 the original appointment.

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

272 (4)(3)(a) To carry out her or his or her duties the  
273 Auditor General shall make all spending decisions within the  
274 annual operating budget of the Office of Government  
275 Accountability approved by the President of the Senate and the  
276 Speaker of the House of Representatives. The Auditor General  
277 shall employ qualified persons necessary for the efficient  
278 operation of the Auditor General's office and shall fix their  
279 duties and compensation and, with the approval of the President  
280 of the Senate and the Speaker of the House of Representatives,  
281 shall adopt and administer a uniform personnel, job  
282 classification, and pay plan for such employees.

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

289 (5)(4) The Auditor General, before entering upon the  
290 duties of the office, shall take and subscribe the oath of



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291 office required of state officers by the State Constitution.

292 (6)~~(5)~~ The appointment of the Auditor General may be  
293 terminated at any time by a majority vote of both houses of the  
294 Legislature.

295 ~~(6)(a) The headquarters of the Auditor General shall be at  
296 the state capital, but to facilitate auditing and to eliminate  
297 unnecessary traveling the Auditor General may establish field  
298 offices located outside the state capital. The Auditor General  
299 shall be provided with adequate quarters to carry out the  
300 position's functions in the state capital and in other areas of  
301 the state.~~

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

305 (7) The Auditor General may make and enforce reasonable  
306 rules and regulations necessary to facilitate audits which ~~she~~  
307 ~~or~~ he or she is authorized to perform.

308 ~~(8) No officer or salaried employee of the Office of the  
309 Auditor General shall serve as the representative of any  
310 political party or on any executive committee or other governing  
311 body thereof; serve as an executive, officer, or employee of any  
312 political party committee, organization, or association; or be  
313 engaged on behalf of any candidate for public office in the  
314 solicitation of votes or other activities in behalf of such  
315 candidacy. Neither the Auditor General nor any employee of the  
316 Auditor General may become a candidate for election to public  
317 office unless she or he first resigns from office or employment.  
318 No officer or salaried employee of the Auditor General shall  
319 actively engage in any other business or profession or be~~



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320 ~~otherwise employed without the prior written permission of the~~  
321 ~~Auditor General.~~

322 Section 3. Section 11.421, Florida Statutes, is created to  
323 read:

324 11.421 The Office of Government Accountability.--

325 (1) There is created an Office of Government  
326 Accountability.

327 (2) The Auditor General is the head of the Office of  
328 Government Accountability.

329 (3) The Office of Government Accountability shall consist  
330 of a Division of Policy Analysis and Agency Review and any other  
331 divisions deemed necessary by the Auditor General. The Division  
332 of Policy Analysis and Agency Review shall be responsible for  
333 conducting examinations, policy analysis, program evaluation and  
334 justification reviews, and other engagements as directed by the  
335 Auditor General or as directed by the Legislative Auditing  
336 Committee. The Division of Policy Analysis and Agency Review  
337 shall also be responsible for maintaining the Florida Government  
338 Accountability Report, which summarizes accountability  
339 information on all major state programs, and providing this  
340 information to the Legislature electronically and by other  
341 means.

342 (4) The Auditor General shall appoint a Deputy Auditor  
343 General to direct the Division of Policy Analysis and Agency  
344 Review. At the time of the appointment, the Deputy Auditor  
345 General must have had 10 years' experience in policy analysis  
346 and program evaluation. The appointment shall be subject to  
347 confirmation by a majority vote of the Legislative Auditing  
348 Committee.



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349       (5) The Auditor General shall employ qualified persons  
350 necessary for the efficient operation of the Office of  
351 Government Accountability. The staff must be chosen to provide a  
352 broad background of experience and expertise and, to the maximum  
353 extent possible, represent a range of disciplines that includes  
354 auditing, accounting, law, engineering, public administration,  
355 environmental science, policy analysis, economics, sociology,  
356 and philosophy. The Auditor General shall fix their duties and  
357 compensation and, with the approval of the President of the  
358 Senate and the Speaker of the House of Representatives, shall  
359 adopt and administer a uniform personnel, job classification,  
360 and pay plan for such employees.

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

367       (7)(a) The headquarters of the Office of Government  
368 Accountability shall be at the state capital, but to facilitate  
369 auditing and to eliminate unnecessary travel, the Office of  
370 Government Accountability may establish field offices located  
371 outside the state capital. The Office of Government  
372 Accountability shall be provided with adequate quarters to carry  
373 out its duties and responsibilities in the state capital and in  
374 other areas of the state.

375       (b) All payrolls and vouchers for the operations of the  
376 Office of Government Accountability shall be submitted to the  
377 Chief Financial Officer and, if found to be correct, payments



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378 shall be issued therefor.

379 (8) No officer or salaried employee of the Office of  
 380 Government Accountability shall serve as the representative of  
 381 any political party or on any executive committee or other  
 382 governing body thereof; serve as an executive, officer, or  
 383 employee of any political party committee, organization, or  
 384 association; or be engaged on behalf of any candidate for public  
 385 office in the solicitation of votes or other activities on  
 386 behalf of such candidacy. Neither the Auditor General nor any  
 387 employee of the Office of Government Accountability may become a  
 388 candidate for election to public office unless he or she first  
 389 resigns from office or employment. No officer or salaried  
 390 employee of the Office of Government Accountability shall  
 391 actively engage in any other business or profession or be  
 392 otherwise employed without the prior written permission of the  
 393 Auditor General.

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

396 11.45 Definitions; duties; authorities; reports; rules.--

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

399 (a) Conduct audits, including, but not limited to,  
 400 examinations, policy analysis, program evaluations and  
 401 justification reviews, reviews, and other engagements ~~of records~~  
 402 and perform related duties as prescribed by law, concurrent  
 403 resolution of the Legislature, or as directed by the Legislative  
 404 Auditing Committee.

405 (b) Annually conduct a financial audit of state  
 406 government.



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

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

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

415 (f) At least every 2 years, conduct operational audits of  
416 the accounts and records of state agencies, ~~and~~ universities,  
417 and district boards of trustees of community colleges. In  
418 connection with these audits, the Auditor General shall give  
419 appropriate consideration to reports issued by state agencies'  
420 inspectors general, ~~or~~ universities' inspectors general, or  
421 internal auditors and the resolution of findings therein.

422 (g) At least every 2 years, conduct a performance audit of  
423 the local government financial reporting system, which, for the  
424 purpose of this chapter, means any statutory provisions related  
425 to local government financial reporting. The purpose of such an  
426 audit is to determine the accuracy, efficiency, and  
427 effectiveness of the reporting system in achieving its goals and  
428 to make recommendations to the local governments, the Governor,  
429 and the Legislature as to how the reporting system can be  
430 improved and how program costs can be reduced. The local  
431 government financial reporting system should provide for the  
432 timely, accurate, uniform, and cost-effective accumulation of  
433 financial and other information that can be used by the members  
434 of the Legislature and other appropriate officials to accomplish  
435 the following goals:



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- 436 1. Enhance citizen participation in local government;
- 437 2. Improve the financial condition of local governments;
- 438 3. Provide essential government services in an efficient
- 439 and effective manner; and
- 440 4. Improve decisionmaking on the part of the Legislature,
- 441 state agencies, and local government officials on matters
- 442 relating to local government.

443 (h) At least every 2 years, determine through the  
 444 examination of actuarial reviews, financial statements, and the  
 445 practices and procedures of the Department of Management  
 446 Services, the compliance of the Florida Retirement System with  
 447 the provisions of part VII of chapter 112. The Office of  
 448 Government Accountability shall employ an independent consulting  
 449 actuary who is an enrolled actuary as defined in part VII of  
 450 chapter 112, to assist in the determination of compliance. The  
 451 Office of Government Accountability shall employ the same  
 452 actuarial standards to monitor the Department of Management  
 453 Services as the Department of Management Services uses to  
 454 monitor local governmental entities.

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

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

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





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

469        ~~(m)(k)~~ Conduct audits of local governmental entities when  
470 determined to be necessary by the Auditor General, when directed  
471 by the Legislative Auditing Committee, or when otherwise  
472 required by law. ~~No later than 18 months after the release of~~  
473 ~~the audit report, the Auditor General shall perform such~~  
474 ~~appropriate followup procedures as he or she deems necessary to~~  
475 ~~determine the audited entity's progress in addressing the~~  
476 ~~findings and recommendations contained within the Auditor~~  
477 ~~General's previous report. The Auditor General shall provide a~~  
478 ~~copy of his or her determination to each member of the audited~~  
479 ~~entity's governing body and to the Legislative Auditing~~  
480 ~~Committee.~~

481        (n) Conduct program evaluation and justification reviews  
482 as described in s. 11.513 at the discretion of the Auditor  
483 General upon consultation with the Legislative Auditing  
484 Committee or the Legislative Budget Commission.

485        (o) Provide a statement in its reports whether the entity  
486 audited by the Office of Government Accountability must file a  
487 corrective action plan to address findings and recommendations  
488 included in the report. Whenever determined necessary by the  
489 Office of Government Accountability, the audited entity shall  
490 provide a corrective action plan to the Legislative Auditing  
491 Committee. The audited entity shall provide the corrective  
492 action plan no later than 2 months after the release of the  
493 report by the Office of Government Accountability. The



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494 corrective action plan shall include completion dates, data, and  
 495 other information that describes in detail what the entity will  
 496 do to implement the recommendations within the report. The  
 497 entity shall provide data and other information that describes  
 498 with specificity the progress the entity has made in  
 499 implementing the corrective action plan. The entity shall  
 500 provide such data within 12 months after the submission of the  
 501 corrective action plan or the time period specified by the  
 502 Office of Government Accountability. The Office of Government  
 503 Accountability shall perform followup procedures to verify the  
 504 entity's progress in addressing findings and recommendations  
 505 contained within the report issued by the Office of Government  
 506 Accountability. The Office of Government Accountability shall  
 507 provide a copy of its determination to the audited entity, the  
 508 Legislative Auditing Committee, and the appropriate legislative  
 509 standing committees.

510  
 511 ~~The Auditor General shall perform his or her duties~~  
 512 ~~independently but under the general policies established by the~~  
 513 ~~Legislative Auditing Committee. This subsection does not limit~~  
 514 ~~the Office of Government Accountability's Auditor General's~~  
 515 ~~discretionary authority to conduct other audits or engagements~~  
 516 ~~of governmental entities as authorized in subsection (3).~~

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

518 ~~(a) The Office of Government Accountability Auditor General~~  
 519 ~~may, pursuant to the direction of the Auditor General ~~his or her~~~~  
 520 ~~own authority, or at the direction of the Legislative Auditing~~  
 521 ~~Committee, conduct audits, including, but not limited to,~~  
 522 ~~examinations, policy analysis, program evaluation and~~



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523 justification reviews, and ~~or~~ other engagements as determined  
 524 appropriate by the Auditor General of:

525 (a)1- The accounts and records of any governmental entity  
 526 created or established by law.

527 (b)2- The information technology programs, activities,  
 528 functions, or systems of any governmental entity created or  
 529 established by law.

530 (c)3- The accounts and records of any charter school  
 531 created or established by law.

532 (d)4- The accounts and records of any direct-support  
 533 organization or citizen support organization created or  
 534 established by law. The Office of Government Accountability  
 535 ~~Auditor General~~ is authorized to require and receive any records  
 536 from the direct-support organization or citizen support  
 537 organization, or from its independent auditor.

538 (e)5- The public records associated with any appropriation  
 539 made by the General Appropriations Act to a nongovernmental  
 540 agency, corporation, or person. All records of a nongovernmental  
 541 agency, corporation, or person with respect to the receipt and  
 542 expenditure of such an appropriation shall be public records and  
 543 shall be treated in the same manner as other public records are  
 544 under general law.

545 (f)6- State financial assistance provided to any nonstate  
 546 entity.

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

549 (h)8- The Florida Virtual School created pursuant to s.  
 550 1002.37.

551 (i)9- Any purchases of federal surplus lands for use as



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552 sites for correctional facilities as described in s. 253.037.

553 ~~(j)10.~~ Enterprise Florida, Inc., including any of its  
554 boards, advisory committees, or similar groups created by  
555 Enterprise Florida, Inc., and programs. The audit report may not  
556 reveal the identity of any person who has anonymously made a  
557 donation to Enterprise Florida, Inc., pursuant to this  
558 subparagraph. The identity of a donor or prospective donor to  
559 Enterprise Florida, Inc., who desires to remain anonymous and  
560 all information identifying such donor or prospective donor are  
561 confidential and exempt from the provisions of s. 119.07(1) and  
562 s. 24(a), Art. I of the State Constitution. Such anonymity shall  
563 be maintained in the auditor's report.

564 ~~(k)11.~~ The Florida Development Finance Corporation or the  
565 capital development board or the programs or entities created by  
566 the board. The audit or report may not reveal the identity of  
567 any person who has anonymously made a donation to the board  
568 pursuant to this subparagraph. The identity of a donor or  
569 prospective donor to the board who desires to remain anonymous  
570 and all information identifying such donor or prospective donor  
571 are confidential and exempt from the provisions of s. 119.07(1)  
572 and s. 24(a), Art. I of the State Constitution. Such anonymity  
573 shall be maintained in the auditor's report.

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

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

580 ~~(n)14.~~ The transportation corporations under contract with



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581 the Department of Transportation that are acting on behalf of  
582 the state to secure and obtain rights-of-way for urgently needed  
583 transportation systems and to assist in the planning and design  
584 of such systems pursuant to ss. 339.401-339.421.

585 ~~(o)15.~~ The acquisitions and divestitures related to the  
586 Florida Communities Trust Program created pursuant to chapter  
587 380.

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

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

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

594 ~~(s)19.~~ Workforce Florida, Inc., or the programs or  
595 entities created by Workforce Florida, Inc., created pursuant to  
596 s. 445.004.

597 ~~(t)20.~~ The corporation defined in s. 455.32 that is under  
598 contract with the Department of Business and Professional  
599 Regulation to provide administrative, investigative,  
600 examination, licensing, and prosecutorial support services in  
601 accordance with the provisions of s. 455.32 and the practice act  
602 of the relevant profession.

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

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

607 ~~(w)23.~~ The books and records of any permit holder that  
608 conducts race meetings or jai alai exhibitions under chapter  
609 550.



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610        (x)24. The corporation defined in part II of chapter 946,  
 611 known as the Prison Rehabilitative Industries and Diversified  
 612 Enterprises, Inc., or PRIDE Enterprises.

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

614            1. ~~Promote the building of competent and efficient~~  
 615 ~~accounting and internal audit organizations in the offices~~  
 616 ~~administered by governmental entities.~~

617            2. ~~Provide consultation services to governmental entities~~  
 618 ~~on their financial and accounting systems, procedures, and~~  
 619 ~~related matters.~~

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

621        (a) Each financial audit required or authorized by this  
 622 section, when practicable, shall be made and completed within  
 623 not more than 9 months following the end of each audited fiscal  
 624 year of the state agency or political subdivision, or at such  
 625 lesser time which may be provided by law or concurrent  
 626 resolution or directed by the Legislative Auditing Committee.  
 627 When the Auditor General determines that conducting any audit or  
 628 engagement otherwise required by law would not be possible due  
 629 to workload or would not be an efficient or effective use of the  
 630 Office of Government Accountability's ~~his or her~~ resources based  
 631 on an assessment of risk, then, in his or her discretion, the  
 632 Auditor General may temporarily or indefinitely postpone such  
 633 audits or other engagements for such period or any portion  
 634 thereof, unless otherwise directed by the committee.

635        (b) The Auditor General may, when in his or her judgment  
 636 it is necessary, designate and direct any auditor employed by  
 637 the Office of Government Accountability ~~Auditor General~~ to audit  
 638 any accounts or records within the authority of the Office of



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639 Government Accountability Auditor General to audit. The auditor  
640 shall report his or her findings for review by the Auditor  
641 General, who shall prepare the audit report.

642 (c) The audit report when final shall be a public record.  
643 The audit workpapers and notes are not a public record; however,  
644 those workpapers necessary to support the computations in the  
645 final audit report may be made available by a majority vote of  
646 the Legislative Auditing Committee after a public hearing  
647 showing proper cause. The audit workpapers and notes shall be  
648 retained by the Office of Government Accountability Auditor  
649 ~~General~~ until no longer useful ~~in his or her proper functions~~,  
650 after which time they may be destroyed.

651 (d) At the conclusion of the audit, the Office of  
652 Government Accountability's Auditor General ~~or the Auditor~~  
653 ~~General's~~ designated representative shall discuss the audit with  
654 the official whose office is subject to audit and submit to that  
655 official a list of the Auditor General's findings which may be  
656 included in the audit report. If the official is not available  
657 for receipt of the list of audit findings, then delivery is  
658 presumed to be made when it is delivered to his or her office.  
659 The official shall submit to the Office of Government  
660 Accountability Auditor General or its ~~the~~ designated  
661 representative, within 30 days after the receipt of the list of  
662 findings, or within 15 days after receipt of the list of  
663 findings when requested by the Office of Government  
664 Accountability his or her written statement of explanation or  
665 rebuttal concerning all of the findings, including corrective  
666 action to be taken to preclude a recurrence of all findings.

667 (e) The Office of Government Accountability Auditor ~~General~~



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668 ~~General~~ shall provide the successor independent certified public  
 669 accountant of a district school board with access to the prior  
 670 year's working papers in accordance with the Statements on  
 671 Auditing Standards, including documentation of planning,  
 672 internal control, audit results, and other matters of continuing  
 673 accounting and auditing significance, such as the working paper  
 674 analysis of balance sheet accounts and those relating to  
 675 contingencies.

676 (5) PETITION FOR AN AUDIT BY THE OFFICE OF GOVERNMENT  
 677 ACCOUNTABILITY ~~AUDITOR GENERAL~~.--

678 (a) The Legislative Auditing Committee shall direct the  
 679 Office of Government Accountability ~~Auditor General~~ to make an a  
 680 ~~financial~~ audit of any municipality whenever petitioned to do so  
 681 by at least 20 percent of the registered electors in the last  
 682 general election of that municipality pursuant to this  
 683 subsection. The supervisor of elections of the county in which  
 684 the municipality is located shall certify whether or not the  
 685 petition contains the signatures of at least 20 percent of the  
 686 registered electors of the municipality. After the completion of  
 687 the audit, the Office of Government Accountability ~~Auditor~~  
 688 ~~General~~ shall determine whether the municipality has the fiscal  
 689 resources necessary to pay the cost of the audit. The  
 690 municipality shall pay the cost of the audit within 90 days  
 691 after the Office of Government Accountability ~~Auditor General's~~  
 692 determination that the municipality has the available resources.  
 693 If the municipality fails to pay the cost of the audit, the  
 694 Department of Revenue shall, upon certification of the Office of  
 695 Government Accountability ~~Auditor General~~, withhold from that  
 696 portion of the distribution pursuant to s. 212.20(6)(d)6. which





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697 is distributable to such municipality, a sum sufficient to pay  
 698 the cost of the audit and shall deposit that sum into the  
 699 General Revenue Fund of the state.

700 (b) A letter of intent must be filed with the municipal  
 701 clerk prior to any petition of the electors of that municipality  
 702 for the purpose of an audit. All petitions shall be submitted to  
 703 the Supervisor of Elections and contain, at a minimum, the  
 704 following information:

- 705 1. Printed name.
- 706 2. Signature of elector.
- 707 3. Residence address.
- 708 4. Date of birth.
- 709 5. Date signed.

710  
 711 All petitions must be submitted for verification within one  
 712 calendar year of the audit petition origination by the municipal  
 713 electors.

714 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY  
 715 THE OFFICE OF GOVERNMENT ACCOUNTABILITY AUDITOR  
 716 ~~GENERAL~~.--Whenever a local governmental entity requests the  
 717 Office of Government Accountability Auditor General to conduct  
 718 an audit of all or part of its operations and the Office of  
 719 Government Accountability Auditor General conducts the audit  
 720 ~~under his or her own authority or at the direction of the~~  
 721 ~~Legislative Auditing Committee~~, the expenses of the audit shall  
 722 be paid by the local governmental entity. The Office of  
 723 Government Accountability Auditor General shall estimate the  
 724 cost of the audit. Fifty percent of the cost estimate shall be  
 725 paid by the local governmental entity before the initiation of



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726 the audit and deposited into the General Revenue Fund of the  
 727 state. After the completion of the audit, the Office of  
 728 Government Accountability ~~Auditor General~~ shall notify the local  
 729 governmental entity of the actual cost of the audit. The local  
 730 governmental entity shall remit the remainder of the cost of the  
 731 audit to the Office of Government Accountability ~~Auditor General~~  
 732 for deposit into the General Revenue Fund of the state. If the  
 733 local governmental entity fails to comply with paying the  
 734 remaining cost of the audit, the Office of Government  
 735 Accountability ~~Auditor General~~ shall notify the Legislative  
 736 Auditing Committee. The committee shall proceed in accordance  
 737 with s. 11.40(5).

738 (7) OFFICE OF GOVERNMENT ACCOUNTABILTY ~~AUDITOR GENERAL~~  
 739 REPORTING REQUIREMENTS.--

740 (a) The Office of Government Accountability ~~Auditor~~  
 741 ~~General~~ shall notify the Legislative Auditing Committee of any  
 742 local governmental entity, district school board, charter  
 743 school, or charter technical career center that does not comply  
 744 with the reporting requirements of s. 218.39. The committee  
 745 shall proceed in accordance with s. 11.40(5).

746 (b) The Office of Government Accountability ~~Auditor~~  
 747 ~~General~~, in consultation with the Board of Accountancy, shall  
 748 review all audit reports submitted pursuant to s. 218.39. The  
 749 Office of Government Accountability ~~Auditor General~~ shall  
 750 request any significant items that were omitted in violation of  
 751 a rule adopted by the Office of Government Accountability  
 752 ~~Auditor General~~. The items must be provided within 45 days after  
 753 the date of the request. If the governmental entity does not  
 754 comply with the Office of Government Accountability's ~~Auditor~~



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755 ~~General's~~ request, the Office of Government Accountability  
756 ~~Auditor General~~ shall notify the Legislative Auditing Committee.  
757 The committee shall proceed in accordance with s. 11.40(5).

758 (c) The Office of Government Accountability ~~Auditor~~  
759 ~~General~~ shall provide annually a list of those special districts  
760 which are not in compliance with s. 218.39 to the Special  
761 District Information Program of the Department of Community  
762 Affairs.

763 (d) During the Office of Government Accountability's  
764 ~~Auditor General's~~ review of audit reports, it ~~he or she~~ shall  
765 contact those units of local government, as defined in s.  
766 218.403, that are not in compliance with s. 218.415 and request  
767 evidence of corrective action. The unit of local government  
768 shall provide the Office of Government Accountability ~~Auditor~~  
769 ~~General~~ with evidence of corrective action within 45 days after  
770 the date it is requested by the Office of Government  
771 Accountability ~~Auditor General~~. If the unit of local government  
772 fails to comply with the Office of Government Accountability's  
773 ~~Auditor General's~~ request, the Office of Government  
774 Accountability ~~Auditor General~~ shall notify the Legislative  
775 Auditing Committee. The committee shall proceed in accordance  
776 with s. 11.40(5).

777 (e) The Auditor General shall notify the Governor and the  
778 Legislative Auditing Committee of any audit report reviewed by  
779 the Office of Government Accountability ~~Auditor General~~ pursuant  
780 to paragraph (b) which contains a statement that the local  
781 governmental entity or district school board is in a state of  
782 financial emergency as provided in s. 218.503. If the Office of  
783 Government Accountability ~~Auditor General~~ requests a



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784 clarification regarding information included in an audit report  
 785 to determine whether a local governmental entity or district  
 786 school board is in a state of financial emergency, the requested  
 787 clarification must be provided within 45 days after the date of  
 788 the request. If the local governmental entity or district school  
 789 board does not comply with the Office of Government  
 790 Accountability Auditor General's request, the Auditor General  
 791 shall notify the Legislative Auditing Committee. If, after  
 792 obtaining the requested clarification, the Office of Government  
 793 Accountability Auditor General determines that the local  
 794 governmental entity or district school board is in a state of  
 795 financial emergency, it ~~he or she~~ shall notify the Governor and  
 796 the Legislative Auditing Committee.

797 (f) The Auditor General shall annually compile and  
 798 transmit to the President of the Senate, the Speaker of the  
 799 House of Representatives, and the Legislative Auditing Committee  
 800 a summary of significant findings and financial trends  
 801 identified in audit reports reviewed in paragraph (b) or  
 802 otherwise identified by the Office of Government  
 803 Accountability's Auditor General's review of such audit reports  
 804 and financial information, and identified in audits of district  
 805 school boards conducted by the Office of Government  
 806 Accountability Auditor General. The Office of Government  
 807 Accountability Auditor General shall include financial  
 808 information provided pursuant to s. 218.32(1)(e) for entities  
 809 with fiscal years ending on or after June 30, 2003, within its  
 810 ~~his or her~~ reports submitted pursuant to this paragraph.

811 (g) If the Office of Government Accountability Auditor  
 812 General discovers significant errors, improper practices, or



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813 other significant discrepancies in connection with its ~~his or~~  
 814 ~~her~~ audits of a state agency or state officer, the Auditor  
 815 General shall notify the President of the Senate, the Speaker of  
 816 the House of Representatives, and the Legislative Auditing  
 817 Committee. The President of the Senate and the Speaker of the  
 818 House of Representatives shall promptly forward a copy of the  
 819 notification to the chairs of the respective legislative  
 820 committees, which in the judgment of the President of the Senate  
 821 and the Speaker of the House of Representatives are  
 822 substantially concerned with the functions of the state agency  
 823 or state officer involved. Thereafter, and in no event later  
 824 than the 10th day of the next succeeding legislative session,  
 825 the person in charge of the state agency involved, or the state  
 826 officer involved, as the case may be, shall explain in writing  
 827 to the President of the Senate, the Speaker of the House of  
 828 Representatives, and to the Legislative Auditing Committee the  
 829 reasons or justifications for such errors, improper practices,  
 830 or other significant discrepancies and the corrective measures,  
 831 if any, taken by the agency.

832 (h) The Auditor General shall transmit to the President of  
 833 the Senate, the Speaker of the House of Representatives, and the  
 834 Legislative Auditing Committee by December 1 of each year a list  
 835 of statutory and fiscal changes recommended by the Office of  
 836 Government Accountability ~~Auditor General~~. The Auditor General  
 837 may also transmit recommendations at other times of the year  
 838 when the information would be timely and useful for the  
 839 Legislature.

840 (8) RULES OF THE OFFICE OF GOVERNMENT ACCOUNTABILITY  
 841 ~~AUDITOR GENERAL~~.--The Office of Government Accountability



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842 ~~Auditor General~~, in consultation with the Board of Accountancy,  
 843 shall adopt rules for the form and conduct of all financial  
 844 audits performed by independent certified public accountants  
 845 pursuant to ss. 215.981, 218.39, 1001.453, 1004.28, and 1004.70.  
 846 The rules for audits of local governmental entities and district  
 847 school boards must include, but are not limited to, requirements  
 848 for the reporting of information necessary to carry out the  
 849 purposes of the Local Government Financial Emergencies Act as  
 850 stated in s. 218.501. The Office of Government Accountability  
 851 may adopt and enforce reasonable rules necessary to facilitate  
 852 the audits, reviews, examinations, and other tasks that it is  
 853 authorized to perform.

854 (9) TECHNICAL ASSISTANCE ~~OTHER GUIDANCE~~ PROVIDED BY THE  
 855 OFFICE OF GOVERNMENT ACCOUNTABILITY ~~AUDITOR GENERAL~~.--The Office  
 856 of Government Accountability is authorized to provide technical  
 857 assistance to:

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

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

864 (c) Governmental entities on promoting the building of  
 865 competent and efficient accounting and internal audit  
 866 organizations in their offices.

867 Section 5. Section 11.47, Florida Statutes, is amended to  
 868 read:

869 11.47 Penalties; failure to make a proper audit or  
 870 examination; making a false report; failure to produce documents



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871 or information.--

872 (1) All officers whose respective offices the Office of  
873 Government Accountability Auditor General or the Office of  
874 Program Policy Analysis and Government Accountability is  
875 authorized to audit or examine shall enter into their public  
876 records sufficient information for proper audit or examination,  
877 and shall make the same available to the Office of Government  
878 Accountability Auditor General or the Office of Program Policy  
879 Analysis and Government Accountability on demand.

880 (2) The willful failure or refusal of the Auditor General,  
881 ~~director of the Office of Program Policy Analysis and Government~~  
882 ~~Accountability,~~ or any staff employed by the Office of  
883 Government Accountability Auditor General or the Office of  
884 Program Policy Analysis and Government Accountability to make a  
885 proper audit or examination in line with his or her duty, the  
886 willful making of a false report as to any audit or examination,  
887 or the willful failure or refusal to report a shortage or  
888 misappropriation of funds or property shall be cause for removal  
889 from such office or employment, and the Auditor General,~~the~~  
890 ~~director of the Office of Program Policy Analysis and Government~~  
891 ~~Accountability,~~ or a staff member shall be guilty of a  
892 misdemeanor of the first degree, punishable as provided in s.  
893 775.082 or s. 775.083.

894 (3) Any person who willfully fails or refuses to furnish  
895 or produce any book, record, paper, document, data, or  
896 sufficient information necessary to a proper audit or  
897 examination which the Office of Government Accountability  
898 ~~Auditor General or the Office of Program Policy Analysis and~~  
899 ~~Government Accountability~~ is by law authorized to perform shall



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900 be guilty of a misdemeanor of the first degree, punishable as  
901 provided in s. 775.082 or s. 775.083.

902 (4) Any officer who willfully fails or refuses to furnish  
903 or produce any book, record, paper, document, data, or  
904 sufficient information necessary to a proper audit or  
905 examination which the Office of Government Accountability  
906 ~~Auditor General or the Office of Program Policy Analysis and~~  
907 ~~Government Accountability~~ is by law authorized to perform, shall  
908 be subject to removal from office.

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

910 ~~11.51 Office of Program Policy Analysis and Government~~  
911 ~~Accountability.~~

912 ~~(1) There is hereby created the Office of Program Policy~~  
913 ~~Analysis and Government Accountability as a unit of the Office~~  
914 ~~of the Auditor General appointed pursuant to s. 11.42. The~~  
915 ~~office shall perform independent examinations, program reviews,~~  
916 ~~and other projects as provided by general law, as provided by~~  
917 ~~concurrent resolution, or as directed by the Legislative~~  
918 ~~Auditing Committee, and shall provide recommendations, training,~~  
919 ~~or other services to assist the Legislature.~~

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

924 ~~(3) The Office of Program Policy Analysis and Government~~  
925 ~~Accountability shall maintain a schedule of examinations of~~  
926 ~~state programs.~~

927 ~~(4) The Office of Program Policy Analysis and Government~~  
928 ~~Accountability is authorized to examine all entities and records~~





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929 ~~listed in s. 11.45(3)(a).~~

930 ~~(5) At the conclusion of an examination, the designated~~  
931 ~~representative of the director of the Office of Program Policy~~  
932 ~~Analysis and Government Accountability shall discuss the~~  
933 ~~examination with the official whose office is examined and~~  
934 ~~submit to that official the Office of Program Policy Analysis~~  
935 ~~and Government Accountability's preliminary findings. If the~~  
936 ~~official is not available for receipt of the preliminary~~  
937 ~~findings, clearly designated as such, delivery thereof is~~  
938 ~~presumed to be made when it is delivered to his or her office.~~  
939 ~~Whenever necessary, the Office of Program Policy Analysis and~~  
940 ~~Government Accountability may request the official to submit his~~  
941 ~~or her written statement of explanation or rebuttal within 15~~  
942 ~~days after the receipt of the findings. If the response time is~~  
943 ~~not requested to be within 15 days, the official shall submit~~  
944 ~~his or her response within 30 days after receipt of the~~  
945 ~~preliminary findings.~~

946 ~~(6) No later than 18 months after the release of a report~~  
947 ~~of the Office of Program Policy Analysis and Government~~  
948 ~~Accountability, the agencies that are the subject of that report~~  
949 ~~shall provide data and other information that describes with~~  
950 ~~specificity what the agencies have done to respond to the~~  
951 ~~recommendations contained in the report. The Office of Program~~  
952 ~~Policy Analysis and Government Accountability may verify the~~  
953 ~~data and information provided by the agencies. If the data and~~  
954 ~~information provided by the agencies are deemed sufficient and~~  
955 ~~accurate, the Office of Program Policy Analysis and Government~~  
956 ~~Accountability shall report to the Legislative Auditing~~  
957 ~~Committee and to the legislative standing committees concerned~~



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958 ~~with the subject areas of the audit. The report shall include a~~  
959 ~~summary of the agencies' responses, the evaluation of those~~  
960 ~~responses, and any recommendations deemed to be appropriate.~~

961 Section 7. Section 11.511, Florida Statutes, is repealed:

962 ~~11.511 Director of the Office of Program Policy Analysis~~  
963 ~~and Government Accountability; appointment; employment of staff;~~  
964 ~~powers and duties.—~~

965 ~~(1)(a) The Legislative Auditing Committee shall appoint a~~  
966 ~~director of the Office of Program Policy Analysis and Government~~  
967 ~~Accountability by majority vote of the committee, subject to~~  
968 ~~confirmation by a majority vote of the Senate and the House of~~  
969 ~~Representatives. At the time of appointment, the director must~~  
970 ~~have had 10 years' experience in policy analysis and program~~  
971 ~~evaluation. The reappointment of a director is subject to~~  
972 ~~confirmation by a majority vote of the Senate and the House of~~  
973 ~~Representatives. The Legislative Auditing Committee may appoint~~  
974 ~~an interim director.~~

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

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

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

983 ~~(3)(a) The director shall make all spending decisions~~  
984 ~~under the annual operating budget approved by the President of~~  
985 ~~the Senate and the Speaker of the House of Representatives. The~~  
986 ~~director shall employ and set the compensation of such~~



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987 ~~professional, technical, legal, and clerical staff as may be~~  
988 ~~necessary to fulfill the responsibilities of the Office of~~  
989 ~~Program Policy Analysis and Government Accountability, in~~  
990 ~~accordance with the joint policies and procedures of the~~  
991 ~~President of the Senate and the Speaker of the House of~~  
992 ~~Representatives, and may remove these personnel. The staff must~~  
993 ~~be chosen to provide a broad background of experience and~~  
994 ~~expertise and, to the maximum extent possible, to represent a~~  
995 ~~range of disciplines that includes law, engineering, public~~  
996 ~~administration, environmental science, policy analysis,~~  
997 ~~economics, sociology, and philosophy.~~

998 ~~(b) An officer or full-time employee of the Office of~~  
999 ~~Program Policy Analysis and Government Accountability may not~~  
1000 ~~serve as the representative of any political party or on any~~  
1001 ~~executive committee or other governing body thereof; receive~~  
1002 ~~remuneration for activities on behalf of any candidate for~~  
1003 ~~public office; or engage, on behalf of any candidate for public~~  
1004 ~~office, in the solicitation of votes or other activities in~~  
1005 ~~behalf of such candidacy. Neither the director of the Office of~~  
1006 ~~Program Policy Analysis and Government Accountability nor any~~  
1007 ~~employee of that office may become a candidate for election to~~  
1008 ~~public office unless he or she first resigns from office or~~  
1009 ~~employment.~~

1010 ~~(4) The director shall perform and/or contract for the~~  
1011 ~~performance of examinations and other duties as prescribed by~~  
1012 ~~law. The director shall perform his or her duties independently~~  
1013 ~~but under general policies established by the Legislative~~  
1014 ~~Auditing Committee.~~

1015 ~~(5) The director may adopt and enforce reasonable rules~~



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1016 ~~necessary to facilitate the examinations, reports, and other~~  
 1017 ~~tasks that he or she is authorized to perform.~~

1018 ~~(6) When the director determines that conducting an~~  
 1019 ~~examination would not be possible due to workload limitations or~~  
 1020 ~~the project does not appear to be of critical interest to the~~  
 1021 ~~Legislature, then, with the consent of the President of the~~  
 1022 ~~Senate and the Speaker of the House of Representatives, the~~  
 1023 ~~director may temporarily or indefinitely postpone such~~  
 1024 ~~examinations. The director may at any time conduct a performance~~  
 1025 ~~review of a governmental entity created by law.~~

1026 Section 8. Section 11.513, Florida Statutes, is amended to  
 1027 read:

1028 11.513 Program evaluation and justification review.--

1029 (1) Each state agency may ~~shall~~ be subject to a program  
 1030 evaluation and justification review by the Office of ~~Program~~  
 1031 ~~Policy Analysis and Government Accountability as determined by~~  
 1032 ~~the Legislative Auditing Committee. This review shall be~~  
 1033 ~~conducted at the discretion of the Auditor General upon~~  
 1034 ~~consultation with the Legislative Auditing Committee or the~~  
 1035 ~~Legislative Budget Commission. Each state agency shall offer its~~  
 1036 ~~complete cooperation to the Office of ~~Program Policy Analysis~~~~  
 1037 ~~and Government Accountability so that such review may be~~  
 1038 ~~accomplished.~~

1039 (2) A state agency's inspector general, internal auditor,  
 1040 or other person designated by the agency head must ~~shall~~  
 1041 develop, in consultation with the Office of ~~Program Policy~~  
 1042 ~~Analysis and Government Accountability, a plan for monitoring~~  
 1043 ~~and reviewing the state agency's major programs to ensure that~~  
 1044 ~~performance data are maintained timely and accurately and~~



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1045 supported by agency records.

1046 (3) ~~The program evaluation and justification review shall~~  
 1047 ~~be conducted on major programs, but may include other programs.~~

1048 The review shall be comprehensive in its scope but, at a  
 1049 minimum, must be conducted in such a manner as to specifically  
 1050 determine the following, and to consider and determine what  
 1051 changes, if any, are needed with respect thereto:

1052 (a) The identifiable cost of each program.

1053 (b) The specific purpose of each program, as well as the  
 1054 specific public benefit derived therefrom.

1055 (c) Progress toward achieving the outputs and outcomes  
 1056 associated with each program.

1057 (d) An explanation of circumstances contributing to the  
 1058 state agency's ability to achieve, not achieve, or exceed its  
 1059 projected outputs and outcomes, as defined in s. 216.011,  
 1060 associated with each program.

1061 (e) Alternate courses of action that would result in  
 1062 administration of the same program in a more efficient or  
 1063 effective manner. The courses of action to be considered must  
 1064 include, but are not limited to:

1065 1. Whether the program could be organized in a more  
 1066 efficient and effective manner, whether the program's mission,  
 1067 goals, or objectives should be redefined, or, when the state  
 1068 agency cannot demonstrate that its efforts have had a positive  
 1069 effect, whether the program should be reduced in size or  
 1070 eliminated.

1071 2. Whether the program could be administered more  
 1072 efficiently or effectively to avoid duplication of activities  
 1073 and ensure that activities are adequately coordinated.



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1074 3. Whether the program could be performed more efficiently  
1075 or more effectively by another unit of government or a private  
1076 entity, or whether a program performed by a private entity could  
1077 be performed more efficiently and effectively by a state agency.

1078 4. When compared to costs, whether effectiveness warrants  
1079 elimination of the program or, if the program serves a limited  
1080 interest, whether it should be redesigned to require users to  
1081 finance program costs.

1082 5. Whether the cost to administer the program exceeds  
1083 license and other fee revenues paid by those being regulated.

1084 6. Whether other changes could improve the efficiency and  
1085 effectiveness of the program.

1086 (f) The consequences of discontinuing such program. If any  
1087 discontinuation is recommended, such recommendation must be  
1088 accompanied by a description of alternatives to implement such  
1089 recommendation, including an implementation schedule for  
1090 discontinuation and recommended procedures for assisting state  
1091 agency employees affected by the discontinuation.

1092 (g) Determination as to public policy, which may include  
1093 recommendations as to whether it would be sound public policy to  
1094 continue or discontinue funding the program, either in whole or  
1095 in part, in the existing manner.

1096 (h) Whether the information reported as part of the  
1097 state's performance-based program budgeting system has relevance  
1098 and utility for the evaluation of each program.

1099 (i) Whether state agency management has established  
1100 control systems sufficient to ensure that performance data are  
1101 maintained and supported by state agency records and accurately  
1102 presented in state agency performance reports.



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1103           (4) ~~No later than December 1 of the second year following~~  
1104 ~~the year in which an agency begins operating under a~~  
1105 ~~performance-based program budget,~~ The Office of Program Policy  
1106 ~~Analysis and~~ Government Accountability shall submit a report of  
1107 evaluation and justification review findings and recommendations  
1108 to the President of the Senate, the Speaker of the House of  
1109 Representatives, the chairpersons of the appropriate substantive  
1110 committees, the chairpersons of the appropriations committees,  
1111 the Legislative Auditing Committee, the Governor, the head of  
1112 each state agency that was the subject of the evaluation and  
1113 justification review, and the head of any state agency that is  
1114 substantially affected by the findings and recommendations.

1115           (5) The Legislature intends that the program evaluation  
1116 and justification review procedure be designed to assess the  
1117 efficiency, effectiveness, and long-term implications of current  
1118 or alternative state policies, and that the procedure results in  
1119 recommendations for the improvement of such policies and state  
1120 government. To that end, whenever possible, all reports  
1121 submitted pursuant to subsection (4) must include an  
1122 identification of the estimated financial consequences,  
1123 including any potential savings, that could be realized if the  
1124 recommendations or alternative courses of action were  
1125 implemented.

1126           (6) Evaluation and justification reviews may include  
1127 consideration of programs provided by other agencies which are  
1128 integrally related to the programs administered by the state  
1129 agency or entity which is being reviewed ~~scheduled for review as~~  
1130 ~~determined by the Legislative Auditing Committee.~~

1131           Section 9. Subsection (2) of section 14.203, Florida



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1132 Statutes, is amended to read:

1133           14.203 State Council on Competitive Government.--It is the  
 1134 policy of this state that all state services be performed in the  
 1135 most effective and efficient manner in order to provide the best  
 1136 value to the citizens of the state. The state also recognizes  
 1137 that competition among service providers may improve the quality  
 1138 of services provided, and that competition, innovation, and  
 1139 creativity among service providers should be encouraged.

1140           (2) There is hereby created the State Council on  
 1141 Competitive Government, which shall be composed of the Governor  
 1142 and Cabinet, sitting as the Administration Commission as defined  
 1143 in s. 14.202. The council, on its own initiative, or the Office  
 1144 of ~~Program Policy Analysis and Government Accountability~~,  
 1145 ~~created pursuant to s. 11.51~~, may identify commercial activities  
 1146 currently being performed by state agencies and, if it is  
 1147 determined that such services may be better provided by  
 1148 requiring competition with private sources or other state agency  
 1149 service providers, may recommend that a state agency engage in  
 1150 any process, including competitive bidding, that creates  
 1151 competition with private sources or other state agency service  
 1152 providers.

1153           Section 10. Subsections (1) and (4) of section 17.041,  
 1154 Florida Statutes, are amended to read:

1155           17.041 County and district accounts and claims.--

1156           (1) It shall be the duty of the Department of Banking and  
 1157 Finance of this state to adjust and settle, or cause to be  
 1158 adjusted and settled, all accounts and claims heretofore or  
 1159 hereafter reported to it by the Office of Government  
 1160 Accountability ~~Auditor General~~, the appropriate county or





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1161 district official, or any person against all county and district  
 1162 officers and employees, and against all other persons entrusted  
 1163 with, or who may have received, any property, funds, or moneys  
 1164 of a county or district or who may be in anywise indebted to or  
 1165 accountable to a county or district for any property, funds,  
 1166 moneys, or other thing of value, and to require such officer,  
 1167 employee, or person to render full accounts thereof and to yield  
 1168 up such property, funds, moneys, or other thing of value  
 1169 according to law to the officer or authority entitled by law to  
 1170 receive the same.

1171 (4) Should it appear to the department that any criminal  
 1172 statute of this state has or may have been violated by such  
 1173 defaulting officer, employee, or person, such information,  
 1174 evidence, documents, and other things tending to show such a  
 1175 violation, whether in the hands of the Comptroller, the Office  
 1176 of Government Accountability ~~Auditor General~~, the county, or the  
 1177 district, shall be forthwith turned over to the proper state  
 1178 attorney for inspection, study, and such action as may be deemed  
 1179 proper, or the same may be brought to the attention of the  
 1180 proper grand jury.

1181 Section 11. Paragraph (g) of subsection (2) and paragraphs  
 1182 (e), (f), and (g) of subsection (5) of section 20.055, Florida  
 1183 Statutes, are amended to read:

20.055 Agency inspectors general.--

1185 (2) The Office of Inspector General is hereby established  
 1186 in each state agency to provide a central point for coordination  
 1187 of and responsibility for activities that promote  
 1188 accountability, integrity, and efficiency in government. It  
 1189 shall be the duty and responsibility of each inspector general,



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1190 with respect to the state agency in which the office is  
1191 established, to:

1192 (g) Ensure effective coordination and cooperation between  
1193 the Office of Government Accountability ~~Auditor General~~, federal  
1194 auditors, and other governmental bodies with a view toward  
1195 avoiding duplication.

1196 (5) In carrying out the auditing duties and  
1197 responsibilities of this act, each inspector general shall  
1198 review and evaluate internal controls necessary to ensure the  
1199 fiscal accountability of the state agency. The inspector general  
1200 shall conduct financial, compliance, electronic data processing,  
1201 and performance audits of the agency and prepare audit reports  
1202 of his or her findings. The scope and assignment of the audits  
1203 shall be determined by the inspector general; however, the  
1204 agency head may at any time direct the inspector general to  
1205 perform an audit of a special program, function, or  
1206 organizational unit. The performance of the audit shall be under  
1207 the direction of the inspector general, except that if the  
1208 inspector general does not possess the qualifications specified  
1209 in subsection (4), the director of auditing shall perform the  
1210 functions listed in this subsection.

1211 (e) The inspector general shall submit the final report to  
1212 the agency head and to the Office of Government Accountability  
1213 ~~Auditor General~~.

1214 (f) The Office of Government Accountability ~~Auditor~~  
1215 ~~General~~, in connection with the independent postaudit of the  
1216 same agency pursuant to s. 11.45, shall give appropriate  
1217 consideration to internal audit reports and the resolution of  
1218 findings therein. The Legislative Auditing Committee may inquire



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1219 into the reasons or justifications for failure of the agency  
 1220 head to correct the deficiencies reported in internal audits  
 1221 that are also reported by the Office of Government  
 1222 Accountability Auditor General and shall take appropriate  
 1223 action.

1224 (g) The inspector general shall monitor the implementation  
 1225 of the state agency's corrective action plan prepared in  
 1226 accordance with s. 11.45(2)(o). ~~response to any report on the~~  
 1227 ~~state agency issued by the Auditor General or by the Office of~~  
 1228 ~~Program Policy Analysis and Government Accountability. No later~~  
 1229 ~~than 6 months after the Auditor General or the Office of Program~~  
 1230 ~~Policy Analysis and Government Accountability publishes a report~~  
 1231 ~~on the state agency, the inspector general shall provide a~~  
 1232 ~~written response to the agency head on the status of corrective~~  
 1233 ~~actions taken. The Inspector General shall file a copy of such~~  
 1234 ~~response with the Legislative Auditing Committee.~~

1235 Section 12. Subsection (6) of section 20.23, Florida  
 1236 Statutes, is amended to read:

1237 20.23 Department of Transportation.--There is created a  
 1238 Department of Transportation which shall be a decentralized  
 1239 agency.

1240 (6) To facilitate the efficient and effective management  
 1241 of the department in a businesslike manner, the department shall  
 1242 develop a system for the submission of monthly management  
 1243 reports to the Florida Transportation Commission and secretary  
 1244 from the district secretaries. The commission and the secretary  
 1245 shall determine which reports are required to fulfill their  
 1246 respective responsibilities under this section. A copy of each  
 1247 such report shall be submitted monthly to the appropriations and



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1248 transportation committees of the Senate and the House of  
1249 Representatives. Recommendations made by the Office of  
1250 Government Accountability Auditor General in its ~~his or her~~  
1251 audits of the department that relate to management practices,  
1252 systems, or reports shall be implemented in a timely manner.  
1253 However, if the department determines that one or more of the  
1254 recommendations should be altered or should not be implemented,  
1255 it shall provide a written explanation of such determination to  
1256 the Legislative Auditing Committee within 6 months after the  
1257 date the recommendations were published.

1258 Section 13. Paragraph (c) of subsection (2) of section  
1259 20.50, Florida Statutes, is amended to read:

1260 20.50 Agency for Workforce Innovation.--There is created  
1261 the Agency for Workforce Innovation within the Department of  
1262 Management Services. The agency shall be a separate budget  
1263 entity, and the director of the agency shall be the agency head  
1264 for all purposes. The agency shall not be subject to control,  
1265 supervision, or direction by the Department of Management  
1266 Services in any manner, including, but not limited to,  
1267 personnel, purchasing, transactions involving real or personal  
1268 property, and budgetary matters.

1269 (2) The Agency for Workforce Innovation shall be the  
1270 designated administrative agency for receipt of federal  
1271 workforce development grants and other federal funds, and shall  
1272 carry out the duties and responsibilities assigned by the  
1273 Governor under each federal grant assigned to the agency. The  
1274 agency shall be a separate budget entity and shall expend each  
1275 revenue source as provided by federal and state law and as  
1276 provided in plans developed by and agreements with Workforce



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1277 Florida, Inc. The agency shall prepare and submit as a separate  
1278 budget entity a unified budget request for workforce  
1279 development, in accordance with chapter 216 for, and in  
1280 conjunction with, Workforce Florida, Inc., and its board. The  
1281 head of the agency is the director of Workforce Innovation, who  
1282 shall be appointed by the Governor. Accountability and reporting  
1283 functions of the agency shall be administered by the director or  
1284 his or her designee. Included in these functions are budget  
1285 management, financial management, audit, performance management  
1286 standards and controls, assessing outcomes of service delivery,  
1287 and financial administration of workforce programs pursuant to  
1288 s. 445.004(5) and (8)~~(9)~~. Within the agency's overall  
1289 organizational structure, the agency shall include the following  
1290 offices which shall have the specified responsibilities:

1291 (a) The Office of Workforce Services shall administer the  
1292 unemployment compensation program, the Rapid Response program,  
1293 the Work Opportunity Tax Credit program, the Alien Labor  
1294 Certification program, and any other programs that are delivered  
1295 directly by agency staff rather than through the one-stop  
1296 delivery system. The office shall be directed by the Deputy  
1297 Director for Workforce Services, who shall be appointed by and  
1298 serve at the pleasure of the director.

1299 (b) The Office of Program Support and Accountability shall  
1300 administer state merit system program staff within the workforce  
1301 service delivery system, pursuant to policies of Workforce  
1302 Florida, Inc. The office shall be responsible for delivering  
1303 services through the one-stop delivery system and for ensuring  
1304 that participants in welfare transition programs receive case  
1305 management services, diversion assistance, support services,



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1306 including subsidized child care and transportation services,  
 1307 Medicaid services, and transition assistance to enable them to  
 1308 succeed in the workforce. The office shall also be responsible  
 1309 for program quality assurance, grants and contract management,  
 1310 contracting, financial management, and reporting. The office  
 1311 shall be directed by the Deputy Director for Program Support and  
 1312 Accountability, who shall be appointed by and serve at the  
 1313 pleasure of the director. The office shall be responsible for:

1314 1. Establishing monitoring, quality assurance, and quality  
 1315 improvement systems that routinely assess the quality and  
 1316 effectiveness of contracted programs and services.

1317 2. Annual review of each regional workforce board and  
 1318 administrative entity to ensure adequate systems of reporting  
 1319 and control are in place, and monitoring, quality assurance, and  
 1320 quality improvement activities are conducted routinely, and  
 1321 corrective action is taken to eliminate deficiencies.

1322 (c) The Office of Agency Support Services shall be  
 1323 responsible for procurement, human resource services, and  
 1324 information services including delivering information on labor  
 1325 markets, employment, occupations, and performance, and shall  
 1326 implement and maintain information systems that are required for  
 1327 the effective operation of the one-stop delivery system and the  
 1328 school readiness services system, including, but not limited to,  
 1329 those systems described in s. 445.009. The office will be under  
 1330 the direction of the Deputy Director for Agency Support  
 1331 Services, who shall be appointed by and serve at the pleasure of  
 1332 the director. The office shall be responsible for establishing:

1333 1. Information systems and controls that report reliable,  
 1334 timely and accurate fiscal and performance data for assessing



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1335 outcomes, service delivery, and financial administration of  
1336 workforce programs pursuant to s. 445.004(5) and (8)~~(9)~~.

1337 2. Information systems that support service integration  
1338 and case management by providing for case tracking for  
1339 participants in welfare transition programs.

1340 3. Information systems that support school readiness  
1341 services.

1342 (d) The Unemployment Appeals Commission, authorized by s.  
1343 443.012, shall not be subject to the control, supervision, or  
1344 direction by the Agency for Workforce Innovation in the  
1345 performance of its powers and duties but shall receive any and  
1346 all support and assistance from the agency that may be required  
1347 for the performance of its duties.

1348 Section 14. Paragraph (c) of subsection (12) of section  
1349 24.105, Florida Statutes, is amended to read:

1350 24.105 Powers and duties of department.--The department  
1351 shall:

1352 (12)(c) Any information made confidential and exempt from  
1353 the provisions of s. 119.07(1) under this subsection shall be  
1354 disclosed to the ~~Auditor General, to the Office of Program~~  
1355 ~~Policy Analysis and Government Accountability~~, or to the  
1356 independent auditor selected under s. 24.123 upon such person's  
1357 request therefor. If the President of the Senate or the Speaker  
1358 of the House of Representatives certifies that information made  
1359 confidential under this subsection is necessary for effecting  
1360 legislative changes, the requested information shall be  
1361 disclosed to him or her, and he or she may disclose such  
1362 information to members of the Legislature and legislative staff  
1363 as necessary to effect such purpose.



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1364 Section 15. Paragraph (b) of subsection (7) of section  
 1365 24.108, Florida Statutes, is amended to read:

1366 24.108 Division of Security; duties; security report.--  
 1367 (7)

1368 (b) The portion of the security report containing the  
 1369 overall evaluation of the department in terms of each aspect of  
 1370 security shall be presented to the Governor, the President of  
 1371 the Senate, and the Speaker of the House of Representatives. The  
 1372 portion of the security report containing specific  
 1373 recommendations shall be confidential and shall be presented  
 1374 only to the secretary, the Governor, and the Office of  
 1375 Government Accountability ~~Auditor General~~; however, upon  
 1376 certification that such information is necessary for the purpose  
 1377 of effecting legislative changes, such information shall be  
 1378 disclosed to the President of the Senate and the Speaker of the  
 1379 House of Representatives, who may disclose such information to  
 1380 members of the Legislature and legislative staff as necessary to  
 1381 effect such purpose. However, any person who receives a copy of  
 1382 such information or other information which is confidential  
 1383 pursuant to this act or rule of the department shall maintain  
 1384 its confidentiality. The confidential portion of the report is  
 1385 exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I  
 1386 of the State Constitution.

1387 Section 16. Subsection (4) of section 24.120, Florida  
 1388 Statutes, is amended to read:

1389 24.120 Financial matters; Administrative Trust Fund;  
 1390 interagency cooperation.--

1391 (4) The department shall cooperate with the State  
 1392 Treasurer, the Comptroller, ~~the Auditor General~~, and the Office





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1393 of ~~Program Policy Analysis and~~ Government Accountability by  
 1394 giving employees designated by any of them access to facilities  
 1395 of the department for the purpose of efficient compliance with  
 1396 their respective responsibilities.

1397 Section 17. Subsection (2) of section 24.123, Florida  
 1398 Statutes, is amended to read:

1399 24.123 Annual audit of financial records and reports.--

1400 (2) The Office of Government Accountability Auditor~~er~~  
 1401 ~~General~~ may at any time conduct an audit of any phase of the  
 1402 operations of the state lottery and shall receive a copy of the  
 1403 yearly independent financial audit and any security report  
 1404 prepared pursuant to s. 24.108.

1405 Section 18. Subsection (3) of section 25.075, Florida  
 1406 Statutes, is amended to read:

1407 25.075 Uniform case reporting system.--

1408 (3) The Office of Government Accountability Auditor~~er~~  
 1409 ~~General~~ shall audit the reports made to the Supreme Court in  
 1410 accordance with the uniform system established by the Supreme  
 1411 Court.

1412 Section 19. Paragraph (k) of subsection (2) of section  
 1413 39.202, Florida Statutes, is amended to read:

1414 39.202 Confidentiality of reports and records in cases of  
 1415 child abuse or neglect.--

1416 (2) Access to such records, excluding the name of the  
 1417 reporter which shall be released only as provided in subsection  
 1418 (4), shall be granted only to the following persons, officials,  
 1419 and agencies:

1420 (k) Any appropriate official of a Florida advocacy council  
 1421 investigating a report of known or suspected child abuse,



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1422 abandonment, or neglect; ~~the Auditor General~~ or the Office of  
 1423 ~~Program Policy Analysis and~~ Government Accountability for the  
 1424 purpose of conducting audits or examinations pursuant to law; or  
 1425 the guardian ad litem for the child.

1426 Section 20. Subsection (2) of section 68.085, Florida  
 1427 Statutes, is amended to read:

1428 68.085 Awards to plaintiffs bringing action.--

1429 (2) If the department proceeds with an action which the  
 1430 court finds to be based primarily on disclosures of specific  
 1431 information, other than that provided by the person bringing the  
 1432 action, relating to allegations or transactions in a criminal,  
 1433 civil, or administrative hearing; a legislative, administrative,  
 1434 inspector general, or Office of Government Accountability  
 1435 ~~Auditor General~~ report, hearing, audit, or investigation; or  
 1436 from the news media, the court may award such sums as it  
 1437 considers appropriate, but in no case more than 10 percent of  
 1438 the proceeds recovered under a judgment or received in  
 1439 settlement of a claim under this act, taking into account the  
 1440 significance of the information and the role of the person  
 1441 bringing the action in advancing the case to litigation.

1442 Section 21. Subsection (3) of section 68.087, Florida  
 1443 Statutes, is amended to read:

1444 68.087 Exemptions to civil actions.--

1445 (3) No court shall have jurisdiction over an action  
 1446 brought under this act based upon the public disclosure of  
 1447 allegations or transactions in a criminal, civil, or  
 1448 administrative hearing; in a legislative, administrative,  
 1449 inspector general, or Office of Government Accountability  
 1450 ~~Auditor General~~, Comptroller, or Department of Banking and



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1451 Finance report, hearing, audit, or investigation; or from the  
1452 news media, unless the action is brought by the department, or  
1453 unless the person bringing the action is an original source of  
1454 the information. For purposes of this subsection, the term  
1455 "original source" means an individual who has direct and  
1456 independent knowledge of the information on which the  
1457 allegations are based and has voluntarily provided the  
1458 information to the department before filing an action under this  
1459 act based on the information.

1460 Section 22. Subsection (13) of section 70.20, Florida  
1461 Statutes, is amended to read:

1462 70.20 Balancing of interests.--It is a policy of this  
1463 state to encourage municipalities, counties, and other  
1464 governmental entities and sign owners to enter into relocation  
1465 and reconstruction agreements that allow governmental entities  
1466 to undertake public projects and accomplish public goals without  
1467 the expenditure of public funds while allowing the continued  
1468 maintenance of private investment in signage as a medium of  
1469 commercial and noncommercial communication.

1470 ~~(13) Effective upon this section becoming a law, the~~  
1471 ~~Office of Program Policy Analysis and Government Accountability,~~  
1472 ~~in consultation with the property appraisers and the affected~~  
1473 ~~private sector parties, shall conduct a study of the value of~~  
1474 ~~offsite signs in relation to, and in comparison with, the~~  
1475 ~~valuation of other commercial properties for ad valorem tax~~  
1476 ~~purposes, including a comparison of tax valuations from other~~  
1477 ~~states. The Office of Program Policy Analysis and Government~~  
1478 ~~Accountability shall complete the study by December 31, 2002,~~  
1479 ~~and shall report the results of the study to the President of~~



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1480 ~~the Senate and the Speaker of the House of Representatives.~~

1481 Section 23. Subsection (1) of section 110.116, Florida  
 1482 Statutes, is amended to read:

1483 110.116 Personnel information system; payroll  
 1484 procedures.--

1485 (1) The Department of Management Services shall establish  
 1486 and maintain, in coordination with the payroll system of the  
 1487 Department of Banking and Finance, a complete personnel  
 1488 information system for all authorized and established positions  
 1489 in the state service, with the exception of employees of the  
 1490 Legislature. The specifications shall be developed in  
 1491 conjunction with the payroll system of the Department of Banking  
 1492 and Finance and in coordination with the Office of Government  
 1493 Accountability Auditor General. ~~Auditor General~~. The Department of Banking and  
 1494 Finance shall determine that the position occupied by each  
 1495 employee has been authorized and established in accordance with  
 1496 the provisions of s. 216.251. The Department of Management  
 1497 Services shall develop and maintain a position numbering system  
 1498 that will identify each established position, and such  
 1499 information shall be a part of the payroll system of the  
 1500 Department of Banking and Finance. With the exception of  
 1501 employees of the Legislature, this system shall include all  
 1502 career service positions and those positions exempted from  
 1503 career service provisions, notwithstanding the funding source of  
 1504 the salary payments, and information regarding persons receiving  
 1505 payments from other sources. Necessary revisions shall be made  
 1506 in the personnel and payroll procedures of the state to avoid  
 1507 duplication insofar as is feasible. A list shall be organized by  
 1508 budget entity to show the employees or vacant positions within



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1509 each budget entity. This list shall be available to the Speaker  
 1510 of the House of Representatives and the President of the Senate  
 1511 upon request.

1512 Section 24. Paragraph (b) of subsection (8) of section  
 1513 112.061, Florida Statutes, is amended to read:

1514 112.061 Per diem and travel expenses of public officers,  
 1515 employees, and authorized persons.--

1516 (8) OTHER EXPENSES.--

1517 (b) Other expenses which are not specifically authorized  
 1518 by this section may be approved by the Department of Banking and  
 1519 Finance pursuant to rules adopted by it. Expenses approved  
 1520 pursuant to this paragraph shall be reported by the Department  
 1521 of Banking and Finance to the Office of Government  
 1522 Accountability Auditor General annually.

1523 Section 25. Paragraphs (a) and (c) of subsection (8) of  
 1524 section 112.324, Florida Statutes, are amended to read:

1525 112.324 Procedures on complaints of violations; public  
 1526 records and meeting exemptions.--

1527 (8) If, in cases pertaining to complaints other than  
 1528 complaints against impeachable officers or members of the  
 1529 Legislature, upon completion of a full and final investigation  
 1530 by the commission, the commission finds that there has been a  
 1531 violation of this part or of s. 8, Art. II of the State  
 1532 Constitution, it shall be the duty of the commission to report  
 1533 its findings and recommend appropriate action to the proper  
 1534 disciplinary official or body as follows, and such official or  
 1535 body shall have the power to invoke the penalty provisions of  
 1536 this part, including the power to order the appropriate  
 1537 elections official to remove a candidate from the ballot for a



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1538 violation of s. 112.3145 or s. 8(a) and (i), Art. II of the  
 1539 State Constitution:

1540 (a) The President of the Senate and the Speaker of the  
 1541 House of Representatives, jointly, in any case concerning the  
 1542 Public Counsel, members of the Public Service Commission,  
 1543 members of the Public Service Commission Nominating Council, the  
 1544 Auditor General, the director of the Office of Program Policy  
 1545 Analysis and Government Accountability, or members of the  
 1546 Legislative Committee on Intergovernmental Relations.

1547 (c) The President of the Senate, in any case concerning an  
 1548 employee of the Senate; the Speaker of the House of  
 1549 Representatives, in any case concerning an employee of the House  
 1550 of Representatives; or the President and the Speaker, jointly,  
 1551 in any case concerning an employee of a committee of the  
 1552 Legislature whose members are appointed solely by the President  
 1553 and the Speaker or in any case concerning an employee of the  
 1554 Public Counsel, Public Service Commission, ~~Auditor General,~~  
 1555 ~~Office of Program Policy Analysis and~~ Government Accountability,  
 1556 or Legislative Committee on Intergovernmental Relations.

1557 Section 26. Section 112.658, Florida Statutes, is  
 1558 repealed:

1559 ~~112.658 Office of Program Policy Analysis and Government~~  
 1560 ~~Accountability to determine compliance of the Florida Retirement~~  
 1561 ~~System.—~~

1562 ~~(1) The Office of Program Policy Analysis and Government~~  
 1563 ~~Accountability shall determine, through the examination of~~  
 1564 ~~actuarial reviews, financial statements, and the practices and~~  
 1565 ~~procedures of the Department of Management Services, the~~  
 1566 ~~compliance of the Florida Retirement System with the provisions~~



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1567 ~~of this act.~~

1568 ~~(2) The Office of Program Policy Analysis and Government~~  
 1569 ~~Accountability shall employ an independent consulting actuary~~  
 1570 ~~who is an enrolled actuary as defined in this part to assist in~~  
 1571 ~~the determination of compliance.~~

1572 ~~(3) The Office of Program Policy Analysis and Government~~  
 1573 ~~Accountability shall employ the same actuarial standards to~~  
 1574 ~~monitor the Department of Management Services as the Department~~  
 1575 ~~of Management Services uses to monitor local governments.~~

1576 Section 27. Subsection (6) of section 119.07, Florida  
 1577 Statutes, is amended to read:

1578 119.07 Inspection, examination, and duplication of  
 1579 records; exemptions.--

1580 (6) Nothing in subsection (3) or any other general or  
 1581 special law shall limit the access of the ~~Auditor General, the~~  
 1582 ~~Office of Program Policy Analysis and Government Accountability,~~  
 1583 or any state, county, municipal, university, board of community  
 1584 college, school district, or special district internal auditor  
 1585 to public records when such person states in writing that such  
 1586 records are needed for a properly authorized audit, examination,  
 1587 or investigation. Such person shall maintain the confidentiality  
 1588 of any public records that are confidential or exempt from the  
 1589 provisions of subsection (1) and shall be subject to the same  
 1590 penalties as the custodians of those public records for  
 1591 violating confidentiality.

1592 Section 28. Subsection (5) of section 121.051, Florida  
 1593 Statutes, is amended to read:

1594 121.051 Participation in the system.--

1595 (5) RIGHTS LIMITED.--



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1596 (a) Participation in the system shall not give any member  
 1597 the right to be retained in the employ of the employer or, upon  
 1598 dismissal, to have any right or interest in the fund other than  
 1599 herein provided.

1600 (b) A member who is convicted by a court of competent  
 1601 jurisdiction of causing a shortage in a public account, when  
 1602 such shortage is certified by the Office of Government  
 1603 Accountability Auditor General or a certified public accountant,  
 1604 may not retire or receive any benefits under this chapter so  
 1605 long as such shortage exists.

1606 Section 29. Paragraph (c) of subsection (1) of section  
 1607 121.055, Florida Statutes, is amended to read:

1608 121.055 Senior Management Service Class.--There is hereby  
 1609 established a separate class of membership within the Florida  
 1610 Retirement System to be known as the "Senior Management Service  
 1611 Class," which shall become effective February 1, 1987.

1612 (1)

1613 (c)1. Effective January 1, 1990, participation in the  
 1614 Senior Management Service Class shall be compulsory for up to 75  
 1615 nonelective positions at the level of committee staff director  
 1616 or higher or equivalent managerial or policymaking positions  
 1617 within the House of Representatives, as selected by the Speaker  
 1618 of the House of Representatives, up to 50 nonelective positions  
 1619 at the level of committee staff director or higher or equivalent  
 1620 managerial or policymaking positions within the Senate, as  
 1621 selected by the President of the Senate, all staff directors of  
 1622 joint committees and service offices of the Legislature, the  
 1623 Auditor General and up to 9 managerial or policymaking positions  
 1624 within the Office of Government Accountability ~~his or her office~~





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1625 as selected by the Auditor General, and the executive director  
1626 of the Commission on Ethics.

1627 2. Participation in this class shall be compulsory, except  
1628 as provided in subparagraph 3., for any legislative employee who  
1629 holds a position designated for coverage in the Senior  
1630 Management Service Class, and such participation shall continue  
1631 until the employee terminates employment in a covered position.

1632 3. In lieu of participation in the Senior Management  
1633 Service Class, at the discretion of the President of the Senate  
1634 and the Speaker of the House of Representatives, such members  
1635 may participate in the Senior Management Service Optional  
1636 Annuity Program as established in subsection (6).

1637 Section 30. Paragraph (x) of subsection (1) of section  
1638 125.01, Florida Statutes, is amended to read:

1639 125.01 Powers and duties.--

1640 (1) The legislative and governing body of a county shall  
1641 have the power to carry on county government. To the extent not  
1642 inconsistent with general or special law, this power includes,  
1643 but is not restricted to, the power to:

1644 (x) Employ an independent certified public accounting firm  
1645 to audit any funds, accounts, and financial records of the  
1646 county and its agencies and governmental subdivisions. Entities  
1647 that are funded wholly or in part by the county, at the  
1648 discretion of the county, may be required by the county to  
1649 conduct a performance audit paid for by the county. An entity  
1650 shall not be considered as funded by the county by virtue of the  
1651 fact that such entity utilizes the county to collect taxes,  
1652 assessments, fees, or other revenue. If an independent special  
1653 district receives county funds pursuant to a contract or



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1654 interlocal agreement for the purposes of funding, in whole or in  
1655 part, a discrete program of the district, only that program may  
1656 be required by the county to undergo a performance audit. Not  
1657 fewer than five copies of each complete audit report, with  
1658 accompanying documents, shall be filed with the clerk of the  
1659 circuit court and maintained there for public inspection. The  
1660 clerk shall thereupon forward one complete copy of the audit  
1661 report with accompanying documents to the Office of Government  
1662 Accountability Auditor General.

1663 Section 31. Section 136.08, Florida Statutes, is amended  
1664 to read:

1665 136.08 Accounts subject to examination by authorized  
1666 persons.--The accounts of each and every board and the county  
1667 accounts of each and every depository, mentioned or provided for  
1668 in this chapter, shall at all times be subject to the inspection  
1669 and examination by the county auditor and by the Office of  
1670 Government Accountability Auditor General.

1671 Section 32. Paragraph (o) of subsection (1) of section  
1672 154.11, Florida Statutes, is amended to read:

1673 154.11 Powers of board of trustees.--

1674 (1) The board of trustees of each public health trust  
1675 shall be deemed to exercise a public and essential governmental  
1676 function of both the state and the county and in furtherance  
1677 thereof it shall, subject to limitation by the governing body of  
1678 the county in which such board is located, have all of the  
1679 powers necessary or convenient to carry out the operation and  
1680 governance of designated health care facilities, including, but  
1681 without limiting the generality of, the foregoing:

1682 (o) To employ certified public accountants to audit and



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1683 analyze the records of the board and to prepare financial or  
 1684 revenue statements of the board; however, this paragraph shall  
 1685 not in any way affect any responsibility of the Office of  
 1686 Government Accountability ~~Auditor General~~ pursuant to s. 11.45.

1687 Section 33. Section 163.2526, Florida Statutes, is amended  
 1688 to read:

1689 163.2526 Review and evaluation.-- Before the 2004 Regular  
 1690 Session of the Legislature, the Office of ~~Program Policy~~  
 1691 ~~Analysis and~~ Government Accountability shall perform a review  
 1692 and evaluation of ss. 163.2511-163.2526, including the financial  
 1693 incentives listed in s. 163.2520. The report must evaluate the  
 1694 effectiveness of the designation of urban infill and  
 1695 redevelopment areas in stimulating urban infill and  
 1696 redevelopment and strengthening the urban core. A report of the  
 1697 findings and recommendations of the Office of ~~Program Policy~~  
 1698 ~~Analysis and~~ Government Accountability shall be submitted to the  
 1699 President of the Senate and the Speaker of the House of  
 1700 Representatives before the 2004 Regular Session of the  
 1701 Legislature.

1702 Section 34. Subsection (12) of section 163.3246, Florida  
 1703 Statutes, is amended to read:

1704 163.3246 Local government comprehensive planning  
 1705 certification program.--

1706 (12) The Office of ~~Program Policy Analysis and~~ Government  
 1707 Accountability shall prepare a report evaluating the  
 1708 certification program, which shall be submitted to the Governor,  
 1709 the President of the Senate, and the Speaker of the House of  
 1710 Representatives by December 1, 2007.

1711 Section 35. Subsections (2) and (5) of section 189.4035,



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1712 Florida Statutes, are amended to read:

1713 189.4035 Preparation of official list of special  
1714 districts.--

1715 (2) The official list shall be produced by the department  
1716 after the department has notified each special district that is  
1717 currently reporting to the department, the Department of Banking  
1718 and Finance pursuant to s. 218.32, or the Office of Government  
1719 Accountability Auditor General pursuant to s. 218.39. Upon  
1720 notification, each special district shall submit, within 60  
1721 days, its determination of its status. The determination  
1722 submitted by a special district shall be consistent with the  
1723 status reported in the most recent local government audit of  
1724 district activities submitted to the Office of Government  
1725 Accountability Auditor General pursuant to s. 218.39.

1726 (5) The official list of special districts shall be  
1727 distributed by the department on October 1 of each year to the  
1728 President of the Senate, the Speaker of the House of  
1729 Representatives, the Office of Government Accountability Auditor  
1730 General, the Department of Revenue, the Department of Banking  
1731 and Finance, the Department of Management Services, the State  
1732 Board of Administration, counties, municipalities, county  
1733 property appraisers, tax collectors, and supervisors of  
1734 elections and to all interested parties who request the list.

1735 Section 36. Subsection (1) of section 189.412, Florida  
1736 Statutes, is amended to read:

1737 189.412 Special District Information Program; duties and  
1738 responsibilities.--The Special District Information Program of  
1739 the Department of Community Affairs is created and has the  
1740 following special duties:



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1741 (1) The collection and maintenance of special district  
 1742 compliance status reports from the Office of Government  
 1743 Accountability Auditor General, the Department of Banking and  
 1744 Finance, the Division of Bond Finance of the State Board of  
 1745 Administration, the Department of Management Services, the  
 1746 Department of Revenue, and the Commission on Ethics for the  
 1747 reporting required in ss. 112.3144, 112.3145, 112.3148,  
 1748 112.3149, 112.63, 200.068, 218.32, 218.38, 218.39, and 280.17  
 1749 and chapter 121 and from state agencies administering programs  
 1750 that distribute money to special districts. The special district  
 1751 compliance status reports must consist of a list of special  
 1752 districts used in that state agency and a list of which special  
 1753 districts did not comply with the reporting statutorily required  
 1754 by that agency.

1755 Section 37. Paragraphs (f) and (g) of subsection (5) of  
 1756 section 189.428, Florida Statutes, are amended to read:

1757 189.428 Special districts; oversight review process.--

1758 (5) Those conducting the oversight review process shall,  
 1759 at a minimum, consider the listed criteria for evaluating the  
 1760 special district, but may also consider any additional factors  
 1761 relating to the district and its performance. If any of the  
 1762 listed criteria do not apply to the special district being  
 1763 reviewed, they need not be considered. The criteria to be  
 1764 considered by the reviewer include:

1765 (f) Whether the Office of Government Accountability  
 1766 ~~Auditor General~~ has notified the Legislative Auditing Committee  
 1767 that the special district's audit report, reviewed pursuant to  
 1768 s. 11.45(7), indicates that a deteriorating financial condition  
 1769 exists that may cause a condition described in s. 218.503(1) to



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1770 occur if actions are not taken to address such condition.

1771 (g) Whether the Office of Government Accountability  
 1772 ~~Auditor General~~ has determined that the special district is in a  
 1773 state of financial emergency as provided in s. 218.503(1), and  
 1774 has notified the Governor and the Legislative Auditing  
 1775 Committee.

1776 Section 38. Paragraph (b) of subsection (4) of section  
 1777 192.0105, Florida Statutes, is amended to read:

1778 192.0105 Taxpayer rights.--There is created a Florida  
 1779 Taxpayer's Bill of Rights for property taxes and assessments to  
 1780 guarantee that the rights, privacy, and property of the  
 1781 taxpayers of this state are adequately safeguarded and protected  
 1782 during tax levy, assessment, collection, and enforcement  
 1783 processes administered under the revenue laws of this state. The  
 1784 Taxpayer's Bill of Rights compiles, in one document, brief but  
 1785 comprehensive statements that summarize the rights and  
 1786 obligations of the property appraisers, tax collectors, clerks  
 1787 of the court, local governing boards, the Department of Revenue,  
 1788 and taxpayers. Additional rights afforded to payors of taxes and  
 1789 assessments imposed under the revenue laws of this state are  
 1790 provided in s. 213.015. The rights afforded taxpayers to assure  
 1791 that their privacy and property are safeguarded and protected  
 1792 during tax levy, assessment, and collection are available only  
 1793 insofar as they are implemented in other parts of the Florida  
 1794 Statutes or rules of the Department of Revenue. The rights so  
 1795 guaranteed to state taxpayers in the Florida Statutes and the  
 1796 departmental rules include:

1797 (4) THE RIGHT TO CONFIDENTIALITY.--

1798 (b) The right to limiting access to a taxpayer's records



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1799 by a property appraiser, the Department of Revenue, and the  
 1800 Office of Government Accountability Auditor General only to  
 1801 those instances in which it is determined that such records are  
 1802 necessary to determine either the classification or the value of  
 1803 taxable nonhomestead property (see s. 195.027(3)).

1804 Section 39. Section 193.074, Florida Statutes, is amended  
 1805 to read:

1806 193.074 Confidentiality of returns.--All returns of  
 1807 property and returns required by s. 201.022 submitted by the  
 1808 taxpayer pursuant to law shall be deemed to be confidential in  
 1809 the hands of the property appraiser, the clerk of the circuit  
 1810 court, the department, the tax collector, ~~the Auditor General,~~  
 1811 and the Office of ~~Program Policy Analysis and Government~~  
 1812 ~~Accountability~~, and their employees and persons acting under  
 1813 their supervision and control, except upon court order or order  
 1814 of an administrative body having quasi-judicial powers in ad  
 1815 valorem tax matters, and such returns are exempt from the  
 1816 provisions of s. 119.07(1).

1817 Section 40. Paragraph (a) of subsection (2) of section  
 1818 193.1142, Florida Statutes, is amended to read:

1819 193.1142 Approval of assessment rolls.--

1820 (2)(a) The executive director or his or her designee shall  
 1821 disapprove all or part of any assessment roll of any county not  
 1822 in full compliance with the administrative order of the  
 1823 executive director issued pursuant to the notice called for in  
 1824 s. 195.097 and shall otherwise disapprove all or any part of any  
 1825 roll not assessed in substantial compliance with law, as  
 1826 disclosed during the investigation by the department, including,  
 1827 but not limited to, audits by the Department of Revenue and



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1828 Office of Government Accountability ~~Auditor General~~ establishing  
 1829 noncompliance.

1830 Section 41. Subsections (3) and (6) of section 195.027,  
 1831 Florida Statutes, are amended to read:

1832 195.027 Rules and regulations.--

1833 (3) The rules and regulations shall provide procedures  
 1834 whereby the property appraiser, the Department of Revenue, and  
 1835 the Office of Government Accountability ~~Auditor General~~ shall be  
 1836 able to obtain access, where necessary, to financial records  
 1837 relating to nonhomestead property which records are required to  
 1838 make a determination of the proper assessment as to the  
 1839 particular property in question. Access to a taxpayer's records  
 1840 shall be provided only in those instances in which it is  
 1841 determined that such records are necessary to determine either  
 1842 the classification or the value of the taxable nonhomestead  
 1843 property. Access shall be provided only to those records which  
 1844 pertain to the property physically located in the taxing county  
 1845 as of January 1 of each year and to the income from such  
 1846 property generated in the taxing county for the year in which a  
 1847 proper assessment is made. All records produced by the taxpayer  
 1848 under this subsection shall be deemed to be confidential in the  
 1849 hands of the property appraiser, the department, the tax  
 1850 collector, and the Office of Government Accountability ~~Auditor~~  
 1851 ~~General~~ and shall not be divulged to any person, firm, or  
 1852 corporation, except upon court order or order of an  
 1853 administrative body having quasi-judicial powers in ad valorem  
 1854 tax matters, and such records are exempt from the provisions of  
 1855 s. 119.07(1).

1856 (6) The fees and costs of the sale or purchase and terms





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1857 of financing shall be presumed to be usual unless the buyer or  
1858 seller or agent thereof files a form which discloses the unusual  
1859 fees, costs, and terms of financing. Such form shall be filed  
1860 with the clerk of the circuit court at the time of recording.  
1861 The rules and regulations shall prescribe an information form to  
1862 be used for this purpose. Either the buyer or the seller or the  
1863 agent of either shall complete the information form and certify  
1864 that the form is accurate to the best of his or her knowledge  
1865 and belief. The information form shall be confidential in the  
1866 hands of all persons after delivery to the clerk, except that  
1867 the Department of Revenue and the Office of Government  
1868 Accountability ~~Auditor General~~ shall have access to it in the  
1869 execution of their official duties, and such form is exempt from  
1870 the provisions of s. 119.07(1). The information form may be used  
1871 in any judicial proceeding, upon a motion to produce duly made  
1872 by any party to such proceedings. Failure of the clerk to obtain  
1873 an information form with the recording shall not impair the  
1874 validity of the recording or the conveyance. The form shall  
1875 provide for a notation by the clerk indicating the book and page  
1876 number of the conveyance in the official record books of the  
1877 county. The clerk shall promptly deliver all information forms  
1878 received to the property appraiser for his or her custody and  
1879 use.

1880 Section 42. Section 195.084, Florida Statutes, is amended  
1881 to read:

1882 195.084 Information exchange.--

1883 (1) The department shall promulgate rules and regulations  
1884 for the exchange of information among the department, the  
1885 property appraisers' offices, the tax collector, ~~the Auditor~~



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1886 ~~General,~~ and the Office of ~~Program Policy Analysis and~~  
 1887 Government Accountability. All records and returns of the  
 1888 department useful to the property appraiser or the tax collector  
 1889 shall be made available upon request but subject to the  
 1890 reasonable conditions imposed by the department. This section  
 1891 shall supersede statutes prohibiting disclosure only with  
 1892 respect to the property appraiser, the tax collector, ~~the~~  
 1893 ~~Auditor General,~~ and the Office of ~~Program Policy Analysis and~~  
 1894 ~~Government Accountability,~~ but the department may establish  
 1895 regulations setting reasonable conditions upon the access to and  
 1896 custody of such information. The ~~Auditor General, and the Office~~  
 1897 ~~of Program Policy Analysis and~~ Government Accountability, the  
 1898 tax collectors, and the property appraisers shall be bound by  
 1899 the same requirements of confidentiality as the Department of  
 1900 Revenue. Breach of confidentiality shall be a misdemeanor of the  
 1901 first degree, punishable as provided by ss. 775.082 and 775.083.

1902 (2) All of the records of property appraisers and  
 1903 collectors, including, but not limited to, worksheets and  
 1904 property record cards, shall be made available to the Department  
 1905 of Revenue, ~~the Auditor General,~~ and the Office of ~~Program~~  
 1906 ~~Policy Analysis and~~ Government Accountability. Property  
 1907 appraisers and collectors are hereby directed to cooperate fully  
 1908 with representatives of the Department of Revenue, ~~the Auditor~~  
 1909 ~~General,~~ and the Office of ~~Program Policy Analysis and~~  
 1910 Government Accountability in realizing the objectives stated in  
 1911 s. 195.0012.

1912 Section 43. Paragraph (c) of subsection (4) of section  
 1913 196.101, Florida Statutes, is amended to read:

1914 196.101 Exemption for totally and permanently disabled



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1915 persons.--

1916 (4)(c) The department shall require by rule that the  
 1917 taxpayer annually submit a sworn statement of gross income,  
 1918 pursuant to paragraph (a). The department shall require that the  
 1919 filing of such statement be accompanied by copies of federal  
 1920 income tax returns for the prior year, wage and earnings  
 1921 statements (W-2 forms), and other documents it deems necessary,  
 1922 for each member of the household. The taxpayer's statement shall  
 1923 attest to the accuracy of such copies. The department shall  
 1924 prescribe and furnish a form to be used for this purpose which  
 1925 form shall include spaces for a separate listing of United  
 1926 States Department of Veterans Affairs benefits and social  
 1927 security benefits. All records produced by the taxpayer under  
 1928 this paragraph are confidential in the hands of the property  
 1929 appraiser, the department, the tax collector, ~~the Auditor~~  
 1930 ~~General~~, and the Office of ~~Program Policy Analysis and~~  
 1931 ~~Government Accountability~~, and shall not be divulged to any  
 1932 person, firm, or corporation except upon court order or order of  
 1933 an administrative body having quasi-judicial powers in ad  
 1934 valorem tax matters, and such records are exempt from the  
 1935 provisions of s. 119.07(1).

1936 Section 44. Subsection (6) of section 213.053, Florida  
 1937 Statutes, is amended to read:

1938 213.053 Confidentiality and information sharing.--

1939 (6) Any information received by the Department of Revenue  
 1940 in connection with the administration of taxes, including, but  
 1941 not limited to, information contained in returns, reports,  
 1942 accounts, or declarations filed by persons subject to tax, shall  
 1943 be made available by the department to the Auditor General or



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1944 his or her authorized agent, ~~the director of the Office of~~  
 1945 ~~Program Policy Analysis and Government Accountability or his or~~  
 1946 ~~her authorized agent,~~ the Comptroller or his or her authorized  
 1947 agent, the Insurance Commissioner or his or her authorized  
 1948 agent, the Treasurer or his or her authorized agent, or a  
 1949 property appraiser or tax collector or their authorized agents  
 1950 pursuant to s. 195.084(1), in the performance of their official  
 1951 duties, or to designated employees of the Department of  
 1952 Education solely for determination of each school district's  
 1953 price level index pursuant to s. 1011.62(2); however, no  
 1954 information shall be disclosed to the Auditor General or his or  
 1955 her authorized agent, ~~the director of the Office of Program~~  
 1956 ~~Policy Analysis and Government Accountability or his or her~~  
 1957 ~~authorized agent,~~ the Comptroller or his or her authorized  
 1958 agent, the Insurance Commissioner or his or her authorized  
 1959 agent, the Treasurer or his or her authorized agent, or to a  
 1960 property appraiser or tax collector or their authorized agents,  
 1961 or to designated employees of the Department of Education if  
 1962 such disclosure is prohibited by federal law. The Auditor  
 1963 General or his or her authorized agent, ~~the director of the~~  
 1964 ~~Office of Program Policy Analysis and Government Accountability~~  
 1965 ~~or his or her authorized agent,~~ the Comptroller or his or her  
 1966 authorized agent, the Treasurer or his or her authorized agent,  
 1967 and the property appraiser or tax collector and their authorized  
 1968 agents, or designated employees of the Department of Education  
 1969 shall be subject to the same requirements of confidentiality and  
 1970 the same penalties for violation of the requirements as the  
 1971 department. For the purpose of this subsection, "designated  
 1972 employees of the Department of Education" means only those



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1973 employees directly responsible for calculation of price level  
 1974 indices pursuant to s. 1011.62(2). It does not include the  
 1975 supervisors of such employees or any other employees or elected  
 1976 officials within the Department of Education.

1977 Section 45. Subsections (7), (8), and (9) of section  
 1978 215.44, Florida Statutes, are renumbered as subsections (6),  
 1979 (7), and (8), respectively, and present subsection (6) of said  
 1980 section is amended to read:

1981 215.44 Board of Administration; powers and duties in  
 1982 relation to investment of trust funds.--

1983 ~~(6) The Office of Program Policy Analysis and Government~~  
 1984 ~~Accountability shall examine the board's management of~~  
 1985 ~~investments every 2 years. The Office of Program Policy Analysis~~  
 1986 ~~and Government Accountability shall submit such reports to the~~  
 1987 ~~board, the President of the Senate, and the Speaker of the House~~  
 1988 ~~of Representatives and their designees.~~

1989 Section 46. Subsection (3) of section 215.93, Florida  
 1990 Statutes, is amended to read:

1991 215.93 Florida Financial Management Information System.--

1992 (3) The Florida Financial Management Information System  
 1993 shall include financial management data and utilize the chart of  
 1994 accounts approved by the Comptroller. Common financial  
 1995 management data shall include, but not be limited to, data  
 1996 codes, titles, and definitions used by one or more of the  
 1997 functional owner subsystems. The Florida Financial Management  
 1998 Information System shall utilize common financial management  
 1999 data codes. The council shall recommend and the board shall  
 2000 adopt policies regarding the approval and publication of the  
 2001 financial management data. The Comptroller shall adopt policies



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2002 regarding the approval and publication of the chart of accounts.  
 2003 The Comptroller's chart of accounts shall be consistent with the  
 2004 common financial management data codes established by the  
 2005 coordinating council. Further, all systems not a part of the  
 2006 Florida Financial Management Information System which provide  
 2007 information to the system shall use the common data codes from  
 2008 the Florida Financial Management Information System and the  
 2009 Comptroller's chart of accounts. Data codes that cannot be  
 2010 supplied by the Florida Financial Management Information System  
 2011 and the Comptroller's chart of accounts and that are required  
 2012 for use by the information subsystems shall be approved by the  
 2013 board upon recommendation of the coordinating council. However,  
 2014 board approval shall not be required for those data codes  
 2015 specified by the Office of Government Accountability Auditor  
 2016 ~~General~~ under the provisions of s. 215.94(6)(c).

2017 Section 47. Subsections (6) and (7) of section 215.94,  
 2018 Florida Statutes, are amended to read:

2019 215.94 Designation, duties, and responsibilities of  
 2020 functional owners.--

2021 (6)(a) The Office of Government Accountability Auditor  
 2022 ~~General~~ shall be advised by the functional owner of each  
 2023 information subsystem as to the date that the development or  
 2024 significant modification of its functional system specifications  
 2025 is to begin.

2026 (b) Upon such notification, the Office of Government  
 2027 Accountability Auditor ~~General~~ shall participate with each  
 2028 functional owner to the extent necessary to provide assurance  
 2029 that:

- 2030 1. The accounting information produced by the information



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2031 subsystem adheres to generally accepted accounting principles.

2032 2. The information subsystem contains the necessary  
 2033 controls to maintain its integrity, within acceptable limits and  
 2034 at an acceptable cost.

2035 3. The information subsystem is auditable.

2036 (c) The Office of Government Accountability ~~Auditor~~  
 2037 ~~General~~ shall specify those additional features,  
 2038 characteristics, controls, and internal control measures deemed  
 2039 necessary to carry out the provisions of this subsection.  
 2040 Further, it shall be the responsibility of each functional owner  
 2041 to install and incorporate such specified features,  
 2042 characteristics, controls, and internal control measures within  
 2043 each information subsystem.

2044 (7) The Office of Government Accountability ~~Auditor~~  
 2045 ~~General~~ shall provide to the board and the coordinating council  
 2046 the findings and recommendations of any audit regarding the  
 2047 provisions of ss. 215.90-215.96.

2048 Section 48. Subsections (2), (5), (6), (7), (8), (9), and  
 2049 (10) of section 215.97, Florida Statutes, are amended to read:  
 2050 215.97 Florida Single Audit Act.--

2051 (2) Definitions; as used in this section, the term:

2052 (a) "Audit threshold" means the amount to use in  
 2053 determining when a state single audit of a nonstate entity shall  
 2054 be conducted in accordance with this section. Each nonstate  
 2055 entity that expends a total amount of state financial assistance  
 2056 equal to or in excess of \$300,000 in any fiscal year of such  
 2057 nonstate entity shall be required to have a state single audit  
 2058 for such fiscal year in accordance with the requirements of this  
 2059 section. Every 2 years the Office of Government Accountability



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2060 ~~Auditor General~~, after consulting with the Executive Office of  
 2061 the Governor, the Comptroller, and all state agencies that  
 2062 provide state financial assistance to nonstate entities, shall  
 2063 review the amount for requiring audits under this section and  
 2064 may adjust such dollar amount consistent with the purpose of  
 2065 this section.

2066 (b) "Auditing standards" means the auditing standards as  
 2067 stated in the rules of the Office of Government Accountability  
 2068 ~~Auditor General~~ as applicable to for-profit organizations,  
 2069 nonprofit organizations, or local governmental entities.

2070 (c) "Catalog of State Financial Assistance" means a  
 2071 comprehensive listing of state projects. The Catalog of State  
 2072 Financial Assistance shall be issued by the Executive Office of  
 2073 the Governor after conferring with the Comptroller and all state  
 2074 agencies that provide state financial assistance to nonstate  
 2075 entities. The Catalog of State Financial Assistance shall  
 2076 include for each listed state project: the responsible state  
 2077 agency; standard state project number identifier; official  
 2078 title; legal authorization; and description of the state  
 2079 project, including objectives, restrictions, application and  
 2080 awarding procedures, and other relevant information determined  
 2081 necessary.

2082 (d) "Financial reporting package" means the nonstate  
 2083 entities' financial statements, Schedule of State Financial  
 2084 Assistance, auditor's reports, management letter, auditee's  
 2085 written responses or corrective action plan, correspondence on  
 2086 followup of prior years' corrective actions taken, and such  
 2087 other information determined by the Office of Government  
 2088 Accountability ~~Auditor General~~ to be necessary and consistent





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2089 with the purposes of this section.

2090 (e) "Federal financial assistance" means financial  
2091 assistance from federal sources passed through the state and  
2092 provided to nonstate entities to carry out a federal program.  
2093 "Federal financial assistance" includes all types of federal  
2094 assistance as defined in applicable United States Office of  
2095 Management and Budget circulars.

2096 (f) "For-profit organization" means any organization or  
2097 sole proprietor but is not a local governmental entity or a  
2098 nonprofit organization.

2099 (g) "Independent auditor" means an external state or local  
2100 government auditor or a certified public accountant who meets  
2101 the independence standards.

2102 (h) "Internal control over state projects" means a  
2103 process, effected by an entity's management and other personnel,  
2104 designed to provide reasonable assurance regarding the  
2105 achievement of objectives in the following categories:

- 2106 1. Effectiveness and efficiency of operations.
- 2107 2. Reliability of financial operations.
- 2108 3. Compliance with applicable laws and regulations.

2109 (i) "Local governmental entity" means a county agency,  
2110 municipality, or special district or any other entity (other  
2111 than a district school board or community college), however  
2112 styled, which independently exercises any type of governmental  
2113 function.

2114 (j) "Major state project" means any state project meeting  
2115 the criteria as stated in the rules of the Executive Office of  
2116 the Governor. Such criteria shall be established after  
2117 consultation with the Comptroller and appropriate state agencies



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2118 that provide state financial assistance and shall consider the  
 2119 amount of state project expenditures or expenses or inherent  
 2120 risks. Each major state project shall be audited in accordance  
 2121 with the requirements of this section.

2122 (k) "Nonprofit organization" means any corporation, trust,  
 2123 association, cooperative, or other organization that:

- 2124 1. Is operated primarily for scientific, educational
- 2125 service, charitable, or similar purpose in the public interest;
- 2126 2. Is not organized primarily for profit;
- 2127 3. Uses net proceeds to maintain, improve, or expand the
- 2128 operations of the organization; and
- 2129 4. Has no part of its income or profit distributable to
- 2130 its members, directors, or officers.

2131 (l) "Nonstate entity" means a local governmental entity,  
 2132 nonprofit organization, or for-profit organization that receives  
 2133 state resources.

2134 (m) "Recipient" means a nonstate entity that receives  
 2135 state financial assistance directly from a state awarding  
 2136 agency.

2137 (n) "Schedule of State Financial Assistance" means a  
 2138 document prepared in accordance with the rules of the  
 2139 Comptroller and included in each financial reporting package  
 2140 required by this section.

2141 (o) "State awarding agency" means the state agency that  
 2142 provided state financial assistance to the nonstate entity.

2143 (p) "State financial assistance" means financial  
 2144 assistance from state resources, not including federal financial  
 2145 assistance and state matching, provided to nonstate entities to  
 2146 carry out a state project. "State financial assistance" includes



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2147 all types of state assistance as stated in the rules of the  
2148 Executive Office of the Governor established in consultation  
2149 with the Comptroller and appropriate state agencies that provide  
2150 state financial assistance. It includes state financial  
2151 assistance provided directly by state awarding agencies or  
2152 indirectly by recipients of state awards or subrecipients. It  
2153 does not include procurement contracts used to buy goods or  
2154 services from vendors. Audits of such procurement contracts with  
2155 vendors are outside of the scope of this section. Also, audits  
2156 of contracts to operate state-government-owned and contractor-  
2157 operated facilities are excluded from the audit requirements of  
2158 this section.

2159 (q) "State matching" means state resources provided to  
2160 nonstate entities to be used to meet federal financial  
2161 participation matching requirements of federal programs.

2162 (r) "State project" means all state financial assistance  
2163 to a nonstate entity assigned a single state project number  
2164 identifier in the Catalog of State Financial Assistance.

2165 (s) "State Projects Compliance Supplement" means a  
2166 document issued by the Executive Office of the Governor, in  
2167 consultation with the Comptroller and all state agencies that  
2168 provide state financial assistance. The State Projects  
2169 Compliance Supplement shall identify state projects, the  
2170 significant compliance requirements, eligibility requirements,  
2171 matching requirements, suggested audit procedures, and other  
2172 relevant information determined necessary.

2173 (t) "State project-specific audit" means an audit of one  
2174 state project performed in accordance with the requirements of  
2175 subsection (9).



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2176 (u) "State single audit" means an audit of a nonstate  
 2177 entity's financial statements and state financial assistance.  
 2178 Such audits shall be conducted in accordance with the auditing  
 2179 standards as stated in the rules of the Office of Government  
 2180 Accountability Auditor General.

2181 (5) Each state awarding agency shall:

2182 (a) Provide to a recipient information needed by the  
 2183 recipient to comply with the requirements of this section,  
 2184 including:

2185 1. The audit and accountability requirements for state  
 2186 projects as stated in this section and applicable rules of the  
 2187 Executive Office of the Governor, rules of the Comptroller, and  
 2188 rules of the Office of Government Accountability Auditor  
 2189 General.

2190 2. Information from the Catalog of State Financial  
 2191 Assistance, including the standard state project number  
 2192 identifier; official title; legal authorization; and description  
 2193 of the state project including objectives, restrictions, and  
 2194 other relevant information determined necessary.

2195 3. Information from the State Projects Compliance  
 2196 Supplement, including the significant compliance requirements,  
 2197 eligibility requirements, matching requirements, suggested audit  
 2198 procedures, and other relevant information determined necessary.

2199 (b) Require the recipient, as a condition of receiving  
 2200 state financial assistance, to allow the state awarding agency,  
 2201 the Comptroller, and the Office of Government Accountability  
 2202 Auditor General access to the recipient's records and the  
 2203 recipient's independent auditor's working papers as necessary  
 2204 for complying with the requirements of this section.



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2205 (c) Notify the recipient that this section does not limit  
 2206 the authority of the state awarding agency to conduct or arrange  
 2207 for the conduct of additional audits or evaluations of state  
 2208 financial assistance or limit the authority of any state agency  
 2209 inspector general, the Office of Government Accountability  
 2210 ~~Auditor General~~, or any other state official.

2211 (d) Be provided one copy of each financial reporting  
 2212 package prepared in accordance with the requirement of this  
 2213 section.

2214 (6) As a condition of receiving state financial  
 2215 assistance, each recipient that provides state financial  
 2216 assistance to a subrecipient shall:

2217 (a) Provide to a subrecipient information needed by the  
 2218 subrecipient to comply with the requirements of this section,  
 2219 including:

- 2220 1. Identification of the state awarding agency.
- 2221 2. The audit and accountability requirements for state  
 2222 projects as stated in this section and applicable rules of the  
 2223 Executive Office of the Governor, rules of the Comptroller, and  
 2224 rules of the Office of Government Accountability ~~Auditor~~  
 2225 ~~General~~.
- 2226 3. Information from the Catalog of State Financial  
 2227 Assistance, including the standard state project number  
 2228 identifier; official title; legal authorization; and description  
 2229 of the state project, including objectives, restrictions, and  
 2230 other relevant information.
- 2231 4. Information from the State Projects Compliance  
 2232 Supplement including the significant compliance requirements,  
 2233 eligibility requirements, matching requirements, and suggested



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2234 audit procedures, and other relevant information determined  
 2235 necessary.

2236 (d) Require subrecipients, as a condition of receiving  
 2237 state financial assistance, to permit the independent auditor of  
 2238 the recipient, the state awarding agency, the Comptroller, and  
 2239 the Office of Government Accountability ~~Auditor General~~ access  
 2240 to the subrecipient's records and the subrecipient's independent  
 2241 auditor's working papers as necessary to comply with the  
 2242 requirements of this section.

2243 (7) Each recipient or subrecipient of state financial  
 2244 assistance shall comply with the following:

2245 (a) Each nonstate entity that receives state financial  
 2246 assistance and meets audit threshold requirements, in any fiscal  
 2247 year of the nonstate entity, as stated in the rules of the  
 2248 Office of Government Accountability ~~Auditor General~~, shall have  
 2249 a state single audit conducted for such fiscal year in  
 2250 accordance with the requirements of this act and with additional  
 2251 requirements established in rules of the Executive Office of the  
 2252 Governor, rules of the Comptroller, and rules of the Office of  
 2253 Government Accountability ~~Auditor General~~. If only one state  
 2254 project is involved in a nonstate entity's fiscal year, the  
 2255 nonstate entity may elect to have only a state project-specific  
 2256 audit of the state project for that fiscal year.

2257 (b) Each nonstate entity that receives state financial  
 2258 assistance and does not meet the threshold requirements, in any  
 2259 fiscal year of the nonstate entity, as stated in this law or the  
 2260 rules of the Office of Government Accountability ~~Auditor General~~  
 2261 is exempt for such fiscal year from the state single audit  
 2262 requirements of this section. However, such nonstate entity must



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2263 meet terms and conditions specified in the written agreement  
2264 with the state awarding agency.

2265 (c) Regardless of the amount of the state financial  
2266 assistance, the provisions of this section do not exempt a  
2267 nonstate entity from compliance with provisions of law relating  
2268 to maintaining records concerning state financial assistance to  
2269 such nonstate entity or allowing access and examination of those  
2270 records by the state awarding agency, the Comptroller, or the  
2271 Office of Government Accountability ~~Auditor General~~.

2272 (d) Audits conducted pursuant to this section shall be  
2273 performed annually.

2274 (e) Audits conducted pursuant to this section shall be  
2275 conducted by independent auditors in accordance with auditing  
2276 standards as stated in rules of the Office of Government  
2277 Accountability ~~Auditor General~~.

2278 (f) Upon completion of the audit as required by this  
2279 section, a copy of the recipient's financial reporting package  
2280 shall be filed with the state awarding agency and the Office of  
2281 Government Accountability ~~Auditor General~~. Upon completion of  
2282 the audit as required by this section, a copy of the  
2283 subrecipient's financial reporting package shall be filed with  
2284 the recipient that provided the state financial assistance. The  
2285 financial reporting package shall be filed in accordance with  
2286 the rules of the Auditor General.

2287 (g) All financial reporting packages prepared pursuant to  
2288 the requirements of this section shall be available for public  
2289 inspection.

2290 (h) If an audit conducted pursuant to this section  
2291 discloses any significant audit findings relating to state



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2292 financial assistance, including material noncompliance with  
2293 individual state project compliance requirements or reportable  
2294 conditions in internal controls of the nonstate entity, the  
2295 nonstate entity shall submit as part of the audit package to the  
2296 state awarding agency a plan for corrective action to eliminate  
2297 such audit findings or a statement describing the reasons that  
2298 corrective action is not necessary.

2299 (i) An audit conducted in accordance with this section is  
2300 in addition to any audit of federal awards required by the  
2301 federal Single Audit Act and other federal laws and regulations.  
2302 To the extent that such federally required audits provide the  
2303 state awarding agency with information it requires to carry out  
2304 its responsibilities under state law or other guidance, a state  
2305 agency shall rely upon and use that information.

2306 (j) Unless prohibited by law, the cost of audits pursuant  
2307 to this section is allowable charges to state projects. However,  
2308 any charges to state projects should be limited to those  
2309 incremental costs incurred as a result of the audit requirements  
2310 of this section in relation to other audit requirements. The  
2311 nonstate entity should allocate such incremental costs to all  
2312 state projects for which it expended state financial assistance.

2313 (k) Audit costs may not be charged to state projects when  
2314 audits required by this section have not been made or have been  
2315 made but not in accordance with this section. If a nonstate  
2316 entity fails to have an audit conducted consistent with this  
2317 section, state awarding agencies may take appropriate corrective  
2318 action to enforce compliance.

2319 (l) This section does not prohibit the state awarding  
2320 agency from including terms and conditions in the written





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2321 agreement which require additional assurances that state  
2322 financial assistance meets the applicable requirements of laws,  
2323 regulations, and other compliance rules.

2324 (m) A state awarding agency that provides state financial  
2325 assistance to nonstate entities and conducts or arranges for  
2326 audits of state financial assistance that are in addition to the  
2327 audits conducted under this act shall, consistent with other  
2328 applicable law, arrange for funding the full cost of such  
2329 additional audits.

2330 (8) The independent auditor when conducting a state single  
2331 audit of recipients or subrecipients shall:

2332 (a) Determine whether the nonstate entity's financial  
2333 statements are presented fairly in all material respects in  
2334 conformity with generally accepted accounting principles.

2335 (b) Determine whether state financial assistance shown on  
2336 the Schedule of State Financial Assistance is presented fairly  
2337 in all material respects in relation to the nonstate entity's  
2338 financial statements taken as a whole.

2339 (c) With respect to internal controls pertaining to each  
2340 major state project:

2341 1. Obtain an understanding of internal controls;

2342 2. Assess control risk;

2343 3. Perform tests of controls unless the controls are  
2344 deemed to be ineffective; and

2345 4. Determine whether the nonstate entity has internal  
2346 controls in place to provide reasonable assurance of compliance  
2347 with the provisions of laws and rules pertaining to state  
2348 financial assistance that have a material effect on each major  
2349 state project.



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2350 (d) Determine whether each major state project complied  
2351 with the provisions of laws, rules, and guidelines as identified  
2352 in the State Projects Compliance Supplement, or otherwise  
2353 identified by the state awarding agency, which have a material  
2354 effect on each major state project. When major state projects  
2355 are less than 50 percent of the nonstate entity's total  
2356 expenditures for all state financial assistance, the auditor  
2357 shall select and test additional state projects as major state  
2358 projects as necessary to achieve audit coverage of at least 50  
2359 percent of the expenditures for all state financial assistance  
2360 provided to the nonstate entity. Additional state projects  
2361 needed to meet the 50-percent requirement may be selected on an  
2362 inherent risk basis as stated in the rules of the Executive  
2363 Office of the Governor.

2364 (e) Report on the results of any audit conducted pursuant  
2365 to this section in accordance with the rules of the Executive  
2366 Office of the Governor, rules of the Comptroller, and rules of  
2367 the Office of Government Accountability ~~Auditor General~~. Audit  
2368 reports shall include summaries of the auditor's results  
2369 regarding the nonstate entity's financial statements; Schedule  
2370 of State Financial Assistance; internal controls; and compliance  
2371 with laws, rules, and guidelines.

2372 (f) Issue a management letter as prescribed in the rules  
2373 of the Office of Government Accountability ~~Auditor General~~.

2374 (g) Upon notification by the nonstate entity, make  
2375 available the working papers relating to the audit conducted  
2376 pursuant to the requirements of this section to the state  
2377 awarding agency, the Comptroller, or the Office of Government  
2378 Accountability ~~Auditor General~~ for review or copying.



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2379 (9) The independent auditor, when conducting a state  
 2380 project-specific audit of recipients or subrecipients, shall:

2381 (a) Determine whether the nonstate entity's schedule of  
 2382 state financial assistance is presented fairly in all material  
 2383 respects in conformity with stated accounting policies.

2384 (b) Obtain an understanding of internal control and  
 2385 perform tests of internal control over the state project  
 2386 consistent with the requirements of a major state project.

2387 (c) Determine whether or not the auditee has complied with  
 2388 applicable provisions of laws, rules, and guidelines as  
 2389 identified in the State Projects Compliance Supplement, or  
 2390 otherwise identified by the state awarding agency, which could  
 2391 have a direct and material effect on the state project.

2392 (d) Report on the results of a state project-specific  
 2393 audit consistent with the requirements of the state single audit  
 2394 and issue a management letter as prescribed in the rules of the  
 2395 Office of Government Accountability ~~Auditor General~~.

2396 (e) Upon notification by the nonstate entity, make  
 2397 available the working papers relating to the audit conducted  
 2398 pursuant to the requirements of this section to the state  
 2399 awarding agency, the Comptroller, or the Office of Government  
 2400 Accountability ~~Auditor General~~ for review or copying.

2401 (10) The Office of Government Accountability ~~Auditor~~  
 2402 ~~General~~ shall:

2403 (a) Have the authority to audit state financial assistance  
 2404 provided to any nonstate entity when determined necessary by the  
 2405 Auditor General or when directed by the Legislative Auditing  
 2406 Committee.

2407 (b) Adopt rules that state the auditing standards that



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2408 independent auditors are to follow for audits of nonstate  
 2409 entities required by this section.

2410 (c) Adopt rules that describe the contents and the filing  
 2411 deadlines for the financial reporting package.

2412 (d) Provide technical advice upon request of the  
 2413 Comptroller, Executive Office of the Governor, and state  
 2414 agencies relating to financial reporting and audit  
 2415 responsibilities contained in this section.

2416 (e) Be provided one copy of each financial reporting  
 2417 package prepared in accordance with the requirements of this  
 2418 section.

2419 (f) Perform ongoing reviews of a sample of financial  
 2420 reporting packages filed pursuant to the requirements of this  
 2421 section to determine compliance with the reporting requirements  
 2422 of this section and applicable rules of the Executive Office of  
 2423 the Governor, rules of the Comptroller, and rules of the Office  
 2424 of Government Accountability ~~Auditor General~~.

2425 Section 49. Subsection (1) of section 215.981, Florida  
 2426 Statutes, is amended to read:

2427 215.981 Audits of state agency direct-support  
 2428 organizations and citizen support organizations.--

2429 (1) Each direct-support organization and each citizen  
 2430 support organization, created or authorized pursuant to law, and  
 2431 created, approved, or administered by a state agency, other than  
 2432 a university, district board of trustees of a community college,  
 2433 or district school board, shall provide for an annual financial  
 2434 audit of its accounts and records to be conducted by an  
 2435 independent certified public accountant in accordance with rules  
 2436 adopted by the Office of Government Accountability ~~Auditor~~



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2437 ~~General~~ pursuant to s. 11.45(8) and the state agency that  
 2438 created, approved, or administers the direct-support  
 2439 organization or citizen support organization. The audit report  
 2440 shall be submitted within 9 months after the end of the fiscal  
 2441 year to the Office of Government Accountability ~~Auditor General~~  
 2442 and to the state agency responsible for creation,  
 2443 administration, or approval of the direct-support organization  
 2444 or citizen support organization. Such state agency, ~~the Auditor~~  
 2445 ~~General~~, and the Office of ~~Program Policy Analysis and~~  
 2446 ~~Government Accountability~~ shall have the authority to require  
 2447 and receive from the organization or from the independent  
 2448 auditor any records relative to the operation of the  
 2449 organization.

2450 Section 50. Subsections (5) and (12) of section 216.023,  
 2451 Florida Statutes, are amended to read:

2452 216.023 Legislative budget requests to be furnished to  
 2453 Legislature by agencies.--

2454 (5) ~~Prior to September 15 of the fiscal year prior to~~  
 2455 ~~which the judicial branch is required to submit a performance-~~  
 2456 ~~based program budget request, the Chief Justice of the Supreme~~  
 2457 ~~Court shall identify and, after consultation with the Office of~~  
 2458 ~~Program Policy Analysis and Government Accountability, submit to~~  
 2459 ~~the President of the Senate and the Speaker of the House of~~  
 2460 ~~Representatives a list of proposed programs and associated~~  
 2461 ~~performance measures. The judicial branch shall provide~~  
 2462 ~~documentation to accompany the list of proposed programs and~~  
 2463 ~~performance measures as provided under subsection (4).~~ The  
 2464 judicial branch shall submit a performance-based program agency  
 2465 budget request using the programs and performance measures



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2466 adopted by the Legislature. The Chief Justice may propose  
 2467 revisions to approved programs or performance measures for the  
 2468 judicial branch. The Legislature shall have final approval of  
 2469 all programs and associated performance measures and standards  
 2470 for the judicial branch through the General Appropriations Act  
 2471 or legislation implementing the General Appropriations Act. ~~By~~  
 2472 ~~September 15, 2001, the Chief Justice of the Supreme Court shall~~  
 2473 ~~submit to the President of the Senate and the Speaker of the~~  
 2474 ~~House of Representatives a performance-based program budget~~  
 2475 ~~request for programs of the judicial branch approved by the~~  
 2476 ~~Legislature and provide a copy to the Executive Office of the~~  
 2477 ~~Governor.~~

2478 (12) The legislative budget request from each agency and  
 2479 from the judicial branch shall be reviewed by the Legislature.  
 2480 The review may allow for the opportunity to have information or  
 2481 testimony by the agency, the judicial branch, ~~the Auditor~~  
 2482 ~~General~~, the Office of ~~Program Policy Analysis and~~ Government  
 2483 Accountability, the Governor's Office of Planning and Budgeting,  
 2484 and the public regarding the proper level of funding for the  
 2485 agency in order to carry out its mission.

2486 Section 51. Paragraph (a) of subsection (3) of section  
 2487 216.102, Florida Statutes, is amended to read:

2488 216.102 Filing of financial information; handling by  
 2489 Comptroller; penalty for noncompliance.--

2490 (3) The Comptroller shall:

2491 (a) Prepare and furnish to the Office of Government  
 2492 Accountability ~~Auditor General~~ annual financial statements for  
 2493 the state on or before December 31 of each year, using generally  
 2494 accepted accounting principles.



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2495 Section 52. Subsection (2) of section 216.141, Florida  
 2496 Statutes, is amended to read:

2497 216.141 Budget system procedures; planning and programming  
 2498 by state agencies.--

2499 (2) The Florida Management Information Board shall notify  
 2500 the Office of Government Accountability ~~Auditor General~~ of any  
 2501 changes or modifications to the Florida Financial Management  
 2502 Information System and its functional owner information  
 2503 subsystems.

2504 Section 53. Paragraph (f) of subsection (2) and subsection  
 2505 (4) of section 216.163, Florida Statutes, are amended to read:

2506 216.163 Governor's recommended budget; form and content;  
 2507 declaration of collective bargaining impasses.--

2508 (2) The Governor's recommended budget shall also include:

2509 (f) The Governor's recommendations for high-risk  
 2510 information technology projects which should be subject to  
 2511 monitoring under s. 282.322. These recommendations shall include  
 2512 proviso language which specifies whether funds are specifically  
 2513 provided to contract for project monitoring, or whether the  
 2514 Office of Government Accountability ~~Auditor General~~ will conduct  
 2515 such project monitoring. When funds are recommended for  
 2516 contracting with a project monitor, such funds may equal 1  
 2517 percent to 5 percent of the project's estimated total costs.  
 2518 These funds shall be specifically appropriated and nonrecurring.

2519 (4) The Executive Office of the Governor shall review the  
 2520 findings of the Office of ~~Program Policy Analysis and~~ Government  
 2521 Accountability, to the extent they are available, request any  
 2522 reports or additional analyses as necessary, and submit a  
 2523 recommendation for executive agencies, which may include a



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2524 recommendation regarding incentives or disincentives for agency  
2525 performance. Incentives or disincentives may apply to all or  
2526 part of a state agency. The Chief Justice shall review the  
2527 findings of the Office of ~~Program Policy Analysis and~~ Government  
2528 Accountability regarding judicial branch performance and make  
2529 appropriate recommendations for the judicial branch.

2530 (a) Incentives may include, but are not limited to:

2531 1. Additional flexibility in budget management, such as,  
2532 but not limited to, the use of lump sums or special categories;  
2533 consolidation of budget entities or program components;  
2534 consolidation of appropriation categories; and increased agency  
2535 transfer authority between appropriation categories or budget  
2536 entities.

2537 2. Additional flexibility in salary rate and position  
2538 management.

2539 3. Retention of up to 50 percent of all unencumbered  
2540 balances of appropriations as of June 30, or undisbursed  
2541 balances as of December 31, excluding special categories and  
2542 grants and aids, which may be used for nonrecurring purposes  
2543 including, but not limited to, lump-sum bonuses, employee  
2544 training, or productivity enhancements, including technology and  
2545 other improvements.

2546 4. Additional funds to be used for, but not limited to,  
2547 lump-sum bonuses, employee training, or productivity  
2548 enhancements, including technology and other improvements.

2549 5. Additional funds provided pursuant to law to be  
2550 released to an agency quarterly or incrementally contingent upon  
2551 the accomplishment of units of output or outcome specified in  
2552 the General Appropriations Act.





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2553 (b) Disincentives may include, but are not limited to:

2554 1. Mandatory quarterly reports to the Executive Office of  
 2555 the Governor and the Legislature on the agency's progress in  
 2556 meeting performance standards.

2557 2. Mandatory quarterly appearances before the Legislature,  
 2558 the Governor, or the Governor and Cabinet to report on the  
 2559 agency's progress in meeting performance standards.

2560 3. Elimination or restructuring of the program, which may  
 2561 include, but not be limited to, transfer of the program or  
 2562 outsourcing all or a portion of the program.

2563 4. Reduction of total positions for a program.

2564 5. Restriction on or reduction of the spending authority  
 2565 provided in s. 216.292(2).

2566 6. Reduction of managerial salaries.

2567 Section 54. Paragraph (b) of subsection (1) of section  
 2568 216.177, Florida Statutes, is amended to read:

2569 216.177 Appropriations acts, statement of intent,  
 2570 violation, notice, review and objection procedures.--

2571 (1) When an appropriations act is delivered to the  
 2572 Governor after the Legislature has adjourned sine die, as soon  
 2573 as practicable, but no later than the 10th day before the end of  
 2574 the period allowed by law for veto consideration in any year in  
 2575 which an appropriation is made, the chairs of the legislative  
 2576 appropriations committees shall jointly transmit:

2577 (b) The documents set forth in s. 216.0442(2)(a) and (c),  
 2578 to the Executive Office of the Governor, the Comptroller, the  
 2579 Auditor General, ~~the director of the Office of Program Policy~~  
 2580 ~~Analysis and Government Accountability~~, the Chief Justice of the  
 2581 Supreme Court, and each state agency. A request for additional



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2582 explanation and direction regarding the legislative intent of  
 2583 the General Appropriations Act during the fiscal year may be  
 2584 made to the chair and vice chair of the Legislative Budget  
 2585 Commission or the President of the Senate and the Speaker of the  
 2586 House of Representatives only by and through the Executive  
 2587 Office of the Governor for state agencies, and by and through  
 2588 the Chief Justice of the Supreme Court for the judicial branch,  
 2589 as is deemed necessary. However, the Comptroller may also  
 2590 request further clarification of legislative intent pursuant to  
 2591 the Comptroller's responsibilities related to his or her  
 2592 preaudit function of expenditures.

2593 Section 55. Subsection (2) of section 216.178, Florida  
 2594 Statutes, is amended to read:

2595 216.178 General Appropriations Act; format; procedure.--

2596 (2) The Office of Planning and Budgeting shall develop a  
 2597 final budget report that reflects the net appropriations for  
 2598 each budget item. The report shall reflect actual expenditures  
 2599 for each of the 2 preceding fiscal years and the estimated  
 2600 expenditures for the current fiscal year. In addition, the  
 2601 report must contain the actual revenues and cash balances for  
 2602 the preceding 2 fiscal years and the estimated revenues and cash  
 2603 balances for the current fiscal year. The report may also  
 2604 contain expenditure data, program objectives, and program  
 2605 measures for each state agency program. The report must be  
 2606 produced by October 15 each year. A copy of the report must be  
 2607 made available to each member of the Legislature, to the head of  
 2608 each state agency, to the Auditor General, ~~to the director of~~  
 2609 ~~the Office of Program Policy Analysis and Government~~  
 2610 ~~Accountability~~, and to the public.



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2611 Section 56. Subsection (12) of section 216.181, Florida  
2612 Statutes, is amended to read:

2613 216.181 Approved budgets for operations and fixed capital  
2614 outlay.--

2615 (12) There is appropriated nonoperating budget for  
2616 refunds, payments to the United States Treasury, payments of the  
2617 service charge to the General Revenue Fund, and transfers of  
2618 funds specifically required by law. Such authorized budget,  
2619 together with related releases, shall be transmitted by the  
2620 state agency or by the judicial branch to the Comptroller for  
2621 entry in the Comptroller's records in the manner and format  
2622 prescribed by the Executive Office of the Governor in  
2623 consultation with the Comptroller. A copy of such authorized  
2624 budgets shall be furnished to the Executive Office of the  
2625 Governor or the Chief Justice, the chairs of the legislative  
2626 committees responsible for developing the general appropriations  
2627 acts, and the Office of Government Accountability ~~Auditor~~  
2628 ~~General~~. The Governor may withhold approval of nonoperating  
2629 investment authority for certain trust funds when deemed in the  
2630 best interest of the state. The Governor for the executive  
2631 branch, and the Chief Justice for the judicial branch, may  
2632 establish nonoperating budgets for transfers, purchase of  
2633 investments, special expenses, distributions, and any other  
2634 nonoperating budget categories they deem necessary and in the  
2635 best interest of the state and consistent with legislative  
2636 intent and policy. The provisions of this subsection are subject  
2637 to the notice, review, and objection procedures set forth in s.  
2638 216.177. For purposes of this section, the term "nonoperating  
2639 budgets" means nonoperating disbursement authority for purchase



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2640 of investments, refunds, payments to the United States Treasury,  
2641 transfers of funds specifically required by law, distributions  
2642 of assets held by the state in a trustee capacity as an agent of  
2643 fiduciary, special expenses, and other nonoperating budget  
2644 categories as determined necessary by the Executive Office of  
2645 the Governor, not otherwise appropriated in the General  
2646 Appropriations Act.

2647 Section 57. Subsection (1) of section 216.192, Florida  
2648 Statutes, is amended to read:

2649 216.192 Release of appropriations; revision of budgets.--

2650 (1) Unless otherwise provided in the General  
2651 Appropriations Act, on July 1 of each fiscal year, up to 25  
2652 percent of the original approved operating budget of each agency  
2653 and of the judicial branch may be released until such time as  
2654 annual plans for quarterly releases for all appropriations have  
2655 been developed, approved, and furnished to the Comptroller by  
2656 the Executive Office of the Governor for state agencies and by  
2657 the Chief Justice of the Supreme Court for the judicial branch.  
2658 The plans, including appropriate plans of releases for fixed  
2659 capital outlay projects that correspond with each project  
2660 schedule, shall attempt to maximize the use of trust funds and  
2661 shall be transmitted to the Comptroller by August 1 of each  
2662 fiscal year. Such releases shall at no time exceed the total  
2663 appropriations available to a state agency or to the judicial  
2664 branch, or the approved budget for such agency or the judicial  
2665 branch if less. The Comptroller shall enter such releases in his  
2666 or her records in accordance with the release plans prescribed  
2667 by the Executive Office of the Governor and the Chief Justice,  
2668 unless otherwise amended as provided by law. The Executive



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2669 Office of the Governor and the Chief Justice shall transmit a  
 2670 copy of the approved annual releases to the head of the state  
 2671 agency, the chair and vice chair of the Legislative Budget  
 2672 Commission, and the Office of Government Accountability ~~Auditor~~  
 2673 ~~General~~. The Comptroller shall authorize all expenditures to be  
 2674 made from the appropriations on the basis of such releases and  
 2675 in accordance with the approved budget, and not otherwise.  
 2676 Expenditures shall be authorized only in accordance with  
 2677 legislative authorizations. Nothing herein precludes periodic  
 2678 reexamination and revision by the Executive Office of the  
 2679 Governor or by the Chief Justice of the annual plans for release  
 2680 of appropriations and the notifications of the parties of all  
 2681 such revisions.

2682 Section 58. Subsection (3) of section 216.231, Florida  
 2683 Statutes, is amended to read:

2684 216.231 Release of certain classified appropriations.--

2685 (3) Notwithstanding any other provisions of law, moneys  
 2686 appropriated in any appropriations act to the Governor for  
 2687 discretionary contingencies may be expended at his or her  
 2688 discretion to promote general government and intergovernmental  
 2689 cooperation and to enhance the image of the state. All funds  
 2690 expended for such purposes shall be accounted for, and a report  
 2691 showing the amounts expended, the names of the persons receiving  
 2692 the amounts expended, and the purpose of each expenditure shall  
 2693 be annually reported to the Office of Government Accountability  
 2694 ~~Auditor General~~ and the legislative appropriations committees.

2695 Section 59. Paragraph (a) of subsection (1) of section  
 2696 216.262, Florida Statutes, is amended to read:

2697 216.262 Authorized positions.--



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2698 (1)(a) Unless otherwise expressly provided by law, the  
2699 total number of authorized positions may not exceed the total  
2700 provided in the appropriations acts. In the event any state  
2701 agency or entity of the judicial branch finds that the number of  
2702 positions so provided is not sufficient to administer its  
2703 authorized programs, it may file an application with the  
2704 Executive Office of the Governor or the Chief Justice; and, if  
2705 the Executive Office of the Governor or Chief Justice certifies  
2706 that there are no authorized positions available for addition,  
2707 deletion, or transfer within the agency as provided in paragraph  
2708 (c) and recommends an increase in the number of positions, the  
2709 Governor or the Chief Justice may, after a public hearing,  
2710 authorize an increase in the number of positions for the  
2711 following reasons only:

- 2712 1. To implement or provide for continuing federal grants  
2713 or changes in grants not previously anticipated;
- 2714 2. To meet emergencies pursuant to s. 252.36;
- 2715 3. To satisfy new federal regulations or changes therein;
- 2716 4. To take advantage of opportunities to reduce operating  
2717 expenditures or to increase the revenues of the state or local  
2718 government; and
- 2719 5. To authorize positions which were not fixed by the  
2720 Legislature through error in drafting the appropriations acts.

2721  
2722 The provisions of this paragraph are subject to the notice and  
2723 review procedures set forth in s. 216.177. A copy of the  
2724 application, the certification, and the final authorization  
2725 shall be filed with the Legislative Budget Commission, the  
2726 appropriations committees, and with the Office of Government



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2727 Accountability ~~Auditor General~~.

2728 Section 60. Subsections (2) and (3) of section 216.292,  
2729 Florida Statutes, is amended to read:

2730 216.292 Appropriations nontransferable; exceptions.--

2731 (2) A lump sum appropriated for a performance-based  
2732 program must be distributed by the Governor for state agencies  
2733 or the Chief Justice for the judicial branch into the  
2734 traditional expenditure categories in accordance with s.  
2735 216.181(6)(b). At any time during the year, the agency head or  
2736 Chief Justice may transfer funds between those categories with  
2737 no limit on the amount of the transfer. Authorized revisions of  
2738 the original approved operating budget, together with related  
2739 changes, if any, must be transmitted by the state agency or by  
2740 the judicial branch to the Executive Office of the Governor or  
2741 the Chief Justice, the chair and vice chair of the Legislative  
2742 Budget Commission, and the Office of ~~Program Policy Analysis and~~  
2743 ~~Government Accountability, and the Auditor General~~. Such  
2744 authorized revisions shall be consistent with the intent of the  
2745 approved operating budget, shall be consistent with legislative  
2746 policy and intent, and shall not conflict with specific spending  
2747 policies specified in the General Appropriations Act. The  
2748 Executive Office of the Governor shall forward a copy of the  
2749 revisions within 7 working days to the Comptroller for entry in  
2750 his or her records in the manner and format prescribed by the  
2751 Executive Office of the Governor in consultation with the  
2752 Comptroller. Such authorized revisions shall be consistent with  
2753 the intent of the approved operating budget, shall be consistent  
2754 with legislative policy and intent, and shall not conflict with  
2755 specific spending policies specified in the General



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2756 Appropriations Act.

2757 (3) The head of each department or the Chief Justice of  
2758 the Supreme Court, whenever it is deemed necessary by reason of  
2759 changed conditions, may transfer appropriations funded from  
2760 identical funding sources, except appropriations for fixed  
2761 capital outlay, and transfer the amounts included within the  
2762 total original approved budget and releases as furnished  
2763 pursuant to ss. 216.181 and 216.192, as follows:

2764 (a) Between categories of appropriations within a budget  
2765 entity, if no category of appropriation is increased or  
2766 decreased by more than 5 percent of the original approved budget  
2767 or \$150,000, whichever is greater, by all action taken under  
2768 this subsection.

2769 (b) Additionally, between budget entities within identical  
2770 categories of appropriations, if no category of appropriation is  
2771 increased or decreased by more than 5 percent of the original  
2772 approved budget or \$150,000, whichever is greater, by all action  
2773 taken under this subsection.

2774 (c) Such authorized revisions must be consistent with the  
2775 intent of the approved operating budget, must be consistent with  
2776 legislative policy and intent, and must not conflict with  
2777 specific spending policies specified in the General  
2778 Appropriations Act.

2779  
2780 Such authorized revisions, together with related changes, if  
2781 any, in the plan for release of appropriations, shall be  
2782 transmitted by the state agency or by the judicial branch to the  
2783 Comptroller for entry in the Comptroller's records in the manner  
2784 and format prescribed by the Executive Office of the Governor in





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2785 consultation with the Comptroller. A copy of such revision shall  
2786 be furnished to the Executive Office of the Governor or the  
2787 Chief Justice, the chair and vice chair of the Legislative  
2788 Budget Commission, and the Auditor General, ~~and the director of~~  
2789 ~~the Office of Program Policy Analysis and Government~~  
2790 ~~Accountability.~~

2791 Section 61. Paragraph (a) of subsection (1) and  
2792 subsections (2) and (3) of section 216.301, Florida Statutes,  
2793 are amended to read:

2794 216.301 Appropriations; undisbursed balances.--

2795 (1)(a) Any balance of any appropriation, except an  
2796 appropriation for fixed capital outlay, which is not disbursed  
2797 but which is expended or contracted to be expended shall, at the  
2798 end of each fiscal year, be certified by the head of the  
2799 affected state agency or the judicial or legislative branches,  
2800 on or before August 1 of each year, to the Executive Office of  
2801 the Governor, showing in detail the obligees to whom obligated  
2802 and the amounts of such obligations. On or before September 1 of  
2803 each year, the Executive Office of the Governor shall review and  
2804 approve or disapprove, consistent with legislative policy and  
2805 intent, any or all of the items and amounts certified by the  
2806 head of the affected state agency and shall approve all items  
2807 and amounts certified by the Chief Justice of the Supreme Court  
2808 for the judicial branch and by the legislative branch and shall  
2809 furnish the Comptroller, the legislative appropriations  
2810 committees, and the Office of Government Accountability ~~Auditor~~  
2811 ~~General~~ a detailed listing of the items and amounts approved as  
2812 legal encumbrances against the undisbursed balance of such  
2813 appropriation. The review shall assure that trust funds have



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2814 been fully maximized. Any such encumbered balance remaining  
 2815 undisbursed on December 31 of the same calendar year in which  
 2816 such certification was made shall revert to the fund from which  
 2817 appropriated and shall be available for reappropriation by the  
 2818 Legislature. In the event such certification is not made and an  
 2819 obligation is proven to be legal, due, and unpaid, then the  
 2820 obligation shall be paid and charged to the appropriation for  
 2821 the current fiscal year of the state agency or the legislative  
 2822 or judicial branch affected.

2823 (2)(a) Any balance of any appropriation for fixed capital  
 2824 outlay not disbursed but expended or contracted or committed to  
 2825 be expended shall, at the end of each fiscal year, be certified  
 2826 by the head of the affected state agency or the legislative or  
 2827 judicial branch, on or before August 1 of each year, to the  
 2828 Executive Office of the Governor, showing in detail the  
 2829 commitment or to whom obligated and the amount of such  
 2830 commitment or obligation. On or before September 1 of each year,  
 2831 the Executive Office of the Governor shall review and approve or  
 2832 disapprove, consistent with legislative policy and intent, any  
 2833 or all of the items and amounts certified by the head of the  
 2834 affected state agency and shall approve all items and amounts  
 2835 certified by the Chief Justice of the Supreme Court and by the  
 2836 legislative branch and shall furnish the Comptroller, the  
 2837 legislative appropriations committees, and the Office of  
 2838 Government Accountability ~~Auditor General~~ a detailed listing of  
 2839 the items and amounts approved as legal encumbrances against the  
 2840 undisbursed balances of such appropriations. In the event such  
 2841 certification is not made and the balance of the appropriation  
 2842 has reverted and the obligation is proven to be legal, due, and



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2843 unpaid, then the same shall be presented to the Legislature for  
 2844 its consideration.

2845 (b) Such certification as herein required shall be in the  
 2846 form and on the date approved by the Executive Office of the  
 2847 Governor. Any balance not so certified shall revert to the fund  
 2848 from which appropriated and shall be available for  
 2849 reappropriation.

2850 (3) Notwithstanding the provisions of subsection (2), the  
 2851 unexpended balance of any appropriation for fixed capital outlay  
 2852 subject to but not under the terms of a binding contract or a  
 2853 general construction contract prior to February 1 of the second  
 2854 fiscal year, or the third fiscal year if it is for an  
 2855 educational facility as defined in chapter 1013 or a  
 2856 construction project of a state university, of the appropriation  
 2857 shall revert on February 1 of such year to the fund from which  
 2858 appropriated and shall be available for reappropriation. The  
 2859 Executive Office of the Governor shall, not later than February  
 2860 20 of each year, furnish the Comptroller, the legislative  
 2861 appropriations committees, and the Office of Government  
 2862 Accountability ~~Auditor General~~ a report listing in detail the  
 2863 items and amounts reverting under the authority of this  
 2864 subsection, including the fund to which reverted and the agency  
 2865 affected.

2866 Section 62. Subsections (17) and (18) of section 218.31,  
 2867 Florida Statutes, are amended to read:

2868 218.31 Definitions.--As used in this part, except where  
 2869 the context clearly indicates a different meaning:

2870 (17) "Financial audit" means an examination of financial  
 2871 statements in order to express an opinion on the fairness with



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2872 which they are presented in conformity with generally accepted  
 2873 accounting principles and an examination to determine whether  
 2874 operations are properly conducted in accordance with legal and  
 2875 regulatory requirements. Financial audits must be conducted in  
 2876 accordance with generally accepted auditing standards and  
 2877 government auditing standards as adopted by the Board of  
 2878 Accountancy and as prescribed by rules adopted ~~promulgated~~ by  
 2879 the Office of Government Accountability Auditor General.

2880 (18) "Management letter" means a statement of the  
 2881 auditor's comments and recommendations as prescribed by rules  
 2882 adopted by the Office of Government Accountability Auditor  
 2883 General.

2884 Section 63. Paragraphs (e) and (f) of subsection (1) and  
 2885 subsection (2) of section 218.32, Florida Statutes, are amended  
 2886 to read:

2887 218.32 Annual financial reports; local governmental  
 2888 entities.--

2889 (1)(e) Each local governmental entity that is not required  
 2890 to provide for an audit report in accordance with s. 218.39 must  
 2891 submit the annual financial report to the department no later  
 2892 than April 30 of each year. The department shall consult with  
 2893 the Office of Government Accountability Auditor General in the  
 2894 development of the format of annual financial reports submitted  
 2895 pursuant to this paragraph. The format shall include balance  
 2896 sheet information to be utilized by the Office of Government  
 2897 Accountability Auditor General pursuant to s. 11.45(7)(f). The  
 2898 department must forward the financial information contained  
 2899 within these entities' annual financial reports to the Office of  
 2900 Government Accountability Auditor General in electronic form.



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2901 This paragraph does not apply to housing authorities created  
 2902 under chapter 421.

2903 (f) If the department does not receive a completed annual  
 2904 financial report from a local governmental entity within the  
 2905 required period, it shall notify the Legislative Auditing  
 2906 Committee of the local governmental entity's failure to comply  
 2907 with the reporting requirements. The committee shall proceed in  
 2908 accordance with s. 11.40(5).

2909 (2) The department shall annually by December 1 file a  
 2910 verified report with the Governor, the Legislature, the Office  
 2911 of Government Accountability Auditor-General, and the Special  
 2912 District Information Program of the Department of Community  
 2913 Affairs showing the revenues, both locally derived and derived  
 2914 from intergovernmental transfers, and the expenditures of each  
 2915 local governmental entity, regional planning council, local  
 2916 government finance commission, and municipal power corporation  
 2917 that is required to submit an annual financial report. The  
 2918 report must include, but is not limited to:

2919 (a) The total revenues and expenditures of each local  
 2920 governmental entity that is a component unit included in the  
 2921 annual financial report of the reporting entity.

2922 (b) The amount of outstanding long-term debt by each local  
 2923 governmental entity. For purposes of this paragraph, the term  
 2924 "long-term debt" means any agreement or series of agreements to  
 2925 pay money, which, at inception, contemplate terms of payment  
 2926 exceeding 1 year in duration.

2927 Section 64. Subsections (1), (2), (7), (8), and (9) of  
 2928 section 218.39, Florida Statutes, are amended to read:

2929 218.39 Annual financial audit reports.--



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2930 (1) If, by the first day in any fiscal year, a local  
 2931 governmental entity, district school board, charter school, or  
 2932 charter technical career center has not been notified that a  
 2933 financial audit for that fiscal year will be performed by the  
 2934 Office of Government Accountability ~~Auditor General~~, each of the  
 2935 following entities shall have an annual financial audit of its  
 2936 accounts and records completed within 12 months after the end of  
 2937 its fiscal year by an independent certified public accountant  
 2938 retained by it and paid from its public funds:

2939 (a) Each county.

2940 (b) Any municipality with revenues or the total of  
 2941 expenditures and expenses in excess of \$250,000.

2942 (c) Any special district with revenues or the total of  
 2943 expenditures and expenses in excess of \$100,000.

2944 (d) Each district school board.

2945 (e) Each charter school established under s. 1002.33.

2946 (f) Each charter technical center established under s.  
 2947 1002.34.

2948 (g) Each municipality with revenues or the total of  
 2949 expenditures and expenses between \$100,000 and \$250,000 that has  
 2950 not been subject to a financial audit pursuant to this  
 2951 subsection for the 2 preceding fiscal years.

2952 (h) Each special district with revenues or the total of  
 2953 expenditures and expenses between \$50,000 and \$100,000 that has  
 2954 not been subject to a financial audit pursuant to this  
 2955 subsection for the 2 preceding fiscal years.

2956 (2) The county audit report shall be a single document  
 2957 that includes a financial audit of the county as a whole and,  
 2958 for each county agency other than a board of county



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2959 commissioners, an audit of its financial accounts and records,  
2960 including reports on compliance and internal control, management  
2961 letters, and financial statements as required by rules adopted  
2962 by the Office of Government Accountability Auditor General. In  
2963 addition to such requirements, if a board of county  
2964 commissioners elects to have a separate audit of its financial  
2965 accounts and records in the manner required by rules adopted by  
2966 the Auditor General for other county agencies, such separate  
2967 audit shall be included in the county audit report.

2968 (7) The predecessor auditor of a district school board  
2969 shall provide the Office of Government Accountability Auditor  
2970 General access to the prior year's working papers in accordance  
2971 with the Statements on Auditing Standards, including  
2972 documentation of planning, internal control, audit results, and  
2973 other matters of continuing accounting and auditing  
2974 significance, such as the working paper analysis of balance  
2975 sheet accounts and those relating to contingencies.

2976 (8) All audits conducted in accordance with this section  
2977 must be conducted in accordance with the rules of the Office of  
2978 Government Accountability Auditor General promulgated pursuant  
2979 to s. 11.45. All audit reports and the officer's written  
2980 statement of explanation or rebuttal must be submitted to the  
2981 Office of Government Accountability Auditor General within 45  
2982 days after delivery of the audit report to the entity's  
2983 governing body, but no later than 12 months after the end of the  
2984 fiscal year.

2985 (9) Each charter school and charter technical career  
2986 center must file a copy of its audit report with the sponsoring  
2987 entity; the local district school board, if not the sponsoring



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2988 entity; the Office of Government Accountability Auditor General;  
 2989 and with the Department of Education.

2990 Section 65. Paragraph (f) of subsection (4) of section  
 2991 220.187, Florida Statutes, is amended to read:

2992 220.187 Credits for contributions to nonprofit  
 2993 scholarship-funding organizations.--

2994 (4) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
 2995 ORGANIZATIONS.--

2996 (f) An eligible nonprofit scholarship-funding organization  
 2997 that receives eligible contributions must provide to the Office  
 2998 of Government Accountability Auditor General an annual financial  
 2999 and compliance audit of its accounts and records conducted by an  
 3000 independent certified public accountant and in accordance with  
 3001 rules adopted by the Office of Government Accountability Auditor  
 3002 General.

3003 Section 66. Subsection (3) of section 243.73, Florida  
 3004 Statutes, is amended to read:

3005 243.73 Reports; audits.--

3006 (3) The Office of Government Accountability Auditor  
 3007 General may, pursuant to direction by the Auditor General ~~his or~~  
 3008 ~~her own authority~~ or at the direction of the Legislative  
 3009 Auditing Committee, conduct an audit of the authority or any  
 3010 programs or entities created by the authority.

3011 Section 67. Subsection (11) of section 253.025, Florida  
 3012 Statutes, is amended to read:

3013 253.025 Acquisition of state lands for purposes other than  
 3014 preservation, conservation, and recreation.--

3015 (11) The Office of Government Accountability Auditor  
 3016 General shall conduct audits of acquisitions and divestitures





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3017 which, according to its ~~his or her~~ preliminary assessments of  
3018 board-approved acquisitions and divestitures, it ~~he or she~~ deems  
3019 necessary. These preliminary assessments shall be initiated not  
3020 later than 60 days following the final approval by the board of  
3021 land acquisitions under this section. If an audit is conducted,  
3022 the Office of Government Accountability ~~Auditor General~~ shall  
3023 submit an audit report to the board of trustees, the President  
3024 of the Senate, the Speaker of the House of Representatives, and  
3025 their designees.

3026 Section 68. Subsection (2) of section 259.037, Florida  
3027 Statutes, is amended to read:

3028 259.037 Land Management Uniform Accounting Council.--

3029 (2) The ~~Auditor General and the director of the~~ Office of  
3030 ~~Program Policy Analysis and~~ Government Accountability, ~~or their~~  
3031 ~~designees~~, shall advise the council to ensure that appropriate  
3032 accounting procedures are utilized and that a uniform method of  
3033 collecting and reporting accurate costs of land management  
3034 activities are created and can be used by all agencies.

3035 Section 69. Subsection (16) of section 259.041, Florida  
3036 Statutes, is amended to read:

3037 259.041 Acquisition of state-owned lands for preservation,  
3038 conservation, and recreation purposes.--

3039 (16) The Office of Government Accountability ~~Auditor~~  
3040 ~~General~~ shall conduct audits of acquisitions and divestitures  
3041 which it ~~he or she~~ deems necessary, according to its ~~his or her~~  
3042 preliminary assessments of board-approved acquisitions and  
3043 divestitures. These preliminary assessments shall be initiated  
3044 not later than 60 days following the final approval by the board  
3045 of land acquisitions under this section. If an audit is



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3046 conducted, the Office of Government Accountability ~~Auditor~~  
 3047 ~~General~~ shall submit an audit report to the board of trustees,  
 3048 the President of the Senate, the Speaker of the House of  
 3049 Representatives, and their designees.

3050 Section 70. Subsection (8) of section 267.1732, Florida  
 3051 Statutes, is amended to read:

3052 267.1732 Direct-support organization.--

3053 (8) The identity of a donor or prospective donor of  
 3054 property to a direct-support organization who desires to remain  
 3055 anonymous, and all information identifying such donor or  
 3056 prospective donor, is confidential and exempt from the  
 3057 provisions of s. 119.07(1) and s. 24(a), Art. I of the State  
 3058 Constitution; and that anonymity must be maintained in the  
 3059 auditor's report. The university and the Office of Government  
 3060 Accountability ~~Auditor General~~ shall have access to all records  
 3061 of the direct-support organization at any time it is requested.

3062 Section 71. Section 273.02, Florida Statutes, is amended  
 3063 to read:

3064 273.02 Record and inventory of certain property.--The word  
 3065 "property" as used in this section means equipment, fixtures,  
 3066 and other tangible personal property of a nonconsumable and  
 3067 nonexpendable nature, the value or cost of which is \$1,000 or  
 3068 more and the normal expected life of which is 1 year or more,  
 3069 and hardback-covered bound books that are circulated to students  
 3070 or the general public, the value or cost of which is \$25 or  
 3071 more, and hardback-covered bound books, the value or cost of  
 3072 which is \$250 or more. Each item of property which it is  
 3073 practicable to identify by marking shall be marked in the manner  
 3074 required by the Office of Government Accountability ~~Auditor~~



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3075 ~~General~~. Each custodian shall maintain an adequate record of  
 3076 property in his or her custody, which record shall contain such  
 3077 information as shall be required by the Office of Government  
 3078 Accountability ~~Auditor General~~. Once each year, on July 1 or as  
 3079 soon thereafter as is practicable, and whenever there is a  
 3080 change of custodian, each custodian shall take an inventory of  
 3081 property in his or her custody. The inventory shall be compared  
 3082 with the property record, and all discrepancies shall be traced  
 3083 and reconciled. All publicly supported libraries shall be exempt  
 3084 from marking hardback-covered bound books, as required by this  
 3085 section. The catalog and inventory control records maintained by  
 3086 each publicly supported library shall constitute the property  
 3087 record of hardback-covered bound books with a value or cost of  
 3088 \$25 or more included in each publicly supported library  
 3089 collection and shall serve as a perpetual inventory in lieu of  
 3090 an annual physical inventory. All books identified by these  
 3091 records as missing shall be traced and reconciled, and the  
 3092 library inventory shall be adjusted accordingly.

3093 Section 72. Subsection (5) of section 273.05, Florida  
 3094 Statutes, is amended to read:

3095 273.05 Surplus property.--

3096 (5) The custodian shall maintain records of property that  
 3097 is certified as surplus with information indicating the value  
 3098 and condition of the property. Agency records for property  
 3099 certified as surplus shall comply with rules adopted ~~issued~~ by  
 3100 the Office of Government Accountability ~~Auditor General~~.

3101 Section 73. Subsection (2) of section 273.055, Florida  
 3102 Statutes, is amended to read:

3103 273.055 Disposition of state-owned tangible personal



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3104 property.--

3105 (2) Custodians shall maintain records to identify each  
3106 property item as to disposition. Such records shall comply with  
3107 rules adopted ~~issued~~ by the Office of Government Accountability  
3108 ~~Auditor General~~.

3109 Section 74. Subsection (2) of section 274.02, Florida  
3110 Statutes, is amended to read:

3111 274.02 Record and inventory of certain property.--

3112 (2) Each item of property which it is practicable to  
3113 identify by marking shall be marked in the manner required by  
3114 the Office of Government Accountability ~~Auditor General~~. Each  
3115 governmental unit shall maintain an adequate record of its  
3116 property, which record shall contain such information as shall  
3117 be required by the Office of Government Accountability ~~Auditor~~  
3118 ~~General~~. Each governmental unit shall take an inventory of its  
3119 property in the custody of a custodian whenever there is a  
3120 change in such custodian. A complete physical inventory of all  
3121 property shall be taken annually, and the date inventoried shall  
3122 be entered on the property record. The inventory shall be  
3123 compared with the property record, and all discrepancies shall  
3124 be traced and reconciled.

3125 Section 75. Paragraph (a) of subsection (2) of section  
3126 282.318, Florida Statutes, is amended to read:

3127 282.318 Security of data and information technology  
3128 resources.--

3129 (2)(a) The State Technology Office, in consultation with  
3130 each agency head, is responsible and accountable for assuring an  
3131 adequate level of security for all data and information  
3132 technology resources of each agency and, to carry out this



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3133 responsibility, shall, at a minimum:

3134 1. Designate an information security manager who shall  
3135 administer the security program of each agency for its data and  
3136 information technology resources.

3137 2. Conduct, and periodically update, a comprehensive risk  
3138 analysis to determine the security threats to the data and  
3139 information technology resources of each agency. The risk  
3140 analysis information is confidential and exempt from the  
3141 provisions of s. 119.07(1), except that such information shall  
3142 be available to the Office of Government Accountability Auditor  
3143 ~~General~~ in performing its ~~his or her~~ postauditing duties.

3144 3. Develop, and periodically update, written internal  
3145 policies and procedures to assure the security of the data and  
3146 information technology resources of each agency. The internal  
3147 policies and procedures which, if disclosed, could facilitate  
3148 the unauthorized modification, disclosure, or destruction of  
3149 data or information technology resources are confidential  
3150 information and exempt from the provisions of s. 119.07(1),  
3151 except that such information shall be available to the Office of  
3152 Government Accountability Auditor ~~General~~ in performing its ~~his~~  
3153 ~~or her~~ postauditing duties.

3154 4. Implement appropriate cost-effective safeguards to  
3155 reduce, eliminate, or recover from the identified risks to the  
3156 data and information technology resources of each agency.

3157 5. Ensure that periodic internal audits and evaluations of  
3158 each security program for the data and information technology  
3159 resources of the agency are conducted. The results of such  
3160 internal audits and evaluations are confidential information and  
3161 exempt from the provisions of s. 119.07(1), except that such



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3162 information shall be available to the Office of Government  
3163 Accountability Auditor General in performing its ~~his or her~~  
3164 postauditing duties.

3165 6. Include appropriate security requirements, as  
3166 determined by the State Technology Office, in consultation with  
3167 each agency head, in the written specifications for the  
3168 solicitation of information technology resources.

3169 Section 76. Subsection (1) of section 282.322, Florida  
3170 Statutes, is amended to read:

3171 282.322 Special monitoring process for designated  
3172 information resources management projects.--

3173 (1) For each information resources management project  
3174 which is designated for special monitoring in the General  
3175 Appropriations Act, with a proviso requiring a contract with a  
3176 project monitor, the Technology Review Workgroup established  
3177 pursuant to s. 216.0446, in consultation with each affected  
3178 agency, shall be responsible for contracting with the project  
3179 monitor. Upon contract award, funds equal to the contract amount  
3180 shall be transferred to the Technology Review Workgroup upon  
3181 request and subsequent approval of a budget amendment pursuant  
3182 to s. 216.292. With the concurrence of the Legislative Auditing  
3183 Committee, the Office of Government Accountability ~~office of the~~  
3184 ~~Auditor General~~ shall be the project monitor for other projects  
3185 designated for special monitoring. However, nothing in this  
3186 section precludes the Office of Government Accountability  
3187 ~~Auditor General~~ from conducting such monitoring on any project  
3188 designated for special monitoring. In addition to monitoring and  
3189 reporting on significant communications between a contracting  
3190 agency and the appropriate federal authorities, the project



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3191 monitoring process shall consist of evaluating each major stage  
 3192 of the designated project to determine whether the deliverables  
 3193 have been satisfied and to assess the level of risks associated  
 3194 with proceeding to the next stage of the project. The major  
 3195 stages of each designated project shall be determined based on  
 3196 the agency's information systems development methodology. Within  
 3197 20 days after an agency has completed a major stage of its  
 3198 designated project or at least 90 days, the project monitor  
 3199 shall issue a written report, including the findings and  
 3200 recommendations for correcting deficiencies, to the agency head,  
 3201 for review and comment. Within 20 days after receipt of the  
 3202 project monitor's report, the agency head shall submit a written  
 3203 statement of explanation or rebuttal concerning the findings and  
 3204 recommendations of the project monitor, including any corrective  
 3205 action to be taken by the agency. The project monitor shall  
 3206 include the agency's statement in its final report, which shall  
 3207 be forwarded, within 7 days after receipt of the agency's  
 3208 statement, to the agency head, the inspector general's office of  
 3209 the agency, the Executive Office of the Governor, the  
 3210 appropriations committees of the Legislature, the ~~Joint~~  
 3211 Legislative Auditing Committee, the Technology Review Workgroup,  
 3212 the President of the Senate, and the Speaker of the House of  
 3213 Representatives, ~~and the Office of Program Policy Analysis and~~  
 3214 ~~Government Accountability~~. The Office of Government  
 3215 Accountability Auditor General shall also receive a copy of the  
 3216 project monitor's report for those projects in which the Office  
 3217 of Government Accountability Auditor General is not the project  
 3218 monitor.

3219 Section 77. Paragraph (b) of subsection (2) of section



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3220 287.045, Florida Statutes, is amended to read:

3221 287.045 Procurement of products and materials with  
 3222 recycled content.--

3223 (2)(b) The Office of Government Accountability ~~Auditor~~  
 3224 ~~General~~ shall assist in monitoring the product procurement  
 3225 requirements.

3226 Section 78. Subsection (2) of section 287.058, Florida  
 3227 Statutes, is amended to read:

3228 287.058 Contract document.--

3229 (2) The written agreement shall be signed by the agency  
 3230 head and the contractor prior to the rendering of any  
 3231 contractual service the value of which is in excess of the  
 3232 threshold amount provided in s. 287.017 for CATEGORY TWO, except  
 3233 in the case of a valid emergency as certified by the agency  
 3234 head. The certification of an emergency shall be prepared within  
 3235 30 days after the contractor begins rendering the service and  
 3236 shall state the particular facts and circumstances which  
 3237 precluded the execution of the written agreement prior to the  
 3238 rendering of the service. If the agency fails to have the  
 3239 contract signed by the agency head and the contractor prior to  
 3240 rendering the contractual service, and if an emergency does not  
 3241 exist, the agency head shall, no later than 30 days after the  
 3242 contractor begins rendering the service, certify the specific  
 3243 conditions and circumstances to the department as well as  
 3244 describe actions taken to prevent recurrence of such  
 3245 noncompliance. The agency head may delegate the certification  
 3246 only to other senior management agency personnel. A copy of the  
 3247 certification shall be furnished to the Comptroller with the  
 3248 voucher authorizing payment. The department shall report





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3249 repeated instances of noncompliance by an agency to the Office  
 3250 of Government Accountability Auditor General. Nothing in this  
 3251 subsection shall be deemed to authorize additional compensation  
 3252 prohibited by s. 215.425. The procurement of contractual  
 3253 services shall not be divided so as to avoid the provisions of  
 3254 this section.

3255 Section 79. Subsection (11) of section 287.0943, Florida  
 3256 Statutes, is amended to read:

3257 287.0943 Certification of minority business enterprises.--

3258 (11) To deter fraud in the program, the Office of  
 3259 Government Accountability Auditor General may review the  
 3260 criteria by which a business became certified as a certified  
 3261 minority business enterprise.

3262 Section 80. Section 287.115, Florida Statutes, is amended  
 3263 to read:

3264 287.115 Comptroller; annual report.--The Comptroller shall  
 3265 submit to the Office of Government Accountability ~~office of the~~  
 3266 ~~Auditor General~~ an annual report on those contractual service  
 3267 contracts disallowed by the Comptroller, which report shall  
 3268 include, but is not limited to, the name of the user agency, the  
 3269 name of the firm or individual from which the contractual  
 3270 service was to be acquired, a description of the contractual  
 3271 service, the financial terms of the contract, and the reason for  
 3272 rejection.

3273 Section 81. Subsection (5) of section 287.17, Florida  
 3274 Statutes, is amended to read:

3275 287.17 Limitation on use of motor vehicles and aircraft.--

3276 (5) Each state agency's head shall, by December 31, 2000,  
 3277 conduct a review of motor vehicle utilization with oversight



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3278 from the agency's inspector general. This review shall consist  
 3279 of two parts. The first part of the review shall determine the  
 3280 number of miles that each assigned motor vehicle has been driven  
 3281 on official state business in the past fiscal year. Commuting  
 3282 mileage shall be excluded from calculating vehicle use. The  
 3283 purpose of this review is to determine whether employees with  
 3284 assigned motor vehicles are driving the vehicles a sufficient  
 3285 number of miles to warrant continued vehicle assignment. The  
 3286 second part of the review shall identify employees who have  
 3287 driven personal vehicles extensively on state business in the  
 3288 past fiscal year. The purpose of this review is to determine  
 3289 whether it would be cost-effective to provide state motor  
 3290 vehicles to such employees. In making this determination, the  
 3291 inspector general shall use the break-even mileage criteria  
 3292 developed by the Department of Management Services. A copy of  
 3293 the review shall be presented to the Office of ~~Program Policy~~  
 3294 ~~Analysis and~~ Government Accountability.

3295 Section 82. Paragraphs (d) and (e) of subsection (4) of  
 3296 section 288.1224, Florida Statutes, are amended to read:

288.1224 Powers and duties.--The commission:

(4)

3299 (d) The plan shall include recommendations regarding  
 3300 specific performance standards and measurable outcomes for the  
 3301 commission and its direct-support organization. The commission,  
 3302 in consultation with the Office of ~~Program Policy Analysis and~~  
 3303 Government Accountability, shall develop a plan for monitoring  
 3304 its operations to ensure that performance data are maintained  
 3305 and supported by records of the organization.

3306 ~~(e) Prior to the 2003 Regular Session of the Legislature,~~



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3307 ~~the Office of Program Policy Analysis and Government~~  
 3308 ~~Accountability shall conduct a review of, and prepare a report~~  
 3309 ~~on, the Florida Commission on Tourism and its direct support~~  
 3310 ~~organization. The review shall be comprehensive in its scope,~~  
 3311 ~~but, at a minimum, must be conducted in such a manner as to~~  
 3312 ~~specifically determine:~~

- 3313 ~~1. The progress toward achieving the established outcomes.~~
- 3314 ~~2. The circumstances contributing to the organization's~~  
 3315 ~~ability to achieve, not achieve, or exceed its established~~  
 3316 ~~outcomes.~~
- 3317 ~~3. Whether it would be sound public policy to continue or~~  
 3318 ~~discontinue funding the organization, and the consequences of~~  
 3319 ~~discontinuing the organization.~~

3320  
 3321 ~~The report shall be submitted by January 1, 2003, to the~~  
 3322 ~~President of the Senate, the Speaker of the House of~~  
 3323 ~~Representatives, the Senate Minority Leader, and the House~~  
 3324 ~~Minority Leader.~~

3325 Section 83. Subsection (6) of section 288.1226, Florida  
 3326 Statutes, is amended to read:

3327 288.1226 Florida Tourism Industry Marketing Corporation;  
 3328 use of property; board of directors; duties; audit.--

3329 (6) ANNUAL AUDIT.--The corporation shall provide for an  
 3330 annual financial audit in accordance with s. 215.981. The annual  
 3331 audit report shall be submitted to the ~~Auditor General; the~~  
 3332 ~~Office of Policy Analysis and Government Accountability; and the~~  
 3333 ~~Office of Tourism, Trade, and Economic Development for review.~~  
 3334 ~~The Office of Program Policy Analysis and Government~~  
 3335 ~~Accountability and; the Office of Tourism, Trade, and Economic~~



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3336 Development; ~~and the Auditor General~~ have the authority to  
 3337 require and receive from the corporation or from its independent  
 3338 auditor any detail or supplemental data relative to the  
 3339 operation of the corporation. The Office of Tourism, Trade, and  
 3340 Economic Development shall annually certify whether the  
 3341 corporation is operating in a manner and achieving the  
 3342 objectives that are consistent with the policies and goals of  
 3343 the commission and its long-range marketing plan. The identity  
 3344 of a donor or prospective donor to the corporation who desires  
 3345 to remain anonymous and all information identifying such donor  
 3346 or prospective donor are confidential and exempt from the  
 3347 provisions of s. 119.07(1) and s. 24(a), Art. I of the State  
 3348 Constitution. Such anonymity shall be maintained in the  
 3349 auditor's report.

3350 Section 84. Subsection (2) of section 288.1227, Florida  
 3351 Statutes, is amended to read:

3352 288.1227 Annual report of the Florida Commission on  
 3353 Tourism; audits.--

3354 (2) The Office of Government Accountability Auditor  
 3355 ~~General~~ may, pursuant to the direction of the Auditor General  
 3356 ~~his or her own authority~~ or at the direction of the Legislative  
 3357 Auditing Committee, conduct an audit of the commission or its  
 3358 direct-support organization.

3359 Section 85. Section 288.7011, Florida Statutes, is amended  
 3360 to read:

3361 288.7011 Assistance to certified development  
 3362 corporation.--The Office of Tourism, Trade, and Economic  
 3363 Development is authorized to enter into contracts with a  
 3364 nonprofit, statewide development corporation certified pursuant



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3365 to s. 503 of the Small Business Investment Act of 1958, as  
3366 amended, to permit such corporation to locate and contract for  
3367 administrative and technical staff assistance and support,  
3368 including, without limitation, assistance to the development  
3369 corporation in the packaging and servicing of loans for the  
3370 purpose of stimulating and expanding the availability of private  
3371 equity capital and long-term loans to small businesses. Such  
3372 assistance and support will cease when the corporation has  
3373 received state support in an amount the equivalent of \$250,000  
3374 per year over a 5-year period beginning July 1, 1997. Any  
3375 contract between the office and such corporation shall specify  
3376 that the records of the corporation must be available for audit  
3377 by the office and by the Office of Government Accountability  
3378 ~~Auditor General~~.

3379 Section 86. Subsection (10) of section 288.7091, Florida  
3380 Statutes, is amended to read:

3381 288.7091 Duties of the Florida Black Business Investment  
3382 Board, Inc.--The Florida Black Business Investment Board, Inc.,  
3383 shall:

3384 (10) Annually, provide for a financial audit as defined in  
3385 s. 11.45 of its accounts and records by an independent certified  
3386 public accountant. The audit report shall be filed within 12  
3387 months after the end of the fiscal year to the Governor, the  
3388 President of the Senate, the Speaker of the House of  
3389 Representatives, and the Office of Government Accountability  
3390 ~~Auditor General~~.

3391 Section 87. Subsection (8) of section 288.7092, Florida  
3392 Statutes, is amended to read:

3393 288.7092 Return on investment from activities of the



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3394 corporation.--

3395 (8) The corporation, in consultation with the Office of  
 3396 ~~Program Policy Analysis and~~ Government Accountability, shall  
 3397 hire a private accounting firm or economic analysis firm to  
 3398 develop the methodology for establishing and reporting return on  
 3399 investment and in-kind contributions as described in this  
 3400 section. The Office of ~~Program Policy Analysis and~~ Government  
 3401 Accountability shall review and offer feedback on the  
 3402 methodology before it is implemented. The private accounting  
 3403 firm or economic analysis firm shall certify whether the  
 3404 applicable statements in the annual report comply with this  
 3405 section.

3406 Section 88. Subsection (8) of section 288.90151, Florida  
 3407 Statutes, is amended to read:

3408 288.90151 Return on investment from activities of  
 3409 Enterprise Florida, Inc.--

3410 (8) Enterprise Florida, Inc., in consultation with the  
 3411 Office of ~~Program Policy Analysis and~~ Government Accountability,  
 3412 shall hire a private accounting firm to develop the methodology  
 3413 for establishing and reporting return-on-investment and in-kind  
 3414 contributions as described in this section and to develop,  
 3415 analyze, and report on the results of the customer-satisfaction  
 3416 survey. The Office of ~~Program Policy Analysis and~~ Government  
 3417 Accountability shall review and offer feedback on the  
 3418 methodology before it is implemented. The private accounting  
 3419 firm shall certify whether the applicable statements in the  
 3420 annual report comply with this subsection.

3421 Section 89. Paragraphs (a) and (c) of subsection (4) of  
 3422 section 288.905, Florida Statutes, are amended to read:



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3423           288.905 Duties of the board of directors of Enterprise  
 3424 Florida, Inc.--  
 3425           (4)(a) The strategic plan shall also include  
 3426 recommendations regarding specific performance standards and  
 3427 measurable outcomes. Enterprise Florida, Inc., in consultation  
 3428 with the Office of Tourism, Trade, and Economic Development and  
 3429 the Office of ~~Program Policy Analysis and~~ Government  
 3430 Accountability, shall establish performance-measure outcomes for  
 3431 Enterprise Florida, Inc., and its boards and advisory  
 3432 committees. Enterprise Florida, Inc., in consultation with the  
 3433 Office of Tourism, Trade, and Economic Development and the  
 3434 Office of ~~Program Policy Analysis and~~ Government Accountability,  
 3435 shall develop a plan for monitoring its operations to ensure  
 3436 that performance data are maintained and supported by records of  
 3437 the organization. On a biennial basis, Enterprise Florida, Inc.,  
 3438 in consultation with the Office of Tourism, Trade, and Economic  
 3439 Development and the Office of ~~Program Policy Analysis and~~  
 3440 Government Accountability, shall review the performance-measure  
 3441 outcomes for Enterprise Florida, Inc., and its boards, and make  
 3442 any appropriate modifications to them. In developing measurable  
 3443 objectives and performance outcomes, Enterprise Florida, Inc.,  
 3444 shall consider the effect of its programs, activities, and  
 3445 services on its client population. Enterprise Florida, Inc.,  
 3446 shall establish standards such as job growth among client firms,  
 3447 growth in the number and strength of businesses within targeted  
 3448 sectors, client satisfaction, including the satisfaction of its  
 3449 local and regional economic development partners, businesses  
 3450 retained and recruited statewide and within rural and urban core  
 3451 communities, employer wage growth, and increased export sales



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3452 among client companies to use in evaluating performance toward  
3453 accomplishing the mission of Enterprise Florida, Inc.

3454 ~~(c) Prior to the 2002 Regular Session of the Legislature,~~  
3455 ~~the Office of Program Policy Analysis and Government~~  
3456 ~~Accountability shall conduct a review of Enterprise Florida,~~  
3457 ~~Inc., and its boards and shall submit a report by January 1,~~  
3458 ~~2002, to the President of the Senate, the Speaker of the House~~  
3459 ~~of Representatives, the Senate Minority Leader, and the House~~  
3460 ~~Minority Leader. The review shall be comprehensive in its scope,~~  
3461 ~~but, at a minimum, must be conducted in such a manner as to~~  
3462 ~~specifically determine:~~

3463 ~~1. The progress towards achieving the established~~  
3464 ~~outcomes.~~

3465 ~~2. The circumstances contributing to the organization's~~  
3466 ~~ability to achieve, not achieve, or exceed its established~~  
3467 ~~outcomes.~~

3468 ~~3. Whether it would be sound public policy to continue or~~  
3469 ~~discontinue funding the organization, and the consequences of~~  
3470 ~~discontinuing the organization.~~

3471 Section 90. Subsection (7) of section 288.906, Florida  
3472 Statutes, is amended to read:

3473 288.906 Annual report of Enterprise Florida, Inc.; audits;  
3474 confidentiality.--Prior to December 1 of each year, Enterprise  
3475 Florida, Inc., shall submit to the Governor, the President of  
3476 the Senate, the Speaker of the House of Representatives, the  
3477 Senate Minority Leader, and the House Minority Leader a complete  
3478 and detailed report including, but not limited to:

3479 (7) An annual compliance and financial audit of accounts  
3480 and records by an independent certified public accountant at the





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3481 end of its most recent fiscal year performed in accordance with  
 3482 rules adopted by the Office of Government Accountability Auditor  
 3483 General.

3484 Section 91. Subsection (1) of section 288.9517, Florida  
 3485 Statutes, is amended to read:

3486 288.9517 Audits; confidentiality.--

3487 (1) The ~~Auditor General and the director of the~~ Office of  
 3488 ~~Program Policy Analysis and~~ Government Accountability may,  
 3489 pursuant to the direction of the Auditor General ~~their own~~  
 3490 ~~authority~~ or at the direction of the Legislative Auditing  
 3491 Committee, conduct an audit or examination of the technology  
 3492 development board or the programs or entities created by the  
 3493 board. The audit, examination, or report may not reveal the  
 3494 identity of any person who has anonymously made a donation to  
 3495 the board pursuant to subsection (2).

3496 Section 92. Paragraph (c) of subsection (4) of section  
 3497 288.9604, Florida Statutes, is amended to read:

3498 288.9604 Creation of the authority.--

3499 (4)

3500 (c) The directors of the corporation shall annually elect  
 3501 one of their members as chair and one as vice chair. The  
 3502 corporation may employ a president, technical experts, and such  
 3503 other agents and employees, permanent and temporary, as it  
 3504 requires and determine their qualifications, duties, and  
 3505 compensation. For such legal services as it requires, the  
 3506 corporation may employ or retain its own counsel and legal  
 3507 staff. The corporation shall file with the governing body of  
 3508 each public agency with which it has entered into an interlocal  
 3509 agreement and with the Governor, the Speaker of the House of



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3510 Representatives, the President of the Senate, the Minority  
3511 Leaders of the Senate and House of Representatives, and the  
3512 Office of Government Accountability ~~Auditor General~~, on or  
3513 before 90 days after the close of the fiscal year of the  
3514 corporation, a report of its activities for the preceding fiscal  
3515 year, which report shall include a complete financial statement  
3516 setting forth its assets, liabilities, income, and operating  
3517 expenses as of the end of such fiscal year.

3518 Section 93. Subsection (6) of section 290.00689, Florida  
3519 Statutes, is amended to read:

3520 290.00689 Designation of enterprise zone pilot project  
3521 area.--

3522 (6) Prior to the 2004 Regular Session of the Legislature,  
3523 the Office of ~~Program Policy Analysis and Government~~  
3524 Accountability shall review and evaluate the effectiveness and  
3525 viability of the pilot project area created under this section,  
3526 using the research design prescribed pursuant to s. 290.015. The  
3527 office shall specifically evaluate whether relief from certain  
3528 taxes induced new investment and development in the area;  
3529 increased the number of jobs created or retained in the area;  
3530 induced the renovation, rehabilitation, restoration,  
3531 improvement, or new construction of businesses or housing within  
3532 the area; and contributed to the economic viability and  
3533 profitability of business and commerce located within the area.  
3534 The office shall submit a report of its findings and  
3535 recommendations to the Speaker of the House of Representatives  
3536 and the President of the Senate no later than January 15, 2004.

3537 Section 94. Section 296.17, Florida Statutes, is amended  
3538 to read:



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3539           296.17 Audit; inspection; and standards for the home.--The  
3540 home shall be open at any time to audit and inspection by the  
3541 ~~Auditor General and the Office of Program Policy Analysis and~~  
3542 Government Accountability, as provided by law, the Department of  
3543 Veterans' Affairs, the United States Department of Veterans  
3544 Affairs, and to any other audits or inspections as required by  
3545 law to maintain appropriate standards in the home. The standards  
3546 that the department shall use to regulate the operation of the  
3547 home shall be those prescribed by the United States Department  
3548 of Veterans Affairs, provided that where the state's standards  
3549 are more restrictive, the standards of the state shall apply.

3550           Section 95. Section 296.41, Florida Statutes, is amended  
3551 to read:

3552           296.41 Audit; inspection; standards for the home.--The  
3553 home shall be open at any time to audit and inspection by the  
3554 ~~Auditor General and the Office of Program Policy Analysis and~~  
3555 Government Accountability, as provided by law, the department,  
3556 and the United States Department of Veterans Affairs, and to any  
3557 other audits or inspections as required by law to maintain  
3558 appropriate standards in the home. The standards that the  
3559 department shall use to regulate the operation of the home shall  
3560 be those prescribed by the United States Department of Veterans  
3561 Affairs, provided that where the state's standards are more  
3562 restrictive, the standards of the state shall apply.

3563           Section 96. Section 298.17, Florida Statutes, is amended  
3564 to read:

3565           298.17 Appointment and duties of treasurer of district;  
3566 appointment of deputies; bond of treasurer; audit of books;  
3567 disbursements by warrant; form of warrant.--The board of



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3568 supervisors in any district shall select and appoint some  
 3569 competent person, bank or trust company, organized under the  
 3570 laws of the state, as treasurer of such district, who shall  
 3571 receive and receipt for all the drainage taxes collected by the  
 3572 county collector or collectors, and the treasurer shall also  
 3573 receive and receipt for the proceeds of all tax sales made under  
 3574 the provisions of this chapter. Said treasurer shall receive  
 3575 such compensation as may be fixed by the board of supervisors.  
 3576 Said board of supervisors shall also have the authority to  
 3577 employ a fiscal agent, who shall be either a resident of the  
 3578 state or some corporation organized under the laws of Florida  
 3579 and authorized by such laws to act as such fiscal agent for  
 3580 municipal corporations, who shall assist in the keeping of the  
 3581 tax books, collections of taxes, the remitting of funds to pay  
 3582 maturing bonds and coupons, and perform such other service in  
 3583 the general management of the fiscal and clerical affairs of the  
 3584 district as may be determined by such board; and said board  
 3585 shall have the right to define the duties of such fiscal agent  
 3586 and fix its compensation. Said board of supervisors shall  
 3587 furnish the secretary and the treasurer with necessary office  
 3588 room, furniture, stationery, maps, plats, typewriter, and  
 3589 postage. The secretary and the treasurer, or either of them, may  
 3590 appoint, by and with the advice and consent of the board of  
 3591 supervisors, one or more deputies as may be necessary. Said  
 3592 treasurer shall give bond in such amount as shall be fixed by  
 3593 the board of supervisors, conditioned that the treasurer will  
 3594 well and truly account for and pay out, as provided by law, all  
 3595 moneys received by him or her as taxes from the county  
 3596 collector, and the proceeds from tax sales for delinquent taxes,



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3597 and from any other source whatever on account or claim of said  
 3598 district, which bond shall be signed by at least two sureties,  
 3599 or by some surety or bonding company, approved and accepted by  
 3600 said board of supervisors, and said bond shall be in addition to  
 3601 the bond for proceeds of sales of bonds, which is required by s.  
 3602 298.47. Said bond shall be placed and remain in the custody of  
 3603 the president of the board of supervisors, and shall be kept  
 3604 separate from all papers in the custody of the secretary or  
 3605 treasurer. Said treasurer shall keep all funds received by him  
 3606 or her from any source whatever deposited at all times in some  
 3607 bank, banks, or trust company to be designated by the board of  
 3608 supervisors. All interest accruing on such funds shall, when  
 3609 paid, be credited to the district. The board of supervisors  
 3610 shall audit or have audited the books of the said treasurer of  
 3611 said district at least once each year and make a report thereof  
 3612 to the landowners at the annual meeting and publish a statement  
 3613 within 30 days thereafter, showing the amount of money received,  
 3614 the amount paid out during such year, and the amount in the  
 3615 treasury at the beginning and end of the year. A certified copy  
 3616 of said annual audit shall be filed with the Office of  
 3617 Government Accountability ~~state auditor~~. The treasurer of the  
 3618 district shall pay out funds of the district only on warrants  
 3619 issued by the district, said warrants to be signed by the  
 3620 president of the board of supervisors and attested by the  
 3621 signature of the secretary. All warrants shall be in the  
 3622 following form:

3623  
 3624           \$\_\_\_\_\_ Fund \_\_\_\_\_ No. of Warrant \_\_\_\_\_  
 3625



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3626 Treasurer of \_\_\_\_\_ Water Control District, State of  
 3627 Florida. Pay to \_\_\_\_\_ Dollars out of the money in \_\_\_\_\_  
 3628 fund of \_\_\_\_\_ Water Control District. For \_\_\_\_\_

3629 By order of board of supervisors of \_\_\_\_\_ Water Control  
 3630 District, Florida.

3631 (President of District.)

3632

3633 Attest: (Secretary of District.)

3634 Section 97. Section 310.131, Florida Statutes, is amended  
 3635 to read:

3636 310.131 Assessment of percentage of gross pilotage.--The  
 3637 department shall assess the licensed state pilots in the  
 3638 respective ports of the state a percentage of the gross amount  
 3639 of pilotage earned by such pilots during each year, which  
 3640 percentage will be established by the board not to exceed 2  
 3641 percent, to be paid into the Professional Regulation Trust Fund  
 3642 by such pilots at such time and in such manner as the board  
 3643 prescribes or as is set forth in the General Appropriations Act.  
 3644 The financial records of all pilots and deputy pilots relating  
 3645 to pilotage are subject to audit by the department and the  
 3646 Office of Government Accountability ~~Auditor General~~. The  
 3647 department shall by rule set a procedure for verifying the  
 3648 amount of pilotage at each port and may charge costs to the  
 3649 appropriate port if the port does not comply with such  
 3650 procedure.

3651 Section 98. Paragraph (d) of subsection (5) of section  
 3652 320.023, Florida Statutes, is amended to read:

3653 320.023 Requests to establish voluntary checkoff on motor  
 3654 vehicle registration application.--



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3655 (5) A voluntary contribution collected and distributed  
 3656 under this chapter, or any interest earned from those  
 3657 contributions, may not be used for commercial or for-profit  
 3658 activities nor for general or administrative expenses, except as  
 3659 authorized by law.

3660 (d) Any organization subject to audit pursuant to s.  
 3661 215.97 shall submit an audit report in accordance with rules  
 3662 promulgated by the Office of Government Accountability Auditor~~er~~  
 3663 ~~General~~. The annual attestation shall be submitted to the  
 3664 department for review within 9 months after the end of the  
 3665 organization's fiscal year.

3666 Section 99. Paragraph (e) of subsection (2), paragraph (b)  
 3667 of subsection (9), and paragraph (c) of subsection (20) of  
 3668 section 320.08058, Florida Statutes, are amended to read:

3669 320.08058 Specialty license plates.--

3670 (2) CHALLENGER LICENSE PLATES.--

3671 (e) The Office of Government Accountability Auditor~~er~~  
 3672 ~~General~~ has the authority to examine any and all records  
 3673 pertaining to the Astronauts Memorial Foundation, Inc., and the  
 3674 Technological Research and Development Authority to determine  
 3675 compliance with the law.

3676 (9) FLORIDA PROFESSIONAL SPORTS TEAM LICENSE PLATES.--

3677 (b) The license plate annual use fees are to be annually  
 3678 distributed as follows:

3679 1. Fifty-five percent of the proceeds from the Florida  
 3680 Professional Sports Team plate must be deposited into the  
 3681 Professional Sports Development Trust Fund within the Office of  
 3682 Tourism, Trade, and Economic Development. These funds must be  
 3683 used solely to attract and support major sports events in this



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3684 state. As used in this subparagraph, the term "major sports  
3685 events" means, but is not limited to, championship or all-star  
3686 contests of Major League Baseball, the National Basketball  
3687 Association, the National Football League, the National Hockey  
3688 League, the men's and women's National Collegiate Athletic  
3689 Association Final Four basketball championship, or a horseracing  
3690 or dogracing Breeders' Cup. All funds must be used to support  
3691 and promote major sporting events, and the uses must be approved  
3692 by the Florida Sports Foundation.

3693         2. The remaining proceeds of the Florida Professional  
3694 Sports Team license plate must be allocated to the Florida  
3695 Sports Foundation, a direct-support organization of the Office  
3696 of Tourism, Trade, and Economic Development. These funds must be  
3697 deposited into the Professional Sports Development Trust Fund  
3698 within the Office of Tourism, Trade, and Economic Development.  
3699 These funds must be used by the Florida Sports Foundation to  
3700 promote the economic development of the sports industry; to  
3701 distribute licensing and royalty fees to participating  
3702 professional sports teams; to institute a grant program for  
3703 communities bidding on minor sporting events that create an  
3704 economic impact for the state; to distribute funds to Florida-  
3705 based charities designated by the Florida Sports Foundation and  
3706 the participating professional sports teams; and to fulfill the  
3707 sports promotion responsibilities of the Office of Tourism,  
3708 Trade, and Economic Development.

3709         3. The Florida Sports Foundation shall provide an annual  
3710 financial audit in accordance with s. 215.981 of its financial  
3711 accounts and records by an independent certified public  
3712 accountant pursuant to the contract established by the Office of





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3713 Tourism, Trade, and Economic Development as specified in s.  
 3714 288.1229(5). The auditor shall submit the audit report to the  
 3715 Office of Tourism, Trade, and Economic Development for review  
 3716 and approval. If the audit report is approved, the office shall  
 3717 certify the audit report to the Office of Government  
 3718 Accountability Auditor-General for review.

3719 (20) PROTECT WILD DOLPHINS LICENSE PLATES.--

3720 (c) The Office of Government Accountability Auditor  
 3721 General may examine any records of the Harbor Branch  
 3722 Oceanographic Institution, Inc., and any other organization that  
 3723 receives funds from the sale of this plate, to determine  
 3724 compliance with law.

3725 Section 100. Paragraph (c) of subsection (1) of section  
 3726 320.08062, Florida Statutes, is amended to read:

3727 320.08062 Audits and attestations required; annual use  
 3728 fees of specialty license plates.--

3729 (1)(c) Any organization subject to audit pursuant to s.  
 3730 215.97 shall submit an audit report in accordance with rules  
 3731 adopted promulgated by the Office of Government Accountability  
 3732 Auditor-General. The annual attestation shall be submitted to  
 3733 the department for review within 9 months after the end of the  
 3734 organization's fiscal year.

3735 Section 101. Paragraph (d) of subsection (5) of section  
 3736 322.081, Florida Statutes, is amended to read:

3737 322.081 Requests to establish voluntary check-off on  
 3738 driver's license application.--

3739 (5) A voluntary contribution collected and distributed  
 3740 under this chapter, or any interest earned from those  
 3741 contributions, may not be used for commercial or for-profit



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3742 activities nor for general or administrative expenses, except as  
3743 authorized by law.

3744 (d) Any organization subject to audit pursuant to s.  
3745 215.97 shall submit an audit report in accordance with rules  
3746 promulgated by the Office of Government Accountability ~~Auditor~~  
3747 ~~General~~. The annual attestation must be submitted to the  
3748 department for review within 9 months after the end of the  
3749 organization's fiscal year.

3750 Section 102. Subsection (6) of section 322.135, Florida  
3751 Statutes, is amended to read:

3752 322.135 Driver's license agents.--

3753 (6) Administration of driver license services by a county  
3754 tax collector as the exclusive agent of the department must be  
3755 revenue neutral with no adverse state fiscal impact and with no  
3756 adverse unfunded mandate to the tax collector. Toward this end,  
3757 the Cost Determination and Allocation Task Force is created, to  
3758 be established by July 1, 2001. The task force shall be composed  
3759 of two representatives appointed by the executive director of  
3760 the department, two tax collectors appointed by the president of  
3761 the Florida Tax Collectors, Inc., one from a small-population  
3762 county and one from a large-population county; one person  
3763 appointed by the Speaker of the House of Representatives; one  
3764 person appointed by the President of the Senate; and the  
3765 Governor's appointee. If requested by the task force, the Office  
3766 of Government Accountability ~~Auditor General~~ must provide  
3767 technical assistance. The purpose of the task force is to  
3768 recommend the allocation of cost between the Department of  
3769 Highway Safety and Motor Vehicles and tax collectors to  
3770 administer driver license services authorized in this chapter.



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3771 These recommendations must be submitted in a written report by  
 3772 January 1, 2002. The task force shall dissolve on January 1,  
 3773 2002. The written report shall be presented to the President of  
 3774 the Senate, the Speaker of the House of Representatives, and the  
 3775 Executive Office of the Governor, and shall contain findings and  
 3776 determinations and related allocation recommendations dealing  
 3777 with costs, both construction and operating costs, of both the  
 3778 department and the applicable tax collectors, appropriate  
 3779 allocations of costs between the department and the tax  
 3780 collectors, and fee recommendations to assure that the fees paid  
 3781 for these driver license services do not result in a loss of  
 3782 revenue to the state in excess of costs incurred by the state.

3783 Section 103. Section 324.202, Florida Statutes, is amended  
 3784 to read:

3785 324.202 Seizure of motor vehicle license plates by  
 3786 recovery agents.--

3787 ~~(1) The Department of Highway Safety and Motor Vehicles~~  
 3788 ~~shall implement a pilot program using recovery agents for the~~  
 3789 ~~seizure of license plates in Broward County, Dade County, and~~  
 3790 ~~Hillsborough County. Licensed recovery agents and recovery~~  
 3791 ~~agencies as described in s. 493.6101(20) and (21) may seize~~  
 3792 ~~license plates of motor vehicles whose registrations have been~~  
 3793 ~~suspended pursuant to s. 316.646 or s. 627.733 in such counties~~  
 3794 ~~upon compliance with this section and rules of the Department of~~  
 3795 ~~Highway Safety and Motor Vehicles. Upon the implementation of~~  
 3796 ~~the vehicle information system overall reorganization to the~~  
 3797 ~~Oracle database of driver licenses and a verification of an~~  
 3798 ~~error rate of 2 percent or less for valid license plates seized~~  
 3799 ~~during the period following implementation of the database, as~~



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3800 ~~determined by the Office of Program Policy Analysis and~~  
 3801 ~~Government Accountability, the program shall be expanded to~~  
 3802 ~~those counties where a majority of the governing body of the~~  
 3803 ~~county has requested the program be implemented. The~~  
 3804 ~~determination by the Office of Program Policy Analysis and~~  
 3805 ~~Government Accountability shall be submitted to the Senate and~~  
 3806 ~~the House of Representatives committees responsible for~~  
 3807 ~~insurance and transportation issues no later than January 1,~~  
 3808 ~~2001. The program authorizing recovery agents and agencies to~~  
 3809 ~~seize license plates shall be repealed July 1, 2002.~~

3810       ~~(2)~~ The Department of Highway Safety and Motor Vehicles  
 3811 shall:

3812           (1)(a) Provide a procedure for recovery agents or recovery  
 3813 agencies who seize license plates pursuant to this section. This  
 3814 procedure shall include the development and distribution of  
 3815 forms and monthly renewal notices, including the name and most  
 3816 current address available to the department of persons not in  
 3817 compliance with s. 316.646 or s. 627.733.

3818           (2)(b) Provide a method for the payment of a fee of \$25 to  
 3819 the recovery agent or recovery agency seizing an eligible  
 3820 license plate pursuant to this section.

3821       Section 104. Subsection (2) of section 331.419, Florida  
 3822 Statutes, is amended to read:

3823       331.419 Reports and audits.--

3824       (2) By September 1, 2000, the corporation, in cooperation  
 3825 with the Office of Program Policy Analysis and Government  
 3826 Accountability, shall develop a research design, including goals  
 3827 and measurable objectives for the corporation, which will  
 3828 provide the Legislature with a quantitative evaluation of the



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3829 corporation. The corporation shall utilize the monitoring  
 3830 mechanisms and reports developed in the designs and provide  
 3831 these reports to the Governor, the President of the Senate, the  
 3832 Speaker of the House of Representatives, and the Office of  
 3833 ~~Program Policy Analysis and~~ Government Accountability.

3834 Section 105. Subsection (4) of section 334.0445, Florida  
 3835 Statutes, is amended to read:

3836 334.0445 Model career service classification and  
 3837 compensation plan.--

3838 (4) The department shall issue a baseline report on the  
 3839 performance measures outlined in subsection (3) within 30 days  
 3840 after implementation of this act and shall provide quarterly  
 3841 progress reports to the Department of Management Services, the  
 3842 Executive Office of the Governor, legislative appropriations  
 3843 committees, legislative personnel committees, ~~the Auditor~~  
 3844 ~~General~~, the Office of ~~Program Policy Analysis and~~ Government  
 3845 Accountability, and the affected certified bargaining unions.  
 3846 Such reports shall contain the mandatory measures listed in this  
 3847 legislation, as well as other mutually agreed-upon measures  
 3848 between the Department of Transportation, the Department of  
 3849 Management Services, the Executive Office of the Governor,  
 3850 legislative appropriations committees, legislative personnel  
 3851 committees, and the affected certified bargaining unions.

3852 Section 106. Subsection (2) of section 336.022, Florida  
 3853 Statutes, is amended to read:

3854 336.022 County transportation trust fund; controls and  
 3855 administrative remedies.--

3856 (2) The Office of Government Accountability ~~Auditor~~  
 3857 ~~General~~ shall conduct an audit of each such special trust fund



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3858 at such intervals of time as practicable and in accordance with  
3859 s. 11.45, to assure that the surplus of the constitutional gas  
3860 tax distributed to each county is being expended in accordance  
3861 with law. If, as a result of an audit, the Office of Government  
3862 Accountability ~~Auditor General~~ determines that a county has  
3863 violated the constitutional or statutory requirements for  
3864 expenditure of transportation funds, it ~~he or she~~ shall  
3865 immediately notify the county. The county shall have an  
3866 opportunity to respond to the auditor's report within 30 days  
3867 after the date of written notification to the county. If the  
3868 Office of Government Accountability ~~Auditor General~~ refuses to  
3869 modify or repeal its ~~his or her~~ findings, the county may have  
3870 such findings reviewed pursuant to the provisions of the  
3871 Administrative Procedure Act, chapter 120. If the findings of  
3872 the Office of Government Accountability ~~Auditor General~~ are  
3873 upheld after exhaustion of all administrative and legal remedies  
3874 of the county, no further surplus constitutional gas tax funds  
3875 in excess of funds for committed projects shall be distributed  
3876 to the violating county until the county corrects the matters  
3877 cited by the Office of Government Accountability ~~Auditor General~~  
3878 and such corrections have been certified by the Office of  
3879 Government Accountability ~~Auditor General~~ as having been  
3880 completed.

3881 Section 107. Subsection (7) of section 339.406, Florida  
3882 Statutes, is amended to read:

3883 339.406 Contract between the department and the  
3884 corporation.--The contract must provide for:

3885 (7) The authority for the department and the Office of  
3886 Government Accountability ~~Auditor General~~ to conduct audits.



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3887 Section 108. Subsection (3) of section 365.173, Florida  
 3888 Statutes, is amended to read:

3889 365.173 Wireless Emergency Telephone System Fund.--

3890 (3) The Office of Government Accountability ~~Auditor~~  
 3891 ~~General~~ shall annually audit the fund to ensure that moneys in  
 3892 the fund are being managed in accordance with this section and  
 3893 s. 365.172. The Office of Government Accountability ~~Auditor~~  
 3894 ~~General~~ shall provide a report of the annual audit to the board.

3895 Section 109. Subsection (3) of section 373.45926, Florida  
 3896 Statutes, is amended to read:

3897 373.45926 Everglades Trust Fund; allocation of revenues  
 3898 and expenditure of funds for conservation and protection of  
 3899 natural resources and abatement of water pollution.--

3900 (3) The South Florida Water Management District shall  
 3901 furnish, on a quarterly basis, a detailed copy of its  
 3902 expenditures from the Everglades Trust Fund to the Governor, the  
 3903 President of the Senate, and the Speaker of the House of  
 3904 Representatives, and shall make copies available to the public.  
 3905 The information shall be provided in a format approved by the  
 3906 Joint Legislative Committee on Everglades Oversight. At the  
 3907 direction of the Joint Legislative Committee on Everglades  
 3908 Oversight, an audit may be made from time to time by the Office  
 3909 of Government Accountability ~~Auditor General~~, and such audit  
 3910 shall be within the authority of said Office of Government  
 3911 Accountability ~~Auditor General~~ to make.

3912 Section 110. Paragraph (c) of subsection (3) of section  
 3913 373.4595, Florida Statutes, is amended to read:

3914 373.4595 Lake Okeechobee Protection Program.--

3915 (3) LAKE OKEECHOBEE PROTECTION PROGRAM.--A protection



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3916 program for Lake Okeechobee that achieves phosphorus load  
3917 reductions for Lake Okeechobee shall be immediately implemented  
3918 as specified in this subsection. The program shall address the  
3919 reduction of phosphorus loading to the lake from both internal  
3920 and external sources. Phosphorus load reductions shall be  
3921 achieved through a phased program of implementation. Initial  
3922 implementation actions shall be technology-based, based upon a  
3923 consideration of both the availability of appropriate technology  
3924 and the cost of such technology, and shall include phosphorus  
3925 reduction measures at both the source and the regional level.  
3926 The initial phase of phosphorus load reductions shall be based  
3927 upon the district's Technical Publication 81-2 and the  
3928 district's WOD program, with subsequent phases of phosphorus  
3929 load reductions based upon the total maximum daily loads  
3930 established in accordance with s. 403.067. In the development  
3931 and administration of the Lake Okeechobee Protection Program,  
3932 the coordinating agencies shall maximize opportunities provided  
3933 by federal cost-sharing programs and opportunities for  
3934 partnerships with the private sector.

3935 (c) Lake Okeechobee Watershed Phosphorus Control  
3936 Program.--The Lake Okeechobee Watershed Phosphorus Control  
3937 Program is designed to be a multifaceted approach to reducing  
3938 phosphorus loads by improving the management of phosphorus  
3939 sources within the Lake Okeechobee watershed through continued  
3940 implementation of existing regulations and best management  
3941 practices, development and implementation of improved best  
3942 management practices, improvement and restoration of the  
3943 hydrologic function of natural and managed systems, and  
3944 utilization of alternative technologies for nutrient reduction.





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3945 The coordinating agencies shall facilitate the application of  
3946 federal programs that offer opportunities for water quality  
3947 treatment, including preservation, restoration, or creation of  
3948 wetlands on agricultural lands.

3949 1. Agricultural nonpoint source best management practices,  
3950 developed in accordance with s. 403.067 and designed to achieve  
3951 the objectives of the Lake Okeechobee Protection Program, shall  
3952 be implemented on an expedited basis. By March 1, 2001, the  
3953 coordinating agencies shall develop an interagency agreement  
3954 pursuant to ss. 373.046 and 373.406(5) that assures the  
3955 development of best management practices that complement  
3956 existing regulatory programs and specifies how those best  
3957 management practices are implemented and verified. The  
3958 interagency agreement shall address measures to be taken by the  
3959 coordinating agencies during any best management practice  
3960 reevaluation performed pursuant to sub-subparagraph d. The  
3961 department shall use best professional judgment in making the  
3962 initial determination of best management practice effectiveness.

3963 a. As provided in s. 403.067(7)(d), by October 1, 2000,  
3964 the Department of Agriculture and Consumer Services, in  
3965 consultation with the department, the district, and affected  
3966 parties, shall initiate rule development for interim measures,  
3967 best management practices, conservation plans, nutrient  
3968 management plans, or other measures necessary for Lake  
3969 Okeechobee phosphorus load reduction. The rule shall include  
3970 thresholds for requiring conservation and nutrient management  
3971 plans and criteria for the contents of such plans. Development  
3972 of agricultural nonpoint source best management practices shall  
3973 initially focus on those priority basins listed in subparagraph



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3974 (b)1. The Department of Agriculture and Consumer Services, in  
3975 consultation with the department, the district, and affected  
3976 parties, shall conduct an ongoing program for improvement of  
3977 existing and development of new interim measures or best  
3978 management practices for the purpose of adoption of such  
3979 practices by rule.

3980 b. Where agricultural nonpoint source best management  
3981 practices or interim measures have been adopted by rule of the  
3982 Department of Agriculture and Consumer Services, the owner or  
3983 operator of an agricultural nonpoint source addressed by such  
3984 rule shall either implement interim measures or best management  
3985 practices or demonstrate compliance with the district's WOD  
3986 program by conducting monitoring prescribed by the department or  
3987 the district. Owners or operators of agricultural nonpoint  
3988 sources who implement interim measures or best management  
3989 practices adopted by rule of the Department of Agriculture and  
3990 Consumer Services shall be subject to the provisions of s.  
3991 403.067(7). The Department of Agriculture and Consumer Services,  
3992 in cooperation with the department and the district, shall  
3993 provide technical and financial assistance for implementation of  
3994 agricultural best management practices, subject to the  
3995 availability of funds.

3996 c. The district or department shall conduct monitoring at  
3997 representative sites to verify the effectiveness of agricultural  
3998 nonpoint source best management practices.

3999 d. Where water quality problems are detected for  
4000 agricultural nonpoint sources despite the appropriate  
4001 implementation of adopted best management practices, the  
4002 Department of Agriculture and Consumer Services, in consultation



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4003 with the other coordinating agencies and affected parties, shall  
 4004 institute a reevaluation of the best management practices and  
 4005 make appropriate changes to the rule adopting best management  
 4006 practices.

4007 2. Nonagricultural nonpoint source best management  
 4008 practices, developed in accordance with s. 403.067 and designed  
 4009 to achieve the objectives of the Lake Okeechobee Protection  
 4010 Program, shall be implemented on an expedited basis. By March 1,  
 4011 2001, the department and the district shall develop an  
 4012 interagency agreement pursuant to ss. 373.046 and 373.406(5)  
 4013 that assures the development of best management practices that  
 4014 complement existing regulatory programs and specifies how those  
 4015 best management practices are implemented and verified. The  
 4016 interagency agreement shall address measures to be taken by the  
 4017 department and the district during any best management practice  
 4018 reevaluation performed pursuant to sub-subparagraph d.

4019 a. The department and the district are directed to work  
 4020 with the University of Florida's Institute of Food and  
 4021 Agricultural Sciences to develop appropriate nutrient  
 4022 application rates for all nonagricultural soil amendments in the  
 4023 watershed. As provided in s. 403.067(7)(c), by January 1, 2001,  
 4024 the department, in consultation with the district and affected  
 4025 parties, shall develop interim measures, best management  
 4026 practices, or other measures necessary for Lake Okeechobee  
 4027 phosphorus load reduction. Development of nonagricultural  
 4028 nonpoint source best management practices shall initially focus  
 4029 on those priority basins listed in subparagraph (b)1. The  
 4030 department, the district, and affected parties shall conduct an  
 4031 ongoing program for improvement of existing and development of



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4032 new interim measures or best management practices. The district  
 4033 shall adopt technology-based standards under the district's WOD  
 4034 program for nonagricultural nonpoint sources of phosphorus.

4035       b. Where nonagricultural nonpoint source best management  
 4036 practices or interim measures have been developed by the  
 4037 department and adopted by the district, the owner or operator of  
 4038 a nonagricultural nonpoint source shall implement interim  
 4039 measures or best management practices and be subject to the  
 4040 provisions of s. 403.067(7). The department and district shall  
 4041 provide technical and financial assistance for implementation of  
 4042 nonagricultural nonpoint source best management practices,  
 4043 subject to the availability of funds.

4044       c. The district or the department shall conduct monitoring  
 4045 at representative sites to verify the effectiveness of  
 4046 nonagricultural nonpoint source best management practices.

4047       d. Where water quality problems are detected for  
 4048 nonagricultural nonpoint sources despite the appropriate  
 4049 implementation of adopted best management practices, the  
 4050 department and the district shall institute a reevaluation of  
 4051 the best management practices.

4052       3. The provisions of subparagraphs 1. and 2. shall not  
 4053 preclude the department or the district from requiring  
 4054 compliance with water quality standards or with current best  
 4055 management practices requirements set forth in any applicable  
 4056 regulatory program authorized by law for the purpose of  
 4057 protecting water quality. Additionally, subparagraphs 1. and 2.  
 4058 are applicable only to the extent that they do not conflict with  
 4059 any rules promulgated by the department that are necessary to  
 4060 maintain a federally delegated or approved program.



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4061           4. Projects which reduce the phosphorus load originating  
 4062 from domestic wastewater systems within the Lake Okeechobee  
 4063 watershed shall be given funding priority in the department's  
 4064 revolving loan program under s. 403.1835. The department shall  
 4065 coordinate and provide assistance to those local governments  
 4066 seeking financial assistance for such priority projects.

4067           5. Projects that make use of private lands, or lands held  
 4068 in trust for Indian tribes, to reduce nutrient loadings or  
 4069 concentrations within a basin by one or more of the following  
 4070 methods: restoring the natural hydrology of the basin, restoring  
 4071 wildlife habitat or impacted wetlands, reducing peak flows after  
 4072 storm events, increasing aquifer recharge, or protecting range  
 4073 and timberland from conversion to development, are eligible for  
 4074 grants available under this section from the coordinating  
 4075 agencies. For projects of otherwise equal priority, special  
 4076 funding priority will be given to those projects that make best  
 4077 use of the methods outlined above that involve public-private  
 4078 partnerships or that obtain federal match money. Preference  
 4079 ranking above the special funding priority will be given to  
 4080 projects located in a rural area of critical economic concern  
 4081 designated by the Governor. Grant applications may be submitted  
 4082 by any person or tribal entity, and eligible projects may  
 4083 include, but are not limited to, the purchase of conservation  
 4084 and flowage easements, hydrologic restoration of wetlands,  
 4085 creating treatment wetlands, development of a management plan  
 4086 for natural resources, and financial support to implement a  
 4087 management plan.

4088           6.a. The department shall require all entities disposing  
 4089 of domestic wastewater residuals within the Lake Okeechobee



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4090 watershed and the remaining areas of Okeechobee, Glades, and  
 4091 Hendry Counties to develop and submit to the department an  
 4092 agricultural use plan that limits applications based upon  
 4093 phosphorus loading. By July 1, 2005, phosphorus concentrations  
 4094 originating from these application sites shall not exceed the  
 4095 limits established in the district's WOD program.

4096       b. Private and government-owned utilities within Monroe,  
 4097 Dade, Broward, Palm Beach, Martin, St. Lucie, Indian River,  
 4098 Okeechobee, Highlands, Hendry, and Glades Counties that dispose  
 4099 of wastewater residual sludge from utility operations and septic  
 4100 removal by land spreading in the Lake Okeechobee watershed may  
 4101 use a line item on local sewer rates to cover wastewater  
 4102 residual treatment and disposal if such disposal and treatment  
 4103 is done by approved alternative treatment methodology at a  
 4104 facility located within the areas designated by the Governor as  
 4105 rural areas of critical economic concern pursuant to s.  
 4106 288.0656. This additional line item is an environmental  
 4107 protection disposal fee above the present sewer rate and shall  
 4108 not be considered a part of the present sewer rate to customers,  
 4109 notwithstanding provisions to the contrary in chapter 367. The  
 4110 fee shall be established by the county commission or its  
 4111 designated assignee in the county in which the alternative  
 4112 method treatment facility is located. The fee shall be  
 4113 calculated to be no higher than that necessary to recover the  
 4114 facility's prudent cost of providing the service. Upon request  
 4115 by an affected county commission, the Florida Public Service  
 4116 Commission will provide assistance in establishing the fee.  
 4117 Further, for utilities and utility authorities that use the  
 4118 additional line item environmental protection disposal fee, such



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4119 fee shall not be considered a rate increase under the rules of  
4120 the Public Service Commission and shall be exempt from such  
4121 rules. Utilities using the provisions of this section may  
4122 immediately include in their sewer invoicing the new  
4123 environmental protection disposal fee. Proceeds from this  
4124 environmental protection disposal fee shall be used for  
4125 treatment and disposal of wastewater residuals, including any  
4126 treatment technology that helps reduce the volume of residuals  
4127 that require final disposal, but such proceeds shall not be used  
4128 for transportation or shipment costs for disposal or any costs  
4129 relating to the land application of residuals in the Lake  
4130 Okeechobee watershed.

4131 c. No less frequently than once every 3 years, the Florida  
4132 Public Service Commission or the county commission through the  
4133 services of an independent auditor shall perform a financial  
4134 audit of all facilities receiving compensation from an  
4135 environmental protection disposal fee. The Florida Public  
4136 Service Commission or the county commission through the services  
4137 of an independent auditor shall also perform an audit of the  
4138 methodology used in establishing the environmental protection  
4139 disposal fee. The Florida Public Service Commission or the  
4140 county commission shall, within 120 days after completion of an  
4141 audit, file the audit report with the President of the Senate  
4142 and the Speaker of the House of Representatives and shall  
4143 provide copies to the county commissions of the counties set  
4144 forth in sub-subparagraph b. The books and records of any  
4145 facilities receiving compensation from an environmental  
4146 protection disposal fee shall be open to the Florida Public  
4147 Service Commission and the Office of Government Accountability



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4148 ~~Auditor General~~ for review upon request.

4149           7. The Department of Health shall require all entities  
4150 disposing of septage within the Lake Okeechobee watershed and  
4151 the remaining areas of Okeechobee, Glades, and Hendry Counties  
4152 to develop and submit to that agency, by July 1, 2003, an  
4153 agricultural use plan that limits applications based upon  
4154 phosphorus loading. By July 1, 2005, phosphorus concentrations  
4155 originating from these application sites shall not exceed the  
4156 limits established in the district's WOD program.

4157           8. The Department of Agriculture and Consumer Services  
4158 shall initiate rulemaking requiring entities within the Lake  
4159 Okeechobee watershed and the remaining areas of Okeechobee,  
4160 Glades, and Hendry Counties which land-apply animal manure to  
4161 develop conservation or nutrient management plans that limit  
4162 application, based upon phosphorus loading. Such rules may  
4163 include criteria and thresholds for the requirement to develop a  
4164 conservation or nutrient management plan, requirements for plan  
4165 approval, and recordkeeping requirements.

4166           9. Prior to authorizing a discharge into works of the  
4167 district, the district shall require responsible parties to  
4168 demonstrate that proposed changes in land use will not result in  
4169 increased phosphorus loading over that of existing land uses.

4170           10. The district, the department, or the Department of  
4171 Agriculture and Consumer Services, as appropriate, shall  
4172 implement those alternative nutrient reduction technologies  
4173 determined to be feasible pursuant to subparagraph (d)6.

4174           Section 111. Paragraph (a) of subsection (6) of section  
4175 373.536, Florida Statutes, is amended to read:

4176           373.536 District budget and hearing thereon.--





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4177 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
 4178 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

4179 (a) Each district must, by the date specified for each  
 4180 item, furnish copies of the following documents to the Governor,  
 4181 the President of the Senate, the Speaker of the House of  
 4182 Representatives, the chairs of all legislative committees and  
 4183 subcommittees having substantive or fiscal jurisdiction over the  
 4184 districts, as determined by the President of the Senate or the  
 4185 Speaker of the House of Representatives as applicable, the  
 4186 secretary of the department, and the governing board of each  
 4187 county in which the district has jurisdiction or derives any  
 4188 funds for the operations of the district:

4189 1. The adopted budget, to be furnished within 10 days  
 4190 after its adoption.

4191 2. A financial audit of its accounts and records, to be  
 4192 furnished within 10 days after its acceptance by the governing  
 4193 board. The audit must be conducted in accordance with the  
 4194 provisions of s. 11.45 and the rules adopted thereunder. In  
 4195 addition to the entities named above, the district must provide  
 4196 a copy of the audit to the Office of Government Accountability  
 4197 ~~Auditor General~~ within 10 days after its acceptance by the  
 4198 governing board.

4199 3. A 5-year capital improvements plan, to be furnished  
 4200 within 45 days after the adoption of the final budget. The plan  
 4201 must include expected sources of revenue for planned  
 4202 improvements and must be prepared in a manner comparable to the  
 4203 fixed capital outlay format set forth in s. 216.043.

4204 4. A 5-year water resource development work program to be  
 4205 furnished within 45 days after the adoption of the final budget.



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4206 The program must describe the district's implementation strategy  
4207 for the water resource development component of each approved  
4208 regional water supply plan developed or revised under s.  
4209 373.0361. The work program must address all the elements of the  
4210 water resource development component in the district's approved  
4211 regional water supply plans. Within 45 days after its submittal,  
4212 the department shall review the proposed work program and submit  
4213 its findings, questions, and comments to the district. The  
4214 review must include a written evaluation of the program's  
4215 consistency with the furtherance of the district's approved  
4216 regional water supply plans, and the adequacy of proposed  
4217 expenditures. As part of the review, the department shall give  
4218 interested parties the opportunity to provide written comments  
4219 on each district's proposed work program. Within 60 days after  
4220 receipt of the department's evaluation, the governing board  
4221 shall state in writing to the department which changes  
4222 recommended in the evaluation it will incorporate into its work  
4223 program or specify the reasons for not incorporating the  
4224 changes. The department shall include the district's responses  
4225 in a final evaluation report and shall submit a copy of the  
4226 report to the Governor, the President of the Senate, and the  
4227 Speaker of the House of Representatives.

4228 Section 112. Paragraph (c) of subsection (6) of section  
4229 403.1835, Florida Statutes, is amended to read:

4230 403.1835 Water pollution control financial assistance.--

4231 (6) Prior to approval of financial assistance, the  
4232 applicant shall:

4233 (c) Provide assurance that records will be kept using  
4234 generally accepted accounting principles and that the



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4235 department, the Office of Government Accountability ~~Auditor~~  
 4236 ~~General~~, or their agents will have access to all records  
 4237 pertaining to the financial assistance provided.

4238 Section 113. Paragraph (d) of subsection (11) of section  
 4239 403.8532, Florida Statutes, is amended to read:

4240 403.8532 Drinking water state revolving loan fund; use;  
 4241 rules.--

4242 (11) Prior to approval of a loan, the local government or  
 4243 public water system shall, at a minimum:

4244 (d) Provide assurance that records will be kept using  
 4245 generally accepted accounting principles and that the department  
 4246 or its agents and the Office of Government Accountability  
 4247 ~~Auditor General~~ will have access to all records pertaining to  
 4248 the loan.

4249 Section 114. Subsection (17) of section 409.2563, Florida  
 4250 Statutes, is amended to read:

4251 409.2563 Administrative establishment of child support  
 4252 obligations.--

4253 (17) EVALUATION.--

4254 (a) For the purpose of identifying measurable outcomes and  
 4255 evaluating the administrative process created by this section, a  
 4256 study area shall be established. The study area must be located  
 4257 in a county selected by the Department of Revenue having a  
 4258 population of fewer than 500,000, in which the Title IV-D  
 4259 caseload did not exceed 20,000 cases, and the obligation rate  
 4260 was approximately 65 percent at the end of the 1999-2000 fiscal  
 4261 year. The Department of Revenue shall develop measurable  
 4262 outcomes that at a minimum consist of the department's support  
 4263 order establishment performance measures that are applicable to



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4264 the administrative process, a measure of the effectiveness of  
 4265 the administrative process in establishing support orders as  
 4266 compared to the judicial process, and a measure of the cost  
 4267 efficiency of the administrative process as compared to the  
 4268 judicial process. The department shall use the procedures of  
 4269 this section to establish support obligations in Title IV-D  
 4270 cases on behalf of custodial parents or caretaker relatives  
 4271 residing in the county selected for the study area. By June 30,  
 4272 2002, the Department of Revenue shall submit a report on the  
 4273 implementation of the administrative process in the study area  
 4274 to the Governor and Cabinet, the President of the Senate, and  
 4275 the Speaker of the House of Representatives. The Office of  
 4276 ~~Program Policy Analysis and~~ Government Accountability shall  
 4277 conduct an evaluation of the operation and impact of the  
 4278 administrative process in the study area. In evaluating the  
 4279 administrative process, achievement of the measurable outcomes  
 4280 must be considered. The Office of ~~Program Policy Analysis and~~  
 4281 Government Accountability shall submit an evaluation report on  
 4282 the administrative process in the study area by June 30, 2003,  
 4283 which must include the findings of the evaluation and any  
 4284 recommendations to improve the administrative process  
 4285 established by this section. The department shall report to the  
 4286 Governor and Cabinet, the President of the Senate, and the  
 4287 Speaker of the House of Representatives by June 30, 2004, on the  
 4288 implementation and results of the procedures established by this  
 4289 section.

4290 (b) The Office of ~~Program Policy Analysis and~~ Government  
 4291 Accountability shall conduct an evaluation of the statewide  
 4292 implementation of the administrative process for establishing



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4293 child support provided for in this section. This evaluation  
4294 shall examine whether these processes have been effectively  
4295 implemented and administered statewide and are operating to the  
4296 benefit of the children, including, but not limited to the  
4297 ability of Title IV-D parents to easily access the court system  
4298 for necessary court action. The Office of ~~Program Policy~~  
4299 ~~Analysis and~~ Government Accountability shall submit an  
4300 evaluation report on the statewide implementation of the  
4301 administrative processes for establishing child support by  
4302 January 31, 2005.

4303 Section 115. Subsections (12) and (13) of section 411.01,  
4304 Florida Statutes, are renumbered as subsections (11) and (12),  
4305 respectively, and present subsections (8) and (11) of said  
4306 section are amended to read:

4307 411.01 Florida Partnership for School Readiness; school  
4308 readiness coalitions.--

4309 (8) STANDARDS; OUTCOME MEASURES.--All publicly funded  
4310 school readiness programs shall be required to meet the  
4311 performance standards and outcome measures developed and  
4312 approved by the partnership. The Office of ~~Program Policy~~  
4313 ~~Analysis and~~ Government Accountability shall provide  
4314 consultation to the partnership in the development of the  
4315 measures and standards. These performance standards and outcome  
4316 measures shall be applicable on a statewide basis.

4317 ~~(11) REPORTS.--The Office of Program Policy Analysis and~~  
4318 ~~Government Accountability shall assess the implementation,~~  
4319 ~~efficiency, and outcomes of the school readiness program and~~  
4320 ~~report its findings to the President of the Senate and the~~  
4321 ~~Speaker of the House of Representatives by January 1, 2002.~~



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4322 ~~Subsequent reviews shall be conducted at the direction of the~~  
4323 ~~Joint Legislative Auditing Committee.~~

4324 Section 116. Section 411.011, Florida Statutes, is amended  
4325 to read:

4326 411.011 Records of children in school readiness  
4327 programs.--The individual records of children enrolled in school  
4328 readiness programs provided under s. 411.01, when held in the  
4329 possession of the school readiness coalition or the Florida  
4330 Partnership for School Readiness, are confidential and exempt  
4331 from the provisions of s. 119.07 and s. 24(a), Art. I of the  
4332 State Constitution. For the purposes of this section, records  
4333 include assessment data, health data, records of teacher  
4334 observations, and identifying data, including the child's social  
4335 security number. A parent, guardian, or individual acting as a  
4336 parent in the absence of a parent or guardian has the right to  
4337 inspect and review the individual school readiness program  
4338 record of his or her child and to obtain a copy of the record.  
4339 School readiness records may be released to the United States  
4340 Secretary of Education, the United States Secretary of Health  
4341 and Human Services, and the Comptroller General of the United  
4342 States for the purpose of federal audits; to individuals or  
4343 organizations conducting studies for institutions to develop,  
4344 validate, or administer assessments or improve instruction; to  
4345 accrediting organizations in order to carry out their  
4346 accrediting functions; to appropriate parties in connection with  
4347 an emergency if the information is necessary to protect the  
4348 health or safety of the student or other individuals; to the  
4349 Office of Government Accountability Auditor General in  
4350 connection with its ~~his or her~~ official functions; to a court of



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4351 competent jurisdiction in compliance with an order of that court  
 4352 pursuant to a lawfully issued subpoena; and to parties to an  
 4353 interagency agreement among school readiness coalitions, local  
 4354 governmental agencies, providers of school readiness programs,  
 4355 state agencies, and the Florida Partnership for School Readiness  
 4356 for the purpose of implementing the school readiness program.  
 4357 Agencies, organizations, or individuals that receive school  
 4358 readiness records in order to carry out their official functions  
 4359 must protect the data in a manner that will not permit the  
 4360 personal identification of students and their parents by persons  
 4361 other than those authorized to receive the records. This section  
 4362 is subject to the Open Government Sunset Review Act of 1995 in  
 4363 accordance with s. 119.15 and shall stand repealed on October 2,  
 4364 2005, unless reviewed and saved from repeal through reenactment  
 4365 by the Legislature.

4366 Section 117. Subsection (2) of section 411.221, Florida  
 4367 Statutes, is amended to read:

4368 411.221 Prevention and early assistance strategic plan;  
 4369 agency responsibilities.--

4370 (2) The strategic plan and subsequent plan revisions shall  
 4371 incorporate and otherwise utilize, to the fullest extent  
 4372 possible, the evaluation findings and recommendations from  
 4373 intraagency, independent third-party, field projects, and  
 4374 reports issued by the ~~Auditor General or the Office of Program~~  
 4375 ~~Policy Analysis and~~ Government Accountability, as well as the  
 4376 recommendations of the State Coordinating Council for School  
 4377 Readiness Programs.

4378 Section 118. Subsection (1) of section 421.091, Florida  
 4379 Statutes, is amended to read:



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4380           421.091 Financial accounting and investments; fiscal  
4381 year.--

4382           (1) A complete and full financial accounting and audit in  
4383 accordance with federal audit standards of public housing  
4384 agencies shall be made biennially by a certified public  
4385 accountant. A copy of such audit shall be filed with the  
4386 governing body and with the Office of Government Accountability  
4387 ~~Auditor General~~.

4388           Section 119. Subsection (2) of section 427.705, Florida  
4389 Statutes, is amended to read:

4390           427.705 Administration of the telecommunications access  
4391 system.--

4392           (2) The administrator shall be audited annually by an  
4393 independent auditing firm to assure proper management of any  
4394 revenues it receives and disburses. The administrator's books  
4395 and records shall be open to the commission and to the Office of  
4396 Government Accountability ~~Auditor General~~ for review upon  
4397 request. The commission shall have the authority to establish  
4398 fiscal and operational requirements for the administrator to  
4399 follow in order to ensure that the administrative costs of the  
4400 system are reasonable.

4401           Section 120. Section 443.1316, Florida Statutes, is  
4402 amended to read:

4403           443.1316 Contract with Department of Revenue for  
4404 unemployment tax collection services.--By January 1, 2001, the  
4405 Agency for Workforce Innovation shall enter into a contract with  
4406 the Department of Revenue which shall provide for the Department  
4407 of Revenue to provide unemployment tax collection services. The  
4408 Department of Revenue, in consultation with the Department of





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4409 Labor and Employment Security, shall determine the number of  
 4410 positions needed to provide unemployment tax collection services  
 4411 within the Department of Revenue. The number of unemployment tax  
 4412 collection service positions the Department of Revenue  
 4413 determines are needed shall not exceed the number of positions  
 4414 that, prior to the contract, were authorized to the Department  
 4415 of Labor and Employment Security for this purpose. Upon entering  
 4416 into the contract with the Agency for Workforce Innovation to  
 4417 provide unemployment tax collection services, the number of  
 4418 required positions, as determined by the Department of Revenue,  
 4419 shall be authorized within the Department of Revenue. Beginning  
 4420 January 1, 2002, the Office of ~~Program Policy Analysis and~~  
 4421 Government Accountability shall conduct a feasibility study  
 4422 regarding privatization of unemployment tax collection services.  
 4423 A report on the conclusions of this study shall be submitted to  
 4424 the Governor, the President of the Senate, and the Speaker of  
 4425 the House of Representatives. The Department of Revenue is  
 4426 considered to be administering a revenue law of this state when  
 4427 the department provides unemployment compensation tax collection  
 4428 services pursuant to a contract of the department with the  
 4429 Agency for Workforce Innovation. Sections 213.018, 213.025,  
 4430 213.051, 213.053, 213.055, 213.071, 213.10, 213.2201, 213.23,  
 4431 213.24(2), 213.27, 213.28, 213.285, 213.37, 213.50, 213.67,  
 4432 213.69, 213.73, 213.733, 213.74, and 213.757 apply to the  
 4433 collection of unemployment contributions by the Department of  
 4434 Revenue unless prohibited by federal law.

4435 Section 121. Subsection (6) of section 445.003, Florida  
 4436 Statutes, is amended to read:

4437 445.003 Implementation of the federal Workforce Investment



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4438 Act of 1998.--

4439 (6) LONG-TERM CONSOLIDATION OF WORKFORCE DEVELOPMENT.--

4440 ~~(a)~~ Workforce Florida, Inc., may recommend workforce-  
 4441 related divisions, bureaus, units, programs, duties,  
 4442 commissions, boards, and councils that can be eliminated,  
 4443 consolidated, or privatized.

4444 ~~(b) The Office of Program Policy Analysis and Government~~  
 4445 ~~Accountability shall review the workforce development system, as~~  
 4446 ~~established by this act. The office shall submit its final~~  
 4447 ~~report and recommendations by December 31, 2002, to the~~  
 4448 ~~President of the Senate and the Speaker of the House of~~  
 4449 ~~Representatives.~~

4450 Section 122. Subsections (9), (10), and (11) of section  
 4451 445.004, Florida Statutes, are renumbered as subsections (8),  
 4452 (9), and (10), respectively, and present subsections (8) and (9)  
 4453 of said section are amended to read:

4454 445.004 Workforce Florida, Inc.; creation; purpose;  
 4455 membership; duties and powers.--

4456 ~~(8) The Auditor General may, pursuant to his or her own~~  
 4457 ~~authority or at the direction of the Legislative Auditing~~  
 4458 ~~Committee, conduct an audit of Workforce Florida, Inc., or the~~  
 4459 ~~programs or entities created by Workforce Florida, Inc. The~~  
 4460 ~~Office of Program Policy Analysis and Government Accountability,~~  
 4461 ~~pursuant to its authority or at the direction of the Legislative~~  
 4462 ~~Auditing Committee, may review the systems and controls related~~  
 4463 ~~to performance outcomes and quality of services of Workforce~~  
 4464 ~~Florida, Inc.~~

4465 (8)~~(9)~~ Workforce Florida, Inc., in collaboration with the  
 4466 regional workforce boards and appropriate state agencies and



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4467 local public and private service providers, and in consultation  
4468 with the Office of ~~Program Policy Analysis and~~ Government  
4469 Accountability, shall establish uniform measures and standards  
4470 to gauge the performance of the workforce development strategy.  
4471 These measures and standards must be organized into three  
4472 outcome tiers.

4473 (a) The first tier of measures must be organized to  
4474 provide benchmarks for systemwide outcomes. Workforce Florida,  
4475 Inc., must, in collaboration with the Office of ~~Program Policy~~  
4476 ~~Analysis and~~ Government Accountability, establish goals for the  
4477 tier-one outcomes. Systemwide outcomes may include employment in  
4478 occupations demonstrating continued growth in wages; continued  
4479 employment after 3, 6, 12, and 24 months; reduction in and  
4480 elimination of public assistance reliance; job placement;  
4481 employer satisfaction; and positive return on investment of  
4482 public resources.

4483 (b) The second tier of measures must be organized to  
4484 provide a set of benchmark outcomes for the initiatives of the  
4485 First Jobs/First Wages Council, the Better Jobs/Better Wages  
4486 Council, and the High Skills/High Wages Council and for each of  
4487 the strategic components of the workforce development strategy.  
4488 Cost per entered employment, earnings at placement, retention in  
4489 employment, job placement, and entered employment rate must be  
4490 included among the performance outcome measures.

4491 (c) The third tier of measures must be the operational  
4492 output measures to be used by the agency implementing programs,  
4493 and it may be specific to federal requirements. The tier-three  
4494 measures must be developed by the agencies implementing  
4495 programs, and Workforce Florida, Inc., may be consulted in this



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4496 effort. Such measures must be reported to Workforce Florida,  
4497 Inc., by the appropriate implementing agency.

4498 (d) Regional differences must be reflected in the  
4499 establishment of performance goals and may include job  
4500 availability, unemployment rates, average worker wage, and  
4501 available employable population.

4502 (e) Job placement must be reported pursuant to s. 1008.39.  
4503 Positive outcomes for providers of education and training must  
4504 be consistent with ss. 1008.42 and 1008.43.

4505 (f) The uniform measures of success that are adopted by  
4506 Workforce Florida, Inc., or the regional workforce boards must  
4507 be developed in a manner that provides for an equitable  
4508 comparison of the relative success or failure of any service  
4509 provider in terms of positive outcomes.

4510 (g) By December 1 of each year, Workforce Florida, Inc.,  
4511 shall provide the Legislature with a report detailing the  
4512 performance of Florida's workforce development system, as  
4513 reflected in the three-tier measurement system. Additionally,  
4514 this report must benchmark Florida outcomes, at all tiers,  
4515 against other states that collect data similarly.

4516 Section 123. Paragraph (d) of subsection (3) of section  
4517 445.009, Florida Statutes, is amended to read:

4518 445.009 One-stop delivery system.--

4519 (3) Notwithstanding any other provision of law, any  
4520 memorandum of understanding in effect on June 30, 2000, between  
4521 a regional workforce board and the Department of Labor and  
4522 Employment Security governing the delivery of workforce services  
4523 shall remain in effect until September 30, 2000. Beginning  
4524 October 1, 2000, regional workforce boards shall enter into a



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4525 memorandum of understanding with the Agency for Workforce  
4526 Innovation for the delivery of employment services authorized by  
4527 the federal Wagner-Peyser Act. This memorandum of understanding  
4528 must be performance based.

4529 ~~(d) The Office of Program Policy Analysis and Government~~  
4530 ~~Accountability, in consultation with Workforce Florida, Inc.,~~  
4531 ~~shall review the delivery of employment services under the~~  
4532 ~~Wagner-Peyser Act and the integration of those services with~~  
4533 ~~other activities performed through the one-stop delivery system~~  
4534 ~~and shall provide recommendations to the Legislature for~~  
4535 ~~improving the effectiveness of the delivery of employment~~  
4536 ~~services in this state. The Office of Program Policy Analysis~~  
4537 ~~and Government Accountability shall submit a report and~~  
4538 ~~recommendations to the Governor, the President of the Senate,~~  
4539 ~~and the Speaker of the House of Representatives by December 31,~~  
4540 ~~2002.~~

4541 Section 124. Paragraph (a) of subsection (1) of section  
4542 445.011, Florida Statutes, is amended to read:

4543 445.011 Workforce information systems.--

4544 (1) Workforce Florida, Inc., shall implement, subject to  
4545 legislative appropriation, automated information systems that  
4546 are necessary for the efficient and effective operation and  
4547 management of the workforce development system. These  
4548 information systems shall include, but need not be limited to,  
4549 the following:

4550 (a) An integrated management system for the one-stop  
4551 service delivery system, which includes, at a minimum, common  
4552 registration and intake, screening for needs and benefits, case  
4553 planning and tracking, training benefits management, service and



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4554 training provider management, performance reporting, executive  
4555 information and reporting, and customer-satisfaction tracking  
4556 and reporting.

4557 1. The system should report current budgeting,  
4558 expenditure, and performance information for assessing  
4559 performance related to outcomes, service delivery, and financial  
4560 administration for workforce programs pursuant to s. 445.004(5)  
4561 and (8)~~(9)~~.

4562 2. The information system should include auditable systems  
4563 and controls to ensure financial integrity and valid and  
4564 reliable performance information.

4565 3. The system should support service integration and case  
4566 management by providing for case tracking for participants in  
4567 welfare transition programs.

4568  
4569 Section 125. Subsection (10) of section 446.609, Florida  
4570 Statutes, is amended to read:

4571 446.609 Jobs for Florida's Graduates Act.--

4572 (10) ASSESSMENT OF PROGRAM RESULTS.--The success of the  
4573 Jobs for Florida's Graduates Program shall be assessed as  
4574 follows:

4575 (a) No later than November 1 of each year of the Jobs for  
4576 Florida's Graduates Program, Jobs for America's Graduates, Inc.,  
4577 shall conduct and deliver to the Office of ~~Program Policy~~  
4578 ~~Analysis and~~ Government Accountability a full review and report  
4579 of the program's activities. The Office of ~~Program Policy~~  
4580 ~~Analysis and~~ Government Accountability shall audit and review  
4581 the report and deliver the report, along with its analysis and  
4582 any recommendations for expansion, curtailment, modification, or



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4583 continuation, to the board not later than December 31 of the  
4584 same year.

4585 (b) Beginning in the first year of the Jobs for Florida's  
4586 Graduates Program, the Office of Economic and Demographic  
4587 Research shall undertake, during the initial phase, an ongoing  
4588 longitudinal study of participants to determine the overall  
4589 efficacy of the program. The division shall transmit its  
4590 findings each year to the Office of ~~Program Policy Analysis and~~  
4591 Government Accountability for inclusion in the report provided  
4592 for in paragraph (a).

4593 Section 126. Paragraph (d) of subsection (3) and  
4594 subsection (9) of section 455.32, Florida Statutes, are amended  
4595 to read:

4596 455.32 Management Privatization Act.--

4597 (3) Based upon the request of any board, commission, or  
4598 council, the department is authorized to contract with a  
4599 corporation or other business entity to perform support services  
4600 specified in the contract. The contract must be in compliance  
4601 with this section and other applicable laws and must be approved  
4602 by the board before the department enters into the contract. The  
4603 department shall retain responsibility for any duties it  
4604 currently exercises relating to its police powers and any other  
4605 current duty that is not provided to the corporation by the  
4606 contract. The contract shall provide, at a minimum, that:

4607 (d) The corporation keep financial and statistical  
4608 information as necessary to completely disclose the financial  
4609 condition and operation of the project and as requested by the  
4610 Office of ~~Program Policy Analysis and~~ Government Accountability,  
4611 ~~the Auditor General,~~ and the department.



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4612 (9) The corporation shall provide for an annual financial  
4613 audit of its financial accounts and records by an independent  
4614 certified public accountant. The annual audit report shall  
4615 include a management letter in accordance with s. 11.45 and a  
4616 detailed supplemental schedule of expenditures for each  
4617 expenditure category. The annual audit report must be submitted  
4618 to the board, the department, and the Office of Government  
4619 Accountability Auditor General for review.

4620 Section 127. Paragraph (j) of subsection (3) of section  
4621 471.038, Florida Statutes, is amended to read:

4622 471.038 Florida Engineers Management Corporation.--

4623 (3) The Florida Engineers Management Corporation is  
4624 created to provide administrative, investigative, and  
4625 prosecutorial services to the board in accordance with the  
4626 provisions of chapter 455 and this chapter. The management  
4627 corporation may hire staff as necessary to carry out its  
4628 functions. Such staff are not public employees for the purposes  
4629 of chapter 110 or chapter 112, except that the board of  
4630 directors and the staff are subject to the provisions of s.  
4631 112.061. The provisions of s. 768.28 apply to the management  
4632 corporation, which is deemed to be a corporation primarily  
4633 acting as an instrumentality of the state, but which is not an  
4634 agency within the meaning of s. 20.03(11). The management  
4635 corporation shall:

4636 (j) Provide for an annual financial audit of its financial  
4637 accounts and records by an independent certified public  
4638 accountant. The annual audit report shall include a management  
4639 letter in accordance with s. 11.45 and a detailed supplemental  
4640 schedule of expenditures for each expenditure category. The





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4641 annual audit report must be submitted to the board, the  
 4642 department, and the Office of Government Accountability ~~Auditor~~  
 4643 ~~General~~ for review.

4644 Section 128. Subsection (4) of section 527.22, Florida  
 4645 Statutes, is amended to read:

4646 527.22 Florida Propane Gas Education, Safety, and Research  
 4647 Council established; membership; duties and responsibilities.--

4648 (4) The council shall keep minutes, accounting records,  
 4649 and other records as necessary to clearly reflect all of the  
 4650 acts and transactions of the council and regularly report such  
 4651 information to the commissioner, along with such other  
 4652 information as the commissioner requires. All records of the  
 4653 council shall be kept on file with the department, and these  
 4654 records and other documents about matters within the  
 4655 jurisdiction of the council shall be subject to the review and  
 4656 inspection of the department's Inspector General, the Office of  
 4657 Government Accountability ~~Auditor General~~, and the members of  
 4658 the council, or other interested parties upon request. All  
 4659 records of the council are subject to the provisions of s.  
 4660 119.07.

4661 Section 129. Paragraph (c) of subsection (2) of section  
 4662 550.125, Florida Statutes, is amended to read:

4663 550.125 Uniform reporting system; bond requirement.--

4664 (2)

4665 (c) The ~~Auditor General and the Office of Program Policy~~  
 4666 ~~Analysis and Government Accountability~~ may, pursuant to the  
 4667 direction of the Auditor General ~~their own authority~~ or at the  
 4668 direction of the Legislative Auditing Committee, audit, examine,  
 4669 and check the books and records of any permitholder. These audit



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4670 reports shall become part of, and be maintained in, the division  
4671 files.

4672 Section 130. Paragraph (d) of subsection (10) of section  
4673 601.15, Florida Statutes, is amended to read:

4674 601.15 Advertising campaign; methods of conducting; excise  
4675 tax; emergency reserve fund; citrus research.--

4676 (10) The powers and duties of the Department of Citrus  
4677 include the following:

4678 (d) To keep books, records, and accounts of all of its  
4679 activities, which books, records, and accounts shall be open to  
4680 inspection, audit, and examination by the ~~Auditor General~~ and  
4681 ~~the Office of Program Policy Analysis and Government~~  
4682 ~~Accountability~~.

4683 Section 131. Subsection (2) of section 616.263, Florida  
4684 Statutes, is amended to read:

4685 616.263 Annual reports of authority.--

4686 (2) The authority shall at all times maintain proper  
4687 accounting systems and procedures and shall be subject to audit  
4688 by the Office of Government Accountability ~~Auditor General~~.

4689 Section 132. Subsection (5) of section 744.708, Florida  
4690 Statutes, is amended to read:

4691 744.708 Reports and standards.--

4692 (5) An independent audit by a qualified certified public  
4693 accountant shall be performed at least every 2 years. The audit  
4694 should include an investigation into the practices of the office  
4695 for managing the person and property of the wards. A copy of the  
4696 report shall be submitted to the Statewide Public Guardianship  
4697 Office. In addition, the office of public guardian shall be  
4698 subject to audits or examinations by the ~~Auditor General~~ and the



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4699 Office of ~~Program Policy Analysis and~~ Government Accountability  
4700 pursuant to law.

4701 Section 133. Subsection (3) of section 943.25, Florida  
4702 Statutes, is amended to read:

4703 943.25 Criminal justice trust funds; source of funds; use  
4704 of funds.--

4705 (3) The Office of Government Accountability Auditor  
4706 ~~General~~ is directed in its ~~her or his~~ audit of courts to  
4707 ascertain that such assessments have been collected and remitted  
4708 and shall report to the Legislature. All such records of the  
4709 courts shall be open for its ~~her or his~~ inspection. The Office  
4710 of Government Accountability Auditor General is further directed  
4711 to conduct audits of the expenditures of the trust funds and to  
4712 report to the Legislature. Such audits shall be conducted in  
4713 accordance with s. 11.45.

4714 Section 134. Paragraph (a) of subsection (1) of section  
4715 944.105, Florida Statutes, is amended to read:

4716 944.105 Contractual arrangements with private entities for  
4717 operation and maintenance of correctional facilities and  
4718 supervision of inmates.--

4719 (1) The Department of Corrections is authorized to enter  
4720 into contracts with private vendors for the provision of the  
4721 operation and maintenance of correctional facilities and the  
4722 supervision of inmates. However, no such contract shall be  
4723 entered into or renewed unless:

4724 (a) The contract offers a substantial savings to the  
4725 department, as determined by the department. In determining the  
4726 cost savings, the department, after consultation with the Office  
4727 of Government Accountability Auditor General, shall calculate



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4728 all the cost components that contribute to the inmate per diem,  
4729 including all administrative costs associated with central and  
4730 regional office administration. Services which are provided to  
4731 the department by other government agencies without any direct  
4732 cost to the department shall be assigned an equivalent cost and  
4733 included in the per diem. The private firm shall be assessed the  
4734 total annual cost to the state of monitoring the contract;

4735 Section 135. Paragraph (c) of subsection (2) of section  
4736 944.512, Florida Statutes, is amended to read:

4737 944.512 State lien on proceeds from literary or other type  
4738 of account of crime for which convicted.--

4739 (2) The proceeds of such account shall be distributed in  
4740 the following order:

4741 (c) After payments have been made pursuant to paragraph  
4742 (a) or paragraph (b), an amount equal to pay all court costs in  
4743 the prosecution of the convicted felon, which shall include, but  
4744 not be limited to, jury fees and expenses, court reporter fees,  
4745 and reasonable per diem for the prosecuting attorneys for the  
4746 state, shall go to the General Revenue Fund. Additional costs  
4747 shall be assessed for the computed per capita cost of  
4748 imprisonment or supervision by the state or county correctional  
4749 system. Such costs shall be determined and certified by the  
4750 prosecuting attorney and the imprisoning entity and subject to  
4751 review by the Office of Government Accountability Auditor  
4752 ~~General~~.

4753 Section 136. Subsections (3) and (5) of section 944.719,  
4754 Florida Statutes, are amended to read:

4755 944.719 Adoption of rules, monitoring, and reporting.--

4756 (3) The private vendor shall provide a work area at the



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4757 private correctional facility for use by the contract monitor  
4758 appointed by the department and shall provide the monitor with  
4759 access to all data, reports, and other materials that the  
4760 monitor, and the Auditor General, ~~and the Office of Program~~  
4761 ~~Policy Analysis and Government Accountability~~ determine are  
4762 necessary to carry out monitoring and auditing responsibilities.

4763 (5) The Office of ~~Program Policy Analysis and~~ Government  
4764 Accountability shall conduct a performance audit, including a  
4765 review of the annual financial audit of the private entity and  
4766 shall deliver a report to the Legislature by February 1 of the  
4767 third year following any contract awarded by the department for  
4768 the operation of a correctional facility by a private vendor.

4769 (a) The report shall determine the reasonableness of the  
4770 cost analysis procedures used by the department for comparing  
4771 services provided under the contract and for comparing the  
4772 quality of the services provided under the contract with the  
4773 costs and quality of similar services provided by the  
4774 department.

4775 (b) In preparing the report, the office shall consider, in  
4776 addition to other factors it determines are significant:

4777 1. The extent to which the private vendor and the  
4778 department have complied with the terms of the contract and ss.  
4779 944.710-944.719.

4780 2. The wages and benefits that are provided to the staff  
4781 of the private correctional facility as compared to wages and  
4782 benefits provided to employees of the department performing  
4783 comparable tasks.

4784 Section 137. Subsections (1) and (3) of section 946.516,  
4785 Florida Statutes, are amended to read:



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4786 946.516 Corporation status report and annual financial  
 4787 audit report.--

4788 (1) The corporation shall submit to the Governor and the  
 4789 Legislature, on or before July 1 of each year, a report on the  
 4790 status of the correctional work programs, including, but not  
 4791 limited to, the proposed use of the profits from such programs,  
 4792 a breakdown of the amount of noninmate labor used, work  
 4793 subcontracted to other vendors, use of consultants, finished  
 4794 goods purchased for resale, and the number of inmates working in  
 4795 the correctional work programs at the time of such report. In  
 4796 addition, the corporation shall submit to the department, the  
 4797 Governor, the Legislature, and the Office of Government  
 4798 Accountability ~~Auditor General~~ an annual financial audit report  
 4799 and such other information as may be requested by the  
 4800 Legislature, together with recommendations relating to  
 4801 provisions for reasonable tax incentives to private enterprises  
 4802 which employ inmates, parolees, or former inmates who have  
 4803 participated in correctional work programs.

4804 (3) The corporation shall have an annual financial audit  
 4805 of its accounts and records by an independent certified public  
 4806 accountant retained by it and paid from its funds. ~~The Auditor~~  
 4807 ~~General or the director of the Office of Program Policy Analysis~~  
 4808 ~~and Government Accountability may, pursuant to his or her own~~  
 4809 ~~authority or at the direction of the Joint Legislative Auditing~~  
 4810 ~~Committee, conduct an audit of the corporation.~~

4811 Section 138. Subsection (3) of section 948.15, Florida  
 4812 Statutes, is amended to read:

4813 948.15 Misdemeanor probation services.--

4814 (3) Any private entity providing services for the



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4815 supervision of misdemeanor probationers must contract with the  
 4816 county in which the services are to be rendered. In a county  
 4817 with a population of less than 70,000, the county court judge,  
 4818 or the administrative judge of the county court in a county that  
 4819 has more than one county court judge, must approve the contract.  
 4820 Terms of the contract must state, but are not limited to:

- 4821 (a) The extent of the services to be rendered by the
- 4822 entity providing supervision or rehabilitation.
- 4823 (b) Staff qualifications and criminal record checks of
- 4824 staff in accordance with essential standards established by the
- 4825 American Correctional Association as of January 1, 1991.
- 4826 (c) Staffing levels.
- 4827 (d) The number of face-to-face contacts with the offender.
- 4828 (e) Procedures for handling the collection of all offender
- 4829 fees and restitution.
- 4830 (f) Procedures for handling indigent offenders which
- 4831 ensure placement irrespective of ability to pay.
- 4832 (g) Circumstances under which revocation of an offender's
- 4833 probation may be recommended.
- 4834 (h) Reporting and recordkeeping requirements.
- 4835 (i) Default and contract termination procedures.
- 4836 (j) Procedures that aid offenders with job assistance.

4837  
 4838 In addition, the entity shall supply the chief judge's office  
 4839 with a quarterly report summarizing the number of offenders  
 4840 supervised by the private entity, payment of the required  
 4841 contribution under supervision or rehabilitation, and the number  
 4842 of offenders for whom supervision or rehabilitation will be  
 4843 terminated. All records of the entity must be open to inspection



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4844 upon the request of the county, the court, the ~~Auditor General,~~  
 4845 ~~the Office of Program Policy Analysis and Government~~  
 4846 ~~Accountability,~~ or agents thereof.

4847 Section 139. Paragraph (a) of subsection (5) of section  
 4848 957.07, Florida Statutes, is amended to read:

4849 957.07 Cost-saving requirements.--

4850 (5)(a) By February 1, 2002, and each year thereafter, the  
 4851 Prison Per-Diem Workgroup shall develop consensus per diem rates  
 4852 to be used when determining per diem rates of privately operated  
 4853 prisons. The Office of ~~Program Policy Analysis and Government~~  
 4854 ~~Accountability, the Office of the Auditor General,~~ and the  
 4855 staffs of the appropriations committees of both the Senate and  
 4856 the House of Representatives are the principals of the  
 4857 workgroup. The workgroup may consult with other experts to  
 4858 assist in the development of the consensus per diem rates. All  
 4859 meetings of the workgroup shall be open to the public as  
 4860 provided in chapter 286.

4861 Section 140. Section 957.11, Florida Statutes, is amended  
 4862 to read:

4863 957.11 Evaluation of costs and benefits of contracts.--The  
 4864 Office of ~~Program Policy Analysis and Government~~ Accountability  
 4865 shall develop and implement an evaluation of the costs and  
 4866 benefits of each contract entered into under this chapter. This  
 4867 evaluation must include a comparison of the costs and benefits  
 4868 of constructing and operating prisons by the state versus by  
 4869 private contractors. The Office of ~~Program Policy Analysis and~~  
 4870 ~~Government~~ Accountability shall also evaluate the performance of  
 4871 the private contractor at the end of the term of each management  
 4872 contract and make recommendations to the Speaker of the House of





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4873 Representatives and the President of the Senate on whether to  
 4874 continue the contract.

4875 Section 141. Paragraph (a) of subsection (1) of section  
 4876 985.31, Florida Statutes, is amended to read:

4877 985.31 Serious or habitual juvenile offender.--

4878 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the  
 4879 provisions of this chapter and the establishment of appropriate  
 4880 program guidelines and standards, contractual instruments, which  
 4881 shall include safeguards of all constitutional rights, shall be  
 4882 developed as follows:

4883 (a) The department shall provide for:

4884 1. The oversight of implementation of assessment and  
 4885 treatment approaches.

4886 2. The identification and prequalification of appropriate  
 4887 individuals or not-for-profit organizations, including minority  
 4888 individuals or organizations when possible, to provide  
 4889 assessment and treatment services to serious or habitual  
 4890 delinquent children.

4891 3. The monitoring and evaluation of assessment and  
 4892 treatment services for compliance with the provisions of this  
 4893 chapter and all applicable rules and guidelines pursuant  
 4894 thereto.

4895 4. The development of an annual report on the performance  
 4896 of assessment and treatment to be presented to the Governor, the  
 4897 Attorney General, the President of the Senate, the Speaker of  
 4898 the House of Representatives, and the Office of Government  
 4899 Accountability ~~Auditor General~~ no later than January 1 of each  
 4900 year.

4901 Section 142. Paragraph (a) of subsection (1) of section



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4902 985.311, Florida Statutes, is amended to read:

4903 985.311 Intensive residential treatment program for  
 4904 offenders less than 13 years of age.--

4905 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the  
 4906 provisions of this chapter and the establishment of appropriate  
 4907 program guidelines and standards, contractual instruments, which  
 4908 shall include safeguards of all constitutional rights, shall be  
 4909 developed for intensive residential treatment programs for  
 4910 offenders less than 13 years of age as follows:

4911 (a) The department shall provide for:

4912 1. The oversight of implementation of assessment and  
 4913 treatment approaches.

4914 2. The identification and prequalification of appropriate  
 4915 individuals or not-for-profit organizations, including minority  
 4916 individuals or organizations when possible, to provide  
 4917 assessment and treatment services to intensive offenders less  
 4918 than 13 years of age.

4919 3. The monitoring and evaluation of assessment and  
 4920 treatment services for compliance with the provisions of this  
 4921 chapter and all applicable rules and guidelines pursuant  
 4922 thereto.

4923 4. The development of an annual report on the performance  
 4924 of assessment and treatment to be presented to the Governor, the  
 4925 Attorney General, the President of the Senate, the Speaker of  
 4926 the House of Representatives, ~~the Auditor General,~~ and the  
 4927 Office of ~~Program Policy Analysis and~~ Government Accountability  
 4928 no later than January 1 of each year.

4929 Section 143. Paragraph (d) of subsection (4) of section  
 4930 985.412, Florida Statutes, is amended to read:



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4931 985.412 Quality assurance and cost-effectiveness.--

4932 (4)

4933 (d) In collaboration with the Office of Economic and  
 4934 Demographic Research, and contract service providers, the  
 4935 department shall develop a work plan to refine the cost-  
 4936 effectiveness model so that the model is consistent with the  
 4937 performance-based program budgeting measures approved by the  
 4938 Legislature to the extent the department deems appropriate. The  
 4939 department shall notify the Office of ~~Program Policy Analysis~~  
 4940 ~~and~~ Government Accountability of any meetings to refine the  
 4941 model.

4942 Section 144. Subsection (3) of section 985.416, Florida  
 4943 Statutes, is amended to read:

4944 985.416 Innovation zones.--The department shall encourage  
 4945 each of the juvenile justice circuit boards to propose at least  
 4946 one innovation zone within the circuit for the purpose of  
 4947 implementing any experimental, pilot, or demonstration project  
 4948 that furthers the legislatively established goals of the  
 4949 department. An innovation zone is a defined geographic area such  
 4950 as a circuit, commitment region, county, municipality, service  
 4951 delivery area, school campus, or neighborhood providing a  
 4952 laboratory for the research, development, and testing of the  
 4953 applicability and efficacy of model programs, policy options,  
 4954 and new technologies for the department.

4955 (3) Before implementing an innovation zone under this  
 4956 subsection, the secretary shall, in conjunction with the Office  
 4957 of ~~Program Policy Analysis and~~ Government Accountability,  
 4958 develop measurable and valid objectives for such zone within a  
 4959 negotiated reasonable period of time. Moneys designated for an



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4960 innovation zone in one operating circuit may not be used to fund  
 4961 an innovation zone in another operating circuit.

4962 Section 145. Subsection (4) of section 1001.24, Florida  
 4963 Statutes, is amended to read:

4964 1001.24 Direct-support organization; use of property;  
 4965 board of directors; audit.--

4966 (4) ANNUAL AUDIT.--Each direct-support organization shall  
 4967 provide for an annual financial audit in accordance with s.  
 4968 215.981. The identity of donors who desire to remain anonymous  
 4969 shall be protected, and that anonymity shall be maintained in  
 4970 the auditor's report. All records of the organization other than  
 4971 the auditor's report, management letter, and any supplemental  
 4972 data requested by the ~~Auditor General and the Office of Program~~  
 4973 ~~Policy Analysis and Government Accountability~~ shall be  
 4974 confidential and exempt from the provisions of s. 119.07(1).

4975 Section 146. Subsection (4) of section 1001.453, Florida  
 4976 Statutes, is amended to read:

4977 1001.453 Direct-support organization; use of property;  
 4978 board of directors; audit.--

4979 (4) ANNUAL AUDIT.--Each direct-support organization with  
 4980 more than \$100,000 in expenditures or expenses shall provide for  
 4981 an annual financial audit of its accounts and records, to be  
 4982 conducted by an independent certified public accountant in  
 4983 accordance with rules adopted by the Office of Government  
 4984 Accountability ~~Auditor General~~ pursuant to s. 11.45(8) and the  
 4985 Commissioner of Education. The annual audit report shall be  
 4986 submitted within 9 months after the fiscal year's end to the  
 4987 district school board and the Office of Government  
 4988 Accountability ~~Auditor General~~. The Commissioner of Education,



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4989 ~~the Auditor General,~~ and the Office of ~~Program Policy Analysis~~  
 4990 ~~and~~ Government Accountability have the authority to require and  
 4991 receive from the organization or the district auditor any  
 4992 records relative to the operation of the organization. The  
 4993 identity of donors and all information identifying donors and  
 4994 prospective donors are confidential and exempt from the  
 4995 provisions of s. 119.07(1), and that anonymity shall be  
 4996 maintained in the auditor's report. All other records and  
 4997 information shall be considered public records for the purposes  
 4998 of chapter 119.

4999 Section 147. Paragraph (d) of subsection (3) of section  
 5000 1002.22, Florida Statutes, is amended to read:

5001 1002.22 Student records and reports; rights of parents and  
 5002 students; notification; penalty.--

5003 (3) RIGHTS OF PARENT OR STUDENT.--The parent of any  
 5004 student who attends or has attended any public school, area  
 5005 technical center, or public postsecondary educational  
 5006 institution shall have the following rights with respect to any  
 5007 records or reports created, maintained, and used by any public  
 5008 educational institution in the state. However, whenever a  
 5009 student has attained 18 years of age, or is attending a  
 5010 postsecondary educational institution, the permission or consent  
 5011 required of, and the rights accorded to, the parents of the  
 5012 student shall thereafter be required of and accorded to the  
 5013 student only, unless the student is a dependent student of such  
 5014 parents as defined in 26 U.S.C. s. 152 (s. 152 of the Internal  
 5015 Revenue Code of 1954). The State Board of Education shall adopt  
 5016 rules whereby parents or students may exercise these rights:

5017 (d) Right of privacy.--Every student shall have a right of



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5018 privacy with respect to the educational records kept on him or  
5019 her. Personally identifiable records or reports of a student,  
5020 and any personal information contained therein, are confidential  
5021 and exempt from the provisions of s. 119.07(1). No state or  
5022 local educational agency, board, public school, technical  
5023 center, or public postsecondary educational institution shall  
5024 permit the release of such records, reports, or information  
5025 without the written consent of the student's parent, or of the  
5026 student himself or herself if he or she is qualified as provided  
5027 in this subsection, to any individual, agency, or organization.  
5028 However, personally identifiable records or reports of a student  
5029 may be released to the following persons or organizations  
5030 without the consent of the student or the student's parent:

5031 1. Officials of schools, school systems, technical  
5032 centers, or public postsecondary educational institutions in  
5033 which the student seeks or intends to enroll; and a copy of such  
5034 records or reports shall be furnished to the parent or student  
5035 upon request. 2. Other school officials, including teachers  
5036 within the educational institution or agency, who have  
5037 legitimate educational interests in the information contained in  
5038 the records.

5039 3. The United States Secretary of Education, the Director  
5040 of the National Institute of Education, the Assistant Secretary  
5041 for Education, the Comptroller General of the United States, or  
5042 state or local educational authorities who are authorized to  
5043 receive such information subject to the conditions set forth in  
5044 applicable federal statutes and regulations of the United States  
5045 Department of Education, or in applicable state statutes and  
5046 rules of the State Board of Education.



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5047 4. Other school officials, in connection with a student's  
5048 application for or receipt of financial aid.

5049 5. Individuals or organizations conducting studies for or  
5050 on behalf of an institution or a board of education for the  
5051 purpose of developing, validating, or administering predictive  
5052 tests, administering student aid programs, or improving  
5053 instruction, if such studies are conducted in such a manner as  
5054 will not permit the personal identification of students and  
5055 their parents by persons other than representatives of such  
5056 organizations and if such information will be destroyed when no  
5057 longer needed for the purpose of conducting such studies.

5058 6. Accrediting organizations, in order to carry out their  
5059 accrediting functions.

5060 7. School readiness coalitions and the Florida Partnership  
5061 for School Readiness in order to carry out their assigned  
5062 duties.

5063 8. For use as evidence in student expulsion hearings  
5064 conducted by a district school board pursuant to the provisions  
5065 of chapter 120.

5066 9. Appropriate parties in connection with an emergency, if  
5067 knowledge of the information in the student's educational  
5068 records is necessary to protect the health or safety of the  
5069 student or other individuals.

5070 10. The ~~Auditor General and the Office of Program Policy~~  
5071 ~~Analysis and~~ Government Accountability in connection with its  
5072 ~~their~~ official functions; however, except when the collection of  
5073 personally identifiable information is specifically authorized  
5074 by law, any data collected by the ~~Auditor General and the Office~~  
5075 of ~~Program Policy Analysis and~~ Government Accountability is



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5076 confidential and exempt from the provisions of s. 119.07(1) and  
5077 shall be protected in such a way as will not permit the personal  
5078 identification of students and their parents by other than the  
5079 ~~Auditor General, the Office of Program Policy Analysis and~~  
5080 Government Accountability, and its ~~their~~ staff, and such  
5081 personally identifiable data shall be destroyed when no longer  
5082 needed for the ~~Auditor General's and the Office of Program~~  
5083 ~~Policy Analysis and~~ Government Accountability's official use.

5084 11.a. A court of competent jurisdiction in compliance with  
5085 an order of that court or the attorney of record pursuant to a  
5086 lawfully issued subpoena, upon the condition that the student  
5087 and the student's parent are notified of the order or subpoena  
5088 in advance of compliance therewith by the educational  
5089 institution or agency.

5090 b. A person or entity pursuant to a court of competent  
5091 jurisdiction in compliance with an order of that court or the  
5092 attorney of record pursuant to a lawfully issued subpoena, upon  
5093 the condition that the student, or his or her parent if the  
5094 student is either a minor and not attending a postsecondary  
5095 educational institution or a dependent of such parent as defined  
5096 in 26 U.S.C. s. 152 (s. 152 of the Internal Revenue Code of  
5097 1954), is notified of the order or subpoena in advance of  
5098 compliance therewith by the educational institution or agency.

5099 12. Credit bureaus, in connection with an agreement for  
5100 financial aid that the student has executed, provided that such  
5101 information may be disclosed only to the extent necessary to  
5102 enforce the terms or conditions of the financial aid agreement.  
5103 Credit bureaus shall not release any information obtained  
5104 pursuant to this paragraph to any person.





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5105           13. Parties to an interagency agreement among the  
5106 Department of Juvenile Justice, school and law enforcement  
5107 authorities, and other signatory agencies for the purpose of  
5108 reducing juvenile crime and especially motor vehicle theft by  
5109 promoting cooperation and collaboration, and the sharing of  
5110 appropriate information in a joint effort to improve school  
5111 safety, to reduce truancy and in-school and out-of-school  
5112 suspensions, and to support alternatives to in-school and out-  
5113 of-school suspensions and expulsions that provide structured and  
5114 well-supervised educational programs supplemented by a  
5115 coordinated overlay of other appropriate services designed to  
5116 correct behaviors that lead to truancy, suspensions, and  
5117 expulsions, and that support students in successfully completing  
5118 their education. Information provided in furtherance of such  
5119 interagency agreements is intended solely for use in determining  
5120 the appropriate programs and services for each juvenile or the  
5121 juvenile's family, or for coordinating the delivery of such  
5122 programs and services, and as such is inadmissible in any court  
5123 proceedings prior to a dispositional hearing unless written  
5124 consent is provided by a parent or other responsible adult on  
5125 behalf of the juvenile.

5126  
5127 This paragraph does not prohibit any educational institution  
5128 from publishing and releasing to the general public directory  
5129 information relating to a student if the institution elects to  
5130 do so. However, no educational institution shall release, to any  
5131 individual, agency, or organization that is not listed in  
5132 subparagraphs 1.-13., directory information relating to the  
5133 student body in general or a portion thereof unless it is



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5134 normally published for the purpose of release to the public in  
5135 general. Any educational institution making directory  
5136 information public shall give public notice of the categories of  
5137 information that it has designated as directory information with  
5138 respect to all students attending the institution and shall  
5139 allow a reasonable period of time after such notice has been  
5140 given for a parent or student to inform the institution in  
5141 writing that any or all of the information designated should not  
5142 be released.

5143 Section 148. Subsections (4) through (9) of section  
5144 1002.36, Florida Statutes, are renumbered as subsections (3)  
5145 through (8), respectively, and present subsection(3) of said  
5146 section is amended to read:

5147 1002.36 Florida School for the Deaf and the Blind.--

5148 ~~(3) AUDITS.--The Auditor General shall audit the Florida~~  
5149 ~~School for the Deaf and the Blind as provided in chapter 11.~~

5150 Section 149. Paragraph (d) of subsection (5) of section  
5151 1002.37, Florida Statutes, is amended to read:

5152 1002.37 The Florida Virtual School.--

5153 (5) The board of trustees shall annually submit to the  
5154 Governor, the Legislature, the Commissioner of Education, and  
5155 the State Board of Education a complete and detailed report  
5156 setting forth:

5157 (d) A copy of an annual financial audit of the accounts  
5158 and records of the Florida Virtual School, conducted by an  
5159 independent certified public accountant and performed in  
5160 accordance with rules adopted by the Office of Government  
5161 Accountability Auditor General.

5162 Section 150. Subsection (5) of section 1004.28, Florida



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5163 Statutes, is amended to read:

5164 1004.28 Direct-support organizations; use of property;  
5165 board of directors; activities; audit; facilities.--

5166 (5) ANNUAL AUDIT.--Each direct-support organization shall  
5167 provide for an annual financial audit of its accounts and  
5168 records to be conducted by an independent certified public  
5169 accountant in accordance with rules adopted by the Office of  
5170 Government Accountability Auditor-General pursuant to s.  
5171 11.45(8) and by the university board of trustees. The annual  
5172 audit report shall be submitted, within 9 months after the end  
5173 of the fiscal year, to the Office of Government Accountability  
5174 ~~Auditor-General~~ and the State Board of Education for review. The  
5175 State Board of Education, the university board of trustees, ~~the~~  
5176 ~~Auditor-General~~, and the Office of ~~Program Policy Analysis and~~  
5177 Government Accountability shall have the authority to require  
5178 and receive from the organization or from its independent  
5179 auditor any records relative to the operation of the  
5180 organization. The identity of donors who desire to remain  
5181 anonymous shall be protected, and that anonymity shall be  
5182 maintained in the auditor's report. All records of the  
5183 organization other than the auditor's report, management letter,  
5184 and any supplemental data requested by the State Board of  
5185 Education, the university board of trustees, ~~the Auditor~~  
5186 ~~General~~, and the Office of ~~Program Policy Analysis and~~  
5187 Government Accountability shall be confidential and exempt from  
5188 the provisions of s. 119.07(1).

5189 Section 151. Subsection (5) of section 1004.29, Florida  
5190 Statutes, is amended to read:

5191 1004.29 University health services support



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5192 organizations.--

5193 (5) Each university health services support organization  
5194 shall provide for an annual financial audit in accordance with  
5195 s. 1004.28(5). The auditor's report, management letter, and any  
5196 supplemental data requested by the State Board of Education, the  
5197 university board of trustees, and the Office of Government  
5198 Accountability Auditor General shall be considered public  
5199 records, pursuant to s. 119.07.

5200 Section 152. Paragraph (d) of subsection (2) and paragraph  
5201 (b) of subsection (8) of section 1004.43, Florida Statutes, are  
5202 amended to read:

5203 1004.43 H. Lee Moffitt Cancer Center and Research  
5204 Institute.--There is established the H. Lee Moffitt Cancer  
5205 Center and Research Institute at the University of South  
5206 Florida.

5207 (2) The State Board of Education shall provide in the  
5208 agreement with the not-for-profit corporation for the following:

5209 (d) Preparation of an annual financial audit of the not-  
5210 for-profit corporation's accounts and records and the accounts  
5211 and records of any subsidiaries to be conducted by an  
5212 independent certified public accountant. The annual audit report  
5213 shall include a management letter, as defined in s. 11.45, and  
5214 shall be submitted to the Office of Government Accountability  
5215 ~~Auditor General~~ and the State Board of Education. The State  
5216 Board of Education, ~~the Auditor General~~, and the Office of  
5217 ~~Program Policy Analysis and~~ Government Accountability shall have  
5218 the authority to require and receive from the not-for-profit  
5219 corporation and any subsidiaries or from their independent  
5220 auditor any detail or supplemental data relative to the



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5221 operation of the not-for-profit corporation or subsidiary.

5222 (8)

5223 (b) Proprietary confidential business information is  
 5224 confidential and exempt from the provisions of s. 119.07(1) and  
 5225 s. 24(a), Art. I of the State Constitution. However, ~~the Auditor~~  
 5226 ~~General~~, the Office of ~~Program Policy Analysis and~~ Government  
 5227 Accountability, and the State Board of Education, pursuant to  
 5228 their oversight and auditing functions, must be given access to  
 5229 all proprietary confidential business information upon request  
 5230 and without subpoena and must maintain the confidentiality of  
 5231 information so received. As used in this paragraph, the term  
 5232 "proprietary confidential business information" means  
 5233 information, regardless of its form or characteristics, which is  
 5234 owned or controlled by the not-for-profit corporation or its  
 5235 subsidiaries; is intended to be and is treated by the not-for-  
 5236 profit corporation or its subsidiaries as private and the  
 5237 disclosure of which would harm the business operations of the  
 5238 not-for-profit corporation or its subsidiaries; has not been  
 5239 intentionally disclosed by the corporation or its subsidiaries  
 5240 unless pursuant to law, an order of a court or administrative  
 5241 body, a legislative proceeding pursuant to s. 5, Art. III of the  
 5242 State Constitution, or a private agreement that provides that  
 5243 the information may be released to the public; and which is  
 5244 information concerning:

5245 1. Internal auditing controls and reports of internal  
 5246 auditors;

5247 2. Matters reasonably encompassed in privileged attorney-  
 5248 client communications;

5249 3. Contracts for managed-care arrangements, including



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5250 preferred provider organization contracts, health maintenance  
5251 organization contracts, and exclusive provider organization  
5252 contracts, and any documents directly relating to the  
5253 negotiation, performance, and implementation of any such  
5254 contracts for managed-care arrangements;

5255 4. Bids or other contractual data, banking records, and  
5256 credit agreements the disclosure of which would impair the  
5257 efforts of the not-for-profit corporation or its subsidiaries to  
5258 contract for goods or services on favorable terms;

5259 5. Information relating to private contractual data, the  
5260 disclosure of which would impair the competitive interest of the  
5261 provider of the information;

5262 6. Corporate officer and employee personnel information;

5263 7. Information relating to the proceedings and records of  
5264 credentialing panels and committees and of the governing board  
5265 of the not-for-profit corporation or its subsidiaries relating  
5266 to credentialing;

5267 8. Minutes of meetings of the governing board of the not-  
5268 for-profit corporation and its subsidiaries, except minutes of  
5269 meetings open to the public pursuant to subsection (9);

5270 9. Information that reveals plans for marketing services  
5271 that the corporation or its subsidiaries reasonably expect to be  
5272 provided by competitors;

5273 10. Trade secrets as defined in s. 688.002, including  
5274 reimbursement methodologies or rates; or

5275 11. The identity of donors or prospective donors of  
5276 property who wish to remain anonymous or any information  
5277 identifying such donors or prospective donors. The anonymity of  
5278 these donors or prospective donors must be maintained in the



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5279 auditor's report.

5280

5281 As used in this paragraph, the term "managed care" means systems  
 5282 or techniques generally used by third-party payors or their  
 5283 agents to affect access to and control payment for health care  
 5284 services. Managed-care techniques most often include one or more  
 5285 of the following: prior, concurrent, and retrospective review of  
 5286 the medical necessity and appropriateness of services or site of  
 5287 services; contracts with selected health care providers;  
 5288 financial incentives or disincentives related to the use of  
 5289 specific providers, services, or service sites; controlled  
 5290 access to and coordination of services by a case manager; and  
 5291 payor efforts to identify treatment alternatives and modify  
 5292 benefit restrictions for high-cost patient care.

5293 Section 153. Paragraph (d) of subsection (3) of section  
 5294 1004.445, Florida Statutes, is amended to read:

5295 1004.445 Florida Alzheimer's Center and Research  
 5296 Institute.--

5297 (3) The State Board of Education shall provide in the  
 5298 agreement with the not-for-profit corporation for the following:

5299 (d) Preparation of an annual postaudit of the not-for-  
 5300 profit corporation's financial accounts and the financial  
 5301 accounts of any subsidiaries to be conducted by an independent  
 5302 certified public accountant. The annual audit report shall  
 5303 include management letters and shall be submitted to the Office  
 5304 of Government Accountability ~~Auditor General~~ and the State Board  
 5305 of Education for review. The State Board of Education, ~~the~~  
 5306 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~  
 5307 Government Accountability shall have the authority to require



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5308 and receive from the not-for-profit corporation and any  
 5309 subsidiaries, or from their independent auditor, any detail or  
 5310 supplemental data relative to the operation of the not-for-  
 5311 profit corporation or subsidiary.

5312 Section 154. Subsection (2) of section 1004.58, Florida  
 5313 Statutes, is amended to read:

5314 1004.58 Leadership Board for Applied Research and Public  
 5315 Service.--

5316 (2) Membership of the board shall be:

5317 (a) The Commissioner of Education, or the commissioner's  
 5318 designee, who shall serve as chair.

5319 (b) The director of the Office of Planning and Budgeting  
 5320 of the Executive Office of the Governor.

5321 (c) The secretary of the Department of Management  
 5322 Services.

5323 (d) The director of Economic and Demographic Research.

5324 ~~(e) The director of the Office of Program Policy Analysis  
 5325 and Government Accountability.~~

5326 ~~(e)(f)~~ The President of the Florida League of Cities.

5327 ~~(f)(g)~~ The President for the Florida Association of  
 5328 Counties.

5329 ~~(g)(h)~~ The President of the Florida School Board  
 5330 Association.

5331 ~~(h)(i)~~ Five additional university president members,  
 5332 designated by the commissioner, to rotate annually.

5333 Section 155. Subsection (6) of section 1004.70, Florida  
 5334 Statutes, is amended to read:

5335 1004.70 Community college direct-support organizations.--

5336 (6) ANNUAL AUDIT.--Each direct-support organization shall





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5337 provide for an annual financial audit in accordance with rules  
5338 adopted by the Auditor General pursuant to s. 11.45(8). The  
5339 annual audit report must be submitted, within 9 months after the  
5340 end of the fiscal year, to the Office of Government  
5341 Accountability ~~Auditor General~~, the State Board of Education,  
5342 and the board of trustees for review. The board of trustees, ~~the~~  
5343 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~  
5344 Government Accountability may require and receive from the  
5345 organization or from its independent auditor any detail or  
5346 supplemental data relative to the operation of the organization.  
5347 The identity of donors who desire to remain anonymous shall be  
5348 protected, and that anonymity shall be maintained in the  
5349 auditor's report. All records of the organization, other than  
5350 the auditor's report, any information necessary for the  
5351 auditor's report, any information related to the expenditure of  
5352 funds, and any supplemental data requested by the board of  
5353 trustees, ~~the Auditor General~~, and the Office of ~~Program Policy~~  
5354 ~~Analysis and~~ Government Accountability, shall be confidential  
5355 and exempt from the provisions of s. 119.07(1).

5356 Section 156. Subsection (5) of section 1004.78, Florida  
5357 Statutes, is amended to read:

5358 1004.78 Technology transfer centers at community  
5359 colleges.--

5360 (5) A technology transfer center shall be financed from  
5361 the Academic Improvement Program or from moneys of a community  
5362 college which are on deposit or received for use in the  
5363 activities conducted in the center. Such moneys shall be  
5364 deposited by the community college in a permanent technology  
5365 transfer fund in a depository or depositories approved for the



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5366 deposit of state funds and shall be accounted for and disbursed  
 5367 subject to audit by the Office of Government Accountability  
 5368 ~~Auditor General~~.

5369 Section 157. Subsection (7) of section 1005.37, Florida  
 5370 Statutes, is amended to read:

5371 1005.37 Student Protection Fund.--

5372 (7) The Student Protection Fund must be actuarially sound,  
 5373 periodically audited by the Office of Government Accountability  
 5374 ~~Auditor General~~ in connection with its ~~his or her~~ audit of the  
 5375 Department of Education, and reviewed to determine if additional  
 5376 fees must be charged to schools eligible to participate in the  
 5377 fund.

5378 Section 158. Subsection (6) of section 1006.07, Florida  
 5379 Statutes, is amended to read:

5380 1006.07 District school board duties relating to student  
 5381 discipline and school safety.--The district school board shall  
 5382 provide for the proper accounting for all students, for the  
 5383 attendance and control of students at school, and for proper  
 5384 attention to health, safety, and other matters relating to the  
 5385 welfare of students, including:

5386 (6) SAFETY AND SECURITY BEST PRACTICES.--Use the Safety  
 5387 and Security Best Practices developed by the Office of ~~Program~~  
 5388 ~~Policy Analysis and~~ Government Accountability to conduct a self-  
 5389 assessment of the school districts' current safety and security  
 5390 practices. Based on these self-assessment findings, the district  
 5391 school superintendent shall provide recommendations to the  
 5392 district school board which identify strategies and activities  
 5393 that the district school board should implement in order to  
 5394 improve school safety and security. Annually each district



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5395 school board must receive the self-assessment results at a  
5396 publicly noticed district school board meeting to provide the  
5397 public an opportunity to hear the district school board members  
5398 discuss and take action on the report findings. Each district  
5399 school superintendent shall report the self-assessment results  
5400 and school board action to the commissioner within 30 days after  
5401 the district school board meeting.

5402 **Section 159.** Section 1006.19, Florida Statutes, is amended  
5403 to read:

5404 1006.19 Audit of records of nonprofit corporations and  
5405 associations handling interscholastic activities.--

5406 (1) Each nonprofit association or corporation that  
5407 operates for the purpose of supervising and controlling  
5408 interscholastic activities of public high schools and whose  
5409 membership is composed of duly certified representatives of  
5410 public high schools, and whose rules and regulations are  
5411 established by members thereof, shall have an annual financial  
5412 audit of its accounts and records by an independent certified  
5413 public accountant retained by it and paid from its funds. The  
5414 accountant shall furnish a copy of the audit report to the  
5415 Office of Government Accountability ~~Auditor General~~.

5416 (2) Any such nonprofit association or corporation shall  
5417 keep adequate and complete records of all moneys received by it,  
5418 including the source and amount, and all moneys spent by it,  
5419 including salaries, fees, expenses, travel allowances, and all  
5420 other items of expense. All records of any such organization  
5421 shall be open for inspection by the Office of Government  
5422 Accountability ~~Auditor General~~.

5423 Section 160. Section 1008.35, Florida Statutes, is amended



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5424 to read:

5425 1008.35 Best financial management practices for school  
 5426 districts; standards; reviews; designation of school  
 5427 districts.--

5428 (1) The purpose of best financial management practices  
 5429 reviews is to improve Florida school district management and use  
 5430 of resources and to identify cost savings. The Office of ~~Program~~  
 5431 ~~Policy Analysis and Government Accountability~~ is ~~(OPPACA) and~~  
 5432 ~~the Office of the Auditor General~~ are directed to develop a  
 5433 system for reviewing the financial management practices of  
 5434 school districts. ~~In this system, the Auditor General shall~~  
 5435 ~~assist OPPACA in examining district operations to determine~~  
 5436 ~~whether they meet "best financial management practices."~~

5437 (2) The best financial management practices adopted by the  
 5438 Commissioner of Education may be updated periodically after  
 5439 consultation with the Legislature, the Governor, the Department  
 5440 of Education, school districts, and the Office of Government  
 5441 Accountability ~~Auditor General~~. The Office of Government  
 5442 Accountability ~~OPPACA~~ shall submit to the Commissioner of  
 5443 Education for review and adoption proposed revisions to the best  
 5444 financial management practices adopted by the commissioner. The  
 5445 best financial management practices, at a minimum, must instill  
 5446 public confidence by addressing the school district's use of  
 5447 resources, identifying ways that the district could save funds,  
 5448 and improving districts' performance accountability systems,  
 5449 including public accountability. To achieve these objectives,  
 5450 best practices shall be developed for, but need not be limited  
 5451 to, the following areas:

5452 (a) Management structures.



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- 5453 (b) Performance accountability.
- 5454 (c) Efficient delivery of educational services, including
- 5455 instructional materials.
- 5456 (d) Administrative and instructional technology.
- 5457 (e) Personnel systems and benefits management.
- 5458 (f) Facilities construction.
- 5459 (g) Facilities maintenance.
- 5460 (h) Student transportation.
- 5461 (i) Food service operations.
- 5462 (j) Cost control systems, including asset management, risk
- 5463 management, financial management, purchasing, internal auditing,
- 5464 and financial auditing.

5465

5466 In areas for which the commissioner has not adopted best

5467 practices, the Office of Government Accountability ~~OPPAGA~~ may

5468 develop additional best financial management practices, with

5469 input from a broad range of stakeholders. The Office of

5470 Government Accountability ~~OPPAGA~~ shall present any additional

5471 best practices to the commissioner for review and adoption.

5472 Revised best financial management practices adopted by the

5473 commissioner must be used in the next year's scheduled school

5474 district reviews conducted according to this section.

5475 (3) The Office of Government Accountability ~~OPPAGA~~ shall

5476 contract with a private firm selected through a formal request

5477 for proposal process to perform the review, to the extent that

5478 funds are provided for this purpose in the General

5479 Appropriations Act each year. When sufficient funds are not

5480 provided to contract for all the scheduled best financial

5481 management practices reviews, the Office of Government



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5482 Accountability ~~OPPAGA~~ shall conduct the remaining reviews  
5483 scheduled for that year, except as otherwise provided in this  
5484 act. At least one member of the private firm review team shall  
5485 have expertise in school district finance. The scope of the  
5486 review shall focus on the best practices adopted by the  
5487 Commissioner of Education, pursuant to subsection (2). The  
5488 Office of Government Accountability ~~OPPAGA~~ may include  
5489 additional items in the scope of the review after seeking input  
5490 from the school district and the Department of Education.

5491 (4) The Office of Government Accountability ~~OPPAGA~~ shall  
5492 consult with the Commissioner of Education throughout the best  
5493 practices review process to ensure that the technical expertise  
5494 of the Department of Education benefits the review process and  
5495 supports the school districts before, during, and after the  
5496 review.

5497 (5) It is the intent of the Legislature that each school  
5498 district shall be subject to a best financial management  
5499 practices review. The Legislature also intends that all school  
5500 districts shall be reviewed on a continuing 5-year cycle, as  
5501 follows, unless specified otherwise in the General  
5502 Appropriations Act, or as provided in this section:

5503 (a) Year 1: Hillsborough, Sarasota, Collier, Okaloosa,  
5504 Alachua, St. Lucie, Santa Rosa, Hernando, Indian River, Monroe,  
5505 Osceola, and Bradford.

5506 (b) Year 2: Miami-Dade, Duval, Volusia, Bay, Columbia,  
5507 Suwannee, Wakulla, Baker, Union, Hamilton, Jefferson, Gadsden,  
5508 and Franklin.

5509 (c) Year 3: Palm Beach, Orange, Seminole, Lee, Escambia,  
5510 Leon, Levy, Taylor, Madison, Gilchrist, Gulf, Dixie, Liberty,



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5511 and Lafayette.

5512 (d) Year 4: Pinellas, Pasco, Marion, Manatee, Clay,  
 5513 Charlotte, Citrus, Highlands, Nassau, Hendry, Okeechobee,  
 5514 Hardee, DeSoto, and Glades.

5515 (e) Year 5: Broward, Polk, Brevard, Lake, St. Johns,  
 5516 Martin, Putnam, Jackson, Flagler, Walton, Sumter, Holmes,  
 5517 Washington, and Calhoun.

5518 (6)(a) The Joint Legislative Auditing Committee may adjust  
 5519 the schedule of districts to be reviewed when unforeseen  
 5520 circumstances prevent initiation of reviews scheduled in a given  
 5521 year.

5522 (b) Once the 5-year cycle has been completed, reviews  
 5523 shall continue, beginning again with those districts included in  
 5524 year one of the cycle unless a district has requested and  
 5525 received a waiver as provided in subsection (17).

5526 (7) At the direction of the ~~Joint~~ Legislative Auditing  
 5527 Committee or the President of the Senate and the Speaker of the  
 5528 House of Representatives, and subject to funding by the  
 5529 Legislature, the Office of Government Accountability ~~OPPAGA~~ may  
 5530 conduct, or contract with a private firm to conduct, up to two  
 5531 additional best financial management practices reviews in  
 5532 districts not scheduled for review during that year if such  
 5533 review is necessary to address adverse financial conditions.

5534 (8) Reviews shall be conducted by the Office of Government  
 5535 Accountability ~~OPPAGA~~ and the consultant to the extent  
 5536 specifically funded by the Legislature in the General  
 5537 Appropriations Act for this purpose. Such funds may be used for  
 5538 the cost of reviews by the Office of Government Accountability  
 5539 ~~OPPAGA~~ and private consultants contracted by the Office of



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5540 Government Accountability ~~director of~~ OPPAGA. Costs may include  
 5541 professional services, travel expenses of the Office of  
 5542 Government Accountability ~~OPPAGA and staff of the Auditor~~  
 5543 ~~General~~, and any other necessary expenses incurred as part of a  
 5544 best financial management practices review.

5545 (9) Districts scheduled for review must complete a self-  
 5546 assessment instrument provided by the Office of Government  
 5547 Accountability ~~OPPAGA~~ which indicates the school district's  
 5548 evaluation of its performance on each best practice. The  
 5549 district must begin the self-assessment not later than 60 days  
 5550 prior to the commencement of the review. The completed self-  
 5551 assessment instrument and supporting documentation must be  
 5552 submitted to the Office of Government Accountability ~~OPPAGA~~ not  
 5553 later than the date of commencement of the review as notified by  
 5554 the Office of Government Accountability ~~OPPAGA~~. The best  
 5555 practice review team will use this self-assessment information  
 5556 during their review of the district.

5557 (10) During the review, the Office of Government  
 5558 Accountability ~~OPPAGA~~ and the consultant conducting the review,  
 5559 if any, shall hold at least one advertised public forum as part  
 5560 of the review in order to explain the best financial management  
 5561 practices review process and obtain input from students,  
 5562 parents, the business community, and other district residents  
 5563 regarding their concerns about the operations and management of  
 5564 the school district.

5565 (11) District reviews conducted under this section must be  
 5566 completed within 6 months after commencement. The Office of  
 5567 Government Accountability ~~OPPAGA~~ shall issue a final report to  
 5568 the President of the Senate, the Speaker of the House of





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5569 Representatives, and the district regarding the district's use  
5570 of best financial management practices and cost savings  
5571 recommendations within 60 days after completing the reviews.  
5572 Copies of the final report shall be provided to the Governor,  
5573 the Commissioner of Education, and to the chairs of school  
5574 advisory councils and district advisory councils established  
5575 pursuant to s. 1001.452(1)(a) and (b). The district school board  
5576 shall notify all members of the school advisory councils and  
5577 district advisory council by mail that the final report has been  
5578 delivered to the school district and to the council chairs. The  
5579 notification shall also inform members of the Office of  
5580 Government Accountability ~~OPPAGA~~ website address at which an  
5581 electronic copy of the report is available.

5582 (12) After receipt of the final report and before the  
5583 district school board votes whether to adopt the action plan, or  
5584 if no action plan was required because the district was found to  
5585 be using the best practices, the district school board shall  
5586 hold an advertised public forum to accept public input and  
5587 review the findings and recommendations of the report. The  
5588 district school board shall advertise and promote this forum in  
5589 a manner appropriate to inform school and district advisory  
5590 councils, parents, school district employees, the business  
5591 community, and other district residents of the opportunity to  
5592 attend this meeting. The Office of Government Accountability  
5593 ~~OPPAGA~~ and the consultant, if any, shall also be represented at  
5594 this forum.

5595 (13)(a) If the district is found not to conform to best  
5596 financial management practices, the report must contain an  
5597 action plan detailing how the district could meet the best



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5598 practices within 2 years. The district school board must decide,  
 5599 by a majority plus one vote within 90 days after receipt of the  
 5600 final report, whether or not to implement the action plan and  
 5601 pursue a "Seal of Best Financial Management" awarded by the  
 5602 State Board of Education to qualified school districts. If a  
 5603 district fails to vote on the action plan within 90 days,  
 5604 district school board members may be required to appear and  
 5605 present testimony before a legislative committee, pursuant to s.  
 5606 11.143.

5607 (b) The district school board may vote to reverse a  
 5608 decision not to implement an action plan, provided that the  
 5609 action plan is implemented and there is still sufficient time,  
 5610 as determined by the district school board, to meet the best  
 5611 practices within 2 years after issuance of the final report.

5612 (c) Within 90 days after the receipt of the final report,  
 5613 the district school board must notify the Auditor General ~~OPPGA~~  
 5614 and the Commissioner of Education in writing of the date and  
 5615 outcome of the district school board vote on whether to adopt  
 5616 the action plan. If the district school board fails to vote on  
 5617 whether to adopt the action plan, the district school  
 5618 superintendent must notify the Office of Government  
 5619 Accountability ~~OPPGA~~ and the Commissioner of Education. The  
 5620 Department of Education may contact the school district, assess  
 5621 the situation, urge the district school board to vote, and offer  
 5622 technical assistance, if needed.

5623 (14) If a district school board votes to implement the  
 5624 action plan:

5625 (a) No later than 1 year after receipt of the final  
 5626 report, the district school board must submit an initial status



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5627 report to the President of the Senate, the Speaker of the House  
5628 of Representatives, the Governor, the Office of Government  
5629 Accountability ~~OPPAGA, the Auditor General,~~ the State Board of  
5630 Education, and the Commissioner of Education on progress made  
5631 toward implementing the action plan and whether changes have  
5632 occurred in other areas of operation that would affect  
5633 compliance with the best practices.

5634 (b) A second status report must be submitted by the school  
5635 district to the President of the Senate, the Speaker of the  
5636 House of Representatives, the Governor, the Office of Government  
5637 Accountability, ~~OPPAGA, the Auditor General,~~ the Commissioner of  
5638 Education, and the State Board of Education no later than 1 year  
5639 after submission of the initial report.

5640  
5641 Status reports are not required once the Office of Government  
5642 Accountability ~~OPPAGA~~ concludes that the district is using best  
5643 practices.

5644 (15) After receipt of each of a district's two status  
5645 reports required by subsection (14), the Office of Government  
5646 Accountability ~~OPPAGA~~ shall assess the district's implementation  
5647 of the action plan and progress toward implementing the best  
5648 financial management practices in areas covered by the plan.  
5649 Following each assessment, the Office of Government  
5650 Accountability ~~OPPAGA~~ shall issue a report to the President of  
5651 the Senate, the Speaker of the House of Representatives, and the  
5652 district indicating whether the district has successfully  
5653 implemented the best financial management practices. Copies of  
5654 the report must be provided to the Governor, ~~the Auditor~~  
5655 ~~General,~~ the Commissioner of Education, and the State Board of



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5656 Education. If a district has failed to implement an action plan  
 5657 adopted pursuant to subsection (13), district school board  
 5658 members and the district school superintendent may be required  
 5659 to appear before a legislative committee, pursuant to s. 11.143,  
 5660 to present testimony regarding the district's failure to  
 5661 implement such action plan.

5662 (16) District school boards that successfully implement  
 5663 the best financial management practices within 2 years, or are  
 5664 determined in the review to be using the best practices, are  
 5665 eligible to receive a "Seal of Best Financial Management." Upon  
 5666 notification to the Commissioner of Education and the State  
 5667 Board of Education by the Office of Government Accountability  
 5668 ~~OPPAGA~~ that a district has been found to be using the best  
 5669 financial management practices, the State Board of Education  
 5670 shall award that district a "Seal of Best Financial Management"  
 5671 certifying that the district is adhering to the state's best  
 5672 financial management practices. The State Board of Education  
 5673 designation shall be effective for 5 years from the  
 5674 certification date or until the next review is completed,  
 5675 whichever is later. During the designation period, the district  
 5676 school board shall annually, not later than the anniversary date  
 5677 of the certification, notify the Office of Government  
 5678 Accountability ~~OPPAGA, the Auditor General~~, the Commissioner of  
 5679 Education, and the State Board of Education of any changes in  
 5680 policies or operations or any other situations that would not  
 5681 conform to the state's best financial management practices. The  
 5682 State Board of Education may revoke the designation of a  
 5683 district school board at any time if it determines that a  
 5684 district is no longer complying with the state's best financial



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5685 management practices. If no such changes have occurred and the  
5686 district school board determines that the school district  
5687 continues to conform to the best financial management practices,  
5688 the district school board shall annually report that information  
5689 to the State Board of Education, with copies to the Office of  
5690 Government Accountability ~~OPPAGA, the Auditor General,~~ and the  
5691 Commissioner of Education.

5692 (17)(a) A district school board that has been awarded a  
5693 "Seal of Best Financial Management" by the State Board of  
5694 Education and has annually reported to the State Board of  
5695 Education that the district is still conforming to the best  
5696 financial management practices may request a waiver from  
5697 undergoing its next scheduled Best Financial Management  
5698 Practices review.

5699 (b) To apply for such waiver, not later than September 1  
5700 of the fiscal year prior to the fiscal year in which the  
5701 district is next scheduled for review, the district school board  
5702 shall certify to the Office of Government Accountability ~~OPPAGA~~  
5703 and the Department of Education the district school board's  
5704 determination that the school district is still conforming to  
5705 the best financial management practices.

5706 (c) After consultation with the Department of Education  
5707 and review of the district school board's determination, the  
5708 Office of Government Accountability ~~OPPAGA~~ may recommend to the  
5709 Legislative Budget Commission that the district be granted a  
5710 waiver for the next scheduled Best Financial Management  
5711 Practices review. If approved for waiver, the Office of  
5712 Government Accountability ~~OPPAGA~~ shall notify the school  
5713 district and the Department of Education that no review of that



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5714 district will be conducted during the next scheduled review  
5715 cycle. In that event, the district school board must continue  
5716 annual reporting to the State Board of Education as required in  
5717 subsection (16). District school boards granted a waiver for one  
5718 review cycle are not eligible for waiver of the next scheduled  
5719 review cycle.

5720 (18) District school boards that receive a best financial  
5721 management practices review must maintain records that will  
5722 enable independent verification of the implementation of the  
5723 action plan and any related fiscal impacts.

5724 (19) Unrestricted cost savings resulting from  
5725 implementation of the best financial management practices must  
5726 be spent at the school and classroom levels for teacher  
5727 salaries, teacher training, improved classroom facilities,  
5728 student supplies, textbooks, classroom technology, and other  
5729 direct student instruction activities. Cost savings identified  
5730 for a program that has restrictive expenditure requirements  
5731 shall be used for the enhancement of the specific program.

5732 Section 161. Subsection (1) of section 1008.46, Florida  
5733 Statutes, is amended to read:

5734 1008.46 State university accountability process.--It is  
5735 the intent of the Legislature that an accountability process be  
5736 implemented that provides for the systematic, ongoing evaluation  
5737 of quality and effectiveness of state universities. It is  
5738 further the intent of the Legislature that this accountability  
5739 process monitor performance at the system level in each of the  
5740 major areas of instruction, research, and public service, while  
5741 recognizing the differing missions of each of the state  
5742 universities. The accountability process shall provide for the



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5743 adoption of systemwide performance standards and performance  
5744 goals for each standard identified through a collaborative  
5745 effort involving state universities, the Legislature, and the  
5746 Governor's Office. These standards and goals shall be consistent  
5747 with s. 216.011(1) to maintain congruity with the performance-  
5748 based budgeting process. This process requires that university  
5749 accountability reports reflect measures defined through  
5750 performance-based budgeting. The performance-based budgeting  
5751 measures must also reflect the elements of teaching, research,  
5752 and service inherent in the missions of the state universities.

5753 (1) By December 31 of each year, the State Board of  
5754 Education shall submit an annual accountability report providing  
5755 information on the implementation of performance standards,  
5756 actions taken to improve university achievement of performance  
5757 goals, the achievement of performance goals during the prior  
5758 year, and initiatives to be undertaken during the next year. The  
5759 accountability reports shall be designed in consultation with  
5760 the Governor's Office, the Office of ~~Program Policy Analysis and~~  
5761 Government Accountability, and the Legislature.

5762 Section 162. Subsection (4) of section 1009.265, Florida  
5763 Statutes, is amended to read:

5764 1009.265 State employee fee waivers.--

5765 (4) The Office of Government Accountability ~~Auditor~~  
5766 ~~General~~ shall include a review of the cost assessment data in  
5767 conjunction with its ~~his or her~~ audit responsibilities for  
5768 community colleges, state universities, and the Department of  
5769 Education.

5770 Section 163. Paragraph (c) of subsection (5) of section  
5771 1009.53, Florida Statutes, is amended to read:



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5772 1009.53 Florida Bright Futures Scholarship Program.--

5773 (5) The department shall issue awards from the scholarship  
5774 program annually. Annual awards may be for up to 45 semester  
5775 credit hours or the equivalent. Before the registration period  
5776 each semester, the department shall transmit payment for each  
5777 award to the president or director of the postsecondary  
5778 education institution, or his or her representative, except that  
5779 the department may withhold payment if the receiving institution  
5780 fails to report or to make refunds to the department as required  
5781 in this section.

5782 (c) Each institution that receives moneys through this  
5783 program shall prepare an annual report that includes an annual  
5784 financial audit, conducted by an independent certified public  
5785 accountant or the Office of Government Accountability Auditor  
5786 ~~General~~. The report shall include an audit of the institution's  
5787 administration of the program and a complete accounting of the  
5788 moneys for the program. This report must be submitted to the  
5789 department annually by March 1. The department may conduct its  
5790 own annual audit of an institution's administration of the  
5791 program. The department may request a refund of any moneys  
5792 overpaid to the institution for the program. The department may  
5793 suspend or revoke an institution's eligibility to receive future  
5794 moneys for the program if the department finds that an  
5795 institution has not complied with this section. The institution  
5796 must remit within 60 days any refund requested in accordance  
5797 with this subsection.

5798 Section 164. Section 1009.976, Florida Statutes, is  
5799 amended to read:

5800 1009.976 Annual report.--On or before March 31 of each





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5801 year, the Florida Prepaid College Board shall prepare or cause  
 5802 to be prepared separate reports setting forth in appropriate  
 5803 detail an accounting of the prepaid program and the savings  
 5804 program which include a description of the financial condition  
 5805 of each respective program at the close of the fiscal year. The  
 5806 board shall submit copies of the reports to the Governor, the  
 5807 President of the Senate, the Speaker of the House of  
 5808 Representatives, and the minority leaders of the House and  
 5809 Senate and shall make the report for the prepaid program  
 5810 available to each purchaser and the report for the savings  
 5811 program available to each benefactor and designated beneficiary.  
 5812 The accounts of the fund for the prepaid program and the savings  
 5813 program shall be subject to annual audits by the Office of  
 5814 Government Accountability ~~Auditor General~~.

5815 Section 165. Subsection (3) of section 1009.983, Florida  
 5816 Statutes, is amended to read:

5817 1009.983 Direct-support organization; authority.--

5818 (3) The direct-support organization shall provide for an  
 5819 annual financial audit in accordance with s. 215.981. The board  
 5820 and Office of Government Accountability ~~Auditor General~~ may  
 5821 require and receive from the organization or its independent  
 5822 auditor any detail or supplemental data relative to the  
 5823 operation of the organization.

5824 Section 166. Subsection (1) of section 1010.305, Florida  
 5825 Statutes, is amended to read:

5826 1010.305 Audit of student enrollment.--

5827 (1) The Office of Government Accountability ~~Auditor~~  
 5828 ~~General~~ shall periodically examine the records of school  
 5829 districts, and other agencies as appropriate, to determine



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5830 compliance with law and State Board of Education rules relating  
 5831 to the classification, assignment, and verification of full-time  
 5832 equivalent student enrollment and student transportation  
 5833 reported under the Florida Education Finance Program.

5834 Section 167. Subsection (2) of section 1011.10, Florida  
 5835 Statutes, is amended to read:

5836 1011.10 Penalty.--

5837 (2) Each member of any district school board voting to  
 5838 incur an indebtedness against the district school funds in  
 5839 excess of the expenditure allowed by law, or in excess of any  
 5840 appropriation as adopted in the original official budget or  
 5841 amendments thereto, or to approve or pay any illegal charge  
 5842 against the funds, and any chair of a district school board or  
 5843 district school superintendent who signs a warrant for payment  
 5844 of any such claim or bill of indebtedness against any of the  
 5845 funds shall be personally liable for the amount, and shall be  
 5846 guilty of malfeasance in office and subject to removal by the  
 5847 Governor. It shall be the duty of the Office of Government  
 5848 Accountability ~~Auditor General~~, other state officials, or  
 5849 independent certified public accountants charged by law with the  
 5850 responsibility for auditing school accounts, upon discovering  
 5851 any such illegal expenditure or expenditures in excess of the  
 5852 appropriations in the budget as officially amended, to certify  
 5853 such fact to the Department of Banking and Finance, which  
 5854 thereupon shall verify such fact and it shall be the duty of the  
 5855 Department of Banking and Finance to advise the Department of  
 5856 Legal Affairs thereof, and it shall be the duty of the  
 5857 Department of Legal Affairs to cause to be instituted and  
 5858 prosecuted, either through its office or through any state



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5859 attorney, proceedings at law or in equity against such member or  
 5860 members of a district school board or district school  
 5861 superintendent. If either of the officers does not institute  
 5862 proceedings within 90 days after the audit has been certified to  
 5863 them by the Department of Banking and Finance, any taxpayer may  
 5864 institute suit in his or her own name on behalf of the district.

5865 Section 168. Subsection (6) of section 1011.51, Florida  
 5866 Statutes, is amended to read:

5867 1011.51 Independent postsecondary endowment grants.--

5868 (6) Matching endowment grants made pursuant to this  
 5869 section to a qualified independent nonprofit college or  
 5870 university shall be placed in a separate restricted endowment by  
 5871 such institution. The interest or other income accruing from the  
 5872 endowment shall be expended exclusively for professorships,  
 5873 library resources, scientific and technical equipment, and  
 5874 nonathletic scholarships. Moreover, the funds in the endowment  
 5875 shall not be used for pervasively sectarian instruction,  
 5876 religious worship, or theology or divinity programs or  
 5877 resources. The records of the endowment shall be subject to  
 5878 review by the department and audit or examination by the ~~Auditor~~  
 5879 ~~General and the Office of Program Policy Analysis and Government~~  
 5880 ~~Accountability~~. If any institution receiving a matching  
 5881 endowment grant pursuant to this section ceases operations and  
 5882 undergoes dissolution proceedings, then all funds received  
 5883 pursuant to this section from the state shall be returned.

5884 Section 169. Paragraph (f) of subsection (2) of section  
 5885 1013.35, Florida Statutes, is amended to read:

5886 1013.35 School district educational facilities plan;  
 5887 definitions; preparation, adoption, and amendment; long-term



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5888 work programs.--

5889 (2) PREPARATION OF TENTATIVE DISTRICT EDUCATIONAL  
5890 FACILITIES PLAN.--

5891 (f) Commencing on October 1, 2002, and not less than once  
5892 every 5 years thereafter, the district school board shall  
5893 contract with a qualified, independent third party to conduct a  
5894 financial management and performance audit of the educational  
5895 planning and construction activities of the district. An audit  
5896 conducted by the Office of ~~Program Policy Analysis and~~  
5897 ~~Government Accountability and the Auditor General~~ pursuant to s.  
5898 1008.35 satisfies this requirement.

5899 Section 170. Subsections (2) and (5) of section 1013.512,  
5900 Florida Statutes, are amended to read:

5901 1013.512 Land Acquisition and Facilities Maintenance  
5902 Operations Advisory Board.--

5903 (2) If the ~~director of the~~ Office of ~~Program Policy~~  
5904 ~~Analysis and~~ Government Accountability (~~OPPACA~~) or the ~~Auditor~~  
5905 ~~General~~ determines in a review or examination that significant  
5906 deficiencies exist in a school district's land acquisition and  
5907 facilities maintenance operational processes, it ~~he or she~~ shall  
5908 certify to the President of the Senate, the Speaker of the House  
5909 of Representatives, the Legislative Budget Commission, and the  
5910 Governor that the deficiency exists. The Legislative Budget  
5911 Commission shall determine whether funds for the school district  
5912 will be placed in reserve until the deficiencies are corrected.

5913 (5) Within 60 days of convening, the Land Acquisition and  
5914 Facilities Maintenance Operations Advisory Board shall assess  
5915 the district's progress and corrective actions and report to the  
5916 Commissioner of Education. The advisory board's report must



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5917 address the release of any funds placed in reserve by the  
5918 Executive Office of the Governor. Any recommendation from the  
5919 advisory board for the release of funds shall include a  
5920 certification that policies established, procedures followed,  
5921 and expenditures made by the school board related to site  
5922 acquisition and facilities planning, construction, and  
5923 maintenance operations are consistent with recommendations of  
5924 the Land Acquisition and Facilities Maintenance Operations  
5925 Advisory Board and will accomplish corrective action and address  
5926 recommendations made by the Office of ~~Program Policy Analysis~~  
5927 ~~and Government Accountability and the Auditor General~~. If the  
5928 advisory board does not recommend release of the funds held in  
5929 reserve, they shall provide additional assistance and submit a  
5930 subsequent report 60 days after the previous report.

5931 Section 171. Section 34 of chapter 2002-22, Laws of  
5932 Florida, is amended to read:

5933 Section 34. Before the 2005 Regular Legislative Session of  
5934 the Legislature, the Office of ~~Program Policy Analysis and~~  
5935 ~~Government Accountability~~ shall conduct a review of and prepare  
5936 a report on the progress of the Division of Vocational  
5937 Rehabilitation of the Department of Education.

5938 Section 172. This act shall take effect on July 1, 2003.