

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN	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

1 Committee/Subcommittee hearing bill: Appropriations Committee
 2 Representative Raulerson offered the following:

4 **Amendment**

5 Remove lines 139-296 and insert:

6 (b) The inspector general shall report to and be under the
 7 general supervision of the agency head and is not subject to
 8 supervision by any other employee of the state agency in which
 9 the office is established. For state agencies under the
 10 jurisdiction of the Governor, the inspector general shall be
 11 under the general supervision of the agency head for
 12 administrative purposes, shall report to the Chief Inspector
 13 General, and may hire and remove staff within the office of the
 14 inspector general in consultation with the Chief Inspector
 15 General but independently of the agency.

16 (c) For state agencies under the jurisdiction of the
 17 Cabinet or the Governor and Cabinet, the inspector general may

Amendment No. 1

18 be removed from office by the agency head. For state agencies
19 under the jurisdiction of the Governor, the inspector general
20 may only be removed from office by the Chief Inspector General
21 for cause, including concerns regarding performance,
22 malfeasance, misfeasance, misconduct, or failure to carry out
23 his or her duties under this section. The Chief Inspector
24 General shall notify the Governor in writing of his or her
25 intention to remove the inspector general at least 21 days
26 before the removal. For state agencies under the jurisdiction of
27 the Governor and Cabinet, the agency head shall notify the
28 Governor and Cabinet in writing of his or her intention to
29 remove the inspector general at least 21 days before the
30 removal. If the inspector general disagrees with the removal,
31 the inspector general may present objections in writing to the
32 Governor within the 21-day period.

33 (d) The Governor, the Governor and Cabinet, the agency
34 head, or agency staff may not prevent or prohibit the inspector
35 general from initiating, carrying out, or completing any audit
36 or investigation.

37 (4) (a) To ensure that state agency audits are performed in
38 accordance with applicable auditing standards, the inspector
39 general or the director of auditing within the inspector
40 general's office shall possess the following qualifications:

41 1. ~~(a)~~ A bachelor's degree from an accredited college or
42 university with a major in accounting, or with a major in
43 business which includes five courses in accounting, and 5 years

Amendment No. 1

44 of experience as an internal auditor or independent postauditor,
45 electronic data processing auditor, accountant, or any
46 combination thereof. The experience shall at a minimum consist
47 of audits of units of government or private business
48 enterprises, operating for profit or not for profit; or

49 2.(b) A master's degree in accounting, business
50 administration, or public administration from an accredited
51 college or university and 4 years of experience as required in
52 subparagraph 1. paragraph (a); or

53 3.(e) A certified public accountant license issued
54 pursuant to chapter 473 or a certified internal audit
55 certificate issued by the Institute of Internal Auditors or
56 earned by examination, and 4 years of experience as required in
57 paragraph (a).

58 (b) For agencies under the jurisdiction of the Governor,
59 the inspector general shall be selected on the basis of
60 integrity, leadership capability, and experience in accounting,
61 auditing, financial analysis, law, management analysis, program
62 evaluation, public administration, investigation, criminal
63 justice administration, or other closely related field. The
64 inspector general is subject to a level 2 background screening
65 pursuant to chapter 435. The inspector general shall have a 4-
66 year degree from an accredited institution of higher learning or
67 have at least 5 years of experience in at least one of the
68 following areas:

69 1. Inspector general.

Amendment No. 1

70 2. Supervisory experience in an office of inspector
71 general or an investigative public agency similar to an office
72 of inspector general.

73 3. Local, state, or federal law enforcement officer.

74 4. Local, state, or federal court judge.

75 5. Senior-level auditor or comptroller.

76 6. The administration and management of complex audits and
77 investigations.

78 7. Managing programs for prevention, examination,
79 detection, elimination of fraud, waste, abuse, mismanagement,
80 malfeasance, or misconduct in government or other organizations.

81
82 An advanced degree in law, accounting, public administration, or
83 other relevant field may substitute for 1 year of required
84 experience.

85 (c) The inspector general shall possess at appointment, or
86 obtain within the first year after appointment, a certification
87 from the Association of Inspectors General as a certified
88 inspector general. The inspector general must have one or more
89 other professional certifications, such as certified inspector
90 general investigator, certified inspector general auditor,
91 certified public accountant, certified internal auditor,
92 certified governmental financial manager, or certified fraud
93 examiner, certified financial crimes investigator or other
94 related certification, or be a licensed attorney.

Amendment No. 1

105 (d) The inspector general may not hold, or be a candidate
106 for, an elective office with the state or any municipality,
107 county, or other political subdivision of the state while
108 inspector general, and a current officer or employee of an
109 office of inspector general may not hold, or be a candidate for,
110 an elective office with the state or any municipality, county,
111 or other political subdivision of the state. The inspector
112 general may not hold office in a political party or political
113 committee. An employee of an office of inspector general may not
114 hold office in a political party or political committee while
115 employed in the office of inspector general.

116 (5) The inspector general and the staff shall have access
117 to any records, data, and other information of the state agency
118 that he or she deems necessary to carry out his or her duties.
119 The inspector general, at all times, shall have access to a
120 building or facility that is owned, operated, or leased by a
department, agency, board, or commission, or a property held in
trust to the state if the inspector general deems such access
necessary to carry out his or her duties. The inspector general
may also request such information or assistance as may be
necessary from the state agency or from any federal, state, or
local government entity.

117 (6) It shall be the duty of every state officer, employee,
118 agency, special district, board, commission, contractor, and
119 subcontractor to cooperate with the inspector general in any
120 investigation, audit, inspection, review, or hearing pursuant to

Amendment No. 1

121 this section. Beginning July 1, 2015, each contract, bid,
122 proposal, and application or solicitation for a contract shall
123 contain a statement that the corporation, partnership, or person
124 understands and will abide by this subparagraph.

125 ~~(7)-(5)~~ In carrying out the auditing duties and
126 responsibilities of this act, each inspector general shall
127 review and evaluate internal controls necessary to ensure the
128 fiscal accountability of the state agency. The inspector general
129 shall conduct financial, compliance, electronic data processing,
130 and performance audits of the agency and prepare audit reports
131 of his or her findings. The scope and assignment of the audits
132 shall be determined by the inspector general; however, the
133 agency head may at any time request the inspector general to
134 perform an audit of a special program, function, or
135 organizational unit. The performance of the audit shall be under
136 the direction of the inspector general, except that if the
137 inspector general does not possess the qualifications specified
138 in subsection (4), the director of auditing shall perform the
139 functions listed in this subsection.

140 (a) Such audits shall be conducted in accordance with the
141 current International Standards for the Professional Practice of
142 Internal Auditing as published by the Institute of Internal
143 Auditors, Inc., or, where appropriate, in accordance with
144 generally accepted governmental auditing standards. All audit
145 reports issued by internal audit staff shall include a statement

Amendment No. 1

146 that the audit was conducted pursuant to the appropriate
147 standards.

148 (b) Audit workpapers and reports shall be public records
149 to the extent that they do not include information which has
150 been made confidential and exempt from the provisions of s.
151 119.07(1) pursuant to law. However, when the inspector general
152 or a member of the staff receives from an individual a complaint
153 or information that falls within the definition provided in s.
154 112.3187(5), the name or identity of the individual may not be
155 disclosed to anyone else without the written consent of the
156 individual, unless the inspector general determines that such
157 disclosure is unavoidable during the course of the audit or
158 investigation.

159 ~~(c) The inspector general and the staff shall have access~~
160 ~~to any records, data, and other information of the state agency~~
161 ~~he or she deems necessary to carry out his or her duties. The~~
162 ~~inspector general may also request such information or~~
163 ~~assistance as may be necessary from the state agency or from any~~
164 ~~federal, state, or local government entity.~~

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