



CHAMBER ACTION

The Committee on State Administration recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to audits of state agency direct-support organizations and citizen support organizations; amending s. 215.981, F.S.; specifying financial audit requirements for certain direct-support organizations and citizen support organizations; excluding certain organizations from such requirements; requiring the Department of Environmental Protection to establish financial management guidelines; requiring the department to conduct operational and financial reviews of certain direct-support organizations or citizen support organizations each year; 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.--



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29 (1) Each direct-support organization and each citizen
30 support organization with annual expenditures in excess of
31 \$100,000, created or authorized pursuant to law, and created,
32 approved, or administered by a state agency, other than a
33 university, district board of trustees of a community college,
34 or district school board, shall provide for an annual financial
35 audit of its accounts and records to be conducted by an
36 independent certified public accountant in accordance with rules
37 adopted by the Auditor General pursuant to s. 11.45(8) and the
38 state agency that created, approved, or administers the direct-
39 support organization or citizen support organization. The audit
40 report shall be submitted within 9 months after the end of the
41 fiscal year to the Auditor General and to the state agency
42 responsible for creation, administration, or approval of the
43 direct-support organization or citizen support organization.
44 Such state agency, the Auditor General, and the Office of
45 Program Policy Analysis and Government Accountability shall have
46 the authority to require and receive from the organization or
47 from the independent auditor any records relative to the
48 operation of the organization.

49 (2) Notwithstanding the provisions of subsection (1),
50 direct-support organizations and ~~for the 2002-2003 fiscal year~~
51 ~~only~~, citizen support organizations for the Department of
52 Environmental Protection that are not for profit and that have
53 annual expenditures of less than \$300,000 ~~\$100,000~~ are not
54 required to have an independent audit. The department shall
55 establish accounting and financial management guidelines for
56 those organizations under the department's jurisdiction. Each



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57 year, the department shall conduct operational and financial
58 reviews of a selected number of direct-support organizations or
59 citizen support organizations which fall below the audit
60 threshold established in this subsection. ~~This subsection~~
61 ~~expires July 1, 2003.~~

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

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