

By the Committee on Community Affairs; and Senators Oelrich,  
Crist, Posey and Bennett

578-07221A-08

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1 A bill to be entitled

2 An act relating to financial management by local  
3 governments; amending s. 116.07, F.S.; revising 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.; creating s.  
7 116.075, F.S.; requiring the clerk of the circuit court,  
8 as county auditor, under certain circumstances to prepare  
9 the annual report of the county; authorizing the clerk of  
10 the circuit court to perform certain reviews and tests;  
11 clarifying that the act does not authorize the clerk to  
12 audit the offices of the county constitutional officers  
13 unless otherwise provided by the charter or approved by a  
14 vote of the electors; amending s. 136.05, F.S.; providing  
15 that the clerk of the circuit court is the accountant to  
16 the board of county commissioners; amending s. 190.006,  
17 F.S.; increasing the amount of the filing fee and election  
18 assessment for qualification of members of boards of  
19 supervisors of community development districts; increasing  
20 the amount of compensation for members of boards of  
21 supervisors; providing an effective date.

22  
23 Be It Enacted by the Legislature of the State of Florida:

24  
25 Section 1. Section 116.07, Florida Statutes, is amended to  
26 read:

27 116.07 Account books to be kept by sheriffs and  
28 clerks.--All sheriffs and clerks of the circuit court and ex  
29 officio clerks of the boards of county commissioners of this

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30 state shall prepare financial statements and keep books of  
31 account and of record in accordance with part III of chapter 218  
32 ~~s. 218.33.~~

33 Section 2. Section 116.075, Florida Statutes, is created to  
34 read:

35 116.075 Clerk as county auditor.--When not otherwise  
36 provided by county charter or special law approved by vote of the  
37 electors, the clerk of the circuit court, as county auditor,  
38 shall prepare the annual financial report of the county as  
39 required by s. 218.32 and may perform such reviews and tests as  
40 necessary to determine the adequacy of internal controls and  
41 compliance with contracts, applicable laws, and rules needed to  
42 prepare the annual financial report. This section does not  
43 authorize the clerk of the circuit court to perform audits on the  
44 offices of county officers pursuant to s. 1(d), Art. VIII of the  
45 State Constitution unless otherwise provided by charter or  
46 special act approved by the vote of the electors.

47 Section 3. Section 136.05, Florida Statutes, is amended to  
48 read:

49 136.05 County board to keep set of books; overdrawing  
50 prohibited.--The clerk of the circuit court, as accountant of the  
51 board of county commissioners, shall keep an accurate and  
52 complete set of books showing the amount on hand, amount  
53 received, amount expended, and the balances thereof at the end of  
54 each month for each ~~and every~~ fund carried by the said board. ~~A,~~  
55 ~~and no~~ check or warrant may not ~~shall ever~~ be drawn in excess of  
56 the known balances to the credit of a ~~that~~ fund as kept by the  
57 ~~said~~ board.

58 Section 4. Paragraph (c) of subsection (3) and subsection

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59 (8) of section 190.006, Florida Statutes, are amended to read:

60 190.006 Board of supervisors; members and meetings.--

61 (3)

62 (c) Candidates seeking election to office by qualified  
63 electors under this subsection shall conduct their campaigns in  
64 accordance with the provisions of chapter 106 and shall file  
65 qualifying papers and qualify for individual seats in accordance  
66 with s. 99.061. Candidates shall pay a qualifying fee, which  
67 shall consist of a filing fee and an election assessment or, as  
68 an alternative, shall file a petition signed by not less than 1  
69 percent of the registered voters of the district, and take the  
70 oath required in s. 99.021, with the supervisor of elections in  
71 the county affected by such candidacy. The amount of the filing  
72 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have  
73 provided for compensation pursuant to subsection (8), the amount  
74 of the filing fee is 3 percent of the maximum annual compensation  
75 so provided. The amount of the election assessment is 1 percent  
76 of \$7,500 ~~\$4,800~~; however, if the electors have provided for  
77 compensation pursuant to subsection (8), the amount of the  
78 election assessment is 1 percent of the maximum annual  
79 compensation so provided. The filing fee and election assessment  
80 shall be distributed as provided in s. 105.031(3).

81 (8) Each supervisor shall be entitled to receive for his or  
82 her services an amount not to exceed \$200 per meeting of the  
83 board of supervisors, not to exceed \$7,500 ~~\$4,800~~ per year per  
84 supervisor, or an amount established by the electors at  
85 referendum. In addition, each supervisor shall receive travel and  
86 per diem expenses as set forth in s. 112.061.

87 Section 5. This act shall take effect July 1, 2008.