



1 | audit reports of his or her findings. The scope and assignment  
2 | of the audits shall be determined by the inspector general;  
3 | however, the agency head may at any time direct the inspector  
4 | general to perform an audit of a special program, function, or  
5 | organizational unit. The performance of the audit shall be  
6 | under the direction of the inspector general, except that if  
7 | the inspector general does not possess the qualifications  
8 | specified in subsection (4), the director of auditing shall  
9 | perform the functions listed in this subsection.

10 |         (a) Such audits shall be conducted in accordance with  
11 | the current Standards for the Professional Practice of  
12 | Internal Auditing and subsequent Internal Auditing Standards  
13 | or Statements on Internal Auditing Standards published by the  
14 | Institute of Internal Auditors, Inc., or, where appropriate,  
15 | in accordance with generally accepted governmental auditing  
16 | standards. All audit reports issued by internal audit staff  
17 | shall include a statement that the audit was conducted  
18 | pursuant to the appropriate standards.

19 |         **(b) Audit work papers and reports held by an inspector**  
20 | **general in connection with an audit conducted under this**  
21 | **section are exempt from s. 119.07(1) and s. 24(a), Art. I of**  
22 | **the State Constitution until the audit is complete or ceases**  
23 | **to be active to the extent that such work papers and reports**  
24 | **do not include information that has otherwise been made**  
25 | **confidential and exempt from disclosure under s. 119.07(1) and**  
26 | **s. 24(a), Art. I of the State Constitution. An audit is active**  
27 | **while the agency inspector general is proceeding with**  
28 | **reasonable dispatch and has a reasonable, good-faith belief**  
29 | **that audit conclusions will be reached and communicated to the**  
30 | **agency head.**

1           ~~(c)(b)~~ Audit workpapers and reports shall be public  
2 records to the extent that they do not include information  
3 which has been made confidential and exempt from the  
4 provisions of s. 119.07(1) pursuant to law. However, When the  
5 inspector general or a member of the staff receives from an  
6 individual a complaint or information that falls within the  
7 definition provided in s. 112.3187(5), the name or identity of  
8 the individual shall not be disclosed to anyone else without  
9 the written consent of the individual, unless the inspector  
10 general determines that such disclosure is unavoidable during  
11 the course of the audit or investigation.

12           ~~(d)(e)~~ The inspector general and the staff shall have  
13 access to any records, data, and other information of the  
14 state agency he or she deems necessary to carry out his or her  
15 duties. The inspector general is also authorized to request  
16 such information or assistance as may be necessary from the  
17 state agency or from any federal, state, or local government  
18 entity.

19           ~~(e)(d)~~ At the conclusion of each audit, the inspector  
20 general shall submit preliminary findings and recommendations  
21 to the person responsible for supervision of the program  
22 function or operational unit who shall respond to any adverse  
23 findings within 20 working days after receipt of the tentative  
24 findings. Such response and the inspector general's rebuttal  
25 to the response shall be included in the final audit report.

26           ~~(f)(e)~~ The inspector general shall submit the final  
27 report to the agency head and to the Auditor General.

28           ~~(g)(f)~~ The Auditor General, in connection with the  
29 independent postaudit of the same agency pursuant to s. 11.45,  
30 shall give appropriate consideration to internal audit reports  
31 and the resolution of findings therein. The Legislative

1 Auditing Committee may inquire into the reasons or  
2 justifications for failure of the agency head to correct the  
3 deficiencies reported in internal audits that are also  
4 reported by the Auditor General and shall take appropriate  
5 action.

6 (h)~~(g)~~ The inspector general shall monitor the  
7 implementation of the state agency's response to any report on  
8 the state agency issued by the Auditor General or by the  
9 Office of Program Policy Analysis and Government  
10 Accountability. No later than 6 months after the Auditor  
11 General or the Office of Program Policy Analysis and  
12 Government Accountability publishes a report on the state  
13 agency, the inspector general shall provide a written response  
14 to the agency head on the status of corrective actions taken.  
15 The Inspector General shall file a copy of such response with  
16 the Legislative Auditing Committee.

17 (i)~~(h)~~ The inspector general shall develop long-term  
18 and annual audit plans based on the findings of periodic risk  
19 assessments. The plan, where appropriate, should include  
20 postaudit samplings of payments and accounts. The plan shall  
21 show the individual audits to be conducted during each year  
22 and related resources to be devoted to the respective audits.  
23 The Chief Financial Officer, to assist in fulfilling the  
24 responsibilities for examining, auditing, and settling  
25 accounts, claims, and demands pursuant to s. 17.03(1), and  
26 examining, auditing, adjusting, and settling accounts pursuant  
27 to s. 17.04, may utilize audits performed by the inspectors  
28 general and internal auditors. For state agencies under the  
29 Governor, the audit plans shall be submitted to the Governor's  
30 Chief Inspector General. The plan shall be submitted to the  
31

1 agency head for approval. A copy of the approved plan shall be  
2 submitted to the Auditor General.

3 (7) Investigative work papers and reports held by an  
4 inspector general in connection with an investigation  
5 conducted under this section are exempt from s. 119.07(1) and  
6 s. 24(a), Art. I of the State Constitution until the  
7 investigation is complete or ceases to be active to the extent  
8 that such work papers and reports do not include information  
9 that has otherwise been made confidential and exempt from  
10 disclosure under s. 119.07(1) and s. 24(a), Art. I of the  
11 State Constitution. An investigation is active while the  
12 agency inspector general is proceeding with reasonable  
13 dispatch and has a reasonable, good-faith belief that the  
14 investigation may lead to the filing of an administrative,  
15 civil, or criminal proceeding. Upon request, a person who is  
16 the subject of a complaint shall be provided with a copy of  
17 the written complaint and supporting documents, if any, which  
18 contain the specific allegations made against him or her and  
19 extrinsic evidence received as of the date of the request,  
20 except for information that has otherwise been made  
21 confidential and exempt from disclosure under s. 119.07(1) and  
22 s. 24(a), Art. I of the State Constitution. However, when the  
23 inspector general or a member of the staff receives from an  
24 individual a complaint or information as described in s.  
25 112.3187(5), the name or identity of the individual may not be  
26 disclosed without the written consent of the individual unless  
27 the inspector general determines that such disclosure is  
28 unavoidable during the course of the investigation.

29 (10) Paragraph (b) of subsection (5) and subsection  
30 (7) are subject to the Open Government Sunset Review Act in  
31 accordance with s. 119.15, and shall stand repealed on October

1 2, 2011, unless reviewed and saved from repeal through  
2 reenactment by the Legislature.

3           Section 2. The Legislature finds that it is a public  
4 necessity that audit work papers and reports and investigative  
5 work papers and reports held by the inspector general of a  
6 state agency in connection with an ongoing audit or  
7 investigation be made confidential and exempt from disclosure  
8 under section 119.07(1), Florida Statutes, and section 24(a),  
9 Article I of the State Constitution except as otherwise  
10 provided by law. The Legislature further finds that the public  
11 policy provided by the changes to section 20.055, Florida  
12 Statutes, will be best served if the confidentiality is  
13 maintained of audit work papers and reports and investigative  
14 work papers and reports of an inspector general.

15           Section 3. This act shall take effect upon becoming a  
16 law.

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19                                   SENATE SUMMARY

20           Provides an exemption from public-records requirements  
21           for audit work papers and reports and investigative work  
22           papers and reports. Provides for future legislative  
23           review and repeal. Provides a statement of public  
24           necessity.  
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