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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

05/01/2013 04:02 PM

Senator Detert moved the following:

Senate Amendment (with title amendment)

Between lines 2874 and 2875

insert:

Section 58. Gulf Coast Audits.—

(1) The scope of a financial audit conducted pursuant to s. 218.39, Florida Statutes, shall include funds related to the Deepwater Horizon oil spill for any year in which a local government entity receives or expends funds related to the Deepwater Horizon oil spill, including any funds under s. 288.84, Florida Statutes, or under 33 U.S.C. 1321(t). The scope of review for these funds shall include, but is not limited to, compliance with state and federal laws related to the receipt



14 and expenditure of these funds.

15 (2) Every 2 years, the Auditor General shall conduct an
16 operational audit, as defined in s. 11.45, Florida Statutes, of
17 a local government entity's funds related to the Deepwater
18 Horizon oil spill to evaluate the local government entity's
19 performance in administering laws, policies, and procedures
20 governing the expenditure of funds related to the Deepwater
21 Horizon oil spill in an efficient and effective manner. The
22 scope of review shall include, but is not limited to, evaluating
23 internal controls, internal audit functions, reporting and
24 performance requirements required for use of the funds, and
25 compliance with state and federal law. The audit shall include
26 any funds the local government entity receives or expends
27 related to the Deepwater Horizon oil spill, including any funds
28 under s. 288.84, Florida Statutes, or under 33 U.S.C. 1321(t).

29 (3) In addition to the rules of the Auditor General adopted
30 under s. 11.45(8), Florida Statutes, the Auditor General shall
31 adopt rules for the form and conduct of all financial audits
32 performed by independent certified public accountants and for
33 audits of local government entities conducted under this section
34 for funds received under 33 U.S.C. 1321(t). Such rules shall
35 take into account the rules for such audits set forth by the
36 Secretary of the Treasury pursuant to 33 U.S.C 1321(t).

37 (4) The Auditor General may report findings to the
38 Secretary of the Treasury of the United States in addition to
39 the reporting requirements under state law.

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41 ===== T I T L E A M E N D M E N T =====

42 And the title is amended as follows:



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43 Between lines 347 and 348
44 insert:
45 requiring the scope of a financial audit for a local
46 government entity to include funds related to the
47 Deepwater Horizon oil spill; requiring the Auditor
48 General to conduct an operational audit of a local
49 government entity's performance in the expenditure of
50 funds related to the Deepwater Horizon oil spill;
51 requiring the Auditor General to adopt rules for such
52 audits; permitting the Auditor General to report to
53 the Secretary of the Treasury of the United States;