

Amendment No. 1

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 WITHDRAWN _____ (Y/N)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: Appropriations Committee
 2 Representative Metz offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (2) of section 11.40, Florida

7 Statutes, is amended to read:

8 11.40 Legislative Auditing Committee.—

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

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18 determine if the entity should be subject to further state
19 action. If the committee determines that the entity should be
20 subject to further state action, the committee shall:

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

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

33 1. A special act, notify the President of the Senate, the
34 Speaker of the House of Representatives, the standing committees
35 of the Senate and the House of Representatives charged with
36 special district oversight as determined by the presiding
37 officers of each respective chamber, the legislators who
38 represent a portion of the geographical jurisdiction of the
39 special district pursuant to s. 189.034(2), and the Department
40 of Economic Opportunity that the special district has failed to
41 comply with the law. Upon receipt of notification, the
42 Department of Economic Opportunity shall proceed pursuant to s.
43 189.062 or s. 189.067. If the special district remains in

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

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

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

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

66 Section 2. Subsection (1), paragraph (j) of subsection
67 (2), paragraph (v) of subsection (3), and paragraph (i) of
68 subsection (7) of section 11.45, Florida Statutes, are amended,

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69 and paragraph (y) is added to subsection (3) of that section, to
70 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.

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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Published On: 4/6/2015 7:43:32 PM

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

199 (y) Tourist development councils and county tourism
200 promotion agencies.

201 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

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

212 Section 3. Paragraph (d) of subsection (2) of section
213 28.35, Florida Statutes, is amended to read:

214 28.35 Florida Clerks of Court Operations Corporation.—

215 (2) The duties of the corporation shall include the
216 following:

217 (d) Developing and certifying a uniform system of workload
218 measures and applicable workload standards for court-related
219 functions as developed by the corporation and clerk workload
220 performance in meeting the workload performance standards. These
221 workload measures and workload performance standards shall be
222 designed to facilitate an objective determination of the
223 performance of each clerk in accordance with minimum standards

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

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

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

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250 Section 4. Subsections (6) and (7) of section 43.16,
251 Florida Statutes, are renumbered as subsections (7) and (8),
252 respectively, and a new subsection (6) is added to that section
253 to read:

254 43.16 Justice Administrative Commission; membership,
255 powers and duties.—

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

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

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

264 (c) Support economical and efficient operations.

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

266 (e) Safeguard assets.

267 Section 5. Subsection (1) of section 112.31455, Florida
268 Statutes, is amended to read:

269 112.31455 Collection methods for unpaid automatic fines
270 for failure to timely file disclosure of financial interests.—

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

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276 commission may notify the Chief Financial Officer or the
277 governing body of the appropriate county, municipality, school
278 district, or special district of the total amount of any fine
279 owed to the commission by such individual.

280 (a) After receipt and verification of the notice from the
281 commission, the Chief Financial Officer or the governing body of
282 the county, municipality, school district, or special district
283 shall begin withholding the lesser of 10 percent or the maximum
284 amount allowed under federal law from any salary-related
285 payment. The withheld payments shall be remitted to the
286 commission until the fine is satisfied.

287 (b) The Chief Financial Officer or the governing body of
288 the county, municipality, school district, or special district
289 may retain an amount of each withheld payment, as provided in s.
290 77.0305, to cover the administrative costs incurred under this
291 section.

292 Section 6. Section 112.31456, Florida Statutes, is created
293 to read:

294 112.31456 Garnishment of wages for unpaid automatic fines
295 for failure to timely file disclosure of financial interests.-

296 (1) Before referring any unpaid fine accrued pursuant to
297 s. 112.3144(5) or s. 112.3145(7) to the Department of Financial
298 Services, the commission shall attempt to determine whether the
299 individual owing such a fine is a current public officer or
300 current public employee. If the commission determines that an
301 individual who is the subject of an unpaid fine accrued pursuant

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302 to s. 112.3144(5) or s. 112.3145(7) is no longer a public
303 officer or public employee or if the commission cannot determine
304 whether the individual is a current public officer or current
305 public employee, the commission may, 6 months after the order
306 becomes final, seek garnishment of any wages to satisfy the
307 amount of the fine, or any unpaid portion thereof, pursuant to
308 chapter 77. Upon recording the order imposing the fine with the
309 clerk of the circuit court, the order shall be deemed a judgment
310 for purposes of garnishment pursuant to chapter 77.

311 (2) The commission may refer unpaid fines to the
312 appropriate collection agency, as directed by the Chief
313 Financial Officer, to use any collection methods provided by
314 law. Except as expressly limited by this section, any other
315 collection method authorized by law is allowed.

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

319 Section 7. Section 112.3261, Florida Statutes, is amended
320 to read:

321 112.3261 Lobbying before governmental entities ~~water~~
322 ~~management districts~~; registration and reporting.—

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

324 (a) "Governmental entity" or "entity" "District" means a
325 water management district created in s. 373.069 and operating
326 under the authority of chapter 373, a hospital district, a
327 children's services district, an expressway authority as the

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328 term "authority" as defined in s. 348.0002, the term "port
329 authority" as defined in s. 315.02, or an independent special
330 district with annual revenues of more than \$5 million which
331 exercises ad valorem taxing authority.

332 (b) "Lobbies" means seeking, on behalf of another person,
333 to influence a governmental entity ~~district~~ with respect to a
334 decision of the entity ~~district~~ in an area of policy or
335 procurement or an attempt to obtain the goodwill of an a
336 ~~district~~ official or employee of a governmental entity. The term
337 "~~lobbies~~" shall be interpreted and applied consistently with the
338 rules of the commission implementing s. 112.3215.

339 (c) "Lobbyist" has the same meaning as provided in s.
340 112.3215.

341 (d) "Principal" has the same meaning as provided in s.
342 112.3215.

343 (2) A person may not lobby a governmental entity ~~district~~
344 until such person has registered as a lobbyist with that entity
345 ~~district~~. Such registration shall be due upon initially being
346 retained to lobby and is renewable on a calendar-year basis
347 thereafter. Upon registration, the person shall provide a
348 statement signed by the principal or principal's representative
349 stating that the registrant is authorized to represent the
350 principal. The principal shall also identify and designate its
351 main business on the statement authorizing that lobbyist
352 pursuant to a classification system approved by the governmental
353 entity ~~district~~. Any changes to the information required by this

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354 section must be disclosed within 15 days by filing a new
355 registration form. The registration form shall require each
356 lobbyist to disclose, under oath, the following:

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

358 (b) The name and business address of each principal
359 represented.

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

364 (d) A governmental entity shall create a lobbyist
365 registration form modeled after the ~~In lieu of creating its own~~
366 ~~lobbyist registration forms, a district may accept a completed~~
367 legislative branch or executive branch lobbyist registration
368 form, which must be returned to the governmental entity.

369 (3) A governmental entity ~~district~~ shall make lobbyist
370 registrations available to the public. If a governmental entity
371 ~~district~~ maintains a website, a database of currently registered
372 lobbyists and principals must be available on the entity's
373 ~~district's~~ website.

374 (4) A lobbyist shall promptly send a written statement to
375 the governmental entity ~~district~~ canceling the registration for
376 a principal upon termination of the lobbyist's representation of
377 that principal. A governmental entity ~~district~~ may remove the
378 name of a lobbyist from the list of registered lobbyists if the

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379 principal notifies the entity ~~district~~ that a person is no
380 longer authorized to represent that principal.

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

385 (6) A governmental entity ~~district~~ shall be diligent to
386 ascertain whether persons required to register pursuant to this
387 section have complied. A governmental entity ~~district~~ may not
388 knowingly authorize a person who is not registered pursuant to
389 this section to lobby the entity ~~district~~.

390 (7) Upon receipt of a sworn complaint alleging that a
391 lobbyist or principal has failed to register with a governmental
392 entity ~~district~~ or has knowingly submitted false information in
393 a report or registration required under this section, the
394 commission shall investigate a lobbyist or principal pursuant to
395 the procedures established under s. 112.324. The commission
396 shall provide the Governor with a report of its findings and
397 recommendations in any investigation conducted pursuant to this
398 subsection. The Governor is authorized to enforce the
399 commission's findings and recommendations.

400 (8) A governmental entity ~~Water management districts~~ may
401 adopt rules to establish procedures to govern the registration
402 of lobbyists, including the adoption of forms and the
403 establishment of a lobbyist registration fee.

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404 Section 8. Paragraph (c) of subsection (3) of section
405 129.03, Florida Statutes, is amended to read:

406 129.03 Preparation and adoption of budget.—

407 (3) The county budget officer, after tentatively
408 ascertaining the proposed fiscal policies of the board for the
409 next fiscal year, shall prepare and present to the board a
410 tentative budget for the next fiscal year for each of the funds
411 provided in this chapter, including all estimated receipts,
412 taxes to be levied, and balances expected to be brought forward
413 and all estimated expenditures, reserves, and balances to be
414 carried over at the end of the year.

415 (c) The board shall hold public hearings to adopt
416 tentative and final budgets pursuant to s. 200.065. The hearings
417 shall be primarily for the purpose of hearing requests and
418 complaints from the public regarding the budgets and the
419 proposed tax levies and for explaining the budget and any
420 proposed or adopted amendments. The tentative budget must be
421 posted on the county's official website at least 2 days before
422 the public hearing to consider such budget and must remain on
423 the website for at least 45 days. The final budget must be
424 posted on the website within 30 days after adoption and must
425 remain on the website for at least 2 years. The tentative
426 budgets, adopted tentative budgets, and final budgets shall be
427 filed in the office of the county auditor as a public record.
428 Sufficient reference in words and figures to identify the

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429 particular transactions shall be made in the minutes of the
430 board to record its actions with reference to the budgets.

431 Section 9. Paragraph (f) of subsection (2) of section
432 129.06, Florida Statutes, is amended to read:

433 129.06 Execution and amendment of budget.—

434 (2) The board at any time within a fiscal year may amend a
435 budget for that year, and may within the first 60 days of a
436 fiscal year amend the budget for the prior fiscal year, as
437 follows:

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

443 1. The public hearing must be advertised at least 2 days,
444 but not more than 5 days, before the date of the hearing. The
445 advertisement must appear in a newspaper of paid general
446 circulation and must identify the name of the taxing authority,
447 the date, place, and time of the hearing, and the purpose of the
448 hearing. The advertisement must also identify each budgetary
449 fund to be amended, the source of the funds, the use of the
450 funds, and the total amount of each fund's appropriations.

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

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

457 166.241 Fiscal years, budgets, and budget amendments.—

458 (3) The tentative budget must be posted on the
459 municipality's official website at least 2 days before the
460 budget hearing, held pursuant to s. 200.065 or other law, to
461 consider such budget and must remain on the website for at least
462 45 days. The final adopted budget must be posted on the
463 municipality's official website within 30 days after adoption
464 and must remain on the website for at least 2 years. If the
465 municipality does not operate an official website, the
466 municipality must, within a reasonable period of time as
467 established by the county or counties in which the municipality
468 is located, transmit the tentative budget and final budget to
469 the manager or administrator of such county or counties who
470 shall post the budgets on the county's website.

471 (5) If the governing body of a municipality amends the
472 budget pursuant to paragraph (4)(c), the adopted amendment must
473 be posted on the official website of the municipality within 5
474 days after adoption and must remain on the website for at least
475 2 years. If the municipality does not operate an official
476 website, the municipality must, within a reasonable period of
477 time as established by the county or counties in which the
478 municipality is located, transmit the adopted amendment to the
479 manager or administrator of such county or counties who shall
480 post the adopted amendment on the county's website.

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

483 189.016 Reports; budgets; audits.—

484 (4) The tentative budget must be posted on the special
485 district's official website at least 2 days before the budget
486 hearing, held pursuant to s. 200.065 or other law, to consider
487 such budget, and must remain on the website for at least 45
488 days. The final adopted budget must be posted on the special
489 district's official website within 30 days after adoption and
490 must remain on the website for at least 2 years. If the special
491 district does not operate an official website, the special
492 district must, within a reasonable period of time as established
493 by the local general-purpose government or governments in which
494 the special district is located or the local governing authority
495 to which the district is dependent, transmit the tentative
496 budget or final budget to the manager or administrator of the
497 local general-purpose government or the local governing
498 authority. The manager or administrator shall post the tentative
499 budget or final budget on the website of the local general-
500 purpose government or governing authority. This subsection and
501 subsection (3) do not apply to water management districts as
502 defined in s. 373.019.

503 (7) If the governing body of a special district amends the
504 budget pursuant to paragraph (6)(c), the adopted amendment must
505 be posted on the official website of the special district within
506 5 days after adoption and must remain on the website for at

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507 least 2 years. If the special district does not operate an
508 official website, the special district must, within a reasonable
509 period of time as established by the local general-purpose
510 government or governments in which the special district is
511 located or the local governing authority to which the district
512 is dependent, transmit the adopted amendment to the manager or
513 administrator of the local general-purpose government or
514 governing authority. The manager or administrator shall post the
515 adopted amendment on the website of the local general-purpose
516 government or governing authority.

517 Section 12. Subsections (1) through (5) of section
518 215.425, Florida Statutes, are renumbered as subsections (2)
519 through (6), respectively, present subsection (2) and paragraph
520 (a) of present subsection (4) are amended, and a new subsection
521 (1) and subsections (7) through (12) are added to that section,
522 to read:

523 215.425 Extra compensation claims prohibited; bonuses;
524 severance pay.—

525 (1) As used in this section, the term "public funds" means
526 any taxes, tuition, grants, fines, fees, or other charges or any
527 other type of revenue collected by the state or any county,
528 municipality, special district, school district, Florida College
529 System institution, state university, or other separate unit of
530 government created pursuant to law, including any office,
531 department, agency, division, subdivision, political

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532 subdivision, board, bureau, commission, authority, or
533 institution of such entities.

534 ~~(3)(2)~~ This section does not apply to:

535 ~~(a)~~ a bonus or severance pay that is paid from sources
536 other than public funds ~~wholly from nontax revenues and~~
537 ~~nonstate appropriated funds, the payment and receipt of which~~
538 ~~does not otherwise violate part III of chapter 112, and which is~~
539 ~~paid to an officer, agent, employee, or contractor of a public~~
540 ~~hospital that is operated by a county or a special district; or~~

541 ~~(b)~~ a clothing and maintenance allowance given to
542 plainclothes deputies pursuant to s. 30.49.

543 ~~(5)(a)(4)(a)~~ ~~On or after July 1, 2011,~~ A unit of
544 government that enters into a contract or employment agreement,
545 or renewal or renegotiation of an existing contract or
546 employment agreement, that contains a provision for severance
547 pay with an officer, agent, employee, or contractor must include
548 the following provisions in the contract:

549 1. A requirement that severance pay paid from public funds
550 ~~provided~~ may not exceed an amount greater than 20 weeks of
551 compensation.

552 2. A prohibition of provision of severance pay paid from
553 public funds when the officer, agent, employee, or contractor
554 has been fired for misconduct, as defined in s. 443.036(29), by
555 the unit of government.

556 (7) Upon discovery or notification that a unit of
557 government has provided prohibited compensation to any officer,

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558 agent, employee, or contractor in violation of this section,
559 such unit of government shall investigate and take all necessary
560 action to recover the prohibited compensation.

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

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

572 (8) A person who willfully violates this section commits a
573 misdemeanor of the first degree, punishable as provided in s.
574 775.082 or s. 775.083.

575 (9) An officer who exercises the powers and duties of a
576 state or county officer and willfully violates this section is
577 subject to the Governor's power under s. 7(a), Art. IV of the
578 State Constitution. An officer who exercises powers and duties
579 other than those of a state or county officer and willfully
580 violates this section is subject to the suspension and removal
581 procedures under s. 112.51.

582 (10) (a) A person who reports a violation of this section
583 is eligible for a reward of at least \$500, or the lesser of 10

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584 percent of the funds recovered or \$10,000 per incident of a
585 prohibited compensation payment recovered by the unit of
586 government, depending upon the extent to which the person
587 substantially contributed to the discovery, notification, and
588 recovery of such prohibited payment.

589 (b) In the event that the recovery of the prohibited
590 compensation is based primarily on disclosures of specific
591 information, other than information provided by such person,
592 relating to allegations or transactions in a criminal, civil, or
593 administrative hearing; in a legislative, administrative,
594 inspector general, or other government report; in an auditor
595 general report, hearing, audit, or investigation; or from the
596 news media, such person is not eligible for a reward or for an
597 award of a portion of the proceeds or payment of attorney fees
598 and costs pursuant to s. 68.085.

599 (c) If it is determined that the person who reported a
600 violation of this section was involved in the authorization,
601 approval, or receipt of the prohibited compensation or is
602 convicted of criminal conduct arising from his or her role in
603 the authorization, approval, or receipt of the prohibited
604 compensation, such person is not eligible for a reward, or for
605 an award of a portion of the proceeds or payment of attorney
606 fees and costs pursuant to s. 68.085.

607 (11) An employee who is discharged, demoted, suspended,
608 threatened, harassed, or in any manner discriminated against in
609 the terms and conditions of employment by his or her employer

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610 because of lawful acts done by the employee on behalf of the
611 employee or others in furtherance of an action under this
612 section, including investigation for initiation of, testimony
613 for, or assistance in an action filed or to be filed under this
614 section, has a cause of action under s. 112.3187.

615 (12) If the unit of government fails to recover prohibited
616 compensation for a willful violation of this section upon
617 discovery and notification of such prohibited payment within 90
618 days, a cause of action may be brought to:

619 (a) Recover state funds in accordance with ss. 68.082 and
620 68.083.

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

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

629 Section 13. Section 215.86, Florida Statutes, is amended
630 to read:

631 215.86 Management systems and controls.—Each state agency
632 and the judicial branch as defined in s. 216.011 shall establish
633 and maintain management systems and internal controls designed
634 to:

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

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

638 (3) Support economical and economic, efficient, and
639 effective operations.†

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

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

644 Section 14. Paragraph (a) of subsection (2) of section
645 215.97, Florida Statutes, is amended to read:

646 215.97 Florida Single Audit Act.—

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

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

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662 threshold amount in the annual report submitted pursuant to s.
663 11.45(7)(h) may adjust such threshold amount consistent with the
664 purposes of this section.

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

667 215.985 Transparency in government spending.—

668 (11) Each water management district shall provide a
669 monthly financial statement in the form and manner prescribed by
670 the Department of Financial Services to the district's its
671 governing board and make such monthly financial statement
672 available for public access on its website.

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

675 218.32 Annual financial reports; local governmental
676 entities.—

677 (1)

678 (d) Each local governmental entity that is required to
679 provide for an audit under s. 218.39(1) must submit a copy of
680 the audit report and annual financial report to the department
681 within 45 days after the completion of the audit report but no
682 later than 9 months after the end of the fiscal year. An
683 independent certified public accountant completing an audit of a
684 local governmental entity pursuant to s. 218.39 shall report, as
685 part of the audit, as to whether the entity's annual financial
686 report is in agreement with the audited financial statements.
687 The accountant's audit report must be supported by the same

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688 level of detail as required for the annual financial report. If
689 the accountant's audit report is not in agreement with the
690 annual financial report, the accountant shall specify and
691 explain the significant differences that exist between the
692 annual financial report and the audit report.

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

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

712 (b) The amount of outstanding long-term debt by each local
713 governmental entity. For purposes of this paragraph, the term

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714 "long-term debt" means any agreement or series of agreements to
715 pay money, which, at inception, contemplate terms of payment
716 exceeding 1 year in duration.

717 Section 17. Subsection (3) of section 218.33, Florida
718 Statutes, is renumbered as subsection (4), and a new subsection
719 (3) is added to that section to read:

720 218.33 Local governmental entities; establishment of
721 uniform fiscal years and accounting practices and procedures.—

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

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

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

727 (c) Support economical and efficient operations.

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

729 (e) Safeguard assets.

730 Section 18. Subsections (8) through (12) of section
731 218.39, Florida Statutes, are renumbered as subsections (9)
732 through (13), respectively, and a new subsection (8) is added to
733 that section to read:

734 218.39 Annual financial audit reports.—

735 (8) If the audit report includes a recommendation that was
736 included in the preceding financial audit report, the governing
737 body of the audited entity, within 60 days after the delivery of
738 the audit report to the governing body and during a regularly
739 scheduled public meeting, shall indicate its intent regarding

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740 corrective action, the corrective action to be taken, and when
741 the corrective action will occur. If the governing body does not
742 intend to take corrective action, it shall explain why such
743 action will not be taken at the regularly scheduled public
744 meeting.

745 Section 19. Subsection (2) of section 218.391, Florida
746 Statutes, is amended, and subsection (9) is added to that
747 section, to read:

748 218.391 Auditor selection procedures.—

749 (2) The governing body of a ~~charter~~ county, municipality,
750 special district, district school board, charter school, or
751 charter technical career center shall establish an audit
752 committee.

753 (a) For a county, the ~~Each noncharter county shall~~
754 ~~establish an~~ audit committee ~~that~~, at a minimum, shall consist
755 of each of the county officers elected pursuant to the county
756 charter or s. 1(d), Art. VIII of the State Constitution, or a
757 designee, and one member of the board of county commissioners or
758 its designee.

759 (b) For a municipality, special district, district school
760 board, charter school, or charter technical career center, the
761 audit committee shall consist of at least three members. One
762 member of the audit committee must be a member of the governing
763 body of an entity specified in this paragraph who shall also
764 serve as the chair of the committee.

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765 (c) A member of the audit committee may not be an
766 employee, chief executive officer, or chief financial officer of
767 the county, municipality, special district, district school
768 board, charter school, or charter technical career center.

769 (d) The primary purpose of the audit committee is to
770 assist the governing body in selecting an auditor to conduct the
771 annual financial audit required in s. 218.39; however, the audit
772 committee may serve other audit oversight purposes as determined
773 by the entity's governing body. The public may ~~shall~~ not be
774 excluded from the proceedings under this section.

775 (9) An audit report submitted pursuant to s. 218.39 must
776 include an affidavit executed by the chair of the audit
777 committee affirming that the committee complied with the
778 requirements of subsections (3)-(6) in selecting an auditor. If
779 the Auditor General determines that an entity failed to comply
780 with the requirements of subsections (3)-(6) in selecting an
781 auditor, the entity shall select a replacement auditor in
782 accordance with this section to conduct audits for subsequent
783 fiscal years if the original audit was performed under a
784 multiyear contract. If the replacement of an auditor would
785 preclude the entity from timely completing the annual financial
786 audit required by s. 218.39, the entity shall replace an auditor
787 in accordance with this section for the subsequent annual
788 financial audit. A multiyear contract between an entity or an
789 auditor may not prohibit or restrict an entity from complying
790 with this subsection.

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Published On: 4/6/2015 7:43:32 PM

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791 Section 20. Paragraph (b) of subsection (2) of section
792 288.92, Florida Statutes, is amended to read:

793 288.92 Divisions of Enterprise Florida, Inc.—

794 (2)

795 (b)1. The following officers and board members are subject
796 to ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
797 112.3143(2):

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

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

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

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

808 2. The officers and board members specified in
809 subparagraph 1. may not represent another person or entity for
810 compensation before Enterprise Florida, Inc., or a division, a
811 subsidiary, or the board of directors of corporations created to
812 carry out the missions of Enterprise Florida, Inc., or with
813 which a division is required by law to contract to carry out its
814 missions, for 2 years after retirement from or termination of
815 service to a division.

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

822 ~~4.3.~~ It is not a violation of s. 112.3143(2) or (4) for
823 the officers or members of the board of directors of the Florida
824 Tourism Industry Marketing Corporation to:

825 a. Vote on the 4-year marketing plan required under s.
826 288.923 or vote on any individual component of or amendment to
827 the plan.

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

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841 Section 21. Paragraph (a) of subsection (3) of section
842 288.9604, Florida Statutes, is amended to read:

843 288.9604 Creation of the authority.—

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

849 2. Directors are subject to ss. 112.313(1)-(8), (10),
850 (12), and (15); 112.3135; and 112.3143(2). For purposes of
851 applying ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
852 112.3143(2) to activities of directors, directors shall be
853 considered public officers and the corporation shall be
854 considered their agency.

855 3. A director of the board of directors of the corporation
856 may not represent another person or entity for compensation
857 before the corporation for a period of 2 years following his or
858 her service on the board of directors.

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

862 373.536 District budget and hearing thereon.—

863 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

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

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867 board and make such monthly financial statement available for
868 public access on its website.

869 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
870 APPROVAL.—

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

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

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

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892 Section 23. Paragraph (j) of subsection (9) of section
893 1002.33, Florida Statutes, is amended to read:

894 1002.33 Charter schools.—

895 (9) CHARTER SCHOOL REQUIREMENTS.—

896 (j) The governing body of the charter school shall be
897 responsible for:

898 1. Establishing and maintaining internal controls designed
899 to:

900 a. Prevent and detect fraud, waste, and abuse.

901 b. Promote and encourage compliance with applicable laws,
902 rules, contracts, grant agreements, and best practices.

903 c. Support economical and efficient operations.

904 d. Ensure reliability of financial records and reports.

905 e. Safeguard assets.

906 ~~2.1.~~ Ensuring that the charter school has retained the
907 services of a certified public accountant or auditor for the
908 annual financial audit, pursuant to s. 1002.345(2), who shall
909 submit the report to the governing body.

910 ~~3.2.~~ Reviewing and approving the audit report, including
911 audit findings and recommendations for the financial recovery
912 plan.

913 ~~4.a.3.a.~~ Performing the duties in s. 1002.345, including
914 monitoring a corrective action plan.

915 b. Monitoring a financial recovery plan in order to ensure
916 compliance.

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917 ~~5.4.~~ Participating in governance training approved by the
918 department which must include government in the sunshine,
919 conflicts of interest, ethics, and financial responsibility.

920 Section 24. Subsections (6) through (10) of section
921 1002.37, Florida Statutes, are renumbered as subsections (7)
922 through (11), respectively, a new subsection (6) is added to
923 that section, and present subsections (6) and (11) of that
924 section are amended, to read:

925 1002.37 The Florida Virtual School.—

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

940 ~~(7)(6)~~ The board of trustees shall annually submit to the
941 Governor, the Legislature, the Commissioner of Education, and
942 the State Board of Education, the audit report prepared pursuant

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943 to subsection (6) and a complete and detailed report setting
944 forth:

945 (a) The operations and accomplishments of the Florida
946 Virtual School within the state and those occurring outside the
947 state as Florida Virtual School Global.

948 (b) The marketing and operational plan for the Florida
949 Virtual School and Florida Virtual School Global, including
950 recommendations regarding methods for improving the delivery of
951 education through the Internet and other distance learning
952 technology.

953 (c) The assets and liabilities of the Florida Virtual
954 School and Florida Virtual School Global at the end of the
955 fiscal year.

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

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

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

971 ~~(11) The Auditor General shall conduct an operational
972 audit of the Florida Virtual School, including Florida Virtual
973 School Global. The scope of the audit shall include, but not be
974 limited to, the administration of responsibilities relating to
975 personnel; procurement and contracting; revenue production;
976 school funds, including internal funds; student enrollment
977 records; franchise agreements; information technology
978 utilization, assets, and security; performance measures and
979 standards; and accountability. The final report on the audit
980 shall be submitted to the President of the Senate and the
981 Speaker of the House of Representatives no later than January
982 31, 2014.~~

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

985 1010.01 Uniform records and accounts.—

986 (5) Each school district, Florida College System
987 institution, and state university shall establish and maintain
988 internal controls designed to:

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

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

992 (c) Support economical and efficient operations.

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

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994 (e) Safeguard assets.

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

997 1010.30 Audits required.—

998 (2) If a school district, Florida College System
999 institution, or university audit report includes a
1000 recommendation that was previously included in the preceding
1001 financial audit report ~~an audit contains a significant finding,~~
1002 the district school board, the Florida College System
1003 institution board of trustees, or the university board of
1004 trustees, within 60 days after the delivery of the audit report
1005 to the school district, Florida College System institution, or
1006 university and shall conduct an audit overview during a
1007 regularly scheduled public meeting, shall indicate its intent
1008 regarding corrective action, the corrective action to be taken,
1009 and when the corrective action will occur. If the district
1010 school board, Florida College System institution board of
1011 trustees, or university board of trustees does not intend to
1012 take corrective action, it shall explain why such action will
1013 not be taken at the regularly scheduled public meeting.

1014 Section 27. Subsection (2) of section 68.082, Florida
1015 Statutes, is amended to read:

1016 68.082 False claims against the state; definitions;
1017 liability.—

1018 (2) Any person who:

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1019 (a) Knowingly presents or causes to be presented a false
1020 or fraudulent claim for payment or approval;

1021 (b) Knowingly authorizes, approves, or receives payment of
1022 prohibited compensation in violation of s. 215.425;

1023 (c)~~(b)~~ Knowingly makes, uses, or causes to be made or used
1024 a false record or statement material to a false or fraudulent
1025 claim;

1026 (d)~~(e)~~ Conspires to commit a violation of this subsection;

1027 (e)~~(d)~~ Has possession, custody, or control of property or
1028 money used or to be used by the state and knowingly delivers or
1029 causes to be delivered less than all of that money or property;

1030 (f)~~(e)~~ Is authorized to make or deliver a document
1031 certifying receipt of property used or to be used by the state
1032 and, intending to defraud the state, makes or delivers the
1033 receipt without knowing that the information on the receipt is
1034 true;

1035 (g)~~(f)~~ Knowingly buys or receives, as a pledge of an
1036 obligation or a debt, public property from an officer or
1037 employee of the state who may not sell or pledge the property;
1038 or

1039 (h)~~(g)~~ Knowingly makes, uses, or causes to be made or used
1040 a false record or statement material to an obligation to pay or
1041 transmit money or property to the state, or knowingly conceals
1042 or knowingly and improperly avoids or decreases an obligation to
1043 pay or transmit money or property to the state
1044

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1045 is liable to the state for a civil penalty of not less than
1046 \$5,500 and not more than \$11,000 and for treble the amount of
1047 damages the state sustains because of the act of that person.

1048 Section 28. Subsection (1) of section 68.083, Florida
1049 Statutes, is amended to read:

1050 68.083 Civil actions for false claims.—

1051 (1) The department may diligently investigate a violation
1052 under s. 68.082. If the department finds that a person has
1053 violated or is violating s. 68.082, the department may bring a
1054 civil action under the Florida False Claims Act against the
1055 person. The Department of Financial Services may bring a civil
1056 action under this section if the action arises from an
1057 investigation by that department and the Department of Legal
1058 Affairs has not filed an action under this act. For a violation
1059 of s. 68.082 regarding prohibited compensation paid from state
1060 funds, the Department of Financial Services may bring a civil
1061 action under this section if the action arises from an
1062 investigation by that department concerning a violation of s.
1063 215.425 by the state and the Department of Legal Affairs has not
1064 filed an action under this act.

1065 Section 29. Subsection (3) of section 218.503, Florida
1066 Statutes, is amended to read:

1067 218.503 Determination of financial emergency.—

1068 (3) Upon notification that one or more of the conditions
1069 in subsection (1) have occurred or will occur if action is not
1070 taken to assist the local governmental entity or district school

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1071 board, the Governor or his or her designee shall contact the
1072 local governmental entity or the Commissioner of Education or
1073 his or her designee shall contact the district school board to
1074 determine what actions have been taken by the local governmental
1075 entity or the district school board to resolve or prevent the
1076 condition. The information requested must be provided within 45
1077 days after the date of the request. If the local governmental
1078 entity or the district school board does not comply with the
1079 request, the Governor or his or her designee or the Commissioner
1080 of Education or his or her designee shall notify ~~the members of~~
1081 the Legislative Auditing Committee, which ~~who~~ may take action
1082 pursuant to s. 11.40(2) ~~s. 11.40~~. The Governor or the
1083 Commissioner of Education, as appropriate, shall determine
1084 whether the local governmental entity or the district school
1085 board needs state assistance to resolve or prevent the
1086 condition. If state assistance is needed, the local governmental
1087 entity or district school board is considered to be in a state
1088 of financial emergency. The Governor or the Commissioner of
1089 Education, as appropriate, has the authority to implement
1090 measures as set forth in ss. 218.50-218.504 to assist the local
1091 governmental entity or district school board in resolving the
1092 financial emergency. Such measures may include, but are not
1093 limited to:

1094 (a) Requiring approval of the local governmental entity's
1095 budget by the Governor or approval of the district school
1096 board's budget by the Commissioner of Education.

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1097 (b) Authorizing a state loan to a local governmental
1098 entity and providing for repayment of same.

1099 (c) Prohibiting a local governmental entity or district
1100 school board from issuing bonds, notes, certificates of
1101 indebtedness, or any other form of debt until such time as it is
1102 no longer subject to this section.

1103 (d) Making such inspections and reviews of records,
1104 information, reports, and assets of the local governmental
1105 entity or district school board as are needed. The appropriate
1106 local officials shall cooperate in such inspections and reviews.

1107 (e) Consulting with officials and auditors of the local
1108 governmental entity or the district school board and the
1109 appropriate state officials regarding any steps necessary to
1110 bring the books of account, accounting systems, financial
1111 procedures, and reports into compliance with state requirements.

1112 (f) Providing technical assistance to the local
1113 governmental entity or the district school board.

1114 (g)1. Establishing a financial emergency board to oversee
1115 the activities of the local governmental entity or the district
1116 school board. If a financial emergency board is established for
1117 a local governmental entity, the Governor shall appoint board
1118 members and select a chair. If a financial emergency board is
1119 established for a district school board, the State Board of
1120 Education shall appoint board members and select a chair. The
1121 financial emergency board shall adopt such rules as are
1122 necessary for conducting board business. The board may:

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1123 a. Make such reviews of records, reports, and assets of
1124 the local governmental entity or the district school board as
1125 are needed.

1126 b. Consult with officials and auditors of the local
1127 governmental entity or the district school board and the
1128 appropriate state officials regarding any steps necessary to
1129 bring the books of account, accounting systems, financial
1130 procedures, and reports of the local governmental entity or the
1131 district school board into compliance with state requirements.

1132 c. Review the operations, management, efficiency,
1133 productivity, and financing of functions and operations of the
1134 local governmental entity or the district school board.

1135 d. Consult with other governmental entities for the
1136 consolidation of all administrative direction and support
1137 services, including, but not limited to, services for asset
1138 sales, economic and community development, building inspections,
1139 parks and recreation, facilities management, engineering and
1140 construction, insurance coverage, risk management, planning and
1141 zoning, information systems, fleet management, and purchasing.

1142 2. The recommendations and reports made by the financial
1143 emergency board must be submitted to the Governor for local
1144 governmental entities or to the Commissioner of Education and
1145 the State Board of Education for district school boards for
1146 appropriate action.

1147 (h) Requiring and approving a plan, to be prepared by
1148 officials of the local governmental entity or the district

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1149 school board in consultation with the appropriate state
1150 officials, prescribing actions that will cause the local
1151 governmental entity or district school board to no longer be
1152 subject to this section. The plan must include, but need not be
1153 limited to:

1154 1. Provision for payment in full of obligations outlined
1155 in subsection (1), designated as priority items, which are
1156 currently due or will come due.

1157 2. Establishment of priority budgeting or zero-based
1158 budgeting in order to eliminate items that are not affordable.

1159 3. The prohibition of a level of operations which can be
1160 sustained only with nonrecurring revenues.

1161 4. Provisions implementing the consolidation, sourcing, or
1162 discontinuance of all administrative direction and support
1163 services, including, but not limited to, services for asset
1164 sales, economic and community development, building inspections,
1165 parks and recreation, facilities management, engineering and
1166 construction, insurance coverage, risk management, planning and
1167 zoning, information systems, fleet management, and purchasing.

1168 Section 30. Subsection (2) of section 1002.455, Florida
1169 Statutes, is amended to read:

1170 1002.455 Student eligibility for K-12 virtual
1171 instruction.—

1172 (2) A student is eligible to participate in virtual
1173 instruction if:

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1174 (a) The student spent the prior school year in attendance
1175 at a public school in the state and was enrolled and reported by
1176 the school district for funding during October and February for
1177 purposes of the Florida Education Finance Program surveys;

1178 (b) The student is a dependent child of a member of the
1179 United States Armed Forces who was transferred within the last
1180 12 months to this state from another state or from a foreign
1181 country pursuant to a permanent change of station order;

1182 (c) The student was enrolled during the prior school year
1183 in a virtual instruction program under s. 1002.45 or a full-time
1184 Florida Virtual School program under s. 1002.37(9)(a) ~~s.~~
1185 ~~1002.37(8)(a)~~;

1186 (d) The student has a sibling who is currently enrolled in
1187 a virtual instruction program and the sibling was enrolled in
1188 that program at the end of the prior school year;

1189 (e) The student is eligible to enter kindergarten or first
1190 grade; or

1191 (f) The student is eligible to enter grades 2 through 5
1192 and is enrolled full-time in a school district virtual
1193 instruction program, virtual charter school, or the Florida
1194 Virtual School.

1195 Section 31. The Legislature finds that a proper and
1196 legitimate state purpose is served when internal controls are
1197 established to prevent and detect fraud, waste, and abuse and to
1198 safeguard and account for government funds and property.

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1199 Therefore, the Legislature determines and declares that this act
1200 fulfills an important state interest.

1201 Section 32. This act shall take effect October 1, 2015.

1202

1203 -----

1204 **T I T L E A M E N D M E N T**

1205 Remove everything before the enacting clause and insert:

1206 A bill to be entitled

1207 An act relating to government accountability; amending

1208 s. 11.40, F.S.; specifying that the Governor, the

1209 Commissioner of Education, or the designee of the

1210 Governor or commissioner may notify the Legislative

1211 Auditing Committee of an entity's failure to comply

1212 with certain auditing and financial reporting

1213 requirements; amending s. 11.45, F.S.; revising and

1214 providing definitions; excluding water management

1215 districts from certain audit requirements; removing a

1216 cross-reference; authorizing the Auditor General to

1217 conduct audits of tourist development councils and

1218 county tourism promotion agencies; revising reporting

1219 requirements applicable to the Auditor General;

1220 amending s. 28.35, F.S.; revising reporting

1221 requirements applicable to the Florida Clerks of Court

1222 Operations Corporation; amending s. 43.16, F.S.;

1223 revising the responsibilities of the Justice

1224 Administrative Commission, each state attorney, each

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1063 (2015)

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1225 public defender, a criminal conflict and civil
1226 regional counsel, a capital collateral regional
1227 counsel, and the Guardian Ad Litem Program to include
1228 the establishment and maintenance of certain internal
1229 controls; amending s. 112.31455, F.S.; correcting a
1230 cross-reference; revising provisions governing
1231 collection methods for unpaid automatic fines for
1232 failure to timely file disclosure of financial
1233 interests to include school districts; creating s.
1234 112.31456, F.S.; authorizing the Commission on Ethics
1235 to seek wage garnishment of certain individuals to
1236 satisfy unpaid fines; authorizing the commission to
1237 refer unpaid fines to a collection agency;
1238 establishing a statute of limitations with respect to
1239 the collection of an unpaid fine; amending s.
1240 112.3261, F.S.; conforming provisions to changes made
1241 by the act; expanding the types of governmental
1242 entities that are subject to lobbyist registration
1243 requirements; requiring a governmental entity to
1244 create a lobbyist registration form; amending ss.
1245 129.03, 129.06, 166.241, and 189.016, F.S.; requiring
1246 counties, municipalities, and special districts to
1247 maintain certain budget documents on the entities'
1248 websites for a specified period; amending s. 215.425,
1249 F.S.; defining the term "public funds"; requiring a
1250 unit of government to investigate and take necessary

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Amendment No. 1

1251 action to recover prohibited compensation; specifying
1252 methods of recovery and liability for unintentional
1253 and willful violations; providing a penalty;
1254 specifying applicability of procedures regarding
1255 suspension and removal of an officer who commits a
1256 willful violation; establishing eligibility criteria
1257 and amounts for rewards; specifying circumstances
1258 under which an employee has a cause of action under
1259 the Whistle-blower's Act; establishing causes of
1260 action if a unit of government fails to recover
1261 prohibited compensation within a certain timeframe;
1262 amending s. 215.86, F.S.; revising management systems
1263 and controls to be employed by each state agency and
1264 the judicial branch; amending s. 215.97, F.S.;
1265 revising the definition of the term "audit threshold";
1266 authorizing the Auditor General to recommend certain
1267 statutory changes to the Legislature; amending s.
1268 215.985, F.S.; revising the requirements for a monthly
1269 financial statement provided by a water management
1270 district; amending s. 218.32, F.S.; revising the
1271 requirements of the annual financial audit report of a
1272 local governmental entity; authorizing the Department
1273 of Financial Services to request additional
1274 information from a local governmental entity;
1275 requiring a local governmental entity to respond to
1276 such requests within a specified timeframe; requiring

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1063 (2015)

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1277 the department to notify the Legislative Auditing
1278 Committee of noncompliance; amending s. 218.33, F.S.;
1279 requiring local governmental entities to establish and
1280 maintain internal controls; amending s. 218.39, F.S.;
1281 requiring an audited entity to respond to audit
1282 recommendations under specified circumstances;
1283 amending s. 218.391, F.S.; revising the composition of
1284 an audit committee; prohibiting an audit committee
1285 member from being an employee, chief executive
1286 officer, or chief financial officer of the respective
1287 governmental entity; requiring the chair of an audit
1288 committee to execute an affidavit affirming compliance
1289 with auditor selection procedures; prescribing
1290 procedures in the event of noncompliance with auditor
1291 selection procedures; amending s. 288.92, F.S.;
1292 prohibiting specified officers and board members of
1293 Enterprise Florida, Inc., from representing a person
1294 or entity for compensation before Enterprise Florida,
1295 Inc., and associated entities thereof for a specified
1296 timeframe; amending s. 288.9604, F.S.; prohibiting a
1297 director of the Florida Development Finance
1298 Corporation from representing a person or entity for
1299 compensation before the corporation for a specified
1300 timeframe; amending s. 373.536, F.S.; deleting
1301 obsolete language; requiring water management
1302 districts to maintain certain budget documents on the

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COMMITTEE/SUBCOMMITTEE AMENDMENT

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1303 districts' websites for a specified period; amending
1304 s. 1002.33, F.S.; revising the responsibilities of the
1305 governing board of a charter school to include the
1306 establishment and maintenance of internal controls;
1307 amending s. 1002.37, F.S.; requiring completion of an
1308 annual financial audit of the Florida Virtual School;
1309 specifying audit requirements; requiring an audit
1310 report to be submitted to the board of trustees of the
1311 Florida Virtual School and the Auditor General;
1312 removing obsolete provisions; amending s. 1010.01,
1313 F.S.; requiring each school district, Florida College
1314 System institution, and state university to establish
1315 and maintain certain internal controls; amending s.
1316 1010.30, F.S.; requiring a district school board,
1317 Florida College System institution board of trustees,
1318 or university board of trustees to respond to audit
1319 recommendations under certain circumstances; amending
1320 ss. 68.082, 68.083, 218.503, and 1002.455, F.S.;
1321 conforming provisions to changes made by the act;
1322 declaring that the act fulfills an important state
1323 interest; providing an effective date.

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