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



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31 activities; amending s. 11.45, F.S.; revising a
32 definition; assigning certain duties to the Office of
33 Government Accountability; assigning the authority to
34 conduct audits and other engagements to the Office of
35 Government Accountability; requiring audited entities to
36 provide for a corrective action plan when determined
37 necessary by the Auditor General; requiring certain
38 entities to provide additional data and other information
39 related to their corrective action plan; requiring the
40 Office of Government Accountability to perform followup
41 procedures; requiring the Office of Government
42 Accountability to provide a copy of its determination of
43 the audited entity's progress to certain entities;
44 providing for certain responsibilities of the Office of
45 Government Accountability; providing criteria for audits
46 of municipalities based on a certified petition; providing
47 for the adoption of rules by the Office of Government
48 Accountability; amending s. 11.47, F.S.; replacing the
49 Office of the Auditor General and the Office of Program
50 Policy Analysis and Government Accountability with the
51 Office of Government Accountability; repealing ss. 11.51
52 and 11.511, F.S., relating to the Office of Program Policy
53 Analysis and Government Accountability and its director;
54 amending s. 11.513, F.S.; requiring certain reviews to be
55 conducted by the Office of Government Accountability
56 instead of the Office of Program Policy Analysis and
57 Government Accountability; deleting a specific due date
58 for submission of a report to the Legislature; amending s.
59 14.203, F.S.; assigning responsibilities to the Office of
60 Government Accountability formerly held by the Office of



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



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91 and Government Accountability; amending ss. 112.313,
92 196.101, and 213.053, F.S.; removing references to the
93 Office of Program Policy Analysis and Government
94 Accountability and the director of the office; amending s.
95 215.44, F.S.; removing language relating to a review by
96 the Office of Program Policy Analysis and Government
97 Accountability of the management of certain investments of
98 the State Board of Administration; amending ss. 215.93,
99 215.94, 215.97, 215.981, 216.023, 216.102, 216.141,
100 216.163, 216.177, 216.178, 216.181, 216.192, 216.231, and
101 216.262, F.S.; assigning responsibilities to the Office of
102 Government Accountability formerly held by the Auditor
103 General or the Office of Program Policy Analysis and
104 Government Accountability; amending s. 216.292, F.S.;
105 removing references to the director of the Office of
106 Program Policy Analysis and Government Accountability;
107 amending s. 218.321, F.S.; correcting a cross reference;
108 amending ss. 216.301, 218.31, 218.32, 218.39, 220.187,
109 243.73, 253.025, 259.037, 259.041, 267.1732, 273.02,
110 273.05, 273.055, 274.02, 282.318, 282.322, 287.045,
111 287.058, 287.0943, 287.115, and 287.17, F.S.; assigning
112 responsibilities to the Office of Government
113 Accountability formerly held by the Auditor General or the
114 Office of Program Policy Analysis and Government
115 Accountability; amending s. 288.1224, F.S.; assigning
116 responsibilities to the Office of Government
117 Accountability formerly held by the Office of Program
118 Policy Analysis and Government Accountability; removing
119 language relating to a review completed by the Office of
120 Program Policy Analysis and Government Accountability;



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121 amending s. 288.1226, 288.1227, 288.7011, 288.7091,
122 288.7092, and 288.90151, F.S.; assigning responsibilities
123 to the Office of Government Accountability formerly held
124 by the Auditor General or the Office of Program Policy
125 Analysis and Government Accountability; amending s.
126 288.905, F.S.; assigning responsibilities to the Office of
127 Government Accountability formerly held by the Office of
128 Program Policy Analysis and Government Accountability;
129 removing provisions relating to a review completed by the
130 Office of Program Policy Analysis and Government
131 Accountability; amending s. 288.9610, F.S.; correcting a
132 cross reference; amending ss. 288.906, 288.9517, 288.955,
133 288.9604, 290.00689, 296.17, 296.41, 298.17, 310.131,
134 320.023, 320.08058, 320.08062, 322.081, and 322.135, F.S.;
135 assigning responsibilities to the Office of Government
136 Accountability formerly held by the Auditor General or the
137 Office of Program Policy Analysis and Government
138 Accountability; repealing s. 324.202, F.S., relating to a
139 completed pilot project in the Department of Highway
140 Safety and Motor Vehicles and a review completed by the
141 Office of Program Policy Analysis and Government
142 Accountability; amending ss. 331.419, 334.0445, 336.022,
143 339.406, 365.173, 373.45926, 373.4595, 373.536, 403.1835,
144 403.8532, 409.1671, and 409.2563, F.S.; assigning
145 responsibilities to the Office of Government
146 Accountability formerly held by the Auditor General or the
147 Office of Program Policy Analysis and Government
148 Accountability; amending s. 411.01, F.S.; assigning
149 responsibilities to the Office of Government
150 Accountability formerly held by the Office of Program



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151 Policy Analysis and Government Accountability; removing an
 152 obsolete requirement relating to a completed review by the
 153 Office of Program Policy Analysis and Government
 154 Accountability; amending ss. 411.011, 411.221, 415.1045,
 155 421.091, and 427.705, F.S.; assigning responsibilities to
 156 the Office of Government Accountability formerly held by
 157 the Auditor General or the Office of Program Policy
 158 Analysis and Government Accountability; amending ss.
 159 443.1316 and 445.003, F.S.; removing an obsolete
 160 requirement relating to a review completed by the Office
 161 of Program Policy Analysis and Government Accountability;
 162 amending s. 445.004, F.S.; removing the Auditor General's
 163 authority to conduct an audit of Workforce Florida, Inc.;
 164 assigning responsibilities to the Office of Government
 165 Accountability formerly held by the Office of Program
 166 Policy Analysis and Government Accountability; amending s.
 167 445.009, F.S.; removing an obsolete requirement relating
 168 to a review completed by the Office of Program Policy
 169 Analysis and Government Accountability; amending s.
 170 445.011, F.S.; correcting a cross reference; amending ss.
 171 446.609, 455.32, 471.038, and 527.22, F.S.; assigning
 172 responsibilities to the Office of Government
 173 Accountability formerly held by the Auditor General or the
 174 Office of Program Policy Analysis and Government
 175 Accountability; amending s. 550.125, F.S.; providing that
 176 certain audits and examinations by the Office of
 177 Government Accountability shall take place pursuant to the
 178 direction of the Auditor General and the Legislative
 179 Auditing Committee; amending ss. 601.15, 616.263, 744.708,
 180 943.25, 944.105, 944.512, 944.719, 946.516, 948.15,



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181 957.07, 957.11, 985.31, 985.311, 985.412, 985.416,
 182 1001.24, 1001.453, and 1002.22, F.S.; assigning
 183 responsibilities to the Office of Government
 184 Accountability formerly held by the Auditor General or the
 185 Office of Program Policy Analysis and Government
 186 Accountability; amending s. 1002.36, F.S.; removing an
 187 audit by the Auditor General of the Florida School for the
 188 Deaf and the Blind; amending ss. 1002.37, 1004.28,
 189 1004.29, 1004.43, 1004.445, and 1004.447, F.S.; assigning
 190 responsibilities to the Office of Government
 191 Accountability formerly held by the Auditor General or the
 192 Office of Program Policy Analysis and Government
 193 Accountability; amending s. 1004.58, F.S.; removing the
 194 director of the Office of Program Policy Analysis and
 195 Government Accountability from the Leadership Board for
 196 Applied Research and Public Service; amending ss. 1004.70,
 197 1004.78, 1005.37, 1006.07, 1006.19, 1008.35, 1008.46,
 198 1009.265, 1009.53, 1009.976, 1009.983, 1010.305, 1011.10,
 199 1011.51, 1013.35, and 1013.512, F.S.; assigning
 200 responsibilities to the Office of Government
 201 Accountability formerly held by the Auditor General or the
 202 Office of Program Policy Analysis and Government
 203 Accountability; amending chapters 2002-22, 2003-279, and
 204 2003-297, Laws of Florida; requiring the Office of
 205 Government Accountability, rather than the Office of
 206 Program Policy Analysis and Government Accountability, to
 207 conduct reviews of the progress of the Division of
 208 Vocational Rehabilitation, the state's substance abuse and
 209 mental health systems, and Project HOPE, and to prepare
 210 reports; amending chapter 2003-416, Laws of Florida;



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211 requiring the Office of Government Accountability rather
 212 than the Office of Program Policy Analysis and Government
 213 Accountability to conduct an audit of the Department of
 214 Health's health care practitioner disciplinary process and
 215 closed claims; providing an effective date.

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

218
 219 Section 1. Subsections (3), (4), and (5) of section 11.40,
 220 Florida Statutes, are amended to read:

221 11.40 Legislative Auditing Committee.--

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

227 (4) The Legislative Auditing Committee may take under
 228 investigation any matter within the scope of an audit, ~~review,~~
 229 ~~or examination~~ either completed or then being conducted by the
 230 Office of Government Accountability ~~Auditor General or the~~
 231 ~~Office of Program Policy Analysis and Government Accountability,~~
 232 and, in connection with such investigation, may exercise the
 233 powers of subpoena by law vested in a standing committee of the
 234 Legislature.

235 (5) Following notification by the Office of Government
 236 Accountability ~~Auditor General,~~ the Department of Financial
 237 Services, or the Division of Bond Finance of the State Board of
 238 Administration of the failure of a local governmental entity,
 239 district school board, charter school, or charter technical
 240 career center to comply with the applicable provisions within s.



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241 11.45(5)-(7), s. 218.32(1), or s. 218.38, the Legislative
242 Auditing Committee may schedule a hearing. If a hearing is
243 scheduled, the committee shall determine if the entity should be
244 subject to further state action. If the committee determines
245 that the entity should be subject to further state action, the
246 committee shall:

247 (a) In the case of a local governmental entity or district
248 school board, request the Department of Revenue and the
249 Department of Financial Services to withhold any funds not
250 pledged for bond debt service satisfaction which are payable to
251 such entity until the entity complies with the law. The
252 committee, in its request, shall specify the date such action
253 shall begin, and the request must be received by the Department
254 of Revenue and the Department of Financial Services 30 days
255 before the date of the distribution mandated by law. The
256 Department of Revenue and the Department of Financial Services
257 may implement the provisions of this paragraph.

258 (b) In the case of a special district, notify the
259 Department of Community Affairs that the special district has
260 failed to comply with the law. Upon receipt of notification, the
261 Department of Community Affairs shall proceed pursuant to the
262 provisions specified in ss. 189.421 and 189.422.

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

266 Section 2. Section 11.42, Florida Statutes, is amended to
267 read:

268 11.42 The Auditor General.--



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

272 (2) The Auditor General shall be appointed to office to
273 serve at the pleasure of the Legislature, by a majority vote of
274 the members of the Legislative Auditing Committee, subject to
275 confirmation by both houses of the Legislature. At the time of
276 her or his appointment, the Auditor General shall have been
277 certified under the Public Accountancy Law in this state for a
278 period of at least 10 years and shall have had not less than 10
279 years' experience in an accounting or auditing related field.
280 Vacancies in the office shall be filled in the same manner as
281 the original appointment.

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

285 ~~(4)(3)(a)~~ To carry out her or his duties the Auditor
286 General shall make all spending decisions within the annual
287 operating budget of the Office of Government Accountability
288 approved by the President of the Senate and the Speaker of the
289 House of Representatives. ~~The Auditor General shall employ~~
290 ~~qualified persons necessary for the efficient operation of the~~
291 ~~Auditor General's office and shall fix their duties and~~
292 ~~compensation and, with the approval of the President of the~~
293 ~~Senate and the Speaker of the House of Representatives, shall~~
294 ~~adopt and administer a uniform personnel, job classification,~~
295 ~~and pay plan for such employees.~~

296 ~~(b) No person shall be employed as a financial auditor who~~
297 ~~does not possess the qualifications to take the examination for~~
298 ~~a certificate as certified public accountant under the laws of~~



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299 ~~this state, and no person shall be employed or retained as legal~~
300 ~~adviser, on either a full-time or a part-time basis, who is not~~
301 ~~a member of The Florida Bar.~~

302 (5)~~(4)~~ The Auditor General, before entering upon the
303 duties of the office, shall take and subscribe the oath of
304 office required of state officers by the State Constitution.

305 (6)~~(5)~~ The appointment of the Auditor General may be
306 terminated at any time by a majority vote of both houses of the
307 Legislature.

308 ~~(6)(a) The headquarters of the Auditor General shall be at~~
309 ~~the state capital, but to facilitate auditing and to eliminate~~
310 ~~unnecessary traveling the Auditor General may establish field~~
311 ~~offices located outside the state capital. The Auditor General~~
312 ~~shall be provided with adequate quarters to carry out the~~
313 ~~position's functions in the state capital and in other areas of~~
314 ~~the state.~~

315 ~~(b) All payrolls and vouchers for the operations of the~~
316 ~~Auditor General's office shall be submitted to the Chief~~
317 ~~Financial Officer and, if found to be correct, payments shall be~~
318 ~~issued therefor.~~

319 (7) The Auditor General may make and enforce reasonable
320 rules and regulations necessary to facilitate audits that the
321 Office of Government Accountability ~~which she or he is~~
322 authorized to perform.

323 ~~(8) No officer or salaried employee of the Office of the~~
324 ~~Auditor General shall serve as the representative of any~~
325 ~~political party or on any executive committee or other governing~~
326 ~~body thereof; serve as an executive, officer, or employee of any~~
327 ~~political party committee, organization, or association; or be~~
328 ~~engaged on behalf of any candidate for public office in the~~



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329 ~~solicitation of votes or other activities in behalf of such~~
330 ~~eandidacy. Neither the Auditor General nor any employee of the~~
331 ~~Auditor General may become a candidate for election to public~~
332 ~~office unless she or he first resigns from office or employment.~~
333 ~~No officer or salaried employee of the Auditor General shall~~
334 ~~actively engage in any other business or profession or be~~
335 ~~otherwise employed without the prior written permission of the~~
336 ~~Auditor General.~~

337 (8)(9) Sections 11.25(1) and 11.26 shall not apply to the
338 Auditor General.

339 Section 3. Section 11.421, Florida Statutes, is created to
340 read:

341 11.421 The Office of Government Accountability.--

342 (1) There is created an Office of Government
343 Accountability.

344 (2) The Auditor General is the head of the Office of
345 Government Accountability.

346 (3) The Office of Government Accountability shall consist
347 of a Division of Policy Analysis and Agency Review and any other
348 divisions deemed necessary by the Auditor General. The Division
349 of Policy Analysis and Agency Review shall be responsible for
350 conducting audits as directed by the Auditor General or as
351 directed by the Legislative Auditing Committee. The Division of
352 Policy Analysis and Agency Review shall also be responsible for
353 maintaining the Florida Government Accountability Report, which
354 summarizes accountability information on all major state
355 programs, and providing this information to the Legislature
356 electronically and by other means.

357 (4) The Auditor General shall appoint a Deputy Auditor
358 General to direct the Division of Policy Analysis and Agency



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359 Review. At the time of the appointment, the Deputy Auditor
360 General must have had 10 years' experience in policy analysis
361 and program evaluation. The appointment shall be subject to
362 confirmation by a majority vote of the Legislative Auditing
363 Committee.

364 (5) The Auditor General shall employ qualified persons
365 necessary for the efficient operation of the Office of
366 Government Accountability. The staff must be chosen to provide a
367 broad background of experience and expertise and, to the maximum
368 extent possible, represent a range of disciplines that includes
369 auditing, accounting, law, engineering, public administration,
370 environmental science, policy analysis, economics, sociology,
371 and philosophy. The Auditor General shall fix their duties and
372 compensation and, with the approval of the President of the
373 Senate and the Speaker of the House of Representatives, shall
374 adopt and administer a uniform personnel, job classification,
375 and pay plan for such employees.

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

382 (7)(a) The headquarters of the Office of Government
383 Accountability shall be at the state capital, but to facilitate
384 auditing and to eliminate unnecessary travel, the Office of
385 Government Accountability may establish field offices located
386 outside the state capital. The Office of Government
387 Accountability shall be provided with adequate quarters to carry
388 out its duties and responsibilities in the state capital and in



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389 other areas of the state.

390 (b) All payrolls and vouchers for the operations of the
 391 Office of Government Accountability shall be submitted to the
 392 Chief Financial Officer and, if found to be correct, payments
 393 shall be issued therefor.

394 (8) No officer or salaried employee of the Office of
 395 Government Accountability shall serve as the representative of
 396 any political party or on any executive committee or other
 397 governing body thereof; serve as an executive, officer, or
 398 employee of any political party committee, organization, or
 399 association; or be engaged on behalf of any candidate for public
 400 office in the solicitation of votes or other activities on
 401 behalf of such candidacy. Neither the Auditor General nor any
 402 employee of the Office of Government Accountability may become a
 403 candidate for election to public office unless he or she first
 404 resigns from office or employment. No officer or salaried
 405 employee of the Office of Government Accountability shall
 406 actively engage in any other business or profession or be
 407 otherwise employed without the prior written permission of the
 408 Auditor General.

409 Section 4. Paragraph (a) of subsection (1) and subsections
 410 (2) through (9) of section 11.45, Florida Statutes, are amended
 411 to read:

412 11.45 Definitions; duties; authorities; reports; rules.--

413 (1) DEFINITIONS.-As used in ss. 11.40-11.513 ~~11.40-11.515~~,
 414 the term:

415 (a) "Audit" means a financial audit, operational audit, ~~or~~
 416 performance audit, examination, policy analysis, program
 417 evaluation and justification review, review, or other
 418 engagements.



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

421 (a) Conduct audits ~~of records~~ and perform related duties
 422 as prescribed by law, concurrent resolution of the Legislature,
 423 or as directed by the Legislative Auditing Committee.

424 (b) Annually conduct a financial audit of state
 425 government.

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

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

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

434 (e)(f) At least every 2 years, conduct operational audits
 435 of the accounts and records of state agencies, ~~and~~ universities,
 436 and district boards of trustees of community colleges. In
 437 connection with these audits, the Auditor General shall give
 438 appropriate consideration to reports issued by state agencies'
 439 inspectors general, ~~or~~ universities' inspectors general, or
 440 internal auditors and the resolution of findings therein.

441 (f)(g) At least every 2 years, conduct a performance audit
 442 of the local government financial reporting system, which, for
 443 the purpose of this chapter, means any statutory provisions
 444 related to local government financial reporting. The purpose of
 445 such an audit is to determine the accuracy, efficiency, and
 446 effectiveness of the reporting system in achieving its goals and
 447 to make recommendations to the local governments, the Governor,
 448 and the Legislature as to how the reporting system can be



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449 improved and how program costs can be reduced. The Auditor
450 General shall determine the scope of such audits. The local
451 government financial reporting system should provide for the
452 timely, accurate, uniform, and cost-effective accumulation of
453 financial and other information that can be used by the members
454 of the Legislature and other appropriate officials to accomplish
455 the following goals:

- 456 1. Enhance citizen participation in local government;
- 457 2. Improve the financial condition of local governments;
- 458 3. Provide essential government services in an efficient
459 and effective manner; and
- 460 4. Improve decisionmaking on the part of the Legislature,
461 state agencies, and local government officials on matters
462 relating to local government.

463 (g) At least every 2 years, determine through the
464 examination of actuarial reviews, financial statements, and the
465 practices and procedures of the Department of Management
466 Services, the compliance of the Florida Retirement System with
467 the provisions of part VII of chapter 112. The Office of
468 Government Accountability shall employ an independent consulting
469 actuary who is an enrolled actuary as defined in part VII of
470 chapter 112, to assist in the determination of compliance. The
471 Office of Government Accountability shall employ the same
472 actuarial standards to monitor the Department of Management
473 Services as the Department of Management Services uses to
474 monitor local governmental entities.

475 (h) At least every 2 years, examine the State Board of
476 Administration's management of investments.



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477 (i)~~(h)~~ Once every 3 years, conduct performance audits of
478 the Department of Revenue's administration of the ad valorem tax
479 laws as described in s. 195.096.

480 (j)~~(i)~~ Once every 3 years, conduct financial and
481 operational audits of the accounts and records of all district
482 school boards in counties with populations of 150,000 ~~125,000~~ or
483 more, according to the most recent federal decennial statewide
484 census.

485 (k)~~(j)~~ Once every 3 years, review ~~a sample of~~ each state
486 agency's internal audit activity reports to determine compliance
487 with current Standards for the Professional Practice of Internal
488 Auditing or, if appropriate, government auditing standards.

489 (l)~~(k)~~ Conduct audits of local governmental entities when
490 determined to be necessary by the Auditor General, when directed
491 by the Legislative Auditing Committee, or when otherwise
492 required by law. ~~No later than 18 months after the release of~~
493 ~~the audit report, the Auditor General shall perform such~~
494 ~~appropriate followup procedures as he or she deems necessary to~~
495 ~~determine the audited entity's progress in addressing the~~
496 ~~findings and recommendations contained within the Auditor~~
497 ~~General's previous report. The Auditor General shall provide a~~
498 ~~copy of his or her determination to each member of the audited~~
499 ~~entity's governing body and to the Legislative Auditing~~
500 ~~Committee.~~

501 (m) Conduct program evaluation and justification reviews
502 as described in s. 11.513 at the discretion of the Auditor
503 General upon consultation with the Legislative Auditing
504 Committee or the Legislative Budget Commission.

505 (n) Provide a statement in its reports whether the entity
506 audited by the Office of Government Accountability must file a



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507 corrective action plan to address findings and recommendations
508 included in the report. Whenever determined necessary by the
509 Office of Government Accountability, the audited entity shall
510 provide a corrective action plan to the Legislative Auditing
511 Committee. The audited entity shall provide the corrective
512 action plan no later than 2 months after the release of the
513 report by the Office of Government Accountability. The
514 corrective action plan shall include completion dates, data, and
515 other information that describes in detail what the entity will
516 do to implement the recommendations contained within the report.
517 Within 12 months after the submission of the corrective action
518 plan or within the time period specified by the Auditor General,
519 the entity shall provide data and other information that
520 describes with specificity the progress the entity has made in
521 implementing the corrective action plan. The Auditor General
522 shall perform followup procedures to verify such data and
523 information provided by the entity on its progress in addressing
524 the findings and recommendations. The Office of Government
525 Accountability shall provide a copy of its determination to the
526 audited entity, the Legislative Auditing Committee, and the
527 appropriate legislative standing committees.

528
529 ~~The Auditor General shall perform his or her duties~~
530 ~~independently but under the general policies established by the~~
531 ~~Legislative Auditing Committee. This subsection does not limit~~
532 ~~the Auditor General's discretionary authority of the Auditor~~
533 ~~General or the Legislative Auditing Committee to direct the~~
534 ~~Office of Government Accountability to conduct other audits or~~
535 ~~engagements of governmental entities as authorized in subsection~~
536 (3).



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537 (3) AUTHORITY FOR AUDITS ~~AND OTHER ENGAGEMENTS~~ .-

538 ~~(a)~~ The Office of Government Accountability Auditor
 539 ~~General~~ may, pursuant to the direction of the Auditor General
 540 ~~his or her own authority~~, or at the direction of the Legislative
 541 Auditing Committee, conduct audits ~~or other engagements as~~
 542 ~~determined appropriate by the Auditor General~~ of:

543 (a)1. The accounts and records of any governmental entity
 544 created or established by law.

545 (b)2. The information technology programs, activities,
 546 functions, or systems of any governmental entity created or
 547 established by law.

548 (c)3. The accounts and records of any charter school
 549 created or established by law.

550 (d)4. The accounts and records of any direct-support
 551 organization or citizen support organization created or
 552 established by law. The Office of Government Accountability
 553 ~~Auditor General~~ is authorized to require and receive any records
 554 from the direct-support organization or citizen support
 555 organization, or from its independent auditor.

556 (e)5. The public records associated with any appropriation
 557 made by the Legislature General Appropriations Act to a
 558 nongovernmental agency, corporation, or person. All records of a
 559 nongovernmental agency, corporation, or person with respect to
 560 the receipt and expenditure of such an appropriation shall be
 561 public records and shall be treated in the same manner as other
 562 public records are under general law.

563 (f) The reports filed with the Supreme Court in accordance
 564 with s. 25.075.

565 (g)6. State financial assistance provided to any nonstate
 566 entity, as defined by s. 215.97.



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567 ~~(h)7.~~ The Tobacco Settlement Financing Corporation created
568 pursuant to s. 215.56005.

569 (i) Funds distributed and expended pursuant to s. 220.187.

570 ~~(j)9.~~ Any purchases of federal surplus lands for use as
571 sites for correctional facilities as described in s. 253.037.

572 ~~(k)10.~~ Enterprise Florida, Inc., including any of its
573 boards, advisory committees, or similar groups created by
574 Enterprise Florida, Inc., and programs. The audit report may not
575 reveal the identity of any person who has anonymously made a
576 donation to Enterprise Florida, Inc., pursuant to this
577 subparagraph. The identity of a donor or prospective donor to
578 Enterprise Florida, Inc., who desires to remain anonymous and
579 all information identifying such donor or prospective donor are
580 confidential and exempt from the provisions of s. 119.07(1) and
581 s. 24(a), Art. I of the State Constitution. Such anonymity shall
582 be maintained in the auditor's report.

583 ~~(l)11.~~ The Florida Development Finance Corporation or the
584 capital development board or the programs or entities created by
585 the board. The audit or report may not reveal the identity of
586 any person who has anonymously made a donation to the board
587 pursuant to this subparagraph. The identity of a donor or
588 prospective donor to the board who desires to remain anonymous
589 and all information identifying such donor or prospective donor
590 are confidential and exempt from the provisions of s. 119.07(1)
591 and s. 24(a), Art. I of the State Constitution. Such anonymity
592 shall be maintained in the auditor's report.

593 ~~(m)12.~~ The records pertaining to the use of funds from
594 voluntary contributions on a motor vehicle registration
595 application or on a driver's license application authorized
596 pursuant to ss. 320.023 and 322.081.



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597 ~~(n)13.~~ The records pertaining to the use of funds from the
598 sale of specialty license plates described in chapter 320.

599 ~~(o)14.~~ The transportation corporations under contract with
600 the Department of Transportation that are acting on behalf of
601 the state to secure and obtain rights-of-way for urgently needed
602 transportation systems and to assist in the planning and design
603 of such systems pursuant to ss. 339.401-339.421.

604 ~~(p)15.~~ The acquisitions and divestitures related to the
605 Florida Communities Trust Program created pursuant to chapter
606 380.

607 ~~(q)16.~~ The Florida Water Pollution Control Financing
608 Corporation created pursuant to s. 403.1837.

609 ~~(r)17.~~ The Florida Partnership for School Readiness
610 created pursuant to s. 411.01.

611 ~~(s)18.~~ The Florida Special Disability Trust Fund Financing
612 Corporation created pursuant to s. 440.49.

613 ~~(t)19.~~ Workforce Florida, Inc., or the programs or
614 entities created by Workforce Florida, Inc., created pursuant to
615 s. 445.004.

616 ~~(u)20.~~ The corporation defined in s. 455.32 that is under
617 contract with the Department of Business and Professional
618 Regulation to provide administrative, investigative,
619 examination, licensing, and prosecutorial support services in
620 accordance with the provisions of s. 455.32 and the practice act
621 of the relevant profession.

622 ~~(v)21.~~ The Florida Engineers Management Corporation
623 created pursuant to chapter 471.

624 ~~(w)22.~~ The Investment Fraud Restoration Financing
625 Corporation created pursuant to chapter 517.



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626 ~~(x)23.~~ The books and records of any permitholder that
 627 conducts race meetings or jai alai exhibitions under chapter
 628 550.

629 (y)24. The corporation defined in part II of chapter 946,
 630 known as the Prison Rehabilitative Industries and Diversified
 631 Enterprises, Inc., or PRIDE Enterprises.

632 (z)8. The Florida Virtual School created pursuant to s.
 633 1002.37.

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

635 ~~1. Promote the building of competent and efficient~~
 636 ~~accounting and internal audit organizations in the offices~~
 637 ~~administered by governmental entities.~~

638 ~~2. Provide consultation services to governmental entities~~
 639 ~~on their financial and accounting systems, procedures, and~~
 640 ~~related matters.~~

641 (4) SCHEDULING AND STAFFING OF AUDITS.-

642 (a) Each financial audit required or authorized by this
 643 section, when practicable, shall be made and completed within
 644 not more than 9 months following the end of each audited fiscal
 645 year of the state agency or political subdivision, or at such
 646 lesser time which may be provided by law or concurrent
 647 resolution or directed by the Legislative Auditing Committee.
 648 When the Auditor General determines that conducting any audit ~~or~~
 649 ~~engagement~~ otherwise required by law would not be possible due
 650 to workload or would not be an efficient or effective use of the
 651 Office of Government Accountability's ~~his or her~~ resources based
 652 on an assessment of risk, then, in his or her discretion, the
 653 Auditor General may temporarily or indefinitely postpone such
 654 audits ~~or other engagements~~ for such period or any portion
 655 thereof, unless otherwise directed by the committee.



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656 (b) The Auditor General may, when in his or her judgment
657 it is necessary, designate and direct any auditor employed by
658 the Office of Government Accountability ~~Auditor General~~ to audit
659 any accounts or records within the authority of the Office of
660 Government Accountability ~~Auditor General~~ to audit. The auditor
661 shall report his or her findings for review by the Auditor
662 General, who shall prepare the audit report.

663 (c) The audit report when final shall be a public record.
664 The audit workpapers and notes are not a public record; however,
665 those workpapers necessary to support the computations in the
666 final audit report may be made available by a majority vote of
667 the Legislative Auditing Committee after a public hearing
668 showing proper cause. The audit workpapers and notes shall be
669 retained by the Office of Government Accountability ~~Auditor~~
670 ~~General~~ until no longer useful ~~in his or her proper functions,~~
671 after which time they may be destroyed.

672 (d) At the conclusion of the audit, the Office of
673 Government Accountability's ~~Auditor General or the Auditor~~
674 ~~General's~~ designated representative shall discuss the audit with
675 the official whose office is subject to audit and submit to that
676 official a list of the Auditor General's findings which may be
677 included in the audit report. If the official is not available
678 for receipt of the list of audit findings, then delivery is
679 presumed to be made when it is delivered to his or her office.
680 The official shall submit to the Office of Government
681 Accountability ~~Auditor General~~ or its ~~the~~ designated
682 representative, within 30 days after the receipt of the list of
683 findings or within 15 days after receipt of the list of findings
684 when requested by the Office of Government Accountability, his
685 or her written statement of explanation or rebuttal concerning



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686 all of the findings, ~~including corrective action to be taken to~~
687 ~~preclude a recurrence of all findings.~~

688 (e) The Office of Government Accountability Auditor
689 ~~General~~ shall provide the successor independent certified public
690 accountant of a district school board with access to the prior
691 year's working papers in accordance with the Statements on
692 Auditing Standards, including documentation of planning,
693 internal control, audit results, and other matters of continuing
694 accounting and auditing significance, such as the working paper
695 analysis of balance sheet accounts and those relating to
696 contingencies.

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

699 (a) The Legislative Auditing Committee shall direct the
700 Office of Government Accountability Auditor ~~General~~ to make an a
701 ~~financial~~ audit of any municipality whenever petitioned to do so
702 by at least 20 percent of the registered electors in the last
703 general election of that municipality pursuant to this
704 subsection. The supervisor of elections of the county in which
705 the municipality is located shall certify whether or not the
706 petition contains the signatures of at least 20 percent of the
707 registered electors of the municipality. After the completion of
708 the audit, the Office of Government Accountability Auditor
709 ~~General~~ shall determine whether the municipality has the fiscal
710 resources necessary to pay the cost of the audit. The
711 municipality shall pay the cost of the audit within 90 days
712 after the Office of Government Accountability's Auditor
713 ~~General's~~ determination that the municipality has the available
714 resources. If the municipality fails to pay the cost of the
715 audit, the Department of Revenue shall, upon certification of



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716 the Office of Government Accountability Auditor General,
 717 withhold from that portion of the distribution pursuant to s.
 718 212.20(6)(d)6. which is distributable to such municipality, a
 719 sum sufficient to pay the cost of the audit and shall deposit
 720 that sum into the General Revenue Fund of the state.

721 (b) At least one registered elector of the municipality who
 722 was duly qualified to vote in the last preceding general
 723 election must file a letter of intent with the municipal clerk
 724 prior to any petition of the electors of that municipality for
 725 the purpose of an audit. All petitions shall be submitted to the
 726 Supervisor of Elections and contain, at a minimum, the following
 727 information:

- 728 1. The elector's printed name.
- 729 2. The signature of the elector.
- 730 3. The elector's residence address.
- 731 4. The elector's date of birth.
- 732 5. The date signed by the elector.

733
 734 All petitions must be submitted for verification within one
 735 calendar year of the audit petition origination by the municipal
 736 electors.

737 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY
 738 THE OFFICE OF GOVERNMENT ACCOUNTABILITY AUDITOR
 739 ~~GENERAL~~.-Whenever a local governmental entity requests the
 740 Office of Government Accountability Auditor General to conduct
 741 an audit of all or part of its operations and the Office of
 742 Government Accountability Auditor General conducts the audit
 743 ~~under his or her own authority or at the direction of the~~
 744 ~~Legislative Auditing Committee~~, the expenses of the audit shall
 745 be paid by the local governmental entity. The Office of



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746 Government Accountability Auditor-General shall estimate the
 747 cost of the audit. Fifty percent of the cost estimate shall be
 748 paid by the local governmental entity before the initiation of
 749 the audit and deposited into the General Revenue Fund of the
 750 state. After the completion of the audit, the Office of
 751 Government Accountability Auditor-General shall notify the local
 752 governmental entity of the actual cost of the audit. The local
 753 governmental entity shall remit the remainder of the cost of the
 754 audit to the Office of Government Accountability Auditor-General
 755 for deposit into the General Revenue Fund of the state. If the
 756 local governmental entity fails to comply with paying the
 757 remaining cost of the audit, the Auditor General shall notify
 758 the Legislative Auditing Committee. The committee shall proceed
 759 in accordance with s. 11.40(5).

760 (7) OFFICE OF GOVERNMENT ACCOUNTABILITY AUDITOR-GENERAL
 761 REPORTING REQUIREMENTS. -

762 (a) The Auditor General shall notify the Legislative
 763 Auditing Committee of any local governmental entity, district
 764 school board, charter school, or charter technical career center
 765 that does not comply with the reporting requirements of s.
 766 218.39. The committee shall proceed in accordance with s.
 767 11.40(5).

768 (b) The Office of Government Accountability Auditor
 769 ~~General~~, in consultation with the Board of Accountancy, shall
 770 review all audit reports submitted pursuant to s. 218.39. The
 771 Office of Government Accountability Auditor-General shall
 772 request any significant items that were omitted in violation of
 773 a rule adopted by the Office of Government Accountability
 774 ~~Auditor-General~~. The items must be provided within 45 days after
 775 the date of the request. If the governmental entity does not



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776 comply with the Office of Government Accountability's Auditor
 777 ~~General's~~ request, the Auditor General shall notify the
 778 Legislative Auditing Committee. The committee shall proceed in
 779 accordance with s. 11.40(5).

780 (c) The Auditor General shall provide annually a list of
 781 those special districts which are not in compliance with s.
 782 218.39 to the Special District Information Program of the
 783 Department of Community Affairs.

784 (d) During the Office of Government Accountability's
 785 ~~Auditor General's~~ review of audit reports, it ~~he or she~~ shall
 786 contact those units of local government, as defined in s.
 787 218.403, that are not in compliance with s. 218.415 and request
 788 evidence of corrective action. The unit of local government
 789 shall provide the Office of Government Accountability Auditor
 790 ~~General~~ with evidence of corrective action within 45 days after
 791 the date it is requested by the Office of Government
 792 Accountability Auditor General. If the unit of local government
 793 fails to comply with the Auditor General's request, the Auditor
 794 General shall notify the Legislative Auditing Committee. The
 795 committee shall proceed in accordance with s. 11.40(5).

796 (e) The Auditor General shall notify the Governor and the
 797 Legislative Auditing Committee of any audit report reviewed by
 798 the Office of Government Accountability Auditor General pursuant
 799 to paragraph (b) which contains a statement that the local
 800 governmental entity or district school board is in a state of
 801 financial emergency as provided in s. 218.503. If the Office of
 802 Government Accountability Auditor General requests a
 803 clarification regarding information included in an audit report
 804 to determine whether a local governmental entity or district
 805 school board is in a state of financial emergency, the requested



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806 clarification must be provided within 45 days after the date of
807 the request. If the local governmental entity or district school
808 board does not comply with the Office of Government
809 Accountability's Auditor General's request, the Auditor General
810 shall notify the Legislative Auditing Committee. If, after
811 obtaining the requested clarification, the Office of Government
812 Accountability Auditor General determines that the local
813 governmental entity or district school board is in a state of
814 financial emergency, the Auditor General ~~he or she~~ shall notify
815 the Governor and the Legislative Auditing Committee.

816 (f) The Auditor General shall annually compile and
817 transmit to the President of the Senate, the Speaker of the
818 House of Representatives, and the Legislative Auditing Committee
819 a summary of significant findings and financial trends
820 identified in audit reports reviewed in paragraph (b) or
821 otherwise identified by the Office of Government
822 Accountability's Auditor General's review of such audit reports
823 and financial information, and identified in audits of district
824 school boards conducted by the Office of Government
825 Accountability Auditor General. The Office of Government
826 Accountability Auditor General shall include financial
827 information provided pursuant to s. 218.32(1)(e) for entities
828 with fiscal years ending on or after June 30, 2003, within his
829 or her reports submitted pursuant to this paragraph.

830 (g) If the Office of Government Accountability Auditor
831 General discovers significant errors, improper practices, or
832 other significant discrepancies in connection with its ~~his or~~
833 ~~her~~ audits of a state agency or state officer, the Auditor
834 General shall notify the President of the Senate, the Speaker of
835 the House of Representatives, and the Legislative Auditing



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836 Committee. The President of the Senate and the Speaker of the
837 House of Representatives shall promptly forward a copy of the
838 notification to the chairs of the respective legislative
839 committees, which in the judgment of the President of the Senate
840 and the Speaker of the House of Representatives are
841 substantially concerned with the functions of the state agency
842 or state officer involved. Thereafter, and in no event later
843 than the 10th day of the next succeeding legislative session,
844 the person in charge of the state agency involved, or the state
845 officer involved, as the case may be, shall explain in writing
846 to the President of the Senate, the Speaker of the House of
847 Representatives, and to the Legislative Auditing Committee the
848 reasons or justifications for such errors, improper practices,
849 or other significant discrepancies and the corrective measures,
850 if any, taken by the agency.

851 ~~(h) The Auditor General shall transmit to the President of~~
852 ~~the Senate, the Speaker of the House of Representatives, and the~~
853 ~~Legislative Auditing Committee by December 1 of each year a list~~
854 ~~of statutory and fiscal changes recommended by the Auditor~~
855 ~~General. The Auditor General may also transmit recommendations~~
856 ~~at other times of the year when the information would be timely~~
857 ~~and useful for the Legislature.~~

858 (8) RULES OF THE OFFICE OF GOVERNMENT ACCOUNTABILITY
859 ~~AUDITOR GENERAL~~.-The Office of Government Accountability Auditor
860 ~~General~~, in consultation with the Board of Accountancy, shall
861 adopt rules for the form and conduct of all financial audits
862 performed by independent certified public accountants pursuant
863 to ss. 215.981, 218.39, 220.187, 288.906, 1001.453, 1004.28, and
864 1004.70. The rules for audits of local governmental entities and
865 district school boards must include, but are not limited to,



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866 requirements for the reporting of information necessary to carry
 867 out the purposes of the Local Government Financial Emergencies
 868 Act as stated in s. 218.501.

869 (9) TECHNICAL ASSISTANCE ~~OTHER GUIDANCE~~ PROVIDED BY THE
 870 OFFICE OF GOVERNMENT ACCOUNTABILITY ~~AUDITOR GENERAL~~. -The Office
 871 of Government Accountability is authorized to provide technical
 872 assistance to:

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

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

879 (c) Governmental entities on promoting the building of
 880 competent and efficient accounting and internal audit
 881 organizations in their offices.

882 Section 5. Section 11.47, Florida Statutes, is amended to
 883 read:

884 11.47 Penalties; failure to make a proper audit or
 885 examination; making a false report; failure to produce documents
 886 or information.--

887 (1) All officers whose respective offices the Office of
 888 Government Accountability ~~Auditor General or the Office of~~
 889 ~~Program Policy Analysis and Government Accountability~~ is
 890 authorized to audit ~~or examine~~ shall enter into their public
 891 records sufficient information for proper audit ~~or examination~~,
 892 and shall make the same available to the Office of Government
 893 Accountability ~~Auditor General or the Office of Program Policy~~
 894 ~~Analysis and Government Accountability~~ on demand.

895 (2) The willful failure or refusal of the Auditor General,



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896 ~~director of the Office of Program Policy Analysis and Government~~
 897 ~~Accountability,~~ or any staff employed by the Office of
 898 Government Accountability Auditor General or the Office of
 899 ~~Program Policy Analysis and Government Accountability~~ to make a
 900 proper audit ~~or examination~~ in line with his or her duty, the
 901 willful making of a false report as to any audit ~~or examination,~~
 902 or the willful failure or refusal to report a shortage or
 903 misappropriation of funds or property shall be cause for removal
 904 from such office or employment, and the Auditor General, ~~the~~
 905 ~~director of the Office of Program Policy Analysis and Government~~
 906 ~~Accountability,~~ or a staff member shall be guilty of a
 907 misdemeanor of the first degree, punishable as provided in s.
 908 775.082 or s. 775.083.

909 (3) Any person who willfully fails or refuses to furnish
 910 or produce any book, record, paper, document, data, or
 911 sufficient information necessary to a proper audit ~~or~~
 912 ~~examination~~ which the Office of Government Accountability
 913 ~~Auditor General or the Office of Program Policy Analysis and~~
 914 ~~Government Accountability~~ is by law authorized to perform shall
 915 be guilty of a misdemeanor of the first degree, punishable as
 916 provided in s. 775.082 or s. 775.083.

917 (4) Any officer who willfully fails or refuses to furnish
 918 or produce any book, record, paper, document, data, or
 919 sufficient information necessary to a proper audit ~~or~~
 920 ~~examination~~ which the Office of Government Accountability
 921 ~~Auditor General or the Office of Program Policy Analysis and~~
 922 ~~Government Accountability~~ is by law authorized to perform, shall
 923 be subject to removal from office.

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

925 ~~11.51 Office of Program Policy Analysis and Government~~



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926 ~~Accountability.~~

927 ~~(1) There is hereby created the Office of Program Policy~~
928 ~~Analysis and Government Accountability as a unit of the Office~~
929 ~~of the Auditor General appointed pursuant to s. 11.42. The~~
930 ~~office shall perform independent examinations, program reviews,~~
931 ~~and other projects as provided by general law, as provided by~~
932 ~~concurrent resolution, or as directed by the Legislative~~
933 ~~Auditing Committee, and shall provide recommendations, training,~~
934 ~~or other services to assist the Legislature.~~

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

939 ~~(3) The Office of Program Policy Analysis and Government~~
940 ~~Accountability shall maintain a schedule of examinations of~~
941 ~~state programs.~~

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

945 ~~(5) At the conclusion of an examination, the designated~~
946 ~~representative of the director of the Office of Program Policy~~
947 ~~Analysis and Government Accountability shall discuss the~~
948 ~~examination with the official whose office is examined and~~
949 ~~submit to that official the Office of Program Policy Analysis~~
950 ~~and Government Accountability's preliminary findings. If the~~
951 ~~official is not available for receipt of the preliminary~~
952 ~~findings, clearly designated as such, delivery thereof is~~
953 ~~presumed to be made when it is delivered to his or her office.~~
954 ~~Whenever necessary, the Office of Program Policy Analysis and~~
955 ~~Government Accountability may request the official to submit his~~



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956 ~~or her written statement of explanation or rebuttal within 15~~
957 ~~days after the receipt of the findings. If the response time is~~
958 ~~not requested to be within 15 days, the official shall submit~~
959 ~~his or her response within 30 days after receipt of the~~
960 ~~preliminary findings.~~

961 ~~(6) No later than 18 months after the release of a report~~
962 ~~of the Office of Program Policy Analysis and Government~~
963 ~~Accountability, the agencies that are the subject of that report~~
964 ~~shall provide data and other information that describes with~~
965 ~~specificity what the agencies have done to respond to the~~
966 ~~recommendations contained in the report. The Office of Program~~
967 ~~Policy Analysis and Government Accountability may verify the~~
968 ~~data and information provided by the agencies. If the data and~~
969 ~~information provided by the agencies are deemed sufficient and~~
970 ~~accurate, the Office of Program Policy Analysis and Government~~
971 ~~Accountability shall report to the Legislative Auditing~~
972 ~~Committee and to the legislative standing committees concerned~~
973 ~~with the subject areas of the audit. The report shall include a~~
974 ~~summary of the agencies' responses, the evaluation of those~~
975 ~~responses, and any recommendations deemed to be appropriate.~~

976 Section 7. Section 11.511, Florida Statutes, is repealed:
977 ~~11.511 Director of the Office of Program Policy Analysis~~
978 ~~and Government Accountability; appointment; employment of staff;~~
979 ~~powers and duties.—~~

980 ~~(1)(a) The Legislative Auditing Committee shall appoint a~~
981 ~~director of the Office of Program Policy Analysis and Government~~
982 ~~Accountability by majority vote of the committee, subject to~~
983 ~~confirmation by a majority vote of the Senate and the House of~~
984 ~~Representatives. At the time of appointment, the director must~~
985 ~~have had 10 years' experience in policy analysis and program~~



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986 ~~evaluation. The reappointment of a director is subject to~~
987 ~~confirmation by a majority vote of the Senate and the House of~~
988 ~~Representatives. The Legislative Auditing Committee may appoint~~
989 ~~an interim director.~~

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

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

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

998 ~~(3)(a) The director shall make all spending decisions~~
999 ~~under the annual operating budget approved by the President of~~
1000 ~~the Senate and the Speaker of the House of Representatives. The~~
1001 ~~director shall employ and set the compensation of such~~
1002 ~~professional, technical, legal, and clerical staff as may be~~
1003 ~~necessary to fulfill the responsibilities of the Office of~~
1004 ~~Program Policy Analysis and Government Accountability, in~~
1005 ~~accordance with the joint policies and procedures of the~~
1006 ~~President of the Senate and the Speaker of the House of~~
1007 ~~Representatives, and may remove these personnel. The staff must~~
1008 ~~be chosen to provide a broad background of experience and~~
1009 ~~expertise and, to the maximum extent possible, to represent a~~
1010 ~~range of disciplines that includes law, engineering, public~~
1011 ~~administration, environmental science, policy analysis,~~
1012 ~~economics, sociology, and philosophy.~~

1013 ~~(b) An officer or full-time employee of the Office of~~
1014 ~~Program Policy Analysis and Government Accountability may not~~
1015 ~~serve as the representative of any political party or on any~~



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1016 ~~executive committee or other governing body thereof; receive~~
1017 ~~remuneration for activities on behalf of any candidate for~~
1018 ~~public office; or engage, on behalf of any candidate for public~~
1019 ~~office, in the solicitation of votes or other activities in~~
1020 ~~behalf of such candidacy. Neither the director of the Office of~~
1021 ~~Program Policy Analysis and Government Accountability nor any~~
1022 ~~employee of that office may become a candidate for election to~~
1023 ~~public office unless he or she first resigns from office or~~
1024 ~~employment.~~

1025 ~~(4) The director shall perform and/or contract for the~~
1026 ~~performance of examinations and other duties as prescribed by~~
1027 ~~law. The director shall perform his or her duties independently~~
1028 ~~but under general policies established by the Legislative~~
1029 ~~Auditing Committee.~~

1030 ~~(5) The director may adopt and enforce reasonable rules~~
1031 ~~necessary to facilitate the examinations, reports, and other~~
1032 ~~tasks that he or she is authorized to perform.~~

1033 ~~(6) When the director determines that conducting an~~
1034 ~~examination would not be possible due to workload limitations or~~
1035 ~~the project does not appear to be of critical interest to the~~
1036 ~~Legislature, then, with the consent of the President of the~~
1037 ~~Senate and the Speaker of the House of Representatives, the~~
1038 ~~director may temporarily or indefinitely postpone such~~
1039 ~~examinations. The director may at any time conduct a performance~~
1040 ~~review of a governmental entity created by law.~~

1041 Section 8. Section 11.513, Florida Statutes, is amended to
1042 read:

1043 11.513 Program evaluation and justification review.--

1044 (1) Each state agency may ~~shall~~ be subject to a program
1045 evaluation and justification review by the Office of Program



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1046 ~~Policy Analysis and Government Accountability as determined by~~
1047 ~~the Legislative Auditing Committee. This review shall be~~
1048 conducted at the discretion of the Auditor General upon
1049 consultation with the Legislative Auditing Committee or the
1050 Legislative Budget Commission. Each state agency shall offer its
1051 complete cooperation to the Office of ~~Program Policy Analysis~~
1052 ~~and~~ Government Accountability so that such review may be
1053 accomplished.

1054 (2) A state agency's inspector general, internal auditor,
1055 or other person designated by the agency head must ~~shall~~
1056 develop, in consultation with the Office of ~~Program Policy~~
1057 ~~Analysis and~~ Government Accountability, a plan for monitoring
1058 and reviewing the state agency's major programs to ensure that
1059 performance data are maintained timely and accurately and
1060 supported by agency records.

1061 (3) The program evaluation and justification review shall
1062 ~~be conducted on major programs, but may include other programs.~~
1063 ~~The review shall be~~ comprehensive in its scope but, at a
1064 minimum, must be conducted in such a manner as to specifically
1065 determine the following, and to consider and determine what
1066 changes, if any, are needed with respect thereto:

1067 (a) The identifiable cost of each program.

1068 (b) The specific purpose of each program, as well as the
1069 specific public benefit derived therefrom.

1070 (c) Progress toward achieving the outputs and outcomes
1071 associated with each program.

1072 (d) An explanation of circumstances contributing to the
1073 state agency's ability to achieve, not achieve, or exceed its
1074 projected outputs and outcomes, as defined in s. 216.011,
1075 associated with each program.



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1076 (e) Alternate courses of action that would result in
1077 administration of the same program in a more efficient or
1078 effective manner. The courses of action to be considered must
1079 include, but are not limited to:

1080 1. Whether the program could be organized in a more
1081 efficient and effective manner, whether the program's mission,
1082 goals, or objectives should be redefined, or, when the state
1083 agency cannot demonstrate that its efforts have had a positive
1084 effect, whether the program should be reduced in size or
1085 eliminated.

1086 2. Whether the program could be administered more
1087 efficiently or effectively to avoid duplication of activities
1088 and ensure that activities are adequately coordinated.

1089 3. Whether the program could be performed more efficiently
1090 or more effectively by another unit of government or a private
1091 entity, or whether a program performed by a private entity could
1092 be performed more efficiently and effectively by a state agency.

1093 4. When compared to costs, whether effectiveness warrants
1094 elimination of the program or, if the program serves a limited
1095 interest, whether it should be redesigned to require users to
1096 finance program costs.

1097 5. Whether the cost to administer the program exceeds
1098 license and other fee revenues paid by those being regulated.

1099 6. Whether other changes could improve the efficiency and
1100 effectiveness of the program.

1101 (f) The consequences of discontinuing such program. If any
1102 discontinuation is recommended, such recommendation must be
1103 accompanied by a description of alternatives to implement such
1104 recommendation, including an implementation schedule for
1105 discontinuation and recommended procedures for assisting state



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1106 agency employees affected by the discontinuation.

1107 (g) Determination as to public policy, which may include
1108 recommendations as to whether it would be sound public policy to
1109 continue or discontinue funding the program, either in whole or
1110 in part, in the existing manner.

1111 (h) Whether the information reported as part of the
1112 state's performance-based program budgeting system has relevance
1113 and utility for the evaluation of each program.

1114 (i) Whether state agency management has established
1115 control systems sufficient to ensure that performance data are
1116 maintained and supported by state agency records and accurately
1117 presented in state agency performance reports.

1118 (4) Upon completion of a program evaluation and
1119 justification review ~~No later than December 1 of the second year~~
1120 ~~following the year in which an agency begins operating under a~~
1121 ~~performance-based program budget~~, the Office of Program Policy
1122 ~~Analysis and~~ Government Accountability shall submit a report of
1123 ~~evaluation and justification review~~ findings and recommendations
1124 to the President of the Senate, the Speaker of the House of
1125 Representatives, the chairpersons of the appropriate substantive
1126 committees, the chairpersons of the appropriations committees,
1127 the Legislative Auditing Committee, the Governor, the head of
1128 each state agency that was the subject of the evaluation and
1129 justification review, and the head of any state agency that is
1130 substantially affected by the findings and recommendations.

1131 (5) The Legislature intends that the program evaluation
1132 and justification review procedure be designed to assess the
1133 efficiency, effectiveness, and long-term implications of current
1134 or alternative state policies, and that the procedure results in
1135 recommendations for the improvement of such policies and state



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1136 government. To that end, whenever possible, all reports
 1137 submitted pursuant to subsection (4) must include an
 1138 identification of the estimated financial consequences,
 1139 including any potential savings, that could be realized if the
 1140 recommendations or alternative courses of action were
 1141 implemented.

1142 (6) Evaluation and justification reviews may include
 1143 consideration of programs provided by other agencies which are
 1144 integrally related to the programs administered by the state
 1145 agency or entity which is being reviewed ~~scheduled for review as~~
 1146 ~~determined by the Legislative Auditing Committee.~~

1147 Section 9. Subsection (2) of section 14.203, Florida
 1148 Statutes, is amended to read:

1149 14.203 State Council on Competitive Government.--It is the
 1150 policy of this state that all state services be performed in the
 1151 most effective and efficient manner in order to provide the best
 1152 value to the citizens of the state. The state also recognizes
 1153 that competition among service providers may improve the quality
 1154 of services provided, and that competition, innovation, and
 1155 creativity among service providers should be encouraged.

1156 (2) There is hereby created the State Council on
 1157 Competitive Government, which shall be composed of the Governor
 1158 and Cabinet, sitting as the Administration Commission as defined
 1159 in s. 14.202. The council, on its own initiative, or the Office
 1160 of ~~Program Policy Analysis and~~ Government Accountability,
 1161 ~~created pursuant to s. 11.51,~~ may identify commercial activities
 1162 currently being performed by state agencies and, if it is
 1163 determined that such services may be better provided by
 1164 requiring competition with private sources or other state agency
 1165 service providers, may recommend that a state agency engage in



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1166 any process, including competitive bidding, that creates
 1167 competition with private sources or other state agency service
 1168 providers.

1169 Section 10. Subsections (1) and (4) of section 17.041,
 1170 Florida Statutes, are amended to read:

1171 17.041 County and district accounts and claims.--

1172 (1) It shall be the duty of the Chief Financial Officer to
 1173 adjust and settle, or cause to be adjusted and settled, all
 1174 accounts and claims heretofore or hereafter reported to it by
 1175 the Office of Government Accountability ~~Auditor General~~, the
 1176 appropriate county or district official, or any person against
 1177 all county and district officers and employees, and against all
 1178 other persons entrusted with, or who may have received, any
 1179 property, funds, or moneys of a county or district or who may be
 1180 in anywise indebted to or accountable to a county or district
 1181 for any property, funds, moneys, or other thing of value, and to
 1182 require such officer, employee, or person to render full
 1183 accounts thereof and to yield up such property, funds, moneys,
 1184 or other thing of value according to law to the officer or
 1185 authority entitled by law to receive the same.

1186 (4) If it appears to the Chief Financial Officer that any
 1187 criminal statute of this state has or may have been violated by
 1188 such defaulting officer, employee, or person, such information,
 1189 evidence, documents, and other things tending to show such a
 1190 violation, whether in the hands of the Chief Financial Officer,
 1191 the Office of Government Accountability ~~Auditor General~~, the
 1192 county, or the district, shall be forthwith turned over to the
 1193 proper state attorney for inspection, study, and such action as
 1194 may be deemed proper, or the same may be brought to the
 1195 attention of the proper grand jury.



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1196 Section 11. Paragraph (g) of subsection (2) and subsection
1197 (5) of section 20.055, Florida Statutes, are amended to read:

1198 20.055 Agency inspectors general.--

1199 (2) The Office of Inspector General is hereby established
1200 in each state agency to provide a central point for coordination
1201 of and responsibility for activities that promote
1202 accountability, integrity, and efficiency in government. It
1203 shall be the duty and responsibility of each inspector general,
1204 with respect to the state agency in which the office is
1205 established, to:

1206 (g) Ensure effective coordination and cooperation between
1207 the Office of Government Accountability Auditor General, federal
1208 auditors, and other governmental bodies with a view toward
1209 avoiding duplication.

1210 (5) In carrying out the auditing duties and
1211 responsibilities of this act, each inspector general shall
1212 review and evaluate internal controls necessary to ensure the
1213 fiscal accountability of the state agency. The inspector general
1214 shall conduct financial, compliance, electronic data processing,
1215 and performance audits of the agency and prepare audit reports
1216 of his or her findings. The scope and assignment of the audits
1217 shall be determined by the inspector general; however, the
1218 agency head may at any time direct the inspector general to
1219 perform an audit of a ~~special~~ program, function, or
1220 organizational unit. The performance of the audit shall be under
1221 the direction of the inspector general, except that if the
1222 inspector general does not possess the qualifications specified
1223 in subsection (4), the director of auditing shall perform the
1224 functions listed in this subsection.



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1225 (a) Such audits shall be conducted in accordance with the
1226 current Standards for the Professional Practice of Internal
1227 Auditing and subsequent Internal Auditing Standards or
1228 Statements on Internal Auditing Standards published by the
1229 Institute of Internal Auditors, Inc., or, where appropriate, in
1230 accordance with generally accepted governmental auditing
1231 standards. All audit reports issued by internal audit staff
1232 shall include a statement that the audit was conducted pursuant
1233 to the appropriate standards.

1234 (b) Audit workpapers and reports shall be public records
1235 to the extent that they do not include information which has
1236 been made confidential and exempt from the provisions of s.
1237 119.07(1) pursuant to law. However, when the inspector general
1238 or a member of the staff receives from an individual a complaint
1239 or information that falls within the definition provided in s.
1240 112.3187(5), the name or identity of the individual shall not be
1241 disclosed to anyone else without the written consent of the
1242 individual, unless the inspector general determines that such
1243 disclosure is unavoidable during the course of the audit or
1244 investigation.

1245 (c) The inspector general and the staff shall have access
1246 to any records, data, and other information of the state agency
1247 he or she deems necessary to carry out his or her duties. The
1248 inspector general is also authorized to request such information
1249 or assistance as may be necessary from the state agency or from
1250 any federal, state, or local government entity.

1251 (d) At the conclusion of each audit, the inspector general
1252 shall submit preliminary findings and recommendations to the
1253 person responsible for supervision of the program function or
1254 operational unit who shall respond to any adverse findings



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1255 within 20 working days after receipt of the tentative findings.
1256 Such response and the inspector general's rebuttal to the
1257 response shall be included in the final audit report.

1258 (e) The inspector general shall submit the final report to
1259 the agency head and to the Office of Government Accountability
1260 ~~Auditor General~~.

1261 (f) The Office of Government Accountability Auditor
1262 ~~General~~, in connection with the independent audit ~~postaudit~~ of
1263 the same agency pursuant to s. 11.45, shall give appropriate
1264 consideration to internal audit reports and the resolution of
1265 findings therein. The Legislative Auditing Committee may inquire
1266 into the reasons or justifications for failure of the agency
1267 head to correct the deficiencies reported in internal audits
1268 that are also reported by the Office of Government
1269 Accountability Auditor General and shall take appropriate
1270 action.

1271 (g) The inspector general shall coordinate the response to
1272 any report on the state agency issued by the Office of
1273 Government Accountability and shall monitor the implementation
1274 of the state agency's corrective action plan prepared in
1275 accordance with s. 11.45(2) ~~response to any report on the state~~
1276 ~~agency issued by the Auditor General or by the Office of Program~~
1277 ~~Policy Analysis and Government Accountability. No later than 6~~
1278 ~~months after the Auditor General or the Office of Program Policy~~
1279 ~~Analysis and Government Accountability publishes a report on the~~
1280 ~~state agency, the inspector general shall provide a written~~
1281 ~~response to the agency head on the status of corrective actions~~
1282 ~~taken. The Inspector General shall file a copy of such response~~
1283 ~~with the Legislative Auditing Committee.~~



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1284 (h) The inspector general shall develop long-term and
1285 annual audit plans based on the findings of periodic risk
1286 assessments. The plan, where appropriate, should include
1287 postaudit samplings of payments and accounts. The plan shall
1288 show the individual audits to be conducted during each year and
1289 related resources to be devoted to the respective audits. The
1290 Chief Financial Officer, to assist in fulfilling the
1291 responsibilities for examining, auditing, and settling accounts,
1292 claims, and demands pursuant to s. 17.03(1), and examining,
1293 auditing, adjusting, and settling accounts pursuant to s. 17.04,
1294 may utilize audits performed by the inspectors general and
1295 internal auditors. For state agencies under the Governor, the
1296 audit plans shall be submitted to the Governor's Chief Inspector
1297 General. The plan shall be submitted to the agency head for
1298 approval. A copy of the approved plan shall be submitted to the
1299 Auditor General.

1300 Section 12. Subsection (2) of section 20.50, Florida
1301 Statutes, is amended to read:

1302 20.50 Agency for Workforce Innovation.--There is created
1303 the Agency for Workforce Innovation within the Department of
1304 Management Services. The agency shall be a separate budget
1305 entity, and the director of the agency shall be the agency head
1306 for all purposes. The agency shall not be subject to control,
1307 supervision, or direction by the Department of Management
1308 Services in any manner, including, but not limited to,
1309 personnel, purchasing, transactions involving real or personal
1310 property, and budgetary matters.

1311 (2) The Agency for Workforce Innovation shall be the
1312 designated administrative agency for receipt of federal
1313 workforce development grants and other federal funds, and shall



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1314 carry out the duties and responsibilities assigned by the
1315 Governor under each federal grant assigned to the agency. The
1316 agency shall be a separate budget entity and shall expend each
1317 revenue source as provided by federal and state law and as
1318 provided in plans developed by and agreements with Workforce
1319 Florida, Inc. The agency shall prepare and submit as a separate
1320 budget entity a unified budget request for workforce
1321 development, in accordance with chapter 216 for, and in
1322 conjunction with, Workforce Florida, Inc., and its board. The
1323 head of the agency is the director of Workforce Innovation, who
1324 shall be appointed by the Governor. Accountability and reporting
1325 functions of the agency shall be administered by the director or
1326 his or her designee. Included in these functions are budget
1327 management, financial management, audit, performance management
1328 standards and controls, assessing outcomes of service delivery,
1329 and financial administration of workforce programs pursuant to
1330 s. 445.004(5) and (8)~~(9)~~. Within the agency's overall
1331 organizational structure, the agency shall include the following
1332 offices which shall have the specified responsibilities:

1333 (a) The Office of Workforce Services shall administer the
1334 unemployment compensation program, the Rapid Response program,
1335 the Work Opportunity Tax Credit program, the Alien Labor
1336 Certification program, and any other programs that are delivered
1337 directly by agency staff rather than through the one-stop
1338 delivery system. The office shall be directed by the Deputy
1339 Director for Workforce Services, who shall be appointed by and
1340 serve at the pleasure of the director.

1341 (b) The Office of Program Support and Accountability shall
1342 administer state merit system program staff within the workforce
1343 service delivery system, pursuant to policies of Workforce



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1344 Florida, Inc. The office shall be responsible for delivering
1345 services through the one-stop delivery system and for ensuring
1346 that participants in welfare transition programs receive case
1347 management services, diversion assistance, support services,
1348 including subsidized child care and transportation services,
1349 Medicaid services, and transition assistance to enable them to
1350 succeed in the workforce. The office shall also be responsible
1351 for program quality assurance, grants and contract management,
1352 contracting, financial management, and reporting. The office
1353 shall be directed by the Deputy Director for Program Support and
1354 Accountability, who shall be appointed by and serve at the
1355 pleasure of the director. The office shall be responsible for:

1356 1. Establishing monitoring, quality assurance, and quality
1357 improvement systems that routinely assess the quality and
1358 effectiveness of contracted programs and services.

1359 2. Annual review of each regional workforce board and
1360 administrative entity to ensure adequate systems of reporting
1361 and control are in place, and monitoring, quality assurance, and
1362 quality improvement activities are conducted routinely, and
1363 corrective action is taken to eliminate deficiencies.

1364 (c) The Office of Agency Support Services shall be
1365 responsible for procurement, human resource services, and
1366 information services including delivering information on labor
1367 markets, employment, occupations, and performance, and shall
1368 implement and maintain information systems that are required for
1369 the effective operation of the one-stop delivery system and the
1370 school readiness services system, including, but not limited to,
1371 those systems described in s. 445.009. The office will be under
1372 the direction of the Deputy Director for Agency Support
1373 Services, who shall be appointed by and serve at the pleasure of



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1374 the director. The office shall be responsible for establishing:

1375 1. Information systems and controls that report reliable,
 1376 timely and accurate fiscal and performance data for assessing
 1377 outcomes, service delivery, and financial administration of
 1378 workforce programs pursuant to s. 445.004(5) and ~~(8)(9)~~.

1379 2. Information systems that support service integration
 1380 and case management by providing for case tracking for
 1381 participants in welfare transition programs.

1382 3. Information systems that support school readiness
 1383 services.

1384 (d) The Unemployment Appeals Commission, authorized by s.
 1385 443.012, shall not be subject to the control, supervision, or
 1386 direction by the Agency for Workforce Innovation in the
 1387 performance of its powers and duties but shall receive any and
 1388 all support and assistance from the agency that may be required
 1389 for the performance of its duties.

1390 Section 13. Paragraph (c) of subsection (12) of section
 1391 24.105, Florida Statutes, is amended to read:

1392 24.105 Powers and duties of department.--The department
 1393 shall:

1394 (12)

1395 (c) Any information made confidential and exempt from the
 1396 provisions of s. 119.07(1) under this subsection shall be
 1397 disclosed to the Office of Government Accountability Auditor
 1398 ~~General, to the Office of Program Policy Analysis and Government~~
 1399 ~~Accountability,~~ or to the independent auditor selected under s.
 1400 24.123 upon such person's request therefor. If the President of
 1401 the Senate or the Speaker of the House of Representatives
 1402 certifies that information made confidential under this
 1403 subsection is necessary for effecting legislative changes, the



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1404 requested information shall be disclosed to him or her, and he
1405 or she may disclose such information to members of the
1406 Legislature and legislative staff as necessary to effect such
1407 purpose.

1408 Section 14. Paragraph (b) of subsection (7) of section
1409 24.108, Florida Statutes, is amended to read:

1410 24.108 Division of Security; duties; security report.--
1411 (7)

1412 (b) The portion of the security report containing the
1413 overall evaluation of the department in terms of each aspect of
1414 security shall be presented to the Governor, the President of
1415 the Senate, and the Speaker of the House of Representatives. The
1416 portion of the security report containing specific
1417 recommendations shall be confidential and shall be presented
1418 only to the secretary, the Governor, and the Office of
1419 Government Accountability ~~Auditor General~~; however, upon
1420 certification that such information is necessary for the purpose
1421 of effecting legislative changes, such information shall be
1422 disclosed to the President of the Senate and the Speaker of the
1423 House of Representatives, who may disclose such information to
1424 members of the Legislature and legislative staff as necessary to
1425 effect such purpose. However, any person who receives a copy of
1426 such information or other information which is confidential
1427 pursuant to this act or rule of the department shall maintain
1428 its confidentiality. The confidential portion of the report is
1429 exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I
1430 of the State Constitution.

1431 Section 15. Subsection (4) of section 24.120, Florida
1432 Statutes, is amended to read:



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1433 24.120 Financial matters; Administrative Trust Fund;
 1434 interagency cooperation.--

1435 (4) The department shall cooperate with the Chief
 1436 Financial Officer, ~~the Auditor General,~~ and the Office of
 1437 ~~Program Policy Analysis and~~ Government Accountability by giving
 1438 employees designated by any of them access to facilities of the
 1439 department for the purpose of efficient compliance with their
 1440 respective responsibilities.

1441 Section 16. Subsection (2) of section 24.123, Florida
 1442 Statutes, is amended to read:

1443 24.123 Annual audit of financial records and reports.--

1444 (2) The Office of Government Accountability ~~Auditor~~
 1445 ~~General~~ may at any time conduct an audit of any phase of the
 1446 operations of the state lottery and shall receive a copy of the
 1447 yearly independent financial audit and any security report
 1448 prepared pursuant to s. 24.108.

1449 Section 17. Subsection (3) of section 25.075, Florida
 1450 Statutes, is amended to read:

1451 25.075 Uniform case reporting system.--

1452 (3) The Office of Government Accountability may, at the
 1453 discretion of the Auditor General or at the direction of the
 1454 Legislative Auditing Committee, ~~shall~~ audit the reports made to
 1455 the Supreme Court ~~in accordance with the uniform system~~
 1456 ~~established by the Supreme Court.~~

1457 Section 18. Paragraph (k) of subsection (2) of section
 1458 39.202, Florida Statutes, is amended to read:

1459 39.202 Confidentiality of reports and records in cases of
 1460 child abuse or neglect.--

1461 (2) Except as provided in subsection (4), access to such
 1462 records, excluding the name of the reporter which shall be



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1463 released only as provided in subsection (5), shall be granted
1464 only to the following persons, officials, and agencies:

1465 (k) Any appropriate official of a Florida advocacy council
1466 investigating a report of known or suspected child abuse,
1467 abandonment, or neglect; the Office of Government Accountability
1468 ~~Auditor General or the Office of Program Policy Analysis and~~
1469 ~~Government Accountability~~ for the purpose of conducting audits
1470 or examinations pursuant to law; or the guardian ad litem for
1471 the child.

1472 Section 19. Subsection (2) of section 68.085, Florida
1473 Statutes, is amended to read:

1474 68.085 Awards to plaintiffs bringing action.--

1475 (2) If the department proceeds with an action which the
1476 court finds to be based primarily on disclosures of specific
1477 information, other than that provided by the person bringing the
1478 action, relating to allegations or transactions in a criminal,
1479 civil, or administrative hearing; a legislative, administrative,
1480 inspector general, or Office of Government Accountability
1481 ~~auditor general~~ report, hearing, audit, or investigation; or
1482 from the news media, the court may award such sums as it
1483 considers appropriate, but in no case more than 10 percent of
1484 the proceeds recovered under a judgment or received in
1485 settlement of a claim under this act, taking into account the
1486 significance of the information and the role of the person
1487 bringing the action in advancing the case to litigation.

1488 Section 20. Subsection (3) of section 68.087, Florida
1489 Statutes, is amended to read:

1490 68.087 Exemptions to civil actions.--

1491 (3) No court shall have jurisdiction over an action
1492 brought under this act based upon the public disclosure of



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1493 allegations or transactions in a criminal, civil, or
1494 administrative hearing; in a legislative, administrative,
1495 inspector general, or Office of Government Accountability
1496 ~~Auditor General~~, Chief Financial Officer, or Department of
1497 Financial Services report, hearing, audit, or investigation; or
1498 from the news media, unless the action is brought by the
1499 department, or unless the person bringing the action is an
1500 original source of the information. For purposes of this
1501 subsection, the term "original source" means an individual who
1502 has direct and independent knowledge of the information on which
1503 the allegations are based and has voluntarily provided the
1504 information to the department before filing an action under this
1505 act based on the information.

1506 Section 21. Subsection (13) of section 70.20, Florida
1507 Statutes, is amended to read:

1508 70.20 Balancing of interests.--It is a policy of this
1509 state to encourage municipalities, counties, and other
1510 governmental entities and sign owners to enter into relocation
1511 and reconstruction agreements that allow governmental entities
1512 to undertake public projects and accomplish public goals without
1513 the expenditure of public funds while allowing the continued
1514 maintenance of private investment in signage as a medium of
1515 commercial and noncommercial communication.

1516 ~~(13) Effective upon this section becoming a law, the~~
1517 ~~Office of Program Policy Analysis and Government Accountability,~~
1518 ~~in consultation with the property appraisers and the affected~~
1519 ~~private sector parties, shall conduct a study of the value of~~
1520 ~~offsite signs in relation to, and in comparison with, the~~
1521 ~~valuation of other commercial properties for ad valorem tax~~
1522 ~~purposes, including a comparison of tax valuations from other~~



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1523 ~~states. The Office of Program Policy Analysis and Government~~
1524 ~~Accountability shall complete the study by December 31, 2002,~~
1525 ~~and shall report the results of the study to the President of~~
1526 ~~the Senate and the Speaker of the House of Representatives.~~

1527 Section 22. Subsection (1) of section 110.116, Florida
1528 Statutes, is amended to read:

1529 110.116 Personnel information system; payroll
1530 procedures.--

1531 (1) The Department of Management Services shall establish
1532 and maintain, in coordination with the payroll system of the
1533 Department of Financial Services, a complete personnel
1534 information system for all authorized and established positions
1535 in the state service, with the exception of employees of the
1536 Legislature, unless the Legislature chooses to participate. The
1537 department may contract with a vendor to provide the personnel
1538 information system. The specifications shall be developed in
1539 conjunction with the payroll system of the Department of
1540 Financial Services and in coordination with the Office of
1541 Government Accountability Auditor General. The Department of
1542 Financial Services shall determine that the position occupied by
1543 each employee has been authorized and established in accordance
1544 with the provisions of s. 216.251. The Department of Management
1545 Services shall develop and maintain a position numbering system
1546 that will identify each established position, and such
1547 information shall be a part of the payroll system of the
1548 Department of Financial Services. With the exception of
1549 employees of the Legislature, unless the Legislature chooses to
1550 participate, this system shall include all career service
1551 positions and those positions exempted from career service
1552 provisions, notwithstanding the funding source of the salary



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1553 payments, and information regarding persons receiving payments
1554 from other sources. Necessary revisions shall be made in the
1555 personnel and payroll procedures of the state to avoid
1556 duplication insofar as is feasible. A list shall be organized by
1557 budget entity to show the employees or vacant positions within
1558 each budget entity. This list shall be available to the Speaker
1559 of the House of Representatives and the President of the Senate
1560 upon request.

1561 Section 23. Paragraph (b) of subsection (8) of section
1562 112.061, Florida Statutes, is amended to read:

1563 112.061 Per diem and travel expenses of public officers,
1564 employees, and authorized persons.--

1565 (8) OTHER EXPENSES.--

1566 (b) Other expenses which are not specifically authorized
1567 by this section may be approved by the Department of Financial
1568 Services pursuant to rules adopted by it. Expenses approved
1569 pursuant to this paragraph shall be reported by the Department
1570 of Financial Services to the Office of Government Accountability
1571 ~~Auditor General~~ annually.

1572 Section 24. Paragraph (a) of subsection (9) of section
1573 112.313, Florida Statutes, is amended to read:

1574 112.313 Standards of conduct for public officers,
1575 employees of agencies, and local government attorneys.--

1576 (9) POSTEMPLOYMENT RESTRICTIONS; STANDARDS OF CONDUCT FOR
1577 LEGISLATORS AND LEGISLATIVE EMPLOYEES.--

1578 (a)1. It is the intent of the Legislature to implement by
1579 statute the provisions of s. 8(e), Art. II of the State
1580 Constitution relating to legislators, statewide elected
1581 officers, appointed state officers, and designated public
1582 employees.



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1583 2. As used in this paragraph:

1584 a. "Employee" means:

1585 (I) Any person employed in the executive or legislative
1586 branch of government holding a position in the Senior Management
1587 Service as defined in s. 110.402 or any person holding a
1588 position in the Selected Exempt Service as defined in s. 110.602
1589 or any person having authority over policy or procurement
1590 employed by the Department of the Lottery.

1591 (II) The Auditor General, ~~the director of the Office of~~
1592 ~~Program Policy Analysis and Government Accountability,~~ the
1593 Sergeant at Arms and Secretary of the Senate, and the Sergeant
1594 at Arms and Clerk of the House of Representatives.

1595 (III) The executive director of the Legislative Committee
1596 on Intergovernmental Relations and the executive director and
1597 deputy executive director of the Commission on Ethics.

1598 (IV) An executive director, staff director, or deputy
1599 staff director of each joint committee, standing committee, or
1600 select committee of the Legislature; an executive director,
1601 staff director, executive assistant, analyst, or attorney of the
1602 Office of the President of the Senate, the Office of the Speaker
1603 of the House of Representatives, the Senate Majority Party
1604 Office, Senate Minority Party Office, House Majority Party
1605 Office, or House Minority Party Office; or any person, hired on
1606 a contractual basis, having the power normally conferred upon
1607 such persons, by whatever title.

1608 (V) The Chancellor and Vice Chancellors of the State
1609 University System; the general counsel to the Board of Regents;
1610 and the president, vice presidents, and deans of each state
1611 university.



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1612 (VI) Any person having the power normally conferred upon
 1613 the positions referenced in this sub-subparagraph.

1614 b. "Appointed state officer" means any member of an
 1615 appointive board, commission, committee, council, or authority
 1616 of the executive or legislative branch of state government whose
 1617 powers, jurisdiction, and authority are not solely advisory and
 1618 include the final determination or adjudication of any personal
 1619 or property rights, duties, or obligations, other than those
 1620 relative to its internal operations.

1621 c. "State agency" means an entity of the legislative,
 1622 executive, or judicial branch of state government over which the
 1623 Legislature exercises plenary budgetary and statutory control.

1624 3. No member of the Legislature, appointed state officer,
 1625 or statewide elected officer shall personally represent another
 1626 person or entity for compensation before the government body or
 1627 agency of which the individual was an officer or member for a
 1628 period of 2 years following vacation of office. No member of the
 1629 Legislature shall personally represent another person or entity
 1630 for compensation during his or her term of office before any
 1631 state agency other than judicial tribunals or in settlement
 1632 negotiations after the filing of a lawsuit.

1633 4. No agency employee shall personally represent another
 1634 person or entity for compensation before the agency with which
 1635 he or she was employed for a period of 2 years following
 1636 vacation of position, unless employed by another agency of state
 1637 government.

1638 5. Any person violating this paragraph shall be subject to
 1639 the penalties provided in s. 112.317 and a civil penalty of an
 1640 amount equal to the compensation which the person receives for
 1641 the prohibited conduct.



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- 1642 6. This paragraph is not applicable to:
- 1643 a. A person employed by the Legislature or other agency
- 1644 prior to July 1, 1989;
- 1645 b. A person who was employed by the Legislature or other
- 1646 agency on July 1, 1989, whether or not the person was a defined
- 1647 employee on July 1, 1989;
- 1648 c. A person who was a defined employee of the State
- 1649 University System or the Public Service Commission who held such
- 1650 employment on December 31, 1994;
- 1651 d. A person who has reached normal retirement age as
- 1652 defined in s. 121.021(29), and who has retired under the
- 1653 provisions of chapter 121 by July 1, 1991; or
- 1654 e. Any appointed state officer whose term of office began
- 1655 before January 1, 1995, unless reappointed to that office on or
- 1656 after January 1, 1995.

1657 Section 25. Paragraphs (a) and (c) of subsection (8) of
 1658 section 112.324, Florida Statutes, are amended to read:

1659 112.324 Procedures on complaints of violations; public
 1660 records and meeting exemptions.--

1661 (8) If, in cases pertaining to complaints other than
 1662 complaints against impeachable officers or members of the
 1663 Legislature, upon completion of a full and final investigation
 1664 by the commission, the commission finds that there has been a
 1665 violation of this part or of s. 8, Art. II of the State
 1666 Constitution, it shall be the duty of the commission to report
 1667 its findings and recommend appropriate action to the proper
 1668 disciplinary official or body as follows, and such official or
 1669 body shall have the power to invoke the penalty provisions of
 1670 this part, including the power to order the appropriate
 1671 elections official to remove a candidate from the ballot for a



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1672 violation of s. 112.3145 or s. 8(a) and (i), Art. II of the
 1673 State Constitution:

1674 (a) The President of the Senate and the Speaker of the
 1675 House of Representatives, jointly, in any case concerning the
 1676 Public Counsel, members of the Public Service Commission,
 1677 members of the Public Service Commission Nominating Council, the
 1678 Auditor General, ~~the director of the Office of Program Policy~~
 1679 ~~Analysis and Government Accountability~~, or members of the
 1680 Legislative Committee on Intergovernmental Relations.

1681 (c) The President of the Senate, in any case concerning an
 1682 employee of the Senate; the Speaker of the House of
 1683 Representatives, in any case concerning an employee of the House
 1684 of Representatives; or the President and the Speaker, jointly,
 1685 in any case concerning an employee of a committee of the
 1686 Legislature whose members are appointed solely by the President
 1687 and the Speaker or in any case concerning an employee of the
 1688 Public Counsel, Public Service Commission, ~~Auditor General,~~
 1689 ~~Office of Program Policy Analysis and Government Accountability,~~
 1690 or Legislative Committee on Intergovernmental Relations.

1691 Section 26. Section 112.658, Florida Statutes, is
 1692 repealed:

1693 ~~112.658 Office of Program Policy Analysis and Government~~
 1694 ~~Accountability to determine compliance of the Florida Retirement~~
 1695 ~~System.—~~

1696 ~~(1) The Office of Program Policy Analysis and Government~~
 1697 ~~Accountability shall determine, through the examination of~~
 1698 ~~actuarial reviews, financial statements, and the practices and~~
 1699 ~~procedures of the Department of Management Services, the~~
 1700 ~~compliance of the Florida Retirement System with the provisions~~
 1701 ~~of this act.~~



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1702 ~~(2) The Office of Program Policy Analysis and Government~~
 1703 ~~Accountability shall employ an independent consulting actuary~~
 1704 ~~who is an enrolled actuary as defined in this part to assist in~~
 1705 ~~the determination of compliance.~~

1706 ~~(3) The Office of Program Policy Analysis and Government~~
 1707 ~~Accountability shall employ the same actuarial standards to~~
 1708 ~~monitor the Department of Management Services as the Department~~
 1709 ~~of Management Services uses to monitor local governments.~~

1710 Section 27. Subsection (6) of section 119.07, Florida
 1711 Statutes, is amended to read:

1712 119.07 Inspection, examination, and duplication of
 1713 records; exemptions.--

1714 (6) Nothing in subsection (3) or any other general or
 1715 special law shall limit the access of the ~~Auditor General, the~~
 1716 ~~Office of Program Policy Analysis and Government~~ Accountability,
 1717 or any state, county, municipal, university, board of community
 1718 college, school district, ~~or~~ special district internal auditor,
 1719 or agents thereof to public records when such person states in
 1720 writing that such records are needed for a properly authorized
 1721 audit, examination, or investigation. Such person shall maintain
 1722 the confidentiality of any public records that are confidential
 1723 or exempt from the provisions of subsection (1) and shall be
 1724 subject to the same penalties as the custodians of those public
 1725 records for violating confidentiality.

1726 Section 28. Subsection (5) of section 121.051, Florida
 1727 Statutes, is amended to read:

1728 121.051 Participation in the system.--

1729 (5) RIGHTS LIMITED.--

1730 (a) Participation in the system shall not give any member
 1731 the right to be retained in the employ of the employer or, upon



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1732 dismissal, to have any right or interest in the fund other than
 1733 herein provided.

1734 (b) A member who is convicted by a court of competent
 1735 jurisdiction of causing a shortage in a public account, when
 1736 such shortage is certified by the Office of Government
 1737 Accountability ~~Auditor General~~ or a certified public accountant,
 1738 may not retire or receive any benefits under this chapter so
 1739 long as such shortage exists.

1740 Section 29. Paragraph (c) of subsection (1) of section
 1741 121.055, Florida Statutes, is amended to read:

1742 121.055 Senior Management Service Class.--There is hereby
 1743 established a separate class of membership within the Florida
 1744 Retirement System to be known as the "Senior Management Service
 1745 Class," which shall become effective February 1, 1987.

1746 (1)

1747 (c)1. Effective January 1, 1990, participation in the
 1748 Senior Management Service Class shall be compulsory for up to 75
 1749 nonelective positions at the level of committee staff director
 1750 or higher or equivalent managerial or policymaking positions
 1751 within the House of Representatives, as selected by the Speaker
 1752 of the House of Representatives, up to 50 nonelective positions
 1753 at the level of committee staff director or higher or equivalent
 1754 managerial or policymaking positions within the Senate, as
 1755 selected by the President of the Senate, all staff directors of
 1756 joint committees and service offices of the Legislature, the
 1757 Auditor General and up to 9 managerial or policymaking positions
 1758 within the Office of Government Accountability ~~his or her office~~
 1759 as selected by the Auditor General, and the executive director
 1760 of the Commission on Ethics.



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1761 2. Participation in this class shall be compulsory, except
1762 as provided in subparagraph 3., for any legislative employee who
1763 holds a position designated for coverage in the Senior
1764 Management Service Class, and such participation shall continue
1765 until the employee terminates employment in a covered position.

1766 3. In lieu of participation in the Senior Management
1767 Service Class, at the discretion of the President of the Senate
1768 and the Speaker of the House of Representatives, such members
1769 may participate in the Senior Management Service Optional
1770 Annuity Program as established in subsection (6).

1771 Section 30. Paragraph (x) of subsection (1) of section
1772 125.01, Florida Statutes, is amended to read:

1773 125.01 Powers and duties.--

1774 (1) The legislative and governing body of a county shall
1775 have the power to carry on county government. To the extent not
1776 inconsistent with general or special law, this power includes,
1777 but is not restricted to, the power to:

1778 (x) Employ an independent certified public accounting firm
1779 to audit any funds, accounts, and financial records of the
1780 county and its agencies and governmental subdivisions. Entities
1781 that are funded wholly or in part by the county, at the
1782 discretion of the county, may be required by the county to
1783 conduct a performance audit paid for by the county. An entity
1784 shall not be considered as funded by the county by virtue of the
1785 fact that such entity utilizes the county to collect taxes,
1786 assessments, fees, or other revenue. If an independent special
1787 district receives county funds pursuant to a contract or
1788 interlocal agreement for the purposes of funding, in whole or in
1789 part, a discrete program of the district, only that program may
1790 be required by the county to undergo a performance audit. Not



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1791 fewer than five copies of each complete audit report, with
 1792 accompanying documents, shall be filed with the clerk of the
 1793 circuit court and maintained there for public inspection. The
 1794 clerk shall thereupon forward one complete copy of the audit
 1795 report with accompanying documents to the Office of Government
 1796 Accountability Auditor General.

1797 Section 31. Section 136.08, Florida Statutes, is amended
 1798 to read:

1799 136.08 Accounts subject to examination by authorized
 1800 persons.--The accounts of each and every board and the county
 1801 accounts of each and every depository, mentioned or provided for
 1802 in this chapter, shall at all times be subject to the inspection
 1803 and examination by the county auditor and by the Office of
 1804 Government Accountability Auditor General.

1805 Section 32. Paragraph (o) of subsection (1) of section
 1806 154.11, Florida Statutes, is amended to read:

1807 154.11 Powers of board of trustees.--

1808 (1) The board of trustees of each public health trust
 1809 shall be deemed to exercise a public and essential governmental
 1810 function of both the state and the county and in furtherance
 1811 thereof it shall, subject to limitation by the governing body of
 1812 the county in which such board is located, have all of the
 1813 powers necessary or convenient to carry out the operation and
 1814 governance of designated health care facilities, including, but
 1815 without limiting the generality of, the foregoing:

1816 (o) To employ certified public accountants to audit and
 1817 analyze the records of the board and to prepare financial or
 1818 revenue statements of the board; however, this paragraph shall
 1819 not in any way affect any responsibility of the Office of
 1820 Government Accountability Auditor General pursuant to s. 11.45.



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1821 Section 33. Section 163.2526, Florida Statutes is
 1822 repealed.

1823 Section 34. Subsection (12) of section 163.3246, Florida
 1824 Statutes, is amended to read:

1825 163.3246 Local government comprehensive planning
 1826 certification program.--

1827 (12) The Office of ~~Program Policy Analysis and~~ Government
 1828 Accountability shall prepare a report evaluating the
 1829 certification program, which shall be submitted to the Governor,
 1830 the President of the Senate, and the Speaker of the House of
 1831 Representatives by December 1, 2007.

1832 Section 35. Subsections (2) and (5) of section 189.4035,
 1833 Florida Statutes, are amended to read:

1834 189.4035 Preparation of official list of special
 1835 districts.--

1836 (2) The official list shall be produced by the department
 1837 after the department has notified each special district that is
 1838 currently reporting to the department, the Department of
 1839 Financial Services pursuant to s. 218.32, or the Office of
 1840 Government Accountability Auditor General pursuant to s. 218.39.
 1841 Upon notification, each special district shall submit, within 60
 1842 days, its determination of its status. The determination
 1843 submitted by a special district shall be consistent with the
 1844 status reported in the most recent local government audit of
 1845 district activities submitted to the Office of Government
 1846 Accountability Auditor General pursuant to s. 218.39.

1847 (5) The official list of special districts shall be
 1848 distributed by the department on October 1 of each year to the
 1849 President of the Senate, the Speaker of the House of
 1850 Representatives, the Office of Government Accountability Auditor



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1851 ~~General~~, the Department of Revenue, the Department of Financial
 1852 Services, the Department of Management Services, the State Board
 1853 of Administration, counties, municipalities, county property
 1854 appraisers, tax collectors, and supervisors of elections and to
 1855 all interested parties who request the list.

1856 Section 36. Subsection (1) of section 189.412, Florida
 1857 Statutes, is amended to read:

1858 189.412 Special District Information Program; duties and
 1859 responsibilities.--The Special District Information Program of
 1860 the Department of Community Affairs is created and has the
 1861 following special duties:

1862 (1) The collection and maintenance of special district
 1863 compliance status reports from the Office of Government
 1864 Accountability Auditor General, ~~Auditor General~~, the Department of Financial
 1865 Services, the Division of Bond Finance of the State Board of
 1866 Administration, the Department of Management Services, the
 1867 Department of Revenue, and the Commission on Ethics for the
 1868 reporting required in ss. 112.3144, 112.3145, 112.3148,
 1869 112.3149, 112.63, 200.068, 218.32, 218.38, 218.39, and 280.17
 1870 and chapter 121 and from state agencies administering programs
 1871 that distribute money to special districts. The special district
 1872 compliance status reports must consist of a list of special
 1873 districts used in that state agency and a list of which special
 1874 districts did not comply with the reporting statutorily required
 1875 by that agency.

1876 Section 37. Paragraphs (f) and (g) of subsection (5) of
 1877 section 189.428, Florida Statutes, are amended to read:

1878 189.428 Special districts; oversight review process.--

1879 (5) Those conducting the oversight review process shall,
 1880 at a minimum, consider the listed criteria for evaluating the



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1881 special district, but may also consider any additional factors
 1882 relating to the district and its performance. If any of the
 1883 listed criteria do not apply to the special district being
 1884 reviewed, they need not be considered. The criteria to be
 1885 considered by the reviewer include:

1886 (f) Whether the Office of Government Accountability
 1887 ~~Auditor General~~ has notified the Legislative Auditing Committee
 1888 that the special district's audit report, reviewed pursuant to
 1889 s. 11.45(7), indicates that a deteriorating financial condition
 1890 exists that may cause a condition described in s. 218.503(1) to
 1891 occur if actions are not taken to address such condition.

1892 (g) Whether the Office of Government Accountability
 1893 ~~Auditor General~~ has determined that the special district is in a
 1894 state of financial emergency as provided in s. 218.503(1), and
 1895 has notified the Governor and the Legislative Auditing
 1896 Committee.

1897 Section 38. Paragraph (b) of subsection (4) of section
 1898 192.0105, Florida Statutes, is amended to read:

1899 192.0105 Taxpayer rights.--There is created a Florida
 1900 Taxpayer's Bill of Rights for property taxes and assessments to
 1901 guarantee that the rights, privacy, and property of the
 1902 taxpayers of this state are adequately safeguarded and protected
 1903 during tax levy, assessment, collection, and enforcement
 1904 processes administered under the revenue laws of this state. The
 1905 Taxpayer's Bill of Rights compiles, in one document, brief but
 1906 comprehensive statements that summarize the rights and
 1907 obligations of the property appraisers, tax collectors, clerks
 1908 of the court, local governing boards, the Department of Revenue,
 1909 and taxpayers. Additional rights afforded to payors of taxes and
 1910 assessments imposed under the revenue laws of this state are



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1911 provided in s. 213.015. The rights afforded taxpayers to assure
 1912 that their privacy and property are safeguarded and protected
 1913 during tax levy, assessment, and collection are available only
 1914 insofar as they are implemented in other parts of the Florida
 1915 Statutes or rules of the Department of Revenue. The rights so
 1916 guaranteed to state taxpayers in the Florida Statutes and the
 1917 departmental rules include:

1918 (4) THE RIGHT TO CONFIDENTIALITY.-

1919 (b) The right to limiting access to a taxpayer's records
 1920 by a property appraiser, the Department of Revenue, and the
 1921 Office of Government Accountability ~~Auditor General~~ only to
 1922 those instances in which it is determined that such records are
 1923 necessary to determine either the classification or the value of
 1924 taxable nonhomestead property (see s. 195.027(3)).

1925 Section 39. Section 193.074, Florida Statutes, is amended
 1926 to read:

1927 193.074 Confidentiality of returns.--All returns of
 1928 property and returns required by s. 201.022 submitted by the
 1929 taxpayer pursuant to law shall be deemed to be confidential in
 1930 the hands of the property appraiser, the clerk of the circuit
 1931 court, the department, the tax collector, ~~the Auditor General,~~
 1932 and the Office of ~~Program Policy Analysis and~~ Government
 1933 Accountability, and their employees and persons acting under
 1934 their supervision and control, except upon court order or order
 1935 of an administrative body having quasi-judicial powers in ad
 1936 valorem tax matters, and such returns are exempt from the
 1937 provisions of s. 119.07(1).

1938 Section 40. Paragraph (a) of subsection (2) of section
 1939 193.1142, Florida Statutes, is amended to read:

1940 193.1142 Approval of assessment rolls.--



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1941 (2)(a) The executive director or his or her designee shall
 1942 disapprove all or part of any assessment roll of any county not
 1943 in full compliance with the administrative order of the
 1944 executive director issued pursuant to the notice called for in
 1945 s. 195.097 and shall otherwise disapprove all or any part of any
 1946 roll not assessed in substantial compliance with law, as
 1947 disclosed during the investigation by the department, including,
 1948 but not limited to, audits by the Department of Revenue and
 1949 Office of Government Accountability ~~Auditor General~~ establishing
 1950 noncompliance.

1951 Section 41. Subsections (3) and (6) of section 195.027,
 1952 Florida Statutes, are amended to read:

1953 195.027 Rules and regulations.--

1954 (3) The rules and regulations shall provide procedures
 1955 whereby the property appraiser, the Department of Revenue, and
 1956 the Office of Government Accountability ~~Auditor General~~ shall be
 1957 able to obtain access, where necessary, to financial records
 1958 relating to nonhomestead property which records are required to
 1959 make a determination of the proper assessment as to the
 1960 particular property in question. Access to a taxpayer's records
 1961 shall be provided only in those instances in which it is
 1962 determined that such records are necessary to determine either
 1963 the classification or the value of the taxable nonhomestead
 1964 property. Access shall be provided only to those records which
 1965 pertain to the property physically located in the taxing county
 1966 as of January 1 of each year and to the income from such
 1967 property generated in the taxing county for the year in which a
 1968 proper assessment is made. All records produced by the taxpayer
 1969 under this subsection shall be deemed to be confidential in the
 1970 hands of the property appraiser, the department, the tax



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1971 collector, and the Office of Government Accountability ~~Auditor~~
 1972 ~~General~~ and shall not be divulged to any person, firm, or
 1973 corporation, except upon court order or order of an
 1974 administrative body having quasi-judicial powers in ad valorem
 1975 tax matters, and such records are exempt from the provisions of
 1976 s. 119.07(1).

1977 (6) The fees and costs of the sale or purchase and terms
 1978 of financing shall be presumed to be usual unless the buyer or
 1979 seller or agent thereof files a form which discloses the unusual
 1980 fees, costs, and terms of financing. Such form shall be filed
 1981 with the clerk of the circuit court at the time of recording.
 1982 The rules and regulations shall prescribe an information form to
 1983 be used for this purpose. Either the buyer or the seller or the
 1984 agent of either shall complete the information form and certify
 1985 that the form is accurate to the best of his or her knowledge
 1986 and belief. The information form shall be confidential in the
 1987 hands of all persons after delivery to the clerk, except that
 1988 the Department of Revenue and the Office of Government
 1989 Accountability ~~Auditor General~~ shall have access to it in the
 1990 execution of their official duties, and such form is exempt from
 1991 the provisions of s. 119.07(1). The information form may be used
 1992 in any judicial proceeding, upon a motion to produce duly made
 1993 by any party to such proceedings. Failure of the clerk to obtain
 1994 an information form with the recording shall not impair the
 1995 validity of the recording or the conveyance. The form shall
 1996 provide for a notation by the clerk indicating the book and page
 1997 number of the conveyance in the official record books of the
 1998 county. The clerk shall promptly deliver all information forms
 1999 received to the property appraiser for his or her custody and
 2000 use.



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2001 Section 42. Section 195.084, Florida Statutes, is amended
 2002 to read:

2003 195.084 Information exchange.--

2004 (1) The department shall adopt ~~promulgate~~ rules and
 2005 ~~regulations~~ for the exchange of information among the
 2006 department, the property appraisers' offices, the tax collector,
 2007 ~~the Auditor General,~~ and the Office of ~~Program Policy Analysis~~
 2008 ~~and~~ Government Accountability. All records and returns of the
 2009 department useful to the property appraiser or the tax collector
 2010 shall be made available upon request but subject to the
 2011 reasonable conditions imposed by the department. This section
 2012 shall supersede statutes prohibiting disclosure only with
 2013 respect to the property appraiser, the tax collector, ~~the~~
 2014 ~~Auditor General,~~ and the Office of ~~Program Policy Analysis and~~
 2015 Government Accountability, but the department may establish
 2016 regulations setting reasonable conditions upon the access to and
 2017 custody of such information. ~~The Auditor General,~~ ~~the~~ Office of
 2018 ~~Program Policy Analysis and~~ Government Accountability, the tax
 2019 collectors, and the property appraisers shall be bound by the
 2020 same requirements of confidentiality as the Department of
 2021 Revenue. Breach of confidentiality shall be a misdemeanor of the
 2022 first degree, punishable as provided by ss. 775.082 and 775.083.

2023 (2) All of the records of property appraisers and
 2024 collectors, including, but not limited to, worksheets and
 2025 property record cards, shall be made available to the Department
 2026 of Revenue, ~~the Auditor General,~~ and the Office of ~~Program~~
 2027 ~~Policy Analysis and~~ Government Accountability. Property
 2028 appraisers and collectors are hereby directed to cooperate fully
 2029 with representatives of the Department of Revenue, ~~the Auditor~~
 2030 ~~General,~~ and the Office of ~~Program Policy Analysis and~~



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2031 Government Accountability in realizing the objectives stated in
 2032 s. 195.0012.

2033 Section 43. Paragraph (c) of subsection (4) of section
 2034 196.101, Florida Statutes, is amended to read:

2035 196.101 Exemption for totally and permanently disabled
 2036 persons.--

2037 (4)

2038 (c) The department shall require by rule that the taxpayer
 2039 annually submit a sworn statement of gross income, pursuant to
 2040 paragraph (a). The department shall require that the filing of
 2041 such statement be accompanied by copies of federal income tax
 2042 returns for the prior year, wage and earnings statements (W-2
 2043 forms), and other documents it deems necessary, for each member
 2044 of the household. The taxpayer's statement shall attest to the
 2045 accuracy of such copies. The department shall prescribe and
 2046 furnish a form to be used for this purpose which form shall
 2047 include spaces for a separate listing of United States
 2048 Department of Veterans Affairs benefits and social security
 2049 benefits. All records produced by the taxpayer under this
 2050 paragraph are confidential in the hands of the property
 2051 appraiser, the department, the tax collector, ~~the Auditor~~
 2052 ~~General~~, and the Office of ~~Program Policy Analysis and~~
 2053 Government Accountability, and shall not be divulged to any
 2054 person, firm, or corporation except upon court order or order of
 2055 an administrative body having quasi-judicial powers in ad
 2056 valorem tax matters, and such records are exempt from the
 2057 provisions of s. 119.07(1).

2058 Section 44. Subsection (6) of section 213.053, Florida
 2059 Statutes, is amended to read:

2060 213.053 Confidentiality and information sharing.--



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2061 (6) Any information received by the Department of Revenue
2062 in connection with the administration of taxes, including, but
2063 not limited to, information contained in returns, reports,
2064 accounts, or declarations filed by persons subject to tax, shall
2065 be made available by the department to the Auditor General or
2066 his or her authorized agent, ~~the director of the Office of~~
2067 ~~Program Policy Analysis and Government Accountability or his or~~
2068 ~~her authorized agent,~~ the Chief Financial Officer or his or her
2069 authorized agent, the Director of the Office of Insurance
2070 Regulation of the Financial Services Commission or his or her
2071 authorized agent, or a property appraiser or tax collector or
2072 their authorized agents pursuant to s. 195.084(1), in the
2073 performance of their official duties, or to designated employees
2074 of the Department of Education solely for determination of each
2075 school district's price level index pursuant to s. 1011.62(2);
2076 however, no information shall be disclosed to the Auditor
2077 General or his or her authorized agent, ~~the director of the~~
2078 ~~Office of Program Policy Analysis and Government Accountability~~
2079 ~~or his or her authorized agent,~~ the Chief Financial Officer or
2080 his or her authorized agent, the Director of the Office of
2081 Insurance Regulation or his or her authorized agent, or to a
2082 property appraiser or tax collector or their authorized agents,
2083 or to designated employees of the Department of Education if
2084 such disclosure is prohibited by federal law. The Auditor
2085 General or his or her authorized agent, ~~the director of the~~
2086 ~~Office of Program Policy Analysis and Government Accountability~~
2087 ~~or his or her authorized agent,~~ the Chief Financial Officer or
2088 his or her authorized agent, the Director of the Office of
2089 Insurance Regulation or his or her authorized agent, and the
2090 property appraiser or tax collector and their authorized agents,



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2091 or designated employees of the Department of Education shall be
 2092 subject to the same requirements of confidentiality and the same
 2093 penalties for violation of the requirements as the department.
 2094 For the purpose of this subsection, "designated employees of the
 2095 Department of Education" means only those employees directly
 2096 responsible for calculation of price level indices pursuant to
 2097 s. 1011.62(2). It does not include the supervisors of such
 2098 employees or any other employees or elected officials within the
 2099 Department of Education.

2100 Section 45. Subsections (7), (8), and (9) of section
 2101 215.44, Florida Statutes, are renumbered as subsections (6),
 2102 (7), and (8), respectively, and present subsection (6) of said
 2103 section is amended to read:

2104 215.44 Board of Administration; powers and duties in
 2105 relation to investment of trust funds.--

2106 ~~(6) The Office of Program Policy Analysis and Government~~
 2107 ~~Accountability shall examine the board's management of~~
 2108 ~~investments every 2 years. The Office of Program Policy Analysis~~
 2109 ~~and Government Accountability shall submit such reports to the~~
 2110 ~~board, the President of the Senate, and the Speaker of the House~~
 2111 ~~of Representatives and their designees.~~

2112 Section 46. Subsection (3) of section 215.93, Florida
 2113 Statutes, is amended to read:

2114 215.93 Florida Financial Management Information System.--

2115 (3) The Florida Financial Management Information System
 2116 shall include financial management data and utilize the chart of
 2117 accounts approved by the Chief Financial Officer. Common
 2118 financial management data shall include, but not be limited to,
 2119 data codes, titles, and definitions used by one or more of the
 2120 functional owner subsystems. The Florida Financial Management



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2121 Information System shall utilize common financial management
2122 data codes. The council shall recommend and the board shall
2123 adopt policies regarding the approval and publication of the
2124 financial management data. The Chief Financial Officer shall
2125 adopt policies regarding the approval and publication of the
2126 chart of accounts. The Chief Financial Officer's chart of
2127 accounts shall be consistent with the common financial
2128 management data codes established by the coordinating council.
2129 Further, all systems not a part of the Florida Financial
2130 Management Information System which provide information to the
2131 system shall use the common data codes from the Florida
2132 Financial Management Information System and the Chief Financial
2133 Officer's chart of accounts. Data codes that cannot be supplied
2134 by the Florida Financial Management Information System and the
2135 Chief Financial Officer's chart of accounts and that are
2136 required for use by the information subsystems shall be approved
2137 by the board upon recommendation of the coordinating council.
2138 ~~However, board approval shall not be required for those data~~
2139 ~~codes specified by the Auditor General under the provisions of~~
2140 ~~s. 215.94(6)(c).~~

2141 Section 47. Subsections (6) and (7) of section 215.94,
2142 Florida Statutes, are amended to read:

2143 215.94 Designation, duties, and responsibilities of
2144 functional owners.--

2145 (6)(a) Consistent with the provisions of s. 215.86, the
2146 functional owner of each information subsystem shall be
2147 responsible for ensuring that: ~~The Auditor General shall be~~
2148 ~~advised by the functional owner of each information subsystem as~~
2149 ~~to the date that the development or significant modification of~~
2150 ~~its functional system specifications is to begin.~~



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2151 ~~(b) Upon such notification, the Auditor General shall~~
 2152 ~~participate with each functional owner to the extent necessary~~
 2153 ~~to provide assurance that:~~

2154 1. The accounting information produced by the information
 2155 subsystem adheres to generally accepted accounting principles.

2156 2. The information subsystem contains the necessary
 2157 controls to maintain its integrity, within acceptable limits and
 2158 at an acceptable cost.

2159 3. The information subsystem is auditable.

2160 (b)(e) The Office of Government Accountability shall be
 2161 advised by the functional owner of each information subsystem as
 2162 to the date that the development or significant modification of
 2163 its functional system specifications is to begin. The Office of
 2164 Government Accountability shall provide technical advice, as
 2165 allowed by professional auditing standards, on specific issues
 2166 relating to the design, implementation, and operation of each
 2167 information subsystem. The Auditor General shall specify those
 2168 additional features, characteristics, controls, and internal
 2169 control measures deemed necessary to carry out the provisions of
 2170 this subsection. Further, it shall be the responsibility of each
 2171 functional owner to ensure installation and incorporation of
 2172 such specified features, characteristics, controls, and internal
 2173 control measures within each information subsystem.

2174 (7) The Office of Government Accountability Auditor
 2175 General shall provide to the board and the coordinating council
 2176 the findings and recommendations of any audit regarding the
 2177 provisions of ss. 215.90-215.96.

2178 Section 48. Subsections (2), (5), (6), (7), (8), (9), and
 2179 (10) of section 215.97, Florida Statutes, are amended to read:

2180 215.97 Florida Single Audit Act.--



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2181 (2) Definitions; as used in this section, the term:

2182 (a) "Audit threshold" means the amount to use in
2183 determining when a state single audit of a nonstate entity shall
2184 be conducted in accordance with this section. Each nonstate
2185 entity that expends a total amount of state financial assistance
2186 equal to or in excess of \$300,000 in any fiscal year of such
2187 nonstate entity shall be required to have a state single audit
2188 for such fiscal year in accordance with the requirements of this
2189 section. Every 2 years the Office of Government Accountability
2190 ~~Auditor General~~, after consulting with the Executive Office of
2191 the Governor, the Chief Financial Officer, and all state
2192 agencies that provide state financial assistance to nonstate
2193 entities, shall review the amount for requiring audits under
2194 this section and may adjust such dollar amount consistent with
2195 the purpose of this section.

2196 (b) "Auditing standards" means the auditing standards as
2197 stated in the rules of the Office of Government Accountability
2198 ~~Auditor General~~ as applicable to for-profit organizations,
2199 nonprofit organizations, or local governmental entities.

2200 (c) "Catalog of State Financial Assistance" means a
2201 comprehensive listing of state projects. The Catalog of State
2202 Financial Assistance shall be issued by the Executive Office of
2203 the Governor after conferring with the Chief Financial Officer
2204 and all state agencies that provide state financial assistance
2205 to nonstate entities. The Catalog of State Financial Assistance
2206 shall include for each listed state project: the responsible
2207 state agency; standard state project number identifier; official
2208 title; legal authorization; and description of the state
2209 project, including objectives, restrictions, application and



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2210 awarding procedures, and other relevant information determined
 2211 necessary.

2212 (d) "Financial reporting package" means the nonstate
 2213 entities' financial statements, Schedule of State Financial
 2214 Assistance, auditor's reports, management letter, auditee's
 2215 written responses or corrective action plan, correspondence on
 2216 followup of prior years' corrective actions taken, and such
 2217 other information determined by the Office of Government
 2218 Accountability Auditor General to be necessary and consistent
 2219 with the purposes of this section.

2220 (e) "Federal financial assistance" means financial
 2221 assistance from federal sources passed through the state and
 2222 provided to nonstate entities to carry out a federal program.
 2223 "Federal financial assistance" includes all types of federal
 2224 assistance as defined in applicable United States Office of
 2225 Management and Budget circulars.

2226 (f) "For-profit organization" means any organization or
 2227 sole proprietor but is not a local governmental entity or a
 2228 nonprofit organization.

2229 (g) "Independent auditor" means an external state or local
 2230 government auditor or a certified public accountant who meets
 2231 the independence standards.

2232 (h) "Internal control over state projects" means a
 2233 process, effected by an entity's management and other personnel,
 2234 designed to provide reasonable assurance regarding the
 2235 achievement of objectives in the following categories:

- 2236 1. Effectiveness and efficiency of operations.
- 2237 2. Reliability of financial operations.
- 2238 3. Compliance with applicable laws and regulations.



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2239 (i) "Local governmental entity" means a county agency,
 2240 municipality, or special district or any other entity (other
 2241 than a district school board or community college), however
 2242 styled, which independently exercises any type of governmental
 2243 function.

2244 (j) "Major state project" means any state project meeting
 2245 the criteria as stated in the rules of the Executive Office of
 2246 the Governor. Such criteria shall be established after
 2247 consultation with the Chief Financial Officer and appropriate
 2248 state agencies that provide state financial assistance and shall
 2249 consider the amount of state project expenditures or expenses or
 2250 inherent risks. Each major state project shall be audited in
 2251 accordance with the requirements of this section.

2252 (k) "Nonprofit organization" means any corporation, trust,
 2253 association, cooperative, or other organization that:

- 2254 1. Is operated primarily for scientific, educational
 2255 service, charitable, or similar purpose in the public interest;
- 2256 2. Is not organized primarily for profit;
- 2257 3. Uses net proceeds to maintain, improve, or expand the
 2258 operations of the organization; and
- 2259 4. Has no part of its income or profit distributable to
 2260 its members, directors, or officers.

2261 (l) "Nonstate entity" means a local governmental entity,
 2262 nonprofit organization, or for-profit organization that receives
 2263 state resources.

2264 (m) "Recipient" means a nonstate entity that receives
 2265 state financial assistance directly from a state awarding
 2266 agency.

2267 (n) "Schedule of State Financial Assistance" means a
 2268 document prepared in accordance with the rules of the Chief



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2269 Financial Officer and included in each financial reporting
 2270 package required by this section.

2271 (o) "State awarding agency" means the state agency that
 2272 provided state financial assistance to the nonstate entity.

2273 (p) "State financial assistance" means financial
 2274 assistance from state resources, not including federal financial
 2275 assistance and state matching, provided to nonstate entities to
 2276 carry out a state project. "State financial assistance" includes
 2277 all types of state assistance as stated in the rules of the
 2278 Executive Office of the Governor established in consultation
 2279 with the Chief Financial Officer and appropriate state agencies
 2280 that provide state financial assistance. It includes state
 2281 financial assistance provided directly by state awarding
 2282 agencies or indirectly by recipients of state awards or
 2283 subrecipients. It does not include procurement contracts used to
 2284 buy goods or services from vendors. Audits of such procurement
 2285 contracts with vendors are outside of the scope of this section.
 2286 Also, audits of contracts to operate state-government-owned and
 2287 contractor-operated facilities are excluded from the audit
 2288 requirements of this section.

2289 (q) "State matching" means state resources provided to
 2290 nonstate entities to be used to meet federal financial
 2291 participation matching requirements of federal programs.

2292 (r) "State project" means all state financial assistance
 2293 to a nonstate entity assigned a single state project number
 2294 identifier in the Catalog of State Financial Assistance.

2295 (s) "State Projects Compliance Supplement" means a
 2296 document issued by the Executive Office of the Governor, in
 2297 consultation with the Chief Financial Officer and all state
 2298 agencies that provide state financial assistance. The State



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2299 Projects Compliance Supplement shall identify state projects,
 2300 the significant compliance requirements, eligibility
 2301 requirements, matching requirements, suggested audit procedures,
 2302 and other relevant information determined necessary.

2303 (t) "State project-specific audit" means an audit of one
 2304 state project performed in accordance with the requirements of
 2305 subsection (9).

2306 (u) "State single audit" means an audit of a nonstate
 2307 entity's financial statements and state financial assistance.
 2308 Such audits shall be conducted in accordance with the auditing
 2309 standards as stated in the rules of the Office of Government
 2310 Accountability Auditor General.

2311 (v) "Subrecipient" means a nonstate entity that receives
 2312 state financial assistance through another nonstate entity.

2313 (w) "Vendor" means a dealer, distributor, merchant, or
 2314 other seller providing goods or services that are required for
 2315 the conduct of a state project. These goods or services may be
 2316 for an organization's own use or for the use of beneficiaries of
 2317 the state project.

2318 (5) Each state awarding agency shall:

2319 (a) Provide to a recipient information needed by the
 2320 recipient to comply with the requirements of this section,
 2321 including:

2322 1. The audit and accountability requirements for state
 2323 projects as stated in this section and applicable rules of the
 2324 Executive Office of the Governor, rules of the Chief Financial
 2325 Officer, and rules of the Office of Government Accountability
 2326 Auditor General.

2327 2. Information from the Catalog of State Financial
 2328 Assistance, including the standard state project number



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2329 identifier; official title; legal authorization; and description
 2330 of the state project including objectives, restrictions, and
 2331 other relevant information determined necessary.

2332 3. Information from the State Projects Compliance
 2333 Supplement, including the significant compliance requirements,
 2334 eligibility requirements, matching requirements, suggested audit
 2335 procedures, and other relevant information determined necessary.

2336 (b) Require the recipient, as a condition of receiving
 2337 state financial assistance, to allow the state awarding agency,
 2338 the Chief Financial Officer, and the Office of Government
 2339 Accountability Auditor General access to the recipient's records
 2340 and the recipient's independent auditor's working papers as
 2341 necessary for complying with the requirements of this section.

2342 (c) Notify the recipient that this section does not limit
 2343 the authority of the state awarding agency to conduct or arrange
 2344 for the conduct of additional audits or evaluations of state
 2345 financial assistance or limit the authority of any state agency
 2346 inspector general, the Office of Government Accountability
 2347 Auditor General, or any other state official.

2348 (d) Be provided one copy of each financial reporting
 2349 package prepared in accordance with the requirement of this
 2350 section.

2351 (e) Review the recipient financial reporting package,
 2352 including the management letters and corrective action plans, to
 2353 the extent necessary to determine whether timely and appropriate
 2354 corrective action has been taken with respect to audit findings
 2355 and recommendations pertaining to state financial assistance
 2356 provided by the state agency.



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2357 (6) As a condition of receiving state financial
2358 assistance, each recipient that provides state financial
2359 assistance to a subrecipient shall:

2360 (a) Provide to a subrecipient information needed by the
2361 subrecipient to comply with the requirements of this section,
2362 including:

2363 1. Identification of the state awarding agency.

2364 2. The audit and accountability requirements for state
2365 projects as stated in this section and applicable rules of the
2366 Executive Office of the Governor, rules of the Chief Financial
2367 Officer, and rules of the Office of Government Accountability
2368 ~~Auditor General~~.

2369 3. Information from the Catalog of State Financial
2370 Assistance, including the standard state project number
2371 identifier; official title; legal authorization; and description
2372 of the state project, including objectives, restrictions, and
2373 other relevant information.

2374 4. Information from the State Projects Compliance
2375 Supplement including the significant compliance requirements,
2376 eligibility requirements, matching requirements, and suggested
2377 audit procedures, and other relevant information determined
2378 necessary.

2379 (b) Review the subrecipient audit reports, including the
2380 management letters, to the extent necessary to determine whether
2381 timely and appropriate corrective action has been taken with
2382 respect to audit findings and recommendations pertaining to
2383 state financial assistance provided by the state agency.

2384 (c) Perform such other procedures as specified in terms
2385 and conditions of the written agreement with the state awarding
2386 agency including any required monitoring of the subrecipient's



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2387 use of state financial assistance through onsite visits, limited
 2388 scope audits, or other specified procedures.

2389 (d) Require subrecipients, as a condition of receiving
 2390 state financial assistance, to permit the independent auditor of
 2391 the recipient, the state awarding agency, the Chief Financial
 2392 Officer, and the Office of Government Accountability Auditor
 2393 ~~General~~ access to the subrecipient's records and the
 2394 subrecipient's independent auditor's working papers as necessary
 2395 to comply with the requirements of this section.

2396 (7) Each recipient or subrecipient of state financial
 2397 assistance shall comply with the following:

2398 (a) Each nonstate entity that receives state financial
 2399 assistance and meets audit threshold requirements, in any fiscal
 2400 year of the nonstate entity, as stated in the rules of the
 2401 Office of Government Accountability Auditor~~General~~, shall have
 2402 a state single audit conducted for such fiscal year in
 2403 accordance with the requirements of this act and with additional
 2404 requirements established in rules of the Executive Office of the
 2405 Governor, rules of the Chief Financial Officer, and rules of the
 2406 Office of Government Accountability Auditor~~General~~. If only one
 2407 state project is involved in a nonstate entity's fiscal year,
 2408 the nonstate entity may elect to have only a state project-
 2409 specific audit of the state project for that fiscal year.

2410 (b) Each nonstate entity that receives state financial
 2411 assistance and does not meet the threshold requirements, in any
 2412 fiscal year of the nonstate entity, as stated in this law or the
 2413 rules of the Office of Government Accountability Auditor~~General~~
 2414 is exempt for such fiscal year from the state single audit
 2415 requirements of this section. However, such nonstate entity must



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2416 meet terms and conditions specified in the written agreement
2417 with the state awarding agency.

2418 (c) Regardless of the amount of the state financial
2419 assistance, the provisions of this section do not exempt a
2420 nonstate entity from compliance with provisions of law relating
2421 to maintaining records concerning state financial assistance to
2422 such nonstate entity or allowing access and examination of those
2423 records by the state awarding agency, the Chief Financial
2424 Officer, or the Office of Government Accountability Auditor
2425 General.

2426 (d) Audits conducted pursuant to this section shall be
2427 performed annually.

2428 (e) Audits conducted pursuant to this section shall be
2429 conducted by independent auditors in accordance with auditing
2430 standards as stated in rules of the Office of Government
2431 Accountability Auditor~~General~~.

2432 (f) Upon completion of the audit as required by this
2433 section, a copy of the recipient's financial reporting package
2434 shall be filed with the state awarding agency and the Office of
2435 Government Accountability Auditor~~General~~. Upon completion of
2436 the audit as required by this section, a copy of the
2437 subrecipient's financial reporting package shall be filed with
2438 the recipient that provided the state financial assistance. The
2439 financial reporting package shall be filed in accordance with
2440 the rules of the Auditor General.

2441 (g) All financial reporting packages prepared pursuant to
2442 the requirements of this section shall be available for public
2443 inspection.

2444 (h) If an audit conducted pursuant to this section
2445 discloses any significant audit findings relating to state



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2446 financial assistance, including material noncompliance with
2447 individual state project compliance requirements or reportable
2448 conditions in internal controls of the nonstate entity, the
2449 nonstate entity shall submit as part of the audit package to the
2450 state awarding agency a plan for corrective action to eliminate
2451 such audit findings or a statement describing the reasons that
2452 corrective action is not necessary.

2453 (i) An audit conducted in accordance with this section is
2454 in addition to any audit of federal awards required by the
2455 federal Single Audit Act and other federal laws and regulations.
2456 To the extent that such federally required audits provide the
2457 state awarding agency with information it requires to carry out
2458 its responsibilities under state law or other guidance, a state
2459 agency shall rely upon and use that information.

2460 (j) Unless prohibited by law, the cost of audits pursuant
2461 to this section is allowable charges to state projects. However,
2462 any charges to state projects should be limited to those
2463 incremental costs incurred as a result of the audit requirements
2464 of this section in relation to other audit requirements. The
2465 nonstate entity should allocate such incremental costs to all
2466 state projects for which it expended state financial assistance.

2467 (k) Audit costs may not be charged to state projects when
2468 audits required by this section have not been made or have been
2469 made but not in accordance with this section. If a nonstate
2470 entity fails to have an audit conducted consistent with this
2471 section, state awarding agencies may take appropriate corrective
2472 action to enforce compliance.

2473 (l) This section does not prohibit the state awarding
2474 agency from including terms and conditions in the written
2475 agreement which require additional assurances that state



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2476 financial assistance meets the applicable requirements of laws,
2477 regulations, and other compliance rules.

2478 (m) A state awarding agency that provides state financial
2479 assistance to nonstate entities and conducts or arranges for
2480 audits of state financial assistance that are in addition to the
2481 audits conducted under this act shall, consistent with other
2482 applicable law, arrange for funding the full cost of such
2483 additional audits.

2484 (8) The independent auditor when conducting a state single
2485 audit of recipients or subrecipients shall:

2486 (a) Determine whether the nonstate entity's financial
2487 statements are presented fairly in all material respects in
2488 conformity with generally accepted accounting principles.

2489 (b) Determine whether state financial assistance shown on
2490 the Schedule of State Financial Assistance is presented fairly
2491 in all material respects in relation to the nonstate entity's
2492 financial statements taken as a whole.

2493 (c) With respect to internal controls pertaining to each
2494 major state project:

2495 1. Obtain an understanding of internal controls;
2496 2. Assess control risk;
2497 3. Perform tests of controls unless the controls are
2498 deemed to be ineffective; and

2499 4. Determine whether the nonstate entity has internal
2500 controls in place to provide reasonable assurance of compliance
2501 with the provisions of laws and rules pertaining to state
2502 financial assistance that have a material effect on each major
2503 state project.

2504 (d) Determine whether each major state project complied
2505 with the provisions of laws, rules, and guidelines as identified



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2506 in the State Projects Compliance Supplement, or otherwise
2507 identified by the state awarding agency, which have a material
2508 effect on each major state project. When major state projects
2509 are less than 50 percent of the nonstate entity's total
2510 expenditures for all state financial assistance, the auditor
2511 shall select and test additional state projects as major state
2512 projects as necessary to achieve audit coverage of at least 50
2513 percent of the expenditures for all state financial assistance
2514 provided to the nonstate entity. Additional state projects
2515 needed to meet the 50-percent requirement may be selected on an
2516 inherent risk basis as stated in the rules of the Executive
2517 Office of the Governor.

2518 (e) Report on the results of any audit conducted pursuant
2519 to this section in accordance with the rules of the Executive
2520 Office of the Governor, rules of the Chief Financial Officer,
2521 and rules of the Office of Government Accountability Auditor
2522 ~~General~~. Audit reports shall include summaries of the auditor's
2523 results regarding the nonstate entity's financial statements;
2524 Schedule of State Financial Assistance; internal controls; and
2525 compliance with laws, rules, and guidelines.

2526 (f) Issue a management letter as prescribed in the rules
2527 of the Office of Government Accountability Auditor
2528 ~~General~~.

2528 (g) Upon notification by the nonstate entity, make
2529 available the working papers relating to the audit conducted
2530 pursuant to the requirements of this section to the state
2531 awarding agency, the Chief Financial Officer, or the Office of
2532 Government Accountability Auditor
2533 ~~General~~ for review or copying.

2533 (9) The independent auditor, when conducting a state
2534 project-specific audit of recipients or subrecipients, shall:



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2535 (a) Determine whether the nonstate entity's schedule of
 2536 state financial assistance is presented fairly in all material
 2537 respects in conformity with stated accounting policies.

2538 (b) Obtain an understanding of internal control and
 2539 perform tests of internal control over the state project
 2540 consistent with the requirements of a major state project.

2541 (c) Determine whether or not the auditee has complied with
 2542 applicable provisions of laws, rules, and guidelines as
 2543 identified in the State Projects Compliance Supplement, or
 2544 otherwise identified by the state awarding agency, which could
 2545 have a direct and material effect on the state project.

2546 (d) Report on the results of a state project-specific
 2547 audit consistent with the requirements of the state single audit
 2548 and issue a management letter as prescribed in the rules of the
 2549 Office of Government Accountability ~~Auditor General~~.

2550 (e) Upon notification by the nonstate entity, make
 2551 available the working papers relating to the audit conducted
 2552 pursuant to the requirements of this section to the state
 2553 awarding agency, the Chief Financial Officer, or the Office of
 2554 Government Accountability ~~Auditor General~~ for review or copying.

2555 (10) The Office of Government Accountability ~~Auditor~~
 2556 ~~General~~ shall:

2557 (a) Have the authority to audit state financial assistance
 2558 provided to any nonstate entity when determined necessary by the
 2559 Auditor General or when directed by the Legislative Auditing
 2560 Committee.

2561 (b) Adopt rules that state the auditing standards that
 2562 independent auditors are to follow for audits of nonstate
 2563 entities required by this section.



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2564 (c) Adopt rules that describe the contents and the filing
2565 deadlines for the financial reporting package.

2566 (d) Provide technical advice upon request of the Chief
2567 Financial Officer, Executive Office of the Governor, and state
2568 agencies relating to financial reporting and audit
2569 responsibilities contained in this section.

2570 (e) Be provided one copy of each financial reporting
2571 package prepared in accordance with the requirements of this
2572 section.

2573 (f) Perform ongoing reviews of a sample of financial
2574 reporting packages filed pursuant to the requirements of this
2575 section to determine compliance with the reporting requirements
2576 of this section and applicable rules of the Executive Office of
2577 the Governor, rules of the Chief Financial Officer, and rules of
2578 the Office of Government Accountability Auditor General.

2579 Section 49. Subsection (1) of section 215.981, Florida
2580 Statutes, is amended to read:

2581 215.981 Audits of state agency direct-support
2582 organizations and citizen support organizations.--

2583 (1) Each direct-support organization and each citizen
2584 support organization with annual expenditures in excess of
2585 \$100,000, created or authorized pursuant to law, and created,
2586 approved, or administered by a state agency, other than a
2587 university, district board of trustees of a community college,
2588 or district school board, shall provide for an annual ~~financial~~
2589 audit of its financial statements in order to express an opinion
2590 on the fairness with which they are presented in conformity with
2591 generally accepted accounting principles. The audit is accounts
2592 and records to be conducted by an independent certified public
2593 accountant in accordance with rules adopted by the Office of



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2594 Government Accountability Auditor-General pursuant to s.
 2595 11.45(8) and the state agency that created, approved, or
 2596 administers the direct-support organization or citizen support
 2597 organization. The audit report shall be submitted within 9
 2598 months after the end of the fiscal year or by the date
 2599 established by the primary government for those organizations
 2600 that are component units, as defined by generally accepted
 2601 accounting principles, whichever is earlier, to the Office of
 2602 Government Accountability Auditor-General and to the state
 2603 agency responsible for creation, administration, or approval of
 2604 the direct-support organization or citizen support organization.
 2605 Such state agency, ~~the Auditor General,~~ and the Office of
 2606 ~~Program Policy Analysis and~~ Government Accountability shall have
 2607 the authority to require and receive from the organization or
 2608 from the independent auditor any records relative to the
 2609 operation of the organization.

2610 Section 50. Subsections (5) and (12) of section 216.023,
 2611 Florida Statutes, are amended to read:

2612 216.023 Legislative budget requests to be furnished to
 2613 Legislature by agencies.--

2614 (5) ~~At the time specified in the legislative budget~~
 2615 ~~instructions and in sufficient time to be included in the~~
 2616 ~~Governor's recommended budget, the judicial branch is required~~
 2617 ~~to submit a performance-based program budget request. The Chief~~
 2618 ~~Justice of the Supreme Court shall identify and, after~~
 2619 ~~consultation with the Office of Program Policy Analysis and~~
 2620 ~~Government Accountability, submit to the President of the Senate~~
 2621 ~~and the Speaker of the House of Representatives a list of~~
 2622 ~~proposed programs and associated performance measures. The~~
 2623 ~~judicial branch shall provide documentation to accompany the~~



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2624 ~~list of proposed programs and performance measures as provided~~
2625 ~~under subsection (4).~~ The judicial branch shall submit a
2626 performance-based program agency budget request using the
2627 programs and performance measures adopted by the Legislature.
2628 The Chief Justice may propose revisions to approved programs or
2629 performance measures for the judicial branch. The Legislature
2630 shall have final approval of all programs and associated
2631 performance measures and standards for the judicial branch
2632 through the General Appropriations Act or legislation
2633 implementing the General Appropriations Act. ~~By September 15,~~
2634 ~~2001, the Chief Justice of the Supreme Court shall submit to the~~
2635 ~~President of the Senate and the Speaker of the House of~~
2636 ~~Representatives a performance-based program budget request for~~
2637 ~~programs of the judicial branch approved by the Legislature and~~
2638 ~~provide a copy to the Executive Office of the Governor.~~

2639 (12) The legislative budget request from each agency and
2640 from the judicial branch shall be reviewed by the Legislature.
2641 The review may allow for the opportunity to have information or
2642 testimony by the agency, the judicial branch, ~~the Auditor~~
2643 ~~General,~~ the Office of ~~Program Policy Analysis and~~ Government
2644 Accountability, the Governor's Office of Planning and Budgeting,
2645 and the public regarding the proper level of funding for the
2646 agency in order to carry out its mission.

2647 Section 51. Paragraph (a) of subsection (3) of section
2648 216.102, Florida Statutes, is amended to read:

2649 216.102 Filing of financial information; handling by Chief
2650 Financial Officer; penalty for noncompliance.--

2651 (3) The Chief Financial Officer shall:

2652 (a) Prepare and furnish to the Office of Government
2653 Accountability ~~Auditor General~~ annual financial statements for



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2654 the state on or before December 31 of each year, using generally
 2655 accepted accounting principles.

2656
 2657 The Chief Financial Officer may furnish and publish in
 2658 electronic form the financial statements and the comprehensive
 2659 annual financial report required under paragraphs (a), (b), and
 2660 (c).

2661 Section 52. Subsection (2) of section 216.141, Florida
 2662 Statutes, is amended to read:

2663 216.141 Budget system procedures; planning and programming
 2664 by state agencies.--

2665 (2) The Florida Management Information Board shall notify
 2666 the Office of Government Accountability ~~Auditor General~~ of any
 2667 changes or modifications to the Florida Financial Management
 2668 Information System and its functional owner information
 2669 subsystems.

2670 Section 53. Paragraph (f) of subsection (2) and subsection
 2671 (4) of section 216.163, Florida Statutes, are amended to read:

2672 216.163 Governor's recommended budget; form and content;
 2673 declaration of collective bargaining impasses.--

2674 (2) The Governor's recommended budget shall also include:

2675 (f) The Governor's recommendations for high-risk
 2676 information technology projects which should be subject to
 2677 monitoring under s. 282.322. These recommendations shall include
 2678 proviso language which specifies whether funds are specifically
 2679 provided to contract for project monitoring, or whether the
 2680 Office of Government Accountability ~~Auditor General~~ will conduct
 2681 such project monitoring. When funds are recommended for
 2682 contracting with a project monitor, such funds may equal 1



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2683 percent to 5 percent of the project's estimated total costs.
2684 These funds shall be specifically appropriated and nonrecurring.

2685 (4) The Executive Office of the Governor shall review the
2686 findings of the Office of ~~Program Policy Analysis and~~ Government
2687 Accountability, to the extent they are available, ~~request any~~
2688 ~~reports or additional analyses as necessary,~~ and submit a
2689 recommendation for executive agencies, which may include a
2690 recommendation regarding incentives or disincentives for agency
2691 performance. Incentives or disincentives may apply to all or
2692 part of a state agency. The Chief Justice shall review the
2693 findings of the Office of ~~Program Policy Analysis and~~ Government
2694 Accountability regarding judicial branch performance and make
2695 appropriate recommendations for the judicial branch.

2696 (a) Incentives may include, but are not limited to:

2697 1. Additional flexibility in budget management, such as,
2698 but not limited to, the use of lump sums or special categories;
2699 consolidation of budget entities or program components;
2700 consolidation of appropriation categories; and increased agency
2701 transfer authority between appropriation categories or budget
2702 entities.

2703 2. Additional flexibility in salary rate and position
2704 management.

2705 3. Retention of up to 50 percent of all unencumbered
2706 balances of appropriations as of June 30, or undisbursed
2707 balances as of December 31, excluding special categories and
2708 grants and aids, which may be used for nonrecurring purposes
2709 including, but not limited to, lump-sum bonuses, employee
2710 training, or productivity enhancements, including technology and
2711 other improvements.



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2712 4. Additional funds to be used for, but not limited to,
 2713 lump-sum bonuses, employee training, or productivity
 2714 enhancements, including technology and other improvements.

2715 5. Additional funds provided pursuant to law to be
 2716 released to an agency quarterly or incrementally contingent upon
 2717 the accomplishment of units of output or outcome specified in
 2718 the General Appropriations Act.

2719 (b) Disincentives may include, but are not limited to:

2720 1. Mandatory quarterly reports to the Executive Office of
 2721 the Governor and the Legislature on the agency's progress in
 2722 meeting performance standards.

2723 2. Mandatory quarterly appearances before the Legislature,
 2724 the Governor, or the Governor and Cabinet to report on the
 2725 agency's progress in meeting performance standards.

2726 3. Elimination or restructuring of the program, which may
 2727 include, but not be limited to, transfer of the program or
 2728 outsourcing all or a portion of the program.

2729 4. Reduction of total positions for a program.

2730 5. Restriction on or reduction of the spending authority
 2731 provided in s. 216.292(2).

2732 6. Reduction of managerial salaries.

2733 Section 54. Paragraph (b) of subsection (1) of section
 2734 216.177, Florida Statutes, is amended to read:

2735 216.177 Appropriations acts, statement of intent,
 2736 violation, notice, review and objection procedures.--

2737 (1) When an appropriations act is delivered to the
 2738 Governor after the Legislature has adjourned sine die, as soon
 2739 as practicable, but no later than the 10th day before the end of
 2740 the period allowed by law for veto consideration in any year in



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2741 | which an appropriation is made, the chairs of the legislative
2742 | appropriations committees shall jointly transmit:

2743 | (b) The documents set forth in s. 216.0442(2)(a) and
2744 | (c), to the Executive Office of the Governor, the Chief Financial
2745 | Officer, the Auditor General, ~~the director of the Office of~~
2746 | ~~Program Policy Analysis and Government Accountability,~~ the Chief
2747 | Justice of the Supreme Court, and each state agency. A request
2748 | for additional explanation and direction regarding the
2749 | legislative intent of the General Appropriations Act during the
2750 | fiscal year may be made to the chair and vice chair of the
2751 | Legislative Budget Commission or the President of the Senate and
2752 | the Speaker of the House of Representatives only by and through
2753 | the Executive Office of the Governor for state agencies, and by
2754 | and through the Chief Justice of the Supreme Court for the
2755 | judicial branch, as is deemed necessary. However, the Chief
2756 | Financial Officer may also request further clarification of
2757 | legislative intent pursuant to the Chief Financial Officer's
2758 | responsibilities related to his or her preaudit function of
2759 | expenditures.

2760 | Section 55. Subsection (2) of section 216.178, Florida
2761 | Statutes, is amended to read:

2762 | 216.178 General Appropriations Act; format; procedure.--

2763 | (2) The Office of Planning and Budgeting shall develop a
2764 | final budget report that reflects the net appropriations for
2765 | each budget item. The report shall reflect actual expenditures
2766 | for each of the 2 preceding fiscal years and the estimated
2767 | expenditures for the current fiscal year. In addition, the
2768 | report must contain the actual revenues and cash balances for
2769 | the preceding 2 fiscal years and the estimated revenues and cash
2770 | balances for the current fiscal year. The report may also



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2771 contain expenditure data, program objectives, and program
 2772 measures for each state agency program. The report must be
 2773 produced by October 15 each year. A copy of the report must be
 2774 made available to each member of the Legislature, to the head of
 2775 each state agency, to the Auditor General, ~~to the director of~~
 2776 ~~the Office of Program Policy Analysis and Government~~

2777 ~~Accountability~~, and to the public. Section 56. Subsection
 2778 (12) of section 216.181, Florida Statutes, is amended to read:

2779 216.181 Approved budgets for operations and fixed capital
 2780 outlay.--

2781 (12) There is appropriated nonoperating budget for
 2782 refunds, payments to the United States Treasury, payments of the
 2783 service charge to the General Revenue Fund, and transfers of
 2784 funds specifically required by law. Such authorized budget,
 2785 together with related releases, shall be transmitted by the
 2786 state agency or by the judicial branch to the Chief Financial
 2787 Officer for entry in his or her records in the manner and format
 2788 prescribed by the Executive Office of the Governor in

2789 consultation with the Chief Financial Officer. A copy of such
 2790 authorized budgets shall be furnished to the Executive Office of
 2791 the Governor or the Chief Justice, the chairs of the legislative
 2792 committees responsible for developing the general appropriations
 2793 acts, and the Office of Government Accountability ~~Auditor~~

2794 ~~General~~. The Governor may withhold approval of nonoperating
 2795 investment authority for certain trust funds when deemed in the
 2796 best interest of the state. The Governor for the executive
 2797 branch, and the Chief Justice for the judicial branch, may
 2798 establish nonoperating budgets for transfers, purchase of
 2799 investments, special expenses, distributions, and any other
 2800 nonoperating budget categories they deem necessary and in the



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2801 best interest of the state and consistent with legislative
2802 intent and policy. The provisions of this subsection are subject
2803 to the notice, review, and objection procedures set forth in s.
2804 216.177. For purposes of this section, the term "nonoperating
2805 budgets" means nonoperating disbursement authority for purchase
2806 of investments, refunds, payments to the United States Treasury,
2807 transfers of funds specifically required by law, distributions
2808 of assets held by the state in a trustee capacity as an agent of
2809 fiduciary, special expenses, and other nonoperating budget
2810 categories as determined necessary by the Executive Office of
2811 the Governor, not otherwise appropriated in the General
2812 Appropriations Act.

2813 Section 57. Subsection (1) of section 216.192, Florida
2814 Statutes, is amended to read:

2815 216.192 Release of appropriations; revision of budgets.--

2816 (1) Unless otherwise provided in the General
2817 Appropriations Act, on July 1 of each fiscal year, up to 25
2818 percent of the original approved operating budget of each agency
2819 and of the judicial branch may be released until such time as
2820 annual plans for quarterly releases for all appropriations have
2821 been developed, approved, and furnished to the Chief Financial
2822 Officer by the Executive Office of the Governor for state
2823 agencies and by the Chief Justice of the Supreme Court for the
2824 judicial branch. The plans, including appropriate plans of
2825 releases for fixed capital outlay projects that correspond with
2826 each project schedule, shall attempt to maximize the use of
2827 trust funds and shall be transmitted to the Chief Financial
2828 Officer by August 1 of each fiscal year. Such releases shall at
2829 no time exceed the total appropriations available to a state
2830 agency or to the judicial branch, or the approved budget for



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2831 such agency or the judicial branch if less. The Chief Financial
 2832 Officer shall enter such releases in his or her records in
 2833 accordance with the release plans prescribed by the Executive
 2834 Office of the Governor and the Chief Justice, unless otherwise
 2835 amended as provided by law. The Executive Office of the Governor
 2836 and the Chief Justice shall transmit a copy of the approved
 2837 annual releases to the head of the state agency, the chair and
 2838 vice chair of the Legislative Budget Commission, and the Office
 2839 of Government Accountability ~~Auditor General~~. The Chief
 2840 Financial Officer shall authorize all expenditures to be made
 2841 from the appropriations on the basis of such releases and in
 2842 accordance with the approved budget, and not otherwise.
 2843 Expenditures shall be authorized only in accordance with
 2844 legislative authorizations. Nothing herein precludes periodic
 2845 reexamination and revision by the Executive Office of the
 2846 Governor or by the Chief Justice of the annual plans for release
 2847 of appropriations and the notifications of the parties of all
 2848 such revisions.

2849 Section 58. Subsection (3) of section 216.231, Florida
 2850 Statutes, is amended to read:

2851 216.231 Release of certain classified appropriations.--

2852 (3) Notwithstanding any other provisions of law, moneys
 2853 appropriated in any appropriations act to the Governor for
 2854 discretionary contingencies may be expended at his or her
 2855 discretion to promote general government and intergovernmental
 2856 cooperation and to enhance the image of the state. All funds
 2857 expended for such purposes shall be accounted for, and a report
 2858 showing the amounts expended, the names of the persons receiving
 2859 the amounts expended, and the purpose of each expenditure shall



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2860 be annually reported to the Office of Government Accountability
 2861 ~~Auditor General~~ and the legislative appropriations committees.

2862 Section 59. Paragraph (a) of subsection (1) of section
 2863 216.262, Florida Statutes, is amended to read:

2864 216.262 Authorized positions.--

2865 (1)(a) Unless otherwise expressly provided by law, the
 2866 total number of authorized positions may not exceed the total
 2867 provided in the appropriations acts. In the event any state
 2868 agency or entity of the judicial branch finds that the number of
 2869 positions so provided is not sufficient to administer its
 2870 authorized programs, it may file an application with the
 2871 Executive Office of the Governor or the Chief Justice; and, if
 2872 the Executive Office of the Governor or Chief Justice certifies
 2873 that there are no authorized positions available for addition,
 2874 deletion, or transfer within the agency as provided in paragraph
 2875 (c) and recommends an increase in the number of positions, the
 2876 Governor or the Chief Justice may, after a public hearing,
 2877 authorize an increase in the number of positions for the
 2878 following reasons only:

2879 1. To implement or provide for continuing federal grants
 2880 or changes in grants not previously anticipated;

2881 2. To meet emergencies pursuant to s. 252.36;

2882 3. To satisfy new federal regulations or changes therein;

2883 4. To take advantage of opportunities to reduce operating
 2884 expenditures or to increase the revenues of the state or local
 2885 government; and

2886 5. To authorize positions which were not fixed by the
 2887 Legislature through error in drafting the appropriations acts.

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2889 The provisions of this paragraph are subject to the notice and
 2890 review procedures set forth in s. 216.177. A copy of the
 2891 application, the certification, and the final authorization
 2892 shall be filed with the Legislative Budget Commission, the
 2893 appropriations committees, and with the Office of Government
 2894 Accountability Auditor General.

2895 Section 60. Subsections (2) and (3) of section 216.292,
 2896 Florida Statutes, are amended to read:

2897 216.292 Appropriations nontransferable; exceptions.--

2898 (2) A lump sum appropriated for a performance-based
 2899 program must be distributed by the Governor for state agencies
 2900 or the Chief Justice for the judicial branch into the
 2901 traditional expenditure categories in accordance with s.
 2902 216.181(6)(b). At any time during the year, the agency head or
 2903 Chief Justice may transfer funds between those categories with
 2904 no limit on the amount of the transfer. Authorized revisions of
 2905 the original approved operating budget, together with related
 2906 changes, if any, must be transmitted by the state agency or by
 2907 the judicial branch to the Executive Office of the Governor or
 2908 the Chief Justice, the chair and vice chair of the Legislative
 2909 Budget Commission, and the Office of ~~Program Policy Analysis and~~
 2910 ~~Government Accountability, and the Auditor General~~. Such
 2911 authorized revisions shall be consistent with the intent of the
 2912 approved operating budget, shall be consistent with legislative
 2913 policy and intent, and shall not conflict with specific spending
 2914 policies specified in the General Appropriations Act. The
 2915 Executive Office of the Governor shall forward a copy of the
 2916 revisions within 7 working days to the Chief Financial Officer
 2917 for entry in his or her records in the manner and format
 2918 prescribed by the Executive Office of the Governor in



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2919 consultation with the Chief Financial Officer. Such authorized
2920 revisions shall be consistent with the intent of the approved
2921 operating budget, shall be consistent with legislative policy
2922 and intent, and shall not conflict with specific spending
2923 policies specified in the General Appropriations Act.

2924 (3) The head of each department or the Chief Justice of
2925 the Supreme Court, whenever it is deemed necessary by reason of
2926 changed conditions, may transfer appropriations funded from
2927 identical funding sources, except appropriations for fixed
2928 capital outlay, and transfer the amounts included within the
2929 total original approved budget and releases as furnished
2930 pursuant to ss. 216.181 and 216.192, as follows:

2931 (a) Between categories of appropriations within a budget
2932 entity, if no category of appropriation is increased or
2933 decreased by more than 5 percent of the original approved budget
2934 or \$150,000, whichever is greater, by all action taken under
2935 this subsection.

2936 (b) Additionally, between budget entities within identical
2937 categories of appropriations, if no category of appropriation is
2938 increased or decreased by more than 5 percent of the original
2939 approved budget or \$150,000, whichever is greater, by all action
2940 taken under this subsection.

2941 (c) Such authorized revisions must be consistent with the
2942 intent of the approved operating budget, must be consistent with
2943 legislative policy and intent, and must not conflict with
2944 specific spending policies specified in the General
2945 Appropriations Act.

2946
2947 Such authorized revisions, together with related changes, if
2948 any, in the plan for release of appropriations, shall be



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2949 transmitted by the state agency or by the judicial branch to the
 2950 Chief Financial Officer for entry in the Chief Financial
 2951 Officer's records in the manner and format prescribed by the
 2952 Executive Office of the Governor in consultation with the Chief
 2953 Financial Officer. A copy of such revision shall be furnished to
 2954 the Executive Office of the Governor or the Chief Justice, the
 2955 chair and vice chair of the Legislative Budget Commission, and
 2956 the Auditor General, ~~and the director of the Office of Program~~
 2957 ~~Policy Analysis and Government Accountability.~~

2958 Section 61. Paragraph (a) of subsection (1) and
 2959 subsections (2) and (3) of section 216.301, Florida Statutes,
 2960 are amended to read:

2961 216.301 Appropriations; undisbursed balances.--

2962 (1)(a) Any balance of any appropriation, except an
 2963 appropriation for fixed capital outlay, which is not disbursed
 2964 but which is expended or contracted to be expended shall, at the
 2965 end of each fiscal year, be certified by the head of the
 2966 affected state agency or the judicial or legislative branches,
 2967 on or before August 1 of each year, to the Executive Office of
 2968 the Governor, showing in detail the obligees to whom obligated
 2969 and the amounts of such obligations. On or before September 1 of
 2970 each year, the Executive Office of the Governor shall review and
 2971 approve or disapprove, consistent with legislative policy and
 2972 intent, any or all of the items and amounts certified by the
 2973 head of the affected state agency and shall approve all items
 2974 and amounts certified by the Chief Justice of the Supreme Court
 2975 for the judicial branch and by the legislative branch and shall
 2976 furnish the Chief Financial Officer, the legislative
 2977 appropriations committees, and the Office of Government
 2978 Accountability ~~Auditor General~~ a detailed listing of the items



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2979 and amounts approved as legal encumbrances against the
2980 undisbursed balance of such appropriation. The review shall
2981 assure that trust funds have been fully maximized. Any such
2982 encumbered balance remaining undisbursed on December 31 of the
2983 same calendar year in which such certification was made shall
2984 revert to the fund from which appropriated and shall be
2985 available for reappropriation by the Legislature. In the event
2986 such certification is not made and an obligation is proven to be
2987 legal, due, and unpaid, then the obligation shall be paid and
2988 charged to the appropriation for the current fiscal year of the
2989 state agency or the legislative or judicial branch affected.

2990 (2)(a) Any balance of any appropriation for fixed capital
2991 outlay not disbursed but expended or contracted or committed to
2992 be expended shall, at the end of each fiscal year, be certified
2993 by the head of the affected state agency or the legislative or
2994 judicial branch, on or before August 1 of each year, to the
2995 Executive Office of the Governor, showing in detail the
2996 commitment or to whom obligated and the amount of such
2997 commitment or obligation. On or before September 1 of each year,
2998 the Executive Office of the Governor shall review and approve or
2999 disapprove, consistent with legislative policy and intent, any
3000 or all of the items and amounts certified by the head of the
3001 affected state agency and shall approve all items and amounts
3002 certified by the Chief Justice of the Supreme Court and by the
3003 legislative branch and shall furnish the Chief Financial
3004 Officer, the legislative appropriations committees, and the
3005 Office of Government Accountability ~~Auditor General~~ a detailed
3006 listing of the items and amounts approved as legal encumbrances
3007 against the undisbursed balances of such appropriations. In the
3008 event such certification is not made and the balance of the



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3009 appropriation has reverted and the obligation is proven to be
3010 legal, due, and unpaid, then the same shall be presented to the
3011 Legislature for its consideration.

3012 (b) Such certification as herein required shall be in the
3013 form and on the date approved by the Executive Office of the
3014 Governor. Any balance not so certified shall revert to the fund
3015 from which appropriated and shall be available for
3016 reappropriation.

3017 (3) Notwithstanding the provisions of subsection (2), the
3018 unexpended balance of any appropriation for fixed capital outlay
3019 subject to but not under the terms of a binding contract or a
3020 general construction contract prior to February 1 of the second
3021 fiscal year, or the third fiscal year if it is for an
3022 educational facility as defined in chapter 1013 or a
3023 construction project of a state university, of the appropriation
3024 shall revert on February 1 of such year to the fund from which
3025 appropriated and shall be available for reappropriation. The
3026 Executive Office of the Governor shall, not later than February
3027 20 of each year, furnish the Chief Financial Officer, the
3028 legislative appropriations committees, and the Office of
3029 Government Accountability ~~Auditor-General~~ a report listing in
3030 detail the items and amounts reverting under the authority of
3031 this subsection, including the fund to which reverted and the
3032 agency affected.

3033 Section 62. Subsections (17) and (18) of section 218.31,
3034 Florida Statutes, are amended to read:

3035 218.31 Definitions.--As used in this part, except where
3036 the context clearly indicates a different meaning:

3037 (17) "Financial audit" means an examination of financial
3038 statements in order to express an opinion on the fairness with



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3039 which they are presented in conformity with generally accepted
 3040 accounting principles and an examination to determine whether
 3041 operations are properly conducted in accordance with legal and
 3042 regulatory requirements. Financial audits must be conducted in
 3043 accordance with generally accepted auditing standards and
 3044 government auditing standards as adopted by the Board of
 3045 Accountancy and as prescribed by rules adopted ~~promulgated~~ by
 3046 the Office of Government Accountability Auditor General.

3047 (18) "Management letter" means a statement of the
 3048 auditor's comments and recommendations as prescribed by rules
 3049 adopted by the Office of Government Accountability Auditor
 3050 General.

3051 Section 63. Paragraph (e) of subsection (1) and subsection
 3052 (2) of section 218.32, Florida Statutes, are amended to read:

3053 218.32 Annual financial reports; local governmental
 3054 entities.--

3055 (1)

3056 (e) Each local governmental entity that is not required to
 3057 provide for an audit report in accordance with s. 218.39 must
 3058 submit the annual financial report to the department no later
 3059 than April 30 of each year. The department shall consult with
 3060 the Office of Government Accountability Auditor General in the
 3061 development of the format of annual financial reports submitted
 3062 pursuant to this paragraph. The format shall include balance
 3063 sheet information to be utilized by the Office of Government
 3064 Accountability Auditor General pursuant to s. 11.45(7)(f). The
 3065 department must forward the financial information contained
 3066 within these entities' annual financial reports to the Office of
 3067 Government Accountability Auditor General in electronic form.



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3068 This paragraph does not apply to housing authorities created
3069 under chapter 421.

3070 (2) The department shall annually by December 1 file a
3071 verified report with the Governor, the Legislature, the Office
3072 of Government Accountability ~~Auditor General~~, and the Special
3073 District Information Program of the Department of Community
3074 Affairs showing the revenues, both locally derived and derived
3075 from intergovernmental transfers, and the expenditures of each
3076 local governmental entity, regional planning council, local
3077 government finance commission, and municipal power corporation
3078 that is required to submit an annual financial report. The
3079 report must include, but is not limited to:

3080 (a) The total revenues and expenditures of each local
3081 governmental entity that is a component unit included in the
3082 annual financial report of the reporting entity.

3083 (b) The amount of outstanding long-term debt by each local
3084 governmental entity. For purposes of this paragraph, the term
3085 "long-term debt" means any agreement or series of agreements to
3086 pay money, which, at inception, contemplate terms of payment
3087 exceeding 1 year in duration.

3088 Section 64. Subsection (2) of section 218.321, Florida
3089 Statutes, is amended to read:

3090 218.321 Annual financial statements; local governmental
3091 entities.--

3092 (2) Each local governmental entity that is not required to
3093 provide for an audit report in accordance with s. 11.45(3)(e)
3094 ~~(a)5.~~ must complete its financial statements no later than 12
3095 months after the end of the fiscal year.

3096 Section 65. Subsections (1), (2), (7), (8), and (9) of
3097 section 218.39, Florida Statutes, are amended to read:



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3098 218.39 Annual financial audit reports.--

3099 (1) If, by the first day in any fiscal year, a local
3100 governmental entity, district school board, charter school, or
3101 charter technical career center has not been notified that a
3102 financial audit for that fiscal year will be performed by the
3103 Office of Government Accountability ~~Auditor-General~~, each of the
3104 following entities shall have an annual financial audit of its
3105 accounts and records completed within 12 months after the end of
3106 its fiscal year by an independent certified public accountant
3107 retained by it and paid from its public funds:

3108 (a) Each county.

3109 (b) Any municipality with revenues or the total of
3110 expenditures and expenses in excess of \$250,000.

3111 (c) Any special district with revenues or the total of
3112 expenditures and expenses in excess of \$100,000.

3113 (d) Each district school board.

3114 (e) Each charter school established under s. 1002.33.

3115 (f) Each charter technical center established under s.
3116 1002.34.

3117 (g) Each municipality with revenues or the total of
3118 expenditures and expenses between \$100,000 and \$250,000 that has
3119 not been subject to a financial audit pursuant to this
3120 subsection for the 2 preceding fiscal years.

3121 (h) Each special district with revenues or the total of
3122 expenditures and expenses between \$50,000 and \$100,000 that has
3123 not been subject to a financial audit pursuant to this
3124 subsection for the 2 preceding fiscal years.

3125 (2) The county audit report shall be a single document
3126 that includes a financial audit of the county as a whole and,
3127 for each county agency other than a board of county



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3128 commissioners, an audit of its financial accounts and records,
3129 including reports on compliance and internal control, management
3130 letters, and financial statements as required by rules adopted
3131 by the Office of Government Accountability ~~Auditor General~~. In
3132 addition to such requirements, if a board of county
3133 commissioners elects to have a separate audit of its financial
3134 accounts and records in the manner required by rules adopted by
3135 the Auditor General for other county agencies, such separate
3136 audit shall be included in the county audit report.

3137 (7) The predecessor auditor of a district school board
3138 shall provide the Office of Government Accountability ~~Auditor~~
3139 ~~General~~ access to the prior year's working papers in accordance
3140 with the Statements on Auditing Standards, including
3141 documentation of planning, internal control, audit results, and
3142 other matters of continuing accounting and auditing
3143 significance, such as the working paper analysis of balance
3144 sheet accounts and those relating to contingencies.

3145 (8) All audits conducted in accordance with this section
3146 must be conducted in accordance with the rules of the Office of
3147 Government Accountability ~~adopted Auditor General promulgated~~
3148 pursuant to s. 11.45. All audit reports and the officer's
3149 written statement of explanation or rebuttal must be submitted
3150 to the Office of Government Accountability ~~Auditor General~~
3151 within 45 days after delivery of the audit report to the
3152 entity's governing body, but no later than 12 months after the
3153 end of the fiscal year.

3154 ~~(9)~~ Additionally, each charter school and charter
3155 technical career center must file a copy of its audit report
3156 with the sponsoring entity; the local district school board, if
3157 not the sponsoring entity; the Office of Government



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3158 Accountability Auditor General; and with the Department of
3159 Education.

3160 Section 66. Paragraph (f) of subsection (4) of section
3161 220.187, Florida Statutes, is amended to read:

3162 220.187 Credits for contributions to nonprofit
3163 scholarship-funding organizations.--

3164 (4) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
3165 ORGANIZATIONS.--

3166 (f) An eligible nonprofit scholarship-funding organization
3167 that receives eligible contributions must provide to the Office
3168 of Government Accountability Auditor General an annual financial
3169 and compliance audit of its accounts and records conducted by an
3170 independent certified public accountant and in accordance with
3171 rules adopted by the Office of Government Accountability Auditor
3172 General.

3173 Section 67. Subsection (3) of section 243.73, Florida
3174 Statutes, is amended to read:

3175 243.73 Reports; audits.--

3176 (3) The Office of Government Accountability Auditor
3177 General may, pursuant to direction by the Auditor General ~~his or~~
3178 ~~her own authority~~ or at the direction of the Legislative
3179 Auditing Committee, conduct an audit of the authority or any
3180 programs or entities created by the authority.

3181 Section 68. Subsection (11) of section 253.025, Florida
3182 Statutes, is amended to read:

3183 253.025 Acquisition of state lands for purposes other than
3184 preservation, conservation, and recreation.--

3185 (11) The Office of Government Accountability Auditor
3186 General shall conduct audits of acquisitions and divestitures
3187 which, according to its ~~his or her~~ preliminary assessments of



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3188 board-approved acquisitions and divestitures, it ~~he or she~~ deems
 3189 necessary. These preliminary assessments shall be initiated not
 3190 later than 60 days following the final approval by the board of
 3191 land acquisitions under this section. If an audit is conducted,
 3192 the Office of Government Accountability ~~Auditor General~~ shall
 3193 submit an audit report to the board of trustees, the President
 3194 of the Senate, the Speaker of the House of Representatives, and
 3195 their designees.

3196 Section 69. Subsection (2) of section 259.037, Florida
 3197 Statutes, is amended to read:

3198 259.037 Land Management Uniform Accounting Council.--

3199 (2) The ~~Auditor General and the director of the Office of~~
 3200 ~~Program Policy Analysis and Government Accountability, or their~~
 3201 ~~designees,~~ shall advise the council to ensure that appropriate
 3202 accounting procedures are utilized and that a uniform method of
 3203 collecting and reporting accurate costs of land management
 3204 activities are created and can be used by all agencies.

3205 Section 70. Subsection (16) of section 259.041, Florida
 3206 Statutes, is amended to read:

3207 259.041 Acquisition of state-owned lands for preservation,
 3208 conservation, and recreation purposes.--

3209 (16) The Office of Government Accountability ~~Auditor~~
 3210 ~~General~~ shall conduct audits of acquisitions and divestitures
 3211 which it ~~he or she~~ deems necessary, according to its ~~his or her~~
 3212 preliminary assessments of board-approved acquisitions and
 3213 divestitures. These preliminary assessments shall be initiated
 3214 not later than 60 days following the final approval by the board
 3215 of land acquisitions under this section. If an audit is
 3216 conducted, the Office of Government Accountability ~~Auditor~~
 3217 ~~General~~ shall submit an audit report to the board of trustees,



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3218 the President of the Senate, the Speaker of the House of
 3219 Representatives, and their designees.

3220 Section 71. Subsection (8) of section 267.1732, Florida
 3221 Statutes, is amended to read:

3222 267.1732 Direct-support organization.--

3223 (8) The identity of a donor or prospective donor of
 3224 property to a direct-support organization who desires to remain
 3225 anonymous, and all information identifying such donor or
 3226 prospective donor, is confidential and exempt from the
 3227 provisions of s. 119.07(1) and s. 24(a), Art. I of the State
 3228 Constitution; and that anonymity must be maintained in the
 3229 auditor's report. The university and the Office of Government
 3230 Accountability ~~Auditor General~~ shall have access to all records
 3231 of the direct-support organization at any time it is requested.

3232 Section 72. Section 273.02, Florida Statutes, is amended
 3233 to read:

3234 273.02 Record and inventory of certain property.--The word
 3235 "property" as used in this section means equipment, fixtures,
 3236 and other tangible personal property of a nonconsumable and
 3237 nonexpendable nature, the value or cost of which is \$1,000 or
 3238 more and the normal expected life of which is 1 year or more,
 3239 and hardback-covered bound books that are circulated to students
 3240 or the general public, the value or cost of which is \$25 or
 3241 more, and hardback-covered bound books, the value or cost of
 3242 which is \$250 or more. Each item of property which it is
 3243 practicable to identify by marking shall be marked in the manner
 3244 required by the Office of Government Accountability ~~Auditor~~
 3245 ~~General~~. Each custodian shall maintain an adequate record of
 3246 property in his or her custody, which record shall contain such
 3247 information as shall be required by the Office of Government



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3248 Accountability ~~Auditor General~~. Once each year, on July 1 or as
 3249 soon thereafter as is practicable, and whenever there is a
 3250 change of custodian, each custodian shall take an inventory of
 3251 property in his or her custody. The inventory shall be compared
 3252 with the property record, and all discrepancies shall be traced
 3253 and reconciled. All publicly supported libraries shall be exempt
 3254 from marking hardback-covered bound books, as required by this
 3255 section. The catalog and inventory control records maintained by
 3256 each publicly supported library shall constitute the property
 3257 record of hardback-covered bound books with a value or cost of
 3258 \$25 or more included in each publicly supported library
 3259 collection and shall serve as a perpetual inventory in lieu of
 3260 an annual physical inventory. All books identified by these
 3261 records as missing shall be traced and reconciled, and the
 3262 library inventory shall be adjusted accordingly.

3263 Section 73. Subsection (5) of section 273.05, Florida
 3264 Statutes, is amended to read:

3265 273.05 Surplus property.--

3266 (5) The custodian shall maintain records of property that
 3267 is certified as surplus with information indicating the value
 3268 and condition of the property. Agency records for property
 3269 certified as surplus shall comply with rules adopted ~~issued~~ by
 3270 the Office of Government Accountability ~~Auditor General~~.

3271 Section 74. Subsection (2) of section 273.055, Florida
 3272 Statutes, is amended to read:

3273 273.055 Disposition of state-owned tangible personal
 3274 property.--

3275 (2) Custodians shall maintain records to identify each
 3276 property item as to disposition. Such records shall comply with



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3277 rules adopted ~~issued~~ by the Office of Government Accountability
3278 ~~Auditor General~~.

3279 Section 75. Subsection (2) of section 274.02, Florida
3280 Statutes, is amended to read:

3281 274.02 Record and inventory of certain property.--

3282 (2) Each item of property which it is practicable to
3283 identify by marking shall be marked in the manner required by
3284 the Office of Government Accountability ~~Auditor General~~. Each
3285 governmental unit shall maintain an adequate record of its
3286 property, which record shall contain such information as shall
3287 be required by the Office of Government Accountability ~~Auditor~~
3288 ~~General~~. Each governmental unit shall take an inventory of its
3289 property in the custody of a custodian whenever there is a
3290 change in such custodian. A complete physical inventory of all
3291 property shall be taken annually, and the date inventoried shall
3292 be entered on the property record. The inventory shall be
3293 compared with the property record, and all discrepancies shall
3294 be traced and reconciled.

3295 Section 76. Paragraph (a) of subsection (2) of section
3296 282.318, Florida Statutes, is amended to read:

3297 282.318 Security of data and information technology
3298 resources.--

3299 (2)(a) The State Technology Office, in consultation with
3300 each agency head, is responsible and accountable for assuring an
3301 adequate level of security for all data and information
3302 technology resources of each agency and, to carry out this
3303 responsibility, shall, at a minimum:

3304 1. Designate an information security manager who shall
3305 administer the security program of each agency for its data and
3306 information technology resources.



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3307 2. Conduct, and periodically update, a comprehensive risk
3308 analysis to determine the security threats to the data and
3309 information technology resources of each agency. The risk
3310 analysis information is confidential and exempt from the
3311 provisions of s. 119.07(1), except that such information shall
3312 be available to the Office of Government Accountability ~~Auditor~~
3313 ~~General~~ in performing its ~~his or her~~ ~~postauditing~~ duties.

3314 3. Develop, and periodically update, written internal
3315 policies and procedures to assure the security of the data and
3316 information technology resources of each agency. The internal
3317 policies and procedures which, if disclosed, could facilitate
3318 the unauthorized modification, disclosure, or destruction of
3319 data or information technology resources are confidential
3320 information and exempt from the provisions of s. 119.07(1),
3321 except that such information shall be available to the Office of
3322 Government Accountability ~~Auditor-General~~ in performing its ~~his~~
3323 ~~or her~~ ~~postauditing~~ duties.

3324 4. Implement appropriate cost-effective safeguards to
3325 reduce, eliminate, or recover from the identified risks to the
3326 data and information technology resources of each agency.

3327 5. Ensure that periodic internal audits and evaluations of
3328 each security program for the data and information technology
3329 resources of the agency are conducted. The results of such
3330 internal audits and evaluations are confidential information and
3331 exempt from the provisions of s. 119.07(1), except that such
3332 information shall be available to the Office of Government
3333 Accountability ~~Auditor-General~~ in performing its ~~his or her~~
3334 ~~postauditing~~ duties.

3335 6. Include appropriate security requirements, as
3336 determined by the State Technology Office, in consultation with



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3337 each agency head, in the written specifications for the
3338 solicitation of information technology resources.

3339 Section 77. Subsection (1) of section 282.322, Florida
3340 Statutes, is amended to read:

3341 282.322 Special monitoring process for designated
3342 information resources management projects.--

3343 (1) For each information resources management project
3344 which is designated for special monitoring in the General
3345 Appropriations Act, with a proviso requiring a contract with a
3346 project monitor, the Technology Review Workgroup established
3347 pursuant to s. 216.0446, in consultation with each affected
3348 agency, shall be responsible for contracting with the project
3349 monitor. Upon contract award, funds equal to the contract amount
3350 shall be transferred to the Technology Review Workgroup upon
3351 request and subsequent approval of a budget amendment pursuant
3352 to s. 216.292. With the concurrence of the Legislative Auditing
3353 Committee, the Office of Government Accountability ~~office of the~~
3354 ~~Auditor General~~ shall be the project monitor for other projects
3355 designated for special monitoring. However, nothing in this
3356 section precludes the Office of Government Accountability
3357 ~~Auditor General~~ from conducting such monitoring on any project
3358 designated for special monitoring. In addition to monitoring and
3359 reporting on significant communications between a contracting
3360 agency and the appropriate federal authorities, the project
3361 monitoring process shall consist of evaluating each major stage
3362 of the designated project to determine whether the deliverables
3363 have been satisfied and to assess the level of risks associated
3364 with proceeding to the next stage of the project. The major
3365 stages of each designated project shall be determined based on
3366 the agency's information systems development methodology. Within



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3367 20 days after an agency has completed a major stage of its
 3368 designated project or at least 90 days, the project monitor
 3369 shall issue a written report, including the findings and
 3370 recommendations for correcting deficiencies, to the agency head,
 3371 for review and comment. Within 20 days after receipt of the
 3372 project monitor's report, the agency head shall submit a written
 3373 statement of explanation or rebuttal concerning the findings and
 3374 recommendations of the project monitor, including any corrective
 3375 action to be taken by the agency. The project monitor shall
 3376 include the agency's statement in its final report, which shall
 3377 be forwarded, within 7 days after receipt of the agency's
 3378 statement, to the agency head, the inspector general's office of
 3379 the agency, the Executive Office of the Governor, the
 3380 appropriations committees of the Legislature, the ~~Joint~~
 3381 Legislative Auditing Committee, the Technology Review Workgroup,
 3382 the President of the Senate, and the Speaker of the House of
 3383 Representatives, ~~and the Office of Program Policy Analysis and~~
 3384 ~~Government Accountability~~. The Office of Government
 3385 Accountability Auditor General shall also receive a copy of the
 3386 project monitor's report for those projects in which the Office
 3387 of Government Accountability Auditor General is not the project
 3388 monitor.

3389 Section 78. Subsection (2) of section 287.045, Florida
 3390 Statutes, is amended to read:

3391 287.045 Procurement of products and materials with
 3392 recycled content.--

3393 (2)~~(a)~~ The department and each agency shall review and
 3394 revise its procurement procedures and specifications for the
 3395 purchase of products and materials to ensure to the maximum
 3396 extent feasible that each agency uses state contracts to



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3397 purchase products or materials that may be recycled or reused
 3398 when these products or materials are discarded.

3399 ~~(b) The Auditor General shall assist in monitoring the~~
 3400 ~~product procurement requirements.~~

3401 Section 79. Subsection (2) of section 287.058, Florida
 3402 Statutes, is amended to read:

3403 287.058 Contract document.--

3404 (2) The written agreement shall be signed by the agency
 3405 head and the contractor prior to the rendering of any
 3406 contractual service the value of which is in excess of the
 3407 threshold amount provided in s. 287.017 for CATEGORY TWO, except
 3408 in the case of a valid emergency as certified by the agency
 3409 head. The certification of an emergency shall be prepared within
 3410 30 days after the contractor begins rendering the service and
 3411 shall state the particular facts and circumstances which
 3412 precluded the execution of the written agreement prior to the
 3413 rendering of the service. If the agency fails to have the
 3414 contract signed by the agency head and the contractor prior to
 3415 rendering the contractual service, and if an emergency does not
 3416 exist, the agency head shall, no later than 30 days after the
 3417 contractor begins rendering the service, certify the specific
 3418 conditions and circumstances to the department as well as
 3419 describe actions taken to prevent recurrence of such
 3420 noncompliance. The agency head may delegate the certification
 3421 only to other senior management agency personnel. A copy of the
 3422 certification shall be furnished to the Chief Financial Officer
 3423 with the voucher authorizing payment. The department shall
 3424 report repeated instances of noncompliance by an agency to the
 3425 Office of Government Accountability ~~Auditor General~~. Nothing in
 3426 this subsection shall be deemed to authorize additional



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3427 compensation prohibited by s. 215.425. The procurement of
3428 contractual services shall not be divided so as to avoid the
3429 provisions of this section.

3430 Section 80. Subsection (11) of section 287.0943, Florida
3431 Statutes, is amended to read:

3432 287.0943 Certification of minority business enterprises.--

3433 (11) To deter fraud in the program, the Office of
3434 Government Accountability Auditor-General may review the
3435 criteria by which a business became certified as a certified
3436 minority business enterprise.

3437 Section 81. Section 287.115, Florida Statutes, is amended
3438 to read:

3439 287.115 Chief Financial Officer; annual report.--The Chief
3440 Financial Officer shall submit to the Office of Government
3441 Accountability ~~office of the Auditor General~~ an annual report on
3442 those contractual service contracts disallowed by the Chief
3443 Financial Officer, which report shall include, but is not
3444 limited to, the name of the user agency, the name of the firm or
3445 individual from which the contractual service was to be
3446 acquired, a description of the contractual service, the
3447 financial terms of the contract, and the reason for rejection.

3448 Section 82. Subsection (5) of section 287.17, Florida
3449 Statutes, is amended to read:

3450 287.17 Limitation on use of motor vehicles and aircraft.--

3451 (5) Each state agency's head shall, by December 31, 2000,
3452 conduct a review of motor vehicle utilization with oversight
3453 from the agency's inspector general. This review shall consist
3454 of two parts. The first part of the review shall determine the
3455 number of miles that each assigned motor vehicle has been driven
3456 on official state business in the past fiscal year. Commuting



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3457 mileage shall be excluded from calculating vehicle use. The
3458 purpose of this review is to determine whether employees with
3459 assigned motor vehicles are driving the vehicles a sufficient
3460 number of miles to warrant continued vehicle assignment. The
3461 second part of the review shall identify employees who have
3462 driven personal vehicles extensively on state business in the
3463 past fiscal year. The purpose of this review is to determine
3464 whether it would be cost-effective to provide state motor
3465 vehicles to such employees. In making this determination, the
3466 inspector general shall use the break-even mileage criteria
3467 developed by the Department of Management Services. A copy of
3468 the review shall be presented to the Office of ~~Program Policy~~
3469 ~~Analysis and~~ Government Accountability.

3470 Section 83. Paragraphs (d) and (e) of subsection (4) of
3471 section 288.1224, Florida Statutes, are amended to read:

3472 288.1224 Powers and duties.--The commission:

3473 (4)

3474 (d) The plan shall include recommendations regarding
3475 specific performance standards and measurable outcomes for the
3476 commission and its direct-support organization. The commission,
3477 in consultation with the Office of ~~Program Policy Analysis and~~
3478 ~~Government Accountability~~, shall develop a plan for monitoring
3479 its operations to ensure that performance data are maintained
3480 and supported by records of the organization.

3481 ~~(e) Prior to the 2003 Regular Session of the Legislature,~~
3482 ~~the Office of Program Policy Analysis and Government~~
3483 ~~Accountability shall conduct a review of, and prepare a report~~
3484 ~~on, the Florida Commission on Tourism and its direct-support~~
3485 ~~organization. The review shall be comprehensive in its scope,~~



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3486 ~~but, at a minimum, must be conducted in such a manner as to~~
 3487 ~~specifically determine:~~

3488 1. ~~The progress toward achieving the established outcomes.~~

3489 2. ~~The circumstances contributing to the organization's~~
 3490 ~~ability to achieve, not achieve, or exceed its established~~
 3491 ~~outcomes.~~

3492 3. ~~Whether it would be sound public policy to continue or~~
 3493 ~~discontinue funding the organization, and the consequences of~~
 3494 ~~discontinuing the organization.~~

3495
 3496 ~~The report shall be submitted by January 1, 2003, to the~~
 3497 ~~President of the Senate, the Speaker of the House of~~
 3498 ~~Representatives, the Senate Minority Leader, and the House~~
 3499 ~~Minority Leader.~~

3500 Section 84. Subsection (6) of section 288.1226, Florida
 3501 Statutes, is amended to read:

3502 288.1226 Florida Tourism Industry Marketing Corporation;
 3503 use of property; board of directors; duties; audit.--

3504 (6) ANNUAL AUDIT.--The corporation shall provide for an
 3505 annual financial audit in accordance with s. 215.981. The annual
 3506 audit report shall be submitted to the ~~Auditor General; the~~
 3507 ~~Office of Policy Analysis and Government Accountability;~~ and the
 3508 Office of Tourism, Trade, and Economic Development for review.
 3509 The Office of ~~Program Policy Analysis and Government~~
 3510 ~~Accountability~~ and; the Office of Tourism, Trade, and Economic
 3511 ~~Development; and the Auditor General~~ have the authority to
 3512 require and receive from the corporation or from its independent
 3513 auditor any detail or supplemental data relative to the
 3514 operation of the corporation. The Office of Tourism, Trade, and
 3515 Economic Development shall annually certify whether the



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3516 corporation is operating in a manner and achieving the
3517 objectives that are consistent with the policies and goals of
3518 the commission and its long-range marketing plan. The identity
3519 of a donor or prospective donor to the corporation who desires
3520 to remain anonymous and all information identifying such donor
3521 or prospective donor are confidential and exempt from the
3522 provisions of s. 119.07(1) and s. 24(a), Art. I of the State
3523 Constitution. Such anonymity shall be maintained in the
3524 auditor's report.

3525 Section 85. Subsection (2) of section 288.1227, Florida
3526 Statutes, is amended to read:

3527 288.1227 Annual report of the Florida Commission on
3528 Tourism; audits.--

3529 (2) The Office of Government Accountability Auditor
3530 ~~General~~ may, pursuant to the direction of the Auditor General
3531 ~~his or her own authority~~ or at the direction of the Legislative
3532 Auditing Committee, conduct an audit of the commission or its
3533 direct-support organization.

3534 Section 86. Section 288.7011, Florida Statutes, is amended
3535 to read:

3536 288.7011 Assistance to certified development
3537 corporation.--The Office of Tourism, Trade, and Economic
3538 Development is authorized to enter into contracts with a
3539 nonprofit, statewide development corporation certified pursuant
3540 to s. 503 of the Small Business Investment Act of 1958, as
3541 amended, to permit such corporation to locate and contract for
3542 administrative and technical staff assistance and support,
3543 including, without limitation, assistance to the development
3544 corporation in the packaging and servicing of loans for the
3545 purpose of stimulating and expanding the availability of private



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3546 equity capital and long-term loans to small businesses. Such
3547 assistance and support will cease when the corporation has
3548 received state support in an amount the equivalent of \$250,000
3549 per year over a 5-year period beginning July 1, 1997. Any
3550 contract between the office and such corporation shall specify
3551 that the records of the corporation must be available for audit
3552 by the office and by the Office of Government Accountability
3553 ~~Auditor General~~.

3554 Section 87. Subsection (10) of section 288.7091, Florida
3555 Statutes, is amended to read:

3556 288.7091 Duties of the Florida Black Business Investment
3557 Board, Inc.--The Florida Black Business Investment Board, Inc.,
3558 shall:

3559 (10) Annually, provide for a financial audit as defined in
3560 s. 11.45 of its accounts and records by an independent certified
3561 public accountant. The audit report shall be filed within 12
3562 months after the end of the fiscal year to the Governor, the
3563 President of the Senate, the Speaker of the House of
3564 Representatives, and the Office of Government Accountability
3565 ~~Auditor General~~.

3566 Section 88. Subsection (8) of section 288.7092, Florida
3567 Statutes, is amended to read:

3568 288.7092 Return on investment from activities of the
3569 corporation.--

3570 (8) The corporation, in consultation with the Office of
3571 ~~Program Policy Analysis and~~ Government Accountability, shall
3572 hire a private accounting firm or economic analysis firm to
3573 develop the methodology for establishing and reporting return on
3574 investment and in-kind contributions as described in this
3575 section. The Office of ~~Program Policy Analysis and~~ Government



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3576 Accountability shall review and offer feedback on the
3577 methodology before it is implemented. The private accounting
3578 firm or economic analysis firm shall certify whether the
3579 applicable statements in the annual report comply with this
3580 section.

3581 Section 89. Subsection (8) of section 288.90151, Florida
3582 Statutes, is amended to read:

3583 288.90151 Return on investment from activities of
3584 Enterprise Florida, Inc.--

3585 (8) Enterprise Florida, Inc., in consultation with the
3586 Office of ~~Program Policy Analysis and~~ Government Accountability,
3587 shall hire a private accounting firm to develop the methodology
3588 for establishing and reporting return-on-investment and in-kind
3589 contributions as described in this section and to develop,
3590 analyze, and report on the results of the customer-satisfaction
3591 survey. The Office of ~~Program Policy Analysis and~~ Government
3592 Accountability shall review and offer feedback on the
3593 methodology before it is implemented. The private accounting
3594 firm shall certify whether the applicable statements in the
3595 annual report comply with this subsection.

3596 Section 90. Paragraphs (a) and (c) of subsection (4) of
3597 section 288.905, Florida Statutes, are amended to read:

3598 288.905 Duties of the board of directors of Enterprise
3599 Florida, Inc.--

3600 (4)(a) The strategic plan shall also include
3601 recommendations regarding specific performance standards and
3602 measurable outcomes. Enterprise Florida, Inc., in consultation
3603 with the Office of Tourism, Trade, and Economic Development and
3604 the Office of ~~Program Policy Analysis and~~ Government
3605 Accountability, shall establish performance-measure outcomes for



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3606 Enterprise Florida, Inc., and its boards and advisory
3607 committees. Enterprise Florida, Inc., in consultation with the
3608 Office of Tourism, Trade, and Economic Development and the
3609 Office of ~~Program Policy Analysis and~~ Government Accountability,
3610 shall develop a plan for monitoring its operations to ensure
3611 that performance data are maintained and supported by records of
3612 the organization. On a biennial basis, Enterprise Florida, Inc.,
3613 in consultation with the Office of Tourism, Trade, and Economic
3614 Development and the Office of ~~Program Policy Analysis and~~
3615 Government Accountability, shall review the performance-measure
3616 outcomes for Enterprise Florida, Inc., and its boards, and make
3617 any appropriate modifications to them. In developing measurable
3618 objectives and performance outcomes, Enterprise Florida, Inc.,
3619 shall consider the effect of its programs, activities, and
3620 services on its client population. Enterprise Florida, Inc.,
3621 shall establish standards such as job growth among client firms,
3622 growth in the number and strength of businesses within targeted
3623 sectors, client satisfaction, including the satisfaction of its
3624 local and regional economic development partners, businesses
3625 retained and recruited statewide and within rural and urban core
3626 communities, employer wage growth, and increased export sales
3627 among client companies to use in evaluating performance toward
3628 accomplishing the mission of Enterprise Florida, Inc.

3629 ~~(c) Prior to the 2002 Regular Session of the Legislature,~~
3630 ~~the Office of Program Policy Analysis and Government~~
3631 ~~Accountability shall conduct a review of Enterprise Florida,~~
3632 ~~Inc., and its boards and shall submit a report by January 1,~~
3633 ~~2002, to the President of the Senate, the Speaker of the House~~
3634 ~~of Representatives, the Senate Minority Leader, and the House~~
3635 ~~Minority Leader. The review shall be comprehensive in its scope,~~



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3636 ~~but, at a minimum, must be conducted in such a manner as to~~
 3637 ~~specifically determine:~~

3638 ~~1. The progress towards achieving the established~~
 3639 ~~outcomes.~~

3640 ~~2. The circumstances contributing to the organization's~~
 3641 ~~ability to achieve, not achieve, or exceed its established~~
 3642 ~~outcomes.~~

3643 ~~3. Whether it would be sound public policy to continue or~~
 3644 ~~discontinue funding the organization, and the consequences of~~
 3645 ~~discontinuing the organization.~~

3646 Section 91. Subsection (7) of section 288.906, Florida
 3647 Statutes, is amended to read:

3648 288.906 Annual report of Enterprise Florida, Inc.; audits;
 3649 confidentiality.--Prior to December 1 of each year, Enterprise
 3650 Florida, Inc., shall submit to the Governor, the President of
 3651 the Senate, the Speaker of the House of Representatives, the
 3652 Senate Minority Leader, and the House Minority Leader a complete
 3653 and detailed report including, but not limited to:

3654 (7) An annual compliance and financial audit of accounts
 3655 and records by an independent certified public accountant at the
 3656 end of its most recent fiscal year performed in accordance with
 3657 rules adopted by the Office of Government Accountability Auditor
 3658 General.

3659
 3660 The detailed report required by this subsection shall also
 3661 include the information identified in subsections (1)-(7), if
 3662 applicable, for any board established within the corporate
 3663 structure of Enterprise Florida, Inc.

3664 Section 92. Subsection (1) of section 288.9517, Florida
 3665 Statutes, is amended to read:



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3666 288.9517 Audits; confidentiality.--

3667 (1) The ~~Auditor General and the director of the~~ Office of
3668 ~~Program Policy Analysis and~~ Government Accountability may,
3669 pursuant to the direction of the Auditor General ~~their own~~
3670 ~~authority~~ or at the direction of the Legislative Auditing
3671 Committee, conduct an audit or examination of the technology
3672 development board or the programs or entities created by the
3673 board. The audit, examination, or report may not reveal the
3674 identity of any person who has anonymously made a donation to
3675 the board pursuant to subsection (2).

3676 Section 93. Subsection (15) of section 288.955, Florida
3677 Statutes, is amended to read:

3678 288.955 Scripps Florida Funding Corporation.--

3679 (15) PROGRAM EVALUATION.--

3680 (a) Before January 1, 2007, the Office of ~~Program Policy~~
3681 ~~Analysis and~~ Government Accountability shall conduct a
3682 performance audit of the Office of Tourism, Trade, and Economic
3683 Development and the corporation relating to the provisions of
3684 this section. The audit shall assess the implementation and
3685 outcomes of activities under this section. At a minimum, the
3686 audit shall address:

3687 1. Performance of the Office of Tourism, Trade, and
3688 Economic Development in disbursing funds appropriated under this
3689 section.

3690 2. Performance of the corporation in managing and
3691 enforcing the contract with the grantee.

3692 3. Compliance by the corporation with the provisions of
3693 this section and the provisions of the contract.

3694 4. Economic activity generated through funds disbursed
3695 under the contract.



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3696 (b) Before January 1, 2010, the Office of ~~Program Policy~~
3697 ~~Analysis and~~ Government Accountability shall update the report
3698 required under this subsection. In addition to addressing the
3699 items prescribed in paragraph (a), the updated report shall
3700 include a recommendation on whether the Legislature should
3701 retain the statutory authority for the corporation.

3702

3703 A report of each audit's findings and recommendations shall be
3704 submitted to the Governor, the President of the Senate, and the
3705 Speaker of the House of Representatives. In completing the
3706 performance audits required under this subsection, the Office of
3707 ~~Program Policy Analysis and~~ Government Accountability shall
3708 maximize the use of reports submitted by the grantee to the
3709 Federal Government or to other organizations awarding research
3710 grants to the grantee.

3711 Section 94. Paragraph (c) of subsection (4) of section
3712 288.9604, Florida Statutes, is amended to read:

3713 288.9604 Creation of the authority.--

3714 (4)

3715 (c) The directors of the corporation shall annually elect
3716 one of their members as chair and one as vice chair. The
3717 corporation may employ a president, technical experts, and such
3718 other agents and employees, permanent and temporary, as it
3719 requires and determine their qualifications, duties, and
3720 compensation. For such legal services as it requires, the
3721 corporation may employ or retain its own counsel and legal
3722 staff. The corporation shall file with the governing body of
3723 each public agency with which it has entered into an interlocal
3724 agreement and with the Governor, the Speaker of the House of
3725 Representatives, the President of the Senate, the Minority



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3726 Leaders of the Senate and House of Representatives, and the
 3727 Office of Government Accountability Auditor General, on or
 3728 before 90 days after the close of the fiscal year of the
 3729 corporation, a report of its activities for the preceding fiscal
 3730 year, which report shall include a complete financial statement
 3731 setting forth its assets, liabilities, income, and operating
 3732 expenses as of the end of such fiscal year.

3733 Section 95. Subsection (1) of section 288.9610, Florida
 3734 Statutes, is amended to read:

3735 288.9610 Annual reports of Florida Development Finance
 3736 Corporation.--By December 1 of each year, the Florida
 3737 Development Finance Corporation shall submit to the Governor,
 3738 the President of the Senate, the Speaker of the House of
 3739 Representatives, the Senate Minority Leader, the House Minority
 3740 Leader, and the city or county activating the Florida
 3741 Development Finance Corporation a complete and detailed report
 3742 setting forth:

3743 (1) The evaluation required in s. 11.45(3)(1)~~(a)11~~.

3744 Section 96. Subsection (6) of section 290.00689, Florida
 3745 Statutes, is amended to read:

3746 290.00689 Designation of enterprise zone pilot project
 3747 area.--

3748 (6) Prior to the 2004 Regular Session of the Legislature,
 3749 the Office of ~~Program Policy Analysis and Government~~
 3750 Accountability shall review and evaluate the effectiveness and
 3751 viability of the pilot project area created under this section,
 3752 using the research design prescribed pursuant to s. 290.015. The
 3753 office shall specifically evaluate whether relief from certain
 3754 taxes induced new investment and development in the area;
 3755 increased the number of jobs created or retained in the area;



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3756 induced the renovation, rehabilitation, restoration,
3757 improvement, or new construction of businesses or housing within
3758 the area; and contributed to the economic viability and
3759 profitability of business and commerce located within the area.
3760 The office shall submit a report of its findings and
3761 recommendations to the Speaker of the House of Representatives
3762 and the President of the Senate no later than January 15, 2004.

3763 Section 97. Section 296.17, Florida Statutes, is amended
3764 to read:

3765 296.17 Audit; inspection; and standards for the home.--The
3766 home shall be open at any time to audit and inspection by the
3767 ~~Auditor General and the Office of Program Policy Analysis and~~
3768 Government Accountability, as provided by law, the Department of
3769 Veterans' Affairs, the United States Department of Veterans
3770 Affairs, and to any other audits or inspections as required by
3771 law to maintain appropriate standards in the home. The standards
3772 that the department shall use to regulate the operation of the
3773 home shall be those prescribed by the United States Department
3774 of Veterans Affairs, provided that where the state's standards
3775 are more restrictive, the standards of the state shall apply.

3776 Section 98. Section 296.41, Florida Statutes, is amended
3777 to read:

3778 296.41 Audit; inspection; standards for the home.--The
3779 home shall be open at any time to audit and inspection by the
3780 ~~Auditor General and the Office of Program Policy Analysis and~~
3781 Government Accountability, as provided by law, the department,
3782 and the United States Department of Veterans Affairs, and to any
3783 other audits or inspections as required by law to maintain
3784 appropriate standards in the home. The standards that the
3785 department shall use to regulate the operation of the home shall



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3786 be those prescribed by the United States Department of Veterans
 3787 Affairs, provided that where the state's standards are more
 3788 restrictive, the standards of the state shall apply.

3789 Section 99. Section 298.17, Florida Statutes, is amended
 3790 to read:

3791 298.17 Appointment and duties of treasurer of district;
 3792 appointment of deputies; bond of treasurer; audit of books;
 3793 disbursements by warrant; form of warrant.--The board of
 3794 supervisors in any district shall select and appoint some
 3795 competent person, bank or trust company, organized under the
 3796 laws of the state, as treasurer of such district, who shall
 3797 receive and receipt for all the drainage taxes collected by the
 3798 county collector or collectors, and the treasurer shall also
 3799 receive and receipt for the proceeds of all tax sales made under
 3800 the provisions of this chapter. Said treasurer shall receive
 3801 such compensation as may be fixed by the board of supervisors.
 3802 Said board of supervisors shall also have the authority to
 3803 employ a fiscal agent, who shall be either a resident of the
 3804 state or some corporation organized under the laws of Florida
 3805 and authorized by such laws to act as such fiscal agent for
 3806 municipal corporations, who shall assist in the keeping of the
 3807 tax books, collections of taxes, the remitting of funds to pay
 3808 maturing bonds and coupons, and perform such other service in
 3809 the general management of the fiscal and clerical affairs of the
 3810 district as may be determined by such board; and said board
 3811 shall have the right to define the duties of such fiscal agent
 3812 and fix its compensation. Said board of supervisors shall
 3813 furnish the secretary and the treasurer with necessary office
 3814 room, furniture, stationery, maps, plats, typewriter, and
 3815 postage. The secretary and the treasurer, or either of them, may



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3816 appoint, by and with the advice and consent of the board of
3817 supervisors, one or more deputies as may be necessary. Said
3818 treasurer shall give bond in such amount as shall be fixed by
3819 the board of supervisors, conditioned that the treasurer will
3820 well and truly account for and pay out, as provided by law, all
3821 moneys received by him or her as taxes from the county
3822 collector, and the proceeds from tax sales for delinquent taxes,
3823 and from any other source whatever on account or claim of said
3824 district, which bond shall be signed by at least two sureties,
3825 or by some surety or bonding company, approved and accepted by
3826 said board of supervisors, and said bond shall be in addition to
3827 the bond for proceeds of sales of bonds, which is required by s.
3828 298.47. Said bond shall be placed and remain in the custody of
3829 the president of the board of supervisors, and shall be kept
3830 separate from all papers in the custody of the secretary or
3831 treasurer. Said treasurer shall keep all funds received by him
3832 or her from any source whatever deposited at all times in some
3833 bank, banks, or trust company to be designated by the board of
3834 supervisors. All interest accruing on such funds shall, when
3835 paid, be credited to the district. The board of supervisors
3836 shall audit or have audited the books of the said treasurer of
3837 said district at least once each year and make a report thereof
3838 to the landowners at the annual meeting and publish a statement
3839 within 30 days thereafter, showing the amount of money received,
3840 the amount paid out during such year, and the amount in the
3841 treasury at the beginning and end of the year. A certified copy
3842 of said annual audit shall be filed with the Office of
3843 Government Accountability ~~state auditor~~. The treasurer of the
3844 district shall pay out funds of the district only on warrants
3845 issued by the district, said warrants to be signed by the



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3846 president of the board of supervisors and attested by the
 3847 signature of the secretary. All warrants shall be in the
 3848 following form:

3849
 3850 \$_____ Fund _____ No. of Warrant _____
 3851 Treasurer of _____ Water Control District, State of Florida. Pay
 3852 to _____ Dollars out of the money in _____ fund of _____
 3853 Water Control District. For _____

3854 By order of board of supervisors of _____ Water Control
 3855 District, Florida.

3856 ... (President of District.) ...

3857 Attest:... (Secretary of District.) ...

3858 Section 100. Section 310.131, Florida Statutes, is amended
 3859 to read:

3860 310.131 Assessment of percentage of gross pilotage.--The
 3861 department shall assess the licensed state pilots in the
 3862 respective ports of the state a percentage of the gross amount
 3863 of pilotage earned by such pilots during each year, which
 3864 percentage will be established by the board not to exceed 2
 3865 percent, to be paid into the Professional Regulation Trust Fund
 3866 by such pilots at such time and in such manner as the board
 3867 prescribes or as is set forth in the General Appropriations Act.
 3868 The financial records of all pilots and deputy pilots relating
 3869 to pilotage are subject to audit by the department and the
 3870 Office of Government Accountability ~~Auditor General~~. The
 3871 department shall by rule set a procedure for verifying the
 3872 amount of pilotage at each port and may charge costs to the
 3873 appropriate port if the port does not comply with such
 3874 procedure.



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3875 Section 101. Paragraph (d) of subsection (5) of section
3876 320.023, Florida Statutes, is amended to read:

3877 320.023 Requests to establish voluntary checkoff on motor
3878 vehicle registration application.--

3879 (5) A voluntary contribution collected and distributed
3880 under this chapter, or any interest earned from those
3881 contributions, may not be used for commercial or for-profit
3882 activities nor for general or administrative expenses, except as
3883 authorized by law.

3884 (d) Any organization subject to audit pursuant to s.
3885 215.97 shall submit an audit report in accordance with rules
3886 adopted promulgated by the Office of Government Accountability
3887 Auditor General. The annual attestation shall be submitted to
3888 the department for review within 9 months after the end of the
3889 organization's fiscal year or by the date established by the
3890 primary government for those organizations that are component
3891 units, as defined by generally accepted accounting principles,
3892 whichever is earlier.

3893 Section 102. Paragraph (e) of subsection (2), paragraph
3894 (b) of subsection (9), and paragraph (c) of subsection (20) of
3895 section 320.08058, Florida Statutes, are amended to read:

3896 320.08058 Specialty license plates.--

3897 (2) CHALLENGER/COLUMBIA LICENSE PLATES.--

3898 (e) The Office of Government Accountability Auditor
3899 General has the authority to examine any and all records
3900 pertaining to the Astronauts Memorial Foundation, Inc., and the
3901 Technological Research and Development Authority to determine
3902 compliance with the law.

3903 (9) FLORIDA PROFESSIONAL SPORTS TEAM LICENSE PLATES.-



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3904 (b) The license plate annual use fees are to be annually
3905 distributed as follows:

3906 1. Fifty-five percent of the proceeds from the Florida
3907 Professional Sports Team plate must be deposited into the
3908 Professional Sports Development Trust Fund within the Office of
3909 Tourism, Trade, and Economic Development. These funds must be
3910 used solely to attract and support major sports events in this
3911 state. As used in this subparagraph, the term "major sports
3912 events" means, but is not limited to, championship or all-star
3913 contests of Major League Baseball, the National Basketball
3914 Association, the National Football League, the National Hockey
3915 League, the men's and women's National Collegiate Athletic
3916 Association Final Four basketball championship, or a horseracing
3917 or dogracing Breeders' Cup. All funds must be used to support
3918 and promote major sporting events, and the uses must be approved
3919 by the Florida Sports Foundation.

3920 2. The remaining proceeds of the Florida Professional
3921 Sports Team license plate must be allocated to the Florida
3922 Sports Foundation, a direct-support organization of the Office
3923 of Tourism, Trade, and Economic Development. These funds must be
3924 deposited into the Professional Sports Development Trust Fund
3925 within the Office of Tourism, Trade, and Economic Development.
3926 These funds must be used by the Florida Sports Foundation to
3927 promote the economic development of the sports industry; to
3928 distribute licensing and royalty fees to participating
3929 professional sports teams; to institute a grant program for
3930 communities bidding on minor sporting events that create an
3931 economic impact for the state; to distribute funds to Florida-
3932 based charities designated by the Florida Sports Foundation and
3933 the participating professional sports teams; and to fulfill the



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3934 sports promotion responsibilities of the Office of Tourism,
 3935 Trade, and Economic Development.

3936 3. The Florida Sports Foundation shall provide an annual
 3937 financial audit in accordance with s. 215.981 of its financial
 3938 accounts and records by an independent certified public
 3939 accountant pursuant to the contract established by the Office of
 3940 Tourism, Trade, and Economic Development as specified in s.
 3941 288.1229(5). The auditor shall submit the audit report to the
 3942 Office of Tourism, Trade, and Economic Development for review
 3943 and approval. If the audit report is approved, the office shall
 3944 certify the audit report to the Office of Government
 3945 Accountability Auditor General for review.

3946 ~~4. For the 2003-2004 fiscal year only and notwithstanding~~
 3947 ~~the provisions of subparagraphs 1. and 2., proceeds from the~~
 3948 ~~Professional Sports Development Trust Fund may also be used for~~
 3949 ~~operational expenses of the Florida Sports Foundation and~~
 3950 ~~financial support of the Sunshine State Games. This subparagraph~~
 3951 ~~expires July 1, 2004.~~

3952 (20) PROTECT WILD DOLPHINS LICENSE PLATES.-

3953 (c) The Office of Government Accountability Auditor
 3954 ~~General~~ may examine any records of the Harbor Branch
 3955 Oceanographic Institution, Inc., and any other organization that
 3956 receives funds from the sale of this plate, to determine
 3957 compliance with law.

3958 Section 103. Paragraph (c) of subsection (1) of section
 3959 320.08062, Florida Statutes, is amended to read:

3960 320.08062 Audits and attestations required; annual use
 3961 fees of specialty license plates.--

3962 (1)



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3963 (c) Any organization subject to audit pursuant to s.
3964 215.97 shall submit an audit report in accordance with rules
3965 adopted ~~promulgated~~ by the Office of Government Accountability
3966 ~~Auditor General~~. The annual attestation shall be submitted to
3967 the department for review within 9 months after the end of the
3968 organization's fiscal year or by the date established by the
3969 primary government for those organizations that are component
3970 units, as defined by generally accepted accounting principles,
3971 whichever is earlier.

3972 Section 104. Paragraph (d) of subsection (5) of section
3973 322.081, Florida Statutes, is amended to read:

3974 322.081 Requests to establish voluntary check-off on
3975 driver's license application.--

3976 (5) A voluntary contribution collected and distributed
3977 under this chapter, or any interest earned from those
3978 contributions, may not be used for commercial or for-profit
3979 activities nor for general or administrative expenses, except as
3980 authorized by law.

3981 (d) Any organization subject to audit pursuant to s.
3982 215.97 shall submit an audit report in accordance with rules
3983 adopted ~~promulgated~~ by the Office of Government Accountability
3984 ~~Auditor General~~. The annual attestation must be submitted to the
3985 department for review within 9 months after the end of the
3986 organization's fiscal year or by the date established by the
3987 primary government for those organizations that are component
3988 units, as defined by generally accepted accounting principles,
3989 whichever is earlier.

3990 Section 105. Subsection (6) of section 322.135, Florida
3991 Statutes, is amended to read:

3992 322.135 Driver's license agents.--



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3993 (6) Administration of driver license services by a county
3994 tax collector as the exclusive agent of the department must be
3995 revenue neutral with no adverse state fiscal impact and with no
3996 adverse unfunded mandate to the tax collector. ~~Toward this end,~~
3997 ~~the Cost Determination and Allocation Task Force is created, to~~
3998 ~~be established by July 1, 2001. The task force shall be composed~~
3999 ~~of two representatives appointed by the executive director of~~
4000 ~~the department, two tax collectors appointed by the president of~~
4001 ~~the Florida Tax Collectors, Inc., one from a small population~~
4002 ~~county and one from a large population county; one person~~
4003 ~~appointed by the Speaker of the House of Representatives; one~~
4004 ~~person appointed by the President of the Senate; and the~~
4005 ~~Governor's appointee. If requested by the task force, the~~
4006 ~~Auditor General must provide technical assistance. The purpose~~
4007 ~~of the task force is to recommend the allocation of cost between~~
4008 ~~the Department of Highway Safety and Motor Vehicles and tax~~
4009 ~~collectors to administer driver license services authorized in~~
4010 ~~this chapter. These recommendations must be submitted in a~~
4011 ~~written report by January 1, 2002. The task force shall dissolve~~
4012 ~~on January 1, 2002. The written report shall be presented to the~~
4013 ~~President of the Senate, the Speaker of the House of~~
4014 ~~Representatives, and the Executive Office of the Governor, and~~
4015 ~~shall contain findings and determinations and related allocation~~
4016 ~~recommendations dealing with costs, both construction and~~
4017 ~~operating costs, of both the department and the applicable tax~~
4018 ~~collectors, appropriate allocations of costs between the~~
4019 ~~department and the tax collectors, and fee recommendations to~~
4020 ~~assure that the fees paid for these driver license services do~~
4021 ~~not result in a loss of revenue to the state in excess of costs~~
4022 ~~incurred by the state.~~



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4023 Section 106. Subsection (2) of section 331.419, Florida
 4024 Statutes, is amended to read:

4025 331.419 Reports and audits.--

4026 (2) By September 1, 2000, the corporation, in cooperation
 4027 with the Office of Program Policy Analysis and Government
 4028 Accountability, shall develop a research design, including goals
 4029 and measurable objectives for the corporation, which will
 4030 provide the Legislature with a quantitative evaluation of the
 4031 corporation. The corporation shall utilize the monitoring
 4032 mechanisms and reports developed in the designs and provide
 4033 these reports to the Governor, the President of the Senate, the
 4034 Speaker of the House of Representatives, and the Office of
 4035 ~~Program Policy Analysis and~~ Government Accountability.

4036 Section 107. Subsection (2) of section 336.022, Florida
 4037 Statutes, is amended to read:

4038 336.022 County transportation trust fund; controls and
 4039 administrative remedies.--

4040 (2) The Office of Government Accountability ~~Auditor~~
 4041 ~~General~~ shall conduct an audit of each such special trust fund
 4042 at such intervals of time as practicable and in accordance with
 4043 s. 11.45, to assure that the surplus of the constitutional gas
 4044 tax distributed to each county is being expended in accordance
 4045 with law. If, as a result of an audit, the Office of Government
 4046 Accountability ~~Auditor General~~ determines that a county has
 4047 violated the constitutional or statutory requirements for
 4048 expenditure of transportation funds, it ~~he or she~~ shall
 4049 immediately notify the county. The county shall have an
 4050 opportunity to respond to the auditor's report within 30 days
 4051 after the date of written notification to the county. If the
 4052 Office of Government Accountability ~~Auditor General~~ refuses to



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4053 modify or repeal his or her findings, the county may have such
4054 findings reviewed pursuant to the provisions of the
4055 Administrative Procedure Act, chapter 120. If the findings of
4056 the Office of Government Accountability ~~Auditor General~~ are
4057 upheld after exhaustion of all administrative and legal remedies
4058 of the county, no further surplus constitutional gas tax funds
4059 in excess of funds for committed projects shall be distributed
4060 to the violating county until the county corrects the matters
4061 cited by the Office of Government Accountability ~~Auditor General~~
4062 and such corrections have been certified by the Office of
4063 Government Accountability ~~Auditor General~~ as having been
4064 completed.

4065 Section 108. Subsection (7) of section 339.406, Florida
4066 Statutes, is amended to read:

4067 339.406 Contract between the department and the
4068 corporation.--The contract must provide for:

4069 (7) The authority for the department and the Office of
4070 Government Accountability ~~Auditor General~~ to conduct audits.

4071 Section 109. Subsection (3) of section 365.173, Florida
4072 Statutes, amended to read:

4073 365.173 Wireless Emergency Telephone System Fund.--

4074 ~~(3) The Auditor General shall annually audit the fund to~~
4075 ~~ensure that moneys in the fund are being managed in accordance~~
4076 ~~with this section and s. 365.172. The Auditor General shall~~
4077 ~~provide a report of the annual audit to the board.~~

4078 Section 110. Subsection (3) of section 373.45926, Florida
4079 Statutes, is amended to read:

4080 373.45926 Everglades Trust Fund; allocation of revenues
4081 and expenditure of funds for conservation and protection of
4082 natural resources and abatement of water pollution.--



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4083 (3) The South Florida Water Management District shall
4084 furnish, on a quarterly basis, a detailed copy of its
4085 expenditures from the Everglades Trust Fund to the Governor, the
4086 President of the Senate, and the Speaker of the House of
4087 Representatives, and shall make copies available to the public.
4088 The information shall be provided in a format approved by the
4089 Joint Legislative Committee on Everglades Oversight. At the
4090 direction of the Joint Legislative Committee on Everglades
4091 Oversight, an audit may be made from time to time by the Office
4092 of Government Accountability Auditor General, and such audit
4093 shall be within the authority of said Office of Government
4094 Accountability Auditor General to make.

4095 Section 111. Paragraph (c) of subsection (3) of section
4096 373.4595, Florida Statutes, is amended to read:

4097 373.4595 Lake Okeechobee Protection Program.--

4098 (3) LAKE OKEECHOBEE PROTECTION PROGRAM.-A protection
4099 program for Lake Okeechobee that achieves phosphorus load
4100 reductions for Lake Okeechobee shall be immediately implemented
4101 as specified in this subsection. The program shall address the
4102 reduction of phosphorus loading to the lake from both internal
4103 and external sources. Phosphorus load reductions shall be
4104 achieved through a phased program of implementation. Initial
4105 implementation actions shall be technology-based, based upon a
4106 consideration of both the availability of appropriate technology
4107 and the cost of such technology, and shall include phosphorus
4108 reduction measures at both the source and the regional level.
4109 The initial phase of phosphorus load reductions shall be based
4110 upon the district's Technical Publication 81-2 and the
4111 district's WOD program, with subsequent phases of phosphorus
4112 load reductions based upon the total maximum daily loads



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4113 established in accordance with s. 403.067. In the development
 4114 and administration of the Lake Okeechobee Protection Program,
 4115 the coordinating agencies shall maximize opportunities provided
 4116 by federal cost-sharing programs and opportunities for
 4117 partnerships with the private sector.

4118 (c) Lake Okeechobee Watershed Phosphorus Control
 4119 Program.-The Lake Okeechobee Watershed Phosphorus Control
 4120 Program is designed to be a multifaceted approach to reducing
 4121 phosphorus loads by improving the management of phosphorus
 4122 sources within the Lake Okeechobee watershed through continued
 4123 implementation of existing regulations and best management
 4124 practices, development and implementation of improved best
 4125 management practices, improvement and restoration of the
 4126 hydrologic function of natural and managed systems, and
 4127 utilization of alternative technologies for nutrient reduction.
 4128 The coordinating agencies shall facilitate the application of
 4129 federal programs that offer opportunities for water quality
 4130 treatment, including preservation, restoration, or creation of
 4131 wetlands on agricultural lands.

4132 1. Agricultural nonpoint source best management practices,
 4133 developed in accordance with s. 403.067 and designed to achieve
 4134 the objectives of the Lake Okeechobee Protection Program, shall
 4135 be implemented on an expedited basis. By March 1, 2001, the
 4136 coordinating agencies shall develop an interagency agreement
 4137 pursuant to ss. 373.046 and 373.406(5) that assures the
 4138 development of best management practices that complement
 4139 existing regulatory programs and specifies how those best
 4140 management practices are implemented and verified. The
 4141 interagency agreement shall address measures to be taken by the
 4142 coordinating agencies during any best management practice



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4143 reevaluation performed pursuant to sub-subparagraph d. The
4144 department shall use best professional judgment in making the
4145 initial determination of best management practice effectiveness.

4146 a. As provided in s. 403.067(7)(d), by October 1, 2000,
4147 the Department of Agriculture and Consumer Services, in
4148 consultation with the department, the district, and affected
4149 parties, shall initiate rule development for interim measures,
4150 best management practices, conservation plans, nutrient
4151 management plans, or other measures necessary for Lake
4152 Okeechobee phosphorus load reduction. The rule shall include
4153 thresholds for requiring conservation and nutrient management
4154 plans and criteria for the contents of such plans. Development
4155 of agricultural nonpoint source best management practices shall
4156 initially focus on those priority basins listed in subparagraph
4157 (b)1. The Department of Agriculture and Consumer Services, in
4158 consultation with the department, the district, and affected
4159 parties, shall conduct an ongoing program for improvement of
4160 existing and development of new interim measures or best
4161 management practices for the purpose of adoption of such
4162 practices by rule.

4163 b. Where agricultural nonpoint source best management
4164 practices or interim measures have been adopted by rule of the
4165 Department of Agriculture and Consumer Services, the owner or
4166 operator of an agricultural nonpoint source addressed by such
4167 rule shall either implement interim measures or best management
4168 practices or demonstrate compliance with the district's WOD
4169 program by conducting monitoring prescribed by the department or
4170 the district. Owners or operators of agricultural nonpoint
4171 sources who implement interim measures or best management
4172 practices adopted by rule of the Department of Agriculture and



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4173 Consumer Services shall be subject to the provisions of s.
4174 403.067(7). The Department of Agriculture and Consumer Services,
4175 in cooperation with the department and the district, shall
4176 provide technical and financial assistance for implementation of
4177 agricultural best management practices, subject to the
4178 availability of funds.

4179 c. The district or department shall conduct monitoring at
4180 representative sites to verify the effectiveness of agricultural
4181 nonpoint source best management practices.

4182 d. Where water quality problems are detected for
4183 agricultural nonpoint sources despite the appropriate
4184 implementation of adopted best management practices, the
4185 Department of Agriculture and Consumer Services, in consultation
4186 with the other coordinating agencies and affected parties, shall
4187 institute a reevaluation of the best management practices and
4188 make appropriate changes to the rule adopting best management
4189 practices.

4190 2. Nonagricultural nonpoint source best management
4191 practices, developed in accordance with s. 403.067 and designed
4192 to achieve the objectives of the Lake Okeechobee Protection
4193 Program, shall be implemented on an expedited basis. By March 1,
4194 2001, the department and the district shall develop an
4195 interagency agreement pursuant to ss. 373.046 and 373.406(5)
4196 that assures the development of best management practices that
4197 complement existing regulatory programs and specifies how those
4198 best management practices are implemented and verified. The
4199 interagency agreement shall address measures to be taken by the
4200 department and the district during any best management practice
4201 reevaluation performed pursuant to sub-subparagraph d.



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4202 a. The department and the district are directed to work
4203 with the University of Florida's Institute of Food and
4204 Agricultural Sciences to develop appropriate nutrient
4205 application rates for all nonagricultural soil amendments in the
4206 watershed. As provided in s. 403.067(7)(c), by January 1, 2001,
4207 the department, in consultation with the district and affected
4208 parties, shall develop interim measures, best management
4209 practices, or other measures necessary for Lake Okeechobee
4210 phosphorus load reduction. Development of nonagricultural
4211 nonpoint source best management practices shall initially focus
4212 on those priority basins listed in subparagraph (b)1. The
4213 department, the district, and affected parties shall conduct an
4214 ongoing program for improvement of existing and development of
4215 new interim measures or best management practices. The district
4216 shall adopt technology-based standards under the district's WOD
4217 program for nonagricultural nonpoint sources of phosphorus.

4218 b. Where nonagricultural nonpoint source best management
4219 practices or interim measures have been developed by the
4220 department and adopted by the district, the owner or operator of
4221 a nonagricultural nonpoint source shall implement interim
4222 measures or best management practices and be subject to the
4223 provisions of s. 403.067(7). The department and district shall
4224 provide technical and financial assistance for implementation of
4225 nonagricultural nonpoint source best management practices,
4226 subject to the availability of funds.

4227 c. The district or the department shall conduct monitoring
4228 at representative sites to verify the effectiveness of
4229 nonagricultural nonpoint source best management practices.

4230 d. Where water quality problems are detected for
4231 nonagricultural nonpoint sources despite the appropriate



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4232 implementation of adopted best management practices, the
4233 department and the district shall institute a reevaluation of
4234 the best management practices.

4235 3. The provisions of subparagraphs 1. and 2. shall not
4236 preclude the department or the district from requiring
4237 compliance with water quality standards or with current best
4238 management practices requirements set forth in any applicable
4239 regulatory program authorized by law for the purpose of
4240 protecting water quality. Additionally, subparagraphs 1. and 2.
4241 are applicable only to the extent that they do not conflict with
4242 any rules adopted ~~promulgated~~ by the department that are
4243 necessary to maintain a federally delegated or approved program.

4244 4. Projects which reduce the phosphorus load originating
4245 from domestic wastewater systems within the Lake Okeechobee
4246 watershed shall be given funding priority in the department's
4247 revolving loan program under s. 403.1835. The department shall
4248 coordinate and provide assistance to those local governments
4249 seeking financial assistance for such priority projects.

4250 5. Projects that make use of private lands, or lands held
4251 in trust for Indian tribes, to reduce nutrient loadings or
4252 concentrations within a basin by one or more of the following
4253 methods: restoring the natural hydrology of the basin, restoring
4254 wildlife habitat or impacted wetlands, reducing peak flows after
4255 storm events, increasing aquifer recharge, or protecting range
4256 and timberland from conversion to development, are eligible for
4257 grants available under this section from the coordinating
4258 agencies. For projects of otherwise equal priority, special
4259 funding priority will be given to those projects that make best
4260 use of the methods outlined above that involve public-private
4261 partnerships or that obtain federal match money. Preference



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4262 ranking above the special funding priority will be given to
4263 projects located in a rural area of critical economic concern
4264 designated by the Governor. Grant applications may be submitted
4265 by any person or tribal entity, and eligible projects may
4266 include, but are not limited to, the purchase of conservation
4267 and flowage easements, hydrologic restoration of wetlands,
4268 creating treatment wetlands, development of a management plan
4269 for natural resources, and financial support to implement a
4270 management plan.

4271 6.a. The department shall require all entities disposing
4272 of domestic wastewater residuals within the Lake Okeechobee
4273 watershed and the remaining areas of Okeechobee, Glades, and
4274 Hendry Counties to develop and submit to the department an
4275 agricultural use plan that limits applications based upon
4276 phosphorus loading. By July 1, 2005, phosphorus concentrations
4277 originating from these application sites shall not exceed the
4278 limits established in the district's WOD program.

4279 b. Private and government-owned utilities within Monroe,
4280 Dade, Broward, Palm Beach, Martin, St. Lucie, Indian River,
4281 Okeechobee, Highlands, Hendry, and Glades Counties that dispose
4282 of wastewater residual sludge from utility operations and septic
4283 removal by land spreading in the Lake Okeechobee watershed may
4284 use a line item on local sewer rates to cover wastewater
4285 residual treatment and disposal if such disposal and treatment
4286 is done by approved alternative treatment methodology at a
4287 facility located within the areas designated by the Governor as
4288 rural areas of critical economic concern pursuant to s.
4289 288.0656. This additional line item is an environmental
4290 protection disposal fee above the present sewer rate and shall
4291 not be considered a part of the present sewer rate to customers,



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4292 notwithstanding provisions to the contrary in chapter 367. The
 4293 fee shall be established by the county commission or its
 4294 designated assignee in the county in which the alternative
 4295 method treatment facility is located. The fee shall be
 4296 calculated to be no higher than that necessary to recover the
 4297 facility's prudent cost of providing the service. Upon request
 4298 by an affected county commission, the Florida Public Service
 4299 Commission will provide assistance in establishing the fee.
 4300 Further, for utilities and utility authorities that use the
 4301 additional line item environmental protection disposal fee, such
 4302 fee shall not be considered a rate increase under the rules of
 4303 the Public Service Commission and shall be exempt from such
 4304 rules. Utilities using the provisions of this section may
 4305 immediately include in their sewer invoicing the new
 4306 environmental protection disposal fee. Proceeds from this
 4307 environmental protection disposal fee shall be used for
 4308 treatment and disposal of wastewater residuals, including any
 4309 treatment technology that helps reduce the volume of residuals
 4310 that require final disposal, but such proceeds shall not be used
 4311 for transportation or shipment costs for disposal or any costs
 4312 relating to the land application of residuals in the Lake
 4313 Okeechobee watershed.

4314 c. No less frequently than once every 3 years, the Florida
 4315 Public Service Commission or the county commission through the
 4316 services of an independent auditor shall perform a financial
 4317 audit of all facilities receiving compensation from an
 4318 environmental protection disposal fee. The Florida Public
 4319 Service Commission or the county commission through the services
 4320 of an independent auditor shall also perform an audit of the
 4321 methodology used in establishing the environmental protection



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4322 disposal fee. The Florida Public Service Commission or the
4323 county commission shall, within 120 days after completion of an
4324 audit, file the audit report with the President of the Senate
4325 and the Speaker of the House of Representatives and shall
4326 provide copies to the county commissions of the counties set
4327 forth in sub-subparagraph b. The books and records of any
4328 facilities receiving compensation from an environmental
4329 protection disposal fee shall be open to the Florida Public
4330 Service Commission and the Office of Government Accountability
4331 ~~Auditor General~~ for review upon request.

4332 7. The Department of Health shall require all entities
4333 disposing of septage within the Lake Okeechobee watershed and
4334 the remaining areas of Okeechobee, Glades, and Hendry Counties
4335 to develop and submit to that agency, by July 1, 2003, an
4336 agricultural use plan that limits applications based upon
4337 phosphorus loading. By July 1, 2005, phosphorus concentrations
4338 originating from these application sites shall not exceed the
4339 limits established in the district's WOD program.

4340 8. The Department of Agriculture and Consumer Services
4341 shall initiate rulemaking requiring entities within the Lake
4342 Okeechobee watershed and the remaining areas of Okeechobee,
4343 Glades, and Hendry Counties which land-apply animal manure to
4344 develop conservation or nutrient management plans that limit
4345 application, based upon phosphorus loading. Such rules may
4346 include criteria and thresholds for the requirement to develop a
4347 conservation or nutrient management plan, requirements for plan
4348 approval, and recordkeeping requirements.

4349 9. Prior to authorizing a discharge into works of the
4350 district, the district shall require responsible parties to



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4351 demonstrate that proposed changes in land use will not result in
 4352 increased phosphorus loading over that of existing land uses.

4353 10. The district, the department, or the Department of
 4354 Agriculture and Consumer Services, as appropriate, shall
 4355 implement those alternative nutrient reduction technologies
 4356 determined to be feasible pursuant to subparagraph (d)6.

4357 Section 112. Paragraph (a) of subsection (6) of section
 4358 373.536, Florida Statutes, is amended to read:

4359 373.536 District budget and hearing thereon.--

4360 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
 4361 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

4362 (a) Each district must, by the date specified for each
 4363 item, furnish copies of the following documents to the Governor,
 4364 the President of the Senate, the Speaker of the House of
 4365 Representatives, the chairs of all legislative committees and
 4366 subcommittees having substantive or fiscal jurisdiction over the
 4367 districts, as determined by the President of the Senate or the
 4368 Speaker of the House of Representatives as applicable, the
 4369 secretary of the department, and the governing board of each
 4370 county in which the district has jurisdiction or derives any
 4371 funds for the operations of the district:

4372 1. The adopted budget, to be furnished within 10 days
 4373 after its adoption.

4374 2. A financial audit of its accounts and records, to be
 4375 furnished within 10 days after its acceptance by the governing
 4376 board. The audit must be conducted in accordance with the
 4377 provisions of s. 11.45 and the rules adopted thereunder. ~~In~~
 4378 ~~addition to the entities named above, the district must provide~~
 4379 ~~a copy of the audit to the Auditor General within 10 days after~~
 4380 ~~its acceptance by the governing board.~~



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4381 3. A 5-year capital improvements plan, to be furnished
4382 within 45 days after the adoption of the final budget. The plan
4383 must include expected sources of revenue for planned
4384 improvements and must be prepared in a manner comparable to the
4385 fixed capital outlay format set forth in s. 216.043.

4386 4. A 5-year water resource development work program to be
4387 furnished within 45 days after the adoption of the final budget.
4388 The program must describe the district's implementation strategy
4389 for the water resource development component of each approved
4390 regional water supply plan developed or revised under s.
4391 373.0361. The work program must address all the elements of the
4392 water resource development component in the district's approved
4393 regional water supply plans. Within 45 days after its submittal,
4394 the department shall review the proposed work program and submit
4395 its findings, questions, and comments to the district. The
4396 review must include a written evaluation of the program's
4397 consistency with the furtherance of the district's approved
4398 regional water supply plans, and the adequacy of proposed
4399 expenditures. As part of the review, the department shall give
4400 interested parties the opportunity to provide written comments
4401 on each district's proposed work program. Within 60 days after
4402 receipt of the department's evaluation, the governing board
4403 shall state in writing to the department which changes
4404 recommended in the evaluation it will incorporate into its work
4405 program or specify the reasons for not incorporating the
4406 changes. The department shall include the district's responses
4407 in a final evaluation report and shall submit a copy of the
4408 report to the Governor, the President of the Senate, and the
4409 Speaker of the House of Representatives.



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4410 Section 113. Paragraph (c) of subsection (6) of section
4411 403.1835, Florida Statutes, is amended to read:

4412 403.1835 Water pollution control financial assistance.--

4413 (6) Prior to approval of financial assistance, the
4414 applicant shall:

4415 (c) Provide assurance that adequate records will be kept
4416 ~~using generally accepted accounting principles~~ and that the
4417 department, the Office of Government Accountability Auditor
4418 ~~General~~, or their agents will have access to all records
4419 pertaining to the financial assistance provided.

4420 Section 114. Paragraph (d) of subsection (11) of section
4421 403.8532, Florida Statutes, is amended to read:

4422 403.8532 Drinking water state revolving loan fund; use;
4423 rules.--

4424 (11) Prior to approval of a loan, the local government or
4425 public water system shall, at a minimum:

4426 (d) Provide assurance that records will be kept using
4427 generally accepted accounting principles and that the department
4428 or its agents and the Office of Government Accountability
4429 ~~Auditor General~~ will have access to all records pertaining to
4430 the loan.

4431 Section 115. Paragraph (c) of subsection (1) of section
4432 409.1671, Florida Statutes, is amended to read:

4433 409.1671 Foster care and related services;
4434 privatization.--

4435 (1)

4436 (c) The Auditor General and the Office ~~of Program Policy~~
4437 ~~Analysis and~~ Government Accountability (~~OPPACA~~), in consultation
4438 with The Child Welfare League of America and the Louis de la
4439 Parte Florida Mental Health Institute, shall jointly review and



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4440 assess the department's process for determining district and
4441 lead agency readiness.

4442 1. The review must, at a minimum, address the
4443 appropriateness of the readiness criteria and instruments
4444 applied, the appropriateness of the qualifications of
4445 participants on each readiness assessment team, the degree to
4446 which the department accurately determined each district and
4447 lead agency's compliance with the readiness criteria, the
4448 quality of the technical assistance provided by the department
4449 to a lead agency in correcting any weaknesses identified in the
4450 readiness assessment, and the degree to which each lead agency
4451 overcame any identified weaknesses.

4452 2. Reports of these reviews must be submitted to the
4453 appropriate substantive and appropriations committees in the
4454 Senate and the House of Representatives on March 1 and September
4455 1 of each year until full transition to community-based care has
4456 been accomplished statewide, except that the first report must
4457 be submitted by February 1, 2004, and must address all readiness
4458 activities undertaken through June 30, 2003. The perspectives of
4459 all participants in this review process must be included in each
4460 report.

4461 Section 116. Subsection (17) of section 409.2563, Florida
4462 Statutes, is amended to read:

4463 409.2563 Administrative establishment of child support
4464 obligations.--

4465 (17) EVALUATION.--

4466 (a) For the purpose of identifying measurable outcomes and
4467 evaluating the administrative process created by this section, a
4468 study area shall be established. The study area must be located
4469 in a county selected by the Department of Revenue having a



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4470 population of fewer than 500,000, in which the Title IV-D
4471 caseload did not exceed 20,000 cases, and the obligation rate
4472 was approximately 65 percent at the end of the 1999-2000 fiscal
4473 year. The Department of Revenue shall develop measurable
4474 outcomes that at a minimum consist of the department's support
4475 order establishment performance measures that are applicable to
4476 the administrative process, a measure of the effectiveness of
4477 the administrative process in establishing support orders as
4478 compared to the judicial process, and a measure of the cost
4479 efficiency of the administrative process as compared to the
4480 judicial process. The department shall use the procedures of
4481 this section to establish support obligations in Title IV-D
4482 cases on behalf of custodial parents or caretaker relatives
4483 residing in the county selected for the study area. By June 30,
4484 2002, the Department of Revenue shall submit a report on the
4485 implementation of the administrative process in the study area
4486 to the Governor and Cabinet, the President of the Senate, and
4487 the Speaker of the House of Representatives. The Office of
4488 ~~Program Policy Analysis and~~ Government Accountability shall
4489 conduct an evaluation of the operation and impact of the
4490 administrative process in the study area. In evaluating the
4491 administrative process, achievement of the measurable outcomes
4492 must be considered. ~~The Office of Program Policy Analysis and~~
4493 ~~Government Accountability shall submit an evaluation report on~~
4494 ~~the administrative process in the study area by June 30, 2003,~~
4495 ~~which must include the findings of the evaluation and any~~
4496 ~~recommendations to improve the administrative process~~
4497 ~~established by this section.~~ The department shall report to the
4498 Governor and Cabinet, the President of the Senate, and the
4499 Speaker of the House of Representatives by June 30, 2004, on the



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4500 implementation and results of the procedures established by this
 4501 section.

4502 (b) The Office of ~~Program Policy Analysis and~~ Government
 4503 Accountability shall conduct an evaluation of the statewide
 4504 implementation of the administrative process for establishing
 4505 child support provided for in this section. This evaluation
 4506 shall examine whether these processes have been effectively
 4507 implemented and administered statewide and are operating to the
 4508 benefit of the children, including, but not limited to the
 4509 ability of Title IV-D parents to easily access the court system
 4510 for necessary court action. The Office of ~~Program Policy~~
 4511 ~~Analysis and~~ Government Accountability shall submit an
 4512 evaluation report on the statewide implementation of the
 4513 administrative processes for establishing child support by
 4514 January 31, 2005.

4515 Section 117. Subsections (12) and (13) of section 411.01,
 4516 Florida Statutes, are renumbered as subsections (11) and (12),
 4517 respectively, and present subsections (8) and (11) of said
 4518 section are amended to read:

4519 411.01 Florida Partnership for School Readiness; school
 4520 readiness coalitions.--

4521 (8) STANDARDS; OUTCOME MEASURES.--All publicly funded
 4522 school readiness programs shall be required to meet the
 4523 performance standards and outcome measures developed and
 4524 approved by the partnership. The Office of ~~Program Policy~~
 4525 ~~Analysis and~~ Government Accountability shall provide
 4526 consultation to the partnership in the development of the
 4527 measures and standards. These performance standards and outcome
 4528 measures shall be applicable on a statewide basis.



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4529 ~~(11) REPORTS. The Office of Program Policy Analysis and~~
4530 ~~Government Accountability shall assess the implementation,~~
4531 ~~efficiency, and outcomes of the school readiness program and~~
4532 ~~report its findings to the President of the Senate and the~~
4533 ~~Speaker of the House of Representatives by January 1, 2002.~~
4534 ~~Subsequent reviews shall be conducted at the direction of the~~
4535 ~~Joint Legislative Auditing Committee.~~

4536 Section 118. Section 411.011, Florida Statutes, is amended
4537 to read:

4538 411.011 Records of children in school readiness
4539 programs.--The individual records of children enrolled in school
4540 readiness programs provided under s. 411.01, when held in the
4541 possession of the school readiness coalition or the Florida
4542 Partnership for School Readiness, are confidential and exempt
4543 from the provisions of s. 119.07 and s. 24(a), Art. I of the
4544 State Constitution. For the purposes of this section, records
4545 include assessment data, health data, records of teacher
4546 observations, and identifying data, including the child's social
4547 security number. A parent, guardian, or individual acting as a
4548 parent in the absence of a parent or guardian has the right to
4549 inspect and review the individual school readiness program
4550 record of his or her child and to obtain a copy of the record.
4551 School readiness records may be released to the United States
4552 Secretary of Education, the United States Secretary of Health
4553 and Human Services, and the Comptroller General of the United
4554 States for the purpose of federal audits; to individuals or
4555 organizations conducting studies for institutions to develop,
4556 validate, or administer assessments or improve instruction; to
4557 accrediting organizations in order to carry out their
4558 accrediting functions; to appropriate parties in connection with



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4559 an emergency if the information is necessary to protect the
4560 health or safety of the student or other individuals; to the
4561 Office of Government Accountability ~~Auditor General~~ in
4562 connection with its ~~his or her~~ official functions; to a court of
4563 competent jurisdiction in compliance with an order of that court
4564 pursuant to a lawfully issued subpoena; and to parties to an
4565 interagency agreement among school readiness coalitions, local
4566 governmental agencies, providers of school readiness programs,
4567 state agencies, and the Florida Partnership for School Readiness
4568 for the purpose of implementing the school readiness program.
4569 Agencies, organizations, or individuals that receive school
4570 readiness records in order to carry out their official functions
4571 must protect the data in a manner that will not permit the
4572 personal identification of students and their parents by persons
4573 other than those authorized to receive the records. This section
4574 is subject to the Open Government Sunset Review Act of 1995 in
4575 accordance with s. 119.15 and shall stand repealed on October 2,
4576 2005, unless reviewed and saved from repeal through reenactment
4577 by the Legislature.

4578 Section 119. Subsection (2) of section 411.221, Florida
4579 Statutes, is amended to read:

4580 411.221 Prevention and early assistance strategic plan;
4581 agency responsibilities.--

4582 (2) The strategic plan and subsequent plan revisions shall
4583 incorporate and otherwise utilize, to the fullest extent
4584 possible, the evaluation findings and recommendations from
4585 intraagency, independent third-party, field projects, and
4586 reports issued by the ~~Auditor General or the Office of Program~~
4587 ~~Policy Analysis and Government Accountability~~, as well as the



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4588 recommendations of the State Coordinating Council for School
4589 Readiness Programs.

4590 Section 120. Subsection (6) of section 415.1045, Florida
4591 Statutes, is amended to read:

4592 415.1045 Photographs, videotapes, and medical
4593 examinations; abrogation of privileged communications;
4594 confidential records and documents.--

4595 (6) WORKING AGREEMENTS.--By March 1, 2004, the department
4596 shall enter into working agreements with the jurisdictionally
4597 responsible county sheriffs' office or local police department
4598 that will be the lead agency when conducting any criminal
4599 investigation arising from an allegation of abuse, neglect, or
4600 exploitation of a vulnerable adult. The working agreement must
4601 specify how the requirements of this chapter will be met. The
4602 Office of ~~Program Policy Analysis and~~ Government Accountability
4603 shall conduct a review of the efficacy of the agreements and
4604 report its findings to the Legislature by March 1, 2005. For the
4605 purposes of such agreement, the jurisdictionally responsible law
4606 enforcement entity is authorized to share Florida criminal
4607 history and local criminal history information that is not
4608 otherwise exempt from s. 119.07(1) with the district personnel.
4609 A law enforcement entity entering into such agreement must
4610 comply with s. 943.0525. Criminal justice information provided
4611 by such law enforcement entity shall be used only for the
4612 purposes specified in the agreement and shall be provided at no
4613 charge. Notwithstanding any other provision of law, the
4614 Department of Law Enforcement shall provide to the department
4615 electronic access to Florida criminal justice information which
4616 is lawfully available and not exempt from s. 119.07(1), only for
4617 the purpose of protective investigations and emergency



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4618 placement. As a condition of access to such information, the
4619 department shall be required to execute an appropriate user
4620 agreement addressing the access, use, dissemination, and
4621 destruction of such information and to comply with all
4622 applicable laws and rules of the Department of Law Enforcement.

4623 Section 121. Subsection (1) of section 421.091, Florida
4624 Statutes, is amended to read:

4625 421.091 Financial accounting and investments; fiscal
4626 year.--

4627 (1) A complete and full financial accounting and audit in
4628 accordance with federal audit standards of public housing
4629 agencies shall be made biennially by a certified public
4630 accountant. A copy of such audit shall be filed with the
4631 governing body and with the Office of Government Accountability
4632 ~~Auditor General~~.

4633 Section 122. Subsection (2) of section 427.705, Florida
4634 Statutes, is amended to read:

4635 427.705 Administration of the telecommunications access
4636 system.--

4637 (2) The administrator shall be audited annually by an
4638 independent auditing firm to assure proper management of any
4639 revenues it receives and disburses. The administrator's books
4640 and records shall be open to the commission and to the Office of
4641 Government Accountability ~~Auditor General~~ for review upon
4642 request. The commission shall have the authority to establish
4643 fiscal and operational requirements for the administrator to
4644 follow in order to ensure that the administrative costs of the
4645 system are reasonable.

4646 Section 123. Subsection (6) of section 445.003, Florida
4647 Statutes, is amended to read:



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4648 445.003 Implementation of the federal Workforce Investment
4649 Act of 1998.--

4650 (6) LONG-TERM CONSOLIDATION OF WORKFORCE DEVELOPMENT.--

4651 ~~(a)~~ Workforce Florida, Inc., may recommend workforce-
4652 related divisions, bureaus, units, programs, duties,
4653 commissions, boards, and councils that can be eliminated,
4654 consolidated, or privatized.

4655 ~~(b) The Office of Program Policy Analysis and Government~~
4656 ~~Accountability shall review the workforce development system, as~~
4657 ~~established by this act. The office shall submit its final~~
4658 ~~report and recommendations by December 31, 2002, to the~~
4659 ~~President of the Senate and the Speaker of the House of~~
4660 ~~Representatives.~~

4661 Section 124. Subsections (9), (10), and (11) of section
4662 445.004, Florida Statutes, are renumbered as subsections (8),
4663 (9) and (10), respectively, and present subsections (8) and (9)
4664 of said section are amended to read:

4665 445.004 Workforce Florida, Inc.; creation; purpose;
4666 membership; duties and powers.--

4667 ~~(8) The Auditor General may, pursuant to his or her own~~
4668 ~~authority or at the direction of the Legislative Auditing~~
4669 ~~Committee, conduct an audit of Workforce Florida, Inc., or the~~
4670 ~~programs or entities created by Workforce Florida, Inc. The~~
4671 ~~Office of Program Policy Analysis and Government Accountability,~~
4672 ~~pursuant to its authority or at the direction of the Legislative~~
4673 ~~Auditing Committee, may review the systems and controls related~~
4674 ~~to performance outcomes and quality of services of Workforce~~
4675 ~~Florida, Inc.~~

4676 (8)(9) Workforce Florida, Inc., in collaboration with the
4677 regional workforce boards and appropriate state agencies and



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4678 local public and private service providers, and in consultation
4679 with the Office of ~~Program Policy Analysis and~~ Government
4680 Accountability, shall establish uniform measures and standards
4681 to gauge the performance of the workforce development strategy.
4682 These measures and standards must be organized into three
4683 outcome tiers.

4684 (a) The first tier of measures must be organized to
4685 provide benchmarks for systemwide outcomes. Workforce Florida,
4686 Inc., must, in collaboration with the Office of ~~Program Policy~~
4687 ~~Analysis and~~ Government Accountability, establish goals for the
4688 tier-one outcomes. Systemwide outcomes may include employment in
4689 occupations demonstrating continued growth in wages; continued
4690 employment after 3, 6, 12, and 24 months; reduction in and
4691 elimination of public assistance reliance; job placement;
4692 employer satisfaction; and positive return on investment of
4693 public resources.

4694 (b) The second tier of measures must be organized to
4695 provide a set of benchmark outcomes for the initiatives of the
4696 First Jobs/First Wages Council, the Better Jobs/Better Wages
4697 Council, and the High Skills/High Wages Council and for each of
4698 the strategic components of the workforce development strategy.
4699 Cost per entered employment, earnings at placement, retention in
4700 employment, job placement, and entered employment rate must be
4701 included among the performance outcome measures.

4702 (c) The third tier of measures must be the operational
4703 output measures to be used by the agency implementing programs,
4704 and it may be specific to federal requirements. The tier-three
4705 measures must be developed by the agencies implementing
4706 programs, and Workforce Florida, Inc., may be consulted in this



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4707 effort. Such measures must be reported to Workforce Florida,
4708 Inc., by the appropriate implementing agency.

4709 (d) Regional differences must be reflected in the
4710 establishment of performance goals and may include job
4711 availability, unemployment rates, average worker wage, and
4712 available employable population.

4713 (e) Job placement must be reported pursuant to s. 1008.39.
4714 Positive outcomes for providers of education and training must
4715 be consistent with ss. 1008.42 and 1008.43.

4716 (f) The uniform measures of success that are adopted by
4717 Workforce Florida, Inc., or the regional workforce boards must
4718 be developed in a manner that provides for an equitable
4719 comparison of the relative success or failure of any service
4720 provider in terms of positive outcomes.

4721 (g) By December 1 of each year, Workforce Florida, Inc.,
4722 shall provide the Legislature with a report detailing the
4723 performance of Florida's workforce development system, as
4724 reflected in the three-tier measurement system. Additionally,
4725 this report must benchmark Florida outcomes, at all tiers,
4726 against other states that collect data similarly.

4727 Section 125. Paragraph (d) of subsection (3) of section
4728 445.009, Florida Statutes, is amended to read:

4729 445.009 One-stop delivery system.--

4730 (3) Notwithstanding any other provision of law, any
4731 memorandum of understanding in effect on June 30, 2000, between
4732 a regional workforce board and the Department of Labor and
4733 Employment Security governing the delivery of workforce services
4734 shall remain in effect until September 30, 2000. Beginning
4735 October 1, 2000, regional workforce boards shall enter into a
4736 memorandum of understanding with the Agency for Workforce



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4737 Innovation for the delivery of employment services authorized by
4738 the federal Wagner-Peyser Act. This memorandum of understanding
4739 must be performance based.

4740 ~~(d) The Office of Program Policy Analysis and Government~~
4741 ~~Accountability, in consultation with Workforce Florida, Inc.,~~
4742 ~~shall review the delivery of employment services under the~~
4743 ~~Wagner-Peyser Act and the integration of those services with~~
4744 ~~other activities performed through the one-stop delivery system~~
4745 ~~and shall provide recommendations to the Legislature for~~
4746 ~~improving the effectiveness of the delivery of employment~~
4747 ~~services in this state. The Office of Program Policy Analysis~~
4748 ~~and Government Accountability shall submit a report and~~
4749 ~~recommendations to the Governor, the President of the Senate,~~
4750 ~~and the Speaker of the House of Representatives by December 31,~~
4751 ~~2002.~~

4752 Section 126. Paragraph (a) of subsection (1) of section
4753 445.011, Florida Statutes, is amended to read:

4754 445.011 Workforce information systems.--

4755 (1) Workforce Florida, Inc., shall implement, subject to
4756 legislative appropriation, automated information systems that
4757 are necessary for the efficient and effective operation and
4758 management of the workforce development system. These
4759 information systems shall include, but need not be limited to,
4760 the following:

4761 (a) An integrated management system for the one-stop
4762 service delivery system, which includes, at a minimum, common
4763 registration and intake, screening for needs and benefits, case
4764 planning and tracking, training benefits management, service and
4765 training provider management, performance reporting, executive



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4766 information and reporting, and customer-satisfaction tracking
4767 and reporting.

4768 1. The system should report current budgeting,
4769 expenditure, and performance information for assessing
4770 performance related to outcomes, service delivery, and financial
4771 administration for workforce programs pursuant to s. 445.004(5)
4772 and (8)~~(9)~~.

4773 2. The information system should include auditable systems
4774 and controls to ensure financial integrity and valid and
4775 reliable performance information.

4776 3. The system should support service integration and case
4777 management by providing for case tracking for participants in
4778 welfare transition programs.

4779 Section 127. Subsection (10) of section 446.609, Florida
4780 Statutes, is amended to read:

4781 446.609 Jobs for Florida's Graduates Act.--

4782 (10) ASSESSMENT OF PROGRAM RESULTS.--The success of the
4783 Jobs for Florida's Graduates Program shall be assessed as
4784 follows:

4785 (a) No later than November 1 of each year of the Jobs for
4786 Florida's Graduates Program, Jobs for America's Graduates, Inc.,
4787 shall conduct and deliver to the Office of ~~Program Policy~~
4788 ~~Analysis and~~ Government Accountability a full review and report
4789 of the program's activities. The Office of ~~Program Policy~~
4790 ~~Analysis and~~ Government Accountability shall audit and review
4791 the report and deliver the report, along with its analysis and
4792 any recommendations for expansion, curtailment, modification, or
4793 continuation, to the board not later than December 31 of the
4794 same year.



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4795 (b) Beginning in the first year of the Jobs for Florida's
4796 Graduates Program, the Office of Economic and Demographic
4797 Research shall undertake, during the initial phase, an ongoing
4798 longitudinal study of participants to determine the overall
4799 efficacy of the program. The division shall transmit its
4800 findings each year to the Office of ~~Program Policy Analysis and~~
4801 Government Accountability for inclusion in the report provided
4802 for in paragraph (a).

4803 Section 128. Paragraph (d) of subsection (3) and
4804 subsection (9) of section 455.32, Florida Statutes, are amended
4805 to read:

4806 455.32 Management Privatization Act.--

4807 (3) Based upon the request of any board, commission, or
4808 council, the department is authorized to contract with a
4809 corporation or other business entity to perform support services
4810 specified in the contract. The contract must be in compliance
4811 with this section and other applicable laws and must be approved
4812 by the board before the department enters into the contract. The
4813 department shall retain responsibility for any duties it
4814 currently exercises relating to its police powers and any other
4815 current duty that is not provided to the corporation by the
4816 contract. The contract shall provide, at a minimum, that:

4817 (d) The corporation keep financial and statistical
4818 information as necessary to completely disclose the financial
4819 condition and operation of the project and as requested by the
4820 Office of ~~Program Policy Analysis and~~ Government Accountability,
4821 ~~the Auditor General,~~ and the department.

4822 (9) The corporation shall provide for an annual financial
4823 audit of its financial accounts and records by an independent
4824 certified public accountant. The annual audit report shall



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4825 include a management letter in accordance with s. 11.45 and a
4826 detailed supplemental schedule of expenditures for each
4827 expenditure category. The annual audit report must be submitted
4828 to the board, the department, and the Office of Government
4829 Accountability ~~Auditor General~~ for review.

4830 Section 129. Paragraph (k) of subsection (3) of section
4831 471.038, Florida Statutes, is amended to read:

4832 471.038 Florida Engineers Management Corporation.--

4833 (3) The Florida Engineers Management Corporation is
4834 created to provide administrative, investigative, and
4835 prosecutorial services to the board in accordance with the
4836 provisions of chapter 455 and this chapter. The management
4837 corporation may hire staff as necessary to carry out its
4838 functions. Such staff are not public employees for the purposes
4839 of chapter 110 or chapter 112, except that the board of
4840 directors and the staff are subject to the provisions of s.
4841 112.061. The provisions of s. 768.28 apply to the management
4842 corporation, which is deemed to be a corporation primarily
4843 acting as an instrumentality of the state, but which is not an
4844 agency within the meaning of s. 20.03(11). The management
4845 corporation shall:

4846 (k) Provide for an annual financial audit of its financial
4847 accounts and records by an independent certified public
4848 accountant. The annual audit report shall include a management
4849 letter in accordance with s. 11.45 and a detailed supplemental
4850 schedule of expenditures for each expenditure category. The
4851 annual audit report must be submitted to the board, the
4852 department, and the Office of Government Accountability ~~Auditor~~
4853 ~~General~~ for review.



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4854 Section 130. Subsection (4) of section 527.22, Florida
4855 Statutes, is amended to read:

4856 527.22 Florida Propane Gas Education, Safety, and Research
4857 Council established; membership; duties and responsibilities.--

4858 (4) The council shall keep minutes, accounting records,
4859 and other records as necessary to clearly reflect all of the
4860 acts and transactions of the council and regularly report such
4861 information to the commissioner, along with such other
4862 information as the commissioner requires. All records of the
4863 council shall be kept on file with the department, and these
4864 records and other documents about matters within the
4865 jurisdiction of the council shall be subject to the review and
4866 inspection of the department's Inspector General, the Office of
4867 Government Accountability ~~Auditor General~~, and the members of
4868 the council, or other interested parties upon request. All
4869 records of the council are subject to the provisions of s.
4870 119.07.

4871 Section 131. Paragraph (c) of subsection (2) of section
4872 550.125, Florida Statutes, is amended to read:

4873 550.125 Uniform reporting system; bond requirement.--

4874 (2)

4875 (c) The ~~Auditor General and the Office of Program Policy~~
4876 ~~Analysis and~~ Government Accountability may, pursuant to the
4877 direction of the Auditor General ~~their own authority~~ or at the
4878 direction of the Legislative Auditing Committee, audit, examine,
4879 and check the books and records of any permitholder. These audit
4880 reports shall become part of, and be maintained in, the division
4881 files.

4882 Section 132. Paragraph (d) of subsection (10) of section
4883 601.15, Florida Statutes, is amended to read:



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4884 601.15 Advertising campaign; methods of conducting; excise
 4885 tax; emergency reserve fund; citrus research.--

4886 (10) The powers and duties of the Department of Citrus
 4887 include the following:

4888 (d) To keep books, records, and accounts of all of its
 4889 activities, which books, records, and accounts shall be open to
 4890 inspection, audit, and examination by the ~~Auditor General and~~
 4891 ~~the Office of Program Policy Analysis and Government~~
 4892 ~~Accountability.~~

4893 Section 133. Subsection (2) of section 616.263, Florida
 4894 Statutes, is amended to read:

4895 616.263 Annual reports of authority.--

4896 (2) The authority shall at all times maintain proper
 4897 accounting systems and procedures and shall be subject to audit
 4898 by the Office of Government Accountability ~~Auditor General.~~

4899 Section 134. Subsection (5) of section 744.708, Florida
 4900 Statutes, is amended to read:

4901 744.708 Reports and standards.--

4902 (5) An independent audit by a qualified certified public
 4903 accountant shall be performed at least every 2 years. The audit
 4904 should include an investigation into the practices of the office
 4905 for managing the person and property of the wards. A copy of the
 4906 report shall be submitted to the Statewide Public Guardianship
 4907 Office. In addition, the office of public guardian shall be
 4908 subject to audits or examinations by the ~~Auditor General and the~~
 4909 ~~Office of Program Policy Analysis and Government Accountability~~
 4910 pursuant to law.

4911 Section 135. Subsection (3) of section 943.25, Florida
 4912 Statutes, is amended to read:



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4913 943.25 Criminal justice trust funds; source of funds; use
4914 of funds.--

4915 (3) The Office of Government Accountability ~~Auditor~~
4916 ~~General~~ is directed in its ~~her or his~~ audit of courts to
4917 ascertain that such assessments have been collected and remitted
4918 and shall report to the Legislature. All such records of the
4919 courts shall be open for its ~~her or his~~ inspection. The Office
4920 of Government Accountability ~~Auditor General~~ is further directed
4921 to conduct audits of the expenditures of the trust funds and to
4922 report to the Legislature. Such audits shall be conducted in
4923 accordance with s. 11.45.

4924 Section 136. Paragraph (a) of subsection (1) of section
4925 944.105, Florida Statutes, is amended to read:

4926 944.105 Contractual arrangements with private entities for
4927 operation and maintenance of correctional facilities and
4928 supervision of inmates.--

4929 (1) The Department of Corrections is authorized to enter
4930 into contracts with private vendors for the provision of the
4931 operation and maintenance of correctional facilities and the
4932 supervision of inmates. However, no such contract shall be
4933 entered into or renewed unless:

4934 (a) The contract offers a substantial savings to the
4935 department, as determined by the department. In determining the
4936 cost savings, the department, after consultation with the Office
4937 of Government Accountability ~~Auditor General~~, shall calculate
4938 all the cost components that contribute to the inmate per diem,
4939 including all administrative costs associated with central and
4940 regional office administration. Services which are provided to
4941 the department by other government agencies without any direct
4942 cost to the department shall be assigned an equivalent cost and



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4943 included in the per diem. The private firm shall be assessed the
 4944 total annual cost to the state of monitoring the contract;

4945 Section 137. Paragraph (c) of subsection (2) of section
 4946 944.512, Florida Statutes, is amended to read:

4947 944.512 State lien on proceeds from literary or other type
 4948 of account of crime for which convicted.--

4949 (2) The proceeds of such account shall be distributed in
 4950 the following order:

4951 (c) After payments have been made pursuant to paragraph
 4952 (a) or paragraph (b), an amount equal to pay all court costs in
 4953 the prosecution of the convicted felon, which shall include, but
 4954 not be limited to, jury fees and expenses, court reporter fees,
 4955 and reasonable per diem for the prosecuting attorneys for the
 4956 state, shall go to the General Revenue Fund. Additional costs
 4957 shall be assessed for the computed per capita cost of
 4958 imprisonment or supervision by the state or county correctional
 4959 system. Such costs shall be determined and certified by the
 4960 prosecuting attorney and the imprisoning entity and subject to
 4961 review by the Office of Government Accountability Auditor
 4962 General.

4963 Section 138. Subsections (3) and (5) of section 944.719,
 4964 Florida Statutes, are amended to read:

4965 944.719 Adoption of rules, monitoring, and reporting.--

4966 (3) The private vendor shall provide a work area at the
 4967 private correctional facility for use by the contract monitor
 4968 appointed by the department and shall provide the monitor with
 4969 access to all data, reports, and other materials that the
 4970 monitor and, the Auditor General, ~~and the Office of Program~~
 4971 ~~Policy Analysis and Government Accountability~~ determine are
 4972 necessary to carry out monitoring and auditing responsibilities.



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4973 (5) The Office of ~~Program Policy Analysis and~~ Government
4974 Accountability shall conduct a performance audit, including a
4975 review of the annual financial audit of the private entity and
4976 shall deliver a report to the Legislature by February 1 of the
4977 third year following any contract awarded by the department for
4978 the operation of a correctional facility by a private vendor.

4979 (a) The report shall determine the reasonableness of the
4980 cost analysis procedures used by the department for comparing
4981 services provided under the contract and for comparing the
4982 quality of the services provided under the contract with the
4983 costs and quality of similar services provided by the
4984 department.

4985 (b) In preparing the report, the office shall consider, in
4986 addition to other factors it determines are significant:

4987 1. The extent to which the private vendor and the
4988 department have complied with the terms of the contract and ss.
4989 944.710-944.719.

4990 2. The wages and benefits that are provided to the staff
4991 of the private correctional facility as compared to wages and
4992 benefits provided to employees of the department performing
4993 comparable tasks.

4994 Section 139. Subsections (1) and (3) of section 946.516,
4995 Florida Statutes, are amended to read:

4996 946.516 Corporation status report and annual financial
4997 audit report.--

4998 (1) The corporation shall submit to the Governor and the
4999 Legislature, on or before July 1 of each year, a report on the
5000 status of the correctional work programs, including, but not
5001 limited to, the proposed use of the profits from such programs,
5002 a breakdown of the amount of noninmate labor used, work



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5003 subcontracted to other vendors, use of consultants, finished
5004 goods purchased for resale, and the number of inmates working in
5005 the correctional work programs at the time of such report. In
5006 addition, the corporation shall submit to the department, the
5007 Governor, the Legislature, and the Office of Government
5008 Accountability ~~Auditor General~~ an annual financial audit report
5009 and such other information as may be requested by the
5010 Legislature, together with recommendations relating to
5011 provisions for reasonable tax incentives to private enterprises
5012 which employ inmates, parolees, or former inmates who have
5013 participated in correctional work programs.

5014 (3) The corporation shall have an annual financial audit
5015 of its accounts and records by an independent certified public
5016 accountant retained by it and paid from its funds. ~~The Auditor~~
5017 ~~General or the director of the Office of Program Policy Analysis~~
5018 ~~and Government Accountability may, pursuant to his or her own~~
5019 ~~authority or at the direction of the Joint Legislative Auditing~~
5020 ~~Committee, conduct an audit of the corporation.~~

5021 Section 140. Subsection (3) of section 948.15, Florida
5022 Statutes, is amended to read:

5023 948.15 Misdemeanor probation services.--

5024 (3) Any private entity providing services for the
5025 supervision of misdemeanor probationers must contract with the
5026 county in which the services are to be rendered. In a county
5027 with a population of less than 70,000, the county court judge,
5028 or the administrative judge of the county court in a county that
5029 has more than one county court judge, must approve the contract.
5030 Terms of the contract must state, but are not limited to:

5031 (a) The extent of the services to be rendered by the
5032 entity providing supervision or rehabilitation.



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- 5033 (b) Staff qualifications and criminal record checks of
- 5034 staff in accordance with essential standards established by the
- 5035 American Correctional Association as of January 1, 1991.
- 5036 (c) Staffing levels.
- 5037 (d) The number of face-to-face contacts with the offender.
- 5038 (e) Procedures for handling the collection of all offender
- 5039 fees and restitution.
- 5040 (f) Procedures for handling indigent offenders which
- 5041 ensure placement irrespective of ability to pay.
- 5042 (g) Circumstances under which revocation of an offender's
- 5043 probation may be recommended.
- 5044 (h) Reporting and recordkeeping requirements.
- 5045 (i) Default and contract termination procedures.
- 5046 (j) Procedures that aid offenders with job assistance.

5047

5048 In addition, the entity shall supply the chief judge's office

5049 with a quarterly report summarizing the number of offenders

5050 supervised by the private entity, payment of the required

5051 contribution under supervision or rehabilitation, and the number

5052 of offenders for whom supervision or rehabilitation will be

5053 terminated. All records of the entity must be open to inspection

5054 upon the request of the county, the court, the ~~Auditor General,~~

5055 ~~the Office of Program Policy Analysis and Government~~

5056 ~~Accountability,~~ or agents thereof.

5057 Section 141. Paragraph (a) of subsection (5) of section

5058 957.07, Florida Statutes, is amended to read:

5059 957.07 Cost-saving requirements.--

5060 (5)(a) By February 1, 2002, and each year thereafter, the

5061 Prison Per-Diem Workgroup shall develop consensus per diem rates

5062 to be used when determining per diem rates of privately operated



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5063 prisons. The Office of ~~Program Policy Analysis and~~ Government
5064 Accountability, ~~the Office of the Auditor General,~~ and the
5065 staffs of the appropriations committees of both the Senate and
5066 the House of Representatives are the principals of the
5067 workgroup. The workgroup may consult with other experts to
5068 assist in the development of the consensus per diem rates. All
5069 meetings of the workgroup shall be open to the public as
5070 provided in chapter 286.

5071 Section 142. Section 957.11, Florida Statutes, is amended
5072 to read:

5073 957.11 Evaluation of costs and benefits of contracts.--The
5074 Office of ~~Program Policy Analysis and~~ Government Accountability
5075 may conduct an evaluation ~~shall develop and implement an~~
5076 ~~evaluation of the costs and benefits~~ of each contract entered
5077 into under this chapter. This evaluation must include a
5078 comparison of the costs and benefits of constructing and
5079 operating prisons by the state versus by private contractors.
5080 ~~The Office of Program Policy Analysis and Government~~
5081 ~~Accountability shall also evaluate the performance of the~~
5082 ~~private contractor at the end of the term of each management~~
5083 ~~contract and make recommendations to the Speaker of the House of~~
5084 ~~Representatives and the President of the Senate on whether to~~
5085 ~~continue the contract.~~

5086 Section 143. Paragraph (a) of subsection (1) of section
5087 985.31, Florida Statutes, is amended to read:

5088 985.31 Serious or habitual juvenile offender.--

5089 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the
5090 provisions of this chapter and the establishment of appropriate
5091 program guidelines and standards, contractual instruments, which



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5092 shall include safeguards of all constitutional rights, shall be
 5093 developed as follows:

5094 (a) The department shall provide for:

5095 1. The oversight of implementation of assessment and
 5096 treatment approaches.

5097 2. The identification and prequalification of appropriate
 5098 individuals or not-for-profit organizations, including minority
 5099 individuals or organizations when possible, to provide
 5100 assessment and treatment services to serious or habitual
 5101 delinquent children.

5102 3. The monitoring and evaluation of assessment and
 5103 treatment services for compliance with the provisions of this
 5104 chapter and all applicable rules and guidelines pursuant
 5105 thereto.

5106 4. The development of an annual report on the performance
 5107 of assessment and treatment to be presented to the Governor, the
 5108 Attorney General, the President of the Senate, the Speaker of
 5109 the House of Representatives, and the Office of Government
 5110 Accountability Auditor General ~~Auditor General~~ no later than January 1 of each
 5111 year.

5112 Section 144. Paragraph (a) of subsection (1) of section
 5113 985.311, Florida Statutes, is amended to read:

5114 985.311 Intensive residential treatment program for
 5115 offenders less than 13 years of age.--

5116 (1) ASSESSMENT AND TREATMENT SERVICES.--Pursuant to the
 5117 provisions of this chapter and the establishment of appropriate
 5118 program guidelines and standards, contractual instruments, which
 5119 shall include safeguards of all constitutional rights, shall be
 5120 developed for intensive residential treatment programs for
 5121 offenders less than 13 years of age as follows:



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5122 (a) The department shall provide for:

5123 1. The oversight of implementation of assessment and
5124 treatment approaches.

5125 2. The identification and prequalification of appropriate
5126 individuals or not-for-profit organizations, including minority
5127 individuals or organizations when possible, to provide
5128 assessment and treatment services to intensive offenders less
5129 than 13 years of age.

5130 3. The monitoring and evaluation of assessment and
5131 treatment services for compliance with the provisions of this
5132 chapter and all applicable rules and guidelines pursuant
5133 thereto.

5134 4. The development of an annual report on the performance
5135 of assessment and treatment to be presented to the Governor, the
5136 Attorney General, the President of the Senate, the Speaker of
5137 the House of Representatives, ~~the Auditor General,~~ and the
5138 Office of ~~Program Policy Analysis and~~ Government Accountability
5139 no later than January 1 of each year.

5140 Section 145. Paragraph (d) of subsection (4) of section
5141 985.412, Florida Statutes, is amended to read:

5142 985.412 Quality assurance and cost-effectiveness.--

5143 (4)

5144 (d) In collaboration with the Office of Economic and
5145 Demographic Research, and contract service providers, the
5146 department shall develop a work plan to refine the cost-
5147 effectiveness model so that the model is consistent with the
5148 performance-based program budgeting measures approved by the
5149 Legislature to the extent the department deems appropriate. The
5150 department shall notify the Office of ~~Program Policy Analysis~~



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5151 ~~and~~ Government Accountability of any meetings to refine the
5152 model.

5153 Section 146. Subsection (3) of section 985.416, Florida
5154 Statutes, is amended to read:

5155 985.416 Innovation zones.--The department shall encourage
5156 each of the juvenile justice circuit boards to propose at least
5157 one innovation zone within the circuit for the purpose of
5158 implementing any experimental, pilot, or demonstration project
5159 that furthers the legislatively established goals of the
5160 department. An innovation zone is a defined geographic area such
5161 as a circuit, commitment region, county, municipality, service
5162 delivery area, school campus, or neighborhood providing a
5163 laboratory for the research, development, and testing of the
5164 applicability and efficacy of model programs, policy options,
5165 and new technologies for the department.

5166 (3) Before implementing an innovation zone under this
5167 subsection, the secretary shall, in conjunction with the Office
5168 of ~~Program Policy Analysis and~~ Government Accountability,
5169 develop measurable and valid objectives for such zone within a
5170 negotiated reasonable period of time. Moneys designated for an
5171 innovation zone in one operating circuit may not be used to fund
5172 an innovation zone in another operating circuit.

5173 Section 147. Subsection (4) of section 1001.24, Florida
5174 Statutes, is amended to read:

5175 1001.24 Direct-support organization; use of property;
5176 board of directors; audit.--

5177 (4) ANNUAL AUDIT.--Each direct-support organization shall
5178 provide for an annual financial audit in accordance with s.
5179 215.981. The identity of donors who desire to remain anonymous
5180 shall be protected, and that anonymity shall be maintained in



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5181 the auditor's report. All records of the organization other than
 5182 the auditor's report, management letter, and any supplemental
 5183 data requested by the ~~Auditor General and the~~ Office of Program
 5184 ~~Policy Analysis and~~ Government Accountability shall be
 5185 confidential and exempt from the provisions of s. 119.07(1).

5186 Section 148. Subsection (4) of section 1001.453, Florida
 5187 Statutes, is amended to read:

5188 1001.453 Direct-support organization; use of property;
 5189 board of directors; audit.--

5190 (4) ANNUAL AUDIT.--Each direct-support organization with
 5191 more than \$100,000 in expenditures or expenses shall provide for
 5192 an annual ~~financial~~ audit of its financial statements in order
 5193 to express an opinion on the fairness with which they are
 5194 presented in conformance with generally accepted accounting
 5195 principles. The audit is ~~accounts and records~~, to be conducted
 5196 by an independent certified public accountant in accordance with
 5197 rules adopted by the Office of Government Accountability ~~Auditor~~
 5198 ~~General~~ pursuant to s. 11.45(8) and the Commissioner of
 5199 Education. The annual audit report shall be submitted to the
 5200 Office of Government Accountability and the district school
 5201 board for review within 9 months after the end of the fiscal
 5202 year or by the date established by ~~year's end~~ to the district
 5203 school board and the Office of Government Accountability,
 5204 whichever is earlier ~~Auditor General~~. The Commissioner of
 5205 Education, ~~the Auditor General~~, and the Office of ~~Program Policy~~
 5206 ~~Analysis~~ and Government Accountability have the authority to
 5207 require and receive from the organization or the district
 5208 auditor any records relative to the operation of the
 5209 organization. The identity of donors and all information
 5210 identifying donors and prospective donors are confidential and



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5211 exempt from the provisions of s. 119.07(1), and that anonymity
5212 shall be maintained in the auditor's report. All other records
5213 and information shall be considered public records for the
5214 purposes of chapter 119.

5215 Section 149. Paragraph (d) of subsection (3) of section
5216 1002.22, Florida Statutes, is amended to read:

5217 1002.22 Student records and reports; rights of parents and
5218 students; notification; penalty.--

5219 (3) RIGHTS OF PARENT OR STUDENT.--The parent of any
5220 student who attends or has attended any public school, area
5221 technical center, or public postsecondary educational
5222 institution shall have the following rights with respect to any
5223 records or reports created, maintained, and used by any public
5224 educational institution in the state. However, whenever a
5225 student has attained 18 years of age, or is attending a
5226 postsecondary educational institution, the permission or consent
5227 required of, and the rights accorded to, the parents of the
5228 student shall thereafter be required of and accorded to the
5229 student only, unless the student is a dependent student of such
5230 parents as defined in 26 U.S.C. s. 152 (s. 152 of the Internal
5231 Revenue Code of 1954). The State Board of Education shall adopt
5232 rules whereby parents or students may exercise these rights:

5233 (d) Right of privacy.--Every student shall have a right of
5234 privacy with respect to the educational records kept on him or
5235 her. Personally identifiable records or reports of a student,
5236 and any personal information contained therein, are confidential
5237 and exempt from the provisions of s. 119.07(1). No state or
5238 local educational agency, board, public school, technical
5239 center, or public postsecondary educational institution shall
5240 permit the release of such records, reports, or information



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5241 without the written consent of the student's parent, or of the
5242 student himself or herself if he or she is qualified as provided
5243 in this subsection, to any individual, agency, or organization.
5244 However, personally identifiable records or reports of a student
5245 may be released to the following persons or organizations
5246 without the consent of the student or the student's parent:

5247 1. Officials of schools, school systems, technical
5248 centers, or public postsecondary educational institutions in
5249 which the student seeks or intends to enroll; and a copy of such
5250 records or reports shall be furnished to the parent or student
5251 upon request.

5252 2. Other school officials, including teachers within the
5253 educational institution or agency, who have legitimate
5254 educational interests in the information contained in the
5255 records.

5256 3. The United States Secretary of Education, the Director
5257 of the National Institute of Education, the Assistant Secretary
5258 for Education, the Comptroller General of the United States, or
5259 state or local educational authorities who are authorized to
5260 receive such information subject to the conditions set forth in
5261 applicable federal statutes and regulations of the United States
5262 Department of Education, or in applicable state statutes and
5263 rules of the State Board of Education.

5264 4. Other school officials, in connection with a student's
5265 application for or receipt of financial aid.

5266 5. Individuals or organizations conducting studies for or
5267 on behalf of an institution or a board of education for the
5268 purpose of developing, validating, or administering predictive
5269 tests, administering student aid programs, or improving
5270 instruction, if such studies are conducted in such a manner as



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5271 will not permit the personal identification of students and
 5272 their parents by persons other than representatives of such
 5273 organizations and if such information will be destroyed when no
 5274 longer needed for the purpose of conducting such studies.

5275 6. Accrediting organizations, in order to carry out their
 5276 accrediting functions.

5277 7. School readiness coalitions and the Florida Partnership
 5278 for School Readiness in order to carry out their assigned
 5279 duties.

5280 8. For use as evidence in student expulsion hearings
 5281 conducted by a district school board pursuant to the provisions
 5282 of chapter 120.

5283 9. Appropriate parties in connection with an emergency, if
 5284 knowledge of the information in the student's educational
 5285 records is necessary to protect the health or safety of the
 5286 student or other individuals.

5287 10. ~~The Auditor General and the Office of Program Policy~~
 5288 ~~Analysis and Government Accountability~~ in connection with their
 5289 official functions; however, except when the collection of
 5290 personally identifiable information is specifically authorized
 5291 by law, any data collected by the ~~Auditor General and the Office~~
 5292 ~~of Program Policy Analysis and Government Accountability~~ is
 5293 confidential and exempt from the provisions of s. 119.07(1) and
 5294 shall be protected in such a way as will not permit the personal
 5295 identification of students and their parents by other than the
 5296 ~~Auditor General, the Office of Program Policy Analysis and~~
 5297 ~~Government Accountability, and its ~~their~~ staff, and such~~
 5298 personally identifiable data shall be destroyed when no longer
 5299 needed for the ~~Auditor General's and the Office of Program~~
 5300 ~~Policy Analysis and Government Accountability's~~ official use.



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5301 11.a. A court of competent jurisdiction in compliance with
5302 an order of that court or the attorney of record pursuant to a
5303 lawfully issued subpoena, upon the condition that the student
5304 and the student's parent are notified of the order or subpoena
5305 in advance of compliance therewith by the educational
5306 institution or agency.

5307 b. A person or entity pursuant to a court of competent
5308 jurisdiction in compliance with an order of that court or the
5309 attorney of record pursuant to a lawfully issued subpoena, upon
5310 the condition that the student, or his or her parent if the
5311 student is either a minor and not attending a postsecondary
5312 educational institution or a dependent of such parent as defined
5313 in 26 U.S.C. s. 152 (s. 152 of the Internal Revenue Code of
5314 1954), is notified of the order or subpoena in advance of
5315 compliance therewith by the educational institution or agency.

5316 12. Credit bureaus, in connection with an agreement for
5317 financial aid that the student has executed, provided that such
5318 information may be disclosed only to the extent necessary to
5319 enforce the terms or conditions of the financial aid agreement.
5320 Credit bureaus shall not release any information obtained
5321 pursuant to this paragraph to any person.

5322 13. Parties to an interagency agreement among the
5323 Department of Juvenile Justice, school and law enforcement
5324 authorities, and other signatory agencies for the purpose of
5325 reducing juvenile crime and especially motor vehicle theft by
5326 promoting cooperation and collaboration, and the sharing of
5327 appropriate information in a joint effort to improve school
5328 safety, to reduce truancy and in-school and out-of-school
5329 suspensions, and to support alternatives to in-school and out-
5330 of-school suspensions and expulsions that provide structured and



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5331 well-supervised educational programs supplemented by a
5332 coordinated overlay of other appropriate services designed to
5333 correct behaviors that lead to truancy, suspensions, and
5334 expulsions, and that support students in successfully completing
5335 their education. Information provided in furtherance of such
5336 interagency agreements is intended solely for use in determining
5337 the appropriate programs and services for each juvenile or the
5338 juvenile's family, or for coordinating the delivery of such
5339 programs and services, and as such is inadmissible in any court
5340 proceedings prior to a dispositional hearing unless written
5341 consent is provided by a parent or other responsible adult on
5342 behalf of the juvenile.

5343
5344 This paragraph does not prohibit any educational institution
5345 from publishing and releasing to the general public directory
5346 information relating to a student if the institution elects to
5347 do so. However, no educational institution shall release, to any
5348 individual, agency, or organization that is not listed in
5349 subparagraphs 1.-13., directory information relating to the
5350 student body in general or a portion thereof unless it is
5351 normally published for the purpose of release to the public in
5352 general. Any educational institution making directory
5353 information public shall give public notice of the categories of
5354 information that it has designated as directory information with
5355 respect to all students attending the institution and shall
5356 allow a reasonable period of time after such notice has been
5357 given for a parent or student to inform the institution in
5358 writing that any or all of the information designated should not
5359 be released.



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5360 Section 150. Subsections (4) through (9) of section
 5361 1002.36, Florida Statutes, are renumbered as subsections (3)
 5362 through (8), respectively, and present subsection (3) of said
 5363 section is amended to read:

5364 1002.36 Florida School for the Deaf and the Blind.--
 5365 ~~(3) AUDITS.--The Auditor General shall audit the Florida~~
 5366 ~~School for the Deaf and the Blind as provided in chapter 11.~~

5367 Section 151. Paragraph (d) of subsection (6) of section
 5368 1002.37, Florida Statutes, is amended to read:

5369 1002.37 The Florida Virtual School.--

5370 (6) The board of trustees shall annually submit to the
 5371 Governor, the Legislature, the Commissioner of Education, and
 5372 the State Board of Education a complete and detailed report
 5373 setting forth:

5374 (d) A copy of an annual financial audit of the accounts
 5375 and records of the Florida Virtual School, conducted by an
 5376 independent certified public accountant and performed in
 5377 accordance with rules adopted by the Office of Government
 5378 Accountability Auditor General.

5379 Section 152. Subsection (5) of section 1004.28, Florida
 5380 Statutes, is amended to read:

5381 1004.28 Direct-support organizations; use of property;
 5382 board of directors; activities; audit; facilities.--

5383 (5) ANNUAL AUDIT.--Each direct-support organization shall
 5384 provide for an annual ~~financial~~ audit of its financial
 5385 statements in order to express an opinion on the fairness with
 5386 which they are presented in conformance with generally accepted
 5387 accounting principles. The audit is ~~accounts and records~~ to be
 5388 conducted by an independent certified public accountant in
 5389 accordance with rules adopted by the Office of Government



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5390 Accountability Auditor General pursuant to s. 11.45(8) and by
 5391 the university board of trustees. The annual audit report shall
 5392 be submitted to the Office of Government Accountability and the
 5393 State Board of Education for review, within 9 months after the
 5394 end of the fiscal year or by, ~~to the date established by Auditor~~
 5395 ~~General~~ and the State Board of Education, whichever is earlier
 5396 ~~for review~~. The State Board of Education, the university board
 5397 of trustees, ~~the Auditor General,~~ and the Office of Program
 5398 ~~Policy Analysis~~ and Government Accountability shall have the
 5399 authority to require and receive from the organization or from
 5400 its independent auditor any records relative to the operation of
 5401 the organization. The identity of donors who desire to remain
 5402 anonymous shall be protected, and that anonymity shall be
 5403 maintained in the auditor's report. All records of the
 5404 organization other than the auditor's report, management letter,
 5405 and any supplemental data requested by the State Board of
 5406 Education, the university board of trustees, ~~the Auditor~~
 5407 ~~General,~~ and the Office of ~~Program Policy Analysis~~ and
 5408 Government Accountability shall be confidential and exempt from
 5409 the provisions of s. 119.07(1).

5410 Section 153. Subsection (5) of section 1004.29, Florida
 5411 Statutes, is amended to read:

5412 1004.29 University health services support
 5413 organizations.--

5414 (5) Each university health services support organization
 5415 shall provide for an annual financial audit in accordance with
 5416 s. 1004.28(5). The auditor's report, management letter, and any
 5417 supplemental data requested by the State Board of Education, the
 5418 university board of trustees, and the Office of Government



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5419 Accountability ~~Auditor General~~ shall be considered public
 5420 records, pursuant to s. 119.07.

5421 Section 154. Paragraph (d) of subsection (2) and paragraph
 5422 (b) of subsection (8) of section 1004.43, Florida Statutes, are
 5423 amended to read:

5424 1004.43 H. Lee Moffitt Cancer Center and Research
 5425 Institute.--There is established the H. Lee Moffitt Cancer
 5426 Center and Research Institute at the University of South
 5427 Florida.

5428 (2) The State Board of Education shall provide in the
 5429 agreement with the not-for-profit corporation for the following:

5430 (d) Preparation of an annual financial audit of the not-
 5431 for-profit corporation's accounts and records and the accounts
 5432 and records of any subsidiaries to be conducted by an
 5433 independent certified public accountant. The annual audit report
 5434 shall include a management letter, as defined in s. 11.45, and
 5435 shall be submitted to the Office of Government Accountability
 5436 ~~Auditor General~~ and the State Board of Education. The State
 5437 Board of Education, ~~the Auditor General,~~ and the Office of
 5438 ~~Program Policy Analysis and~~ Government Accountability shall have
 5439 the authority to require and receive from the not-for-profit
 5440 corporation and any subsidiaries or from their independent
 5441 auditor any detail or supplemental data relative to the
 5442 operation of the not-for-profit corporation or subsidiary.

5443 (8)

5444 (b) Proprietary confidential business information is
 5445 confidential and exempt from the provisions of s. 119.07(1) and
 5446 s. 24(a), Art. I of the State Constitution. However, ~~the Auditor~~
 5447 ~~General,~~ the Office of ~~Program Policy Analysis and~~ Government
 5448 Accountability, and the State Board of Education, pursuant to



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5449 their oversight and auditing functions, must be given access to
 5450 all proprietary confidential business information upon request
 5451 and without subpoena and must maintain the confidentiality of
 5452 information so received. As used in this paragraph, the term
 5453 "proprietary confidential business information" means
 5454 information, regardless of its form or characteristics, which is
 5455 owned or controlled by the not-for-profit corporation or its
 5456 subsidiaries; is intended to be and is treated by the not-for-
 5457 profit corporation or its subsidiaries as private and the
 5458 disclosure of which would harm the business operations of the
 5459 not-for-profit corporation or its subsidiaries; has not been
 5460 intentionally disclosed by the corporation or its subsidiaries
 5461 unless pursuant to law, an order of a court or administrative
 5462 body, a legislative proceeding pursuant to s. 5, Art. III of the
 5463 State Constitution, or a private agreement that provides that
 5464 the information may be released to the public; and which is
 5465 information concerning:

5466 1. Internal auditing controls and reports of internal
 5467 auditors;

5468 2. Matters reasonably encompassed in privileged attorney-
 5469 client communications;

5470 3. Contracts for managed-care arrangements, including
 5471 preferred provider organization contracts, health maintenance
 5472 organization contracts, and exclusive provider organization
 5473 contracts, and any documents directly relating to the
 5474 negotiation, performance, and implementation of any such
 5475 contracts for managed-care arrangements;

5476 4. Bids or other contractual data, banking records, and
 5477 credit agreements the disclosure of which would impair the



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5478 efforts of the not-for-profit corporation or its subsidiaries to
5479 contract for goods or services on favorable terms;

5480 5. Information relating to private contractual data, the
5481 disclosure of which would impair the competitive interest of the
5482 provider of the information;

5483 6. Corporate officer and employee personnel information;

5484 7. Information relating to the proceedings and records of
5485 credentialing panels and committees and of the governing board
5486 of the not-for-profit corporation or its subsidiaries relating
5487 to credentialing;

5488 8. Minutes of meetings of the governing board of the not-
5489 for-profit corporation and its subsidiaries, except minutes of
5490 meetings open to the public pursuant to subsection (9);

5491 9. Information that reveals plans for marketing services
5492 that the corporation or its subsidiaries reasonably expect to be
5493 provided by competitors;

5494 10. Trade secrets as defined in s. 688.002, including
5495 reimbursement methodologies or rates; or

5496 11. The identity of donors or prospective donors of
5497 property who wish to remain anonymous or any information
5498 identifying such donors or prospective donors. The anonymity of
5499 these donors or prospective donors must be maintained in the
5500 auditor's report.

5501
5502 As used in this paragraph, the term "managed care" means systems
5503 or techniques generally used by third-party payors or their
5504 agents to affect access to and control payment for health care
5505 services. Managed-care techniques most often include one or more
5506 of the following: prior, concurrent, and retrospective review of
5507 the medical necessity and appropriateness of services or site of



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5508 services; contracts with selected health care providers;
 5509 financial incentives or disincentives related to the use of
 5510 specific providers, services, or service sites; controlled
 5511 access to and coordination of services by a case manager; and
 5512 payor efforts to identify treatment alternatives and modify
 5513 benefit restrictions for high-cost patient care.

5514 Section 155. Paragraph (d) of subsection (3) of section
 5515 1004.445, Florida Statutes, is amended to read:

5516 1004.445 Florida Alzheimer's Center and Research
 5517 Institute.--

5518 (3) The State Board of Education shall provide in the
 5519 agreement with the not-for-profit corporation for the following:

5520 (d) Preparation of an annual postaudit of the not-for-
 5521 profit corporation's financial accounts and the financial
 5522 accounts of any subsidiaries to be conducted by an independent
 5523 certified public accountant. The annual audit report shall
 5524 include management letters and shall be submitted to the Office
 5525 of Government Accountability ~~Auditor General~~ and the State Board
 5526 of Education for review. The State Board of Education, ~~the~~
 5527 ~~Auditor General~~, and the Office of ~~Program Policy Analysis and~~
 5528 Government Accountability shall have the authority to require
 5529 and receive from the not-for-profit corporation and any
 5530 subsidiaries, or from their independent auditor, any detail or
 5531 supplemental data relative to the operation of the not-for-
 5532 profit corporation or subsidiary.

5533 Section 156. Subsection (8) of section 1004.447, Florida
 5534 Statutes, is amended to read:

5535 1004.447 Florida Institute for Human and Machine
 5536 Cognition, Inc.--



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5537 (8) The Board of Governors, the Board of Trustees of the
 5538 University of West Florida, the Auditor General, and the Office
 5539 of ~~Program Policy Analysis and~~ Government Accountability may
 5540 require and receive from the corporation and any subsidiary, or
 5541 from their independent auditor, any detail or supplemental data
 5542 relative to the operation of the corporation or subsidiary.

5543 Section 157. Subsection (2) of section 1004.58, Florida
 5544 Statutes, is amended to read:

5545 1004.58 Leadership Board for Applied Research and Public
 5546 Service.--

5547 (2) Membership of the board shall be:

5548 (a) The Commissioner of Education, or the commissioner's
 5549 designee, who shall serve as chair.

5550 (b) The director of the Office of Planning and Budgeting
 5551 of the Executive Office of the Governor.

5552 (c) The secretary of the Department of Management
 5553 Services.

5554 (d) The director of Economic and Demographic Research.

5555 ~~(e) The director of the Office of Program Policy Analysis
 5556 and Government Accountability.~~

5557 (e)~~(f)~~ The President of the Florida League of Cities.

5558 (f)~~(g)~~ The President for the Florida Association of
 5559 Counties.

5560 (g)~~(h)~~ The President of the Florida School Board
 5561 Association.

5562 (h)~~(i)~~ Five additional university president members,
 5563 designated by the commissioner, to rotate annually.

5564 Section 158. Subsection (6) of section 1004.70, Florida
 5565 Statutes, is amended to read:

5566 1004.70 Community college direct-support organizations.--



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5567 (6) ANNUAL AUDIT.--Each direct-support organization shall
5568 provide for an annual ~~financial~~ audit of its financial
5569 statements in order to express an opinion on the fairness with
5570 which they are presented in conformance with generally accepted
5571 accounting principles. The audit is to be conducted by an
5572 independent certified public accountant in accordance with rules
5573 adopted by the Office of Government Accountability Auditor
5574 General pursuant to s. 11.45(8). The annual audit report must be
5575 submitted to the Office of Government Accountability, the State
5576 Board of Education, and the board of trustees for review, within
5577 9 months after the end of the fiscal year or by, ~~to~~ the date
5578 established by Auditor General, the State Board of Education,
5579 whichever is earlier ~~and the board of trustees for review.~~ The
5580 board of trustees, ~~the Auditor General,~~ and the Office of
5581 ~~Program Policy Analysis and~~ Government Accountability may
5582 require and receive from the organization or from its
5583 independent auditor any detail or supplemental data relative to
5584 the operation of the organization. The identity of donors who
5585 desire to remain anonymous shall be protected, and that
5586 anonymity shall be maintained in the auditor's report. All
5587 records of the organization, other than the auditor's report,
5588 any information necessary for the auditor's report, any
5589 information related to the expenditure of funds, and any
5590 supplemental data requested by the board of trustees, ~~the~~
5591 ~~Auditor General,~~ and the Office of ~~Program Policy Analysis and~~
5592 Government Accountability, shall be confidential and exempt from
5593 the provisions of s. 119.07(1).

5594 Section 159. Subsection (5) of section 1004.78, Florida
5595 Statutes, is amended to read:



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5596 1004.78 Technology transfer centers at community
5597 colleges.--

5598 (5) A technology transfer center shall be financed from
5599 the Academic Improvement Program or from moneys of a community
5600 college which are on deposit or received for use in the
5601 activities conducted in the center. Such moneys shall be
5602 deposited by the community college in a permanent technology
5603 transfer fund in a depository or depositories approved for the
5604 deposit of state funds and shall be accounted for and disbursed
5605 subject to audit by the Office of Government Accountability
5606 ~~Auditor General~~.

5607 Section 160. Subsection (7) of section 1005.37, Florida
5608 Statutes, is amended to read:

5609 1005.37 Student Protection Fund.--

5610 (7) The Student Protection Fund must be actuarially sound,
5611 periodically audited by the Office of Government Accountability
5612 ~~Auditor General~~ in connection with its ~~his or her~~ audit of the
5613 Department of Education, and reviewed to determine if additional
5614 fees must be charged to schools eligible to participate in the
5615 fund.

5616 Section 161. Subsection (6) of section 1006.07, Florida
5617 Statutes, is amended to read:

5618 1006.07 District school board duties relating to student
5619 discipline and school safety.--The district school board shall
5620 provide for the proper accounting for all students, for the
5621 attendance and control of students at school, and for proper
5622 attention to health, safety, and other matters relating to the
5623 welfare of students, including:

5624 (6) SAFETY AND SECURITY BEST PRACTICES.-Use the Safety and
5625 Security Best Practices developed by the Office of ~~Program~~



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5626 ~~Policy Analysis and~~ Government Accountability to conduct a self-
5627 assessment of the school districts' current safety and security
5628 practices. Based on these self-assessment findings, the district
5629 school superintendent shall provide recommendations to the
5630 district school board which identify strategies and activities
5631 that the district school board should implement in order to
5632 improve school safety and security. Annually each district
5633 school board must receive the self-assessment results at a
5634 publicly noticed district school board meeting to provide the
5635 public an opportunity to hear the district school board members
5636 discuss and take action on the report findings. Each district
5637 school superintendent shall report the self-assessment results
5638 and school board action to the commissioner within 30 days after
5639 the district school board meeting.

5640 Section 162. Section 1006.19, Florida Statutes, is amended
5641 to read:

5642 1006.19 Audit of records of nonprofit corporations and
5643 associations handling interscholastic activities.--

5644 (1) Each nonprofit association or corporation that
5645 operates for the purpose of supervising and controlling
5646 interscholastic activities of public high schools and whose
5647 membership is composed of duly certified representatives of
5648 public high schools, and whose rules and regulations are
5649 established by members thereof, shall have an annual financial
5650 audit of its accounts and records by an independent certified
5651 public accountant retained by it and paid from its funds. The
5652 accountant shall furnish a copy of the audit report to the
5653 Office of Government Accountability ~~Auditor General~~.

5654 (2) Any such nonprofit association or corporation shall
5655 keep adequate and complete records of all moneys received by it,



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5656 including the source and amount, and all moneys spent by it,
 5657 including salaries, fees, expenses, travel allowances, and all
 5658 other items of expense. All records of any such organization
 5659 shall be open for inspection by the Office of Government
 5660 Accountability Auditor General.

5661 Section 163. Section 1008.35, Florida Statutes, is amended
 5662 to read:

5663 1008.35 Best financial management practices for school
 5664 districts; standards; reviews; designation of school
 5665 districts.--

5666 (1) The purpose of best financial management practices
 5667 reviews is to improve Florida school district management and use
 5668 of resources and to identify cost savings. The Office of ~~Program~~
 5669 ~~Policy Analysis and Government Accountability~~ is ~~(OPPACA) and~~
 5670 ~~the Office of the Auditor General~~ are directed to develop a
 5671 system for reviewing the financial management practices of
 5672 school districts. ~~In this system, the Auditor General shall~~
 5673 ~~assist OPPACA in examining district operations to determine~~
 5674 ~~whether they meet "best financial management practices."~~

5675 (2) The best financial management practices adopted by the
 5676 Commissioner of Education may be updated periodically after
 5677 consultation with the Legislature, the Governor, the Department
 5678 of Education, school districts, and the Office of Government
 5679 Accountability Auditor General. The Office of Government
 5680 Accountability ~~OPPACA~~ shall submit to the Commissioner of
 5681 Education for review and adoption proposed revisions to the best
 5682 financial management practices adopted by the commissioner. The
 5683 best financial management practices, at a minimum, must instill
 5684 public confidence by addressing the school district's use of
 5685 resources, identifying ways that the district could save funds,



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5686 and improving districts' performance accountability systems,
 5687 including public accountability. To achieve these objectives,
 5688 best practices shall be developed for, but need not be limited
 5689 to, the following areas:

- 5690 (a) Management structures.
- 5691 (b) Performance accountability.
- 5692 (c) Efficient delivery of educational services, including
 5693 instructional materials.
- 5694 (d) Administrative and instructional technology.
- 5695 (e) Personnel systems and benefits management.
- 5696 (f) Facilities construction.
- 5697 (g) Facilities maintenance.
- 5698 (h) Student transportation.
- 5699 (i) Food service operations.
- 5700 (j) Cost control systems, including asset management, risk
 5701 management, financial management, purchasing, internal auditing,
 5702 and financial auditing.

5703
 5704 In areas for which the commissioner has not adopted best
 5705 practices, The Office of Government Accountability ~~OPAGA~~ may
 5706 develop additional best financial management practices, with
 5707 input from a broad range of stakeholders. The Office of
 5708 Government Accountability ~~OPAGA~~ shall present any additional
 5709 best practices to the commissioner for review and adoption.
 5710 Revised best financial management practices adopted by the
 5711 commissioner must be used in the next year's scheduled school
 5712 district reviews conducted according to this section.

5713 (3) The Office of Government Accountability ~~OPAGA~~ shall
 5714 contract with a private firm selected through a formal request
 5715 for proposal process to perform the review, to the extent that



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5716 funds are provided for this purpose in the General
5717 Appropriations Act each year. When sufficient funds are not
5718 provided to contract for all the scheduled best financial
5719 management practices reviews, the Office of Government
5720 Accountability ~~OPPAGA~~ shall conduct the remaining reviews
5721 scheduled for that year, except as otherwise provided in this
5722 act. At least one member of the private firm review team shall
5723 have expertise in school district finance. The scope of the
5724 review shall focus on the best practices adopted by the
5725 Commissioner of Education, pursuant to subsection (2). The
5726 Office of Government Accountability ~~OPPAGA~~ may include
5727 additional items in the scope of the review after seeking input
5728 from the school district and the Department of Education.

5729 (4) The Office of Government Accountability ~~OPPAGA~~ shall
5730 consult with the Commissioner of Education throughout the best
5731 practices review process to ensure that the technical expertise
5732 of the Department of Education benefits the review process and
5733 supports the school districts before, during, and after the
5734 review.

5735 (5) It is the intent of the Legislature that each school
5736 district shall be subject to a best financial management
5737 practices review. The Legislature also intends that all school
5738 districts shall be reviewed on a continuing 5-year cycle, as
5739 follows, unless specified otherwise in the General
5740 Appropriations Act, or as provided in this section:

5741 (a) Year 1: Hillsborough, Sarasota, Collier, Okaloosa,
5742 Alachua, St. Lucie, Santa Rosa, Hernando, Indian River, Monroe,
5743 Osceola, and Bradford.



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5744 (b) Year 2: Miami-Dade, Duval, Volusia, Bay, Columbia,
5745 Suwannee, Wakulla, Baker, Union, Hamilton, Jefferson, Gadsden,
5746 and Franklin.

5747 (c) Year 3: Palm Beach, Orange, Seminole, Lee, Escambia,
5748 Leon, Levy, Taylor, Madison, Gilchrist, Gulf, Dixie, Liberty,
5749 and Lafayette.

5750 (d) Year 4: Pinellas, Pasco, Marion, Manatee, Clay,
5751 Charlotte, Citrus, Highlands, Nassau, Hendry, Okeechobee,
5752 Hardee, DeSoto, and Glades.

5753 (e) Year 5: Broward, Polk, Brevard, Lake, St. Johns,
5754 Martin, Putnam, Jackson, Flagler, Walton, Sumter, Holmes,
5755 Washington, and Calhoun.

5756 (6)(a) The ~~Joint~~ Legislative Auditing Committee may adjust
5757 the schedule of districts to be reviewed when unforeseen
5758 circumstances prevent initiation of reviews scheduled in a given
5759 year.

5760 (b) Once the 5-year cycle has been completed, reviews
5761 shall continue, beginning again with those districts included in
5762 year one of the cycle unless a district has requested and
5763 received a waiver as provided in subsection (17).

5764 (7) At the direction of the ~~Joint~~ Legislative Auditing
5765 Committee or the President of the Senate and the Speaker of the
5766 House of Representatives, and subject to funding by the
5767 Legislature, the Office of Government Accountability ~~OPAGA~~ may
5768 conduct, or contract with a private firm to conduct, up to two
5769 additional best financial management practices reviews in
5770 districts not scheduled for review during that year if such
5771 review is necessary to address adverse financial conditions.

5772 (8) Reviews shall be conducted by the Office of Government
5773 Accountability ~~OPAGA~~ and the consultant to the extent



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5774 specifically funded by the Legislature in the General
5775 Appropriations Act for this purpose. Such funds may be used for
5776 the cost of reviews by the Office of Government Accountability
5777 ~~OPPACA~~ and private consultants contracted by the Office of
5778 Government Accountability ~~director of OPPACA~~. Costs may include
5779 professional services, travel expenses of the Office of
5780 Government Accountability ~~OPPACA and staff of the Auditor~~
5781 ~~General~~, and any other necessary expenses incurred as part of a
5782 best financial management practices review.

5783 (9) Districts scheduled for review must complete a self-
5784 assessment instrument provided by the Office of Government
5785 Accountability ~~OPPACA~~ which indicates the school district's
5786 evaluation of its performance on each best practice. The
5787 district must begin the self-assessment not later than 60 days
5788 prior to the commencement of the review. The completed self-
5789 assessment instrument and supporting documentation must be
5790 submitted to the Office of Government Accountability ~~OPPACA~~ not
5791 later than the date of commencement of the review as notified by
5792 the Office of Government Accountability ~~OPPACA~~. The best
5793 practice review team will use this self-assessment information
5794 during their review of the district.

5795 (10) During the review, the Office of Government
5796 Accountability ~~OPPACA~~ and the consultant conducting the review,
5797 if any, shall hold at least one advertised public forum as part
5798 of the review in order to explain the best financial management
5799 practices review process and obtain input from students,
5800 parents, the business community, and other district residents
5801 regarding their concerns about the operations and management of
5802 the school district.



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5803 (11) District reviews conducted under this section must be
5804 completed within 6 months after commencement. The Office of
5805 Government Accountability ~~OPPAGA~~ shall issue a final report to
5806 the President of the Senate, the Speaker of the House of
5807 Representatives, and the district regarding the district's use
5808 of best financial management practices and cost savings
5809 recommendations within 60 days after completing the reviews.
5810 Copies of the final report shall be provided to the Governor,
5811 the Commissioner of Education, and to the chairs of school
5812 advisory councils and district advisory councils established
5813 pursuant to s. 1001.452(1)(a) and (b). The district school board
5814 shall notify all members of the school advisory councils and
5815 district advisory council by mail that the final report has been
5816 delivered to the school district and to the council chairs. The
5817 notification shall also inform members of the Office of
5818 Government Accountability ~~OPPAGA~~ website address at which an
5819 electronic copy of the report is available.

5820 (12) After receipt of the final report and before the
5821 district school board votes whether to adopt the action plan, or
5822 if no action plan was required because the district was found to
5823 be using the best practices, the district school board shall
5824 hold an advertised public forum to accept public input and
5825 review the findings and recommendations of the report. The
5826 district school board shall advertise and promote this forum in
5827 a manner appropriate to inform school and district advisory
5828 councils, parents, school district employees, the business
5829 community, and other district residents of the opportunity to
5830 attend this meeting. The Office of Government Accountability
5831 ~~OPPAGA~~ and the consultant, if any, shall also be represented at
5832 this forum.



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5833 (13)(a) If the district is found not to conform to best
 5834 financial management practices, the report must contain an
 5835 action plan detailing how the district could meet the best
 5836 practices within 2 years. The district school board must decide,
 5837 by a majority plus one vote within 90 days after receipt of the
 5838 final report, whether or not to implement the action plan and
 5839 pursue a "Seal of Best Financial Management" awarded by the
 5840 State Board of Education to qualified school districts. If a
 5841 district fails to vote on the action plan within 90 days,
 5842 district school board members may be required to appear and
 5843 present testimony before a legislative committee, pursuant to s.
 5844 11.143.

5845 (b) The district school board may vote to reverse a
 5846 decision not to implement an action plan, provided that the
 5847 action plan is implemented and there is still sufficient time,
 5848 as determined by the district school board, to meet the best
 5849 practices within 2 years after issuance of the final report.

5850 (c) Within 90 days after the receipt of the final report,
 5851 the district school board must notify the Auditor General ~~OPPGA~~
 5852 and the Commissioner of Education in writing of the date and
 5853 outcome of the district school board vote on whether to adopt
 5854 the action plan. If the district school board fails to vote on
 5855 whether to adopt the action plan, the district school
 5856 superintendent must notify the Office of Government
 5857 Accountability ~~OPPGA~~ and the Commissioner of Education. The
 5858 Department of Education may contact the school district, assess
 5859 the situation, urge the district school board to vote, and offer
 5860 technical assistance, if needed.

5861 (14) If a district school board votes to implement the
 5862 action plan:



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5863 (a) No later than 1 year after receipt of the final
5864 report, the district school board must submit an initial status
5865 report to the President of the Senate, the Speaker of the House
5866 of Representatives, the Governor, the Office of Government
5867 Accountability ~~OPPAGA, the Auditor General~~, the State Board of
5868 Education, and the Commissioner of Education on progress made
5869 toward implementing the action plan and whether changes have
5870 occurred in other areas of operation that would affect
5871 compliance with the best practices.

5872 (b) A second status report must be submitted by the school
5873 district to the President of the Senate, the Speaker of the
5874 House of Representatives, the Governor, the Office of Government
5875 Accountability ~~OPPAGA, the Auditor General~~, the Commissioner of
5876 Education, and the State Board of Education no later than 1 year
5877 after submission of the initial report.

5878
5879 Status reports are not required once the Office of Government
5880 Accountability ~~OPPAGA~~ concludes that the district is using best
5881 practices.

5882 (15) After receipt of each of a district's two status
5883 reports required by subsection (14), the Office of Government
5884 Accountability ~~OPPAGA~~ shall assess the district's implementation
5885 of the action plan and progress toward implementing the best
5886 financial management practices in areas covered by the plan.
5887 Following each assessment, the Office of Government
5888 Accountability ~~OPPAGA~~ shall issue a report to the President of
5889 the Senate, the Speaker of the House of Representatives, and the
5890 district indicating whether the district has successfully
5891 implemented the best financial management practices. Copies of
5892 the report must be provided to the Governor, ~~the Auditor~~



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5893 ~~General~~, the Commissioner of Education, and the State Board of
 5894 Education. If a district has failed to implement an action plan
 5895 adopted pursuant to subsection (13), district school board
 5896 members and the district school superintendent may be required
 5897 to appear before a legislative committee, pursuant to s. 11.143,
 5898 to present testimony regarding the district's failure to
 5899 implement such action plan.

5900 (16) District school boards that successfully implement
 5901 the best financial management practices within 2 years, or are
 5902 determined in the review to be using the best practices, are
 5903 eligible to receive a "Seal of Best Financial Management." Upon
 5904 notification to the Commissioner of Education and the State
 5905 Board of Education by the Office of Government Accountability
 5906 ~~OPPACA~~ that a district has been found to be using the best
 5907 financial management practices, the State Board of Education
 5908 shall award that district a "Seal of Best Financial Management"
 5909 certifying that the district is adhering to the state's best
 5910 financial management practices. The State Board of Education
 5911 designation shall be effective for 5 years from the
 5912 certification date or until the next review is completed,
 5913 whichever is later. During the designation period, the district
 5914 school board shall annually, not later than the anniversary date
 5915 of the certification, notify the Office of Government
 5916 Accountability ~~OPPACA, the Auditor General~~, the Commissioner of
 5917 Education, and the State Board of Education of any changes in
 5918 policies or operations or any other situations that would not
 5919 conform to the state's best financial management practices. The
 5920 State Board of Education may revoke the designation of a
 5921 district school board at any time if it determines that a
 5922 district is no longer complying with the state's best financial



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5923 management practices. If no such changes have occurred and the
 5924 district school board determines that the school district
 5925 continues to conform to the best financial management practices,
 5926 the district school board shall annually report that information
 5927 to the State Board of Education, with copies to the Office of
 5928 Government Accountability ~~OPPAGA, the Auditor General,~~ and the
 5929 Commissioner of Education.

5930 (17)(a) A district school board that has been awarded a
 5931 "Seal of Best Financial Management" by the State Board of
 5932 Education and has annually reported to the State Board of
 5933 Education that the district is still conforming to the best
 5934 financial management practices may request a waiver from
 5935 undergoing its next scheduled Best Financial Management
 5936 Practices review.

5937 (b) To apply for such waiver, not later than September 1
 5938 of the fiscal year prior to the fiscal year in which the
 5939 district is next scheduled for review, the district school board
 5940 shall certify to the Office of Government Accountability ~~OPPAGA~~
 5941 and the Department of Education the district school board's
 5942 determination that the school district is still conforming to
 5943 the best financial management practices.

5944 (c) After consultation with the Department of Education
 5945 and review of the district school board's determination, the
 5946 Office of Government Accountability ~~OPPAGA~~ may recommend to the
 5947 Legislative Budget Commission that the district be granted a
 5948 waiver for the next scheduled Best Financial Management
 5949 Practices review. If approved for waiver, the Office of
 5950 Government Accountability ~~OPPAGA~~ shall notify the school
 5951 district and the Department of Education that no review of that
 5952 district will be conducted during the next scheduled review



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5953 cycle. In that event, the district school board must continue
5954 annual reporting to the State Board of Education as required in
5955 subsection (16). District school boards granted a waiver for one
5956 review cycle are not eligible for waiver of the next scheduled
5957 review cycle.

5958 (18) District school boards that receive a best financial
5959 management practices review must maintain records that will
5960 enable independent verification of the implementation of the
5961 action plan and any related fiscal impacts.

5962 (19) Unrestricted cost savings resulting from
5963 implementation of the best financial management practices must
5964 be spent at the school and classroom levels for teacher
5965 salaries, teacher training, improved classroom facilities,
5966 student supplies, textbooks, classroom technology, and other
5967 direct student instruction activities. Cost savings identified
5968 for a program that has restrictive expenditure requirements
5969 shall be used for the enhancement of the specific program.

5970 Section 164. Subsection (1) of section 1008.46, Florida
5971 Statutes, is amended to read:

5972 1008.46 State university accountability process.--It is
5973 the intent of the Legislature that an accountability process be
5974 implemented that provides for the systematic, ongoing evaluation
5975 of quality and effectiveness of state universities. It is
5976 further the intent of the Legislature that this accountability
5977 process monitor performance at the system level in each of the
5978 major areas of instruction, research, and public service, while
5979 recognizing the differing missions of each of the state
5980 universities. The accountability process shall provide for the
5981 adoption of systemwide performance standards and performance
5982 goals for each standard identified through a collaborative



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5983 effort involving state universities, the Legislature, and the
5984 Governor's Office. These standards and goals shall be consistent
5985 with s. 216.011(1) to maintain congruity with the performance-
5986 based budgeting process. This process requires that university
5987 accountability reports reflect measures defined through
5988 performance-based budgeting. The performance-based budgeting
5989 measures must also reflect the elements of teaching, research,
5990 and service inherent in the missions of the state universities.

5991 (1) By December 31 of each year, the State Board of
5992 Education shall submit an annual accountability report providing
5993 information on the implementation of performance standards,
5994 actions taken to improve university achievement of performance
5995 goals, the achievement of performance goals during the prior
5996 year, and initiatives to be undertaken during the next year. The
5997 accountability reports shall be designed in consultation with
5998 the Governor's Office, the Office of ~~Program Policy Analysis and~~
5999 Government Accountability, and the Legislature.

6000 Section 165. Subsection (4) of section 1009.265, Florida
6001 Statutes, is amended to read:

6002 1009.265 State employee fee waivers.--

6003 (4) The Office of Government Accountability Auditor
6004 ~~General~~ shall include a review of the cost assessment data in
6005 conjunction with its ~~his or her~~ audit responsibilities for
6006 community colleges, state universities, and the Department of
6007 Education.

6008 Section 166. Paragraph (c) of subsection (5) of section
6009 1009.53, Florida Statutes, is amended to read:

6010 1009.53 Florida Bright Futures Scholarship Program.--

6011 (5) The department shall issue awards from the scholarship
6012 program annually. Annual awards may be for up to 45 semester



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6013 credit hours or the equivalent. Before the registration period
 6014 each semester, the department shall transmit payment for each
 6015 award to the president or director of the postsecondary
 6016 education institution, or his or her representative, except that
 6017 the department may withhold payment if the receiving institution
 6018 fails to report or to make refunds to the department as required
 6019 in this section.

6020 (c) Each institution that receives moneys through this
 6021 program shall prepare an annual report that includes an annual
 6022 financial audit, conducted by an independent certified public
 6023 accountant or the Office of Government Accountability Auditor
 6024 ~~General~~. The report shall include an audit of the institution's
 6025 administration of the program and a complete accounting of the
 6026 moneys for the program. This report must be submitted to the
 6027 department annually by March 1. The department may conduct its
 6028 own annual audit of an institution's administration of the
 6029 program. The department may request a refund of any moneys
 6030 overpaid to the institution for the program. The department may
 6031 suspend or revoke an institution's eligibility to receive future
 6032 moneys for the program if the department finds that an
 6033 institution has not complied with this section. The institution
 6034 must remit within 60 days any refund requested in accordance
 6035 with this subsection.

6036 Section 167. Section 1009.976, Florida Statutes, is
 6037 amended to read:

6038 1009.976 Annual report.--On or before March 31 of each
 6039 year, the Florida Prepaid College Board shall prepare or cause
 6040 to be prepared separate reports setting forth in appropriate
 6041 detail an accounting of the prepaid program and the savings
 6042 program which include a description of the financial condition



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6043 of each respective program at the close of the fiscal year. The
 6044 board shall submit copies of the reports to the Governor, the
 6045 President of the Senate, the Speaker of the House of
 6046 Representatives, and the minority leaders of the House and
 6047 Senate and shall make the report for the prepaid program
 6048 available to each purchaser and the report for the savings
 6049 program available to each benefactor and designated beneficiary.
 6050 The accounts of the fund for the prepaid program and the savings
 6051 program shall be subject to annual audits by the Office of
 6052 Government Accountability ~~Auditor General~~.

6053 Section 168. Subsection (3) of section 1009.983, Florida
 6054 Statutes, is amended to read:

6055 1009.983 Direct-support organization; authority.--

6056 (3) The direct-support organization shall provide for an
 6057 annual financial audit in accordance with s. 215.981. The board
 6058 and the Office of Government Accountability ~~Auditor General~~ may
 6059 require and receive from the organization or its independent
 6060 auditor any detail or supplemental data relative to the
 6061 operation of the organization.

6062 Section 169. Subsection (1) of section 1010.305, Florida
 6063 Statutes, is amended to read:

6064 1010.305 Audit of student enrollment.--

6065 (1) The Office of Government Accountability ~~Auditor~~
 6066 ~~General~~ shall periodically examine the records of school
 6067 districts, and other agencies as appropriate, to determine
 6068 compliance with law and State Board of Education rules relating
 6069 to the classification, assignment, and verification of full-time
 6070 equivalent student enrollment and student transportation
 6071 reported under the Florida Education Finance Program.



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6072 Section 170. Subsection (2) of section 1011.10, Florida
 6073 Statutes, is amended to read:

6074 1011.10 Penalty.--

6075 (2) Each member of any district school board voting to
 6076 incur an indebtedness against the district school funds in
 6077 excess of the expenditure allowed by law, or in excess of any
 6078 appropriation as adopted in the original official budget or
 6079 amendments thereto, or to approve or pay any illegal charge
 6080 against the funds, and any chair of a district school board or
 6081 district school superintendent who signs a warrant for payment
 6082 of any such claim or bill of indebtedness against any of the
 6083 funds shall be personally liable for the amount, and shall be
 6084 guilty of malfeasance in office and subject to removal by the
 6085 Governor. It shall be the duty of the Office of Government
 6086 Accountability ~~Auditor General~~, other state officials, or
 6087 independent certified public accountants charged by law with the
 6088 responsibility for auditing school accounts, upon discovering
 6089 any such illegal expenditure or expenditures in excess of the
 6090 appropriations in the budget as officially amended, to certify
 6091 such fact to the Department of Financial Services, which
 6092 thereupon shall verify such fact and it shall be the duty of the
 6093 Department of Financial Services to advise the Department of
 6094 Legal Affairs thereof, and it shall be the duty of the
 6095 Department of Legal Affairs to cause to be instituted and
 6096 prosecuted, either through its office or through any state
 6097 attorney, proceedings at law or in equity against such member or
 6098 members of a district school board or district school
 6099 superintendent. If either of the officers does not institute
 6100 proceedings within 90 days after the audit has been certified to



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6101 them by the Department of Financial Services, any taxpayer may
 6102 institute suit in his or her own name on behalf of the district.

6103 Section 171. Subsection (6) of section 1011.51, Florida
 6104 Statutes, is amended to read:

6105 1011.51 Independent postsecondary endowment grants.--

6106 (6) Matching endowment grants made pursuant to this
 6107 section to a qualified independent nonprofit college or
 6108 university shall be placed in a separate restricted endowment by
 6109 such institution. The interest or other income accruing from the
 6110 endowment shall be expended exclusively for professorships,
 6111 library resources, scientific and technical equipment, and
 6112 nonathletic scholarships. Moreover, the funds in the endowment
 6113 shall not be used for pervasively sectarian instruction,
 6114 religious worship, or theology or divinity programs or
 6115 resources. The records of the endowment shall be subject to
 6116 review by the department and audit or examination by the ~~Auditor~~
 6117 ~~General and the Office of Program Policy Analysis and Government~~
 6118 ~~Accountability~~. If any institution receiving a matching
 6119 endowment grant pursuant to this section ceases operations and
 6120 undergoes dissolution proceedings, then all funds received
 6121 pursuant to this section from the state shall be returned.

6122 Section 172. Paragraph (f) of subsection (2) of section
 6123 1013.35, Florida Statutes, is amended to read:

6124 1013.35 School district educational facilities plan;
 6125 definitions; preparation, adoption, and amendment; long-term
 6126 work programs.--

6127 (2) PREPARATION OF TENTATIVE DISTRICT EDUCATIONAL
 6128 FACILITIES PLAN.--

6129 (f) Commencing on October 1, 2002, and not less than once
 6130 every 5 years thereafter, the district school board shall



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6131 contract with a qualified, independent third party to conduct a
 6132 financial management and performance audit of the educational
 6133 planning and construction activities of the district. An audit
 6134 conducted by the Office of ~~Program Policy Analysis and~~
 6135 Government Accountability ~~and the Auditor General~~ pursuant to s.
 6136 1008.35 satisfies this requirement.

6137 Section 173. Subsections (2) and (5) of section 1013.512,
 6138 Florida Statutes, are amended to read:

6139 1013.512 Land Acquisition and Facilities Advisory Board.--

6140 (2) If the ~~director of the~~ Office of ~~Program Policy~~
 6141 ~~Analysis and~~ Government Accountability (~~OPPAGA~~) ~~or the Auditor~~
 6142 ~~General~~ determines in a review or examination that significant
 6143 deficiencies exist in a school district's land acquisition and
 6144 facilities operational processes, it ~~he or she~~ shall certify to
 6145 the President of the Senate, the Speaker of the House of
 6146 Representatives, the Legislative Budget Commission, and the
 6147 Governor that the deficiency exists. The Legislative Budget
 6148 Commission shall determine whether funds for the school district
 6149 will be placed in reserve until the deficiencies are corrected.

6150 (5) Within 60 days of convening, the Land Acquisition and
 6151 Facilities Advisory Board shall assess the district's progress
 6152 and corrective actions and report to the Commissioner of
 6153 Education. The advisory board's report must address the release
 6154 of any funds placed in reserve by the Executive Office of the
 6155 Governor. Any recommendation from the advisory board for the
 6156 release of funds shall include a certification that policies
 6157 established, procedures followed, and expenditures made by the
 6158 school board related to site acquisition and facilities planning
 6159 and construction are consistent with recommendations of the Land
 6160 Acquisition and Facilities Advisory Board and will accomplish



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6161 corrective action and address recommendations made by the Office
6162 of ~~Program Policy Analysis and~~ Government Accountability and the
6163 ~~Auditor General~~. If the advisory board does not recommend
6164 release of the funds held in reserve, they shall provide
6165 additional assistance and submit a subsequent report 60 days
6166 after the previous report.

6167 Section 174. Section 34 of chapter 2002-22, Laws of
6168 Florida, is amended to read:

6169 Section 34. Before the 2005 Regular Session of the
6170 Legislature, the Office of ~~Program Policy Analysis and~~
6171 Government Accountability shall conduct a review of and prepare
6172 a report on the progress of the Division of Vocational
6173 Rehabilitation of the Department of Education.

6174 Section 175. Section 3 of chapter 2002-297, Laws of
6175 Florida, is amended to read:

6176 Section 3. The Office of ~~Program Policy Analysis and~~
6177 Government Accountability shall conduct a program review of
6178 Project HOPE as created by this act for the 2002-2003 and 2003-
6179 2004 fiscal years and shall present a report of its findings and
6180 recommendations to the President of the Senate and the Speaker
6181 of the House of Representatives by December 1, 2004.

6182 Section 176. Section 4 of chapter 2003-279, Laws of
6183 Florida, is amended to read:

6184 Section 4. By February 1, 2006, the Office of ~~Program~~
6185 ~~Policy Analysis and~~ Government Accountability and the Auditor
6186 General shall jointly conduct an evaluation of the state's
6187 substance abuse and mental health systems and its management.
6188 The evaluation shall, at a minimum, address the extent to which
6189 the corporation has carried out its responsibilities as
6190 described in section 394.655 (3)(a), Florida Statutes, the



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6191 degree to which the department and other affected state agencies
6192 have cooperated with the corporation as directed in section
6193 394.655, Florida Statutes, and the impact the organizational
6194 changes described in sections 20.19 (2)(c) and 394.655, Florida
6195 Statutes, as created by this act have had on the substance abuse
6196 and mental health systems in the following areas:

6197 1. The coordination of services delivered or paid for by
6198 the various departments involved in delivering or purchasing
6199 state funded mental health or substance abuse services.

6200 2. The efficiency of service delivery to clients for whom
6201 the responsibility for care moves from one department of state
6202 government to another.

6203 3. The overall quality of publicly funded substance abuse
6204 and mental health services and its consistency across
6205 departments.

6206 4. The use of common evidence-based standards.

6207 5. The collection and analysis of common information which
6208 describes the services delivered and outcomes achieved for
6209 individuals receiving state funded mental health and substance
6210 abuse services.

6211 6. The satisfaction of service recipients and of Florida's
6212 communities with the state funded mental health and substance
6213 abuse service delivery system. The evaluation shall commence
6214 with the initial operation of the corporation. An initial report
6215 and a final report of the evaluation must be submitted to the
6216 Governor, President of the Senate, and Speaker of the House of
6217 Representatives by February 1, 2005 and 2006, respectively. The
6218 final report must include recommendations concerning the future
6219 of the corporation and the structure of the state's mental
6220 health



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6221 Section 177. Sections 37, 41, and 80 of chapter 2003-416,
6222 Laws of Florida, are amended to read:

6223 Section 37. The Office of ~~Program Policy Analysis and~~
6224 Government Accountability and the Office of the Auditor General
6225 must jointly conduct an audit of the Department of Health's
6226 health care practitioner disciplinary process and closed claims
6227 that are filed with the department under section 627.912,
6228 Florida Statutes. The Office of Program Policy Analysis and
6229 Government Accountability and the Office of the Auditor General
6230 shall submit a report to the Legislature by January 1, 2005.

6231 Section 41. The Office of ~~Program Policy Analysis and~~
6232 Government Accountability shall study the feasibility and merits
6233 of authorizing the Public Counsel to examine insurance rate
6234 filings for medical malpractice submitted to the Office of
6235 Insurance Regulation, to make recommendations to the office
6236 regarding such rate filings, and to represent the public in any
6237 hearing related to such rate filings. The study must include an
6238 evaluation of the effectiveness of the current authority of the
6239 Office of the Insurance Consumer Advocate to perform such
6240 functions and comparable functions exercised in other states.

6241 Section 80. The Office of ~~Program Policy Analysis and~~
6242 Government Accountability shall complete a study of the
6243 eligibility requirements for a birth to be covered under the
6244 Florida Birth-Related Neurological Injury Compensation
6245 Association and submit a report to the Legislature by January 1,
6246 2004, recommending whether or not the statutory criteria for a
6247 claim to qualify for referral to the Florida Birth-Related
6248 Neurological Injury Compensation Association under section
6249 766.302, Florida Statutes, should be modified.

6250 Section 178. This act shall take effect July 1, 2004.