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1
2 An act relating to the Auditor General; amending s.
3 11.45, F.S.; redefining the term "financial audit" to
4 conform with applicable auditing standards; defining
5 the term "operational audit" to provide the objectives
6 of such audits; clarifying the requirement for the
7 Auditor General to conduct financial audits of the
8 accounts and records of all district school boards in
9 counties of a specified size once every 3 years;
10 revising duties and responsibilities of the Auditor
11 General; requiring that the Auditor General conduct
12 operational audits at least every 3 years of certain
13 additional state entities and district school boards
14 and report on the activities of the ad valorem tax
15 program of the Department of Revenue; amending ss.
16 25.075 and 28.35, F.S.; revising the duties of the
17 Auditor General with respect to responsibilities for
18 auditing certain reports made to the State Supreme
19 Court and the operations of the Florida Clerks of
20 Court Operations Corporation, respectively; repealing
21 s. 195.096(7), F.S., relating to the Auditor General's
22 responsibility for conducting a performance audit of
23 the Department of Revenue's administration of ad
24 valorem tax laws; amending s. 218.31, F.S.; redefining
25 the term "financial audit" to conform with applicable
26 auditing standards; amending s. 273.05, F.S.; revising
27 requirements to issue rules for surplus property;
28 repealing ss. 365.173(3) and 943.25(3), F.S., relating
29 to the Auditor General's responsibilities for auditing

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30 the Emergency Communications Number E911 System Fund
31 and criminal justice trust funds, respectively;
32 amending s. 1002.36, F.S.; conforming provisions to
33 changes made by the act; amending s. 1009.53, F.S.;
34 requiring colleges and universities that receive
35 Florida Bright Futures Scholarship Program moneys to
36 submit to the Department of Education a financial
37 audit prepared by an independent certified public
38 accountant or the Auditor General if the college or
39 university expended more than a specified amount of
40 program money; requiring that the audit include an
41 examination of the institute's administration of the
42 program; providing that the audit be submitted to the
43 department within a certain time; requiring any
44 institution that is not subject to the audit to
45 attest, under penalty of perjury, that the moneys were
46 used in compliance with the law; providing for the
47 attestation be made annually in a form and format
48 determined by the Department of Education; reenacting
49 s. 11.40(3), F.S., relating to the Legislative
50 Auditing Committee, to incorporate the amendments made
51 to s. 11.45, F.S., in a reference thereto; amending
52 ss. 938.01 and 943.17, F.S.; conforming cross-
53 references to changes made by the act; providing an
54 effective date.

55
56 Be It Enacted by the Legislature of the State of Florida:

57
58 Section 1. Section 11.45, Florida Statutes, is amended to

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59 read:

60 11.45 Definitions; duties; authorities; reports; rules.—

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

62 (a) "Audit" means a financial audit, operational audit, or
63 performance audit.

64 (b) "County agency" means a board of county commissioners
65 or other legislative and governing body of a county, however
66 styled, including that of a consolidated or metropolitan
67 government, a clerk of the circuit court, a separate or ex
68 officio clerk of the county court, a sheriff, a property
69 appraiser, a tax collector, a supervisor of elections, or any
70 other officer in whom any portion of the fiscal duties of the
71 above are under law separately placed.

72 (c) "Financial audit" means an examination of financial
73 statements in order to express an opinion on the fairness with
74 which they are presented in conformity with generally accepted
75 accounting principles and an examination to determine whether
76 operations are properly conducted in accordance with legal and
77 regulatory requirements. Financial audits must be conducted in
78 accordance with auditing standards generally accepted in the
79 United States ~~auditing standards~~ and government auditing
80 standards as adopted by the Board of Accountancy. When
81 applicable, the scope of financial audits shall encompass the
82 additional activities necessary to establish compliance with the
83 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and
84 other applicable federal law.

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

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88 (e) "Local governmental entity" means a county agency,
89 municipality, or special district as defined in s. 189.403, but
90 does not include any housing authority established under chapter
91 421.

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

94 (g) "Operational audit" means an a financial-related audit
95 whose purpose is to evaluate management's performance in
96 establishing and maintaining internal controls, including
97 controls designed to prevent and detect fraud, waste, and abuse,
98 and in administering assigned responsibilities in accordance
99 with applicable laws, administrative rules, contracts, grant
100 agreements and other guidelines. Operational audits must be
101 conducted in accordance with government auditing standards. Such
102 audits examine and to determine the extent to which the internal
103 controls that are control, as designed and placed in operation
104 to promote, promotes and encourage encourages the achievement of
105 management's control objectives in the categories of compliance,
106 economic and efficient operations, reliability of financial
107 records and reports, and safeguarding of assets, and identify
108 weaknesses in those internal controls.

109 (h) "Performance audit" means an examination of a program,
110 activity, or function of a governmental entity, conducted in
111 accordance with applicable government auditing standards or
112 auditing and evaluation standards of other appropriate
113 authoritative bodies. The term includes an examination of issues
114 related to:

- 115 1. Economy, efficiency, or effectiveness of the program.
- 116 2. Structure or design of the program to accomplish its

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117 goals and objectives.

118 3. Adequacy of the program to meet the needs identified by
119 the Legislature or governing body.

120 4. Alternative methods of providing program services or
121 products.

122 5. Goals, objectives, and performance measures used by the
123 agency to monitor and report program accomplishments.

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

126 7. Compliance of the program with appropriate policies,
127 rules, or laws.

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

130 (i) "Political subdivision" means a separate agency or unit
131 of local government created or established by law and includes,
132 but is not limited to, the following and the officers thereof:
133 authority, board, branch, bureau, city, commission, consolidated
134 government, county, department, district, institution,
135 metropolitan government, municipality, office, officer, public
136 corporation, town, or village.

137 (j) "State agency" means a separate agency or unit of state
138 government created or established by law and includes, but is
139 not limited to, the following and the officers thereof:
140 authority, board, branch, bureau, commission, department,
141 division, institution, office, officer, or public corporation,
142 as the case may be, except any such agency or unit within the
143 legislative branch of state government other than the Florida
144 Public Service Commission.

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

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

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

150 (c) Annually conduct financial audits of all state
151 universities and state ~~district boards of trustees of community~~
152 colleges.

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

157 (e) Once every 3 years, conduct financial audits of the
158 accounts and records of all district school boards in counties
159 that have populations of 150,000 or more, according to the most
160 recent federal decennial statewide census. ~~Through fiscal year~~
161 ~~2008-2009, annually conduct an audit of the Wireless Emergency~~
162 ~~Telephone System Fund as described in s. 365.173.~~

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

165 (f)(g) At least every 3 2 years, conduct operational audits
166 of the accounts and records of state agencies, state and
167 universities, state colleges, district school boards, the
168 Florida Clerks of Court Operations Corporation, water management
169 districts, and the Florida School for the Deaf and the Blind. ~~In~~
170 ~~connection with these audits, the Auditor General shall give~~
171 ~~appropriate consideration to reports issued by state agencies'~~
172 ~~inspectors general or universities' inspectors general and the~~
173 ~~resolution of findings therein.~~

174 (g)(h) At least every 3 2 years, conduct a performance

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175 audit of the local government financial reporting system, which,
176 for the purpose of this chapter, means any statutory provision
177 ~~provisions~~ related to local government financial reporting. The
178 purpose of such an audit is to determine the accuracy,
179 efficiency, and effectiveness of the reporting system in
180 achieving its goals and to make recommendations to the local
181 governments, the Governor, and the Legislature as to how the
182 reporting system can be improved and how program costs can be
183 reduced. The Auditor General shall determine the scope of the
184 ~~such~~ audits. The local government financial reporting system
185 should provide for the timely, accurate, uniform, and cost-
186 effective accumulation of financial and other information that
187 can be used by the members of the Legislature and other
188 appropriate officials to accomplish the following goals:

- 189 1. Enhance citizen participation in local government;
- 190 2. Improve the financial condition of local governments;
- 191 3. Provide essential government services in an efficient
192 and effective manner; and
- 193 4. Improve decisionmaking on the part of the Legislature,
194 state agencies, and local government officials on matters
195 relating to local government.

196 (h)(i) At least ~~one~~ every 3 years, conduct a performance
197 audit ~~audits~~ of the Department of Revenue's administration of
198 the ad valorem tax laws as described in s. 195.096. The audit
199 report shall report on the activities of the ad valorem tax
200 program of the Department of Revenue related to the ad valorem
201 tax rolls. The Auditor General shall include, for at least four
202 counties reviewed, findings as to the accuracy of assessment
203 procedures, projections, and computations made by the

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204 department, using the same generally accepted appraisal
205 standards and procedures to which the department and the
206 property appraisers are required to adhere. However, the report
207 may not include any findings or statistics related to any ad
208 valorem tax roll that is in litigation between the state and
209 county officials at the time the report is issued.

210 ~~(j) Once every 3 years, conduct financial audits of the~~
211 ~~accounts and records of all district school boards in counties~~
212 ~~with populations of 125,000 or more, according to the most~~
213 ~~recent federal decennial statewide census.~~

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

219 (j)~~(l)~~ Conduct audits of local governmental entities when
220 determined to be necessary by the Auditor General, when directed
221 by the Legislative Auditing Committee, or when otherwise
222 required by law. No later than 18 months after the release of
223 the audit report, the Auditor General shall perform such
224 appropriate followup procedures as he or she deems necessary to
225 determine the audited entity's progress in addressing the
226 findings and recommendations contained within the Auditor
227 General's previous report. The Auditor General shall notify
228 ~~provide a copy of his or her determination to~~ each member of the
229 audited entity's governing body and ~~to~~ the Legislative Auditing
230 Committee of the results of his or her determination.

231

232 The Auditor General shall perform his or her duties

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233 independently but under the general policies established by the
234 Legislative Auditing Committee. This subsection does not limit
235 the Auditor General's discretionary authority to conduct other
236 audits or engagements of governmental entities as authorized in
237 subsection (3).

238 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
239 General may, pursuant to his or her own authority, or at the
240 direction of the Legislative Auditing Committee, conduct audits
241 or other engagements as determined appropriate by the Auditor
242 General of:

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

245 (b) The information technology programs, activities,
246 functions, or systems of any governmental entity created or
247 established by law.

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

250 (d) The accounts and records of any direct-support
251 organization or citizen support organization created or
252 established by law. The Auditor General is authorized to require
253 and receive any records from the direct-support organization or
254 citizen support organization, or from its independent auditor.

255 (e) The public records associated with any appropriation
256 made by the Legislature to a nongovernmental agency,
257 corporation, or person. All records of a nongovernmental agency,
258 corporation, or person with respect to the receipt and
259 expenditure of such an appropriation shall be public records and
260 shall be treated in the same manner as other public records are
261 under general law.

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

264 (g) The Tobacco Settlement Financing Corporation created
265 pursuant to s. 215.56005.

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

268 (i) Enterprise Florida, Inc., including any of its boards,
269 advisory committees, or similar groups created by Enterprise
270 Florida, Inc., and programs. The audit report may not reveal the
271 identity of any person who has anonymously made a donation to
272 Enterprise Florida, Inc., pursuant to this paragraph. The
273 identity of a donor or prospective donor to Enterprise Florida,
274 Inc., who desires to remain anonymous and all information
275 identifying such donor or prospective donor are confidential and
276 exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I
277 of the State Constitution. Such anonymity shall be maintained in
278 the auditor's report.

279 (j) The Florida Development Finance Corporation or the
280 capital development board or the programs or entities created by
281 the board. The audit or report may not reveal the identity of
282 any person who has anonymously made a donation to the board
283 pursuant to this paragraph. The identity of a donor or
284 prospective donor to the board who desires to remain anonymous
285 and all information identifying such donor or prospective donor
286 are confidential and exempt from the provisions of s. 119.07(1)
287 and s. 24(a), Art. I of the State Constitution. Such anonymity
288 shall be maintained in the auditor's report.

289 (k) The records pertaining to the use of funds from
290 voluntary contributions on a motor vehicle registration

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291 application or on a driver's license application authorized
292 pursuant to ss. 320.023 and 322.081.

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

295 (m) The transportation corporations under contract with the
296 Department of Transportation that are acting on behalf of the
297 state to secure and obtain rights-of-way for urgently needed
298 transportation systems and to assist in the planning and design
299 of such systems pursuant to ss. 339.401-339.421.

300 (n) The acquisitions and divestitures related to the
301 Florida Communities Trust Program created pursuant to chapter
302 380.

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

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

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

309 (r) Workforce Florida, Inc., or the programs or entities
310 created by Workforce Florida, Inc., created pursuant to s.
311 445.004.

312 (s) The corporation defined in s. 455.32 that is under
313 contract with the Department of Business and Professional
314 Regulation to provide administrative, investigative,
315 examination, licensing, and prosecutorial support services in
316 accordance with the provisions of s. 455.32 and the practice act
317 of the relevant profession.

318 (t) The Florida Engineers Management Corporation created
319 pursuant to chapter 471.

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

322 (u)~~(v)~~ The books and records of any permitholder that
323 conducts race meetings or jai alai exhibitions under chapter
324 550.

325 (v)~~(w)~~ The corporation defined in part II of chapter 946,
326 known as the Prison Rehabilitative Industries and Diversified
327 Enterprises, Inc., or PRIDE Enterprises.

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

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

331 (4) SCHEDULING AND STAFFING OF AUDITS.—

332 (a) Each financial audit required or authorized by this
333 section, when practicable, shall be made and completed within
334 not more than 9 months following the end of each audited fiscal
335 year of the state agency or political subdivision, or at such
336 lesser time which may be provided by law or concurrent
337 resolution or directed by the Legislative Auditing Committee.
338 When the Auditor General determines that conducting any audit or
339 engagement otherwise required by law would not be possible due
340 to workload or would not be an efficient or effective use of his
341 or her resources based on an assessment of risk, then, in his or
342 her discretion, the Auditor General may temporarily or
343 indefinitely postpone such audits or other engagements for such
344 period or any portion thereof, unless otherwise directed by the
345 committee.

346 (b) The Auditor General may, when in his or her judgment it
347 is necessary, designate and direct any auditor employed by the
348 Auditor General to audit any accounts or records within the

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349 authority of the Auditor General to audit. The auditor shall
350 report his or her findings for review by the Auditor General,
351 who shall prepare the audit report.

352 (c) The audit report when final shall be a public record.
353 The audit workpapers and notes are not a public record; however,
354 those workpapers necessary to support the computations in the
355 final audit report may be made available by a majority vote of
356 the Legislative Auditing Committee after a public hearing
357 showing proper cause. The audit workpapers and notes shall be
358 retained by the Auditor General until no longer useful in his or
359 her proper functions, after which time they may be destroyed.

360 (d) At the conclusion of the audit, the Auditor General or
361 the Auditor General's designated representative shall discuss
362 the audit with the official whose office is subject to audit and
363 submit to that official a list of the Auditor General's findings
364 which may be included in the audit report. If the official is
365 not available for receipt of the list of audit findings, then
366 delivery is presumed to be made when it is delivered to his or
367 her office. The official shall submit to the Auditor General or
368 the designated representative, within 30 days after the receipt
369 of the list of findings, his or her written statement of
370 explanation or rebuttal concerning all of the findings,
371 including corrective action to be taken to preclude a recurrence
372 of all findings.

373 (e) The Auditor General shall provide the successor
374 independent certified public accountant of a district school
375 board with access to the prior year's working papers in
376 accordance with the Statements on Auditing Standards, including
377 documentation of planning, internal control, audit results, and

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378 other matters of continuing accounting and auditing
379 significance, such as the working paper analysis of balance
380 sheet accounts and those relating to contingencies.

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

382 (a) The Legislative Auditing Committee shall direct the
383 Auditor General to make an audit of any municipality whenever
384 petitioned to do so by at least 20 percent of the registered
385 electors in the last general election of that municipality
386 pursuant to this subsection. The supervisor of elections of the
387 county in which the municipality is located shall certify
388 whether or not the petition contains the signatures of at least
389 20 percent of the registered electors of the municipality. After
390 the completion of the audit, the Auditor General shall determine
391 whether the municipality has the fiscal resources necessary to
392 pay the cost of the audit. The municipality shall pay the cost
393 of the audit within 90 days after the Auditor General's
394 determination that the municipality has the available resources.
395 If the municipality fails to pay the cost of the audit, the
396 Department of Revenue shall, upon certification of the Auditor
397 General, withhold from that portion of the distribution pursuant
398 to s. 212.20(6)(d)5. which is distributable to such
399 municipality, a sum sufficient to pay the cost of the audit and
400 shall deposit that sum into the General Revenue Fund of the
401 state.

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

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- 407 1. The elector's printed name;
408 2. The signature of the elector;
409 3. The elector's residence address;
410 4. The elector's date of birth; and
411 5. The date signed.

412
413 All petitions must be submitted for verification within 1
414 calendar year after the audit petition origination by the
415 municipal electors.

416 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY
417 THE AUDITOR GENERAL.—Whenever a local governmental entity
418 requests the Auditor General to conduct an audit of all or part
419 of its operations and the Auditor General conducts the audit
420 under his or her own authority or at the direction of the
421 Legislative Auditing Committee, the expenses of the audit shall
422 be paid by the local governmental entity. The Auditor General
423 shall estimate the cost of the audit. Fifty percent of the cost
424 estimate shall be paid by the local governmental entity before
425 the initiation of the audit and deposited into the General
426 Revenue Fund of the state. After the completion of the audit,
427 the Auditor General shall notify the local governmental entity
428 of the actual cost of the audit. The local governmental entity
429 shall remit the remainder of the cost of the audit to the
430 Auditor General for deposit into the General Revenue Fund of the
431 state. If the local governmental entity fails to comply with
432 paying the remaining cost of the audit, the Auditor General
433 shall notify the Legislative Auditing Committee. The committee
434 shall proceed in accordance with s. 11.40(5).

435 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

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436 (a) The Auditor General shall notify the Legislative
437 Auditing Committee of any local governmental entity, district
438 school board, charter school, or charter technical career center
439 that does not comply with the reporting requirements of s.
440 218.39. The committee shall proceed in accordance with s.
441 11.40(5).

442 (b) The Auditor General, in consultation with the Board of
443 Accountancy, shall review all audit reports submitted pursuant
444 to s. 218.39. The Auditor General shall request any significant
445 items that were omitted in violation of a rule adopted by the
446 Auditor General. The items must be provided within 45 days after
447 the date of the request. If the governmental entity does not
448 comply with the Auditor General's request, the Auditor General
449 shall notify the Legislative Auditing Committee. The committee
450 shall proceed in accordance with s. 11.40(5).

451 (c) The Auditor General shall provide annually a list of
452 those special districts which are not in compliance with s.
453 218.39 to the Special District Information Program of the
454 Department of Community Affairs.

455 (d) During the Auditor General's review of audit reports,
456 he or she shall contact those units of local government, as
457 defined in s. 218.403, that are not in compliance with s.
458 218.415 and request evidence of corrective action. The unit of
459 local government shall provide the Auditor General with evidence
460 of corrective action within 45 days after the date it is
461 requested by the Auditor General. If the unit of local
462 government fails to comply with the Auditor General's request,
463 the Auditor General shall notify the Legislative Auditing
464 Committee. The committee shall proceed in accordance with s.

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465 11.40(5).

466 (e) The Auditor General shall notify the Governor or the
467 Commissioner of Education, as appropriate, and the Legislative
468 Auditing Committee of any audit report reviewed by the Auditor
469 General pursuant to paragraph (b) which contains a statement
470 that a local governmental entity, charter school, charter
471 technical career center, or district school board has met one or
472 more of the conditions specified in s. 218.503. If the Auditor
473 General requests a clarification regarding information included
474 in an audit report to determine whether a local governmental
475 entity, charter school, charter technical career center, or
476 district school board has met one or more of the conditions
477 specified in s. 218.503, the requested clarification must be
478 provided within 45 days after the date of the request. If the
479 local governmental entity, charter school, charter technical
480 career center, or district school board does not comply with the
481 Auditor General's request, the Auditor General shall notify the
482 Legislative Auditing Committee. If, after obtaining the
483 requested clarification, the Auditor General determines that the
484 local governmental entity, charter school, charter technical
485 career center, or district school board has met one or more of
486 the conditions specified in s. 218.503, he or she shall notify
487 the Governor or the Commissioner of Education, as appropriate,
488 and the Legislative Auditing Committee.

489 (f) The Auditor General shall annually compile and transmit
490 to the President of the Senate, the Speaker of the House of
491 Representatives, and the Legislative Auditing Committee a
492 summary of significant findings and financial trends identified
493 in audit reports reviewed in paragraph (b) or otherwise

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494 identified by the Auditor General's review of such audit reports
495 and financial information, and identified in audits of district
496 school boards conducted by the Auditor General. The Auditor
497 General shall include financial information provided pursuant to
498 s. 218.32(1)(e) for entities with fiscal years ending on or
499 after June 30, 2003, within his or her reports submitted
500 pursuant to this paragraph.

501 (g) If the Auditor General discovers significant errors,
502 improper practices, or other significant discrepancies in
503 connection with his or her audits of a state agency or state
504 officer, the Auditor General shall notify the President of the
505 Senate, the Speaker of the House of Representatives, and the
506 Legislative Auditing Committee. The President of the Senate and
507 the Speaker of the House of Representatives shall promptly
508 forward a copy of the notification to the chairs of the
509 respective legislative committees, which in the judgment of the
510 President of the Senate and the Speaker of the House of
511 Representatives are substantially concerned with the functions
512 of the state agency or state officer involved. Thereafter, and
513 in no event later than the 10th day of the next succeeding
514 legislative session, the person in charge of the state agency
515 involved, or the state officer involved, as the case may be,
516 shall explain in writing to the President of the Senate, the
517 Speaker of the House of Representatives, and to the Legislative
518 Auditing Committee the reasons or justifications for such
519 errors, improper practices, or other significant discrepancies
520 and the corrective measures, if any, taken by the agency.

521 (h) The Auditor General shall annually compile and transmit
522 to the President of the Senate, the Speaker of the House of

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523 Representatives, and the Legislative Auditing Committee by
524 December 1 of each year a report that includes a projected 2-
525 year work plan identifying the audit and other accountability
526 activities to be undertaken and a list of statutory and fiscal
527 changes recommended by the Auditor General. The Auditor General
528 may also transmit recommendations at other times of the year
529 when the information would be timely and useful for the
530 Legislature.

531 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
532 consultation with the Board of Accountancy, shall adopt rules
533 for the form and conduct of all financial audits performed by
534 independent certified public accountants pursuant to ss.
535 215.981, 218.39, 1001.453, 1004.28, and 1004.70. The rules for
536 audits of local governmental entities, charter schools, charter
537 technical career centers, and district school boards must
538 include, but are not limited to, requirements for the reporting
539 of information necessary to carry out the purposes of the Local
540 Governmental Entity, Charter School, Charter Technical Career
541 Center, and District School Board Financial Emergencies Act as
542 stated in s. 218.501.

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

545 (a) The Department of Education in the development of a
546 compliance supplement for the financial audit of a district
547 school board conducted by an independent certified public
548 accountant.

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

551 (c) Governmental entities on promoting the building of

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552 competent and efficient accounting and internal audit
553 organizations in their offices.

554 Section 2. Section 25.075, Florida Statutes, is amended to
555 read:

556 25.075 Uniform case reporting system.—

557 (1) The Supreme Court shall develop a uniform case
558 reporting system, including a uniform means of reporting
559 categories of cases, time required in the disposition of cases,
560 and manner of disposition of cases.

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

564 ~~(3) The Auditor General shall audit the reports made to the~~
565 ~~Supreme Court in accordance with the uniform system established~~
566 ~~by the Supreme Court.~~

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

569 28.35 Florida Clerks of Court Operations Corporation.—

570 ~~(5)(a) The corporation shall submit an annual audited~~
571 ~~financial statement to the Auditor General in a form and manner~~
572 ~~prescribed by the Auditor General. The Auditor General shall~~
573 ~~conduct an annual audit of the operations of the corporation,~~
574 ~~including the use of funds and compliance with the provisions of~~
575 ~~this section and ss. 28.36 and 28.37.~~

576 ~~(b)~~ Certified public accountants conducting audits of
577 counties pursuant to s. 218.39 shall report, as part of the
578 audit, whether or not the clerks of the courts have complied
579 with the requirements of this section and s. 28.36. In addition,
580 each clerk of court shall forward a copy of the portion of the

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581 financial audit relating to the court-related duties of the
582 clerk of court to the Supreme Court. The Auditor General shall
583 develop a compliance supplement for the audit of compliance with
584 the budgets and applicable performance standards certified by
585 the corporation.

586 Section 4. Subsection (7) of section 195.096, Florida
587 Statutes, is repealed.

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

590 218.31 Definitions.—As used in this part, except where the
591 context clearly indicates a different meaning:

592 (17) "Financial audit" means an examination of financial
593 statements in order to express an opinion on the fairness with
594 which they are presented in conformity with generally accepted
595 accounting principles and an examination to determine whether
596 operations are properly conducted in accordance with legal and
597 regulatory requirements. Financial audits must be conducted in
598 accordance with auditing standards generally accepted in the
599 United States ~~auditing standards~~ and government auditing
600 standards as adopted by the Board of Accountancy and as
601 prescribed by rules promulgated by the Auditor General. When
602 applicable, the scope of financial audits shall encompass the
603 additional activities necessary to establish compliance with the
604 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and
605 other applicable federal law.

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

608 273.05 Surplus property.—

609 (5) The custodian shall maintain records of property that

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610 is certified as surplus with information indicating the value
611 and condition of the property. Agency records for property
612 certified as surplus shall comply with rules issued by the Chief
613 Financial Officer ~~Auditor General~~.

614 Section 7. Subsection (3) of section 365.173, Florida
615 Statutes, is repealed.

616 Section 8. Subsection (3) of section 943.25, Florida
617 Statutes, is repealed.

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

620 1002.36 Florida School for the Deaf and the Blind.—

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

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

628 1009.53 Florida Bright Futures Scholarship Program.—

629 (5) The department shall issue awards from the scholarship
630 program annually. Annual awards may be for up to 45 semester
631 credit hours or the equivalent. Before the registration period
632 each semester, the department shall transmit payment for each
633 award to the president or director of the postsecondary
634 education institution, or his or her representative, except that
635 the department may withhold payment if the receiving institution
636 fails to report or to make refunds to the department as required
637 in this section.

638 (a) Within 30 days after the end of regular registration

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639 each semester, the educational institution shall certify to the
640 department the eligibility status of each student who receives
641 an award. After the end of the drop and add period, an
642 institution is not required to reevaluate or revise a student's
643 eligibility status; however, an institution must make a refund
644 to the department within 30 days after the end of the semester
645 of any funds received for courses dropped by a student or
646 courses from which a student has withdrawn after the end of the
647 drop and add period, unless the student has been granted an
648 exception by the department pursuant to subsection (11).

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

653 (c) Each institution that receives moneys through this
654 program shall provide for a ~~prepare an annual report that~~
655 ~~includes an annual~~ financial audit, as defined in s. 11.45,
656 conducted by an independent certified public accountant or the
657 Auditor General for each fiscal year in which the institution
658 expends program moneys in excess of \$100,000. At least every 2
659 years, the audit ~~report~~ shall include an examination ~~audit~~ of
660 the institution's administration of the program and the
661 institution's a complete accounting of the moneys for the
662 program since the last examination of the institution's
663 administration of the program. The ~~This~~ report on the audit must
664 be submitted to the department within 9 months after the end of
665 the fiscal year ~~annually by March 1~~. The department may conduct
666 its own annual audit of an institution's administration of the
667 program. The department may request a refund of any moneys

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668 overpaid to the institution for the program. The department may
669 suspend or revoke an institution's eligibility to receive future
670 moneys for the program if the department finds that an
671 institution has not complied with this section. The institution
672 must remit within 60 days any refund requested in accordance
673 with this subsection.

674 (d) Any institution that is not subject to an audit
675 pursuant to this subsection shall attest, under penalty of
676 perjury, that the moneys were used in compliance with law. The
677 attestation shall be made annually in a form and format
678 determined by the department.

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

683 11.40 Legislative Auditing Committee.—

684 (3) The Legislative Auditing Committee may direct the
685 Auditor General or the Office of Program Policy Analysis and
686 Government Accountability to conduct an audit, review, or
687 examination of any entity or record described in s. 11.45(2) or
688 (3).

689 Section 12. Paragraph (b) of subsection (1) of section
690 938.01, Florida Statutes, is amended to read:

691 938.01 Additional Court Cost Clearing Trust Fund.—

692 (1) All courts created by Art. V of the State Constitution
693 shall, in addition to any fine or other penalty, require every
694 person convicted for violation of a state penal or criminal
695 statute or convicted for violation of a municipal or county
696 ordinance to pay \$3 as a court cost. Any person whose

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697 adjudication is withheld pursuant to the provisions of s.
698 318.14(9) or (10) shall also be liable for payment of such cost.
699 In addition, \$3 from every bond estreature or forfeited bail
700 bond related to such penal statutes or penal ordinances shall be
701 remitted to the Department of Revenue as described in this
702 subsection. However, no such assessment may be made against any
703 person convicted for violation of any state statute, municipal
704 ordinance, or county ordinance relating to the parking of
705 vehicles.

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

709 Section 13. Paragraph (c) of subsection (1) of section
710 943.17, Florida Statutes, is amended to read:

711 943.17 Basic recruit, advanced, and career development
712 training programs; participation; cost; evaluation.—The
713 commission shall, by rule, design, implement, maintain,
714 evaluate, and revise entry requirements and job-related
715 curricula and performance standards for basic recruit, advanced,
716 and career development training programs and courses. The rules
717 shall include, but are not limited to, a methodology to assess
718 relevance of the subject matter to the job, student performance,
719 and instructor competency.

720 (1) The commission shall:

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

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