

By Senator Brodeur

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1 A bill to be entitled  
2 An act relating to the Audit Enforcement Commission;  
3 creating s. 218.395, F.S.; creating the Audit  
4 Enforcement Commission for a specified purpose;  
5 providing membership of the commission; requiring the  
6 Auditor General to conduct a follow-up audit within a  
7 specified timeframe under certain circumstances;  
8 requiring the Auditor General to report certain  
9 findings to the Legislative Auditing Committee, which  
10 shall hold a public hearing for a specified purpose;  
11 requiring the Audit Enforcement Commission to hold a  
12 public hearing, review certain matters, take  
13 testimony, and make certain determinations; providing  
14 an effective date.

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16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Section 218.395, Florida Statutes, is created to  
19 read:

20 218.395 Audit enforcement procedures.-

21 (1) The Audit Enforcement Commission is created under the  
22 Executive Office of the Governor to adjudicate disputes between  
23 a local governmental entity, district school board, charter  
24 school, or charter technical career center and the state,  
25 relating to such entity's annual financial report and audit. The  
26 commission shall be composed of the Governor, the Attorney  
27 General, and the Chief Inspector General, or their designees, to  
28 serve at the pleasure of the Legislature.

29 (2) If the Legislative Auditing Committee takes action

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30 under s. 11.40(2) due to a failure of a local governmental  
31 entity, district school board, charter school, or charter  
32 technical career center to comply with s. 11.45(5), (6), or (7);  
33 s. 218.32(1); s. 218.38; or s. 218.503(3), the Auditor General,  
34 or his or her representative, must conduct a follow-up audit  
35 within 18 months after such action to monitor the implementation  
36 of the corrective action plan that was given to the local  
37 governmental entity, district school board, charter school, or  
38 charter technical career center. If the Auditor General, or his  
39 or her representative, determines that the local governmental  
40 entity, district school board, charter school, or charter  
41 technical career center is not acting in good faith to correct  
42 the deficiencies noted in the corrective action plan, the  
43 Auditor General must report such information to the Legislative  
44 Auditing Committee, which must hold a public hearing before  
45 referring the matter to the Audit Enforcement Commission.

46 (3) Upon a referral by the Legislative Auditing Committee,  
47 the Audit Enforcement Commission shall hold a public hearing at  
48 which the Auditor General, or his or her representative, and the  
49 local governmental entity, district school board, charter  
50 school, or charter technical career center may present their  
51 case to the commission. After reviewing the matter and hearing  
52 testimony from both sides, the commission shall make one or more  
53 of the following determinations:

54 (a) Recommend dissolution of the entity by the Legislature.

55 (b) Impose financial sanctions on the entity.

56 (c) Hold the governing board of the entity personally  
57 liable for the consequences of not adhering to the audit  
58 findings.

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Section 2. This act shall take effect July 1, 2024.