

By Senator Wise

5-511-07

1 A bill to be entitled
2 An act relating to inmate labor and
3 correctional work programs; amending s.
4 946.516, F.S.; requiring Prison Rehabilitative
5 Industries and Diversified Enterprises, Inc.,
6 or PRIDE Enterprises, to prepare an annual
7 report detailing the effectiveness of its
8 internal-control mechanisms; requiring that the
9 report be subject to an attestation by an
10 independent certified public accountant
11 retained by and paid from the funds of PRIDE;
12 requiring that the attestation report be
13 prepared in addition to, and not supplant, the
14 annual financial audit required by law;
15 providing an effective date.

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

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19 Section 1. Section 946.516, Florida Statutes, is
20 amended to read:

21 946.516 Corporation status report; monitoring internal
22 controls; and annual financial audit report.--

23 (1) The corporation shall submit to the Governor and
24 the Legislature, on or before July 1 of each year, a report on
25 the status of the correctional work programs, including, but
26 not limited to, the proposed use of the profits from such
27 programs, a breakdown of the amount of noninmate labor used,
28 work subcontracted to other vendors, use of consultants,
29 finished goods purchased for resale, and the number of inmates
30 working in the correctional work programs at the time of the
31 ~~such~~ report. In addition, the corporation shall submit to the

1 department, the Governor, the Legislature, and the Auditor
2 General an annual financial audit report and such other
3 information as may be requested by the Legislature, together
4 with recommendations relating to provisions for reasonable tax
5 incentives to private enterprises which employ inmates,
6 parolees, or former inmates who have participated in
7 correctional work programs.

8 (2) The department shall include, as a portion of its
9 annual report, a report on postrelease job placement and the
10 rate of subsequent contact with the correctional system for
11 those inmates who have participated in the correctional work
12 programs operated by the corporation and by the department.

13 (3) In order to enhance the monitoring of its
14 risk-assessment procedures and the performance of its internal
15 controls, the corporation shall prepare an annual report
16 detailing the effectiveness of its internal-control
17 mechanisms. The report must be subject to an attestation by an
18 independent certified public accountant retained by the
19 corporation and paid from the funds of the corporation. The
20 preparation of the attestation of the corporation's management
21 controls shall be in addition to, and may not supplant, the
22 annual financial audit required in subsection (4).

23 ~~(4)(3)~~ The corporation shall have an annual financial
24 audit of its accounts and records by an independent certified
25 public accountant retained by it and paid from its funds. The
26 Auditor General or the director of the Office of Program
27 Policy Analysis and Government Accountability may, pursuant to
28 his or her own authority or at the direction of the Joint
29 Legislative Auditing Committee, conduct an audit of the
30 corporation.
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