

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 annual  
 5           financial reports to the Department of Financial Services;  
 6           requiring a local governmental entity to provide a link to  
 7           the entity's financial report on the department's website;  
 8           amending s. 218.39, F.S.; revising the timeframe for  
 9           completing a local governmental entity's annual financial  
 10          audit; providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:  
 13

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

17           218.32 Annual financial reports; local governmental  
 18          entities.--

19           (1)

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

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

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

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

46 Section 2. Subsections (1) and (8) of section 218.39,  
 47 Florida Statutes, are amended to read:

48 218.39 Annual financial audit reports.--

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

57 | from its public funds:

58 |       (a) Each county.

59 |       (b) Any municipality with revenues or the total of

60 | expenditures and expenses in excess of \$250,000.

61 |       (c) Any special district with revenues or the total of

62 | expenditures and expenses in excess of \$100,000.

63 |       (d) Each district school board.

64 |       (e) Each charter school established under s. 1002.33.

65 |       (f) Each charter technical center established under s.

66 | 1002.34.

67 |       (g) Each municipality with revenues or the total of

68 | expenditures and expenses between \$100,000 and \$250,000 that has

69 | not been subject to a financial audit pursuant to this

70 | subsection for the 2 preceding fiscal years.

71 |       (h) Each special district with revenues or the total of

72 | expenditures and expenses between \$50,000 and \$100,000 that has

73 | not been subject to a financial audit pursuant to this

74 | subsection for the 2 preceding fiscal years.

75 |       (8) All audits conducted in accordance with this section

76 | must be conducted in accordance with the rules of the Auditor

77 | General promulgated pursuant to s. 11.45. All audit reports and

78 | the officer's written statement of explanation or rebuttal must

79 | be submitted to the Auditor General within 45 days after

80 | delivery of the audit report to the entity's governing body, but

81 | no later than 9 ~~12~~ months after the end of the fiscal year.

82 |       Section 3. This act shall take effect July 1, 2009.