CHAMBER ACTION

Senate House

Representative Adams offered the following:

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Amendment (with title amendment)

Between lines 38-39 and insert:

Section 3. Section 116.105, Florida Statutes, is created to read:

116.105 Authority of clerk to perform audits of the county.--The clerk of the circuit court may employ an independent certified public accounting firm to audit any funds, accounts, and financial records of the county and county agencies and governmental subdivisions. Additionally, the clerk of the circuit court may conduct performance audits of the county or any entity funded wholly or in part by the county. An entity shall not be considered as funded by the county by virtue of the fact that such entity uses the county to collect taxes, assessments, fees, or other revenues. If an independent special 015087

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district receives county funds pursuant to a contract or interlocal agreement for purposes of funding, in whole or in part, a discrete program of the district, only that program may be required by the county to undergo a performance audit. Not fewer than five copies of each complete audit report, with accompanying documents, shall be filed with the clerk of the circuit court and maintained by the clerk for public inspection. Upon the complete audit report being filed with the clerk, the clerk shall forward one complete copy of the audit report with accompanying documents to the Auditor General.

Section 4. Paragraphs (x) through (dd) of subsection (1) of section 125.01, Florida Statutes, are amended to read:

125.01 Powers and duties.--

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

(x) Employ an independent certified public accounting firm to audit any funds, accounts, and financial records of the county and its agencies and governmental subdivisions. Entities that are funded wholly or in part by the county, at the discretion of the county, may be required by the county to conduct a performance audit paid for by the county. An entity shall not be considered as funded by the county by virtue of the fact that such entity utilizes the county to collect taxes, assessments, fees, or other revenue. If an independent special district receives county funds pursuant to a contract or interlocal agreement for the purposes of funding, in whole or in 015087

part, a discrete program of the district, only that program may be required by the county to undergo a performance audit. Not fewer than five copies of each complete audit report, with accompanying documents, shall be filed with the clerk of the circuit court and maintained there for public inspection. The clerk shall thereupon forward one complete copy of the audit report with accompanying documents to the Auditor General.

 $\underline{(x)}$ Place questions or propositions on the ballot at any primary election, general election, or otherwise called special election, when agreed to by a majority vote of the total membership of the legislative and governing body, so as to obtain an expression of elector sentiment with respect to matters of substantial concern within the county. No special election may be called for the purpose of conducting a straw ballot. Any election costs, as defined in s. 97.021, associated with any ballot question or election called specifically at the request of a district or for the creation of a district shall be paid by the district either in whole or in part as the case may warrant.

 $\underline{(y)}$ Approve or disapprove the issuance of industrial development bonds authorized by law for entities within its geographic jurisdiction.

(z) (aa) Use ad valorem tax revenues to purchase any or all interests in land for the protection of natural floodplains, marshes, or estuaries; for use as wilderness or wildlife management areas; for restoration of altered ecosystems; or for preservation of significant archaeological or historic sites.

(aa) (bb) Notwithstanding the prohibition against extra compensation set forth in s. 215.425, provide for an extra compensation program, including a lump-sum bonus payment program, to reward outstanding employees whose performance exceeds standards, if the program provides that a bonus payment may not be included in an employee's regular base rate of pay and may not be carried forward in subsequent years.

(bb) (cc) Enforce the Florida Building Code, as provided in s. 553.80, and adopt and enforce local technical amendments to the Florida Building Code, pursuant to s. 553.73(4)(b) and (c).

(cc) (dd) Prohibit a business entity, other than a county tourism promotion agency, from using names as specified in s. 125.0104(9)(e) when representing itself to the public as an entity representing tourism interests of the county levying the local option tourist development tax under s. 125.0104.

Section 5. Subsection (1) of section 159.287, Florida Statutes, is amended to read:

159.287 Special act development commissions, councils, boards, or authorities; approval required to issue bonds.--

(1) Notwithstanding any other provision of this part or of any special act, any commission, council, board, or authority created by special act with the authority to issue bonds for the purpose of promoting economic development throughout a county shall be deemed to have been created for the purpose of issuing bonds on behalf of the county in which jurisdiction or under or by the authority of which such commission, council, board, or authority is located or is acting; and any bonds issued by such commission, council, board, or authority are subject to the 015087

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approval or disapproval of the county commission of such county pursuant to s. 125.01(1)(y) $\frac{125.01(1)(z)}{z}$.

Section 6. Paragraphs (f) and (i) of subsection (1) of section 159.47, Florida Statutes, are amended to read:

159.47 Powers of the authority.--

- (1) The authority is authorized and empowered:
- (f) To issue revenue bonds or other debt obligations repayable solely from revenues derived from the sale, operation, or leasing of projects or other payments received under financing agreements with respect thereto, subject to the approval or disapproval of the commission pursuant to s. $125.01(1) \, (y) \, \frac{125.01(1)(z)}{(z)}.$
- (i) To secure the issuance and repayment of industrial development bonds by a lease, mortgage, or other security instrument encumbering only the capital improvements which are financed by the authority in any case in which an addition to a project is financed or in which less than the entire project is financed or refinanced by industrial development bonds, subject to the approval or disapproval of the commission pursuant to s. $125.01(1)(y) \frac{125.01(1)(z)}{}$. The lease, mortgage, or other security instrument may include a security interest in both the land and personal property or may include a lease, mortgage, or other security instrument sufficient for the purpose encumbering only the personal property, including machinery and equipment, which is being financed. In financing projects, authorities may enter into financing agreements of such types as they may approve with such security instruments or trust agreements as the authority shall deem adequate.

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Section 7. Subsection (6) of section 159.705, Florida
129 Statutes, is amended to read:

159.705 Powers of the authority.--The authority is authorized and empowered:

(6) To issue revenue bonds or other debt obligations repayable solely from revenues derived from the sale, operation, or leasing of such capital projects in the manner prescribed in subsection (7), subject to the approval of the board pursuant to s. $125.01(1)(y) \frac{125.01(1)(z)}{(z)}$.

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143 Between lines 10-11 insert:

creating s. 116.105, F.S., and amending s. 125.01, F.S.; transferring from the board of county commissioner to the clerk of circuit court the authority to employ independent auditors for certain county audit purposes; amending ss. 159.287, 159.47, and 159.705, F.S.; conforming cross-references;

TITLE AMENDMENT