

By Senator Oelrich

14-00592-08

2008640__

1 A bill to be entitled

2 An act relating to financial management by local
3 governments; amending s. 116.07, F.S.; clarifying a
4 requirement that the sheriff and the clerk of the circuit
5 court keep financial statements and books of accounts in
6 accordance with part III of ch. 218, F.S.; amending s.
7 136.05, F.S.; providing that the clerk of the circuit
8 court is the accountant to the board of county
9 commissioners; amending s. 218.31, F.S.; defining the
10 clerk of the circuit court as the county auditor; amending
11 s. 218.32, F.S.; requiring the county auditor to prepare
12 the annual financial report for local government entities
13 of the county and perform audits and tests to determine
14 the adequacy of internal controls and compliance with
15 contracts, applicable laws, and rules; providing an
16 effective date.

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

19
20 Section 1. Section 116.07, Florida Statutes, is amended to
21 read:

22 116.07 Account books to be kept by sheriffs and
23 clerks.--All sheriffs and clerks of the circuit court and ex
24 officio clerks of the boards of county commissioners of this
25 state shall keep financial statements and books of account and of
26 record in accordance with part III of chapter 218 ~~s. 218.33~~.

27 Section 2. Section 136.05, Florida Statutes, is amended to
28 read:

29 136.05 County board to keep set of books; overdrawing

14-00592-08

2008640__

30 prohibited.--The clerk of the circuit court, as accountant of the
31 board of county commissioners, shall keep an accurate and
32 complete set of books showing the amount on hand, amount
33 received, amount expended, and the balances thereof at the end of
34 each month for each ~~and every~~ fund carried by the said board. ~~A~~
35 ~~and no~~ check or warrant may not ~~shall ever~~ be drawn in excess of
36 the known balances to the credit of a ~~that~~ fund ~~as~~ kept by the
37 ~~said~~ board.

38 Section 3. Subsection (19) is added to section 218.31,
39 Florida Statutes, to read:

40 218.31 Definitions.--As used in this part, except where the
41 context clearly indicates a different meaning:

42 (19) "County auditor" means the clerk of the circuit court.

43 Section 4. Paragraph (a) of subsection (1) of section
44 218.32, Florida Statutes, is amended to read:

45 218.32 Annual financial reports; local governmental
46 entities.--

47 (1)(a) Each local governmental entity that is determined to
48 be a reporting entity, as defined by generally accepted
49 accounting principles, and each independent special district as
50 defined in s. 189.403, shall submit to the department a copy of
51 its annual financial report for the previous fiscal year in a
52 format prescribed by the department. The annual financial report
53 must include a list of each local governmental entity included in
54 the report and each local governmental entity that failed to
55 provide financial information as required by paragraph (b). The
56 chair of the governing body and the chief financial officer of
57 each local governmental entity shall sign the annual financial
58 report submitted pursuant to this subsection attesting to the

14-00592-08

2008640__

59 accuracy of the information included in the report. The county
60 auditor shall prepare the annual report of the county and may
61 perform such audits and tests as necessary to determine the
62 adequacy of internal controls and compliance with contracts,
63 applicable laws, and rules. The county annual financial report
64 must be a single document that covers each county agency.

65 Section 5. This act shall take effect upon becoming a law.