

By the Committee on Governmental Oversight and Productivity;
and Senator Bennett

585-2083-06

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A bill to be entitled
An act relating to agency inspectors general;
providing for a vendor or provider to respond
to certain preliminary findings or
recommendations of inspectors general and for
inspectors general to rebut any such response;
requiring inspectors general to include any
such response or rebuttal in the final audit
report; providing an effective date.

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

Section 1. Paragraph (d) of subsection (5) of section
20.055, Florida Statutes, is amended to read:

20.055 Agency inspectors general.--

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

1 (d) At the conclusion of each audit, the inspector
2 general shall submit preliminary findings and recommendations
3 to the person responsible for supervision of the program
4 function or operational unit who shall respond to any adverse
5 findings within 20 working days after receipt of the tentative
6 findings. In addition, if the preliminary findings or
7 recommendations address issues concerning work being done by a
8 vendor or provider under a contract with the agency, the
9 inspector general shall submit those preliminary findings and
10 recommendations to the vendor or provider, who may respond to
11 any adverse findings within 20 working days after receipt of
12 the tentative findings. Such ~~responses~~ ~~response~~ and the
13 inspector general's rebuttal to the ~~responses~~ ~~response~~ shall
14 be included in the final audit report.

15 Section 2. This act shall take effect July 1, 2006.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 Senate Bill 1632

20 Provides that at the conclusion of an audit, when an agency
21 inspector general makes tentative findings concerning an
22 agency contractor, that the contractor must be provided with
23 those findings and an opportunity to respond to the
24 preliminary findings, before the release of the final audit
25 report. The response would then be included in the published
26 final report.

27 Deletes hearing provision.

28 Deletes provision requiring Chief Inspector General to develop
29 procedures.
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