



377130

LEGISLATIVE ACTION

Senate	.	House
	.	
	.	
Floor: AD/CR	.	
05/06/2011 05:50 PM	.	
	.	

The Conference Committee on SB 2110 recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Section 11.45, Florida Statutes, is amended to
7 read:

8 11.45 Definitions; duties; authorities; reports; rules.—

9 (1) DEFINITIONS.—As used in ss. 11.40-11.513, the term:

10 (a) "Audit" means a financial audit, operational audit, or
11 performance audit.

12 (b) "County agency" means a board of county commissioners
13 or other legislative and governing body of a county, however



377130

14 styled, including that of a consolidated or metropolitan
15 government, a clerk of the circuit court, a separate or ex
16 officio clerk of the county court, a sheriff, a property
17 appraiser, a tax collector, a supervisor of elections, or any
18 other officer in whom any portion of the fiscal duties of the
19 above are under law separately placed.

20 (c) "Financial audit" means an examination of financial
21 statements in order to express an opinion on the fairness with
22 which they are presented in conformity with generally accepted
23 accounting principles and an examination to determine whether
24 operations are properly conducted in accordance with legal and
25 regulatory requirements. Financial audits must be conducted in
26 accordance with auditing standards generally accepted in the
27 United States ~~auditing standards~~ and government auditing
28 standards as adopted by the Board of Accountancy. When
29 applicable, the scope of financial audits shall encompass the
30 additional activities necessary to establish compliance with the
31 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and
32 other applicable federal law.

33 (d) "Governmental entity" means a state agency, a county
34 agency, or any other entity, however styled, that independently
35 exercises any type of state or local governmental function.

36 (e) "Local governmental entity" means a county agency,
37 municipality, or special district as defined in s. 189.403, but
38 does not include any housing authority established under chapter
39 421.

40 (f) "Management letter" means a statement of the auditor's
41 comments and recommendations.

42 (g) "Operational audit" means an ~~a financial-related~~ audit



377130

43 whose purpose is to evaluate management's performance in
44 establishing and maintaining internal controls, including
45 controls designed to prevent and detect fraud, waste, and abuse,
46 and in administering assigned responsibilities in accordance
47 with applicable laws, administrative rules, contracts, grant
48 agreements and other guidelines. Operational audits must be
49 conducted in accordance with government auditing standards. Such
50 audits examine ~~and to determine the extent to which the internal~~
51 controls that are ~~control,~~ as designed and placed in operation
52 to promote, ~~promotes~~ and encourage ~~encourages~~ the achievement of
53 management's control objectives in the categories of compliance,
54 economic and efficient operations, reliability of financial
55 records and reports, and safeguarding of assets, and identify
56 weaknesses in those internal controls.

57 (h) "Performance audit" means an examination of a program,
58 activity, or function of a governmental entity, conducted in
59 accordance with applicable government auditing standards or
60 auditing and evaluation standards of other appropriate
61 authoritative bodies. The term includes an examination of issues
62 related to:

- 63 1. Economy, efficiency, or effectiveness of the program.
- 64 2. Structure or design of the program to accomplish its
65 goals and objectives.
- 66 3. Adequacy of the program to meet the needs identified by
67 the Legislature or governing body.
- 68 4. Alternative methods of providing program services or
69 products.
- 70 5. Goals, objectives, and performance measures used by the
71 agency to monitor and report program accomplishments.



377130

72 6. The accuracy or adequacy of public documents, reports,
73 or requests prepared under the program by state agencies.

74 7. Compliance of the program with appropriate policies,
75 rules, or laws.

76 8. Any other issues related to governmental entities as
77 directed by the Legislative Auditing Committee.

78 (i) "Political subdivision" means a separate agency or unit
79 of local government created or established by law and includes,
80 but is not limited to, the following and the officers thereof:
81 authority, board, branch, bureau, city, commission, consolidated
82 government, county, department, district, institution,
83 metropolitan government, municipality, office, officer, public
84 corporation, town, or village.

85 (j) "State agency" means a separate agency or unit of state
86 government created or established by law and includes, but is
87 not limited to, the following and the officers thereof:
88 authority, board, branch, bureau, commission, department,
89 division, institution, office, officer, or public corporation,
90 as the case may be, except any such agency or unit within the
91 legislative branch of state government other than the Florida
92 Public Service Commission.

93 (2) DUTIES.—The Auditor General shall:

94 (a) Conduct audits of records and perform related duties as
95 prescribed by law, concurrent resolution of the Legislature, or
96 as directed by the Legislative Auditing Committee.

97 (b) Annually conduct a financial audit of state government.

98 (c) Annually conduct financial audits of all state
99 universities and state ~~district boards of trustees of community~~
100 colleges.



377130

101 (d) Annually conduct financial audits of the accounts and
102 records of all district school boards in counties with
103 populations of fewer than 150,000, according to the most recent
104 federal decennial statewide census.

105 (e) Once every 3 years, conduct financial audits of the
106 accounts and records of all district school boards in counties
107 that have populations of 150,000 or more, according to the most
108 recent federal decennial statewide census. ~~Through fiscal year~~
109 ~~2008-2009, annually conduct an audit of the Wireless Emergency~~
110 ~~Telephone System Fund as described in s. 365.173.~~

111 ~~(f) Annually conduct audits of the accounts and records of~~
112 ~~the Florida School for the Deaf and the Blind.~~

113 ~~(f)(g)~~ At least every 3 ~~2~~ years, conduct operational audits
114 of the accounts and records of state agencies, state and
115 universities, state colleges, district school boards, the
116 Florida Clerks of Court Operations Corporation, water management
117 districts, and the Florida School for the Deaf and the Blind. ~~In~~
118 ~~connection with these audits, the Auditor General shall give~~
119 ~~appropriate consideration to reports issued by state agencies'~~
120 ~~inspectors general or universities' inspectors general and the~~
121 ~~resolution of findings therein.~~

122 ~~(g)(h)~~ At least every 3 ~~2~~ years, conduct a performance
123 audit of the local government financial reporting system, which,
124 for the purpose of this chapter, means any statutory provision
125 ~~provisions~~ related to local government financial reporting. The
126 purpose of such an audit is to determine the accuracy,
127 efficiency, and effectiveness of the reporting system in
128 achieving its goals and to make recommendations to the local
129 governments, the Governor, and the Legislature as to how the



377130

130 reporting system can be improved and how program costs can be
131 reduced. The Auditor General shall determine the scope of the
132 ~~such~~ audits. The local government financial reporting system
133 should provide for the timely, accurate, uniform, and cost-
134 effective accumulation of financial and other information that
135 can be used by the members of the Legislature and other
136 appropriate officials to accomplish the following goals:

- 137 1. Enhance citizen participation in local government;
- 138 2. Improve the financial condition of local governments;
- 139 3. Provide essential government services in an efficient
140 and effective manner; and
- 141 4. Improve decisionmaking on the part of the Legislature,
142 state agencies, and local government officials on matters
143 relating to local government.

144 ~~(h)-(i)~~ At least Once every 3 years, conduct a performance
145 audit audits of the Department of Revenue's administration of
146 the ad valorem tax laws as described in s. 195.096. The audit
147 report shall report on the activities of the ad valorem tax
148 program of the Department of Revenue related to the ad valorem
149 tax rolls. The Auditor General shall include, for at least four
150 counties reviewed, findings as to the accuracy of assessment
151 procedures, projections, and computations made by the
152 department, using the same generally accepted appraisal
153 standards and procedures to which the department and the
154 property appraisers are required to adhere. However, the report
155 may not include any findings or statistics related to any ad
156 valorem tax roll that is in litigation between the state and
157 county officials at the time the report is issued.

158 ~~(j) Once every 3 years, conduct financial audits of the~~



377130

159 ~~accounts and records of all district school boards in counties~~
160 ~~with populations of 125,000 or more, according to the most~~
161 ~~recent federal decennial statewide census.~~

162 (i)~~(k)~~ Once every 3 years, review a sample of ~~each state~~
163 ~~agency's~~ internal audit reports at each state agency, as defined
164 in s. 20.055(1), to determine compliance with current Standards
165 for the Professional Practice of Internal Auditing or, if
166 appropriate, government auditing standards.

167 (j)~~(l)~~ Conduct audits of local governmental entities when
168 determined to be necessary by the Auditor General, when directed
169 by the Legislative Auditing Committee, or when otherwise
170 required by law. No later than 18 months after the release of
171 the audit report, the Auditor General shall perform such
172 appropriate followup procedures as he or she deems necessary to
173 determine the audited entity's progress in addressing the
174 findings and recommendations contained within the Auditor
175 General's previous report. The Auditor General shall notify
176 ~~provide a copy of his or her determination to~~ each member of the
177 audited entity's governing body and ~~to~~ the Legislative Auditing
178 Committee of the results of his or her determination.

179
180 The Auditor General shall perform his or her duties
181 independently but under the general policies established by the
182 Legislative Auditing Committee. This subsection does not limit
183 the Auditor General's discretionary authority to conduct other
184 audits or engagements of governmental entities as authorized in
185 subsection (3).

186 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
187 General may, pursuant to his or her own authority, or at the



377130

188 direction of the Legislative Auditing Committee, conduct audits
189 or other engagements as determined appropriate by the Auditor
190 General of:

191 (a) The accounts and records of any governmental entity
192 created or established by law.

193 (b) The information technology programs, activities,
194 functions, or systems of any governmental entity created or
195 established by law.

196 (c) The accounts and records of any charter school created
197 or established by law.

198 (d) The accounts and records of any direct-support
199 organization or citizen support organization created or
200 established by law. The Auditor General is authorized to require
201 and receive any records from the direct-support organization or
202 citizen support organization, or from its independent auditor.

203 (e) The public records associated with any appropriation
204 made by the Legislature to a nongovernmental agency,
205 corporation, or person. All records of a nongovernmental agency,
206 corporation, or person with respect to the receipt and
207 expenditure of such an appropriation shall be public records and
208 shall be treated in the same manner as other public records are
209 under general law.

210 (f) State financial assistance provided to any nonstate
211 entity as defined by s. 215.97.

212 (g) The Tobacco Settlement Financing Corporation created
213 pursuant to s. 215.56005.

214 (h) Any purchases of federal surplus lands for use as sites
215 for correctional facilities as described in s. 253.037.

216 (i) Enterprise Florida, Inc., including any of its boards,



377130

217 advisory committees, or similar groups created by Enterprise
218 Florida, Inc., and programs. The audit report may not reveal the
219 identity of any person who has anonymously made a donation to
220 Enterprise Florida, Inc., pursuant to this paragraph. The
221 identity of a donor or prospective donor to Enterprise Florida,
222 Inc., who desires to remain anonymous and all information
223 identifying such donor or prospective donor are confidential and
224 exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I
225 of the State Constitution. Such anonymity shall be maintained in
226 the auditor's report.

227 (j) The Florida Development Finance Corporation or the
228 capital development board or the programs or entities created by
229 the board. The audit or report may not reveal the identity of
230 any person who has anonymously made a donation to the board
231 pursuant to this paragraph. The identity of a donor or
232 prospective donor to the board who desires to remain anonymous
233 and all information identifying such donor or prospective donor
234 are confidential and exempt from the provisions of s. 119.07(1)
235 and s. 24(a), Art. I of the State Constitution. Such anonymity
236 shall be maintained in the auditor's report.

237 (k) The records pertaining to the use of funds from
238 voluntary contributions on a motor vehicle registration
239 application or on a driver's license application authorized
240 pursuant to ss. 320.023 and 322.081.

241 (l) The records pertaining to the use of funds from the
242 sale of specialty license plates described in chapter 320.

243 (m) The transportation corporations under contract with the
244 Department of Transportation that are acting on behalf of the
245 state to secure and obtain rights-of-way for urgently needed



377130

246 transportation systems and to assist in the planning and design
247 of such systems pursuant to ss. 339.401-339.421.

248 (n) The acquisitions and divestitures related to the
249 Florida Communities Trust Program created pursuant to chapter
250 380.

251 (o) The Florida Water Pollution Control Financing
252 Corporation created pursuant to s. 403.1837.

253 (p) The school readiness system, including the early
254 learning coalitions, created under s. 411.01.

255 (q) The Florida Special Disability Trust Fund Financing
256 Corporation created pursuant to s. 440.49.

257 (r) Workforce Florida, Inc., or the programs or entities
258 created by Workforce Florida, Inc., created pursuant to s.
259 445.004.

260 (s) The corporation defined in s. 455.32 that is under
261 contract with the Department of Business and Professional
262 Regulation to provide administrative, investigative,
263 examination, licensing, and prosecutorial support services in
264 accordance with the provisions of s. 455.32 and the practice act
265 of the relevant profession.

266 (t) The Florida Engineers Management Corporation created
267 pursuant to chapter 471.

268 ~~(u) The Investment Fraud Restoration Financing Corporation~~
269 ~~created pursuant to chapter 517.~~

270 (u) ~~(v)~~ The books and records of any permitholder that
271 conducts race meetings or jai alai exhibitions under chapter
272 550.

273 (v) ~~(w)~~ The corporation defined in part II of chapter 946,
274 known as the Prison Rehabilitative Industries and Diversified



377130

275 Enterprises, Inc., or PRIDE Enterprises.

276 (w)~~(*)~~ The Florida Virtual School pursuant to s. 1002.37.

277 (x) Virtual education providers receiving state funds or
278 funds from local ad valorem taxes.

279 (4) SCHEDULING AND STAFFING OF AUDITS.—

280 (a) Each financial audit required or authorized by this
281 section, when practicable, shall be made and completed within
282 not more than 9 months following the end of each audited fiscal
283 year of the state agency or political subdivision, or at such
284 lesser time which may be provided by law or concurrent
285 resolution or directed by the Legislative Auditing Committee.
286 When the Auditor General determines that conducting any audit or
287 engagement otherwise required by law would not be possible due
288 to workload or would not be an efficient or effective use of his
289 or her resources based on an assessment of risk, then, in his or
290 her discretion, the Auditor General may temporarily or
291 indefinitely postpone such audits or other engagements for such
292 period or any portion thereof, unless otherwise directed by the
293 committee.

294 (b) The Auditor General may, when in his or her judgment it
295 is necessary, designate and direct any auditor employed by the
296 Auditor General to audit any accounts or records within the
297 authority of the Auditor General to audit. The auditor shall
298 report his or her findings for review by the Auditor General,
299 who shall prepare the audit report.

300 (c) The audit report when final shall be a public record.
301 The audit workpapers and notes are not a public record; however,
302 those workpapers necessary to support the computations in the
303 final audit report may be made available by a majority vote of



377130

304 the Legislative Auditing Committee after a public hearing
305 showing proper cause. The audit workpapers and notes shall be
306 retained by the Auditor General until no longer useful in his or
307 her proper functions, after which time they may be destroyed.

308 (d) At the conclusion of the audit, the Auditor General or
309 the Auditor General's designated representative shall discuss
310 the audit with the official whose office is subject to audit and
311 submit to that official a list of the Auditor General's findings
312 which may be included in the audit report. If the official is
313 not available for receipt of the list of audit findings, then
314 delivery is presumed to be made when it is delivered to his or
315 her office. The official shall submit to the Auditor General or
316 the designated representative, within 30 days after the receipt
317 of the list of findings, his or her written statement of
318 explanation or rebuttal concerning all of the findings,
319 including corrective action to be taken to preclude a recurrence
320 of all findings.

321 (e) The Auditor General shall provide the successor
322 independent certified public accountant of a district school
323 board with access to the prior year's working papers in
324 accordance with the Statements on Auditing Standards, including
325 documentation of planning, internal control, audit results, and
326 other matters of continuing accounting and auditing
327 significance, such as the working paper analysis of balance
328 sheet accounts and those relating to contingencies.

329 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.—

330 (a) The Legislative Auditing Committee shall direct the
331 Auditor General to make an audit of any municipality whenever
332 petitioned to do so by at least 20 percent of the registered



377130

333 electors in the last general election of that municipality
334 pursuant to this subsection. The supervisor of elections of the
335 county in which the municipality is located shall certify
336 whether or not the petition contains the signatures of at least
337 20 percent of the registered electors of the municipality. After
338 the completion of the audit, the Auditor General shall determine
339 whether the municipality has the fiscal resources necessary to
340 pay the cost of the audit. The municipality shall pay the cost
341 of the audit within 90 days after the Auditor General's
342 determination that the municipality has the available resources.
343 If the municipality fails to pay the cost of the audit, the
344 Department of Revenue shall, upon certification of the Auditor
345 General, withhold from that portion of the distribution pursuant
346 to s. 212.20(6)(d)5. which is distributable to such
347 municipality, a sum sufficient to pay the cost of the audit and
348 shall deposit that sum into the General Revenue Fund of the
349 state.

350 (b) At least one registered elector in the most recent
351 general election must file a letter of intent with the municipal
352 clerk prior to any petition of the electors of that municipality
353 for the purpose of an audit. Each petition must be submitted to
354 the supervisor of elections and contain, at a minimum:

- 355 1. The elector's printed name;
- 356 2. The signature of the elector;
- 357 3. The elector's residence address;
- 358 4. The elector's date of birth; and
- 359 5. The date signed.

360
361 All petitions must be submitted for verification within 1



377130

362 calendar year after the audit petition origination by the
363 municipal electors.

364 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY
365 THE AUDITOR GENERAL.—Whenever a local governmental entity
366 requests the Auditor General to conduct an audit of all or part
367 of its operations and the Auditor General conducts the audit
368 under his or her own authority or at the direction of the
369 Legislative Auditing Committee, the expenses of the audit shall
370 be paid by the local governmental entity. The Auditor General
371 shall estimate the cost of the audit. Fifty percent of the cost
372 estimate shall be paid by the local governmental entity before
373 the initiation of the audit and deposited into the General
374 Revenue Fund of the state. After the completion of the audit,
375 the Auditor General shall notify the local governmental entity
376 of the actual cost of the audit. The local governmental entity
377 shall remit the remainder of the cost of the audit to the
378 Auditor General for deposit into the General Revenue Fund of the
379 state. If the local governmental entity fails to comply with
380 paying the remaining cost of the audit, the Auditor General
381 shall notify the Legislative Auditing Committee. The committee
382 shall proceed in accordance with s. 11.40(5).

383 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

384 (a) The Auditor General shall notify the Legislative
385 Auditing Committee of any local governmental entity, district
386 school board, charter school, or charter technical career center
387 that does not comply with the reporting requirements of s.
388 218.39. The committee shall proceed in accordance with s.
389 11.40(5).

390 (b) The Auditor General, in consultation with the Board of



377130

391 Accountancy, shall review all audit reports submitted pursuant
392 to s. 218.39. The Auditor General shall request any significant
393 items that were omitted in violation of a rule adopted by the
394 Auditor General. The items must be provided within 45 days after
395 the date of the request. If the governmental entity does not
396 comply with the Auditor General's request, the Auditor General
397 shall notify the Legislative Auditing Committee. The committee
398 shall proceed in accordance with s. 11.40(5).

399 (c) The Auditor General shall provide annually a list of
400 those special districts which are not in compliance with s.
401 218.39 to the Special District Information Program of the
402 Department of Community Affairs.

403 (d) During the Auditor General's review of audit reports,
404 he or she shall contact those units of local government, as
405 defined in s. 218.403, that are not in compliance with s.
406 218.415 and request evidence of corrective action. The unit of
407 local government shall provide the Auditor General with evidence
408 of corrective action within 45 days after the date it is
409 requested by the Auditor General. If the unit of local
410 government fails to comply with the Auditor General's request,
411 the Auditor General shall notify the Legislative Auditing
412 Committee. The committee shall proceed in accordance with s.
413 11.40(5).

414 (e) The Auditor General shall notify the Governor or the
415 Commissioner of Education, as appropriate, and the Legislative
416 Auditing Committee of any audit report reviewed by the Auditor
417 General pursuant to paragraph (b) which contains a statement
418 that a local governmental entity, charter school, charter
419 technical career center, or district school board has met one or



377130

420 more of the conditions specified in s. 218.503. If the Auditor
421 General requests a clarification regarding information included
422 in an audit report to determine whether a local governmental
423 entity, charter school, charter technical career center, or
424 district school board has met one or more of the conditions
425 specified in s. 218.503, the requested clarification must be
426 provided within 45 days after the date of the request. If the
427 local governmental entity, charter school, charter technical
428 career center, or district school board does not comply with the
429 Auditor General's request, the Auditor General shall notify the
430 Legislative Auditing Committee. If, after obtaining the
431 requested clarification, the Auditor General determines that the
432 local governmental entity, charter school, charter technical
433 career center, or district school board has met one or more of
434 the conditions specified in s. 218.503, he or she shall notify
435 the Governor or the Commissioner of Education, as appropriate,
436 and the Legislative Auditing Committee.

437 (f) The Auditor General shall annually compile and transmit
438 to the President of the Senate, the Speaker of the House of
439 Representatives, and the Legislative Auditing Committee a
440 summary of significant findings and financial trends identified
441 in audit reports reviewed in paragraph (b) or otherwise
442 identified by the Auditor General's review of such audit reports
443 and financial information, and identified in audits of district
444 school boards conducted by the Auditor General. The Auditor
445 General shall include financial information provided pursuant to
446 s. 218.32(1)(e) for entities with fiscal years ending on or
447 after June 30, 2003, within his or her reports submitted
448 pursuant to this paragraph.



377130

449 (g) If the Auditor General discovers significant errors,
450 improper practices, or other significant discrepancies in
451 connection with his or her audits of a state agency or state
452 officer, the Auditor General shall notify the President of the
453 Senate, the Speaker of the House of Representatives, and the
454 Legislative Auditing Committee. The President of the Senate and
455 the Speaker of the House of Representatives shall promptly
456 forward a copy of the notification to the chairs of the
457 respective legislative committees, which in the judgment of the
458 President of the Senate and the Speaker of the House of
459 Representatives are substantially concerned with the functions
460 of the state agency or state officer involved. Thereafter, and
461 in no event later than the 10th day of the next succeeding
462 legislative session, the person in charge of the state agency
463 involved, or the state officer involved, as the case may be,
464 shall explain in writing to the President of the Senate, the
465 Speaker of the House of Representatives, and to the Legislative
466 Auditing Committee the reasons or justifications for such
467 errors, improper practices, or other significant discrepancies
468 and the corrective measures, if any, taken by the agency.

469 (h) The Auditor General shall annually compile and transmit
470 to the President of the Senate, the Speaker of the House of
471 Representatives, and the Legislative Auditing Committee by
472 December 1 of each year a report that includes a projected 2-
473 year work plan identifying the audit and other accountability
474 activities to be undertaken and a list of statutory and fiscal
475 changes recommended by the Auditor General. The Auditor General
476 may also transmit recommendations at other times of the year
477 when the information would be timely and useful for the



377130

478 Legislature.

479 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
480 consultation with the Board of Accountancy, shall adopt rules
481 for the form and conduct of all financial audits performed by
482 independent certified public accountants pursuant to ss.
483 215.981, 218.39, 1001.453, 1004.28, and 1004.70. The rules for
484 audits of local governmental entities, charter schools, charter
485 technical career centers, and district school boards must
486 include, but are not limited to, requirements for the reporting
487 of information necessary to carry out the purposes of the Local
488 Governmental Entity, Charter School, Charter Technical Career
489 Center, and District School Board Financial Emergencies Act as
490 stated in s. 218.501.

491 (9) TECHNICAL ADVICE PROVIDED BY THE AUDITOR GENERAL.—The
492 Auditor General may provide technical advice to:

493 (a) The Department of Education in the development of a
494 compliance supplement for the financial audit of a district
495 school board conducted by an independent certified public
496 accountant.

497 (b) Governmental entities on their financial and accounting
498 systems, procedures, and related matters.

499 (c) Governmental entities on promoting the building of
500 competent and efficient accounting and internal audit
501 organizations in their offices.

502 Section 2. Section 25.075, Florida Statutes, is amended to
503 read:

504 25.075 Uniform case reporting system.—

505 (1) The Supreme Court shall develop a uniform case
506 reporting system, including a uniform means of reporting



377130

507 categories of cases, time required in the disposition of cases,
508 and manner of disposition of cases.

509 (2) If any clerk ~~shall~~ willfully fails ~~fail~~ to report to
510 the Supreme Court as directed by the court, the clerk shall be
511 guilty of misfeasance in office.

512 ~~(3) The Auditor General shall audit the reports made to the~~
513 ~~Supreme Court in accordance with the uniform system established~~
514 ~~by the Supreme Court.~~

515 Section 3. Subsection (5) of section 28.35, Florida
516 Statutes, is amended to read:

517 28.35 Florida Clerks of Court Operations Corporation.-

518 ~~(5) (a) The corporation shall submit an annual audited~~
519 ~~financial statement to the Auditor General in a form and manner~~
520 ~~prescribed by the Auditor General. The Auditor General shall~~
521 ~~conduct an annual audit of the operations of the corporation,~~
522 ~~including the use of funds and compliance with the provisions of~~
523 ~~this section and ss. 28.36 and 28.37.~~

524 ~~(b)~~ Certified public accountants conducting audits of
525 counties pursuant to s. 218.39 shall report, as part of the
526 audit, whether or not the clerks of the courts have complied
527 with the requirements of this section and s. 28.36. In addition,
528 each clerk of court shall forward a copy of the portion of the
529 financial audit relating to the court-related duties of the
530 clerk of court to the Supreme Court. The Auditor General shall
531 develop a compliance supplement for the audit of compliance with
532 the budgets and applicable performance standards certified by
533 the corporation.

534 Section 4. Subsection (7) of section 195.096, Florida
535 Statutes, is repealed.



377130

536 Section 5. Subsection (17) of section 218.31, Florida
537 Statutes, is amended to read:

538 218.31 Definitions.—As used in this part, except where the
539 context clearly indicates a different meaning:

540 (17) "Financial audit" means an examination of financial
541 statements in order to express an opinion on the fairness with
542 which they are presented in conformity with generally accepted
543 accounting principles and an examination to determine whether
544 operations are properly conducted in accordance with legal and
545 regulatory requirements. Financial audits must be conducted in
546 accordance with auditing standards generally accepted in the
547 United States ~~auditing standards~~ and government auditing
548 standards as adopted by the Board of Accountancy and as
549 prescribed by rules promulgated by the Auditor General. When
550 applicable, the scope of financial audits shall encompass the
551 additional activities necessary to establish compliance with the
552 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and
553 other applicable federal law.

554 Section 6. Subsection (5) of section 273.05, Florida
555 Statutes, is amended to read:

556 273.05 Surplus property.—

557 (5) The custodian shall maintain records of property that
558 is certified as surplus with information indicating the value
559 and condition of the property. Agency records for property
560 certified as surplus shall comply with rules issued by the Chief
561 Financial Officer ~~Auditor General~~.

562 Section 7. Subsection (3) of section 365.173, Florida
563 Statutes, is repealed.

564 Section 8. Subsection (3) of section 943.25, Florida



377130

565 Statutes, is repealed.

566 Section 9. Subsection (3) of section 1002.36, Florida
567 Statutes, is amended to read:

568 1002.36 Florida School for the Deaf and the Blind.—

569 (3) AUDITS.—The Auditor General shall conduct ~~annual~~ audits
570 of the accounts and records of the Florida School for the Deaf
571 and the Blind as provided in s. 11.45. The Department of
572 Education's Inspector General is authorized to conduct
573 investigations at the school as provided in s. 1001.20(4)(e).

574 Section 10. Subsection (5) of section 1009.53, Florida
575 Statutes, is amended to read:

576 1009.53 Florida Bright Futures Scholarship Program.—

577 (5) The department shall issue awards from the scholarship
578 program annually. Annual awards may be for up to 45 semester
579 credit hours or the equivalent. Before the registration period
580 each semester, the department shall transmit payment for each
581 award to the president or director of the postsecondary
582 education institution, or his or her representative, except that
583 the department may withhold payment if the receiving institution
584 fails to report or to make refunds to the department as required
585 in this section.

586 (a) Within 30 days after the end of regular registration
587 each semester, the educational institution shall certify to the
588 department the eligibility status of each student who receives
589 an award. After the end of the drop and add period, an
590 institution is not required to reevaluate or revise a student's
591 eligibility status; however, an institution must make a refund
592 to the department within 30 days after the end of the semester
593 of any funds received for courses dropped by a student or



377130

594 courses from which a student has withdrawn after the end of the
595 drop and add period, unless the student has been granted an
596 exception by the department pursuant to subsection (11).

597 (b) An institution that receives funds from the program
598 shall certify to the department the amount of funds disbursed to
599 each student and shall remit to the department any undisbursed
600 advances within 60 days after the end of regular registration.

601 (c) Each institution that receives moneys through this
602 program shall provide for a ~~prepare an annual report that~~
603 ~~includes an annual~~ financial audit, as defined in s. 11.45,
604 conducted by an independent certified public accountant or the
605 Auditor General for each fiscal year in which the institution
606 expends program moneys in excess of \$100,000. At least every 2
607 years, the audit report shall include an examination ~~audit~~ of
608 the institution's administration of the program and the
609 institution's a-complete accounting of the moneys for the
610 program since the last examination of the institution's
611 administration of the program. The ~~This~~ report on the audit must
612 be submitted to the department within 9 months after the end of
613 the fiscal year ~~annually by March 1~~. The department may conduct
614 its own annual audit of an institution's administration of the
615 program. The department may request a refund of any moneys
616 overpaid to the institution for the program. The department may
617 suspend or revoke an institution's eligibility to receive future
618 moneys for the program if the department finds that an
619 institution has not complied with this section. The institution
620 must remit within 60 days any refund requested in accordance
621 with this subsection.

622 (d) Any institution that is not subject to an audit



377130

623 pursuant to this subsection shall attest, under penalty of
624 perjury, that the moneys were used in compliance with law. The
625 attestation shall be made annually in a form and format
626 determined by the department.

627 Section 11. For the purpose of incorporating the amendment
628 made by this act to section 11.45, Florida Statutes, in a
629 reference thereto, subsection (3) of section 11.40, Florida
630 Statutes, is reenacted to read:

631 11.40 Legislative Auditing Committee.—

632 (3) The Legislative Auditing Committee may direct the
633 Auditor General or the Office of Program Policy Analysis and
634 Government Accountability to conduct an audit, review, or
635 examination of any entity or record described in s. 11.45(2) or
636 (3).

637 Section 12. Paragraph (b) of subsection (1) of section
638 938.01, Florida Statutes, is amended to read:

639 938.01 Additional Court Cost Clearing Trust Fund.—

640 (1) All courts created by Art. V of the State Constitution
641 shall, in addition to any fine or other penalty, require every
642 person convicted for violation of a state penal or criminal
643 statute or convicted for violation of a municipal or county
644 ordinance to pay \$3 as a court cost. Any person whose
645 adjudication is withheld pursuant to the provisions of s.
646 318.14(9) or (10) shall also be liable for payment of such cost.
647 In addition, \$3 from every bond estreature or forfeited bail
648 bond related to such penal statutes or penal ordinances shall be
649 remitted to the Department of Revenue as described in this
650 subsection. However, no such assessment may be made against any
651 person convicted for violation of any state statute, municipal



377130

652 ordinance, or county ordinance relating to the parking of
653 vehicles.

654 (b) All funds in the Department of Law Enforcement Criminal
655 Justice Standards and Training Trust Fund shall be disbursed
656 only in compliance with s. 943.25(8)~~(9)~~.

657 Section 13. Paragraph (c) of subsection (1) of section
658 943.17, Florida Statutes, is amended to read:

659 943.17 Basic recruit, advanced, and career development
660 training programs; participation; cost; evaluation.—The
661 commission shall, by rule, design, implement, maintain,
662 evaluate, and revise entry requirements and job-related
663 curricula and performance standards for basic recruit, advanced,
664 and career development training programs and courses. The rules
665 shall include, but are not limited to, a methodology to assess
666 relevance of the subject matter to the job, student performance,
667 and instructor competency.

668 (1) The commission shall:

669 (c) Design, implement, maintain, evaluate, revise, or adopt
670 a career development training program which is limited to those
671 courses related to promotion to a higher rank or position.
672 Career development courses will not be eligible for funding as
673 provided in s. 943.25(8)~~(9)~~.

674 Section 14. This act shall take effect July 1, 2011.

675
676 ===== T I T L E A M E N D M E N T =====

677 And the title is amended as follows:

678
679 Delete everything before the enacting clause
680 and insert:



377130

681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709

A bill to be entitled
An act relating to the Auditor General; amending s.
11.45, F.S.; redefining the term "financial audit" to
conform with applicable auditing standards; defining
the term "operational audit" to provide the objectives
of such audits; clarifying the requirement for the
Auditor General to conduct financial audits of the
accounts and records of all district school boards in
counties of a specified size once every 3 years;
revising duties and responsibilities of the Auditor
General; requiring that the Auditor General conduct
operational audits at least every 3 years of certain
additional state entities and district school boards
and report on the activities of the ad valorem tax
program of the Department of Revenue; amending ss.
25.075 and 28.35, F.S.; revising the duties of the
Auditor General with respect to responsibilities for
auditing certain reports made to the State Supreme
Court and the operations of the Florida Clerks of
Court Operations Corporation, respectively; repealing
s. 195.096(7), F.S., relating to the Auditor General's
responsibility for conducting a performance audit of
the Department of Revenue's administration of ad
valorem tax laws; amending s. 218.31, F.S.; redefining
the term "financial audit" to conform with applicable
auditing standards; amending s. 273.05, F.S.; revising
requirements to issue rules for surplus property;
repealing ss. 365.173(3) and 943.25(3), F.S., relating



377130

710 to the Auditor General's responsibilities for auditing
711 the Emergency Communications Number E911 System Fund
712 and criminal justice trust funds, respectively;
713 amending s. 1002.36, F.S.; conforming provisions to
714 changes made by the act; amending s. 1009.53, F.S.;
715 requiring colleges and universities that receive
716 Florida Bright Futures Scholarship Program moneys to
717 submit to the Department of Education a financial
718 audit prepared by an independent certified public
719 accountant or the Auditor General if the college or
720 university expended more than a specified amount of
721 program money; requiring that the audit include an
722 examination of the institute's administration of the
723 program; providing that the audit be submitted to the
724 department within a certain time; requiring any
725 institution that is not subject to the audit to
726 attest, under penalty of perjury, that the moneys were
727 used in compliance with the law; providing for the
728 attestation be made annually in a form and format
729 determined by the Department of Education; reenacting
730 s. 11.40(3), F.S., relating to the Legislative
731 Auditing Committee, to incorporate the amendments made
732 to s. 11.45, F.S., in a reference thereto; amending
733 ss. 938.01 and 943.17, F.S.; conforming cross-
734 references to changes made by the act; providing an
735 effective date.