



HB 0365

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A bill to be entitled  
An act relating to citizen support organizations; amending  
s. 215.981, F.S.; limiting financial audits of certain  
citizen support organizations; deleting a limited  
financial audit requirement for a specific citizen support  
organization; providing an effective date.

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

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

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

~~(1)~~ Any ~~Each~~ direct-support organization and each citizen  
support organization with annual expenditures in excess of  
\$300,000, created or authorized pursuant to law, and created,  
approved, or administered by a state agency, other than a  
university, district board of trustees of a community college,  
or district school board, shall provide for an annual financial  
audit of its accounts and records to be conducted by an  
independent certified public accountant in accordance with rules  
adopted by the Auditor General pursuant to s. 11.45(8) and the  
state agency that created, approved, or administers the direct-  
support organization or citizen support organization. The audit  
report shall be submitted within 9 months after the end of the  
fiscal year to the Auditor General and to the state agency  
responsible for creation, administration, or approval of the  
direct-support organization or citizen support organization.  
Such state agency, the Auditor General, and the Office of  
Program Policy Analysis and Government Accountability shall have



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31 the authority to require and receive from the organization or  
32 from the independent auditor any records relative to the  
33 operation of the organization.

34 ~~(2) Notwithstanding the provisions of subsection (1), and~~  
35 ~~for the 2002-2003 fiscal year only, citizen support~~  
36 ~~organizations for the Department of Environmental Protection~~  
37 ~~that are not for profit and that have annual expenditures of~~  
38 ~~less than \$100,000 are not required to have an independent~~  
39 ~~audit. This subsection expires July 1, 2003.~~

40 Section 2. This act shall take effect July 1, 2003.