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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/02/2018	.	
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The Committee on Appropriations (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the
Department of Financial Services, ~~or~~ the Division of Bond
Finance of the State Board of Administration, the Governor or



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11 his or her designee, or the Commissioner of Education or his or
12 her designee of the failure of a local governmental entity,
13 district school board, charter school, or charter technical
14 career center to comply with the applicable provisions within s.
15 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
16 Legislative Auditing Committee shall ~~may~~ schedule a hearing to
17 determine if the entity should be subject to further state
18 action. If the committee determines that the entity should be
19 subject to further state action, the committee shall:

20 (a) In the case of a local governmental entity or district
21 school board, direct the Department of Revenue and the
22 Department of Financial Services to withhold any funds not
23 pledged for bond debt service satisfaction which are payable to
24 such entity until the entity complies with the law. The
25 committee shall specify the date that such action must ~~shall~~
26 begin, and the directive must be received by the Department of
27 Revenue and the Department of Financial Services 30 days before
28 the date of the distribution mandated by law. The Department of
29 Revenue and the Department of Financial Services may implement
30 ~~the provisions of~~ this paragraph.

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

32 1. A special act, notify the President of the Senate, the
33 Speaker of the House of Representatives, the standing committees
34 of the Senate and the House of Representatives charged with
35 special district oversight as determined by the presiding
36 officers of each respective chamber, the legislators who
37 represent a portion of the geographical jurisdiction of the
38 special district, and the Department of Economic Opportunity
39 that the special district has failed to comply with the law.



40 Upon receipt of notification, the Department of Economic
41 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
42 If the special district remains in noncompliance after the
43 process set forth in s. 189.0651, or if a public hearing is not
44 held, the Legislative Auditing Committee may request the
45 department to proceed pursuant to s. 189.067(3).

46 2. A local ordinance, notify the chair or equivalent of the
47 local general-purpose government pursuant to s. 189.0652 and the
48 Department of Economic Opportunity that the special district has
49 failed to comply with the law. Upon receipt of notification, the
50 department shall proceed pursuant to s. 189.062 or s. 189.067.
51 If the special district remains in noncompliance after the
52 process set forth in s. 189.0652, or if a public hearing is not
53 held, the Legislative Auditing Committee may request the
54 department to proceed pursuant to s. 189.067(3).

55 3. Any manner other than a special act or local ordinance,
56 notify the Department of Economic Opportunity that the special
57 district has failed to comply with the law. Upon receipt of
58 notification, the department shall proceed pursuant to s.
59 189.062 or s. 189.067(3).

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

63 Section 2. Subsection (1), paragraph (j) of subsection (2),
64 paragraph (u) of subsection (3), and paragraph (i) of subsection
65 (7) of section 11.45, Florida Statutes, are amended, and
66 paragraph (y) is added to subsection (3) of that section, to
67 read:

68 11.45 Definitions; duties; authorities; reports; rules.—



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69 (1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:
70 (a) “Abuse” means behavior that is deficient or improper
71 when compared with behavior that a prudent person would consider
72 a reasonable and necessary operational practice given the facts
73 and circumstances. The term includes the misuse of authority or
74 position for personal gain.
75 (b) ~~(a)~~ “Audit” means a financial audit, operational audit,
76 or performance audit.
77 (c) ~~(b)~~ “County agency” means a board of county
78 commissioners or other legislative and governing body of a
79 county, however styled, including that of a consolidated or
80 metropolitan government, a clerk of the circuit court, a
81 separate or ex officio clerk of the county court, a sheriff, a
82 property appraiser, a tax collector, a supervisor of elections,
83 or any other officer in whom any portion of the fiscal duties of
84 a body or officer expressly stated in this paragraph are ~~the~~
85 above are under law separately placed by law.
86 (d) ~~(c)~~ “Financial audit” means an examination of financial
87 statements in order to express an opinion on the fairness with
88 which they are presented in conformity with generally accepted
89 accounting principles and an examination to determine whether
90 operations are properly conducted in accordance with legal and
91 regulatory requirements. Financial audits must be conducted in
92 accordance with auditing standards generally accepted in the
93 United States and government auditing standards as adopted by
94 the Board of Accountancy. When applicable, the scope of
95 financial audits must ~~shall~~ encompass the additional activities
96 necessary to establish compliance with the Single Audit Act
97 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other



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98 applicable federal law.

99 (e) "Fraud" means obtaining something of value through
100 willful misrepresentation, including, but not limited to, the
101 intentional misstatements or intentional omissions of amounts or
102 disclosures in financial statements to deceive users of
103 financial statements, theft of an entity's assets, bribery, or
104 the use of one's position for personal enrichment through the
105 deliberate misuse or misapplication of an organization's
106 resources.

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

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

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

117 (i)~~(g)~~ "Operational audit" means an audit whose purpose is
118 to evaluate management's performance in establishing and
119 maintaining internal controls, including controls designed to
120 prevent and detect fraud, waste, and abuse, and in administering
121 assigned responsibilities in accordance with applicable laws,
122 administrative rules, contracts, grant agreements, and other
123 guidelines. Operational audits must be conducted in accordance
124 with government auditing standards. Such audits examine internal
125 controls that are designed and placed in operation to promote
126 and encourage the achievement of management's control objectives



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127 in the categories of compliance, economic and efficient
128 operations, reliability of financial records and reports, and
129 safeguarding of assets, and identify weaknesses in those
130 internal controls.

131 (j)~~(h)~~ "Performance audit" means an examination of a
132 program, activity, or function of a governmental entity,
133 conducted in accordance with applicable government auditing
134 standards or auditing and evaluation standards of other
135 appropriate authoritative bodies. The term includes an
136 examination of issues related to:

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

138 2. Structure or design of the program to accomplish its
139 goals and objectives.

140 3. Adequacy of the program to meet the needs identified by
141 the Legislature or governing body.

142 4. Alternative methods of providing program services or
143 products.

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

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

148 7. Compliance of the program with appropriate policies,
149 rules, or laws.

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

152 (k)~~(i)~~ "Political subdivision" means a separate agency or
153 unit of local government created or established by law and
154 includes, but is not limited to, the following and the officers
155 thereof: authority, board, branch, bureau, city, commission,



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156 consolidated government, county, department, district,
157 institution, metropolitan government, municipality, office,
158 officer, public corporation, town, or village.

159 (1)~~(j)~~ "State agency" means a separate agency or unit of
160 state government created or established by law and includes, but
161 is not limited to, the following and the officers thereof:
162 authority, board, branch, bureau, commission, department,
163 division, institution, office, officer, or public corporation,
164 as the case may be, except any such agency or unit within the
165 legislative branch of state government other than the Florida
166 Public Service Commission.

167 (m) "Waste" means the act of using or expending resources
168 unreasonably, carelessly, extravagantly, or for no useful
169 purpose.

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

171 (j) Conduct audits of local governmental entities when
172 determined to be necessary by the Auditor General, when directed
173 by the Legislative Auditing Committee, or when otherwise
174 required by law. No later than 18 months after the release of
175 the audit report, the Auditor General shall perform such
176 appropriate followup procedures as he or she deems necessary to
177 determine the audited entity's progress in addressing the
178 findings and recommendations contained within the Auditor
179 General's previous report. The Auditor General shall notify each
180 member of the audited entity's governing body and the
181 Legislative Auditing Committee of the results of his or her
182 determination. For purposes of this paragraph, local
183 governmental entities do not include water management districts.

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185 The Auditor General shall perform his or her duties
186 independently but under the general policies established by the
187 Legislative Auditing Committee. This subsection does not limit
188 the Auditor General's discretionary authority to conduct other
189 audits or engagements of governmental entities as authorized in
190 subsection (3).

191 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
192 General may, pursuant to his or her own authority, or at the
193 direction of the Legislative Auditing Committee, conduct audits
194 or other engagements as determined appropriate by the Auditor
195 General of:

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

197 (y) Tourist development councils and county tourism
198 promotion agencies.

199 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

200 (i) The Auditor General shall annually transmit by July 15,
201 to the President of the Senate, the Speaker of the House of
202 Representatives, and the Department of Financial Services, a
203 list of all school districts, charter schools, charter technical
204 career centers, Florida College System institutions, state
205 universities, and local governmental entities ~~water management~~
206 ~~districts~~ that have failed to comply with the transparency
207 requirements as identified in the audit reports reviewed
208 pursuant to paragraph (b) and those conducted pursuant to
209 subsection (2).

210 Section 3. Paragraph (d) of subsection (2) of section
211 28.35, Florida Statutes, is amended to read:

212 28.35 Florida Clerks of Court Operations Corporation.—

213 (2) The duties of the corporation shall include the



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214 following:

215 (d) Developing and certifying a uniform system of workload
216 measures and applicable workload standards for court-related
217 functions as developed by the corporation and clerk workload
218 performance in meeting the workload performance standards. These
219 workload measures and workload performance standards shall be
220 designed to facilitate an objective determination of the
221 performance of each clerk in accordance with minimum standards
222 for fiscal management, operational efficiency, and effective
223 collection of fines, fees, service charges, and court costs. The
224 corporation shall develop the workload measures and workload
225 performance standards in consultation with the Legislature. When
226 the corporation finds a clerk has not met the workload
227 performance standards, the corporation shall identify the nature
228 of each deficiency and any corrective action recommended and
229 taken by the affected clerk of the court. For quarterly periods
230 ending on the last day of March, June, September, and December
231 of each year, the corporation shall notify the Legislature of
232 any clerk not meeting workload performance standards and provide
233 a copy of any corrective action plans. Such notifications shall
234 be submitted no later than 45 days after the end of the
235 preceding quarterly period. As used in this subsection, the
236 term:

237 1. "Workload measures" means the measurement of the
238 activities and frequency of the work required for the clerk to
239 adequately perform the court-related duties of the office as
240 defined by the membership of the Florida Clerks of Court
241 Operations Corporation.

242 2. "Workload performance standards" means the standards



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243 developed to measure the timeliness and effectiveness of the
244 activities that are accomplished by the clerk in the performance
245 of the court-related duties of the office as defined by the
246 membership of the Florida Clerks of Court Operations
247 Corporation.

248 Section 4. Present subsections (6) and (7) of section
249 43.16, Florida Statutes, are renumbered as subsections (7) and
250 (8), respectively, and a new subsection (6) is added to that
251 section, to read:

252 43.16 Justice Administrative Commission; membership, powers
253 and duties.—

254 (6) The commission, each state attorney, each public
255 defender, the criminal conflict and civil regional counsel, the
256 capital collateral regional counsel, and the Guardian Ad Litem
257 Program shall establish and maintain internal controls designed
258 to:

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

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

263 (c) Support economical and efficient operations.

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

265 (e) Safeguard assets.

266 Section 5. Subsection (6) of section 112.061, Florida
267 Statutes, is amended, and subsection (16) is added to that
268 section, to read:

269 112.061 Per diem and travel expenses of public officers,
270 employees, and authorized persons.—

271 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.—For



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272 purposes of reimbursement rates and methods of calculation, per
273 diem and subsistence allowances are provided as follows:

274 (a) All travelers shall be allowed for subsistence when
275 traveling to a convention or conference or when traveling within
276 or outside the state in order to conduct bona fide state
277 business, which convention, conference, or business serves a
278 direct and lawful public purpose with relation to the public
279 agency served by the person attending such meeting or conducting
280 such business, either of the following for each day of such
281 travel at the option of the traveler:

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

287
288 When lodging or meals are provided at a state institution, the
289 traveler shall be reimbursed only for the actual expenses of
290 such lodging or meals, not to exceed the maximum provided for in
291 this subsection.

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

- 295 1. Breakfast.....\$6
296 2. Lunch.....\$11
297 3. Dinner.....\$19

298 (c) Actual expenses for lodging associated with the
299 attendance of an employee of a state agency or the judicial
300 branch at a meeting, conference, or convention organized or



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301 sponsored in whole or in part by a state agency or the judicial
302 branch may not exceed \$150 per day. However, an employee may
303 expend his or her own funds for any lodging expenses that exceed
304 \$150 per day. For purposes of this paragraph, a meeting does not
305 include travel activities for conducting an audit, examination,
306 inspection, or investigation or travel activities related to a
307 litigation or emergency response.

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

311 (16) STATEWIDE TRAVEL MANAGEMENT SYSTEM.—

312 (a) For purposes of this subsection, the term "statewide
313 travel management system" means the system acquired by the
314 Department of Management Services to:

315 1. Standardize and automate agency travel management;

316 2. Allow for travel planning and approval, expense
317 reporting, and reimbursement; and

318 3. Allow a person to query travel information by public
319 employee or officer name and position title, purpose of travel,
320 dates and location of travel, mode of travel, confirmation of
321 agency head or designee authorization if required, and total
322 travel cost.

323 (b) All agencies and the judicial branch must report public
324 officer and employee travel information in the statewide travel
325 management system, including, but not limited to, officer or
326 employee name and position title, purpose of travel, dates and
327 location of travel, mode of travel, confirmation of agency head
328 or designee authorization if required, and total travel cost. At
329 a minimum, such information must be reported in the statewide



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330 travel management system on a monthly basis.

331 (c) All executive branch state agencies and the judicial
332 branch must use the statewide travel management system for
333 purposes of travel authorization and reimbursement.

334 Section 6. Paragraph (c) of subsection (3) of section
335 129.03, Florida Statutes, is amended, and paragraph (d) is added
336 to that subsection, to read:

337 129.03 Preparation and adoption of budget.—

338 (3) The county budget officer, after tentatively
339 ascertaining the proposed fiscal policies of the board for the
340 next fiscal year, shall prepare and present to the board a
341 tentative budget for the next fiscal year for each of the funds
342 provided in this chapter, including all estimated receipts,
343 taxes to be levied, and balances expected to be brought forward
344 and all estimated expenditures, reserves, and balances to be
345 carried over at the end of the year.

346 (c) The board shall hold public hearings to adopt tentative
347 and final budgets pursuant to s. 200.065. The hearings shall be
348 primarily for the purpose of hearing requests and complaints
349 from the public regarding the budgets and the proposed tax
350 levies and for explaining the budget and any proposed or adopted
351 amendments. The tentative budget must be posted on the county's
352 official website at least 2 days before the public hearing to
353 consider such budget and must remain on the website for at least
354 45 days. The final budget must be posted on the website within
355 30 days after adoption and must remain on the website for at
356 least 2 years. The tentative budgets, adopted tentative budgets,
357 and final budgets shall be filed in the office of the county
358 auditor as a public record. Sufficient reference in words and



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359 figures to identify the particular transactions must ~~shall~~ be
360 made in the minutes of the board to record its actions with
361 reference to the budgets.

362 (d) Beginning in the 2018-2019 fiscal year, the county
363 budget officer shall electronically submit information regarding
364 the final budget to the Office of Economic and Demographic
365 Research in the format specified by the office within 30 days
366 after adoption of the final budget. If the Governor declares a
367 state of emergency pursuant to s. 252.36(2) within 30 days after
368 the submission deadline, the office may extend the deadline up
369 to an additional 90 days. The county budget officer shall also
370 electronically submit to the clerk of the court:

371 1. A copy of the information that was submitted to the
372 office.

373 2. A copy of the final budget that was posted on the
374 county's website.

375 3. A statement certifying that the items in subparagraphs
376 1. and 2. were timely submitted and posted.

377 Section 7. Paragraph (f) of subsection (2) of section
378 129.06, Florida Statutes, is amended to read:

379 129.06 Execution and amendment of budget.—

380 (2) The board at any time within a fiscal year may amend a
381 budget for that year, and may within the first 60 days of a
382 fiscal year amend the budget for the prior fiscal year, as
383 follows:

384 (f) Unless otherwise prohibited by law, if an amendment to
385 a budget is required for a purpose not specifically authorized
386 in paragraphs (a)-(e), the amendment may be authorized by
387 resolution or ordinance of the board of county commissioners



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388 adopted following a public hearing.

389 1. The public hearing must be advertised at least 2 days,
390 but not more than 5 days, before the date of the hearing. The
391 advertisement must appear in a newspaper of paid general
392 circulation and must identify the name of the taxing authority,
393 the date, place, and time of the hearing, and the purpose of the
394 hearing. The advertisement must also identify each budgetary
395 fund to be amended, the source of the funds, the use of the
396 funds, and the total amount of each fund's appropriations.

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

401 Section 8. Present subsections (4) and (5) of section
402 166.241, Florida Statutes, are renumbered as subsections (5) and
403 (6), respectively, subsection (3) and present subsection (5) are
404 amended, and a new subsection (4) is added to that section, to
405 read:

406 166.241 Fiscal years, budgets, and budget amendments.—

407 (3) The tentative budget must be posted on the
408 municipality's official website at least 2 days before the
409 budget hearing, held pursuant to s. 200.065 or other law, to
410 consider such budget and must remain on the website for at least
411 45 days. The final adopted budget must be posted on the
412 municipality's official website within 30 days after adoption
413 and must remain on the website for at least 2 years. If the
414 municipality does not operate an official website, the
415 municipality must, within a reasonable period of time as
416 established by the county or counties in which the municipality



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417 is located, transmit the tentative budget and final budget to
418 the manager or administrator of such county or counties who
419 shall post the budgets on the county's website.

420 (4) Beginning in the 2018-2019 fiscal year, the
421 municipality budget officer shall electronically submit
422 information regarding the final budget to the Office of Economic
423 and Demographic Research in the format specified by the office
424 within 30 days after adoption of the final budget. If the
425 Governor declares a state of emergency pursuant to s. 252.36(2)
426 within 30 days after the submission deadline, the office may
427 extend the deadline up to an additional 90 days. The
428 municipality budget officer shall also electronically submit to
429 the clerk of the court:

430 (a) A copy of the information that was submitted to the
431 office.

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

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

436 (6)~~(5)~~ If the governing body of a municipality amends the
437 budget pursuant to paragraph (5)(c) ~~(4)(e)~~, the adopted
438 amendment must be posted on the official website of the
439 municipality within 5 days after adoption and must remain on the
440 website for at least 2 years. If the municipality does not
441 operate an official website, the municipality must, within a
442 reasonable period of time as established by the county or
443 counties in which the municipality is located, transmit the
444 adopted amendment to the manager or administrator of such county
445 or counties who shall post the adopted amendment on the county's



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446 website.

447 Section 9. Present subsections (5) through (10) of section
448 189.016, Florida Statutes, are renumbered as subsections (6)
449 through (11), respectively, present subsections (7) and (10) are
450 amended, and a new subsection (5) is added to that section, to
451 read:

452 189.016 Reports; budgets; audits.—

453 (5) Beginning in the 2018-2019 fiscal year, the special
454 district budget officer shall electronically submit information
455 regarding the final budget to the Office of Economic and
456 Demographic Research in the format specified by the office
457 within 30 days after adoption of the final budget. If the
458 Governor declares a state of emergency under s. 252.36(2) within
459 30 days after the submission deadline for the final budget, the
460 office may extend the deadline up to an additional 90 days. The
461 special district budget officer shall also electronically submit
462 to the clerk of the court:

463 (a) A copy of the information that was submitted to the
464 office.

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

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

469 (8)-(7) If the governing body of a special district amends
470 the budget pursuant to paragraph (7)(c) ~~(6)(e)~~, the adopted
471 amendment must be posted on the official website of the special
472 district within 5 days after adoption and must remain on the
473 website for at least 2 years.

474 (11)-(10) All reports or information required to be filed



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475 with a local general-purpose government or governing authority
476 under ss. 189.014, 189.015, and 189.08 and subsection (9) ~~(8)~~
477 must:

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

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

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

486 Section 10. Section 215.86, Florida Statutes, is amended to
487 read:

488 215.86 Management systems and controls.—Each state agency
489 and the judicial branch as defined in s. 216.011 shall establish
490 and maintain management systems and internal controls designed
491 to:

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

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

496 (3) Support economical and ~~economic,~~ efficient, and
497 effective operations.†

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

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

502 Section 11. Paragraph (a) of subsection (2) of section
503 215.97, Florida Statutes, is amended to read:



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504 215.97 Florida Single Audit Act.—

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

506 (a) "Audit threshold" means the threshold amount used to
507 determine when a state single audit or project-specific audit of
508 a nonstate entity shall be conducted in accordance with this
509 section. Each nonstate entity that expends a total amount of
510 state financial assistance equal to or in excess of \$750,000 in
511 any fiscal year of such nonstate entity shall be required to
512 have a state single audit, or a project-specific audit, for such
513 fiscal year in accordance with the requirements of this section.
514 ~~Every 2 years the Auditor General,~~ After consulting with the
515 Executive Office of the Governor, the Department of Financial
516 Services, and all state awarding agencies, the Auditor General
517 shall periodically review the threshold amount for requiring
518 audits under this section and may recommend any appropriate
519 statutory change to revise the threshold amount in the annual
520 report submitted pursuant to s. 11.45(7)(h) to the Legislature
521 ~~adjust such threshold amount consistent with the purposes of~~
522 ~~this section.~~

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

525 215.985 Transparency in government spending.—

526 (11) Each water management district shall provide a monthly
527 financial statement in the form and manner prescribed by the
528 Department of Financial Services to the district's its governing
529 board and make such monthly financial statement available for
530 public access on its website.

531 Section 13. Section 218.32, Florida Statutes, is amended to
532 read:



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533 218.32 Annual financial reports; local governmental
534 entities; Florida Open Financial Statement System.—

535 (1) (a) Each local governmental entity that is determined to
536 be a reporting entity, as defined by generally accepted
537 accounting principles, and each independent special district as
538 defined in s. 189.012, shall submit to the department a copy of
539 its annual financial report for the previous fiscal year in a
540 format prescribed by the department. The annual financial report
541 must include a list of each local governmental entity included
542 in the report and each local governmental entity that failed to
543 provide financial information as required by paragraph (b). The
544 chair of the governing body and the chief financial officer of
545 each local governmental entity shall sign the annual financial
546 report submitted pursuant to this subsection attesting to the
547 accuracy of the information included in the report. The county
548 annual financial report must be a single document that covers
549 each county agency.

550 (b) Each component unit, as defined by generally accepted
551 accounting principles, of a local governmental entity shall
552 provide the local governmental entity, within a reasonable time
553 period as established by the local governmental entity, with
554 financial information necessary to comply with the reporting
555 requirements contained in this section.

556 (c) Each regional planning council created under s.
557 186.504, each local government finance commission, board, or
558 council, and each municipal power corporation created as a
559 separate legal or administrative entity by interlocal agreement
560 under s. 163.01(7) shall submit to the department a copy of its
561 audit report and an annual financial report for the previous



562 fiscal year in a format prescribed by the department.

563 (d) Each local governmental entity that is required to
564 provide for an audit under s. 218.39(1) must submit a copy of
565 the audit report and annual financial report to the department
566 within 45 days after the completion of the audit report but no
567 later than 6 9 months after the end of the fiscal year. If the
568 Governor declares a state of emergency under s. 252.36(2) within
569 30 days after the submission deadline for the audit report and
570 annual financial report, the department may extend the deadline
571 up to an additional 90 days. The local governmental entity must
572 electronically submit to the clerk of the court a copy of its
573 annual financial report and a statement certifying that the
574 report was timely filed with the department.

575 (e) In conducting an audit of a local governmental entity
576 pursuant to s. 218.39, an independent certified public
577 accountant shall determine whether the entity's annual financial
578 report is in agreement with the audited financial statements. If
579 the audited financial statements are not in agreement with the
580 annual financial report, the accountant shall specify and
581 explain the significant differences that exist between the
582 audited financial statements and the annual financial report.

583 (f) Each local governmental entity that is not required to
584 provide for an audit under s. 218.39 must submit the annual
585 financial report to the department no later than 9 months after
586 the end of the fiscal year. The department shall consult with
587 the Auditor General in the development of the format of annual
588 financial reports submitted pursuant to this paragraph. The
589 format must include balance sheet information used by the
590 Auditor General pursuant to s. 11.45(7)(f). The department must



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591 forward the financial information contained within the annual
592 financial reports to the Auditor General in electronic form. If
593 the Governor declares a state of emergency under s. 252.36(2)
594 within 30 days after the submission deadline, the department may
595 extend the deadline up to an additional 90 days. This paragraph
596 does not apply to housing authorities created under chapter 421.

597 (g) ~~(f)~~ If the department does not receive a completed
598 annual financial report from a local governmental entity within
599 the required period, it shall notify the Legislative Auditing
600 Committee and the Special District Accountability Program of the
601 Department of Economic Opportunity by April 30 of the entity's
602 failure to comply with the reporting requirements.

603 (h) ~~(g)~~ Each local governmental entity's website must
604 provide a link to the department's website to view the entity's
605 annual financial report submitted to the department pursuant to
606 this section. If the local governmental entity does not have an
607 official website, the county government's website must provide
608 the required link for the local governmental entity.

609 (i) It is the intent of the Legislature to create the
610 Florida Open Financial Statement System, an interactive
611 repository for governmental financial statements.

612 1. The Chief Financial Officer may consult with
613 stakeholders, including the department, the Auditor General, a
614 representative of a municipality or county, a representative of
615 a special district, a municipal bond investor, and an
616 information technology professional employed in the private
617 sector, for input on the design and implementation of the
618 Florida Open Financial Statement System.

619 2. The Chief Financial Officer may choose contractors to



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620 build one or more extensible Business Reporting Language (XBRL)
621 taxonomies suitable for state, county, municipal, and special
622 district financial filings and to create a software tool that
623 enables financial statement filers to easily create XBRL
624 documents consistent with the taxonomy or taxonomies. The Chief
625 Financial Officer shall recruit and select contractors through
626 an open request for proposals process pursuant to chapter 287.

627 3. The Chief Financial Officer shall require all work to be
628 completed no later than December 31, 2021.

629 4. If the Chief Financial Officer deems the work products
630 adequate, all local governmental financial statements pertaining
631 to fiscal years ending on or after September 1, 2022, must be
632 filed in XBRL format and must meet the validation requirements
633 of the relevant taxonomy.

634 5. A local government that commences filing in XBRL format
635 may not be required to make filings in portable document format.

636 (j) Beginning in the 2018-2019 fiscal year and
637 notwithstanding any other penalty or remedy provided by law, if
638 a local governmental entity fails to submit information to the
639 clerk of the court as required under paragraph (d), s.
640 129.03(3)(d), s. 166.241(4), or s. 189.016(5), as applicable,
641 the clerk of the court shall notify the appropriate local fiscal
642 officer to suspend future salary payments to the head of that
643 local governmental entity. The clerk shall notify the
644 appropriate local fiscal officer to resume payments when the
645 clerk receives the information.

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



649 Department of Economic Opportunity showing the revenues, both
650 locally derived and derived from intergovernmental transfers,
651 and the expenditures of each local governmental entity, regional
652 planning council, local government finance commission, and
653 municipal power corporation that is required to submit an annual
654 financial report. In preparing the verified report, the
655 department may request additional information from the local
656 governmental entity. The information requested must be provided
657 to the department within 45 days after the request. If the local
658 governmental entity does not comply with the request, the
659 department shall notify the Legislative Auditing Committee,
660 which may take action pursuant to s. 11.40(2). The report must
661 include, but is not limited to:

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

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

670 (3) No later than 12 months after the end of the most
671 recently completed fiscal year, the department shall post on its
672 website the annual financial report for each local governmental
673 entity and independent special district that is required to
674 submit an annual financial report pursuant to subsection (1).

675 (4)~~(3)~~ The department shall notify the President of the
676 Senate and the Speaker of the House of Representatives of any
677 municipality that has not reported any financial activity for



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678 the last 4 fiscal years. Such notice must be sufficient to
679 initiate dissolution procedures as described in s.
680 165.051(1)(a). Any special law authorizing the incorporation or
681 creation of the municipality must be included within the
682 notification.

683 Section 14. Present subsection (3) of section 218.33,
684 Florida Statutes, is renumbered as subsection (4), and a new
685 subsection (3) is added to that section, to read:

686 218.33 Local governmental entities; establishment of
687 uniform fiscal years and accounting practices and procedures.—

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

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

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

694 (c) Support economical and efficient operations.

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

696 (e) Safeguard assets.

697 Section 15. Present subsections (8) through (12) of section
698 218.39, Florida Statutes, are renumbered as subsections (9)
699 through (13), respectively, paragraphs (b), (c), (g), and (h) of
700 subsection (1) and subsection (7) of that section are amended,
701 and a new subsection (8) is added to that section, to read:

702 218.39 Annual financial audit reports.—

703 (1) If, by the first day in any fiscal year, a local
704 governmental entity, district school board, charter school, or
705 charter technical career center has not been notified that a
706 financial audit for that fiscal year will be performed by the



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707 Auditor General, each of the following entities shall have an
708 annual financial audit of its accounts and records completed
709 within 9 months after the end of its fiscal year by an
710 independent certified public accountant retained by it and paid
711 from its public funds:

712 (b) Any municipality with revenues or the total of
713 expenditures and expenses in excess of \$250,000, as reported on
714 the fund financial statements, and each municipality beginning
715 with the 2018-2019 fiscal year.

716 (c) Any special district with revenues or the total of
717 expenditures and expenses in excess of \$100,000, as reported on
718 the fund financial statements, and each special district
719 beginning with the 2018-2019 fiscal year.

720 ~~(g) Each municipality with revenues or the total of~~
721 ~~expenditures and expenses between \$100,000 and \$250,000, as~~
722 ~~reported on the fund financial statements, which has not been~~
723 ~~subject to a financial audit pursuant to this subsection for the~~
724 ~~2 preceding fiscal years.~~

725 ~~(h) Each special district with revenues or the total of~~
726 ~~expenditures and expenses between \$50,000 and \$100,000, as~~
727 ~~reported on the fund financial statement, which has not been~~
728 ~~subject to a financial audit pursuant to this subsection for the~~
729 ~~2 preceding fiscal years.~~

730 (7) All audits conducted pursuant to this section must be
731 conducted in accordance with the rules of the Auditor General
732 adopted pursuant to s. 11.45. Upon completion of the audit, the
733 auditor shall prepare an audit report in accordance with the
734 rules of the Auditor General. The audit report shall be filed
735 with the Auditor General within 45 days after delivery of the



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736 audit report to the governing body of the audited entity, but no
737 later than 6 ~~9~~ months after the end of the audited entity's
738 fiscal year. The audit report must include a written statement
739 describing corrective actions to be taken in response to each of
740 the auditor's recommendations included in the audit report. If
741 the Governor declares a state of emergency under s. 252.36(2)
742 within 30 days after the submission deadline for the audit
743 report, the Auditor General may extend the deadline up to an
744 additional 90 days.

745 (8) If the audit report includes a recommendation that was
746 included in the preceding financial audit report and remains
747 unaddressed, the governing body of the audited entity, within 60
748 days after the delivery of the audit report to the governing
749 body, shall indicate during a regularly scheduled public meeting
750 whether it intends to take corrective action, the intended
751 corrective action, and the timeframe for the corrective action.
752 If the governing body indicates that it does not intend to take
753 corrective action, it must explain its decision at the public
754 meeting.

755 Section 16. Subsection (2) of section 218.391, Florida
756 Statutes, is amended, and subsections (9) through (13) are added
757 to that section, to read:

758 218.391 Auditor selection procedures.—

759 (2) The governing body of a ~~charter~~ county, municipality,
760 special district, district school board, charter school, or
761 charter technical career center shall establish an audit
762 committee.

763 (a) At a minimum, the audit committee for a county must
764 ~~Each noncharter county shall establish an audit committee that,~~



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765 ~~at a minimum, shall~~ consist of each of the county officers
766 elected pursuant to the county charter or s. 1(d), Art. VIII of
767 the State Constitution, or their respective designees a
768 ~~designee~~, and one member of the board of county commissioners or
769 its designee.

770 (b) The audit committee for a municipality, special
771 district, district school board, charter school, or charter
772 technical career center shall consist of at least three members.
773 One member of the audit committee must be a member of the
774 governing body of an entity specified in this paragraph, who
775 shall also serve as the chair of the committee.

776 (c) An employee, a chief executive officer, or a chief
777 financial officer of the county, municipality, special district,
778 district school board, charter school, or charter technical
779 career center may not serve as a member of an audit committee
780 established under this subsection.

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

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

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

793 (b) The first fiscal year for which the auditor conducted



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794 the audit under the most recently executed contract pursuant to
795 subsection (7); and

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

798 (10) On each occasion that an entity contracts with an
799 auditor to conduct an audit pursuant to s. 218.39, an affidavit
800 shall be executed by the chair of the entity's governing body in
801 a format prescribed in accordance with rules adopted by the
802 Auditor General, affirming that the auditor was selected in
803 compliance with the requirements of subsections (3)-(6). The
804 affidavit must accompany the entity's first audit report
805 prepared by the auditor under the most recently executed
806 contract pursuant to subsection (7). The affidavit shall include
807 the following information:

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

810 (b) The first fiscal year for which the auditor conducted
811 the audit; and

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

814 (11) If the entity fails to select the auditor in
815 accordance with the requirements of subsections (3)-(6), the
816 entity shall again perform the auditor selection process in
817 accordance with this section to select an auditor to conduct
818 audits for subsequent fiscal years if the original audit was
819 performed under a multiyear contract.

820 (a) If performing the auditor selection process again in
821 accordance with this section would preclude the entity from
822 timely completing the annual financial audit required by s.



823 218.39, the entity shall again perform the auditor selection
824 process in accordance with this section for the subsequent
825 annual financial audit. A multiyear contract entered into
826 between an entity and an auditor after the effective date of
827 this act may not prohibit or restrict an entity from complying
828 with the section.

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

833 (12) If the entity fails to provide the Auditor General
834 with the affidavit required by subsection (10), the Auditor
835 General shall request that the entity provide the affidavit. The
836 affidavit must be provided within 45 days after the date of the
837 request. If the entity does not comply with the Auditor
838 General's request, the Legislative Auditing Committee shall
839 determine whether the entity should be subject to state action
840 pursuant to s. 11.40(2).

841 (13) If the entity provides the Auditor General with the
842 affidavit required in subsection (10) but failed to select the
843 auditor in accordance with the requirements of subsections (3)-
844 (6), the Legislative Auditing Committee shall determine whether
845 the entity should be subject to state action pursuant to s.
846 11.40(2).

847 Section 17. Subsection (2) of section 286.0114, Florida
848 Statutes, is amended to read:

849 286.0114 Public meetings; reasonable opportunity to be
850 heard; attorney fees.—

851 (2) Members of the public shall be given a reasonable



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852 opportunity to be heard on a proposition before a board or
853 commission. The opportunity to be heard need not occur at the
854 same meeting at which the board or commission takes official
855 action on the proposition if the opportunity occurs at a meeting
856 that is during the decisionmaking process and is within
857 reasonable proximity in time before the meeting at which the
858 board or commission takes the official action. A board or
859 commission may not require a member of the public to provide an
860 advance written copy of his or her testimony or comments as a
861 condition of being given the opportunity to be heard at a
862 meeting. This section does not prohibit a board or commission
863 from maintaining orderly conduct or proper decorum in a public
864 meeting. The opportunity to be heard is subject to rules or
865 policies adopted by the board or commission, as provided in
866 subsection (4).

867 Section 18. Paragraph (e) of subsection (4), paragraph (d)
868 of subsection (5), and paragraph (d) of subsection (6) of
869 section 373.536, Florida Statutes, are amended, and paragraphs
870 (e) and (f) are added to subsection (6) of that section, to
871 read:

872 373.536 District budget and hearing thereon.—

873 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

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

879 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
880 APPROVAL.—



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881 (d) Each district shall, by August 1 of each year, submit
882 for review a tentative budget and a description of any
883 significant changes from the preliminary budget submitted to the
884 Legislature pursuant to s. 373.535 to the Governor, the
885 President of the Senate, the Speaker of the House of
886 Representatives, the chairs of all legislative committees and
887 subcommittees having substantive or fiscal jurisdiction over
888 water management districts, as determined by the President of
889 the Senate or the Speaker of the House of Representatives, as
890 applicable, the secretary of the department, and the governing
891 body of each county in which the district has jurisdiction or
892 derives any funds for the operations of the district. The
893 tentative budget must be posted on the district's official
894 website at least 2 days before budget hearings held pursuant to
895 s. 200.065 or other law and must remain on the website for at
896 least 45 days.

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

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

902 (e) Beginning in the 2018-2019 fiscal year, the water
903 management district budget officer shall electronically submit
904 information regarding the final budget to the Office of Economic
905 and Demographic Research in the format specified by the office
906 within 30 days after adoption of the final budget. If the
907 Governor declares a state of emergency under s. 252.36(2) within
908 30 days after the submission deadline, the office may extend the
909 deadline up to an additional 90 days. The water management



910 district budget officer shall also electronically submit to the
911 clerk of the court in each county in which the district
912 operates:

913 1. A copy of the information that was submitted to the
914 office.

915 2. A copy of the final budget that was posted on the water
916 management district's website.

917 3. A statement certifying that the items in subparagraphs
918 1. and 2. were timely submitted and posted.

919 (f) Beginning in the 2018-2019 fiscal year and
920 notwithstanding any other penalty or remedy that may be
921 authorized by law, if a water management district budget officer
922 fails to submit information to the clerk of the court as
923 required in paragraph (e), the clerk of the court shall notify
924 the appropriate fiscal officer to suspend future salary payments
925 for the executive director of that district. The clerk shall
926 notify the fiscal officer to resume payments when the clerk
927 receives the information.

928 Section 19. Paragraph (1) of subsection (12) of section
929 1001.42, Florida Statutes, is amended to read:

930 1001.42 Powers and duties of district school board.—The
931 district school board, acting as a board, shall exercise all
932 powers and perform all duties listed below:

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

936 (1) *Internal auditor.*—May employ an internal auditor to
937 perform ongoing financial verification of the financial records
938 of the school district and such other audits and reviews as the



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939 district school board directs for the purpose of determining:

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

942 2. Compliance with applicable laws, rules, contracts, grant
943 agreements, district school board-approved policies, and best
944 practices.

945 3. The efficiency of operations.

946 4. The reliability of financial records and reports.

947 5. The safeguarding of assets.

948

949 The internal auditor shall report directly to the district
950 school board or its designee.

951 Section 20. Paragraph (j) of subsection (9) of section
952 1002.33, Florida Statutes, is amended to read:

953 1002.33 Charter schools.—

954 (9) CHARTER SCHOOL REQUIREMENTS.—

955 (j) The governing body of the charter school shall be
956 responsible for:

957 1. Establishing and maintaining internal controls designed
958 to:

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

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

963 c. Support economical and efficient operations.

964 d. Ensure reliability of financial records and reports.

965 e. Safeguard assets.

966 ~~2.1~~ Ensuring that the charter school has retained the
967 services of a certified public accountant or auditor for the



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968 annual financial audit, pursuant to s. 1002.345(2), who shall
969 submit the report to the governing body.

970 ~~3.2.~~ Reviewing and approving the audit report, including
971 audit findings and recommendations for the financial recovery
972 plan.

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

975 b. Monitoring a financial recovery plan in order to ensure
976 compliance.

977 ~~5.4.~~ Participating in governance training approved by the
978 department which must include government in the sunshine,
979 conflicts of interest, ethics, and financial responsibility.

980 Section 21. Present subsections (6) through (10) of section
981 1002.37, Florida Statutes, are renumbered as subsections (7)
982 through (11), respectively, present subsection (6) is amended,
983 and a new subsection (6) is added to that section, to read:

984 1002.37 The Florida Virtual School.—

985 (6) The Florida Virtual School shall have an annual
986 financial audit of its accounts and records conducted by an
987 independent auditor who is a certified public accountant
988 licensed under chapter 473. The independent auditor shall
989 conduct the audit in accordance with rules adopted by the
990 Auditor General pursuant to s. 11.45 and, upon completion of the
991 audit, shall prepare an audit report in accordance with such
992 rules. The audit report must include a written statement by the
993 board of trustees describing corrective action to be taken in
994 response to each of the recommendations of the independent
995 auditor included in the audit report. The independent auditor
996 shall submit the audit report to the board of trustees and the



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997 Auditor General no later than 9 months after the end of the
998 preceding fiscal year.

999 (7)~~(6)~~ The board of trustees shall annually submit to the
1000 Governor, the Legislature, the Commissioner of Education, and
1001 the State Board of Education the audit report prepared pursuant
1002 to subsection (6) and a complete and detailed report setting
1003 forth:

1004 (a) The operations and accomplishments of the Florida
1005 Virtual School within the state and those occurring outside the
1006 state as Florida Virtual School Global.

1007 (b) The marketing and operational plan for the Florida
1008 Virtual School and Florida Virtual School Global, including
1009 recommendations regarding methods for improving the delivery of
1010 education through the Internet and other distance learning
1011 technology.

1012 (c) The assets and liabilities of the Florida Virtual
1013 School and Florida Virtual School Global at the end of the
1014 fiscal year.

1015 ~~(d) A copy of an annual financial audit of the accounts and~~
1016 ~~records of the Florida Virtual School and Florida Virtual School~~
1017 ~~Global, conducted by an independent certified public accountant~~
1018 ~~and performed in accordance with rules adopted by the Auditor~~
1019 ~~General.~~

1020 (d)~~(e)~~ Recommendations regarding the unit cost of providing
1021 services to students through the Florida Virtual School and
1022 Florida Virtual School Global. In order to most effectively
1023 develop public policy regarding any future funding of the
1024 Florida Virtual School, it is imperative that the cost of the
1025 program is accurately identified. The identified cost of the



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1026 program must be based on reliable data.

1027 (e)~~(f)~~ Recommendations regarding an accountability
1028 mechanism to assess the effectiveness of the services provided
1029 by the Florida Virtual School and Florida Virtual School Global.

1030 Section 22. Subsection (5) is added to section 1010.01,
1031 Florida Statutes, to read:

1032 1010.01 Uniform records and accounts.—

1033 (5) Each school district, Florida College System
1034 institution, and state university shall establish and maintain
1035 internal controls designed to:

1036 (a) Prevent and detect fraud, waste, and abuse as defined
1037 in s. 11.45(1).

1038 (b) Promote and encourage compliance with applicable laws,
1039 rules, contracts, grant agreements, and best practices.

1040 (c) Support economical and efficient operations.

1041 (d) Ensure reliability of financial records and reports.

1042 (e) Safeguard assets.

1043 Section 23. Subsection (2) of section 1010.30, Florida
1044 Statutes, is amended to read:

1045 1010.30 Audits required.—

1046 (2) If a school district, Florida College System
1047 institution, or university audit report includes a
1048 recommendation that was included in the preceding financial
1049 audit report but remains unaddressed ~~an audit contains a~~
1050 ~~significant finding~~, the district school board, the Florida
1051 College System institution board of trustees, or the university
1052 board of trustees, within 60 days after the delivery of the
1053 audit report to the school district, Florida College System
1054 institution, or university, shall indicate ~~conduct an audit~~



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1055 ~~overview~~ during a regularly scheduled public meeting whether it
1056 intends to take corrective action, the intended corrective
1057 action, and the timeframe for the corrective action. If the
1058 district school board, Florida College System institution board
1059 of trustees, or university board of trustees indicates that it
1060 does not intend to take corrective action, it shall explain its
1061 decision at the public meeting.

1062 Section 24. Section 1011.03, Florida Statutes, is amended
1063 to read:

1064 1011.03 Public hearings; budget submissions; penalties to
1065 ~~be submitted to Department of Education.~~

1066 (1) Each district school board shall cause a summary of its
1067 tentative budget, including the proposed millage levies as
1068 provided for by law, to be posted on the district's official
1069 website and advertised once in a newspaper of general
1070 circulation published in the district or to be posted at the
1071 courthouse if there be no such newspaper.

1072 (2) The advertisement of a district that has been required
1073 by the Legislature to increase classroom expenditures pursuant
1074 to s. 1011.64 must include the following statement:

1075
1076 "This proposed budget reflects an increase in classroom
1077 expenditures as a percent of total current operating
1078 expenditures of XX percent over the (previous fiscal year)
1079 fiscal year. This increase in classroom expenditures is required
1080 by the Legislature because the district has performed below the
1081 required performance standard on XX of XX student performance
1082 standards for the (previous school year) school year. In order
1083 to achieve the legislatively required level of classroom



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1084 expenditures as a percentage of total operating expenditures,
1085 the proposed budget includes an increase in overall classroom
1086 expenditures of \$XX,XXX,XXX above the amount spent for this same
1087 purpose during the (previous fiscal year) fiscal year. In order
1088 to achieve improved student academic performance, this proposed
1089 increase is being budgeted for the following activities:
1090 ... (list activities and amount budgeted)"

1091 (3) The advertisement shall appear adjacent to the
1092 advertisement required pursuant to s. 200.065. The State Board
1093 of Education may adopt rules necessary to provide specific
1094 requirements for the format of the advertisement.

1095 (4) The board shall hold public hearings to adopt tentative
1096 and final budgets pursuant to s. 200.065. The hearings shall be
1097 primarily for the purpose of hearing requests and complaints
1098 from the public regarding the budgets and the proposed tax
1099 levies and for explaining the budget and proposed or adopted
1100 amendments thereto, if any. The tentative budget must be posted
1101 on the district's official website at least 2 days before the
1102 budget hearing held pursuant to s. 200.065 or other law. The
1103 final adopted budget must be posted on the district's official
1104 website within 30 days after adoption. The board shall require
1105 the superintendent to transmit two copies of the adopted budget
1106 to the Department of Education as prescribed by law and rules of
1107 the State Board of Education.

1108 (5) (a) Beginning in the 2018-2019 fiscal year, the district
1109 school board budget officer shall electronically submit
1110 information regarding the final budget to the Office of Economic
1111 and Demographic Research in the format specified by the office
1112 within 30 days after adoption of the final budget. If the



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1113 Governor declares a state of emergency under s. 252.36(2) within
1114 30 days after the submission deadline for the final budget, the
1115 office may extend the deadline up to an additional 90 days. The
1116 district school board budget officer shall also electronically
1117 submit to the clerk of the court:

1118 1. A copy of the information that was submitted to the
1119 office.

1120 2. A copy of the final budget that was posted on the
1121 district school board's website.

1122 3. A statement certifying that the items in subparagraphs
1123 1. and 2. were timely submitted and posted.

1124 (b) Beginning in the 2018-2019 fiscal year and
1125 notwithstanding any other penalty or remedy that may be
1126 authorized by law, if the district school board budget officer
1127 fails to submit information to the clerk of the court as
1128 required in paragraph (a), the clerk of the court shall notify
1129 the appropriate fiscal officer to suspend future salary payments
1130 for the superintendent of that district. The clerk shall notify
1131 the appropriate fiscal officer to resume payments when the clerk
1132 receives the information.

1133 (6)~~(5)~~ If the governing body of a district amends the
1134 budget, the adopted amendment must be posted on the official
1135 website of the district within 5 days after adoption.

1136 Section 25. Subsection (1) of section 1011.60, Florida
1137 Statutes, is amended to read:

1138 1011.60 Minimum requirements of the Florida Education
1139 Finance Program.—Each district which participates in the state
1140 appropriations for the Florida Education Finance Program shall
1141 provide evidence of its effort to maintain an adequate school



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1142 program throughout the district and shall meet at least the
1143 following requirements:

1144 (1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate
1145 records, including a system of internal accounts for individual
1146 schools, and file with the Department of Education, in correct
1147 and proper form on or before the date due as fixed by law or
1148 rule, each annual or periodic report that is required by rules
1149 of the State Board of Education. A district school board that
1150 submits an annual financial report to the department must also
1151 electronically submit to the clerk of the court a copy of the
1152 report with a statement certifying that the report was timely
1153 filed with the department.

1154 Section 26. (1) By July 15, 2018, the Office of Economic
1155 and Demographic Research shall prepare forms for use by
1156 counties, municipalities, special districts, water management
1157 districts, and school districts when submitting information
1158 regarding their final budgets to the office. The forms must
1159 group existing fiscal information in broad yet meaningful
1160 categories, but should not create new reporting requirements.

1161 (2) By December 1, 2018, the office shall submit a report
1162 to the President of the Senate and the Speaker of the House of
1163 Representatives that:

1164 (a) Identifies a structure to create unique area profiles
1165 for the counties, municipalities, special districts, water
1166 management districts, and school districts which would assist
1167 the public in making simple direct comparisons between the
1168 distinct entities.

1169 (b) Provides recommendations for metrics for ranking the
1170 reporting entities based on the final budget information



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1171 submitted to the office. The metrics must allow the public to
1172 make direct comparisons between the different local governments.

1173 (c) Provides recommendations for mechanisms to submit the
1174 information in this subsection to the public in a cost-effective
1175 manner.

1176 Section 27. Subsection (16) of section 165.0615, Florida
1177 Statutes, is amended to read:

1178 165.0615 Municipal conversion of independent special
1179 districts upon elector-initiated and approved referendum.—

1180 (16) If the incorporation plan is approved by a majority of
1181 the votes cast in the independent special district, the district
1182 shall notify the Special District Accountability Program
1183 pursuant to s. 189.016(2) and the local general-purpose
1184 governments in which any part of the independent special
1185 district is situated pursuant to s. 189.016(8) ~~s. 189.016(7)~~.

1186 Section 28. Subsections (1) and (2) of section 189.066,
1187 Florida Statutes, are amended to read:

1188 189.066 Effect of failure to file certain reports or
1189 information.—

1190 (1) If an independent special district fails to file the
1191 reports or information required under s. 189.014, s. 189.015, s.
1192 189.016(10) ~~s. 189.016(9)~~, or s. 189.08 with the local general-
1193 purpose government or governments in which it is located, the
1194 person authorized to receive and read the reports or information
1195 or the local general-purpose government shall notify the
1196 district's registered agent. If requested by the district, the
1197 local general-purpose government shall grant an extension of up
1198 to 30 days for filing the required reports or information. If
1199 the governing body of the local general-purpose government or



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1200 governments determines that there has been an unjustified
1201 failure to file these reports or information, it shall notify
1202 the department, and the department may proceed pursuant to s.
1203 189.067(1).

1204 (2) If a dependent special district fails to file the
1205 reports or information required under s. 189.014, s. 189.015, or
1206 s. 189.016(10) ~~s. 189.016(9)~~ with the local governing authority
1207 to which it is dependent, the local governing authority shall
1208 take whatever steps it deems necessary to enforce the special
1209 district's accountability. Such steps may include, as
1210 authorized, withholding funds, removing governing body members
1211 at will, vetoing the special district's budget, conducting the
1212 oversight review process set forth in s. 189.068, or amending,
1213 merging, or dissolving the special district in accordance with
1214 the provisions contained in the ordinance that created the
1215 dependent special district.

1216 Section 29. Paragraph (e) of subsection (2) and paragraph
1217 (g) of subsection (3) of section 189.074, Florida Statutes, are
1218 amended to read:

1219 189.074 Voluntary merger of independent special districts.—
1220 Two or more contiguous independent special districts created by
1221 special act which have similar functions and elected governing
1222 bodies may elect to merge into a single independent district
1223 through the act of merging the component independent special
1224 districts.

1225 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
1226 of two or more contiguous independent special districts may, by
1227 joint resolution, endorse a proposed joint merger plan to
1228 commence proceedings to merge the districts pursuant to this



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1229 section.

1230 (e) After the final public hearing, the governing bodies
1231 shall notify the supervisors of elections of the applicable
1232 counties in which district lands are located of the adoption of
1233 the resolution by each governing body. The supervisors of
1234 elections shall schedule a separate referendum for each
1235 component independent special district. The referenda may be
1236 held in each district on the same day, or on different days, but
1237 no more than 20 days apart.

1238 1. Notice of a referendum on the merger of independent
1239 special districts must be provided pursuant to the notice
1240 requirements in s. 100.342. At a minimum, the notice must
1241 include:

1242 a. A brief summary of the resolution and joint merger plan;

1243 b. A statement as to where a copy of the resolution and
1244 joint merger plan may be examined;

1245 c. The names of the component independent special districts
1246 to be merged and a description of their territory;

1247 d. The times and places at which the referendum will be
1248 held; and

1249 e. Such other matters as may be necessary to call, provide
1250 for, and give notice of the referendum and to provide for the
1251 conduct thereof and the canvass of the returns.

1252 2. The referenda must be held in accordance with the
1253 Florida Election Code and may be held pursuant to ss. 101.6101-
1254 101.6107. All costs associated with the referenda shall be borne
1255 by the respective component independent special district.

1256 3. The ballot question in such referendum placed before the
1257 qualified electors of each component independent special



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1258 district to be merged must be in substantially the following
1259 form:

1260
1261 "Shall ...(name of component independent special
1262 district)... and ...(name of component independent special
1263 district or districts)... be merged into ...(name of newly
1264 merged independent district)...?

1265
1266YES
1267NO"

1268
1269 4. If the component independent special districts proposing
1270 to merge have disparate millage rates, the ballot question in
1271 the referendum placed before the qualified electors of each
1272 component independent special district must be in substantially
1273 the following form:

1274
1275 "Shall ...(name of component independent special
1276 district)... and ...(name of component independent special
1277 district or districts)... be merged into ...(name of newly
1278 merged independent district)... if the voter-approved maximum
1279 millage rate within each independent special district will not
1280 increase absent a subsequent referendum?

1281
1282YES
1283NO"

1284
1285 5. In any referendum held pursuant to this section, the
1286 ballots shall be counted, returns made and canvassed, and



1287 results certified in the same manner as other elections or
1288 referenda for the component independent special districts.

1289 6. The merger may not take effect unless a majority of the
1290 votes cast in each component independent special district are in
1291 favor of the merger. If one of the component districts does not
1292 obtain a majority vote, the referendum fails, and merger does
1293 not take effect.

1294 7. If the merger is approved by a majority of the votes
1295 cast in each component independent special district, the merged
1296 independent district is created. Upon approval, the merged
1297 independent district shall notify the Special District
1298 Accountability Program pursuant to s. 189.016(2) and the local
1299 general-purpose governments in which any part of the component
1300 independent special districts is situated pursuant to s.
1301 189.016(8) ~~s. 189.016(7)~~.

1302 8. If the referendum fails, the merger process under this
1303 subsection may not be initiated for the same purpose within 2
1304 years after the date of the referendum.

1305 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
1306 electors of two or more contiguous independent special districts
1307 may commence a merger proceeding by each filing a petition with
1308 the governing body of their respective independent special
1309 district proposing to be merged. The petition must contain the
1310 signatures of at least 40 percent of the qualified electors of
1311 each component independent special district and must be
1312 submitted to the appropriate component independent special
1313 district governing body no later than 1 year after the start of
1314 the qualified elector-initiated merger process.

1315 (g) After the final public hearing, the governing bodies



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1316 shall notify the supervisors of elections of the applicable
1317 counties in which district lands are located of the adoption of
1318 the resolution by each governing body. The supervisors of
1319 elections shall schedule a date for the separate referenda for
1320 each district. The referenda may be held in each district on the
1321 same day, or on different days, but no more than 20 days apart.

1322 1. Notice of a referendum on the merger of the component
1323 independent special districts must be provided pursuant to the
1324 notice requirements in s. 100.342. At a minimum, the notice must
1325 include:

1326 a. A brief summary of the resolution and elector-initiated
1327 merger plan;

1328 b. A statement as to where a copy of the resolution and
1329 petition for merger may be examined;

1330 c. The names of the component independent special districts
1331 to be merged and a description of their territory;

1332 d. The times and places at which the referendum will be
1333 held; and

1334 e. Such other matters as may be necessary to call, provide
1335 for, and give notice of the referendum and to provide for the
1336 conduct thereof and the canvass of the returns.

1337 2. The referenda must be held in accordance with the
1338 Florida Election Code and may be held pursuant to ss. 101.6101-
1339 101.6107. All costs associated with the referenda shall be borne
1340 by the respective component independent special district.

1341 3. The ballot question in such referendum placed before the
1342 qualified electors of each component independent special
1343 district to be merged must be in substantially the following
1344 form:



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1345
1346 "Shall ...(name of component independent special
1347 district)... and ...(name of component independent special
1348 district or districts)... be merged into ...(name of newly
1349 merged independent district)...?"

1350
1351 YES
1352 NO"

1353
1354 4. If the component independent special districts proposing
1355 to merge have disparate millage rates, the ballot question in
1356 the referendum placed before the qualified electors of each
1357 component independent special district must be in substantially
1358 the following form:

1359
1360 "Shall ...(name of component independent special
1361 district)... and ...(name of component independent special
1362 district or districts)... be merged into ...(name of newly
1363 merged independent district)... if the voter-approved maximum
1364 millage rate within each independent special district will not
1365 increase absent a subsequent referendum?"

1366
1367 YES
1368 NO"

1369
1370 5. In any referendum held pursuant to this section, the
1371 ballots shall be counted, returns made and canvassed, and
1372 results certified in the same manner as other elections or
1373 referenda for the component independent special districts.



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1374 6. The merger may not take effect unless a majority of the
1375 votes cast in each component independent special district are in
1376 favor of the merger. If one of the component independent special
1377 districts does not obtain a majority vote, the referendum fails,
1378 and merger does not take effect.

1379 7. If the merger is approved by a majority of the votes
1380 cast in each component independent special district, the merged
1381 district shall notify the Special District Accountability
1382 Program pursuant to s. 189.016(2) and the local general-purpose
1383 governments in which any part of the component independent
1384 special districts is situated pursuant to s. 189.016(8) ~~s.~~
1385 ~~189.016(7)~~.

1386 8. If the referendum fails, the merger process under this
1387 subsection may not be initiated for the same purpose within 2
1388 years after the date of the referendum.

1389 Section 30. Subsection (3) of section 218.503, Florida
1390 Statutes, is amended to read:

1391 218.503 Determination of financial emergency.—

1392 (3) Upon notification that one or more of the conditions in
1393 subsection (1) have occurred or will occur if action is not
1394 taken to assist the local governmental entity or district school
1395 board, the Governor or his or her designee shall contact the
1396 local governmental entity or the Commissioner of Education or
1397 his or her designee shall contact the district school board, as
1398 appropriate, to determine what actions have been taken by the
1399 local governmental entity or the district school board to
1400 resolve or prevent the condition. The information requested must
1401 be provided within 45 days after the date of the request. If the
1402 local governmental entity or the district school board does not



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1403 comply with the request, the Governor or his or her designee or
1404 the Commissioner of Education or his or her designee shall
1405 notify ~~the members of~~ the Legislative Auditing Committee, which
1406 ~~who~~ may take action pursuant to s. 11.40(2) ~~s. 11.40~~. The
1407 Governor or the Commissioner of Education, as appropriate, shall
1408 determine whether the local governmental entity or the district
1409 school board needs state assistance to resolve or prevent the
1410 condition. If state assistance is needed, the local governmental
1411 entity or district school board is considered to be in a state
1412 of financial emergency. The Governor or the Commissioner of
1413 Education, as appropriate, has the authority to implement
1414 measures as set forth in ss. 218.50-218.504 to assist the local
1415 governmental entity or district school board in resolving the
1416 financial emergency. Such measures may include, but are not
1417 limited to:

1418 (a) Requiring approval of the local governmental entity's
1419 budget by the Governor or approval of the district school
1420 board's budget by the Commissioner of Education.

1421 (b) Authorizing a state loan to a local governmental entity
1422 and providing for repayment of same.

1423 (c) Prohibiting a local governmental entity or district
1424 school board from issuing bonds, notes, certificates of
1425 indebtedness, or any other form of debt until such time as it is
1426 no longer subject to this section.

1427 (d) Making such inspections and reviews of records,
1428 information, reports, and assets of the local governmental
1429 entity or district school board as are needed. The appropriate
1430 local officials shall cooperate in such inspections and reviews.

1431 (e) Consulting with officials and auditors of the local



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1432 governmental entity or the district school board and the
1433 appropriate state officials regarding any steps necessary to
1434 bring the books of account, accounting systems, financial
1435 procedures, and reports into compliance with state requirements.

1436 (f) Providing technical assistance to the local
1437 governmental entity or the district school board.

1438 (g)1. Establishing a financial emergency board to oversee
1439 the activities of the local governmental entity or the district
1440 school board. If a financial emergency board is established for
1441 a local governmental entity, the Governor shall appoint board
1442 members and select a chair. If a financial emergency board is
1443 established for a district school board, the State Board of
1444 Education shall appoint board members and select a chair. The
1445 financial emergency board shall adopt such rules as are
1446 necessary for conducting board business. The board may:

1447 a. Make such reviews of records, reports, and assets of the
1448 local governmental entity or the district school board as are
1449 needed.

1450 b. Consult with officials and auditors of the local
1451 governmental entity or the district school board and the
1452 appropriate state officials regarding any steps necessary to
1453 bring the books of account, accounting systems, financial
1454 procedures, and reports of the local governmental entity or the
1455 district school board into compliance with state requirements.

1456 c. Review the operations, management, efficiency,
1457 productivity, and financing of functions and operations of the
1458 local governmental entity or the district school board.

1459 d. Consult with other governmental entities for the
1460 consolidation of all administrative direction and support



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1461 services, including, but not limited to, services for asset
1462 sales, economic and community development, building inspections,
1463 parks and recreation, facilities management, engineering and
1464 construction, insurance coverage, risk management, planning and
1465 zoning, information systems, fleet management, and purchasing.

1466 2. The recommendations and reports made by the financial
1467 emergency board must be submitted to the Governor for local
1468 governmental entities or to the Commissioner of Education and
1469 the State Board of Education for district school boards for
1470 appropriate action.

1471 (h) Requiring and approving a plan, to be prepared by
1472 officials of the local governmental entity or the district
1473 school board in consultation with the appropriate state
1474 officials, prescribing actions that will cause the local
1475 governmental entity or district school board to no longer be
1476 subject to this section. The plan must include, but need not be
1477 limited to:

1478 1. Provision for payment in full of obligations outlined in
1479 subsection (1), designated as priority items, which are
1480 currently due or will come due.

1481 2. Establishment of priority budgeting or zero-based
1482 budgeting in order to eliminate items that are not affordable.

1483 3. The prohibition of a level of operations which can be
1484 sustained only with nonrecurring revenues.

1485 4. Provisions implementing the consolidation, sourcing, or
1486 discontinuance of all administrative direction and support
1487 services, including, but not limited to, services for asset
1488 sales, economic and community development, building inspections,
1489 parks and recreation, facilities management, engineering and



1490 construction, insurance coverage, risk management, planning and
1491 zoning, information systems, fleet management, and purchasing.

1492 Section 31. The Legislature finds that a proper and
1493 legitimate state purpose is served when internal controls are
1494 established to prevent and detect fraud, waste, and abuse and to
1495 safeguard and account for government funds and property.
1496 Therefore, the Legislature determines and declares that this act
1497 fulfills an important state interest.

1498 Section 32. This act shall take effect July 1, 2018.

1499
1500 ===== T I T L E A M E N D M E N T =====

1501 And the title is amended as follows:

1502 Delete everything before the enacting clause
1503 and insert:

1504 A bill to be entitled
1505 An act relating to government accountability; amending
1506 s. 11.40, F.S.; requiring, rather than authorizing,
1507 the Legislative Auditing Committee to schedule
1508 hearings concerning certain governmental entities for
1509 failure to comply with certain financial audit
1510 requirements; amending s. 11.45, F.S.; defining the
1511 terms "abuse," "fraud," and "waste"; revising
1512 definitions; excluding water management districts from
1513 certain audit requirements; removing a cross-
1514 reference; authorizing the Auditor General to conduct
1515 audits of tourist development councils and county
1516 tourism promotion agencies; revising reporting
1517 requirements applicable to the Auditor General;
1518 amending s. 28.35, F.S.; revising reporting



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1519 requirements applicable to the Florida Clerks of Court
1520 Operations Corporation; amending s. 43.16, F.S.;
1521 revising the responsibilities of the Justice
1522 Administrative Commission, each state attorney, each
1523 public defender, the criminal conflict and civil
1524 regional counsel, the capital collateral regional
1525 counsel, and the Guardian Ad Litem Program, to include
1526 the establishment and maintenance of certain internal
1527 controls; amending s. 112.061, F.S.; revising certain
1528 lodging rates for the purpose of reimbursement to
1529 specified employees; authorizing an employee to expend
1530 his or her funds for certain lodging expenses;
1531 defining the term "statewide travel management
1532 system"; requiring agencies and the judicial branch to
1533 report certain travel information of public officers
1534 and employees in the statewide travel management
1535 system; requiring executive branch state agencies and
1536 the judicial branch to use the statewide travel
1537 management system for certain purposes; amending ss.
1538 129.03, 129.06, and 166.241, F.S.; requiring counties
1539 and municipalities to maintain certain budget
1540 documents on the entities' websites for a specified
1541 period; requiring county and municipality budget
1542 officers to submit certain budget information to
1543 specified entities within a certain timeframe;
1544 amending s. 189.016, F.S.; requiring special district
1545 budget officers to submit certain budget information
1546 to specified entities within a certain timeframe;
1547 amending s. 215.86, F.S.; revising the purposes for



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1548 which management systems and internal controls must be
1549 established and maintained by each state agency and
1550 the judicial branch; amending s. 215.97, F.S.;
1551 revising certain audit threshold requirements;
1552 amending s. 215.985, F.S.; revising the requirements
1553 for a monthly financial statement provided by a water
1554 management district; amending s. 218.32, F.S.;
1555 revising certain reporting deadlines for an audit
1556 report and annual financial report of certain local
1557 governmental entities; providing an exception;
1558 prescribing duties of an independent certified public
1559 accountant in conducting an audit; providing
1560 legislative intent regarding the establishment of the
1561 Florida Open Financial Statement System; authorizing
1562 the Chief Financial Officer to consult with certain
1563 stakeholders for input on the design and
1564 implementation of the system; specifying requirements
1565 and procedures for the Chief Financial Officer in
1566 selecting and recruiting contractors for certain
1567 purposes; requiring the Chief Financial Officer to
1568 require completion of all work by a specified date;
1569 providing that if the Chief Financial Officer deems
1570 work products adequate, all local governmental
1571 financial statements pertaining to fiscal years ending
1572 on or after a specified date must meet certain
1573 requirements; providing for the suspension of salary
1574 payments to the head of a local governmental entity
1575 that does not submit certain financial information;
1576 authorizing the Department of Financial Services to



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1577 request additional information from a local
1578 governmental entity under certain circumstances;
1579 requiring a local governmental entity to comply with
1580 such requests within a specified timeframe; requiring
1581 the department to notify the Legislative Auditing
1582 Committee of noncompliance; authorizing the committee
1583 to take certain action; requiring the department to
1584 post annual financial reports for certain governmental
1585 entities on its website within a specified timeframe;
1586 amending s. 218.33, F.S.; requiring local governmental
1587 entities to establish and maintain internal controls
1588 to achieve specified purposes; amending s. 218.39,
1589 F.S.; requiring certain municipalities and special
1590 districts to have a certain audit performed beginning
1591 with a specified fiscal year; revising the deadline
1592 for an audit report; providing an exception; requiring
1593 the governing body of an audited entity to respond to
1594 audit recommendations under specified circumstances;
1595 amending s. 218.391, F.S.; revising membership for
1596 audit committees; prohibiting an audit committee
1597 member from being an employee, a chief executive
1598 officer, or a chief financial officer of the
1599 respective governmental entity; requiring an auditor
1600 to include certain information in a management letter;
1601 requiring the chair of a governmental entity's
1602 governing body to submit an affidavit containing
1603 certain information when the entity contracts with an
1604 auditor to conduct an audit; providing requirements
1605 and procedures for selecting an auditor; requiring the



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1606 Legislative Auditing Committee to determine whether a
1607 governmental entity should be subject to state action
1608 under certain circumstances; amending s. 286.0114,
1609 F.S.; prohibiting a board or commission from requiring
1610 an advance copy of testimony or comments from a member
1611 of the public as a precondition to being given the
1612 opportunity to be heard at a public meeting; amending
1613 s. 373.536, F.S.; deleting obsolete language;
1614 requiring water management districts to maintain
1615 certain budget documents on the districts' websites
1616 for a specified period; requiring district budget
1617 officers to submit certain budget information to
1618 specified entities within a certain timeframe;
1619 providing for the suspension of salary payments of a
1620 district executive director if the district does not
1621 submit such information; amending s. 1001.42, F.S.;
1622 authorizing additional internal audits as directed by
1623 the district school board; amending s. 1002.33, F.S.;
1624 revising the responsibilities of the governing board
1625 of a charter school to include the establishment and
1626 maintenance of internal controls; amending s. 1002.37,
1627 F.S.; requiring completion of an annual financial
1628 audit of the Florida Virtual School; specifying audit
1629 requirements; requiring an audit report to be
1630 submitted to the board of trustees of the Florida
1631 Virtual School and the Auditor General; deleting
1632 obsolete provisions; amending s. 1010.01, F.S.;
1633 requiring each school district, Florida College System
1634 institution, and state university to establish and



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1635 maintain certain internal controls; amending s.
1636 1010.30, F.S.; requiring a district school board,
1637 Florida College System institution board of trustees,
1638 or university board of trustees to respond to audit
1639 recommendations under certain circumstances; amending
1640 s. 1011.03, F.S.; requiring a district school board's
1641 budget officer to submit certain budget information to
1642 specified entities within a certain timeframe;
1643 providing for suspension of salary payments for a
1644 superintendent of a district that does not submit such
1645 information; amending s. 1011.60, F.S.; requiring
1646 district school boards that submit an annual financial
1647 report to the Department of Education to also
1648 electronically submit a copy to the clerk of the
1649 court; requiring the Office of Economic and
1650 Demographic Research to develop, by a specified date,
1651 certain forms for use by local governmental entities
1652 in reporting certain budget information; requiring the
1653 office to submit a report to the Legislature by a
1654 specified date; providing requirements for the report;
1655 amending ss. 165.0615, 189.066, 189.074, and 218.503,
1656 F.S.; conforming provisions and cross-references to
1657 changes made by the act; declaring that the act
1658 fulfills an important state interest; providing an
1659 effective date.