



1 A bill to be entitled

2 An act relating to audits of state agency direct-support  
3 organizations and citizen support organizations; amending  
4 s. 215.981, F.S.; specifying financial audit requirements  
5 for certain direct-support organizations and citizen  
6 support organizations; excluding certain organizations  
7 from such requirements; requiring the Department of  
8 Environmental Protection to establish financial management  
9 guidelines; requiring the department to conduct  
10 operational and financial reviews of certain direct-  
11 support organizations or citizen support organizations  
12 each year; providing an effective date.

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

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

18 215.981 Audits of state agency direct-support  
19 organizations and citizen support organizations.--

20 (1) Each direct-support organization and each citizen  
21 support organization with annual expenditures in excess of  
22 \$100,000, created or authorized pursuant to law, and created,  
23 approved, or administered by a state agency, other than a  
24 university, district board of trustees of a community college,  
25 or district school board, shall provide for an annual financial  
26 audit of its accounts and records to be conducted by an  
27 independent certified public accountant in accordance with rules  
28 adopted by the Auditor General pursuant to s. 11.45(8) and the



29 state agency that created, approved, or administers the direct-  
30 support organization or citizen support organization. The audit  
31 report shall be submitted within 9 months after the end of the  
32 fiscal year to the Auditor General and to the state agency  
33 responsible for creation, administration, or approval of the  
34 direct-support organization or citizen support organization.  
35 Such state agency, the Auditor General, and the Office of  
36 Program Policy Analysis and Government Accountability shall have  
37 the authority to require and receive from the organization or  
38 from the independent auditor any records relative to the  
39 operation of the organization.

40 (2) Notwithstanding the provisions of subsection (1),  
41 direct-support organizations and ~~for the 2002-2003 fiscal year~~  
42 ~~only~~, citizen support organizations for the Department of  
43 Environmental Protection that are not for profit and that have  
44 annual expenditures of less than \$300,000 ~~\$100,000~~ are not  
45 required to have an independent audit. The department shall  
46 establish accounting and financial management guidelines for  
47 those organizations under the department's jurisdiction. Each  
48 year, the department shall conduct operational and financial  
49 reviews of a selected number of direct-support organizations or  
50 citizen support organizations which fall below the audit  
51 threshold established in this subsection. This subsection  
52 ~~expires July 1, 2003.~~

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