

By Senator Dean

3-00652A-09

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1 A bill to be entitled
2 An act relating to local government accountability;
3 amending s. 218.32, F.S.; revising the schedule for
4 submitting a local governmental entity's audit and
5 annual financial reports to the Department of
6 Financial Services; requiring a local governmental
7 entity to provide a link to the entity's financial
8 report on the department's website; amending s.
9 218.39, F.S.; revising the timeframe for completing a
10 local governmental entity's annual financial audit;
11 providing an effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraphs (d) and (e) of subsection (1) of
16 section 218.32, Florida Statutes, are amended, and paragraph (g)
17 is added to that subsection, to read:

18 218.32 Annual financial reports; local governmental
19 entities.—

20 (1)

21 (d) Each local governmental entity that is required to
22 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
23 submit ~~the annual financial report with the audit report.~~ a copy
24 of the audit report and annual financial report ~~must be~~
25 ~~submitted~~ to the department within 45 days after the completion
26 of the audit report but no later than 9 ~~12~~ months after the end
27 of the fiscal year.

28 (e) Each local governmental entity that is not required to
29 provide for an audit under ~~report in accordance with~~ s. 218.39

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30 must submit the annual financial report to the department no
31 later than 9 months after the end of the fiscal ~~April 30 of each~~
32 year. The department shall consult with the Auditor General in
33 the development of the format of annual financial reports
34 submitted pursuant to this paragraph. The format shall include
35 balance sheet information used ~~to be utilized~~ by the Auditor
36 General pursuant to s. 11.45(7)(f). The department must forward
37 the financial information contained within the ~~these entities'~~
38 annual financial reports to the Auditor General in electronic
39 form. This paragraph does not apply to housing authorities
40 created under chapter 421.

41 (g) Each local governmental entity's website must provide a
42 link to the department's website to view the entity's annual
43 financial report submitted to the department pursuant to this
44 section. If the local governmental entity does not have an
45 official website, the county government's website shall provide
46 the required link for the local governmental entity.

47 Section 2. Subsection (1) of section 218.39, Florida
48 Statutes, is amended to read:

49 218.39 Annual financial audit reports.—

50 (1) If, by the first day in any fiscal year, a local
51 governmental entity, district school board, charter school, or
52 charter technical career center has not been notified that a
53 financial audit for that fiscal year will be performed by the
54 Auditor General, each of the following entities shall have an
55 annual financial audit of its accounts and records completed
56 within 9 ~~12~~ months after the end of its fiscal year by an
57 independent certified public accountant retained by it and paid
58 from its public funds:

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- 59 (a) Each county.
- 60 (b) Any municipality with revenues or the total of
61 expenditures and expenses in excess of \$250,000.
- 62 (c) Any special district with revenues or the total of
63 expenditures and expenses in excess of \$100,000.
- 64 (d) Each district school board.
- 65 (e) Each charter school established under s. 1002.33.
- 66 (f) Each charter technical center established under s.
67 1002.34.
- 68 (g) Each municipality with revenues or the total of
69 expenditures and expenses between \$100,000 and \$250,000 that has
70 not been subject to a financial audit pursuant to this
71 subsection for the 2 preceding fiscal years.
- 72 (h) Each special district with revenues or the total of
73 expenditures and expenses between \$50,000 and \$100,000 that has
74 not been subject to a financial audit pursuant to this
75 subsection for the 2 preceding fiscal years.
- 76 Section 3. This act shall take effect July 1, 2009.