

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER _____

1 Committee/Subcommittee hearing bill: State Affairs Committee
2 Representative Persons-Mulicka offered the following:

3
4 **Amendment**

5 Remove lines 94-230 and insert:

6 branch. However, a full-time employee of a nonprofit
7 organization may register as a lobbyist and represent the
8 organization before the legislative or executive branch. Except
9 as a full-time employee of a nonprofit organization, a person
10 may not accept public funds from a nonprofit organization or a
11 for-profit organization for lobbying.

12 (4) (a) A nonprofit organization or a for-profit
13 organization that enters into an agency agreement funded with
14 federal or state financial assistance and derives 50 percent or
15 more of its revenue from federal or state funds must comply with
16 the audit requirements of this subsection. The results of each

Amendment No.

17 audit must be submitted to the agency with which the
18 organization has an agreement. For purposes of this subsection,
19 federal or state financial assistance does not include the
20 receipt of state or federal Medicaid funds.

21 (b) The nonprofit organization or the for-profit
22 organization shall have the following independent audits
23 conducted, as applicable:

24 1. For a nonprofit organization or a for-profit
25 organization that receives federal or state financial assistance
26 equal to or greater than \$150,000 each fiscal year for 3
27 consecutive fiscal years, the organization must have a financial
28 audit, as defined in s. 11.45(1), completed by no later than 6
29 months after the end of the entity's third fiscal year. Such
30 audit must be conducted by an independent auditor in accordance
31 with auditing standards stated in the rules of the Auditor
32 General. An audit under this subparagraph is not required more
33 frequently than once every 3 fiscal years. The audit
34 requirements of this subparagraph do not apply to a nonprofit
35 organization or a for-profit organization during any year in
36 which the organization is required to conduct a state single
37 audit pursuant to s. 215.97.

38 2. For a nonprofit organization or a for-profit
39 organization that receives federal or state financial assistance
40 equal to or greater than \$300,000 each fiscal year for 5
41 consecutive fiscal years, the organization must have an

Amendment No.

42 operational audit, as defined in s. 11.45(1), completed no later
43 than 6 months after the end of the entity's fifth fiscal year.
44 Such audit must be conducted by an independent auditor in
45 accordance with auditing standards stated in the rules of the
46 Auditor General. An audit under this paragraph is not required
47 more frequently than once every 5 fiscal years.

48 3. For a nonprofit organization or a for-profit
49 organization that receives federal or state financial assistance
50 equal to or greater than \$500,000 each fiscal year for 7
51 consecutive fiscal years, the organization must have a
52 performance audit, as defined in s. 11.45(1), completed no later
53 than 6 months after the end of the entity's seventh fiscal year.
54 The independent entity must have at least 5 years of experience
55 conducting performance audits, must conduct audits according to
56 applicable auditing or evaluation standards of appropriate
57 authoritative bodies, must follow applicable industry best
58 practices, and may not have any affiliation or financial
59 involvement in the reviewed organization. An audit under this
60 paragraph is not required more frequently than once every 7
61 fiscal years.

62 (c) This subsection does not apply to a citizen support
63 organization or a direct-support organization created or
64 authorized pursuant to law and created, approved, or
65 administered by a state agency.

Amendment No.

66 Section 2. Paragraph (d) of subsection (2) of section
67 215.985, Florida Statutes, is redesignated as paragraph (e), a
68 new paragraph (d) is added to that subsection, and subsection
69 (6) of that section is amended, to read:

70 215.985 Transparency in government spending.—

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

72 (d) "Nongovernmental entity" means a nonprofit
73 corporation.

74 (6) (a) The Department of Management Services shall
75 establish and maintain a website that provides current
76 information relating to each employee or officer of a state
77 agency, a state university, a Florida College System
78 institution, or the State Board of Administration, regardless of
79 the appropriation category from which the person is paid.

80 1.(a) For each employee or officer, the information must
81 include, at a minimum, his or her:

82 a.1. Name and salary or hourly rate of pay.

83 b.2. Position number, class code, and class title.

84 c.3. Employing agency and budget entity.

85 2.(b) The information must be searchable by state agency,
86 state university, Florida College System institution, and the
87 State Board of Administration, and by employee name, salary
88 range, or class code and must be downloadable in a format that
89 allows offline analysis.

Amendment No.

90 (b)1. A nongovernmental entity that receives at least 50
91 percent of its revenue, calculated using the nongovernmental
92 entity's fiscal year, from governmental entities or a
93 nongovernmental entity that meets the audit threshold
94 requirements in s. 215.97 in any fiscal year, must submit to the
95 Department of Management Services by December 31 of each year a
96 report that includes the name, position, and all compensation
97 earned or awarded, whether paid or accrued, regardless of
98 contingency to each director, board member, chief executive
99 officer, chief financial officer, chief operating officer, or
100 other person performing equivalent functions. The report must be
101 verified as provided in s. 92.525 by the chief executive officer
102 or chief financial officer of the nongovernmental entity.

103 2. Beginning February 1, 2022, and each February 1
104 thereafter, the Department of Management Services shall include
105 the information reported in subparagraph 1. on the website
106 established under paragraph (a).

107 3. A nongovernmental entity required to submit a report
108 under subparagraph 1. must post the reported information on its
109 website if the entity maintains a website.

110 4. Before receiving funds from a governmental entity, a
111 nongovernmental entity that:

112 a. Received funding subject to this paragraph in the
113 previous year must submit to the governmental entity an
114 attestation verified as provided in s. 92.525, that the

Amendment No.

115 nongovernmental entity has submitted the report required in
116 subparagraph 1.; or

117 b. Did not receive funding subject to this paragraph in
118 the previous year must submit to the governmental entity an
119 attestation verified as provided in s. 92.525, that the
120 nongovernmental entity did not receive funding in the previous
121 year.

122 5. A governmental entity may not expend or transfer funds
123 to a nongovernmental entity until the nongovernmental entity has
124 complied with the requirements of this paragraph. Section 3.
125 Section 215.986, Florida Statutes, is created to read:

126 215.986 Restrictions on administrative expenses for
127 certain nongovernmental entities.-

128 (1) As used in this section, the term:

129 (a) "Administrative expenses" mean expenditures that are
130 considered indirect operating costs of a nongovernmental entity,
131 including, but not limited to:

132 1. General administration and general expenses including
133 accounting, support services, and personnel, including all
134 compensation earned or awarded to such personnel, whether paid
135 or accrued, regardless of contingency, unless the compensation
136 is explicitly included in the General Appropriations Act or the
137 compensation relates to the employment of an employee whose
138 services are integral to a project or activity of the
139 nongovernmental entity. However, compensation earned by, or

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 195 (2021)

Amendment No.

140 awarded to a director, board member, chief executive officer,
141 chief financial officer, chief operating officer, or other
142 person performing equivalent functions, whether paid or accrued,
143 regardless of contingency shall not be considered integral to a
144 project or activity of a nongovernment entity.

145 2. Equipment and capital improvement, depreciation on
146 buildings, interest on debt associated with such buildings, and
147 operations and maintenance expenses.
148