

**HOUSE OF REPRESENTATIVES
FINAL BILL ANALYSIS**

BILL #: HCR 8009

FINAL HOUSE FLOOR ACTION:

SPONSOR(S): Raulerson and others

Adopted

**COMPANION
BILLS:** None

GOVERNOR'S ACTION: N/A

SUMMARY ANALYSIS

HCR 8009 was adopted by the House on April 21, 2015, and subsequently adopted by the Senate on April 23, 2015.

Article III, Section 2, Florida Constitution, authorizes the Legislature to “appoint an auditor to serve at its pleasure who shall audit public records and perform related duties as prescribed by law or concurrent resolution.”

Section 11.42(2), Florida Statutes, provides that the Auditor General shall be appointed to the office to serve at the pleasure of the Legislature by a majority vote of the members of the Legislative Auditing Committee, subject to confirmation by both houses of the Legislature.

This concurrent resolution confirms the appointment made by the Joint Legislative Auditing Committee (JLAC) of Sherrill Foltz Norman to the position of Auditor General, effective July 1, 2015.

I. SUBSTANTIVE INFORMATION

A. EFFECT OF CHANGES:

Article III, Section 2, Florida Constitution, authorizes the Legislature to appoint an auditor to serve at its pleasure. Section 11.42(1), Florida Statutes, provides that the auditor appointed under Art. III, Sec. 2 is designated as the Auditor General.

Sec. 11.42(2), F.S., requires appointment by majority vote of the Legislative Auditing Committee, subject to confirmation by both houses of the Legislature.

Sec. 11.42(2), F.S., provides that at the time of appointment by the Legislative Auditing Committee, the Auditor General shall have been certified under the Public Accountancy law in this state for a period of at least 10 years and shall have not less than 10 years' experience in an accounting or auditing related field.

The JLAC duly appointed Sherrill Foltz Norman at their meeting on March 30, 2015. Ms. Norman's qualifications meet the statutory requirements: she has been licensed as a Florida CPA since 1992 and has over 14 years of management and supervisory experience in governmental auditing in Florida. Ms. Norman has served as the Deputy Auditor General of the State Government Audits Division of the Office of the Auditor General since September 2012.

The concurrent resolution confirms the appointment of Sherrill Foltz Norman to the position of Auditor General effective July 1, 2015.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues: NONE
2. Expenditures: NONE

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues: NONE
2. Expenditures: NONE

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR: NONE

D. FISCAL COMMENTS: NONE