

Amendment No.

CHAMBER ACTION

Senate

House

.

---

Representative Miller offered the following:

**Amendment (with title amendment)**

Between lines 706 and 707, insert:

**Section 8. 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, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

14 to comply with the applicable provisions within s. 11.45(5)-(7),  
15 s. 125.0104(5)(b), s. 218.32(1), s. 218.38, or s. 218.503(3),  
16 the Legislative Auditing Committee 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 begin,  
26 and the directive must be received by the Department of Revenue  
27 and the Department of Financial Services 30 days before the date  
28 of the distribution mandated by law. The Department of Revenue  
29 and the Department of Financial Services may implement this  
30 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 Commerce that the

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

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

46 2. A local ordinance, notify the chair or equivalent of  
47 the local general-purpose government pursuant to s. 189.0652 and  
48 the Department of Commerce that the special district has failed  
49 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 Commerce that the special district has  
57 failed to comply with the law. Upon receipt of notification, the  
58 department shall proceed pursuant to s. 189.062 or s.  
59 189.067(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.

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

63           **Section 9. Paragraphs (d) through (j) of subsection (7) of**  
64 **section 11.45, Florida Statutes, are redesignated as paragraphs**  
65 **(e) through (k), respectively, and a new paragraph (d) is added**  
66 **to that subsection, to read:**

67           11.45 Definitions; duties; authorities; reports; rules.—

68           (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

69           (d) During the Auditor General's review of audit reports,  
70 he or she shall contact each local government which is not in  
71 compliance with s. 125.0104(5)(b), and request evidence of  
72 corrective action. The local government shall provide the  
73 Auditor General with evidence of the initiation of corrective  
74 action within 45 days after the date the corrective action is  
75 requested by the Auditor General and evidence of completion of  
76 corrective action within 180 days after the date the corrective  
77 action is requested by the Auditor General. If the local  
78 government fails to comply with the Auditor General's request or  
79 is unable to take corrective action within the required  
80 timeframe, the Auditor General shall notify the Legislative  
81 Auditing Committee.

82           **Section 10. Section 205.046, Florida Statutes, is created**  
83 **to read:**

84           205.046 Audits.—An audit of financial statements of a  
85 local government which is performed by a certified public  
86 accountant pursuant to s. 218.39 and submitted to the Auditor  
87 General must be accompanied by an affidavit executed by the

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

88 chair of the governing board of the local government, as a  
89 separate document, stating that the local government has  
90 complied with the provisions of s. 125.0104(5) (b) and must be  
91 filed with the Auditor General or, in the event the local  
92 government has not complied with s. 125.0104(5) (b), the  
93 affidavit shall instead include a description of the  
94 noncompliance and corrective action taken by the local  
95 government to correct the noncompliance and to prevent such  
96 noncompliance in the future.

97 **Section 11. Paragraph (a) of subsection (2) of section**  
98 **215.97, Florida Statutes, is amended to read:**

99 215.97 Florida Single Audit Act.—

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

101 (a) "Audit threshold" means the threshold amount used to  
102 determine when a state single audit or project-specific audit of  
103 a nonstate entity shall be conducted in accordance with this  
104 section. Each nonstate entity that expends a total amount of  
105 state financial assistance equal to or in excess of \$750,000 in  
106 any fiscal year of such nonstate entity shall be required to  
107 have a state single audit or a project-specific audit for such  
108 fiscal year in accordance with the requirements of this section.  
109 After consulting with the Executive Office of the Governor, the  
110 Department of Financial Services, and all state awarding  
111 agencies, the Auditor General shall periodically review the  
112 threshold amount for requiring audits under this section and may

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

113 recommend any appropriate statutory change to revise the  
114 threshold amount in the annual report submitted to the  
115 Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

116 **Section 12. Paragraph (e) of subsection (1) of section**  
117 **218.32, Florida Statutes, is amended to read:**

118 218.32 Annual financial reports; local governmental  
119 entities.—

120 (1)

121 (e)1. Each local governmental entity that is not required  
122 to provide for an audit under s. 218.39 must submit the annual  
123 financial report to the department no later than 9 months after  
124 the end of the fiscal year. The department shall consult with  
125 the Auditor General in the development of the format of annual  
126 financial reports submitted pursuant to this paragraph. The  
127 format must include balance sheet information used by the  
128 Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The  
129 department must forward the financial information contained  
130 within the annual financial reports to the Auditor General in  
131 electronic form. This paragraph does not apply to housing  
132 authorities created under chapter 421.

133 2. The annual financial report filed by a dependent  
134 special district or an independent special district shall  
135 specify separately:

136 a. The total number of district employees compensated in  
137 the last pay period of the district's fiscal year being

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

138 reported.

139 b. The total number of independent contractors to whom  
140 nonemployee compensation was paid in the last month of the  
141 district's fiscal year being reported.

142 c. All compensation earned by or awarded to employees,  
143 whether paid or accrued, regardless of contingency.

144 d. All compensation earned by or awarded to nonemployee  
145 independent contractors, whether paid or accrued, regardless of  
146 contingency.

147 e. Each construction project with a total cost of at least  
148 \$65,000 approved by the district that is scheduled to begin on  
149 or after October 1 of the fiscal year being reported, together  
150 with the total expenditures for such project.

151 3. The annual financial report of a dependent special  
152 district or an independent special district amending a final  
153 adopted budget under s. 189.016(6) must include a budget  
154 variance report based on the budget adopted under s. 189.016(4)  
155 before the beginning of the fiscal year being reported.

156 4. The annual financial report of an independent special  
157 district that imposes ad valorem taxes shall include the millage  
158 rate or rates imposed by the district, the total amount of ad  
159 valorem taxes collected by or on behalf of the district, and the  
160 total amount of outstanding bonds issued by the district and the  
161 terms of such bonds.

107497

Approved For Filing: 4/23/2025 2:45:17 PM

Amendment No.

162 5. The annual financial report of an independent special  
163 district that imposes non-ad valorem special assessments shall  
164 include the rate or rates of such assessments imposed by the  
165 district, the total amount of special assessments collected by  
166 or on behalf of the district, and the total amount of  
167 outstanding bonds issued by the district and the terms of such  
168 bonds.

169 -----  
170  
171 **T I T L E A M E N D M E N T**

172 Between lines 27 and 28, insert:  
173 references; amending s. 11.40, F.S.; conforming  
174 provisions to changes made by the act; amending s.  
175 11.45, F.S.; requiring the Auditor General to contact  
176 certain local governments; requiring such local  
177 governments to provide specified evidence within a  
178 certain time period; requiring notification to the  
179 Legislative Auditing Committee in specified  
180 circumstances; creating s. 205.046, F.S.; requiring  
181 that a specified document be filed with a certain  
182 audit; providing requirements for such document;  
183 amending ss. 215.97, and 218.32, F.S.; conforming  
184 cross-

107497

Approved For Filing: 4/23/2025 2:45:17 PM