

By Senator Latvala

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1 A bill to be entitled
2 An act relating to inspectors general; amending s.
3 14.32, F.S.; revising provisions relating to the
4 duties, appointment, and removal of the Chief
5 Inspector General; amending s. 20.055, F.S.; revising
6 provisions relating to the duties, appointment, and
7 removal of agency inspectors general; updating a
8 cross-reference; providing an effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Subsection (1) and paragraph (e) of subsection
13 (2) of section 14.32, Florida Statutes, are amended to read:

14 14.32 Office of Chief Inspector General.—

15 (1) There is created in the Executive Office of the
16 Governor the Office of Chief Inspector General. The Chief
17 Inspector General shall be responsible for promoting
18 accountability, integrity, and efficiency in the agencies under
19 the jurisdiction of the Governor. The Chief Inspector General
20 shall be appointed by the Governor, in consultation with the
21 Cabinet, to a term of 4 years, is subject to confirmation by the
22 Senate, and may be removed by unanimous vote ~~serve at the~~
23 ~~pleasure~~ of the Governor and Cabinet.

24 (2) The Chief Inspector General shall:

25 (e) Coordinate complaint-handling activities with agencies
26 and provide for independent legal counsel for inspectors general
27 in agencies under the jurisdiction of the Governor.

28 Section 2. Subsections (2) and (3), paragraphs (f), (h),
29 and (i) of subsection (5), paragraph (c) of subsection (7), and

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30 subsection (8) of section 20.055, Florida Statutes, are amended
31 to read:

32 20.055 Agency inspectors general.—

33 (2) The Office of Inspector General is ~~hereby~~ established
34 in each state agency to provide a central point for coordination
35 of and responsibility for activities that promote
36 accountability, integrity, and efficiency in government. ~~It~~
37 ~~shall be the duty and responsibility of~~ Each inspector general,
38 with respect to the state agency in which the office is
39 established, shall ~~to~~:

40 (a) Advise in the development of performance measures,
41 standards, and procedures for the evaluation of state agency
42 programs.

43 (b) Assess the reliability and validity of the information
44 provided by the state agency on performance measures and
45 standards, and make recommendations for improvement, if
46 necessary, before ~~prior to~~ submission of such information ~~these~~
47 ~~measures and standards to the Executive Office of the Governor~~
48 pursuant to s. 216.1827 ~~216.0166(1)~~.

49 (c) Review the actions taken by the state agency to improve
50 program performance and meet program standards and make
51 recommendations for improvement, if necessary.

52 (d) Provide direction for, supervise, and coordinate
53 audits, investigations, and management reviews relating to the
54 programs and operations of the state agency, except that when
55 the inspector general does not possess the qualifications
56 specified in subsection (4), the director of auditing shall
57 conduct such audits.

58 (e) Conduct, supervise, or coordinate other activities

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59 carried out or financed by that state agency for the purpose of
60 promoting economy and efficiency in the administration of, or
61 preventing and detecting fraud and abuse in, its programs and
62 operations.

63 (f) Keep the ~~such~~ agency head, or, for state agencies under
64 the jurisdiction of the Governor, the Chief Inspector General,
65 informed concerning fraud, abuses, and deficiencies relating to
66 programs and operations administered or financed by the state
67 agency, recommend corrective action concerning fraud, abuses,
68 and deficiencies, and report on the progress made in
69 implementing corrective action.

70 (g) Ensure effective coordination and cooperation between
71 the Auditor General, federal auditors, and other governmental
72 bodies with a view toward avoiding duplication.

73 (h) Review, as appropriate, rules relating to the programs
74 and operations of the ~~such~~ state agency and make recommendations
75 concerning their impact.

76 (i) Ensure that an appropriate balance is maintained
77 between audit, investigative, and other accountability
78 activities.

79 (j) Comply with the General Principles and Standards for
80 Offices of Inspector General as published and revised by the
81 Association of Inspectors General.

82 (3) (a) For state agencies under the jurisdiction of a
83 Cabinet officer or the Governor and Cabinet, the inspector
84 general shall be appointed by the agency head. For state
85 agencies under the jurisdiction ~~direction~~ of the Governor, the
86 inspector general shall be appointed by the Chief Inspector
87 General. The Chief Inspector General shall notify ~~appointment~~

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88 ~~shall be made after notifying the Governor and Cabinet the Chief~~
89 ~~Inspector General in writing, at least 7 days prior to an offer~~
90 ~~of employment, of his or her the agency head's intention to hire~~
91 ~~the inspector general for each state agency under his or her~~
92 ~~purview at least 7 days before an offer of employment.~~

93 (b) ~~An Each~~ inspector general ~~is shall report to and be~~
94 ~~under the general supervision of the agency head and shall not~~
95 ~~be subject to supervision by any other employee of the state~~
96 ~~agency in which the office is established.~~ The inspector general
97 shall be appointed without regard to political affiliation. For
98 state agencies under the jurisdiction of the Governor, the
99 inspector general shall report to the Chief Inspector General
100 and may hire and remove staff within the Office of the Inspector
101 General in consultation with the Chief Inspector General but
102 independently of the respective agency.

103 (c) For state agencies under the jurisdiction of a Cabinet
104 officer or the Governor and Cabinet, an inspector general may be
105 removed from office by the agency head. For state agencies under
106 the jurisdiction direction of the Governor, an inspector general
107 may only be removed from office by the agency head shall notify
108 the Governor and the Chief Inspector General for cause including
109 concerns regarding performance, malfeasance, misfeasance,
110 misconduct, or failure to carry out his or her duties under this
111 section, in writing, of the intention to terminate the inspector
112 general at least 7 days prior to the removal. For state agencies
113 under the jurisdiction of the Governor, the Chief Inspector
114 General shall notify the Governor and Cabinet in writing of his
115 or her intention to remove the inspector general at least 21
116 days before the removal. For state agencies under the

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117 jurisdiction ~~direction~~ of the Governor and Cabinet, the agency
118 head shall notify the Governor and Cabinet in writing of his or
119 her ~~the~~ intention to remove ~~terminate~~ the inspector general at
120 least 21 ~~7~~ days before ~~prior to~~ the removal. If the inspector
121 general disagrees with the removal, the inspector general may
122 present objections in writing to the Governor and Cabinet within
123 such 21-day period.

124 (d) The Governor, the Governor and Cabinet, the agency
125 head, or agency staff may ~~shall~~ not prevent or prohibit the
126 inspector general from initiating, carrying out, or completing
127 any audit or investigation.

128 (e) The Office of Inspector General shall have its own
129 budget within the respective state agency sufficient to meet its
130 mission developed in consultation with the Chief Inspector
131 General.

132 (5) In carrying out the auditing duties and
133 responsibilities of this section ~~act~~, each inspector general
134 shall review and evaluate internal controls necessary to ensure
135 the fiscal accountability of the state agency. The inspector
136 general shall conduct financial, compliance, electronic data
137 processing, and performance audits of the agency and prepare
138 audit reports of his or her findings. The scope and assignment
139 of the audits shall be determined by the inspector general;
140 however, the agency head may at any time direct the inspector
141 general to perform an audit of a special program, function, or
142 organizational unit. The performance of the audit shall be under
143 the direction of the inspector general, except that if the
144 inspector general does not possess the qualifications specified
145 in subsection (4), the director of auditing shall perform the

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146 functions listed in this subsection.

147 (f) The inspector general shall submit the final report to
148 the agency head, ~~and to~~ the Auditor General, and, for state
149 agencies under the jurisdiction of the Governor, the Chief
150 Inspector General.

151 (h) The inspector general shall monitor the implementation
152 of the state agency's response to any report on the state agency
153 issued by the Auditor General or by the Office of Program Policy
154 Analysis and Government Accountability. No later than 6 months
155 after the Auditor General or the Office of Program Policy
156 Analysis and Government Accountability publishes a report on the
157 state agency, the inspector general shall provide a written
158 response to the agency head or, for state agencies under the
159 jurisdiction of the Governor, the Chief Inspector General on the
160 status of corrective actions taken. The inspector general shall
161 file a copy of such response with the Legislative Auditing
162 Committee.

163 (i) The inspector general shall develop long-term and
164 annual audit plans based on the findings of periodic risk
165 assessments. The plan, when ~~where~~ appropriate, should include
166 postaudit samplings of payments and accounts. The plan must
167 ~~shall~~ show the individual audits to be conducted during each
168 year and related resources to be devoted to the respective
169 audits. The Chief Financial Officer, to assist in fulfilling the
170 responsibilities for examining, auditing, and settling accounts,
171 claims, and demands pursuant to s. 17.03(1), and examining,
172 auditing, adjusting, and settling accounts pursuant to s. 17.04,
173 may use ~~utilize~~ audits performed by the inspectors general and
174 internal auditors. For state agencies under the jurisdiction of

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175 the Governor, the audit plans shall be submitted to the
176 ~~Governor's~~ Chief Inspector General. The plan shall be submitted
177 to the agency head for review and to the Chief Inspector General
178 for approval. A copy of the approved plan shall be submitted to
179 the Auditor General. For state agencies under the jurisdiction
180 of a Cabinet officer or the Governor and Cabinet, the plan shall
181 be submitted to the agency head for review and approval before
182 submitting to the Auditor General.

183 (7)

184 (c) The final reports prepared pursuant to paragraphs (a)
185 and (b) shall be provided ~~furnished~~ to the heads of the
186 respective agencies and, for state agencies under the
187 jurisdiction of the Governor, the Chief Inspector General. Such
188 reports must ~~shall~~ include, but need not be limited to:

189 1. A description of activities relating to the development,
190 assessment, and validation of performance measures.

191 2. A description of significant abuses and deficiencies
192 relating to the administration of programs and operations of the
193 agency disclosed by investigations, audits, reviews, or other
194 activities during the reporting period.

195 3. A description of the recommendations for corrective
196 action made by the inspector general during the reporting period
197 with respect to significant problems, abuses, or deficiencies
198 identified.

199 4. The identification of each significant recommendation
200 described in previous annual reports on which corrective action
201 has not been completed.

202 5. A summary of each audit and investigation completed
203 during the reporting period.

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204 (8) The inspector general in each state agency shall
205 provide to the agency head, upon receipt, all written complaints
206 concerning the duties and responsibilities in this section or
207 any allegation of misconduct related to the office of the
208 inspector general or its employees, if received from subjects of
209 audits or investigations who are individuals substantially
210 affected or entities contracting with the state, as defined in
211 this section. For state agencies ~~solely~~ under the jurisdiction
212 ~~direction~~ of the Governor, the inspector general shall also
213 provide the complaint to the Chief Inspector General.

214 Section 3. This act shall take effect July 1, 2014.