

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION _____ (Y/N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: Government Operations
 2 Subcommittee

3 Representative Metz offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Subsection (2) of section 11.40, Florida
 8 Statutes, is amended to read:

9 11.40 Legislative Auditing Committee.—

10 (2) Following notification by the Auditor General, the
 11 Department of Financial Services, ~~or~~ the Division of Bond
 12 Finance of the State Board of Administration, the Governor or
 13 his or her designee, or the Commissioner of Education or his or
 14 her designee of the failure of a local governmental entity,
 15 district school board, charter school, or charter technical
 16 career center to comply with the applicable provisions within s.
 17 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the

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18 Legislative Auditing Committee may schedule a hearing to
19 determine if the entity should be subject to further state
20 action. If the committee determines that the entity should be
21 subject to further state action, the committee shall:

22 (a) In the case of a local governmental entity or district
23 school board, direct the Department of Revenue and the
24 Department of Financial Services to withhold any funds not
25 pledged for bond debt service satisfaction which are payable to
26 such entity until the entity complies with the law. The
27 committee shall specify the date such action shall begin, and
28 the directive must be received by the Department of Revenue and
29 the Department of Financial Services 30 days before the date of
30 the distribution mandated by law. The Department of Revenue and
31 the Department of Financial Services may implement the
32 provisions of this paragraph.

33 (b) In the case of a special district created by:

34 1. A special act, notify the President of the Senate, the
35 Speaker of the House of Representatives, the standing committees
36 of the Senate and the House of Representatives charged with
37 special district oversight as determined by the presiding
38 officers of each respective chamber, the legislators who
39 represent a portion of the geographical jurisdiction of the
40 special district pursuant to s. 189.034(2), and the Department
41 of Economic Opportunity that the special district has failed to
42 comply with the law. Upon receipt of notification, the
43 Department of Economic Opportunity shall proceed pursuant to s.

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44 189.062 or s. 189.067. If the special district remains in
45 noncompliance after the process set forth in s. 189.034(3), or
46 if a public hearing is not held, the Legislative Auditing
47 Committee may request the department to proceed pursuant to s.
48 189.067(3).

49 2. A local ordinance, notify the chair or equivalent of
50 the local general-purpose government pursuant to s. 189.035(2)
51 and the Department of Economic Opportunity that the special
52 district has failed to comply with the law. Upon receipt of
53 notification, the department shall proceed pursuant to s.
54 189.062 or s. 189.067. If the special district remains in
55 noncompliance after the process set forth in s. 189.034(3), or
56 if a public hearing is not held, the Legislative Auditing
57 Committee may request the department to proceed pursuant to s.
58 189.067(3).

59 3. Any manner other than a special act or local ordinance,
60 notify the Department of Economic Opportunity that the special
61 district has failed to comply with the law. Upon receipt of
62 notification, the department shall proceed pursuant to s.
63 189.062 or s. 189.067(3).

64 (c) In the case of a charter school or charter technical
65 career center, notify the appropriate sponsoring entity, which
66 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

67 Section 2. Subsection (1), paragraph (j) of subsection
68 (2), paragraph (v) of subsection (3), and paragraph (i) of

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69 subsection (7) of section 11.45, Florida Statutes, are amended
70 to read:

71 11.45 Definitions; duties; authorities; reports; rules.—

72 (1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

73 (a) "Abuse" means behavior that is deficient or improper
74 when compared with behavior that a prudent person would consider
75 reasonable and necessary operational practice given the facts
76 and circumstances. The term includes the misuse of authority or
77 position for personal gain or for the benefit of another.

78 (b)-(a) "Audit" means a financial audit, operational audit,
79 or performance audit.

80 (c)-(b) "County agency" means a board of county
81 commissioners or other legislative and governing body of a
82 county, however styled, including that of a consolidated or
83 metropolitan government, a clerk of the circuit court, a
84 separate or ex officio clerk of the county court, a sheriff, a
85 property appraiser, a tax collector, a supervisor of elections,
86 or any other officer in whom any portion of the fiscal duties of
87 the above are under law separately placed.

88 (d)-(e) "Financial audit" means an examination of financial
89 statements in order to express an opinion on the fairness with
90 which they are presented in conformity with generally accepted
91 accounting principles and an examination to determine whether
92 operations are properly conducted in accordance with legal and
93 regulatory requirements. Financial audits must be conducted in
94 accordance with auditing standards generally accepted in the

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95 United States and government auditing standards as adopted by
96 the Board of Accountancy. When applicable, the scope of
97 financial audits shall encompass the additional activities
98 necessary to establish compliance with the Single Audit Act
99 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other
100 applicable federal law.

101 (e) "Fraud" means obtaining something of value through
102 willful misrepresentation, including, but not limited to, the
103 intentional misstatements or omissions of amounts or disclosures
104 in financial statements to deceive users of financial
105 statements, theft of an entity's assets, bribery, or the use of
106 one's position for personal enrichment through the deliberate
107 misuse or misapplication of an organization's resources.

108 (f)-(d) "Governmental entity" means a state agency, a
109 county agency, or any other entity, however styled, that
110 independently exercises any type of state or local governmental
111 function.

112 (g)-(e) "Local governmental entity" means a county agency,
113 municipality, tourist development council, county tourism
114 promotion agency, or special district as defined in s. 189.012.
115 The term, ~~but~~ does not include any housing authority established
116 under chapter 421.

117 (h)-(f) "Management letter" means a statement of the
118 auditor's comments and recommendations.

119 (i)-(g) "Operational audit" means an audit whose purpose is
120 to evaluate management's performance in establishing and

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121 maintaining internal controls, including controls designed to
122 prevent and detect fraud, waste, and abuse, and in administering
123 assigned responsibilities in accordance with applicable laws,
124 administrative rules, contracts, grant agreements, and other
125 guidelines. Operational audits must be conducted in accordance
126 with government auditing standards. Such audits examine internal
127 controls that are designed and placed in operation to promote
128 and encourage the achievement of management's control objectives
129 in the categories of compliance, economic and efficient
130 operations, reliability of financial records and reports, and
131 safeguarding of assets, and identify weaknesses in those
132 internal controls.

133 (j)~~(h)~~ "Performance audit" means an examination of a
134 program, activity, or function of a governmental entity,
135 conducted in accordance with applicable government auditing
136 standards or auditing and evaluation standards of other
137 appropriate authoritative bodies. The term includes an
138 examination of issues related to:

- 139 1. Economy, efficiency, or effectiveness of the program.
- 140 2. Structure or design of the program to accomplish its
141 goals and objectives.
- 142 3. Adequacy of the program to meet the needs identified by
143 the Legislature or governing body.
- 144 4. Alternative methods of providing program services or
145 products.

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146 5. Goals, objectives, and performance measures used by the
147 agency to monitor and report program accomplishments.

148 6. The accuracy or adequacy of public documents, reports,
149 or requests prepared under the program by state agencies.

150 7. Compliance of the program with appropriate policies,
151 rules, or laws.

152 8. Any other issues related to governmental entities as
153 directed by the Legislative Auditing Committee.

154 ~~(k)(i)~~ "Political subdivision" means a separate agency or
155 unit of local government created or established by law and
156 includes, but is not limited to, the following and the officers
157 thereof: authority, board, branch, bureau, city, commission,
158 consolidated government, county, department, district,
159 institution, metropolitan government, municipality, office,
160 officer, public corporation, town, or village.

161 ~~(l)(j)~~ "State agency" means a separate agency or unit of
162 state government created or established by law and includes, but
163 is not limited to, the following and the officers thereof:
164 authority, board, branch, bureau, commission, department,
165 division, institution, office, officer, or public corporation,
166 as the case may be, except any such agency or unit within the
167 legislative branch of state government other than the Florida
168 Public Service Commission.

169 (m) "Waste" means the act of using or expending resources
170 unreasonably, carelessly, extravagantly, or for no useful
171 purpose.

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172 (2) DUTIES.—The Auditor General shall:

173 (j) Conduct audits of local governmental entities when
174 determined to be necessary by the Auditor General, when directed
175 by the Legislative Auditing Committee, or when otherwise
176 required by law. No later than 18 months after the release of
177 the audit report, the Auditor General shall perform such
178 appropriate followup procedures as he or she deems necessary to
179 determine the audited entity's progress in addressing the
180 findings and recommendations contained within the Auditor
181 General's previous report. The Auditor General shall notify each
182 member of the audited entity's governing body and the
183 Legislative Auditing Committee of the results of his or her
184 determination. For purposes of this paragraph, local
185 governmental entities do not include water management districts.
186

187 The Auditor General shall perform his or her duties
188 independently but under the general policies established by the
189 Legislative Auditing Committee. This subsection does not limit
190 the Auditor General's discretionary authority to conduct other
191 audits or engagements of governmental entities as authorized in
192 subsection (3).

193 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The
194 Auditor General may, pursuant to his or her own authority, or at
195 the direction of the Legislative Auditing Committee, conduct
196 audits or other engagements as determined appropriate by the
197 Auditor General of:

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198 (v) The Florida Virtual School ~~pursuant to s. 1002.37.~~

199 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

200 (i) The Auditor General shall annually transmit by July
201 15, to the President of the Senate, the Speaker of the House of
202 Representatives, and the Department of Financial Services, a
203 list of all school districts, charter schools, charter technical
204 career centers, Florida College System institutions, state
205 universities, and local governmental entities ~~water management~~
206 ~~districts~~ that have failed to comply with the transparency
207 requirements as identified in the audit reports reviewed
208 pursuant to paragraph (b) and those conducted pursuant to
209 subsection (2).

210 Section 3. Paragraph (d) of subsection (2) of section
211 28.35, Florida Statutes, is amended to read:

212 28.35 Florida Clerks of Court Operations Corporation.—

213 (2) The duties of the corporation shall include the
214 following:

215 (d) Developing and certifying a uniform system of workload
216 measures and applicable workload standards for court-related
217 functions as developed by the corporation and clerk workload
218 performance in meeting the workload performance standards. These
219 workload measures and workload performance standards shall be
220 designed to facilitate an objective determination of the
221 performance of each clerk in accordance with minimum standards
222 for fiscal management, operational efficiency, and effective
223 collection of fines, fees, service charges, and court costs. The

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224 corporation shall develop the workload measures and workload
225 performance standards in consultation with the Legislature. When
226 the corporation finds a clerk has not met the workload
227 performance standards, the corporation shall identify the nature
228 of each deficiency and any corrective action recommended and
229 taken by the affected clerk of the court. For quarterly periods
230 ending on the last day of March, June, September, and December
231 of each year, the corporation shall notify the Legislature of
232 any clerk not meeting workload performance standards and provide
233 a copy of any corrective action plans. Such notifications shall
234 be submitted no later than 45 days after the end of the
235 preceding quarterly period. As used in this subsection, the
236 term:

237 1. "Workload measures" means the measurement of the
238 activities and frequency of the work required for the clerk to
239 adequately perform the court-related duties of the office as
240 defined by the membership of the Florida Clerks of Court
241 Operations Corporation.

242 2. "Workload performance standards" means the standards
243 developed to measure the timeliness and effectiveness of the
244 activities that are accomplished by the clerk in the performance
245 of the court-related duties of the office as defined by the
246 membership of the Florida Clerks of Court Operations
247 Corporation.

248 Section 4. Present subsections (6) and (7) of section
249 43.16, Florida Statutes, are redesignated as subsections (7) and

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250 (8), respectively, and a new subsection (6) is added to that
251 section, to read:

252 43.16 Justice Administrative Commission; membership,
253 powers and duties.—

254 (6) The commission, each state attorney, each public
255 defender, the criminal conflict and civil regional counsel, the
256 capital collateral regional counsel, and the Guardian Ad Litem
257 Program shall establish and maintain internal controls designed
258 to:

259 (a) Prevent and detect fraud, waste, and abuse.

260 (b) Promote and encourage compliance with applicable laws,
261 rules, contracts, grant agreements, and best practices.

262 (c) Support economic and efficient operations.

263 (d) Ensure reliability of financial records and reports.

264 (e) Safeguard assets.

265 Section 5. Section 112.31455, Florida Statutes, is amended
266 to read:

267 112.31455 Withholding of public salary-related payments
268 ~~Collection methods~~ for unpaid automatic fines for failure to
269 timely file disclosure of financial interests.—

270 (1) Before referring any unpaid fine accrued pursuant to
271 s. 112.3144(5) or s. 112.3145(7) ~~s. 112.3145(6)~~ to the
272 Department of Financial Services, the commission shall attempt
273 to determine whether the individual owing such a fine is a
274 current public officer or current public employee. If so, the
275 commission may notify the Chief Financial Officer or the

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276 governing body of the appropriate county, municipality, or
277 special district of the total amount of any fine owed to the
278 commission by such individual.

279 (a) After receipt and verification of the notice from the
280 commission, the Chief Financial Officer or the governing body of
281 the county, municipality, or special district shall withhold 25
282 percent of the entire amount of any fine owed, and any
283 administrative costs incurred, from the individual's next public
284 salary-related payment. The same percentage of each successive
285 public salary-related payment shall be withheld until the fine
286 and administrative costs are paid in full ~~begin withholding the~~
287 ~~lesser of 10 percent or the maximum amount allowed under federal~~
288 ~~law from any salary-related payment. The Chief Financial Officer~~
289 ~~or the governing body of the county, municipality, or special~~
290 ~~district may retain an amount of each withheld payment, as~~
291 ~~provided in s. 77.0305, to cover the administrative costs~~
292 ~~incurred under this section. The withheld payments shall be~~
293 ~~remitted to the commission until the fine is satisfied.~~

294 ~~(b) The Chief Financial Officer or the governing body of~~
295 ~~the county, municipality, or special district may retain an~~
296 ~~amount of each withheld payment, as provided in s. 77.0305, to~~
297 ~~cover the administrative costs incurred under this section.~~

298 (b) If a current public officer or current public employee
299 demonstrates to the Chief Financial Officer or the governing
300 body responsible for paying him or her that the public salary is
301 his or her primary source of income and that withholding 25

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302 percent of the amount of any fine owed from a public salary-
303 related payment would present an undue hardship, the withheld
304 amount may be reduced but must be at least 10 percent of the
305 public salary-related payment.

306 ~~(2) If the commission determines that the individual who~~
307 ~~is the subject of an unpaid fine accrued pursuant to s.~~
308 ~~112.3144(5) or s. 112.3145(6) is no longer a public officer or~~
309 ~~public employee or if the commission is unable to determine~~
310 ~~whether the individual is a current public officer or public~~
311 ~~employee, the commission may, 6 months after the order becomes~~
312 ~~final, seek garnishment of any wages to satisfy the amount of~~
313 ~~the fine, or any unpaid portion thereof, pursuant to chapter 77.~~
314 ~~Upon recording the order imposing the fine with the clerk of the~~
315 ~~circuit court, the order shall be deemed a judgment for purposes~~
316 ~~of garnishment pursuant to chapter 77.~~

317 (2)(3) The commission may refer unpaid fines to the
318 appropriate collection agency, as directed by the Chief
319 Financial Officer, to use ~~utilize~~ any collection methods
320 provided by law. Except as expressly limited by this section,
321 any other collection methods authorized by law are allowed.

322 (3)(4) Action may be taken to collect any unpaid fine
323 imposed by ss. 112.3144 and 112.3145 within 20 years after the
324 date the final order is rendered.

325 Section 6. Section 112.31456, Florida Statutes, is created
326 to read:

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327 112.31456 Garnishment of wages for unpaid automatic fines
328 for failure to timely file disclosure of financial interests.-

329 (1) Before referring any unpaid fine accrued pursuant to
330 s. 112.3144(5) or s. 112.3145(7) to the Department of Financial
331 Services, the commission shall attempt to determine whether the
332 individual owing such a fine is a current public officer or
333 current public employee. If the commission determines that an
334 individual who is the subject of an unpaid fine accrued pursuant
335 to s. 112.3144(5) or s. 112.3145(7) is no longer a public
336 officer or public employee or if the commission cannot determine
337 whether the individual is a current public officer or current
338 public employee, the commission may, 6 months after the order
339 becomes final, seek garnishment of any wages to satisfy the
340 amount of the fine, or any unpaid portion thereof, pursuant to
341 chapter 77. Upon recording the order imposing the fine with the
342 clerk of the circuit court, the order shall be deemed a judgment
343 for purposes of garnishment pursuant to chapter 77.

344 (2) The commission may refer unpaid fines to the
345 appropriate collection agency, as directed by the Chief
346 Financial Officer, to use any collection methods provided by
347 law. Except as expressly limited by this section, any other
348 collection method authorized by law is allowed.

349 (3) Action may be taken to collect any unpaid fine imposed
350 by ss. 112.3144 and 112.3145 within 20 years after the date the
351 final order is rendered.

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352 Section 7. Section 112.3261, Florida Statutes, is amended
353 to read:

354 112.3261 Lobbying before governmental entities ~~water~~
355 ~~management districts~~; registration and reporting.—

356 (1) As used in this section, the term:

357 (a) "Governmental entity" or "entity" ~~"District"~~ means a
358 water management district created in s. 373.069 and operating
359 under the authority of chapter 373, a hospital district, a
360 children's services district, an expressway authority as the
361 term "authority" is defined in s. 348.0002, a port authority as
362 the term is defined in s. 315.02, or an independent special
363 district with annual revenues of more than \$5 million which
364 exercises ad valorem taxing authority.

365 (b) "Lobbies" means seeking, on behalf of another person,
366 to influence a governmental entity ~~district~~ with respect to a
367 decision of the entity ~~district~~ in an area of policy or
368 procurement or an attempt to obtain the goodwill of an a
369 ~~district~~ official or employee of a governmental entity. The term
370 "lobbies" shall be interpreted and applied consistently with the
371 rules of the commission implementing s. 112.3215.

372 (c) "Lobbyist" has the same meaning as provided in s.
373 112.3215.

374 (d) "Principal" has the same meaning as provided in s.
375 112.3215.

376 (2) A person may not lobby a governmental entity ~~district~~
377 until such person has registered as a lobbyist with that entity

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378 ~~district~~. Such registration shall be due upon initially being
379 retained to lobby and is renewable on a calendar-year basis
380 thereafter. Upon registration, the person shall provide a
381 statement signed by the principal or principal's representative
382 stating that the registrant is authorized to represent the
383 principal. The principal shall also identify and designate its
384 main business on the statement authorizing that lobbyist
385 pursuant to a classification system approved by the governmental
386 entity ~~district~~. Any changes to the information required by this
387 section must be disclosed within 15 days by filing a new
388 registration form. The registration form shall require each
389 lobbyist to disclose, under oath, the following:

390 (a) The lobbyist's name and business address.

391 (b) The name and business address of each principal
392 represented.

393 (c) The existence of any direct or indirect business
394 association, partnership, or financial relationship with an
395 official ~~any officer~~ or employee of a governmental entity
396 ~~district~~ with which he or she lobbies or intends to lobby.

397 (d) ~~In lieu of creating its own lobbyist registration~~
398 ~~forms,~~ A governmental entity must create a lobbyist registration
399 form modeled after the ~~district may accept a completed~~
400 legislative branch or executive branch lobbyist registration
401 form that requires the form to be returned to the governmental
402 entity.

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403 (3) A governmental entity ~~district~~ shall make lobbyist
404 registrations available to the public. If a governmental entity
405 ~~district~~ maintains a website, a database of currently registered
406 lobbyists and principals must be available on the entity's
407 ~~district's~~ website.

408 (4) A lobbyist shall promptly send a written statement to
409 the governmental entity ~~district~~ canceling the registration for
410 a principal upon termination of the lobbyist's representation of
411 that principal. A governmental entity ~~district~~ may remove the
412 name of a lobbyist from the list of registered lobbyists if the
413 principal notifies the entity ~~district~~ that a person is no
414 longer authorized to represent that principal.

415 (5) A governmental entity ~~district~~ may establish an annual
416 lobbyist registration fee, not to exceed \$40, for each principal
417 represented. The governmental entity ~~district~~ may use
418 registration fees only to administer this section.

419 (6) A governmental entity ~~district~~ shall be diligent to
420 ascertain whether persons required to register pursuant to this
421 section have complied. A governmental entity ~~district~~ may not
422 knowingly authorize a person who is not registered pursuant to
423 this section to lobby the entity ~~district~~.

424 (7) Upon receipt of a sworn complaint alleging that a
425 lobbyist or principal has failed to register with a governmental
426 entity ~~district~~ or has knowingly submitted false information in
427 a report or registration required under this section, the
428 commission shall investigate a lobbyist or principal pursuant to

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429 the procedures established under s. 112.324. The commission
430 shall provide the Governor with a report of its findings and
431 recommendations in any investigation conducted pursuant to this
432 subsection. The Governor is authorized to enforce the
433 commission's findings and recommendations.

434 (8) A governmental entity ~~Water management districts~~ may
435 adopt rules to establish procedures to govern the registration
436 of lobbyists, including the adoption of forms and the
437 establishment of a lobbyist registration fee.

438 Section 8. Paragraph (c) of subsection (3) of section
439 129.03, Florida Statutes, is amended to read:

440 129.03 Preparation and adoption of budget.—

441 (3) The county budget officer, after tentatively
442 ascertaining the proposed fiscal policies of the board for the
443 next fiscal year, shall prepare and present to the board a
444 tentative budget for the next fiscal year for each of the funds
445 provided in this chapter, including all estimated receipts,
446 taxes to be levied, and balances expected to be brought forward
447 and all estimated expenditures, reserves, and balances to be
448 carried over at the end of the year.

449 (c) The board shall hold public hearings to adopt
450 tentative and final budgets pursuant to s. 200.065. The hearings
451 shall be primarily for the purpose of hearing requests and
452 complaints from the public regarding the budgets and the
453 proposed tax levies and for explaining the budget and any
454 proposed or adopted amendments. The tentative budget must be

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455 posted on the county's official website at least 2 days before
456 the public hearing to consider such budget and must remain on
457 the website for at least 45 days. The final budget must be
458 posted on the website within 30 days after adoption and must
459 remain on the website for at least 2 years. The tentative
460 budgets, adopted tentative budgets, and final budgets shall be
461 filed in the office of the county auditor as a public record.
462 Sufficient reference in words and figures to identify the
463 particular transactions shall be made in the minutes of the
464 board to record its actions with reference to the budgets.

465 Section 9. Paragraph (f) of subsection (2) of section
466 129.06, Florida Statutes, is amended to read:

467 129.06 Execution and amendment of budget.—

468 (2) The board at any time within a fiscal year may amend a
469 budget for that year, and may within the first 60 days of a
470 fiscal year amend the budget for the prior fiscal year, as
471 follows:

472 (f) Unless otherwise prohibited by law, if an amendment to
473 a budget is required for a purpose not specifically authorized
474 in paragraphs (a)-(e), the amendment may be authorized by
475 resolution or ordinance of the board of county commissioners
476 adopted following a public hearing.

477 1. The public hearing must be advertised at least 2 days,
478 but not more than 5 days, before the date of the hearing. The
479 advertisement must appear in a newspaper of paid general
480 circulation and must identify the name of the taxing authority,

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481 the date, place, and time of the hearing, and the purpose of the
482 hearing. The advertisement must also identify each budgetary
483 fund to be amended, the source of the funds, the use of the
484 funds, and the total amount of each fund's appropriations.

485 2. If the board amends the budget pursuant to this
486 paragraph, the adopted amendment must be posted on the county's
487 official website within 5 days after adoption and must remain on
488 the website for at least 2 years.

489 Section 10. Subsections (3) and (5) of section 166.241,
490 Florida Statutes, are amended to read:

491 166.241 Fiscal years, budgets, and budget amendments.—

492 (3) The tentative budget must be posted on the
493 municipality's official website at least 2 days before the
494 budget hearing, held pursuant to s. 200.065 or other law, to
495 consider such budget, and must remain on the website for at
496 least 45 days. The final adopted budget must be posted on the
497 municipality's official website within 30 days after adoption
498 and must remain on the website for at least 2 years. If the
499 municipality does not operate an official website, the
500 municipality must, within a reasonable period of time as
501 established by the county or counties in which the municipality
502 is located, transmit the tentative budget and final budget to
503 the manager or administrator of such county or counties who
504 shall post the budgets on the county's website.

505 (5) If the governing body of a municipality amends the
506 budget pursuant to paragraph (4)(c), the adopted amendment must

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507 be posted on the official website of the municipality within 5
508 days after adoption and must remain on the website for at least
509 2 years. If the municipality does not operate an official
510 website, the municipality must, within a reasonable period of
511 time as established by the county or counties in which the
512 municipality is located, transmit the adopted amendment to the
513 manager or administrator of such county or counties who shall
514 post the adopted amendment on the county's website.

515 Section 11. Subsections (4) and (7) of section 189.016,
516 Florida Statutes, are amended to read:

517 189.016 Reports; budgets; audits.—

518 (4) The tentative budget must be posted on the special
519 district's official website at least 2 days before the budget
520 hearing, held pursuant to s. 200.065 or other law, to consider
521 such budget, and must remain on the website for at least 45
522 days. The final adopted budget must be posted on the special
523 district's official website within 30 days after adoption and
524 must remain on the website for at least 2 years. If the special
525 district does not operate an official website, the special
526 district must, within a reasonable period of time as established
527 by the local general-purpose government or governments in which
528 the special district is located or the local governing authority
529 to which the district is dependent, transmit the tentative
530 budget or final budget to the manager or administrator of the
531 local general-purpose government or the local governing
532 authority. The manager or administrator shall post the tentative

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533 budget or final budget on the website of the local general-
534 purpose government or governing authority. This subsection and
535 subsection (3) do not apply to water management districts as
536 defined in s. 373.019.

537 (7) If the governing body of a special district amends the
538 budget pursuant to paragraph (6)(c), the adopted amendment must
539 be posted on the official website of the special district within
540 5 days after adoption and must remain on the website for at
541 least 2 years. If the special district does not operate an
542 official website, the special district must, within a reasonable
543 period of time as established by the local general-purpose
544 government or governments in which the special district is
545 located or the local governing authority to which the district
546 is dependent, transmit the adopted amendment to the manager or
547 administrator of the local general-purpose government or
548 governing authority. The manager or administrator shall post the
549 adopted amendment on the website of the local general-purpose
550 government or governing authority.

551 Section 12. Subsections (6) through (10) are added to
552 section 215.425, Florida Statutes, to read:

553 215.425 Extra compensation claims prohibited; bonuses;
554 severance pay.—

555 (6) Upon discovery or notification that a unit of
556 government has provided prohibited compensation to any officer,
557 agent, employee, or contractor in violation of this section,

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558 such unit of government shall investigate and take all necessary
559 action to recover the prohibited compensation.

560 (a) If the violation was unintentional, the unit of
561 government shall recover the prohibited compensation from the
562 individual receiving the prohibited compensation through normal
563 recovery methods for overpayments.

564 (b) If the violation was willful, the unit of government
565 shall recover the prohibited compensation from either the
566 individual receiving the prohibited compensation or the
567 individual or individuals responsible for approving the
568 prohibited compensation. Each individual determined to have
569 willfully violated this section is jointly and severally liable
570 for repayment of the prohibited compensation.

571 (7) A person who willfully violates this section commits a
572 misdemeanor of the first degree, punishable as provided in s.
573 775.082 or s. 775.083. The Governor may suspend an officer who
574 willfully violates this section.

575 (8) (a) A person who reports a violation of this section is
576 eligible for a reward of at least \$500, or the lesser of 10
577 percent of the funds recovered or \$10,000 per incident of a
578 prohibited compensation payment recovered by the unit of
579 government, depending upon the extent to which the person
580 substantially contributed to the discovery, notification, and
581 recovery of such prohibited payment.

582 (b) In the event that the recovery of the prohibited
583 compensation is based primarily on disclosures of specific

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584 information, other than information provided by such person,
585 relating to allegations or transactions in a criminal, civil, or
586 administrative hearing; a legislative, administrative, inspector
587 general, or other government report; auditor general report,
588 hearing, audit, or investigation; or from the news media, such
589 person is not eligible for a reward, or for an award of a
590 portion of the proceeds or payment of attorney fees and costs
591 pursuant to s. 68.085.

592 (c) If it is determined that the person who reported a
593 violation of this section was involved in the authorization,
594 approval, or receipt of the prohibited compensation or is
595 convicted of criminal conduct arising from his or her role in
596 the authorization, approval, or receipt of the prohibited
597 compensation, such person is not eligible for a reward, or for
598 an award of a portion of the proceeds or payment of attorney
599 fees and costs pursuant to s. 68.085.

600 (9) An employee who is discharged, demoted, suspended,
601 threatened, harassed, or in any manner discriminated against in
602 the terms and conditions of employment by his or her employer
603 because of lawful acts done by the employee on behalf of the
604 employee or others in furtherance of an action under this
605 section, including investigation for initiation of, testimony
606 for, or assistance in an action filed or to be filed under this
607 section, has a cause of action under s. 112.3187.

608 (10) If the unit of government fails to recover prohibited
609 compensation for a willful violation of this section upon

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610 discovery and notification of such prohibited payment within 90
611 days, a cause of action may be brought to:

612 (a) Recover state funds in accordance with ss. 68.082 and
613 68.083.

614 (b) Recover other funds by the Department of Legal Affairs
615 using the procedures set forth in ss. 68.082 and 68.083, except
616 that venue shall lie in the circuit court of the county in which
617 the unit of government is located.

618 (c) Recover other funds by a person using the procedures
619 set forth in ss. 68.082 and 68.083, except that venue shall lie
620 in the circuit court of the county in which the unit of
621 government is located.

622 Section 13. Section 215.86, Florida Statutes, is amended
623 to read:

624 215.86 Management systems and controls.—Each state agency
625 and the judicial branch as defined in s. 216.011 shall establish
626 and maintain management systems and internal controls designed
627 to:

628 (1) Prevent and detect fraud, waste, and abuse. ~~that~~

629 (2) Promote and encourage compliance with applicable laws,
630 rules, contracts, grant agreements, and best practices.†

631 (3) Support economic and, efficient, ~~and effective~~
632 operations.†

633 (4) Ensure reliability of financial records and reports.†

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634 (5) Safeguard and ~~safeguarding~~ of assets. ~~Accounting~~
635 ~~systems and procedures shall be designed to fulfill the~~
636 ~~requirements of generally accepted accounting principles.~~

637 Section 14. Paragraph (a) of subsection (2) of section
638 215.97, Florida Statutes, is amended to read:

639 215.97 Florida Single Audit Act.—

640 (2) Definitions; as used in this section, the term:

641 (a) "Audit threshold" means the threshold amount used to
642 determine when a state single audit or project-specific audit of
643 a nonstate entity shall be conducted in accordance with this
644 section. Each nonstate entity that expends a total amount of
645 state financial assistance equal to or in excess of \$750,000
646 ~~\$500,000~~ in any fiscal year of such nonstate entity shall be
647 required to have a state single audit, or a project-specific
648 audit, for such fiscal year in accordance with the requirements
649 of this section. Periodically, ~~Every 2 years~~ the Auditor
650 General, after consulting with the Executive Office of the
651 Governor, the Department of Financial Services, and all state
652 awarding agencies, shall review the threshold amount for
653 requiring audits under this section and, if appropriate, may
654 recommend to the Legislature a statutory change to revise the
655 threshold amount in the annual report submitted pursuant to s.
656 11.45(7)(h) ~~may adjust such threshold amount consistent with the~~
657 ~~purposes of this section.~~

658 Section 15. Subsection (11) of section 215.985, Florida
659 Statutes, is amended to read:

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660 215.985 Transparency in government spending.—

661 (11) Each water management district shall provide a
662 monthly financial statement in the form and manner prescribed by
663 the Department of Financial Services to the district's its
664 governing board and make such monthly financial statement
665 available for public access on its website.

666 Section 16. Paragraph (d) of subsection (1) and subsection
667 (2) of section 218.32, Florida Statutes, are amended to read:

668 218.32 Annual financial reports; local governmental
669 entities.—

670 (1)

671 (d) Each local governmental entity that is required to
672 provide for an audit under s. 218.39(1) must submit a copy of
673 the audit report and annual financial report to the department
674 within 45 days after the completion of the audit report but no
675 later than 9 months after the end of the fiscal year. An
676 independent certified public accountant completing an audit of a
677 local governmental entity pursuant to s. 218.39 shall report, as
678 part of the audit, whether or not the entity's annual financial
679 report agrees with the audited financial statements. Such
680 determination shall be made at the level of detail required for
681 the annual financial report. If the annual financial report does
682 not agree, the auditor shall specify the significant differences
683 that exist between the annual financial report and the audited
684 financial statements and explain such differences.

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685 (2) The department shall annually by December 1 file a
686 verified report with the Governor, the Legislature, the Auditor
687 General, and the Special District Accountability Program of the
688 Department of Economic Opportunity showing the revenues, both
689 locally derived and derived from intergovernmental transfers,
690 and the expenditures of each local governmental entity, regional
691 planning council, local government finance commission, and
692 municipal power corporation that is required to submit an annual
693 financial report. In preparing the verified report, the
694 department may request additional information from the local
695 governmental entity. The information requested must be provided
696 to the department within 45 days after the request. If the local
697 governmental entity does not comply with the request, the
698 department shall notify the Legislative Auditing Committee,
699 which may take action pursuant to s. 11.40(2). The report must
700 include, but is not limited to:

701 (a) The total revenues and expenditures of each local
702 governmental entity that is a component unit included in the
703 annual financial report of the reporting entity.

704 (b) The amount of outstanding long-term debt by each local
705 governmental entity. For purposes of this paragraph, the term
706 "long-term debt" means any agreement or series of agreements to
707 pay money, which, at inception, contemplate terms of payment
708 exceeding 1 year in duration.

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709 Section 17. Present subsection (3) of section 218.33,
710 Florida Statutes, is redesignated as subsection (4), and a new
711 subsection (3) is added to that section, to read:

712 218.33 Local governmental entities; establishment of
713 uniform fiscal years and accounting practices and procedures.—

714 (3) Each local governmental entity shall establish and
715 maintain internal controls designed to:

716 (a) Prevent and detect fraud, waste, and abuse.

717 (b) Promote and encourage compliance with applicable laws,
718 rules, contracts, grant agreements, and best practices.

719 (c) Support economic and efficient operations.

720 (d) Ensure reliability of financial records and reports.

721 (e) Safeguard assets.

722 Section 18. Present subsections (8) through (12) of
723 section 218.39, Florida Statutes, are redesignated as
724 subsections (9) through (13), respectively, and a new subsection
725 (8) is added to that section, to read:

726 218.39 Annual financial audit reports.—

727 (8) If the audit report includes a recommendation that was
728 previously included in the preceding financial audit report, the
729 governing body of the audited entity, within 60 days after the
730 delivery of the audit report to the governing body and during a
731 regularly scheduled public meeting, shall indicate its intent
732 regarding corrective action, the corrective action to be taken,
733 and when the corrective action will occur. If the governing body
734 does not intend to take corrective action, it shall explain why

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735 such action will not be taken at the regularly scheduled public
736 meeting.

737 Section 19. Subsection (2) of section 218.391, Florida
738 Statutes, is amended, and subsection (9) is added to that
739 section, to read:

740 218.391 Auditor selection procedures.—

741 (2) The governing body of a ~~charter~~ county, municipality,
742 special district, district school board, charter school, or
743 charter technical career center shall establish an audit
744 committee. For a county, the ~~Each noncharter county shall~~
745 ~~establish an~~ audit committee ~~that~~, at a minimum, shall consist
746 of each of the county officers elected pursuant to the county
747 charter or s. 1(d), Art. VIII of the State Constitution, or a
748 designee, and one member of the board of county commissioners or
749 its designee. For a municipality, special district, district
750 school board, charter school, or charter technical career
751 center, the audit committee shall consist of at least three
752 members, one of whom must be a member of the governing body of
753 the municipality, special district, district school board,
754 charter school, or charter technical career center. The chair of
755 the audit committee must also be a member of such governing
756 body. For a county, municipality, special district, district
757 school board, charter school, or charter technical career
758 center, a member of the audit committee may not exercise
759 financial management responsibilities for the county,
760 municipality, special district, district school board, charter

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761 school, or charter technical career center. The primary purpose
762 of the audit committee is to assist the governing body in
763 selecting an auditor to conduct the annual financial audit
764 required in s. 218.39; however, the audit committee may serve
765 other audit oversight purposes as determined by the entity's
766 governing body. The public may ~~shall~~ not be excluded from the
767 proceedings under this section.

768 (9) Audit reports submitted pursuant to s. 218.39 must
769 include an affidavit signed by the chair of the audit committee
770 of the local governmental entity, district school board, charter
771 school, or charter technical career center stating that the
772 local governmental entity, district school board, charter
773 school, charter technical career center has complied with
774 subsections (3)-(6) in selecting the auditor pursuant to this
775 section. If a local governmental entity, district school board,
776 charter school, or charter technical career center fails to
777 comply with subsections (3)-(6) in selecting an auditor pursuant
778 to this section, the local governmental entity, district school
779 board, charter school, or charter technical career center shall
780 reselect an auditor in accordance with this section for
781 subsequent fiscal years' audits if the audit was performed under
782 a multiyear contract. If the reselection of the auditor would
783 preclude the local governmental entity, district school board,
784 charter school, or charter technical career center from timely
785 completion of the annual financial audit required by s. 218.39,
786 the local governmental entity, district school board, charter

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787 school, or charter technical career center shall reselect an
788 auditor in accordance with this section for the next annual
789 financial audit required by s. 218.39.

790 Section 20. Paragraph (b) of subsection (2) of section
791 288.92, Florida Statutes, is amended to read:

792 288.92 Divisions of Enterprise Florida, Inc.—

793 (2)

794 (b)1. The following officers and board members are subject
795 to ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
796 112.3143(2):

797 a. Officers and members of the board of directors of the
798 divisions of Enterprise Florida, Inc.

799 b. Officers and members of the board of directors of
800 subsidiaries of Enterprise Florida, Inc.

801 c. Officers and members of the board of directors of
802 corporations created to carry out the missions of Enterprise
803 Florida, Inc.

804 d. Officers and members of the board of directors of
805 corporations with which a division is required by law to
806 contract to carry out its missions.

807 2. The officers and members of the board of directors
808 specified in subparagraph 1. may not represent another person or
809 entity for compensation before Enterprise Florida, Inc., for a
810 period of 2 years after retirement from or termination of
811 service to a division.

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812 ~~3.2.~~ For purposes of applying ss. 112.313(1)-(8), (10),
813 (12), and (15); 112.3135; and 112.3143(2) to activities of the
814 officers and members of the board of directors specified in
815 subparagraph 1., those persons shall be considered public
816 officers or employees and the corporation shall be considered
817 their agency.

818 ~~4.3.~~ It is not a violation of s. 112.3143(2) or (4) for
819 the officers or members of the board of directors of the Florida
820 Tourism Industry Marketing Corporation to:

821 a. Vote on the 4-year marketing plan required under s.
822 288.923 or vote on any individual component of or amendment to
823 the plan.

824 b. Participate in the establishment or calculation of
825 payments related to the private match requirements of s.
826 288.904(3). The officer or member must file an annual disclosure
827 describing the nature of his or her interests or the interests
828 of his or her principals, including corporate parents and
829 subsidiaries of his or her principal, in the private match
830 requirements. This annual disclosure requirement satisfies the
831 disclosure requirement of s. 112.3143(4). This disclosure must
832 be placed either on the Florida Tourism Industry Marketing
833 Corporation's website or included in the minutes of each meeting
834 of the Florida Tourism Industry Marketing Corporation's board of
835 directors at which the private match requirements are discussed
836 or voted upon.

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837 Section 21. Paragraph (a) of subsection (3) of section
838 288.9604, Florida Statutes, is amended to read:

839 288.9604 Creation of the authority.—

840 (3)(a)1. A director may not receive compensation for his
841 or her services, but is entitled to necessary expenses,
842 including travel expenses, incurred in the discharge of his or
843 her duties. Each director shall hold office until his or her
844 successor has been appointed.

845 2. Directors are subject to ss. 112.313(1)-(8), (10),
846 (12), and (15); 112.3135; and 112.3143(2). For purposes of
847 applying ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
848 112.3143(2) to activities of directors, directors shall be
849 considered public officers and the corporation shall be
850 considered their agency.

851 3. A director of the board of directors of the corporation
852 may not represent another person or entity for compensation
853 before the corporation for a period of 2 years following his or
854 her service on the board of directors.

855 Section 22. Paragraph (e) of subsection (4), paragraph (d)
856 of subsection (5), and paragraph (d) of subsection (6) of
857 section 373.536, Florida Statutes, are amended to read:

858 373.536 District budget and hearing thereon.—

859 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

860 (e) ~~By September 1, 2012,~~ Each district shall provide a
861 monthly financial statement in the form and manner prescribed by
862 the Department of Financial Services to the district's governing

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863 board and make such monthly financial statement available for
864 public access on its website.

865 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
866 APPROVAL.—

867 (d) Each district shall, by August 1 of each year, submit
868 for review a tentative budget and a description of any
869 significant changes from the preliminary budget submitted to the
870 Legislature pursuant to s. 373.535 to the Governor, the
871 President of the Senate, the Speaker of the House of
872 Representatives, the chairs of all legislative committees and
873 subcommittees having substantive or fiscal jurisdiction over
874 water management districts, as determined by the President of
875 the Senate or the Speaker of the House of Representatives, as
876 applicable, the secretary of the department, and the governing
877 body of each county in which the district has jurisdiction or
878 derives any funds for the operations of the district. The
879 tentative budget must be posted on the district's official
880 website at least 2 days before budget hearings held pursuant to
881 s. 200.065 or other law and must remain on the website for at
882 least 45 days.

883 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
884 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

885 (d) The final adopted budget must be posted on the water
886 management district's official website within 30 days after
887 adoption and must remain on the website for at least 2 years.

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888 Section 23. Paragraph (j) of subsection (9) of section
889 1002.33, Florida Statutes, is amended to read:
890 1002.33 Charter schools.—
891 (9) CHARTER SCHOOL REQUIREMENTS.—
892 (j) The governing body of the charter school shall be
893 responsible for:
894 1. Establishing and maintaining internal controls designed
895 to:
896 a. Prevent and detect fraud, waste, and abuse.
897 b. Promote and encourage compliance with applicable laws,
898 rules, contracts, grant agreements, and best practices.
899 c. Support economic and efficient operations.
900 d. Ensure reliability of financial records and reports.
901 e. Safeguard assets.
902 ~~2.1.~~ Ensuring that the charter school has retained the
903 services of a certified public accountant or auditor for the
904 annual financial audit, pursuant to s. 1002.345(2), who shall
905 submit the report to the governing body.
906 ~~3.2.~~ Reviewing and approving the audit report, including
907 audit findings and recommendations for the financial recovery
908 plan.
909 ~~4.a.3.a.~~ Performing the duties in s. 1002.345, including
910 monitoring a corrective action plan.
911 b. Monitoring a financial recovery plan in order to ensure
912 compliance.

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913 ~~5.4~~ Participating in governance training approved by the
914 department which must include government in the sunshine,
915 conflicts of interest, ethics, and financial responsibility.

916 Section 24. Present subsections (6) through (10) of
917 section 1002.37, Florida Statutes, are redesignated as
918 subsections (7) through (11), respectively, a new subsection (6)
919 is added to that section, and present subsections (6) and (11)
920 of that section are amended, to read:

921 1002.37 The Florida Virtual School.—

922 (6) The Florida Virtual School shall have an annual
923 financial audit of its accounts and records completed by an
924 independent auditor who is a certified public accountant
925 licensed under chapter 473. The independent auditor shall
926 conduct the audit in accordance with rules adopted by the
927 Auditor General pursuant to s. 11.45 and, upon completion of the
928 audit, shall prepare an audit report in accordance with such
929 rules. The audit report shall include a written statement of the
930 board of trustees describing corrective action to be taken in
931 response to each of the independent auditor's recommendations
932 included in the audit report. The independent auditor shall
933 submit the audit report to the board of trustees and the Auditor
934 General no later than 9 months after the end of the preceding
935 fiscal year.

936 ~~(7)(6)~~ The board of trustees shall annually submit to the
937 Governor, the Legislature, the Commissioner of Education, and
938 the State Board of Education the audit report prepared pursuant

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939 to subsection (6) and a complete and detailed report setting
940 forth:

941 (a) The operations and accomplishments of the Florida
942 Virtual School within the state and those occurring outside the
943 state as Florida Virtual School Global.

944 (b) The marketing and operational plan for the Florida
945 Virtual School and Florida Virtual School Global, including
946 recommendations regarding methods for improving the delivery of
947 education through the Internet and other distance learning
948 technology.

949 (c) The assets and liabilities of the Florida Virtual
950 School and Florida Virtual School Global at the end of the
951 fiscal year.

952 ~~(d) A copy of an annual financial audit of the accounts
953 and records of the Florida Virtual School and Florida Virtual
954 School Global, conducted by an independent certified public
955 accountant and performed in accordance with rules adopted by the
956 Auditor General.~~

957 (d)(e) Recommendations regarding the unit cost of
958 providing services to students through the Florida Virtual
959 School and Florida Virtual School Global. In order to most
960 effectively develop public policy regarding any future funding
961 of the Florida Virtual School, it is imperative that the cost of
962 the program is accurately identified. The identified cost of the
963 program must be based on reliable data.

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964 (e) ~~(f)~~ Recommendations regarding an accountability
965 mechanism to assess the effectiveness of the services provided
966 by the Florida Virtual School and Florida Virtual School Global.

967 ~~(11) The Auditor General shall conduct an operational~~
968 ~~audit of the Florida Virtual School, including Florida Virtual~~
969 ~~School Global. The scope of the audit shall include, but not be~~
970 ~~limited to, the administration of responsibilities relating to~~
971 ~~personnel; procurement and contracting; revenue production;~~
972 ~~school funds, including internal funds; student enrollment~~
973 ~~records; franchise agreements; information technology~~
974 ~~utilization, assets, and security; performance measures and~~
975 ~~standards; and accountability. The final report on the audit~~
976 ~~shall be submitted to the President of the Senate and the~~
977 ~~Speaker of the House of Representatives no later than January~~
978 ~~31, 2014.~~

979 Section 25. Subsection (5) is added to section 1010.01,
980 Florida Statutes, to read:

981 1010.01 Uniform records and accounts.—

982 (5) Each school district, Florida College System
983 institution, and state university shall establish and maintain
984 internal controls designed to:

985 (a) Prevent and detect fraud, waste, and abuse.

986 (b) Promote and encourage compliance with applicable laws,
987 rules, contracts, grant agreements, and best practices.

988 (c) Support economic and efficient operations.

989 (d) Ensure reliability of financial records and reports.

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990 (e) Safeguard assets.

991 Section 26. Subsection (2) of section 1010.30, Florida
992 Statutes, is amended to read:

993 1010.30 Audits required.—

994 (2) If a school district, Florida College System
995 institution, or university audit report includes a
996 recommendation that was previously included in the preceding
997 financial audit report ~~an audit contains a significant finding,~~
998 the district school board, the Florida College System
999 institution board of trustees, or the university board of
1000 trustees, within 60 days after the delivery of the audit report
1001 to the school district, Florida College System institution, or
1002 university and shall conduct an audit overview during a
1003 regularly scheduled public meeting, shall indicate its intent
1004 regarding corrective action, the corrective action to be taken,
1005 and when the corrective action will occur. If the district
1006 school board, Florida College System institution board of
1007 trustees, or university board of trustees does not intend to
1008 take corrective action, it shall explain why such action will
1009 not be taken at the regularly scheduled public meeting.

1010 Section 27. Subsection (2) of section 68.082, Florida
1011 Statutes, is amended to read:

1012 68.082 False claims against the state; definitions;
1013 liability.—

1014 (2) Any person who:

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1015 (a) Knowingly presents or causes to be presented a false
1016 or fraudulent claim for payment or approval;

1017 (b) Knowingly authorizes, approves, or receives payment of
1018 prohibited compensation in violation of s. 215.425;

1019 (c)~~(b)~~ Knowingly makes, uses, or causes to be made or used
1020 a false record or statement material to a false or fraudulent
1021 claim;

1022 (d)~~(e)~~ Conspires to commit a violation of this subsection;

1023 (e)~~(d)~~ Has possession, custody, or control of property or
1024 money used or to be used by the state and knowingly delivers or
1025 causes to be delivered less than all of that money or property;

1026 (f)~~(e)~~ Is authorized to make or deliver a document
1027 certifying receipt of property used or to be used by the state
1028 and, intending to defraud the state, makes or delivers the
1029 receipt without knowing that the information on the receipt is
1030 true;

1031 (g)~~(f)~~ Knowingly buys or receives, as a pledge of an
1032 obligation or a debt, public property from an officer or
1033 employee of the state who may not sell or pledge the property;
1034 or

1035 (h)~~(g)~~ Knowingly makes, uses, or causes to be made or used
1036 a false record or statement material to an obligation to pay or
1037 transmit money or property to the state, or knowingly conceals
1038 or knowingly and improperly avoids or decreases an obligation to
1039 pay or transmit money or property to the state
1040

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1041 is liable to the state for a civil penalty of not less than
1042 \$5,500 and not more than \$11,000 and for treble the amount of
1043 damages the state sustains because of the act of that person.

1044 Section 28. Subsection (1) of section 68.083, Florida
1045 Statutes, is amended to read:

1046 68.083 Civil actions for false claims.—

1047 (1) The department may diligently investigate a violation
1048 under s. 68.082. If the department finds that a person has
1049 violated or is violating s. 68.082, the department may bring a
1050 civil action under the Florida False Claims Act against the
1051 person. The Department of Financial Services may bring a civil
1052 action under this section if the action arises from an
1053 investigation by that department and the Department of Legal
1054 Affairs has not filed an action under this act. For a violation
1055 of s. 68.082 regarding prohibited compensation paid from state
1056 funds, the Department of Financial Services may bring a civil
1057 action under this section if the action arises from an
1058 investigation by that department concerning a violation of s.
1059 215.425 by the state and the Department of Legal Affairs has not
1060 filed an action under this act.

1061 Section 29. Subsection (3) of section 218.503, Florida
1062 Statutes, is amended to read:

1063 218.503 Determination of financial emergency.—

1064 (3) Upon notification that one or more of the conditions
1065 in subsection (1) have occurred or will occur if action is not
1066 taken to assist the local governmental entity or district school

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1067 board, the Governor or his or her designee shall contact the
1068 local governmental entity or the Commissioner of Education or
1069 his or her designee shall contact the district school board to
1070 determine what actions have been taken by the local governmental
1071 entity or the district school board to resolve or prevent the
1072 condition. The information requested must be provided within 45
1073 days after the date of the request. If the local governmental
1074 entity or the district school board does not comply with the
1075 request, the Governor or his or her designee or the Commissioner
1076 of Education or his or her designee shall notify ~~the members of~~
1077 the Legislative Auditing Committee, which ~~who~~ may take action
1078 pursuant to s. 11.40(2) ~~s. 11.40~~. The Governor or the
1079 Commissioner of Education, as appropriate, shall determine
1080 whether the local governmental entity or the district school
1081 board needs state assistance to resolve or prevent the
1082 condition. If state assistance is needed, the local governmental
1083 entity or district school board is considered to be in a state
1084 of financial emergency. The Governor or the Commissioner of
1085 Education, as appropriate, has the authority to implement
1086 measures as set forth in ss. 218.50-218.504 to assist the local
1087 governmental entity or district school board in resolving the
1088 financial emergency. Such measures may include, but are not
1089 limited to:

1090 (a) Requiring approval of the local governmental entity's
1091 budget by the Governor or approval of the district school
1092 board's budget by the Commissioner of Education.

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1093 (b) Authorizing a state loan to a local governmental
1094 entity and providing for repayment of same.

1095 (c) Prohibiting a local governmental entity or district
1096 school board from issuing bonds, notes, certificates of
1097 indebtedness, or any other form of debt until such time as it is
1098 no longer subject to this section.

1099 (d) Making such inspections and reviews of records,
1100 information, reports, and assets of the local governmental
1101 entity or district school board as are needed. The appropriate
1102 local officials shall cooperate in such inspections and reviews.

1103 (e) Consulting with officials and auditors of the local
1104 governmental entity or the district school board and the
1105 appropriate state officials regarding any steps necessary to
1106 bring the books of account, accounting systems, financial
1107 procedures, and reports into compliance with state requirements.

1108 (f) Providing technical assistance to the local
1109 governmental entity or the district school board.

1110 (g)1. Establishing a financial emergency board to oversee
1111 the activities of the local governmental entity or the district
1112 school board. If a financial emergency board is established for
1113 a local governmental entity, the Governor shall appoint board
1114 members and select a chair. If a financial emergency board is
1115 established for a district school board, the State Board of
1116 Education shall appoint board members and select a chair. The
1117 financial emergency board shall adopt such rules as are
1118 necessary for conducting board business. The board may:

Amendment No.

1119 a. Make such reviews of records, reports, and assets of
1120 the local governmental entity or the district school board as
1121 are needed.

1122 b. Consult with officials and auditors of the local
1123 governmental entity or the district school board and the
1124 appropriate state officials regarding any steps necessary to
1125 bring the books of account, accounting systems, financial
1126 procedures, and reports of the local governmental entity or the
1127 district school board into compliance with state requirements.

1128 c. Review the operations, management, efficiency,
1129 productivity, and financing of functions and operations of the
1130 local governmental entity or the district school board.

1131 d. Consult with other governmental entities for the
1132 consolidation of all administrative direction and support
1133 services, including, but not limited to, services for asset
1134 sales, economic and community development, building inspections,
1135 parks and recreation, facilities management, engineering and
1136 construction, insurance coverage, risk management, planning and
1137 zoning, information systems, fleet management, and purchasing.

1138 2. The recommendations and reports made by the financial
1139 emergency board must be submitted to the Governor for local
1140 governmental entities or to the Commissioner of Education and
1141 the State Board of Education for district school boards for
1142 appropriate action.

1143 (h) Requiring and approving a plan, to be prepared by
1144 officials of the local governmental entity or the district

Amendment No.

1145 school board in consultation with the appropriate state
1146 officials, prescribing actions that will cause the local
1147 governmental entity or district school board to no longer be
1148 subject to this section. The plan must include, but need not be
1149 limited to:

1150 1. Provision for payment in full of obligations outlined
1151 in subsection (1), designated as priority items, which are
1152 currently due or will come due.

1153 2. Establishment of priority budgeting or zero-based
1154 budgeting in order to eliminate items that are not affordable.

1155 3. The prohibition of a level of operations which can be
1156 sustained only with nonrecurring revenues.

1157 4. Provisions implementing the consolidation, sourcing, or
1158 discontinuance of all administrative direction and support
1159 services, including, but not limited to, services for asset
1160 sales, economic and community development, building inspections,
1161 parks and recreation, facilities management, engineering and
1162 construction, insurance coverage, risk management, planning and
1163 zoning, information systems, fleet management, and purchasing.

1164 Section 30. Paragraph (c) of subsection (2) of section
1165 1002.455, Florida Statutes, is amended to read:

1166 1002.455 Student eligibility for K-12 virtual
1167 instruction.—

1168 (2) A student is eligible to participate in virtual
1169 instruction if:

Amendment No.

1170 (c) The student was enrolled during the prior school year
1171 in a virtual instruction program under s. 1002.45 or a full-time
1172 Florida Virtual School program under s. 1002.37(9) (a)
1173 ~~1002.37(8) (a)~~;

1174 Section 31. The Legislature finds that a proper and
1175 legitimate state purpose is served when internal controls are
1176 established to prevent and detect fraud, waste, and abuse and to
1177 safeguard and account for government funds and property.
1178 Therefore, the Legislature determines and declares that this act
1179 fulfills an important state interest.

1180 Section 32. This act shall take effect October 1, 2015.

1181
1182 -----
1183 **T I T L E A M E N D M E N T**

1184 Remove everything before the enacting clause and insert:

1185 A bill to be entitled

1186 An act relating to government accountability; amending
1187 s. 11.40, F.S.; specifying that the Governor, the
1188 Commissioner of Education, or the designee of the
1189 Governor or of the Commissioner of Education may
1190 notify the Legislative Auditing Committee of an
1191 entity's failure to comply with certain auditing and
1192 financial reporting requirements; amending s. 11.45,
1193 F.S.; revising and providing definitions; excluding
1194 water management districts from certain audit
1195 requirements; revising reporting requirements

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1063 (2015)

Amendment No.

1196 applicable to the Auditor General; amending s. 28.35,
1197 F.S.; revising reporting requirements applicable to
1198 the Florida Clerks of Court Operations Corporation;
1199 amending s. 43.16, F.S.; revising the responsibilities
1200 of the Justice Administrative Commission, each state
1201 attorney, each public defender, a criminal conflict
1202 and civil regional counsel, a capital collateral
1203 counsel, and the Guardian Ad Litem Program, to include
1204 the establishment and maintenance of certain internal
1205 controls; amending s. 112.31455, F.S.; authorizing the
1206 Chief Financial Officer or a governing body to
1207 withhold a specified percentage of an amount of a fine
1208 owed and related administrative costs from public
1209 salary-related payments of certain individuals;
1210 authorizing the Chief Financial Officer or a governing
1211 body to reduce the amount withheld if certain
1212 individuals demonstrate a hardship; transferring a
1213 provision relating to the garnishment of wages of
1214 specified individuals; creating s. 112.31456, F.S.;
1215 authorizing the Commission on Ethics to seek wage
1216 garnishment of certain individuals to satisfy unpaid
1217 fines; authorizing the commission to refer unpaid
1218 fines to a collection agency; establishing a statute
1219 of limitations with respect to the collection of an
1220 unpaid fine; amending s. 112.3261, F.S.; revising
1221 definitions to conform to changes made by the act;

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Amendment No.

1222 expanding the types of governmental entities that are
1223 subject to lobbyist registration requirements;
1224 amending ss. 129.03, 129.06, 166.241, and 189.016,
1225 F.S.; requiring counties, municipalities, and special
1226 districts to maintain certain budget documents on the
1227 entities' websites for a specified period; amending s.
1228 215.425, F.S.; requiring a unit of government to
1229 investigate and take necessary action to recover
1230 prohibited compensation; specifying methods of
1231 recovery and liability for unintentional and willful
1232 violations; providing a penalty; authorizing the
1233 Governor to suspend officers under specified
1234 circumstances; establishing eligibility criteria and
1235 amounts for rewards; specifying circumstances under
1236 which an employee has a cause of action under the
1237 Whistle-blower's Act; establishing causes of action if
1238 a unit of government fails to recover prohibited
1239 compensation within a certain timeframe; amending s.
1240 215.86, F.S.; revising management systems and controls
1241 to be employed by each state agency and the judicial
1242 branch; amending s. 215.97, F.S.; revising the
1243 definition of the term "audit threshold"; amending s.
1244 215.985, F.S.; revising the requirements for a monthly
1245 financial statement provided by a water management
1246 district; amending s. 218.32, F.S.; revising the
1247 requirements of the annual financial audit report of a

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1063 (2015)

Amendment No.

1248 local governmental entity; authorizing the Department
1249 of Financial Services to request additional
1250 information from a local governmental entity;
1251 requiring a local governmental entity to respond to
1252 such requests within a specified timeframe; requiring
1253 the department to notify the Legislative Auditing
1254 Committee of noncompliance; amending s. 218.33, F.S.;
1255 requiring local government entities to establish and
1256 maintain internal controls; amending s. 218.39, F.S.;
1257 requiring an audited entity to respond to audit
1258 recommendations under specified circumstances;
1259 amending s. 218.391, F.S.; revising the composition of
1260 audit committees; requiring audit reports to contain
1261 an affidavit of compliance; providing procedures for
1262 reselection of an auditor under certain circumstances;
1263 providing that certain multiyear audit contracts are
1264 void; amending s. 288.92, F.S.; prohibiting specified
1265 officers and board members of Enterprise Florida,
1266 Inc., from representing a person or entity for
1267 compensation before Enterprise Florida, Inc., for a
1268 specified timeframe; amending s. 288.9604, F.S.;
1269 prohibiting a director of the board of directors of
1270 the Florida Development Finance Corporation from
1271 representing a person or entity for compensation
1272 before the corporation for a specified timeframe;
1273 amending s. 373.536, F.S.; deleting obsolete language;

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Amendment No.

1274 requiring water management districts to maintain
1275 certain budget documents on the districts' websites
1276 for a specified period; amending s. 1002.33, F.S.;
1277 revising the responsibilities of the governing board
1278 of a charter school to include the establishment and
1279 maintenance of internal controls; amending s. 1002.37,
1280 F.S.; requiring completion of an annual financial
1281 audit of the Florida Virtual School; specifying audit
1282 requirements; requiring an audit report to be
1283 submitted to the board of trustees of the Florida
1284 Virtual School and the Auditor General; requiring the
1285 board of trustees to submit specified reports to the
1286 Governor, Legislature, Commissioner of Education, and
1287 State Board of Education; removing an obsolete
1288 provision; amending s. 1010.01, F.S.; requiring each
1289 school district, Florida College System institution,
1290 and state university to establish and maintain certain
1291 internal controls; amending s. 1010.30, F.S.;
1292 requiring a district school board, Florida College
1293 System board of trustees, or university board of
1294 trustees to respond to audit recommendations under
1295 certain circumstances; amending ss. 68.082, 68.083,
1296 218.503, and 1002.455, F.S.; conforming provisions and
1297 cross-references to changes made by the act; declaring
1298 that the act fulfills an important state interest;
1299 providing an effective date.

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