

27 Section 2. Subsections (2) and (3), paragraphs (f), (h),
28 and (i) of subsection (5), paragraph (c) of subsection (7), and
29 subsection (8) of section 20.055, Florida Statutes, are amended
30 to read:

31 20.055 Agency inspectors general.—

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

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

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

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

51 (d) Provide direction for, supervise, and coordinate
52 audits, investigations, and management reviews relating to the

53 programs and operations of the state agency, except that when
54 the inspector general does not possess the qualifications
55 specified in subsection (4), the director of auditing shall
56 conduct such audits.

57 (e) Conduct, supervise, or coordinate other activities
58 carried out or financed by that state agency for the purpose of
59 promoting economy and efficiency in the administration of, or
60 preventing and detecting fraud and abuse in, its programs and
61 operations.

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

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

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

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

78 (j) Comply with the General Principles and Standards for

79 Offices of Inspector General as published and revised by the
 80 Association of Inspectors General.

81 (3) (a) For state agencies under the jurisdiction of the
 82 Cabinet or the Governor and Cabinet, the inspector general shall
 83 be appointed by the agency head. For state agencies under the
 84 jurisdiction ~~direction~~ of the Governor, the inspector general
 85 shall be appointed by the Chief Inspector General. The agency
 86 head or Chief Inspector General shall notify ~~appointment shall~~
 87 ~~be made after notifying~~ the Governor and ~~the Chief Inspector~~
 88 ~~General~~ in writing, ~~at least 7 days prior to an offer of~~
 89 ~~employment,~~ of his or her ~~the agency head's~~ intention to hire
 90 the inspector general at least 7 days before an offer of
 91 employment. The inspector general shall be appointed without
 92 regard to political affiliation.

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

104 (c) For state agencies under the jurisdiction of the

105 Cabinet or the Governor and Cabinet, the an inspector general
106 may be removed from office by the agency head. For state
107 agencies under the jurisdiction ~~direction~~ of the Governor, the
108 inspector general may only be removed from office by the agency
109 head shall notify the Governor and the Chief Inspector General
110 for cause, including concerns regarding performance,
111 malfeasance, misfeasance, misconduct, or failure to carry out
112 his or her duties under this section. The Chief Inspector
113 General shall notify the Governor, in writing, of his or her ~~the~~
114 intention to remove ~~terminate~~ the inspector general at least 21
115 7 days before ~~prior to~~ the removal. For state agencies under the
116 jurisdiction ~~direction~~ of the Governor and Cabinet, the agency
117 head shall notify the Governor and Cabinet in writing of his or
118 her ~~the~~ intention to remove ~~terminate~~ the inspector general at
119 least 21 ~~7~~ days before ~~prior to~~ the removal. If the inspector
120 general disagrees with the removal, the inspector general may
121 present objections in writing to the agency head or the Governor
122 within the 21-day period.

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

127 (5) In carrying out the auditing duties and
128 responsibilities of this act, each inspector general shall
129 review and evaluate internal controls necessary to ensure the
130 fiscal accountability of the state agency. The inspector general

131 shall conduct financial, compliance, electronic data processing,
132 and performance audits of the agency and prepare audit reports
133 of his or her findings. The scope and assignment of the audits
134 shall be determined by the inspector general; however, the
135 agency head may at any time direct the inspector general to
136 perform an audit of a special program, function, or
137 organizational unit. The performance of the audit shall be under
138 the direction of the inspector general, except that if the
139 inspector general does not possess the qualifications specified
140 in subsection (4), the director of auditing shall perform the
141 functions listed in this subsection.

142 (f) The inspector general shall submit the final report to
143 the agency head, ~~and to the Auditor General, and, for state~~
144 agencies under the jurisdiction of the Governor, the Chief
145 Inspector General.

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

157 Committee.

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

174 (7)

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

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

182 2. A description of significant abuses and deficiencies

183 relating to the administration of programs and operations of the
184 agency disclosed by investigations, audits, reviews, or other
185 activities during the reporting period.

186 3. A description of the recommendations for corrective
187 action made by the inspector general during the reporting period
188 with respect to significant problems, abuses, or deficiencies
189 identified.

190 4. The identification of each significant recommendation
191 described in previous annual reports on which corrective action
192 has not been completed.

193 5. A summary of each audit and investigation completed
194 during the reporting period.

195 (8) The inspector general in each state agency shall
196 provide to the agency head, upon receipt, all written complaints
197 concerning the duties and responsibilities in this section or
198 any allegation of misconduct related to the office of the
199 inspector general or its employees, if received from subjects of
200 audits or investigations who are individuals substantially
201 affected or entities contracting with the state, as defined in
202 this section. For state agencies ~~solely~~ under the jurisdiction
203 ~~direction~~ of the Governor, the inspector general shall also
204 provide the complaint to the Chief Inspector General.

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