



104016

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2018	.	
	.	
	.	
	.	

The Committee on Appropriations (Bradley) recommended the following:

Senate Amendment to Amendment (522564)

Delete lines 362 - 574

and insert:

(d)1. Beginning in the 2018-2019 fiscal year, the county budget officer shall electronically submit information regarding the final budget to the Office of Economic and Demographic Research in the format specified by the office within 30 days after adoption of the final budget. If the Governor declares a state of emergency pursuant to s. 252.36(2) within 30 days after



104016

11 the submission deadline, the office may extend the deadline up
12 to an additional 90 days.

13 2. The county budget officer shall also electronically
14 submit to the clerk of the court:

15 a. A copy of the information that was submitted to the
16 office.

17 b. A copy of the final budget that was posted on the
18 county's website.

19 c. A statement certifying that the items in sub-
20 subparagraphs a. and b. were timely submitted and posted.

21 3. Subparagraph 2. does not apply to a charter county in
22 which the clerk of the court is not the county auditor.

23 Section 7. Paragraph (f) of subsection (2) of section
24 129.06, Florida Statutes, is amended to read:

25 129.06 Execution and amendment of budget.—

26 (2) The board at any time within a fiscal year may amend a
27 budget for that year, and may within the first 60 days of a
28 fiscal year amend the budget for the prior fiscal year, as
29 follows:

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

35 1. The public hearing must be advertised at least 2 days,
36 but not more than 5 days, before the date of the hearing. The
37 advertisement must appear in a newspaper of paid general
38 circulation and must identify the name of the taxing authority,
39 the date, place, and time of the hearing, and the purpose of the



40 hearing. The advertisement must also identify each budgetary
41 fund to be amended, the source of the funds, the use of the
42 funds, and the total amount of each fund's appropriations.

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

47 Section 8. Present subsections (4) and (5) of section
48 166.241, Florida Statutes, are renumbered as subsections (5) and
49 (6), respectively, subsection (3) and present subsection (5) are
50 amended, and a new subsection (4) is added to that section, to
51 read:

52 166.241 Fiscal years, budgets, and budget amendments.—

53 (3) The tentative budget must be posted on the
54 municipality's official website at least 2 days before the
55 budget hearing, held pursuant to s. 200.065 or other law, to
56 consider such budget and must remain on the website for at least
57 45 days. The final adopted budget must be posted on the
58 municipality's official website within 30 days after adoption
59 and must remain on the website for at least 2 years. If the
60 municipality does not operate an official website, the
61 municipality must, within a reasonable period of time as
62 established by the county or counties in which the municipality
63 is located, transmit the tentative budget and final budget to
64 the manager or administrator of such county or counties who
65 shall post the budgets on the county's website.

66 (4) Beginning in the 2018-2019 fiscal year, the
67 municipality budget officer shall electronically submit
68 information regarding the final budget to the Office of Economic



104016

69 and Demographic Research in the format specified by the office
70 within 30 days after adoption of the final budget. If the
71 Governor declares a state of emergency pursuant to s. 252.36(2)
72 within 30 days after the submission deadline, the office may
73 extend the deadline up to an additional 90 days. The
74 municipality budget officer shall also electronically submit to
75 the clerk of the court:

76 (a) A copy of the information that was submitted to the
77 office.

78 (b) A copy of the final budget that was posted on the
79 municipality's website.

80 (c) A statement certifying that the items in paragraphs (a)
81 and (b) were timely submitted and posted.

82 (6)~~(5)~~ If the governing body of a municipality amends the
83 budget pursuant to paragraph (5) (c) ~~(4) (e)~~, the adopted
84 amendment must be posted on the official website of the
85 municipality within 5 days after adoption and must remain on the
86 website for at least 2 years. If the municipality does not
87 operate an official website, the municipality must, within a
88 reasonable period of time as established by the county or
89 counties in which the municipality is located, transmit the
90 adopted amendment to the manager or administrator of such county
91 or counties who shall post the adopted amendment on the county's
92 website.

93 Section 9. Present subsections (5) through (10) of section
94 189.016, Florida Statutes, are renumbered as subsections (6)
95 through (11), respectively, present subsections (7) and (10) are
96 amended, and a new subsection (5) is added to that section, to
97 read:



104016

98 189.016 Reports; budgets; audits.-

99 (5) Beginning in the 2018-2019 fiscal year, the special
100 district budget officer shall electronically submit information
101 regarding the final budget to the Office of Economic and
102 Demographic Research in the format specified by the office
103 within 30 days after adoption of the final budget. If the
104 Governor declares a state of emergency under s. 252.36(2) within
105 30 days after the submission deadline for the final budget, the
106 office may extend the deadline up to an additional 90 days. The
107 special district budget officer shall also electronically submit
108 to the clerk of the court:

109 (a) A copy of the information that was submitted to the
110 office.

111 (b) A copy of the final budget that was posted on the
112 special district's website.

113 (c) A statement certifying that the items in paragraphs (a)
114 and (b) were timely submitted and posted.

115 (8)~~(7)~~ If the governing body of a special district amends
116 the budget pursuant to paragraph (7) (c) ~~(6) (e)~~, the adopted
117 amendment must be posted on the official website of the special
118 district within 5 days after adoption and must remain on the
119 website for at least 2 years.

120 (11)~~(10)~~ All reports or information required to be filed
121 with a local general-purpose government or governing authority
122 under ss. 189.014, 189.015, and 189.08 and subsection (9) ~~(8)~~
123 must:

124 (a) If the local general-purpose government or governing
125 authority is a county, be filed with the clerk of the board of
126 county commissioners.



104016

127 (b) If the district is a multicounty district, be filed
128 with the clerk of the county commission in each county.

129 (c) If the local general-purpose government or governing
130 authority is a municipality, be filed at the place designated by
131 the municipal governing body.

132 Section 10. Section 215.86, Florida Statutes, is amended to
133 read:

134 215.86 Management systems and controls.—Each state agency
135 and the judicial branch as defined in s. 216.011 shall establish
136 and maintain management systems and internal controls designed
137 to:

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

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

142 (3) Support economical and ~~economic,~~ efficient, and
143 effective operations.†

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

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

148 Section 11. Paragraph (a) of subsection (2) of section
149 215.97, Florida Statutes, is amended to read:

150 215.97 Florida Single Audit Act.—

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

152 (a) "Audit threshold" means the threshold amount used to
153 determine when a state single audit or project-specific audit of
154 a nonstate entity shall be conducted in accordance with this
155 section. Each nonstate entity that expends a total amount of



104016

156 state financial assistance equal to or in excess of \$750,000 in
157 any fiscal year of such nonstate entity shall be required to
158 have a state single audit, or a project-specific audit, for such
159 fiscal year in accordance with the requirements of this section.
160 ~~Every 2 years the Auditor General,~~ After consulting with the
161 Executive Office of the Governor, the Department of Financial
162 Services, and all state awarding agencies, the Auditor General
163 shall periodically review the threshold amount for requiring
164 audits under this section and may recommend any appropriate
165 statutory change to revise the threshold amount in the annual
166 report submitted pursuant to s. 11.45(7)(h) to the Legislature
167 ~~adjust such threshold amount consistent with the purposes of~~
168 ~~this section.~~

169 Section 12. Subsection (11) of section 215.985, Florida
170 Statutes, is amended to read:

171 215.985 Transparency in government spending.—

172 (11) Each water management district shall provide a monthly
173 financial statement in the form and manner prescribed by the
174 Department of Financial Services to the district's its governing
175 board and make such monthly financial statement available for
176 public access on its website.

177 Section 13. Section 218.32, Florida Statutes, is amended to
178 read:

179 218.32 Annual financial reports; local governmental
180 entities; Florida Open Financial Statement System.—

181 (1) (a) Each local governmental entity that is determined to
182 be a reporting entity, as defined by generally accepted
183 accounting principles, and each independent special district as
184 defined in s. 189.012, shall submit to the department a copy of



104016

185 its annual financial report for the previous fiscal year in a
186 format prescribed by the department. The annual financial report
187 must include a list of each local governmental entity included
188 in the report and each local governmental entity that failed to
189 provide financial information as required by paragraph (b). The
190 chair of the governing body and the chief financial officer of
191 each local governmental entity shall sign the annual financial
192 report submitted pursuant to this subsection attesting to the
193 accuracy of the information included in the report. The county
194 annual financial report must be a single document that covers
195 each county agency.

196 (b) Each component unit, as defined by generally accepted
197 accounting principles, of a local governmental entity shall
198 provide the local governmental entity, within a reasonable time
199 period as established by the local governmental entity, with
200 financial information necessary to comply with the reporting
201 requirements contained in this section.

202 (c) Each regional planning council created under s.
203 186.504, each local government finance commission, board, or
204 council, and each municipal power corporation created as a
205 separate legal or administrative entity by interlocal agreement
206 under s. 163.01(7) shall submit to the department a copy of its
207 audit report and an annual financial report for the previous
208 fiscal year in a format prescribed by the department.

209 (d) 1. Each local governmental entity that is required to
210 provide for an audit under s. 218.39(1) must submit a copy of
211 the audit report and annual financial report to the department
212 within 45 days after the completion of the audit report but no
213 later than 6 ~~9~~ months after the end of the fiscal year. If the



104016

214 Governor declares a state of emergency under s. 252.36(2) within
215 30 days after the submission deadline for the audit report and
216 annual financial report, the department may extend the deadline
217 up to an additional 90 days.

218 2. The local governmental entity must electronically submit
219 to the clerk of the court a copy of its annual financial report
220 and a statement certifying that the report was timely filed with
221 the department.

222 3. Subparagraph 2. does not apply to a charter county in
223 which the clerk of the court is not the county auditor.