

Amendment No. 2

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WITHDRAWN	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: State Affairs Committee  
 2 Representative Raulerson offered the following:

**Amendment (with title amendment)**

5 Remove lines 240-298 and insert:

6 (5) It is the duty of every state officer, employee,  
 7 agency, special district, board, commission, contractor, and  
 8 subcontractor to cooperate with the inspector general in any  
 9 investigation, audit, inspection, review, or hearing pursuant to  
 10 this section. Beginning July 1, 2015, each contract, bid,  
 11 proposal, and application or solicitation for a contract shall  
 12 contain a statement that the corporation, partnership, or person  
 13 understands and will comply with this subsection.

14 (6)-(5) In carrying out the auditing duties and  
 15 responsibilities of this act, each inspector general shall  
 16 review and evaluate internal controls necessary to ensure the  
 17 fiscal accountability of the state agency. The inspector general

## Amendment No. 2

18 shall conduct financial, compliance, electronic data processing,  
19 and performance audits of the agency and prepare audit reports  
20 of his or her findings. The scope and assignment of the audits  
21 shall be determined by the inspector general; however, the  
22 agency head may at any time request the inspector general to  
23 perform an audit of a special program, function, or  
24 organizational unit. The performance of the audit shall be under  
25 the direction of the inspector general, except that if the  
26 inspector general does not possess the qualifications specified  
27 in subsection (4), the director of auditing shall perform the  
28 functions listed in this subsection.

29 (a) Such audits shall be conducted in accordance with the  
30 current International Standards for the Professional Practice of  
31 Internal Auditing as published by the Institute of Internal  
32 Auditors, Inc., or, where appropriate, in accordance with  
33 generally accepted governmental auditing standards. All audit  
34 reports issued by internal audit staff shall include a statement  
35 that the audit was conducted pursuant to the appropriate  
36 standards.

37 (b) Audit workpapers and reports shall be public records  
38 to the extent that they do not include information which has  
39 been made confidential and exempt from the provisions of s.  
40 119.07(1) pursuant to law. However, when the inspector general  
41 or a member of the staff receives from an individual a complaint  
42 or information that falls within the definition provided in s.  
43 112.3187(5), the name or identity of the individual may not be

Amendment No. 2

44 disclosed to anyone else without the written consent of the  
45 individual, unless the inspector general determines that such  
46 disclosure is unavoidable during the course of the audit or  
47 investigation.

48 (c) The inspector general and the staff shall have access  
49 to any records, data, and other information of the state agency  
50 he or she deems necessary to carry out his or her duties. The  
51 inspector general may also request such information or  
52 assistance as may be necessary from the state agency or from any  
53 federal, state, or local government entity.

54

55

-----

56

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

57

Remove lines 6-8 and insert:

58

general and staff; establishing the duty of specified persons

59

and entities with respect to cooperation with an inspector

60

general's official duties; requiring contracts and other

61

specified documents to contain a statement regarding compliance

62

with an inspector general's official duties;