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LEGISLATIVE ACTION

Senate

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House

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Floor: WD

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05/01/2014 06:18 PM

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Senator Soto moved the following:

Senate Amendment (with directory and title amendments)

Delete lines 26 - 253

and insert:

(2) The Chief Inspector General shall:

(1) Publish, on the website of the Executive Office of the Governor, final investigative reports performed pursuant to this section or received from inspectors general pursuant to s. 20.055. The Chief Inspector General may not publish a report on the website if the investigation is confidential or otherwise exempt from disclosure by law. The Chief Inspector General shall



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12 publish reports under this paragraph within 10 days after
13 finalizing the report or receiving the report pursuant to s.
14 20.055.

15 Section 2. Present subsections (7) through (9) of section
16 20.055, Florida Statutes, are redesignated as subsections (8)
17 through (10), respectively, a new subsection (7) is added to
18 that section, and present subsections (2), (3), and (5),
19 paragraph (c) of present subsection (7), and present subsection
20 (8) of that section are amended, to read:

21 20.055 Agency inspectors general.-

22 (2) The Office of Inspector General is ~~hereby~~ established
23 in each state agency to provide a central point for coordination
24 of and responsibility for activities that promote
25 accountability, integrity, and efficiency in government. It is
26 ~~shall be~~ the duty and responsibility of each inspector general,
27 with respect to the state agency in which the office is
28 established, to:

29 (a) Advise in the development of performance measures,
30 standards, and procedures for the evaluation of state agency
31 programs.

32 (b) Assess the reliability and validity of the information
33 provided by the state agency on performance measures and
34 standards, and make recommendations for improvement, if
35 necessary, before ~~prior to~~ submission of such information ~~these~~
36 ~~measures and standards to the Executive Office of the Governor~~
37 pursuant to s. 216.1827 ~~216.0166(1)~~.

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



41 (d) Provide direction for, supervise, and coordinate
42 audits, investigations, and management reviews relating to the
43 programs and operations of the state agency, except that when
44 the inspector general does not possess the qualifications
45 specified in subsection (4), the director of auditing shall
46 conduct such audits.

47 (e) Conduct, supervise, or coordinate other activities
48 carried out or financed by that state agency for the purpose of
49 promoting economy and efficiency in the administration of, or
50 preventing and detecting fraud and abuse in, its programs and
51 operations.

52 (f) Keep the ~~such~~ agency head or, for state agencies under
53 the jurisdiction of the Governor, the Chief Inspector General
54 informed concerning fraud, abuses, and deficiencies relating to
55 programs and operations administered or financed by the state
56 agency, recommend corrective action concerning fraud, abuses,
57 and deficiencies, and report on the progress made in
58 implementing corrective action.

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

62 (h) Review, as appropriate, rules relating to the programs
63 and operations of such state agency and make recommendations
64 concerning their impact.

65 (i) Ensure that an appropriate balance is maintained
66 between audit, investigative, and other accountability
67 activities.

68 (j) Comply with the General Principles and Standards for
69 Offices of Inspector General as published and revised by the



70 Association of Inspectors General.

71 (3) (a) For state agencies under the jurisdiction of the
72 Cabinet or the Governor and Cabinet, the inspector general shall
73 be appointed by the agency head. For state agencies under the
74 jurisdiction ~~direction~~ of the Governor, the inspector general
75 shall be appointed by the Chief Inspector General. The agency
76 head or Chief Inspector General shall notify ~~appointment shall~~
77 ~~be made after notifying~~ the Governor and the Chief Inspector
78 General in writing, ~~at least 7 days prior to an offer of~~
79 ~~employment, of his or her the agency head's~~ intention to hire
80 the inspector general at least 7 days before an offer of
81 employment. The inspector general shall be appointed without
82 regard to political affiliation.

83 (b) The ~~Each~~ inspector general shall report to and be under
84 the general supervision of the agency head and ~~is shall not be~~
85 subject to supervision by any other employee of the state agency
86 in which the office is established. For state agencies under the
87 jurisdiction of the Governor, the inspector general shall be
88 under the general supervision of the agency head, shall report
89 to the Chief Inspector General, and may hire and remove staff
90 within the office of the inspector general in consultation with
91 the Chief Inspector General but independently of the agency. ~~The~~
92 ~~inspector general shall be appointed without regard to political~~
93 ~~affiliation.~~

94 (c) For state agencies under the jurisdiction of the
95 Cabinet or the Governor and Cabinet, the ~~an~~ inspector general
96 may be removed from office by the agency head. For state
97 agencies under the jurisdiction ~~direction~~ of the Governor, the
98 inspector general may only be removed from office by ~~the agency~~



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99 ~~head shall notify the Governor and~~ the Chief Inspector General
100 for cause, including concerns regarding performance,
101 malfeasance, misfeasance, misconduct, or failure to carry out
102 his or her duties under this section. The Chief Inspector
103 General shall notify the Governor, in writing, of his or her ~~the~~
104 intention to ~~remove~~ terminate the inspector general at least 21
105 7 days before ~~prior to~~ the removal. For state agencies under the
106 jurisdiction ~~direction~~ of the Governor and Cabinet, the agency
107 head shall notify the Governor and Cabinet in writing of his or
108 her ~~the~~ intention to remove ~~terminate~~ the inspector general at
109 least 21 7 days before ~~prior to~~ the removal. If the inspector
110 general disagrees with the removal, the inspector general may
111 present objections in writing to the Governor within the 21-day
112 period.

113 (d) The Governor, the Governor and Cabinet, the agency
114 head, or agency staff may ~~shall~~ not prevent or prohibit the
115 inspector general from initiating, carrying out, or completing
116 any audit or investigation.

117 (5) In carrying out the auditing duties and
118 responsibilities of this act, each inspector general shall
119 review and evaluate internal controls necessary to ensure the
120 fiscal accountability of the state agency. The inspector general
121 shall conduct financial, compliance, electronic data processing,
122 and performance audits of the agency and prepare audit reports
123 of his or her findings. The scope and assignment of the audits
124 shall be determined by the inspector general; however, the
125 agency head may at any time request ~~direct~~ the inspector general
126 to perform an audit of a special program, function, or
127 organizational unit. The performance of the audit shall be under



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128 the direction of the inspector general, except that if the
129 inspector general does not possess the qualifications specified
130 in subsection (4), the director of auditing shall perform the
131 functions listed in this subsection.

132 (a) Such audits shall be conducted in accordance with the
133 current International Standards for the Professional Practice of
134 Internal Auditing as published by the Institute of Internal
135 Auditors, Inc., or, where appropriate, in accordance with
136 generally accepted governmental auditing standards. All audit
137 reports issued by internal audit staff shall include a statement
138 that the audit was conducted pursuant to the appropriate
139 standards.

140 (b) Audit workpapers and reports shall be public records to
141 the extent that they do not include information which has been
142 made confidential and exempt from the provisions of s. 119.07(1)
143 pursuant to law. However, when the inspector general or a member
144 of the staff receives from an individual a complaint or
145 information that falls within the definition provided in s.
146 112.3187(5), the name or identity of the individual may ~~shall~~
147 not be disclosed to anyone else without the written consent of
148 the individual, unless the inspector general determines that
149 such disclosure is unavoidable during the course of the audit or
150 investigation.

151 (c) The inspector general and the staff shall have access
152 to any records, data, and other information of the state agency
153 he or she deems necessary to carry out his or her duties. The
154 inspector general may ~~is also authorized to~~ request such
155 information or assistance as may be necessary from the state
156 agency or from any federal, state, or local government entity.



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157 (d) At the conclusion of each audit, the inspector general
158 shall submit preliminary findings and recommendations to the
159 person responsible for supervision of the program function or
160 operational unit who shall respond to any adverse findings
161 within 20 working days after receipt of the preliminary
162 findings. Such response and the inspector general's rebuttal to
163 the response shall be included in the final audit report.

164 (e) At the conclusion of an audit in which the subject of
165 the audit is a specific entity contracting with the state or an
166 individual substantially affected, if the audit is not
167 confidential or otherwise exempt from disclosure by law, the
168 inspector general shall, consistent with s. 119.07(1), submit
169 the findings to the entity contracting with the state or the
170 individual substantially affected, who shall be advised in
171 writing that they may submit a written response within 20
172 working days after receipt of the findings. The response and the
173 inspector general's rebuttal to the response, if any, must be
174 included in the final audit report.

175 (f) The inspector general shall submit the final report to
176 the agency head, ~~and to the Auditor General,~~ and, for state
177 agencies under the jurisdiction of the Governor, the Chief
178 Inspector General.

179 (g) The Auditor General, in connection with the independent
180 postaudit of the same agency pursuant to s. 11.45, shall give
181 appropriate consideration to internal audit reports and the
182 resolution of findings therein. The Legislative Auditing
183 Committee may inquire into the reasons or justifications for
184 failure of the agency head to correct the deficiencies reported
185 in internal audits that are also reported by the Auditor General



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186 and shall take appropriate action.

187 (h) The inspector general shall monitor the implementation
188 of the state agency's response to any report on the state agency
189 issued by the Auditor General or by the Office of Program Policy
190 Analysis and Government Accountability. No later than 6 months
191 after the Auditor General or the Office of Program Policy
192 Analysis and Government Accountability publishes a report on the
193 state agency, the inspector general shall provide a written
194 response to the agency head or, for state agencies under the
195 jurisdiction of the Governor, the Chief Inspector General on the
196 status of corrective actions taken. The inspector general shall
197 file a copy of such response with the Legislative Auditing
198 Committee.

199 (i) The inspector general shall develop long-term and
200 annual audit plans based on the findings of periodic risk
201 assessments. The plan, where appropriate, should include
202 postaudit samplings of payments and accounts. The plan shall
203 show the individual audits to be conducted during each year and
204 related resources to be devoted to the respective audits. The
205 Chief Financial Officer, to assist in fulfilling the
206 responsibilities for examining, auditing, and settling accounts,
207 claims, and demands pursuant to s. 17.03(1), and examining,
208 auditing, adjusting, and settling accounts pursuant to s. 17.04,
209 may use ~~utilize~~ audits performed by the inspectors general and
210 internal auditors. For state agencies under the jurisdiction of
211 the Governor, the audit plans shall be submitted to the
212 ~~Governor's~~ Chief Inspector General. The plan shall be submitted
213 to the agency head for approval. A copy of the approved plan
214 shall be submitted to the Auditor General.



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215 (7) If an investigation is not confidential or otherwise
216 exempt from disclosure by law, the inspector general shall
217 publish final investigative reports, including all responses and
218 rebuttals authorized by this section, on the agency's website.
219 Within 10 days after finalizing a report, the inspector general
220 shall publish the report and provide a copy to the Chief
221 Inspector General for publication on the website of the
222 Executive Office of the Governor.

223 (8) ~~(7)~~

224 (c) The final reports prepared pursuant to paragraphs (a)
225 and (b) shall be provided ~~furnished~~ to the heads of the
226 respective agencies and, for state agencies under the
227 jurisdiction of the Governor, the Chief Inspector General. Such
228 reports shall include, but need not be limited to:

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

231 2. A description of significant abuses and deficiencies
232 relating to the administration of programs and operations of the
233 agency disclosed by investigations, audits, reviews, or other
234 activities during the reporting period.

235 3. A description of the recommendations for corrective
236 action made by the inspector general during the reporting period
237 with respect to significant problems, abuses, or deficiencies
238 identified.

239 4. The identification of each significant recommendation
240 described in previous annual reports on which corrective action
241 has not been completed.

242 5. A summary of each audit and investigation completed
243 during the reporting period.



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244 (9)~~(8)~~ The inspector general in each state agency shall
245 provide to the agency head, upon receipt, all written complaints
246 concerning the duties and responsibilities in this section or
247 any allegation of misconduct related to the office of the
248 inspector general or its employees, if received from subjects of
249 audits or investigations who are individuals substantially
250 affected or entities contracting with the state, as defined in
251 this section. For state agencies ~~solely~~ under the jurisdiction
252 ~~direction~~ of the Governor, the inspector general shall also
253 provide the complaint to the Chief Inspector General.

254 Section 3. Section 286.0015, Florida Statutes, is created
255 to read:

256 286.0015 Investigative reports of local governments; online
257 publication.-

258 (1) As used in this section, the term "unit of local
259 government" means a county, municipality, special district,
260 local agency, authority, consolidated city-county government, or
261 any other local governmental body or public body corporate or
262 politic authorized or created by general or special law.

263 (2) If the investigation is not confidential or otherwise
264 exempt from disclosure by law, a unit of local government shall
265 publish on its website the final investigative report by an
266 inspector general prepared for or on behalf of the unit of local
267 government. The unit of local government shall publish a report
268 under this section within 10 days after finalizing the report.
269 An investigation becomes final when the audit report or
270 investigative report is presented to the unit of local
271 government.

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273 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

274 And the directory clause is amended as follows:

275 Delete line 13

276 and insert:

277 Statutes, is amended, and paragraph (1) is added to subsection
278 (2) of that section, to read:

279

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

281 And the title is amended as follows:

282 Delete lines 5 - 7

283 and insert:

284 General; requiring the Chief Inspector General to
285 publish final investigative reports in a specified
286 manner within a certain timeframe; amending s. 20.055,
287 F.S.; revising provisions relating to the duties,
288 appointment, and removal of agency inspectors general;
289 requiring final investigative reports of inspectors
290 general to be published on an agency website within a
291 certain timeframe; updating a cross-reference;
292 creating s. 286.0015, F.S.; defining the term "unit of
293 local government"; requiring specified reports of
294 local governments to be published online within a
295 certain timeframe;