

By the Committees on Appropriations; and Community Affairs; and
Senator Stargel

576-04431-17

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1 A bill to be entitled
2 An act relating to government accountability; amending
3 s. 11.40, F.S.; specifying that the Governor, the
4 Commissioner of Education, or the designee of the
5 Governor or of the commissioner may notify the
6 Legislative Auditing Committee of an entity's failure
7 to comply with certain auditing and financial
8 reporting requirements; amending s. 11.45, F.S.;
9 defining the terms "abuse," "fraud," and "waste";
10 revising the definition of the term "local
11 governmental entity"; excluding water management
12 districts from certain audit requirements; removing a
13 cross-reference; authorizing the Auditor General to
14 conduct audits of tourist development councils and
15 county tourism promotion agencies; revising reporting
16 requirements applicable to the Auditor General;
17 amending s. 28.35, F.S.; revising reporting
18 requirements applicable to the Florida Clerks of Court
19 Operations Corporation; amending s. 43.16, F.S.;
20 revising the responsibilities of the Justice
21 Administrative Commission, each state attorney, each
22 public defender, the criminal conflict and civil
23 regional counsel, the capital collateral regional
24 counsel, and the Guardian Ad Litem Program, to include
25 the establishment and maintenance of certain internal
26 controls; amending s. 112.061, F.S.; revising certain
27 lodging rates for the purpose of reimbursement to
28 specified employees; authorizing an employee to expend
29 his or her funds for certain lodging expenses;

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30 defining the term "statewide travel management
31 system"; requiring agencies and the judicial branch to
32 report certain travel information of public officers
33 and employees in the statewide travel management
34 system; requiring executive branch state agencies and
35 the judicial branch to use the statewide travel
36 management system for certain purposes; amending ss.
37 129.03, 129.06, and 166.241, F.S.; requiring counties
38 and municipalities to maintain certain budget
39 documents on the entities' websites for a specified
40 period; amending s. 215.86, F.S.; revising the
41 purposes for which management systems and internal
42 controls must be established and maintained by each
43 state agency and the judicial branch; amending s.
44 215.97, F.S.; revising certain audit threshold
45 requirements; amending s. 215.985, F.S.; revising the
46 requirements for a monthly financial statement
47 provided by a water management district; amending s.
48 218.32, F.S.; revising the requirements for the annual
49 financial audit report of a local governmental entity;
50 authorizing the Department of Financial Services to
51 request additional information from a local
52 governmental entity; requiring a local governmental
53 entity to respond to such requests within a specified
54 timeframe; requiring the department to notify the
55 Legislative Auditing Committee of noncompliance;
56 amending s. 218.33, F.S.; requiring local governmental
57 entities to establish and maintain internal controls
58 to achieve specified purposes; amending s. 218.39,

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59 F.S.; requiring an audited entity to respond to audit
60 recommendations under specified circumstances;
61 amending s. 218.391, F.S.; revising the membership of
62 the audit committee of certain governing bodies;
63 prohibiting an audit committee member from being an
64 employee, a chief executive officer, or a chief
65 financial officer of the respective governmental
66 entity; requiring an auditor to include certain
67 information in a management letter; requiring the
68 chair of a governmental entity's governing body to
69 submit an affidavit containing certain information
70 when the entity contracts with an auditor to conduct
71 an audit; providing requirements and procedures for
72 selecting an auditor; requiring the Legislative
73 Auditing Committee to determine whether a governmental
74 entity should be subject to state action under certain
75 circumstances; amending s. 286.0114, F.S.; prohibiting
76 a board or commission from requiring an advance copy
77 of testimony or comments from a member of the public
78 as a precondition to being given the opportunity to be
79 heard at a public meeting; amending s. 373.536, F.S.;
80 deleting obsolete language; requiring water management
81 districts to maintain certain budget documents on the
82 districts' websites for a specified period; amending
83 s. 1001.42, F.S.; authorizing additional internal
84 audits as directed by the district school board;
85 amending s. 1002.33, F.S.; revising the
86 responsibilities of the governing board of a charter
87 school to include the establishment and maintenance of

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88 internal controls; removing obsolete provisions;
89 amending s. 1002.37, F.S.; requiring completion of an
90 annual financial audit of the Florida Virtual School;
91 specifying audit requirements; requiring an audit
92 report to be submitted to the board of trustees of the
93 Florida Virtual School and the Auditor General;
94 deleting obsolete provisions; amending s. 1010.01,
95 F.S.; requiring each school district, Florida College
96 System institution, and state university to establish
97 and maintain certain internal controls; amending s.
98 1010.30, F.S.; requiring a district school board,
99 Florida College System institution board of trustees,
100 or university board of trustees to respond to audit
101 recommendations under certain circumstances; amending
102 ss. 218.503 and 1002.455, F.S.; conforming provisions
103 and cross-references to changes made by the act;
104 declaring that the act fulfills an important state
105 interest; providing an effective date.

106
107 Be It Enacted by the Legislature of the State of Florida:

108
109 Section 1. Subsection (2) of section 11.40, Florida
110 Statutes, is amended to read:

111 11.40 Legislative Auditing Committee.—

112 (2) Following notification by the Auditor General, the
113 Department of Financial Services, ~~or~~ the Division of Bond
114 Finance of the State Board of Administration, the Governor or
115 his or her designee, or the Commissioner of Education or his or
116 her designee of the failure of a local governmental entity,

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117 district school board, charter school, or charter technical
118 career center to comply with the applicable provisions within s.
119 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
120 Legislative Auditing Committee may schedule a hearing to
121 determine if the entity should be subject to further state
122 action. If the committee determines that the entity should be
123 subject to further state action, the committee shall:

124 (a) In the case of a local governmental entity or district
125 school board, direct the Department of Revenue and the
126 Department of Financial Services to withhold any funds not
127 pledged for bond debt service satisfaction which are payable to
128 such entity until the entity complies with the law. The
129 committee shall specify the date that such action must ~~shall~~
130 begin, and the directive must be received by the Department of
131 Revenue and the Department of Financial Services 30 days before
132 the date of the distribution mandated by law. The Department of
133 Revenue and the Department of Financial Services may implement
134 ~~the provisions of~~ this paragraph.

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

136 1. A special act, notify the President of the Senate, the
137 Speaker of the House of Representatives, the standing committees
138 of the Senate and the House of Representatives charged with
139 special district oversight as determined by the presiding
140 officers of each respective chamber, the legislators who
141 represent a portion of the geographical jurisdiction of the
142 special district, and the Department of Economic Opportunity
143 that the special district has failed to comply with the law.
144 Upon receipt of notification, the Department of Economic
145 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.

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146 If the special district remains in noncompliance after the
147 process set forth in s. 189.0651, or if a public hearing is not
148 held, the Legislative Auditing Committee may request the
149 department to proceed pursuant to s. 189.067(3).

150 2. A local ordinance, notify the chair or equivalent of the
151 local general-purpose government pursuant to s. 189.0652 and the
152 Department of Economic Opportunity that the special district has
153 failed to comply with the law. Upon receipt of notification, the
154 department shall proceed pursuant to s. 189.062 or s. 189.067.

155 If the special district remains in noncompliance after the
156 process set forth in s. 189.0652, or if a public hearing is not
157 held, the Legislative Auditing Committee may request the
158 department to proceed pursuant to s. 189.067(3).

159 3. Any manner other than a special act or local ordinance,
160 notify the Department of Economic Opportunity that the special
161 district has failed to comply with the law. Upon receipt of
162 notification, the department shall proceed pursuant to s.
163 189.062 or s. 189.067(3).

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

167 Section 2. Subsection (1), paragraph (j) of subsection (2),
168 paragraph (u) of subsection (3), and paragraph (i) of subsection
169 (7) of section 11.45, Florida Statutes, are amended, and
170 paragraph (x) is added to subsection (3) of that section, to
171 read:

172 11.45 Definitions; duties; authorities; reports; rules.—

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

174 (a) "Abuse" means behavior that is deficient or improper

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175 when compared with behavior that a prudent person would consider
176 a reasonable and necessary operational practice given the facts
177 and circumstances. The term includes the misuse of authority or
178 position for personal gain.

179 (b) ~~(a)~~ "Audit" means a financial audit, operational audit,
180 or performance audit.

181 (c) ~~(b)~~ "County agency" means a board of county
182 commissioners or other legislative and governing body of a
183 county, however styled, including that of a consolidated or
184 metropolitan government, a clerk of the circuit court, a
185 separate or ex officio clerk of the county court, a sheriff, a
186 property appraiser, a tax collector, a supervisor of elections,
187 or any other officer in whom any portion of the fiscal duties of
188 a body or officer expressly stated in this paragraph ~~the above~~
189 are ~~under law~~ separately placed by law.

190 (d) ~~(e)~~ "Financial audit" means an examination of financial
191 statements in order to express an opinion on the fairness with
192 which they are presented in conformity with generally accepted
193 accounting principles and an examination to determine whether
194 operations are properly conducted in accordance with legal and
195 regulatory requirements. Financial audits must be conducted in
196 accordance with auditing standards generally accepted in the
197 United States and government auditing standards as adopted by
198 the Board of Accountancy. When applicable, the scope of
199 financial audits must ~~shall~~ encompass the additional activities
200 necessary to establish compliance with the Single Audit Act
201 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other
202 applicable federal law.

203 (e) "Fraud" means obtaining something of value through

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204 willful misrepresentation, including, but not limited to, the
205 intentional misstatements or intentional omissions of amounts or
206 disclosures in financial statements to deceive users of
207 financial statements, theft of an entity's assets, bribery, or
208 the use of one's position for personal enrichment through the
209 deliberate misuse or misapplication of an organization's
210 resources.

211 (f)~~(d)~~ "Governmental entity" means a state agency, a county
212 agency, or any other entity, however styled, that independently
213 exercises any type of state or local governmental function.

214 (g)~~(e)~~ "Local governmental entity" means a county agency,
215 municipality, tourist development council, county tourism
216 promotion agency, or special district as defined in s. 189.012.
217 The term,~~but~~ does not include any housing authority established
218 under chapter 421.

219 (h)~~(f)~~ "Management letter" means a statement of the
220 auditor's comments and recommendations.

221 (i)~~(g)~~ "Operational audit" means an audit whose purpose is
222 to evaluate management's performance in establishing and
223 maintaining internal controls, including controls designed to
224 prevent and detect fraud, waste, and abuse, and in administering
225 assigned responsibilities in accordance with applicable laws,
226 administrative rules, contracts, grant agreements, and other
227 guidelines. Operational audits must be conducted in accordance
228 with government auditing standards. Such audits examine internal
229 controls that are designed and placed in operation to promote
230 and encourage the achievement of management's control objectives
231 in the categories of compliance, economic and efficient
232 operations, reliability of financial records and reports, and

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233 safeguarding of assets, and identify weaknesses in those
234 internal controls.

235 (j)~~(h)~~ "Performance audit" means an examination of a
236 program, activity, or function of a governmental entity,
237 conducted in accordance with applicable government auditing
238 standards or auditing and evaluation standards of other
239 appropriate authoritative bodies. The term includes an
240 examination of issues related to:

241 1. Economy, efficiency, or effectiveness of the program.

242 2. Structure or design of the program to accomplish its
243 goals and objectives.

244 3. Adequacy of the program to meet the needs identified by
245 the Legislature or governing body.

246 4. Alternative methods of providing program services or
247 products.

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

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

252 7. Compliance of the program with appropriate policies,
253 rules, or laws.

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

256 (k)~~(i)~~ "Political subdivision" means a separate agency or
257 unit of local government created or established by law and
258 includes, but is not limited to, the following and the officers
259 thereof: authority, board, branch, bureau, city, commission,
260 consolidated government, county, department, district,
261 institution, metropolitan government, municipality, office,

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262 officer, public corporation, town, or village.

263 (1)~~(j)~~ "State agency" means a separate agency or unit of
264 state government created or established by law and includes, but
265 is not limited to, the following and the officers thereof:
266 authority, board, branch, bureau, commission, department,
267 division, institution, office, officer, or public corporation,
268 as the case may be, except any such agency or unit within the
269 legislative branch of state government other than the Florida
270 Public Service Commission.

271 (m) "Waste" means the act of using or expending resources
272 unreasonably, carelessly, extravagantly, or for no useful
273 purpose.

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

275 (j) Conduct audits of local governmental entities when
276 determined to be necessary by the Auditor General, when directed
277 by the Legislative Auditing Committee, or when otherwise
278 required by law. No later than 18 months after the release of
279 the audit report, the Auditor General shall perform such
280 appropriate followup procedures as he or she deems necessary to
281 determine the audited entity's progress in addressing the
282 findings and recommendations contained within the Auditor
283 General's previous report. The Auditor General shall notify each
284 member of the audited entity's governing body and the
285 Legislative Auditing Committee of the results of his or her
286 determination. For purposes of this paragraph, local
287 governmental entities do not include water management districts.

288

289 The Auditor General shall perform his or her duties
290 independently but under the general policies established by the

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291 Legislative Auditing Committee. This subsection does not limit
292 the Auditor General's discretionary authority to conduct other
293 audits or engagements of governmental entities as authorized in
294 subsection (3).

295 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
296 General may, pursuant to his or her own authority, or at the
297 direction of the Legislative Auditing Committee, conduct audits
298 or other engagements as determined appropriate by the Auditor
299 General of:

300 (u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

301 (x) Tourist development councils and county tourism
302 promotion agencies.

303 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

304 (i) The Auditor General shall annually transmit by July 15,
305 to the President of the Senate, the Speaker of the House of
306 Representatives, and the Department of Financial Services, a
307 list of all school districts, charter schools, charter technical
308 career centers, Florida College System institutions, state
309 universities, and local governmental entities ~~water management~~
310 ~~districts~~ that have failed to comply with the transparency
311 requirements as identified in the audit reports reviewed
312 pursuant to paragraph (b) and those conducted pursuant to
313 subsection (2).

314 Section 3. Paragraph (d) of subsection (2) of section
315 28.35, Florida Statutes, is amended to read:

316 28.35 Florida Clerks of Court Operations Corporation.—

317 (2) The duties of the corporation shall include the
318 following:

319 (d) Developing and certifying a uniform system of workload

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320 measures and applicable workload standards for court-related
321 functions as developed by the corporation and clerk workload
322 performance in meeting the workload performance standards. These
323 workload measures and workload performance standards shall be
324 designed to facilitate an objective determination of the
325 performance of each clerk in accordance with minimum standards
326 for fiscal management, operational efficiency, and effective
327 collection of fines, fees, service charges, and court costs. The
328 corporation shall develop the workload measures and workload
329 performance standards in consultation with the Legislature. When
330 the corporation finds a clerk has not met the workload
331 performance standards, the corporation shall identify the nature
332 of each deficiency and any corrective action recommended and
333 taken by the affected clerk of the court. For quarterly periods
334 ending on the last day of March, June, September, and December
335 of each year, the corporation shall notify the Legislature of
336 any clerk not meeting workload performance standards and provide
337 a copy of any corrective action plans. Such notifications shall
338 be submitted no later than 45 days after the end of the
339 preceding quarterly period. As used in this subsection, the
340 term:

341 1. "Workload measures" means the measurement of the
342 activities and frequency of the work required for the clerk to
343 adequately perform the court-related duties of the office as
344 defined by the membership of the Florida Clerks of Court
345 Operations Corporation.

346 2. "Workload performance standards" means the standards
347 developed to measure the timeliness and effectiveness of the
348 activities that are accomplished by the clerk in the performance

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349 of the court-related duties of the office as defined by the
350 membership of the Florida Clerks of Court Operations
351 Corporation.

352 Section 4. Present subsections (6) and (7) of section
353 43.16, Florida Statutes, are renumbered as subsections (7) and
354 (8), respectively, and a new subsection (6) is added to that
355 section to read:

356 43.16 Justice Administrative Commission; membership, powers
357 and duties.—

358 (6) The commission, each state attorney, each public
359 defender, the criminal conflict and civil regional counsel, the
360 capital collateral regional counsel, and the Guardian Ad Litem
361 Program shall establish and maintain internal controls designed
362 to:

363 (a) Prevent and detect fraud, waste, and abuse as defined
364 in s. 11.45(1).

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

367 (c) Support economical and efficient operations.

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

369 (e) Safeguard assets.

370 Section 5. Subsection (6) of section 112.061, Florida
371 Statutes, is amended, and subsection (16) is added to that
372 section, to read:

373 112.061 Per diem and travel expenses of public officers,
374 employees, and authorized persons.—

375 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.—For
376 purposes of reimbursement rates and methods of calculation, per
377 diem and subsistence allowances are provided as follows:

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378 (a) All travelers shall be allowed for subsistence when
379 traveling to a convention or conference or when traveling within
380 or outside the state in order to conduct bona fide state
381 business, which convention, conference, or business serves a
382 direct and lawful public purpose with relation to the public
383 agency served by the person attending such meeting or conducting
384 such business, either of the following for each day of such
385 travel at the option of the traveler:

- 386 1. Eighty dollars per diem; or
387 2. If actual expenses exceed \$80, the amounts permitted in
388 paragraph (b) for subsistence, plus actual expenses for lodging
389 at a single-occupancy rate, except as provided in paragraph (c),
390 to be substantiated by paid bills therefor.

391
392 When lodging or meals are provided at a state institution, the
393 traveler shall be reimbursed only for the actual expenses of
394 such lodging or meals, not to exceed the maximum provided for in
395 this subsection.

396 (b) All travelers shall be allowed the following amounts
397 for subsistence while on Class C travel on official business as
398 provided in paragraph (5) (b):

- 399 1. Breakfast \$6
400 2. Lunch \$11
401 3. Dinner \$19

402 (c) Actual expenses for lodging associated with the
403 attendance of an employee of a state agency or the judicial
404 branch at a meeting, conference, or convention organized or
405 sponsored in whole or in part by a state agency or the judicial
406 branch may not exceed \$150 per day. However, an employee may

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407 expend his or her own funds for any lodging expenses that exceed
408 \$150 per day. For purposes of this paragraph, a meeting does not
409 include travel activities for conducting an audit, examination,
410 inspection, or investigation or travel activities related to a
411 litigation or an emergency response.

412 (d)~~(e)~~ No one, whether traveling out of state or in state,
413 shall be reimbursed for any meal or lodging included in a
414 convention or conference registration fee paid by the state.

415 (16) STATEWIDE TRAVEL MANAGEMENT SYSTEM.—

416 (a) For purposes of this subsection, "statewide travel
417 management system" means the system acquired by the Executive
418 Office of the Governor to:

419 1. Standardize and automate agency travel management;

420 2. Allow for travel planning and approval, expense
421 reporting, and reimbursement; and

422 3. Allow a person to query travel information by public
423 employee or officer name and position title, purpose of travel,
424 dates and location of travel, mode of travel, confirmation of
425 agency head or designee authorization if required, and total
426 travel cost.

427 (b) All agencies and the judicial branch must report public
428 officer and employee travel information in the statewide travel
429 management system, including, but not limited to, officer or
430 employee name and position title, purpose of travel, dates and
431 location of travel, mode of travel, confirmation of agency head
432 or designee authorization if required, and total travel cost. At
433 a minimum, such information must be reported in the statewide
434 travel management system on a monthly basis.

435 (c) All executive branch state agencies and the judicial

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436 branch must use the statewide travel management system for
437 purposes of travel authorization and reimbursement.

438 Section 6. Paragraph (c) of subsection (3) of section
439 129.03, Florida Statutes, is amended to read:

440 129.03 Preparation and adoption of budget.—

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

449 (c) The board shall hold public hearings to adopt tentative
450 and final budgets pursuant to s. 200.065. The hearings shall be
451 primarily for the purpose of hearing requests and complaints
452 from the public regarding the budgets and the proposed tax
453 levies and for explaining the budget and any proposed or adopted
454 amendments. The tentative budget must be posted on the county's
455 official website at least 2 days before the public hearing to
456 consider such budget and must remain on the website for at least
457 45 days. The final budget must be posted on the website within
458 30 days after adoption and must remain on the website for at
459 least 2 years. The tentative budgets, adopted tentative budgets,
460 and final budgets shall be filed in the office of the county
461 auditor as a public record. Sufficient reference in words and
462 figures to identify the particular transactions must ~~shall~~ be
463 made in the minutes of the board to record its actions with
464 reference to the budgets.

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465 Section 7. Paragraph (f) of subsection (2) of section
466 129.06, Florida Statutes, is amended to read:

467 129.06 Execution and amendment of budget.—

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

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

477 1. The public hearing must be advertised at least 2 days,
478 but not more than 5 days, before the date of the hearing. The
479 advertisement must appear in a newspaper of paid general
480 circulation and must identify the name of the taxing authority,
481 the date, place, and time of the hearing, and the purpose of the
482 hearing. The advertisement must also identify each budgetary
483 fund to be amended, the source of the funds, the use of the
484 funds, and the total amount of each fund's appropriations.

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

489 Section 8. Subsections (3) and (5) of section 166.241,
490 Florida Statutes, are amended to read:

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

492 (3) The tentative budget must be posted on the
493 municipality's official website at least 2 days before the

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

505 (5) If the governing body of a municipality amends the
506 budget pursuant to paragraph (4)(c), the adopted amendment must
507 be posted on the official website of the municipality within 5
508 days after adoption and must remain on the website for at least
509 2 years. If the municipality does not operate an official
510 website, the municipality must, within a reasonable period of
511 time as established by the county or counties in which the
512 municipality is located, transmit the adopted amendment to the
513 manager or administrator of such county or counties who shall
514 post the adopted amendment on the county's website.

515 Section 9. Section 215.86, Florida Statutes, is amended to
516 read:

517 215.86 Management systems and controls.—Each state agency
518 and the judicial branch as defined in s. 216.011 shall establish
519 and maintain management systems and internal controls designed
520 to:

521 (1) Prevent and detect fraud, waste, and abuse as defined
522 in s. 11.45(1). ~~that~~

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523 (2) Promote and encourage compliance with applicable laws,
524 rules, contracts, and grant agreements.†

525 (3) Support economical and economic, efficient, ~~and~~
526 ~~effective~~ operations.†

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

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

531 Section 10. Paragraph (a) of subsection (2) of section
532 215.97, Florida Statutes, is amended to read:

533 215.97 Florida Single Audit Act.—

534 (2) As used in this section, the term:

535 (a) "Audit threshold" means the threshold amount used to
536 determine when a state single audit or project-specific audit of
537 a nonstate entity shall be conducted in accordance with this
538 section. Each nonstate entity that expends a total amount of
539 state financial assistance equal to or in excess of \$750,000 in
540 any fiscal year of such nonstate entity shall be required to
541 have a state single audit,† or a project-specific audit,† for such
542 fiscal year in accordance with the requirements of this section.
543 ~~Every 2 years the Auditor General,†~~ After consulting with the
544 Executive Office of the Governor, the Department of Financial
545 Services, and all state awarding agencies, the Auditor General
546 shall periodically review the threshold amount for requiring
547 audits under this section and may recommend any appropriate
548 statutory change to revise the threshold amount in the annual
549 report submitted pursuant to s. 11.45(7)(h) to the Legislature
550 ~~adjust such threshold amount consistent with the purposes of~~
551 ~~this section.~~

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552 Section 11. Subsection (11) of section 215.985, Florida
553 Statutes, is amended to read:

554 215.985 Transparency in government spending.—

555 (11) Each water management district shall provide a monthly
556 financial statement in the form and manner prescribed by the
557 Department of Financial Services to the district's ~~its~~ governing
558 board and make such monthly financial statement available for
559 public access on its website.

560 Section 12. Paragraph (d) of subsection (1) and subsection
561 (2) of section 218.32, Florida Statutes, are amended to read:

562 218.32 Annual financial reports; local governmental
563 entities.—

564 (1)

565 (d) Each local governmental entity that is required to
566 provide for an audit under s. 218.39(1) must submit a copy of
567 the audit report and annual financial report to the department
568 within 45 days after the completion of the audit report but no
569 later than 9 months after the end of the fiscal year. In
570 conducting an audit of a local governmental entity pursuant to
571 s. 218.39, an independent certified public accountant shall
572 determine whether the entity's annual financial report is in
573 agreement with the audited financial statements. If the audited
574 financial statements are not in agreement with the annual
575 financial report, the accountant shall specify and explain the
576 significant differences that exist between the audited financial
577 statements and the annual financial report.

578 (2) The department shall annually by December 1 file a
579 verified report with the Governor, the Legislature, the Auditor
580 General, and the Special District Accountability Program of the

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581 Department of Economic Opportunity showing the revenues, both
582 locally derived and derived from intergovernmental transfers,
583 and the expenditures of each local governmental entity, regional
584 planning council, local government finance commission, and
585 municipal power corporation that is required to submit an annual
586 financial report. In preparing the verified report, the
587 department may request additional information from the local
588 governmental entity. The information requested must be provided
589 to the department within 45 days after the request. If the local
590 governmental entity does not comply with the request, the
591 department shall notify the Legislative Auditing Committee,
592 which may take action pursuant to s. 11.40(2). The report must
593 include, but is not limited to:

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

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

602 Section 13. Present subsection (3) of section 218.33,
603 Florida Statutes, is renumbered as subsection (4), and a new
604 subsection (3) is added to that section to read:

605 218.33 Local governmental entities; establishment of
606 uniform fiscal years and accounting practices and procedures.—

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

609 (a) Prevent and detect fraud, waste, and abuse as defined

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610 in s. 11.45(1).

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

613 (c) Support economical and efficient operations.

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

615 (e) Safeguard assets.

616 Section 14. Present subsections (8) through (12) of section
617 218.39, Florida Statutes, are renumbered as subsections (9)
618 through (13), respectively, and a new subsection (8) is added to
619 that section to read:

620 218.39 Annual financial audit reports.—

621 (8) If the audit report includes a recommendation that was
622 included in the preceding financial audit report but remains
623 unaddressed, the governing body of the audited entity, within 60
624 days after the delivery of the audit report to the governing
625 body, shall indicate during a regularly scheduled public meeting
626 whether it intends to take corrective action, the intended
627 corrective action, and the timeframe for the corrective action.
628 If the governing body indicates that it does not intend to take
629 corrective action, it must explain its decision at the public
630 meeting.

631 Section 15. Subsection (2) of section 218.391, Florida
632 Statutes, is amended, and subsections (9) through (13) are added
633 to that section, to read:

634 218.391 Auditor selection procedures.—

635 (2) The governing body of a ~~charter~~ county, municipality,
636 special district, district school board, charter school, or
637 charter technical career center shall establish an audit
638 committee.

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639 (a) The audit committee for a county ~~Each noncharter county~~
640 ~~shall establish an audit committee that,~~ at a minimum, shall
641 consist of each of the county officers elected pursuant to the
642 county charter or s. 1(d), Art. VIII of the State Constitution,
643 or their respective designees ~~a designee,~~ and one member of the
644 board of county commissioners or its designee.

645 (b) The audit committee for a municipality, special
646 district, district school board, charter school, or charter
647 technical career center shall consist of at least three members.
648 One member of the audit committee must be a member of the
649 governing body of an entity specified in this paragraph, who
650 shall also serve as the chair of the committee.

651 (c) An employee, the chief executive officer, or the chief
652 financial officer of the county, municipality, special district,
653 district school board, charter school, or charter technical
654 career center may not serve as a member of an audit committee
655 established under this subsection.

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

662 (9) For each audit required by s. 218.39, the auditor shall
663 include the following information in the management letter
664 prepared pursuant to s. 218.39(4):

665 (a) The date the entity's governing body approved the
666 selection of the auditor and the date the entity and the auditor
667 executed the most recent contract pursuant to subsection (7);

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668 (b) The first fiscal year for which the auditor conducted
669 the audit under the most recently executed contract pursuant to
670 subsection (7); and

671 (c) The contract period, including renewals, and conditions
672 under which the contract may be terminated or renewed.

673 (10) On each occasion that an entity contracts with an
674 auditor to conduct an audit pursuant to s. 218.39, an affidavit
675 shall be executed by the chair of the entity's governing body in
676 a format prescribed in accordance with rules adopted by the
677 Auditor General, affirming that the auditor was selected in
678 compliance with the requirements of subsections (3)-(6). The
679 affidavit must accompany the entity's first audit report
680 prepared by the auditor under the most recently executed
681 contract pursuant to subsection (7). The affidavit shall include
682 the following information:

683 (a) The date the entity's governing body approved the
684 selection of the auditor;

685 (b) The first fiscal year for which the auditor conducted
686 the audit; and

687 (c) The contract period, including renewals, and conditions
688 under which the contract may be terminated or renewed.

689 (11) If the entity fails to select the auditor in
690 accordance with the requirements of subsections (3)-(6), the
691 entity shall again perform the auditor selection process in
692 accordance with this section to select an auditor to conduct
693 audits for subsequent fiscal years if the original audit was
694 performed under a multiyear contract.

695 (a) If performing the auditor selection process again in
696 accordance with this section would preclude the entity from

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697 timely completing the annual financial audit required by s.
698 218.39, the entity shall again perform the auditor selection
699 process in accordance with this section for the subsequent
700 annual financial audit. A multiyear contract entered into
701 between an entity and an auditor after the effective date of
702 this act may not prohibit or restrict an entity from complying
703 with the section.

704 (b) If the entity fails to perform the auditor selection
705 process again, pursuant to this subsection, the Legislative
706 Auditing Committee shall determine whether the entity should be
707 subject to state action pursuant to s. 11.40(2).

708 (12) If the entity fails to provide the Auditor General
709 with the affidavit required by subsection (10), the Auditor
710 General shall request that the entity provide the affidavit. The
711 affidavit must be provided within 45 days after the date of the
712 request. If the entity does not comply with the Auditor
713 General's request, the Legislative Auditing Committee shall
714 determine whether the entity should be subject to state action
715 pursuant to s. 11.40(2).

716 (13) If the entity provides the Auditor General with the
717 affidavit required in subsection (10) but failed to select the
718 auditor in accordance with the requirements of subsections (3)-
719 (6), the Legislative Auditing Committee shall determine whether
720 the entity should be subject to state action pursuant to s.
721 11.40(2).

722 Section 16. Subsection (2) of section 286.0114, Florida
723 Statutes, is amended to read:

724 286.0114 Public meetings; reasonable opportunity to be
725 heard; attorney fees.-

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726 (2) Members of the public shall be given a reasonable
727 opportunity to be heard on a proposition before a board or
728 commission. The opportunity to be heard need not occur at the
729 same meeting at which the board or commission takes official
730 action on the proposition if the opportunity occurs at a meeting
731 that is during the decisionmaking process and is within
732 reasonable proximity in time before the meeting at which the
733 board or commission takes the official action. A board or
734 commission may not require a member of the public to provide an
735 advance written copy of his or her testimony or comments as a
736 condition of being given the opportunity to be heard at a
737 meeting. This section does not prohibit a board or commission
738 from maintaining orderly conduct or proper decorum in a public
739 meeting. The opportunity to be heard is subject to rules or
740 policies adopted by the board or commission, as provided in
741 subsection (4).

742 Section 17. Paragraph (e) of subsection (4), paragraph (d)
743 of subsection (5), and paragraph (d) of subsection (6) of
744 section 373.536, Florida Statutes, are amended to read:

745 373.536 District budget and hearing thereon.—

746 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

747 (e) ~~By September 1, 2012,~~ Each district shall provide a
748 monthly financial statement in the form and manner prescribed by
749 the Department of Financial Services to the district's governing
750 board and make such monthly financial statement available for
751 public access on its website.

752 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
753 APPROVAL.—

754 (d) Each district shall, by August 1 of each year, submit

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755 for review a tentative budget and a description of any
756 significant changes from the preliminary budget submitted to the
757 Legislature pursuant to s. 373.535 to the Governor, the
758 President of the Senate, the Speaker of the House of
759 Representatives, the chairs of all legislative committees and
760 subcommittees having substantive or fiscal jurisdiction over
761 water management districts, as determined by the President of
762 the Senate or the Speaker of the House of Representatives, as
763 applicable, the secretary of the department, and the governing
764 body of each county in which the district has jurisdiction or
765 derives any funds for the operations of the district. The
766 tentative budget must be posted on the district's official
767 website at least 2 days before budget hearings held pursuant to
768 s. 200.065 or other law and must remain on the website for at
769 least 45 days.

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

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

775 Section 18. Paragraph (1) of subsection (12) of section
776 1001.42, Florida Statutes, is amended to read:

777 1001.42 Powers and duties of district school board.—The
778 district school board, acting as a board, shall exercise all
779 powers and perform all duties listed below:

780 (12) FINANCE.—Take steps to assure students adequate
781 educational facilities through the financial procedure
782 authorized in chapters 1010 and 1011 and as prescribed below:

783 (1) *Internal auditor.*—May employ an internal auditor to

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784 perform ongoing financial verification of the financial records
785 of the school district and such other audits and reviews as the
786 district school board directs for the purpose of determining:

787 1. The adequacy of internal controls designed to prevent
788 and detect fraud, waste, and abuse as defined in s. 11.45(1).

789 2. Compliance with applicable laws, rules, contracts, grant
790 agreements, district school board-approved policies, and best
791 practices.

792 3. The efficiency of operations.

793 4. The reliability of financial records and reports.

794 5. The safeguarding of assets.

795

796 The internal auditor shall report directly to the district
797 school board or its designee.

798 Section 19. Paragraph (j) of subsection (9) of section
799 1002.33, Florida Statutes, is amended to read:

800 1002.33 Charter schools.—

801 (9) CHARTER SCHOOL REQUIREMENTS.—

802 (j) The governing body of the charter school shall be
803 responsible for:

804 1. Establishing and maintaining internal controls designed
805 to:

806 a. Prevent and detect fraud, waste, and abuse as defined in
807 s. 11.45(1).

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

810 c. Support economical and efficient operations.

811 d. Ensure reliability of financial records and reports.

812 e. Safeguard assets.

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813 ~~2.1.~~ Ensuring that the charter school has retained the
814 services of a certified public accountant or auditor for the
815 annual financial audit, pursuant to s. 1002.345(2), who shall
816 submit the report to the governing body.

817 ~~3.2.~~ Reviewing and approving the audit report, including
818 audit findings and recommendations for the financial recovery
819 plan.

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

822 b. Monitoring a financial recovery plan in order to ensure
823 compliance.

824 ~~5.4.~~ Participating in governance training approved by the
825 department which must include government in the sunshine,
826 conflicts of interest, ethics, and financial responsibility.

827 Section 20. Present subsections (6) through (10) of section
828 1002.37, Florida Statutes, are renumbered as subsections (7)
829 through (11), respectively, a new subsection (6) is added to
830 that section, and present subsections (6) and (11) of that
831 section are amended, to read:

832 1002.37 The Florida Virtual School.—

833 (6) The Florida Virtual School shall have an annual
834 financial audit of its accounts and records conducted by an
835 independent auditor who is a certified public accountant
836 licensed under chapter 473. The independent auditor shall
837 conduct the audit in accordance with rules adopted by the
838 Auditor General pursuant to s. 11.45 and, upon completion of the
839 audit, shall prepare an audit report in accordance with such
840 rules. The audit report must include a written statement by the
841 board of trustees describing corrective action to be taken in

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842 response to each of the recommendations of the independent
843 auditor included in the audit report. The independent auditor
844 shall submit the audit report to the board of trustees and the
845 Auditor General no later than 9 months after the end of the
846 preceding fiscal year.

847 (7)~~(6)~~ The board of trustees shall annually submit to the
848 Governor, the Legislature, the Commissioner of Education, and
849 the State Board of Education the audit report prepared pursuant
850 to subsection (6) and a complete and detailed report setting
851 forth:

852 (a) The operations and accomplishments of the Florida
853 Virtual School within the state and those occurring outside the
854 state as Florida Virtual School Global.

855 (b) The marketing and operational plan for the Florida
856 Virtual School and Florida Virtual School Global, including
857 recommendations regarding methods for improving the delivery of
858 education through the Internet and other distance learning
859 technology.

860 (c) The assets and liabilities of the Florida Virtual
861 School and Florida Virtual School Global at the end of the
862 fiscal year.

863 ~~(d) A copy of an annual financial audit of the accounts and~~
864 ~~records of the Florida Virtual School and Florida Virtual School~~
865 ~~Global, conducted by an independent certified public accountant~~
866 ~~and performed in accordance with rules adopted by the Auditor~~
867 ~~General.~~

868 (d)~~(e)~~ Recommendations regarding the unit cost of providing
869 services to students through the Florida Virtual School and
870 Florida Virtual School Global. In order to most effectively

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871 develop public policy regarding any future funding of the
872 Florida Virtual School, it is imperative that the cost of the
873 program is accurately identified. The identified cost of the
874 program must be based on reliable data.

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

878 ~~(11) The Auditor General shall conduct an operational audit~~
879 ~~of the Florida Virtual School, including Florida Virtual School~~
880 ~~Global. The scope of the audit shall include, but not be limited~~
881 ~~to, the administration of responsibilities relating to~~
882 ~~personnel; procurement and contracting; revenue production;~~
883 ~~school funds, including internal funds; student enrollment~~
884 ~~records; franchise agreements; information technology~~
885 ~~utilization, assets, and security; performance measures and~~
886 ~~standards; and accountability. The final report on the audit~~
887 ~~shall be submitted to the President of the Senate and the~~
888 ~~Speaker of the House of Representatives no later than January~~
889 ~~31, 2014.~~

890 Section 21. Subsection (5) is added to section 1010.01,
891 Florida Statutes, to read:

892 1010.01 Uniform records and accounts.—

893 (5) Each school district, Florida College System
894 institution, and state university shall establish and maintain
895 internal controls designed to:

896 (a) Prevent and detect fraud, waste, and abuse as defined
897 in s. 11.45(1).

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

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900 (c) Support economical and efficient operations.

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

902 (e) Safeguard assets.

903 Section 22. Subsection (2) of section 1010.30, Florida
904 Statutes, is amended to read:

905 1010.30 Audits required.—

906 (2) If a school district, Florida College System
907 institution, or university audit report includes a
908 recommendation that was included in the preceding financial
909 audit report but remains unaddressed ~~an audit contains a~~
910 ~~significant finding~~, the district school board, the Florida
911 College System institution board of trustees, or the university
912 board of trustees, within 60 days after the delivery of the
913 audit report to the school district, Florida College System
914 institution, or university, shall indicate ~~conduct an audit~~
915 ~~overview~~ during a regularly scheduled public meeting whether it
916 intends to take corrective action, the intended corrective
917 action, and the timeframe for the corrective action. If the
918 district school board, Florida College System institution board
919 of trustees, or university board of trustees indicates that it
920 does not intend to take corrective action, it shall explain its
921 decision at the public meeting.

922 Section 23. Subsection (3) of section 218.503, Florida
923 Statutes, is amended to read:

924 218.503 Determination of financial emergency.—

925 (3) Upon notification that one or more of the conditions in
926 subsection (1) have occurred or will occur if action is not
927 taken to assist the local governmental entity or district school
928 board, the Governor or his or her designee shall contact the

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929 local governmental entity or the Commissioner of Education or
930 his or her designee shall contact the district school board, as
931 appropriate, to determine what actions have been taken by the
932 local governmental entity or the district school board to
933 resolve or prevent the condition. The information requested must
934 be provided within 45 days after the date of the request. If the
935 local governmental entity or the district school board does not
936 comply with the request, the Governor or his or her designee or
937 the Commissioner of Education or his or her designee shall
938 notify ~~the members of~~ the Legislative Auditing Committee, which
939 ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor
940 or the Commissioner of Education, as appropriate, shall
941 determine whether the local governmental entity or the district
942 school board needs state assistance to resolve or prevent the
943 condition. If state assistance is needed, the local governmental
944 entity or district school board is considered to be in a state
945 of financial emergency. The Governor or the Commissioner of
946 Education, as appropriate, has the authority to implement
947 measures as set forth in ss. 218.50-218.504 to assist the local
948 governmental entity or district school board in resolving the
949 financial emergency. Such measures may include, but are not
950 limited to:

951 (a) Requiring approval of the local governmental entity's
952 budget by the Governor or approval of the district school
953 board's budget by the Commissioner of Education.

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

956 (c) Prohibiting a local governmental entity or district
957 school board from issuing bonds, notes, certificates of

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958 indebtedness, or any other form of debt until such time as it is
959 no longer subject to this section.

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

964 (e) Consulting with officials and auditors of the local
965 governmental entity or the district school board and the
966 appropriate state officials regarding any steps necessary to
967 bring the books of account, accounting systems, financial
968 procedures, and reports into compliance with state requirements.

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

971 (g)1. Establishing a financial emergency board to oversee
972 the activities of the local governmental entity or the district
973 school board. If a financial emergency board is established for
974 a local governmental entity, the Governor shall appoint board
975 members and select a chair. If a financial emergency board is
976 established for a district school board, the State Board of
977 Education shall appoint board members and select a chair. The
978 financial emergency board shall adopt such rules as are
979 necessary for conducting board business. The board may:

980 a. Make such reviews of records, reports, and assets of the
981 local governmental entity or the district school board as are
982 needed.

983 b. Consult with officials and auditors of the local
984 governmental entity or the district school board and the
985 appropriate state officials regarding any steps necessary to
986 bring the books of account, accounting systems, financial

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987 procedures, and reports of the local governmental entity or the
988 district school board into compliance with state requirements.

989 c. Review the operations, management, efficiency,
990 productivity, and financing of functions and operations of the
991 local governmental entity or the district school board.

992 d. Consult with other governmental entities for the
993 consolidation of all administrative direction and support
994 services, including, but not limited to, services for asset
995 sales, economic and community development, building inspections,
996 parks and recreation, facilities management, engineering and
997 construction, insurance coverage, risk management, planning and
998 zoning, information systems, fleet management, and purchasing.

999 2. The recommendations and reports made by the financial
1000 emergency board must be submitted to the Governor for local
1001 governmental entities or to the Commissioner of Education and
1002 the State Board of Education for district school boards for
1003 appropriate action.

1004 (h) Requiring and approving a plan, to be prepared by
1005 officials of the local governmental entity or the district
1006 school board in consultation with the appropriate state
1007 officials, prescribing actions that will cause the local
1008 governmental entity or district school board to no longer be
1009 subject to this section. The plan must include, but need not be
1010 limited to:

1011 1. Provision for payment in full of obligations outlined in
1012 subsection (1), designated as priority items, which are
1013 currently due or will come due.

1014 2. Establishment of priority budgeting or zero-based
1015 budgeting in order to eliminate items that are not affordable.

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1016 3. The prohibition of a level of operations which can be
1017 sustained only with nonrecurring revenues.

1018 4. Provisions implementing the consolidation, sourcing, or
1019 discontinuance of all administrative direction and support
1020 services, including, but not limited to, services for asset
1021 sales, economic and community development, building inspections,
1022 parks and recreation, facilities management, engineering and
1023 construction, insurance coverage, risk management, planning and
1024 zoning, information systems, fleet management, and purchasing.

1025 Section 24. Subsection (2) of section 1002.455, Florida
1026 Statutes, is amended to read:

1027 1002.455 Student eligibility for K-12 virtual instruction.—

1028 (2) A student is eligible to participate in virtual
1029 instruction if:

1030 (a) The student spent the prior school year in attendance
1031 at a public school in the state and was enrolled and reported by
1032 the school district for funding during October and February for
1033 purposes of the Florida Education Finance Program surveys;

1034 (b) The student is a dependent child of a member of the
1035 United States Armed Forces who was transferred within the last
1036 12 months to this state from another state or from a foreign
1037 country pursuant to a permanent change of station order;

1038 (c) The student was enrolled during the prior school year
1039 in a virtual instruction program under s. 1002.45 or a full-time
1040 Florida Virtual School program under s. 1002.37(9)(a)

1041 ~~1002.37(8)(a);~~

1042 (d) The student has a sibling who is currently enrolled in
1043 a virtual instruction program and the sibling was enrolled in
1044 that program at the end of the prior school year;

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1045 (e) The student is eligible to enter kindergarten or first
1046 grade; or

1047 (f) The student is eligible to enter grades 2 through 5 and
1048 is enrolled full-time in a school district virtual instruction
1049 program, virtual charter school, or the Florida Virtual School.

1050 Section 25. The Legislature finds that a proper and
1051 legitimate state purpose is served when internal controls are
1052 established to prevent and detect fraud, waste, and abuse and to
1053 safeguard and account for government funds and property.

1054 Therefore, the Legislature determines and declares that this act
1055 fulfills an important state interest.

1056 Section 26. This act shall take effect July 1, 2017.