

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Richardson offered the following:

2
3 **Amendment (with directory amendment)**

4 Remove lines 127-173 and insert:

5 (5) In carrying out the auditing duties and
6 responsibilities of this act, each inspector general shall
7 review and evaluate internal controls necessary to ensure the
8 fiscal accountability of the state agency. The inspector general
9 shall conduct financial, compliance, electronic data processing,
10 and performance audits of the agency and prepare audit reports
11 of his or her findings. The scope and assignment of the audits
12 shall be determined by the inspector general; however, the
13 agency head may at any time request ~~direct~~ the inspector general
14 to perform an audit of a special program, function, or

257765

Approved For Filing: 4/22/2014 1:53:54 PM

Amendment No.

15 organizational unit. The performance of the audit shall be under
16 the direction of the inspector general, except that if the
17 inspector general does not possess the qualifications specified
18 in subsection (4), the director of auditing shall perform the
19 functions listed in this subsection.

20 (a) Such audits shall be conducted in accordance with the
21 current International Standards for the Professional Practice of
22 Internal Auditing as published by the Institute of Internal
23 Auditors, Inc., or, where appropriate, in accordance with
24 generally accepted governmental auditing standards. All audit
25 reports issued by internal audit staff shall include a statement
26 that the audit was conducted pursuant to the appropriate
27 standards.

28 (b) Audit workpapers and reports shall be public records
29 to the extent that they do not include information which has
30 been made confidential and exempt from the provisions of s.
31 119.07(1) pursuant to law. However, when the inspector general
32 or a member of the staff receives from an individual a complaint
33 or information that falls within the definition provided in s.
34 112.3187(5), the name or identity of the individual may ~~shall~~
35 not be disclosed to anyone else without the written consent of
36 the individual, unless the inspector general determines that
37 such disclosure is unavoidable during the course of the audit or
38 investigation.

39 (c) The inspector general and the staff shall have access
40 to any records, data, and other information of the state agency

257765

Approved For Filing: 4/22/2014 1:53:54 PM

Amendment No.

41 he or she deems necessary to carry out his or her duties. The
42 inspector general may ~~is~~ also ~~authorized to~~ request such
43 information or assistance as may be necessary from the state
44 agency or from any federal, state, or local government entity.

45 (d) At the conclusion of each audit, the inspector general
46 shall submit preliminary findings and recommendations to the
47 person responsible for supervision of the program function or
48 operational unit who shall respond to any adverse findings
49 within 20 working days after receipt of the preliminary
50 findings. Such response and the inspector general's rebuttal to
51 the response shall be included in the final audit report.

52 (e) At the conclusion of an audit in which the subject of
53 the audit is a specific entity contracting with the state or an
54 individual substantially affected, if the audit is not
55 confidential or otherwise exempt from disclosure by law, the
56 inspector general shall, consistent with s. 119.07(1), submit
57 the findings to the entity contracting with the state or the
58 individual substantially affected, who shall be advised in
59 writing that they may submit a written response within 20
60 working days after receipt of the findings. The response and the
61 inspector general's rebuttal to the response, if any, must be
62 included in the final audit report.

63 (f) The inspector general shall submit the final report to
64 the agency head, ~~and to the Auditor General,~~ and, for state
65 agencies under the jurisdiction of the Governor, the Chief
66 Inspector General.

257765

Approved For Filing: 4/22/2014 1:53:54 PM

Amendment No.

67 (g) The Auditor General, in connection with the
68 independent postaudit of the same agency pursuant to s. 11.45,
69 shall give appropriate consideration to internal audit reports
70 and the resolution of findings therein. The Legislative Auditing
71 Committee may inquire into the reasons or justifications for
72 failure of the agency head to correct the deficiencies reported
73 in internal audits that are also reported by the Auditor General
74 and shall take appropriate action.

75 (h) The inspector general shall monitor the implementation
76 of the state agency's response to any report on the state agency
77 issued by the Auditor General or by the Office of Program Policy
78 Analysis and Government Accountability. No later than 6 months
79 after the Auditor General or the Office of Program Policy
80 Analysis and Government Accountability publishes a report on the
81 state agency, the inspector general shall provide a written
82 response to the agency head or, for state agencies under the
83 jurisdiction of the Governor, the Chief Inspector General on the
84 status of corrective actions taken. The inspector general shall
85 file a copy of such response with the Legislative Auditing
86 Committee.

87 (i) The inspector general shall develop long-term and
88 annual audit plans based on the findings of periodic risk
89 assessments. The plan, where appropriate, should include
90 postaudit samplings of payments and accounts. The plan shall
91 show the individual audits to be conducted during each year and
92 related resources to be devoted to the respective audits. The

257765

Approved For Filing: 4/22/2014 1:53:54 PM

Amendment No.

93 Chief Financial Officer, to assist in fulfilling the
94 responsibilities for examining, auditing, and settling accounts,
95 claims, and demands pursuant to s. 17.03(1), and examining,
96 auditing, adjusting, and settling accounts pursuant to s. 17.04,
97 may use ~~utilize~~ audits performed by the inspectors general and
98 internal auditors. For state agencies under the jurisdiction of
99 the Governor, the audit plans shall be submitted to the
100 ~~Governor's~~ Chief Inspector General. The plan shall be submitted
101 to the agency head for approval. A copy of the approved plan
102 shall be submitted to the Auditor General.

103
104 -----
105 **D I R E C T O R Y A M E N D M E N T**

106 Remove lines 27-28 and insert:

107 Section 2. Subsections (2), (3), and (5), paragraph (c) of
108 subsection (7), and

257765

Approved For Filing: 4/22/2014 1:53:54 PM