

1 A bill to be entitled
2 An act relating to government administration; amending
3 s. 11.26, F.S.; revising the employees required to
4 have permission of the presiding officers of both
5 houses before accepting certain employment; amending
6 s. 11.40, F.S.; revising duties of the Legislative
7 Auditing Committee, the Department of Revenue, and the
8 Department of Financial Services related to the
9 failure of certain entities to comply with specified
10 auditing and financial reporting requirements;
11 revising procedures that the Department of Revenue and
12 the Department of Financial Services may take upon
13 receipt of certain advice; removing Legislative
14 Auditing Committee procedures for conducting audits;
15 creating s. 11.405, F.S.; creating the Florida
16 Accountability Office within the Legislature for
17 specified purposes; providing for the administration
18 of such office in a specified manner; providing that
19 the office shall consist of certain units; providing
20 leadership selection and terms of office for certain
21 such units; providing responsibilities and
22 organization of certain units; providing requirements
23 for actions between and among such units; providing
24 the office location; requiring the Legislature to
25 provide certain administrative support; providing

26 requirements for spending decisions and budgeting;
27 requiring the office to employ persons for a specified
28 purpose; requiring the office to make certain
29 employment-related decisions with the approval of
30 specified persons; prohibiting certain officers and
31 employees of the office from certain activities
32 relating to political parties and candidates;
33 requiring certain parties to resign before becoming a
34 candidate for election; creating s. 11.406, F.S.;
35 defining the terms "appropriations project" and
36 "investigation"; providing procedures for submitting
37 complaints; providing procedures to be taken by the
38 Public Integrity Division upon receipt of a complaint;
39 authorizing the division to inspect and investigate
40 certain items and locations; authorizing the division
41 to agree to retain the confidentiality of such
42 information; authorizing specified entities to issue
43 subpoenas in a certain manner; providing procedures
44 for the enforcement of such subpoenas; requiring the
45 division to receive certain reports; requiring the
46 Auditor General and the division to randomly select
47 and review, investigate, or audit certain projects and
48 entities beginning in a specified fiscal year;
49 providing requirements for such reviews,
50 investigations, and audits; requiring the Auditor

51 General to make certain determinations about
52 recommended audits; requiring such determinations be
53 reported to the Joint Legislative Auditing Committee;
54 creating s. 11.407, F.S.; requiring the General
55 Accountability Division of the office to conduct
56 certain operational and compliance audits beginning on
57 a specified date; authorizing the division to assist
58 other units of the office in conducting certain audits
59 and investigations; amending s. 11.42, F.S.; revising
60 a requirement that the Auditor General possess certain
61 requirements; requiring a deputy director of auditing
62 who possesses certain qualifications be appointed in
63 certain circumstances; requiring the Auditor General
64 to consult with certain entities for a specified
65 purpose; requiring the Auditor General to adopt
66 certain rules; revising rulemaking authority of the
67 Auditor General; amending s. 11.45, F.S.; defining the
68 term "compliance audit"; revising the definition of
69 the term "operational audit"; providing that duties of
70 the office are independent of an audited entity;
71 revising the entities authorized to direct the office
72 to conduct an audit or engagement; revising the
73 frequency with which audits and engagements may be
74 conducted; specifying that certain provisions apply to
75 examinations and investigations; authorizing a

76 designated representative of the office to discuss an
77 audit, examination, or investigation with certain
78 officials; providing an alternate deadline for
79 responses to findings; revising the circumstances
80 under which the Legislative Auditing Committee is
81 notified of the failure of certain school boards and
82 institutions to take corrective action; amending ss.
83 11.47 and 11.51, F.S.; conforming provisions to
84 changes made by the act; amending s. 14.32, F.S.;
85 revising the entities with whom the Chief Inspector
86 General is required to report and cooperate; amending
87 s. 112.3187, F.S.; conforming provisions to changes
88 made by the act; amending s. 112.3188, F.S.; providing
89 that the office is included in certain confidentiality
90 provisions; revising the reports that receive certain
91 confidential protection to include reports of certain
92 suspected acts; revising the entities authorized to
93 receive certain confidential information; amending s.
94 112.3189, F.S.; including the office in the list of
95 entities required to conduct certain investigations in
96 a specified manner; requiring certain information from
97 the whistle-blower's hotline be communicated to the
98 office at least once per month; requiring such
99 information be maintained in a certain manner;
100 amending s. 112.31901, F.S.; authorizing the office to

101 review certain records; amending s. 216.011, F.S.;
102 revising the definition of the term "fixed capital
103 outlay"; amending s. 216.023, F.S.; revising the
104 frequency with which a state agency must submit its
105 legislative budget request; repealing s. 216.052,
106 F.S., relating to community budget requests and
107 appropriations; amending s. 216.134, F.S.; requiring
108 specified materials be made public at least 24 hours
109 before certain sessions and meetings; amending s.
110 216.177, F.S.; revising the circumstances under which
111 a specified notification regarding spending authority
112 may be made; amending s. 216.192, F.S.; providing that
113 the approval of annual release plans is a budget
114 action; amending s. 261.222, F.S.; revising conditions
115 under which money may be provided for a state
116 emergency; amending s. 216.231, F.S.; providing that
117 the appropriation of certain funds is subject to
118 specified procedures; amending s. 216.262, F.S.;
119 requiring the use of the most recent removing the
120 expiration of a certain procedure; amending s.
121 216.292, F.S.; authorizing specified appropriations to
122 be transferred between certain entities under certain
123 circumstances; authorizing the Executive Office of the
124 Governor to transfer certain funds for a specified
125 purpose; providing that certain transfers and

126 adjustments are subject to specified procedures;
127 removing the expiration of a certain review of
128 transfers; removing a requirement that the Legislature
129 authorize certain transfers; amending s. 252.36, F.S.;
130 providing that certain appropriations are subject to
131 specified procedures; amending ss. 409.8134 and
132 409.902, F.S.; authorizing specified entities to
133 submit budget amendments in a certain manner; amending
134 ss. 20.055 and 760.06, F.S.; conforming cross-
135 references; requiring each state agency to review and
136 report certain rules to the Joint Legislative Auditing
137 Committee; requiring the Auditor General, the Joint
138 Legislative Auditing Committee, and the Office of
139 Program Policy Analysis and Government Accountability
140 to jointly review certain audit requirements and
141 deliver a report to certain entities by a specified
142 date; requiring the report to contain certain
143 information; authorizing the President of the Senate
144 and the Speaker of the House of Representatives to
145 provide certain personnel and support for a specified
146 purpose; authorizing the Administrative Procedures
147 Committee and the Division of Law Revision to provide
148 certain assistance for a specified purpose; providing
149 effective dates.
150

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

152

153 **Section 1. Subsection (3) of section 11.26, Florida**
 154 **Statutes, is amended to read:**

155 11.26 Legislative employees; employment restrictions.—No
 156 employee of the Legislature shall:

157 (3) No full-time legislative employee shall be otherwise
 158 employed, except with the written permission of the presiding
 159 officer of the house by which he or she is employed. Employees
 160 of joint committees, joint offices, or the Florida
 161 Accountability Office must have the permission of the presiding
 162 officers of both houses.

163 **Section 2. Paragraphs (a) and (b) of subsection (2) of**
 164 **section 11.40, Florida Statutes, are amended to read:**

165 11.40 Legislative Auditing Committee.—

166 (2) Following notification by the Auditor General, the
 167 Department of Financial Services, the Division of Bond Finance
 168 of the State Board of Administration, the Governor or his or her
 169 designee, or the Commissioner of Education or his or her
 170 designee of the failure of a local governmental entity, district
 171 school board, charter school, or charter technical career center
 172 to comply with the applicable provisions within s. 11.45(5)-(7),
 173 s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative
 174 Auditing Committee may schedule a hearing to determine if the
 175 entity should be subject to further state action. If the

176 | committee determines that the entity should be subject to
 177 | further state action, the committee shall:

178 | (a) In the case of a local governmental entity or district
 179 | school board, advise ~~direct~~ the Department of Revenue and the
 180 | Department of Financial Services to withhold any funds not
 181 | pledged for bond debt service satisfaction which are payable to
 182 | such entity until the entity complies with the law. Upon receipt
 183 | ~~of the committee shall specify the date that~~ such advice, action
 184 | ~~must begin, and the directive must be received by~~ the Department
 185 | of Revenue and the Department of Financial Services shall have
 186 | the authority to withhold such funds until the entity complies
 187 | with the law. Beginning 30 days after receiving such advice,
 188 | each department must either withhold all such funds or report
 189 | the reasons for not doing so to the committee before the date of
 190 | ~~the distribution mandated by law. The Department of Revenue and~~
 191 | ~~the Department of Financial Services may implement this~~
 192 | ~~paragraph.~~

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

194 | 1. A special act, notify the President of the Senate, the
 195 | Speaker of the House of Representatives, the standing committees
 196 | of the Senate and the House of Representatives charged with
 197 | special district oversight as determined by the presiding
 198 | officers of each respective chamber, the legislators who
 199 | represent a portion of the geographical jurisdiction of the
 200 | special district, and the Department of Commerce that the

201 special district has failed to comply with the law. Upon receipt
 202 of notification, the Department of Commerce shall proceed
 203 pursuant to s. 189.062 or s. 189.067. If the special district
 204 remains in noncompliance after the process set forth in s.
 205 189.0651, or if a public hearing is not held, the Legislative
 206 Auditing Committee may notify ~~request~~ the department, which
 207 shall ~~to~~ proceed pursuant to s. 189.067(3).

208 2. A local ordinance, notify the chair or equivalent of
 209 the local general-purpose government pursuant to s. 189.0652 and
 210 the Department of Commerce that the special district has failed
 211 to comply with the law. Upon receipt of notification, the
 212 department shall proceed pursuant to s. 189.062 or s. 189.067.
 213 If the special district remains in noncompliance after the
 214 process set forth in s. 189.0652, or if a public hearing is not
 215 held, the Legislative Auditing Committee may notify ~~request~~ the
 216 department, which shall ~~to~~ proceed pursuant to s. 189.067(3).

217 3. Any manner other than a special act or local ordinance,
 218 notify the Department of Commerce that the special district has
 219 failed to comply with the law. Upon receipt of notification, the
 220 department shall proceed pursuant to s. 189.062 or s.
 221 189.067(3).

222 **Section 3. Effective November 18, 2026, subsection (3) of**
 223 **section 11.40, Florida Statutes, is amended to read:**

224 11.40 Legislative Auditing Committee.—

225 ~~(3)(a) As used in this subsection, "independent contract~~

226 ~~auditor" means a state-licensed certified public accountant or~~
227 ~~firm with which a state-licensed certified public accountant is~~
228 ~~currently employed or associated who is actively engaged in the~~
229 ~~accounting profession.~~

230 ~~(b) Audits specified in this subsection cover the~~
231 ~~quarterly compensation reports for the previous calendar year~~
232 ~~for a random sample of 3 percent of all legislative branch~~
233 ~~lobbying firms and a random sample of 3 percent of all executive~~
234 ~~branch lobbying firms calculated using as the total number of~~
235 ~~such lobbying firms those filing a compensation report for the~~
236 ~~preceding calendar year. The committee shall provide for a~~
237 ~~system of random selection of the lobbying firms to be audited.~~

238 ~~(c) The committee shall create and maintain a list of not~~
239 ~~less than 10 independent contract auditors approved to conduct~~
240 ~~the required audits. Each lobbying firm selected for audit in~~
241 ~~the random audit process may designate one of the independent~~
242 ~~contract auditors from the committee's approved list. Upon~~
243 ~~failure for any reason of a lobbying firm selected in the random~~
244 ~~selection process to designate an independent contract auditor~~
245 ~~from the committee's list within 30 calendar days after being~~
246 ~~notified by the committee of its selection, the committee shall~~
247 ~~assign one of the available independent contract auditors from~~
248 ~~the approved list to perform the required audit. No independent~~
249 ~~contract auditor, whether designated by the lobbying firm or by~~
250 ~~the committee, may perform the audit of a lobbying firm where~~

251 ~~the auditor and lobbying firm have ever had a direct personal~~
252 ~~relationship or any professional accounting, auditing, tax~~
253 ~~advisory, or tax preparing relationship with each other. The~~
254 ~~committee shall obtain a written, sworn certification subject to~~
255 ~~s. 837.06, both from the randomly selected lobbying firm and~~
256 ~~from the proposed independent contract auditor, that no such~~
257 ~~relationship has ever existed.~~

258 ~~(d) Each independent contract auditor shall be engaged by~~
259 ~~and compensated solely by the state for the work performed in~~
260 ~~accomplishing an audit under this subsection.~~

261 ~~(e) Any violations of law, deficiencies, or material~~
262 ~~misstatements discovered and noted in an audit report shall be~~
263 ~~clearly identified in the audit report and be determined under~~
264 ~~the rules of either house of the Legislature or under the joint~~
265 ~~rules, as applicable.~~

266 ~~(f) If any lobbying firm fails to give full, frank, and~~
267 ~~prompt cooperation and access to books, records, and associated~~
268 ~~backup documents as requested in writing by the auditor, that~~
269 ~~failure shall be clearly noted by the independent contract~~
270 ~~auditor in the report of audit.~~

271 ~~(g) The committee shall establish procedures for the~~
272 ~~selection of independent contract auditors desiring to enter~~
273 ~~into audit contracts pursuant to this subsection. Such~~
274 ~~procedures shall include, but not be limited to, a rating system~~
275 ~~that takes into account pertinent information, including the~~

276 ~~independent contract auditor's fee proposals for participating~~
277 ~~in the process. All contracts under this subsection between an~~
278 ~~independent contract auditor and the Speaker of the House of~~
279 ~~Representatives and the President of the Senate shall be~~
280 ~~terminable by either party at any time upon written notice to~~
281 ~~the other, and such contracts may contain such other terms and~~
282 ~~conditions as the Speaker of the House of Representatives and~~
283 ~~the President of the Senate deem appropriate under the~~
284 ~~circumstances.~~

285 ~~(h) The committee shall adopt guidelines that govern~~
286 ~~random audits and field investigations conducted pursuant to~~
287 ~~this subsection. The guidelines shall ensure that similarly~~
288 ~~situated compensation reports are audited in a uniform manner.~~
289 ~~The guidelines shall also be formulated to encourage compliance~~
290 ~~and detect violations of the legislative and executive lobbying~~
291 ~~compensation reporting requirements in ss. 11.045 and 112.3215~~
292 ~~and to ensure that each audit is conducted with maximum~~
293 ~~efficiency in a cost-effective manner. In adopting the~~
294 ~~guidelines, the committee shall consider relevant guidelines and~~
295 ~~standards of the American Institute of Certified Public~~
296 ~~Accountants to the extent that such guidelines and standards are~~
297 ~~applicable and consistent with the purposes set forth in this~~
298 ~~subsection.~~

299 ~~(i) All audit reports of legislative lobbying firms shall,~~
300 ~~upon completion by an independent contract auditor, be delivered~~

301 ~~to the President of the Senate and the Speaker of the House of~~
302 ~~Representatives for their respective review and handling. All~~
303 ~~audit reports of executive branch lobbyists, upon completion by~~
304 ~~an independent contract auditor, shall be delivered by the~~
305 ~~auditor to the Commission on Ethics.~~

306 **Section 4. Section 11.405, Florida Statutes, is created to**
307 **read:**

308 11.405 The Florida Accountability Office.-

309 (1) There is created within the Legislature the Florida
310 Accountability Office to conduct audits, reviews, examinations,
311 investigations, evaluations, and assessments; to make
312 recommendations regarding the operations, performance, and
313 fiscal management of governmental entities of this state; and to
314 report findings to the Legislature and public agencies regarding
315 fiscal transparency, quality, effectiveness, efficiency, and
316 possible improvements to the programs, operations, and
317 performance of such governmental entities. The office shall be
318 administered as directed by the Legislature or by agreement of
319 the presiding officers of the Legislature.

320 (2) The office shall consist of the following units:

321 (a) The Division of the Auditor General, headed by the
322 Auditor General, the auditor required by s. 2, Art. III of the
323 State Constitution, appointed by both houses of the Legislature
324 acting concurrently, unless otherwise provided by joint rule of
325 the Legislature. The Auditor General's term shall end on

326 November 30 after the first general election following
327 appointment. If a vacancy occurs while the Legislature is not in
328 session, the President of the Senate and the Speaker of the
329 House of Representatives may appoint a temporary successor by
330 agreement. The Auditor General shall serve at the pleasure of
331 the Legislature. The Division of the Auditor General shall be
332 primarily responsible for financial audits required or
333 authorized by law. The Auditor General shall be primarily
334 responsible for audits authorized by s. 11.45(3) (a), (c), (g),
335 (i), (m), (r), and (v).

336 (b) The General Accountability Division, headed by the
337 General Accountability Officer appointed as provided by joint
338 rule of the Legislature or the agreement of the presiding
339 officers of the Legislature, unless otherwise organized as
340 provided by joint rule of the Legislature or the agreement of
341 the presiding officers of the Legislature. The General
342 Accountability Division shall be primarily responsible for
343 operational audits and compliance audits required or authorized
344 by law. The General Accountability Division shall be primarily
345 responsible for audits authorized by s. 11.45(3), except s.
346 11.45(3) (a), (c), (g), (i), (m), (r), and (v).

347 (c) The Office of Program Policy Analysis and Government
348 Accountability organized as provided by joint rule of the
349 Legislature or the agreement of the presiding officers of the
350 Legislature. The Office of Program Policy Analysis and

351 Government Accountability shall be primarily responsible for
352 performance audits required or authorized by law.

353 (d) The Public Integrity Division organized as provided by
354 joint rule of the Legislature or the agreement of the presiding
355 officers of the Legislature.

356 (3) The units shall cooperate and assist one another, as
357 resources allow, in order to make the most efficient use of the
358 resources of the Florida Accountability Office. A unit may not
359 conduct an audit or investigation that may interfere or disrupt
360 the audit or investigation conducted by another unit, but
361 cooperative audits and investigations may be conducted. A unit
362 shall assist, as requested by another unit, when its expertise
363 may be effectively utilized.

364 (4) Any unit may conduct any audit or investigation
365 authorized by s. 11.45, except a financial audit expressly
366 assigned to the Division of the Auditor General.

367 (5) When an audit or investigation is required or
368 authorized by general law, the unit conducting such audit or
369 investigation shall consult with the President of the Senate and
370 the Speaker of the House of Representatives for guidance
371 regarding the objectives and scope of such audit or
372 investigation.

373 (6) (a) The headquarters of the Florida Accountability
374 Office shall be at the state capital, but to facilitate auditing
375 and to eliminate unnecessary traveling, the Legislature may

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376 establish field offices located outside the state capital.

377 (b) The Legislature shall provide sufficient
378 administrative support to assist the Florida Accountability
379 Office in all spending decisions within the annual operating
380 budget approved by the President of the Senate and the Speaker
381 of the House of Representatives. The Florida Accountability
382 Office shall employ qualified persons necessary for the
383 efficient operation of the various units. The duties and
384 compensation of such employees and a uniform personnel, job
385 classification, and pay plan for such employees shall be
386 established with the approval of the President of the Senate and
387 the Speaker of the House of Representatives, or their joint
388 designees in the units of the Florida Accountability Office.

389 (7) An officer or a salaried employee of the Florida
390 Accountability Office may not serve as the representative of any
391 political party or on any executive committee or other governing
392 body thereof; serve as an executive, officer, or employee of any
393 political party committee, organization, or association; or be
394 engaged on behalf of any candidate for public office in the
395 solicitation of votes or other activities on behalf of such
396 candidacy. The Auditor General or any employee of the Florida
397 Accountability Office may not become a candidate for election to
398 public office unless she or he first resigns from office or
399 employment.

400 **Section 5. Section 11.406, Florida Statutes, is created to**

401 **read:**

402 11.406 Public Integrity Division investigations.—

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

404 (a) "Appropriations project" means a specific
 405 appropriation or proviso defined as an appropriations project by
 406 legislative rule in the year in which it was enacted.

407 (b) "Investigation" means an audit, a review, or any other
 408 examination or inquiry into the factual basis of any complaint
 409 investigated pursuant to subsection (2).

410 (2) The Public Integrity Division of the Florida
 411 Accountability Office may receive and investigate a complaint
 412 alleging fraud, waste, abuse, mismanagement, or misconduct in
 413 connection with the expenditure of public funds.

414 (3) A complaint may be submitted to the Florida
 415 Accountability Office by:

416 (a) The President of the Senate.

417 (b) The Speaker of the House of Representatives.

418 (c) The chair of an appropriations committee of the Senate
 419 or the House of Representatives.

420 (d) Any unit of the Florida Accountability Office.

421 (e) Any inspector general.

422 (f) A whistle-blower reporting under s. 112.3187.

423 (4) (a) Upon receipt of a complaint, the Public Integrity
 424 Division shall determine whether the complaint is supported by
 425 sufficient information indicating a reasonable probability of

426 fraud, waste, abuse, mismanagement, or misconduct. If the Public
427 Integrity Division determines that the complaint is not
428 supported by sufficient information, the Public Integrity
429 Division shall notify the complainant in writing and the
430 complaint shall be closed.

431 (b) If the complaint is supported by sufficient
432 information, the Public Integrity Division shall determine
433 whether an investigation into the matter has already been
434 initiated by a law enforcement agency, the Commission on Ethics,
435 the Chief Financial Officer, the Office of Chief Inspector
436 General, or the applicable agency inspector general. If such an
437 investigation has been initiated, the Public Integrity Division
438 shall notify the complainant in writing and the complaint may be
439 closed.

440 (c) If the complaint is supported by sufficient
441 information and an investigation into the matter has not already
442 been initiated as described in paragraph (b), the Public
443 Integrity Division shall, within available resources and after
444 consultation with the other units of the Florida Accountability
445 Office, conduct an investigation and issue a report of the
446 investigative findings to the complainant and the President of
447 the Senate and the Speaker of the House of Representatives. The
448 Public Integrity Division may refer the matter to another unit
449 of the Florida Accountability Office, any appropriate law
450 enforcement agency, the Commission on Ethics, the Chief

451 Financial Officer, the Office of the Chief Inspector General, or
452 the applicable agency inspector general.

453 (5) (a) The Public Integrity Division may, when pertinent
454 to an investigation of a complaint, inspect and investigate the
455 books, records, papers, documents, data, operation, and physical
456 location of any public agency in this state, including any
457 confidential information; the public records of any entity that
458 has received direct appropriations or a direct payment of fees
459 or taxes collected by this state; and the records of any entity
460 that has contracted with this state whose records are subject to
461 public access pursuant to s. 287.058(1)(c). The Public Integrity
462 Division may agree to retain the confidentiality of confidential
463 information pursuant to s. 11.0431(2)(a).

464 (b) Upon request of the Public Integrity Division, the
465 Legislative Auditing Committee or any other committee of the
466 Legislature may issue subpoenas and subpoenas duces tecum, as
467 provided in s. 11.143, to compel testimony or the production of
468 evidence when deemed necessary to an investigation authorized by
469 this section. Consistent with s. 11.143, such subpoenas and
470 subpoenas duces tecum may be issued as provided by applicable
471 legislative rules or, in the absence of applicable legislative
472 rules, by the chair of the Legislative Auditing Committee with
473 the approval of the Legislative Auditing Committee and the
474 President of the Senate and the Speaker of the House of
475 Representatives, or with the approval of the President of the

476 Senate or the Speaker of the House of Representatives if such
477 officer alone designated the Legislative Auditing Committee.

478 (c) If the Legislature is not in session when a witness
479 fails or refuses to comply with a lawful subpoena or subpoena
480 duces tecum issued pursuant to this subsection, the subpoena or
481 subpoena duces tecum may be enforced as provided in s. 11.143,
482 and the Public Integrity Division, on behalf of the committee
483 issuing the subpoena or subpoena duces tecum, may file a
484 complaint before any circuit court of this state to enforce the
485 subpoena or subpoena duces tecum. Upon the filing of such
486 complaint, the court shall take jurisdiction of the witness and
487 the subject matter of the complaint and shall direct the witness
488 to respond to all lawful questions and to produce all lawfully
489 demanding documentary evidence in the possession of the witness.
490 The failure of a witness to comply with such order constitutes a
491 direct and criminal contempt of court and the court shall punish
492 the witness accordingly.

493 (d) When the Legislature is in session, upon request of
494 the Public Integrity Division directed to the committee issuing
495 the subpoena or subpoena duces tecum, either house of the
496 Legislature may seek compliance with the subpoena or subpoena
497 duces tecum in accordance with the State Constitution, general
498 law, the joint rules of the Legislature, or the rules of the
499 house of the Legislature whose committee issued the subpoena or
500 subpoena duces tecum.

501 (6) The Public Integrity Division shall receive copies of
502 all reports required by ss. 14.32, 17.325, and 20.055.

503 (7) (a) Beginning with the 2026-2027 fiscal year, the
504 Auditor General and the Public Integrity Division, within
505 available resources, shall randomly select and review
506 appropriations projects appropriated in the prior fiscal year
507 and, if appropriate, investigate and recommend an audit of such
508 projects. The review, investigation, or audit may be delayed on
509 a selected project until a subsequent year if the timeline of
510 the project warrants such delay. Each review, investigation, or
511 audit must include, but is not limited to, an evaluation of the
512 appropriations project recipient's efficient and effective
513 administration of the project. When an audit is recommended by
514 the Public Integrity Division under this subsection, the Auditor
515 General shall determine whether the audit is appropriate. All
516 such determinations shall be reported to the Joint Legislative
517 Auditing Committee.

518 (b) Beginning with the 2026-2027 fiscal year, the Auditor
519 General and the Public Integrity Division, within available
520 resources, may select and review, investigate, or audit the
521 financial activities of any political subdivision, special
522 district, public authority, public hospital, state or local
523 council or commission, unit of local government, or public
524 education entity in this state, as well as any authority,
525 council, commission, direct-support organization, institution,

526 foundation, or similar entity created by law or ordinance to
527 pursue a public purpose, entitled by law or ordinance to any
528 distribution of tax or fee revenues, or organized for the sole
529 purpose of supporting one of the public entities listed in this
530 paragraph.

531 **Section 6. Section 11.407, Florida Statutes, is created to**
532 **read:**

533 11.407 General Accountability Division audits.—
534 Beginning on January 1, 2026, the General Accountability
535 Division of the Florida Accountability Office shall conduct all
536 operational audits and compliance audits required by law,
537 including those previously assigned to the Auditor General or
538 the Office of Program Policy Analysis and Government
539 Accountability. The division may assist other units of the
540 Florida Accountability Office in conducting any audit or
541 investigation and conduct other audits authorized by law after
542 consultation with other units of the Florida Accountability
543 Office or as requested by the President of the Senate or the
544 Speaker of the House of Representatives.

545 **Section 7. Section 11.42, Florida Statutes, is amended to**
546 **read:**

547 11.42 The Auditor General.—

548 ~~(1) The Auditor General appointed in this section is the~~
549 ~~auditor that is required by s. 2, Art. III of the State~~
550 ~~Constitution.~~

551 ~~(1)(2) If, The Auditor General shall be appointed to~~
552 ~~office to serve at the pleasure of the Legislature, by a~~
553 ~~majority vote of the members of the Legislative Auditing~~
554 ~~Committee, subject to confirmation by both houses of the~~
555 ~~Legislature. at the time of her or his appointment, the Auditor~~
556 ~~General has not ~~shall have~~ been certified under the Public~~
557 ~~Accountancy Law in this state for a period of at least 10 years~~
558 ~~or has and ~~shall have had not~~ less than 10 years' experience in~~
559 ~~an accounting or auditing related field, a deputy director of~~
560 ~~auditing who possesses such qualifications must be appointed.~~
561 ~~Vacancies in the office shall be filled in the same manner as~~
562 ~~the original appointment.~~

563 ~~(3)(a) To carry out her or his duties the Auditor General~~
564 ~~shall make all spending decisions within the annual operating~~
565 ~~budget approved by the President of the Senate and the Speaker~~
566 ~~of the House of Representatives. The Auditor General shall~~
567 ~~employ qualified persons necessary for the efficient operation~~
568 ~~of the Auditor General's office and shall fix their duties and~~
569 ~~compensation and, with the approval of the President of the~~
570 ~~Senate and the Speaker of the House of Representatives, shall~~
571 ~~adopt and administer a uniform personnel, job classification,~~
572 ~~and pay plan for such employees.~~

573 ~~(2)(b)~~ (2) No person shall be employed as a financial auditor
574 who does not possess the qualifications to take the examination
575 for a certificate as certified public accountant under the laws

576 of this state, and no person shall be employed or retained as
577 legal adviser, on either a full-time or a part-time basis, who
578 is not a member of The Florida Bar.

579 (3)~~(4)~~ The Auditor General, before entering upon the
580 duties of the office, shall take and subscribe the oath of
581 office required of state officers by the State Constitution.

582 ~~(5) The appointment of the Auditor General may be~~
583 ~~terminated at any time by a majority vote of both houses of the~~
584 ~~Legislature.~~

585 ~~(6) (a) The headquarters of the Auditor General shall be at~~
586 ~~the state capital, but to facilitate auditing and to eliminate~~
587 ~~unnecessary traveling the Auditor General may establish field~~
588 ~~offices located outside the state capital. The Auditor General~~
589 ~~shall be provided with adequate quarters to carry out the~~
590 ~~position's functions in the state capital and in other areas of~~
591 ~~the state.~~

592 ~~(b) All payrolls and vouchers for the operations of the~~
593 ~~Auditor General's office shall be submitted to the Chief~~
594 ~~Financial Officer and, if found to be correct, payments shall be~~
595 ~~issued therefor.~~

596 (4)~~(7)~~ The Auditor General, in consultation with the units
597 of the Florida Accountability Office, may make and enforce
598 reasonable rules and regulations necessary to facilitate audits
599 which the Florida Accountability Office ~~she or he~~ is authorized
600 to perform. The Auditor General shall consult with other units

601 of the Florida Accountability Office and incorporate into such
602 rules the suggestions of each unit that may lead to more timely
603 and effective audits, examinations, and investigations.

604 ~~(8) No officer or salaried employee of the Office of the~~
605 ~~Auditor General shall serve as the representative of any~~
606 ~~political party or on any executive committee or other governing~~
607 ~~body thereof; serve as an executive, officer, or employee of any~~
608 ~~political party committee, organization, or association; or be~~
609 ~~engaged on behalf of any candidate for public office in the~~
610 ~~solicitation of votes or other activities in behalf of such~~
611 ~~candidacy. Neither the Auditor General nor any employee of the~~
612 ~~Auditor General may become a candidate for election to public~~
613 ~~office unless she or he first resigns from office or employment.~~
614 ~~No officer or salaried employee of the Auditor General shall~~
615 ~~actively engage in any other business or profession or be~~
616 ~~otherwise employed without the prior written permission of the~~
617 ~~Auditor General.~~

618 ~~(9) Sections 11.25(1) and 11.26 shall not apply to the~~
619 ~~Auditor General.~~

620 **Section 8. Section 11.45, Florida Statutes, is amended to**
621 **read:**

622 11.45 Definitions; duties; authorities; reports; rules.—

623 (1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

624 (a) "Abuse" means behavior that is deficient or improper
625 when compared with behavior that a prudent person would consider

626 a reasonable and necessary operational practice given the facts
627 and circumstances. The term includes the misuse of authority or
628 position for personal gain.

629 (b) "Audit" means a financial audit, operational audit, or
630 performance audit.

631 (c) "Compliance audit" means an operational audit or a
632 performance audit directed at the systems and processes,
633 governance, legal compliance, regulations, and contracts of an
634 agency, a program, or an activity, as well as any other
635 objectives specified by the entity requesting or directing the
636 examination.

637 (d)-(e) "County agency" means a board of county
638 commissioners or other legislative and governing body of a
639 county, however styled, including that of a consolidated or
640 metropolitan government, a clerk of the circuit court, a
641 separate or ex officio clerk of the county court, a sheriff, a
642 property appraiser, a tax collector, a supervisor of elections,
643 or any other officer in whom any portion of the fiscal duties of
644 a body or officer expressly stated in this paragraph are
645 separately placed by law.

646 (e)-(d) "Financial audit" means an examination of financial
647 statements in order to express an opinion on the fairness with
648 which they are presented in conformity with generally accepted
649 accounting principles and an examination to determine whether
650 operations are properly conducted in accordance with legal and

651 regulatory requirements. Financial audits must be conducted in
652 accordance with auditing standards generally accepted in the
653 United States and government auditing standards. When
654 applicable, the scope of financial audits must encompass the
655 additional activities necessary to establish compliance with the
656 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507,
657 and other applicable federal law.

658 (f)~~(e)~~ "Fraud" means obtaining something of value through
659 willful misrepresentation, including, but not limited to,
660 intentional misstatements or intentional omissions of amounts or
661 disclosures in financial statements to deceive users of
662 financial statements, theft of an entity's assets, bribery, or
663 the use of one's position for personal enrichment through the
664 deliberate misuse or misapplication of an organization's
665 resources.

666 (g)~~(f)~~ "Governmental entity" means a state agency, a
667 county agency, or any other entity, however styled, that
668 independently exercises any type of state or local governmental
669 function.

670 (h)~~(g)~~ "Local governmental entity" means a county agency,
671 municipality, tourist development council, county tourism
672 promotion agency, or special district as defined in s. 189.012.
673 The term does not include any housing authority established
674 under chapter 421.

675 (i)~~(h)~~ "Management letter" means a statement of the

676 auditor's comments and recommendations.

677 (j)~~(i)~~ "Operational audit" means an audit whose purpose is
678 to evaluate management's performance in establishing and
679 maintaining internal controls, including controls designed to
680 prevent and detect fraud, waste, and abuse, and in administering
681 assigned responsibilities in accordance with applicable laws,
682 administrative rules, contracts, grant agreements, and other
683 guidelines. Operational audits must be conducted in accordance
684 with government auditing standards or include a written
685 explanation for any departures from such standards in the audit
686 report. Such audits examine internal controls that are designed
687 and placed in operation to promote and encourage the achievement
688 of management's control objectives in the categories of
689 compliance, economic and efficient operations, reliability of
690 financial records and reports, and safeguarding of assets, and
691 identify weaknesses in those internal controls.

692 (k)~~(j)~~ "Performance audit" means an examination of a
693 program, activity, or function of a governmental entity,
694 conducted in accordance with applicable government auditing
695 standards or auditing and evaluation standards of other
696 appropriate authoritative bodies. The term includes an
697 examination of issues related to:

- 698 1. Economy, efficiency, or effectiveness of the program.
699 2. Structure or design of the program to accomplish its
700 goals and objectives.

701 3. Adequacy of the program to meet the needs identified by
702 the Legislature or governing body.

703 4. Alternative methods of providing program services or
704 products.

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

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

709 7. Compliance of the program with appropriate policies,
710 rules, or laws.

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

713 (1)~~(k)~~ "Political subdivision" means a separate agency or
714 unit of local government created or established by law and
715 includes, but is not limited to, the following and the officers
716 thereof: authority, board, branch, bureau, city, commission,
717 consolidated government, county, department, district,
718 institution, metropolitan government, municipality, office,
719 officer, public corporation, town, or village.

720 (m)~~(l)~~ "State agency" means a separate agency or unit of
721 state government created or established by law and includes, but
722 is not limited to, the following and the officers thereof:
723 authority, board, branch, bureau, commission, department,
724 division, institution, office, officer, or public corporation,
725 as the case may be, except any such agency or unit within the

726 legislative branch of state government other than the Florida
727 Public Service Commission.

728 (n)~~(m)~~ "Waste" means the act of using or expending
729 resources unreasonably, carelessly, extravagantly, or for no
730 useful purpose.

731 (2) DUTIES.—The Florida Accountability Office ~~Auditor~~
732 ~~General~~ shall:

733 (a) Conduct audits of records and perform related duties
734 as prescribed by law, concurrent resolution of the Legislature,
735 or as directed by the Legislative Auditing Committee.

736 (b) Annually conduct a financial audit of state
737 government.

738 (c) Annually conduct financial audits of all state
739 universities and Florida College System institutions and verify
740 the accuracy of the amounts certified by each state university
741 and Florida College System institution chief financial officer
742 pursuant to ss. 1011.45 and 1011.84.

743 (d) Annually conduct financial audits of the accounts and
744 records of all district school boards in counties with
745 populations of fewer than 150,000, according to the most recent
746 federal decennial statewide census; the Florida School for the
747 Deaf and the Blind; and the Florida School for Competitive
748 Academics.

749 (e) Once every 3 years, conduct financial audits of the
750 accounts and records of all district school boards in counties

751 that have populations of 150,000 or more, according to the most
752 recent federal decennial statewide census.

753 (f) At least every 3 years, conduct operational audits of
754 the accounts and records of state agencies, state universities,
755 state colleges, district school boards, the Florida Clerks of
756 Court Operations Corporation, water management districts, the
757 Florida School for the Deaf and the Blind, and the Florida
758 School for Competitive Academics.

759 (g) At least every 3 years, conduct a performance audit of
760 the local government financial reporting system, which, for the
761 purpose of this chapter, means any statutory provision related
762 to local government financial reporting. The purpose of such an
763 audit is to determine the accuracy, efficiency, and
764 effectiveness of the reporting system in achieving its goals and
765 to make recommendations to the local governments, the Governor,
766 and the Legislature as to how the reporting system can be
767 improved and how program costs can be reduced. The Office of
768 Program Policy Analysis and Government Accountability Auditor
769 ~~General~~ shall determine the scope of the audits. The local
770 government financial reporting system should provide for the
771 timely, accurate, uniform, and cost-effective accumulation of
772 financial and other information that can be used by the members
773 of the Legislature and other appropriate officials to accomplish
774 the following goals:

775 1. Enhance citizen participation in local government;

776 2. Improve the financial condition of local governments;

777 3. Provide essential government services in an efficient
778 and effective manner; and

779 4. Improve decisionmaking on the part of the Legislature,
780 state agencies, and local government officials on matters
781 relating to local government.

782 (h) At least every 3 years, conduct a performance audit of
783 the Department of Revenue's administration of the ad valorem tax
784 laws as described in s. 195.096. The audit report shall report
785 on the activities of the ad valorem tax program of the
786 Department of Revenue related to the ad valorem tax rolls. The
787 Office of Program Policy Analysis and Government Accountability
788 ~~Auditor General~~ shall include, for at least four counties
789 reviewed, findings as to the accuracy of assessment procedures,
790 projections, and computations made by the department, using the
791 same generally accepted appraisal standards and procedures to
792 which the department and the property appraisers are required to
793 adhere. However, the report may not include any findings or
794 statistics related to any ad valorem tax roll that is in
795 litigation between the state and county officials at the time
796 the report is issued.

797 (i) Once every 3 years, review a sample of internal audit
798 reports at each state agency, as defined in s. 20.055(1), to
799 determine compliance with current Standards for the Professional
800 Practice of Internal Auditing or, if appropriate, government

801 auditing standards.

802 (j) Conduct audits of local governmental entities when
803 determined to be necessary by any unit of the Florida
804 Accountability Office ~~the Auditor General~~, when directed by the
805 Legislative Auditing Committee, or when otherwise required by
806 law. No later than 18 months after the release of the audit
807 report, the applicable unit ~~Auditor General~~ shall perform such
808 appropriate followup procedures as he or she deems necessary to
809 determine the audited entity's progress in addressing the
810 findings and recommendations contained within the ~~Auditor~~
811 ~~General's~~ previous report. The applicable unit ~~Auditor General~~
812 shall notify each member of the audited entity's governing body
813 and the Legislative Auditing Committee of the results of its ~~his~~
814 ~~or her~~ determination. For purposes of this paragraph, local
815 governmental entities do not include water management districts.

816 (k) Contact each district school board, as defined in s.
817 1003.01(7), with the findings and recommendations contained
818 within the ~~Auditor General's~~ previous operational audit report.
819 The district school board shall provide the Florida
820 Accountability Office ~~Auditor General~~ with evidence of the
821 initiation of corrective action within 45 days after the date it
822 is requested by the Florida Accountability Office ~~Auditor~~
823 ~~General~~ and evidence of completion of corrective action within
824 180 days after the date it is requested by the Florida
825 Accountability Office ~~Auditor General~~. If the district school

826 board fails to provide such evidence ~~comply with the Auditor~~
827 ~~General's request~~ or is unable to take corrective action within
828 the required timeframe, the Florida Accountability Office
829 ~~Auditor General~~ shall notify the Legislative Auditing Committee.

830 (1) At least once every 3 years, conduct operational
831 audits of the accounts and records of eligible nonprofit
832 scholarship-funding organizations receiving eligible
833 contributions under s. 1002.395, including any contracts for
834 services with related entities, to determine compliance with the
835 provisions of that section. Such audits shall include, but not
836 be limited to, a determination of the eligible nonprofit
837 scholarship-funding organization's compliance with s.
838 1002.395(6)(1). The Florida Accountability Office ~~Auditor~~
839 ~~General~~ shall provide its report on the results of the audits to
840 the Governor, the President of the Senate, the Speaker of the
841 House of Representatives, the Chief Financial Officer, and the
842 Legislative Auditing Committee, within 30 days after ~~of~~
843 completion of the audit.

844 (m) At least once every 7 years, conduct an operational
845 and financial audit of each large-hub commercial service
846 airport. Each operational audit shall include, at a minimum, an
847 assessment of compliance with s. 332.0075, including compliance
848 with chapter 287, and compliance with the public records and
849 public meetings laws of this state. For purposes of this
850 paragraph, the term "large-hub commercial service airport" means

851 a publicly owned airport that has at least 1 percent of the
852 annual passenger boardings in the United States as reported by
853 the Federal Aviation Administration.

854 (n) At least once every 3 years, conduct an operational
855 audit of the Florida Birth-Related Neurological Injury
856 Compensation Association. Each operational audit shall include,
857 at a minimum, an assessment of compliance with ss. 766.303-
858 766.315 and compliance with the public records and public
859 meetings laws of this state. The first operational audit must be
860 completed by August 15, 2021.

861
862 Each unit of the Florida Accountability Office Auditor General
863 shall perform its his or her duties independently from an
864 audited entity, exercising objective and impartial judgment, but
865 under the general policies established by the Legislative
866 Auditing Committee or the Legislature. This subsection does not
867 limit the Florida Accountability Office's Auditor General's
868 discretionary authority to conduct other audits or engagements
869 of governmental entities as authorized in subsection (3).

870 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.-Any unit
871 of the Florida Accountability Office Auditor General may,
872 pursuant to its his or her own discretion authority, or at the
873 direction of the Legislative Auditing Committee, the President
874 of the Senate, or the Speaker of the House of Representatives,
875 conduct audits or other engagements as determined appropriate by

876 | the unit ~~Auditor General~~ of:

877 | (a) The accounts and records of any governmental entity
878 | created or established by law.

879 | (b) The information technology programs, activities,
880 | functions, or systems of any governmental entity created or
881 | established by law.

882 | (c) The accounts and records of any charter school created
883 | or established by law.

884 | (d) The accounts and records of any direct-support
885 | organization or citizen support organization created or
886 | established by law. The Florida Accountability Office ~~Auditor~~
887 | ~~General~~ is authorized to require and receive any records from
888 | the direct-support organization or citizen support organization,
889 | or from its independent auditor.

890 | (e) The public records associated with any appropriation
891 | made by the Legislature to a nongovernmental agency,
892 | corporation, or person. All records of a nongovernmental agency,
893 | corporation, or person with respect to the receipt and
894 | expenditure of such an appropriation shall be public records and
895 | shall be treated in the same manner as other public records are
896 | under general law.

897 | (f) State financial assistance provided to any nonstate
898 | entity as defined by s. 215.97.

899 | (g) The Tobacco Settlement Financing Corporation created
900 | pursuant to s. 215.56005.

901 (h) Any purchases of federal surplus lands for use as
 902 sites for correctional facilities as described in s. 253.037.

903 (i) The Florida Development Finance Corporation or the
 904 capital development board or the programs or entities created by
 905 the board. The audit or report may not reveal the identity of
 906 any person who has anonymously made a donation to the board
 907 pursuant to this paragraph. The identity of a donor or
 908 prospective donor to the board who desires to remain anonymous
 909 and all information identifying such donor or prospective donor
 910 are confidential and exempt from ~~the provisions of~~ s. 119.07(1)
 911 and s. 24(a), Art. I of the State Constitution. Such anonymity
 912 shall be maintained in the auditor's report.

913 (j) The records pertaining to the use of funds from
 914 voluntary contributions on a motor vehicle registration
 915 application or on a driver license application authorized
 916 pursuant to ss. 320.023 and 322.081.

917 (k) The records pertaining to the use of funds from the
 918 sale of specialty license plates described in chapter 320.

919 (l) The acquisitions and divestitures related to the
 920 Florida Communities Trust Program created pursuant to chapter
 921 380.

922 (m) The Florida Water Pollution Control Financing
 923 Corporation created pursuant to s. 403.1837.

924 (n) The school readiness program, including the early
 925 learning coalitions under part VI of chapter 1002.

926 (o) CareerSource Florida, Inc., the state board as defined
 927 in s. 445.002, or the programs or entities created by the state
 928 board under s. 445.004.

929 (p) The corporation defined in s. 455.32 that is under
 930 contract with the Department of Business and Professional
 931 Regulation to provide administrative, investigative,
 932 examination, licensing, and prosecutorial support services in
 933 accordance with ~~the provisions of~~ s. 455.32 and the practice act
 934 of the relevant profession.

935 (q) The Florida Engineers Management Corporation created
 936 pursuant to chapter 471.

937 (r) The books and records of any permitholder that
 938 conducts race meetings or jai alai exhibitions under chapter
 939 550.

940 (s) The corporation defined in part II of chapter 946,
 941 known as the Prison Rehabilitative Industries and Diversified
 942 Enterprises, Inc., or PRIDE Enterprises.

943 (t) The Florida Virtual School.

944 (u) Virtual education providers receiving state funds or
 945 funds from local ad valorem taxes.

946 (v) The accounts and records of a nonprofit scholarship-
 947 funding organization participating in a state sponsored
 948 scholarship program authorized by chapter 1002.

949 (w) The Florida Tourism Industry Marketing Corporation.

950 (x) Tourist development councils and county tourism

951 promotion agencies.

952 (4) SCHEDULING AND STAFFING OF AUDITS.—

953 (a) Each financial audit required or authorized by this
954 section, when practicable, shall be made and completed within
955 not more than 9 months following the end of each audited fiscal
956 year of the state agency or political subdivision, or at such
957 lesser time which may be provided by law or concurrent
958 resolution or directed by the Legislative Auditing Committee.
959 When the Florida Accountability Office ~~Auditor General~~
960 determines that conducting any audit or engagement otherwise
961 required by law would not be possible due to workload or would
962 not be an efficient or effective use of its ~~his or her~~ resources
963 based on an assessment of risk, then, in its ~~his or her~~
964 discretion, the Florida Accountability Office ~~Auditor General~~
965 may temporarily or indefinitely postpone such audits or other
966 engagements for such period or any portion thereof, unless
967 otherwise directed by the committee.

968 (b) The Florida Accountability Office ~~Auditor General~~ may,
969 when ~~in his or her judgment it is~~ necessary, designate and
970 direct any auditor employed by the Florida Accountability Office
971 ~~Auditor General~~ to audit any accounts or records within the
972 authority of the Florida Accountability Office ~~Auditor General~~
973 to audit. The auditor shall report his or her findings for
974 review by the Florida Accountability Office ~~Auditor General~~,
975 which ~~who~~ shall prepare the audit report.

976 (c) The audit report when final shall be a public record.
977 The audit workpapers and notes are not a public record; however,
978 those workpapers necessary to support the computations in the
979 final audit report may be made available by a majority vote of
980 the Legislative Auditing Committee after a public hearing
981 showing proper cause. The audit workpapers and notes shall be
982 retained by the Florida Accountability Office ~~Auditor General~~
983 until no longer useful in its ~~his or her~~ proper functions, after
984 which time they may be destroyed.

985 (d) At the conclusion of the audit, examination, or
986 investigation, the Florida Accountability Office ~~Auditor General~~
987 or the designated representative of the Florida Accountability
988 Office ~~Auditor General's designated representative~~ shall discuss
989 the audit, examination, or investigation with the official whose
990 office is subject to audit and submit to that official a list of
991 the Florida Accountability Office's ~~Auditor General's~~ findings
992 which may be included in the audit report. If the official is
993 not available for receipt of the list of audit findings, then
994 delivery is presumed to be made when it is delivered to his or
995 her office. The official shall submit to the Florida
996 Accountability Office ~~Auditor General~~ or the designated
997 representative, within 30 days after the receipt of the list of
998 findings, or within 15 days if specified in writing with the
999 delivery of the findings, his or her written statement of
1000 explanation or rebuttal concerning all of the findings,

1001 including corrective action to be taken to preclude a recurrence
 1002 of all findings.

1003 (e) The Florida Accountability Office ~~Auditor General~~
 1004 shall provide the successor independent certified public
 1005 accountant of a district school board with access to the prior
 1006 year's working papers in accordance with the Statements on
 1007 Auditing Standards, including documentation of planning,
 1008 internal control, audit results, and other matters of continuing
 1009 accounting and auditing significance, such as the working paper
 1010 analysis of balance sheet accounts and those relating to
 1011 contingencies.

1012 (5) PETITION FOR AN AUDIT BY THE FLORIDA ACCOUNTABILITY
 1013 OFFICE ~~AUDITOR GENERAL~~.—

1014 (a) The Legislative Auditing Committee shall direct the
 1015 Florida Accountability Office ~~Auditor General~~ to make an audit
 1016 of any municipality whenever petitioned to do so by at least 20
 1017 percent of the registered electors in the last general election
 1018 of that municipality pursuant to this subsection. The supervisor
 1019 of elections of the county in which the municipality is located
 1020 shall certify whether or not the petition contains the
 1021 signatures of at least 20 percent of the registered electors of
 1022 the municipality. After the completion of the audit, the Florida
 1023 Accountability Office ~~Auditor General~~ shall determine whether
 1024 the municipality has the fiscal resources necessary to pay the
 1025 cost of the audit. The municipality shall pay the cost of the

1026 audit within 90 days after the Florida Accountability Office's
 1027 ~~Auditor General's~~ determination that the municipality has the
 1028 available resources. If the municipality fails to pay the cost
 1029 of the audit, the Department of Revenue shall, upon
 1030 certification of the Florida Accountability Office ~~Auditor~~
 1031 ~~General~~, withhold from that portion of the distribution pursuant
 1032 to s. 212.20(6)(d)5. which is distributable to such
 1033 municipality, a sum sufficient to pay the cost of the audit and
 1034 shall deposit that sum into the General Revenue Fund of the
 1035 state.

1036 (b) At least one registered elector in the most recent
 1037 general election must file a letter of intent with the municipal
 1038 clerk before ~~prior to~~ any petition of the electors of that
 1039 municipality for the purpose of an audit. Each petition must be
 1040 submitted to the supervisor of elections and contain, at a
 1041 minimum:

- 1042 1. The elector's printed name;
- 1043 2. The signature of the elector;
- 1044 3. The elector's residence address;
- 1045 4. The elector's date of birth; and
- 1046 5. The date signed.

1047
 1048 All petitions must be submitted for verification within 1
 1049 calendar year after the audit petition origination by the
 1050 municipal electors.

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2025

1051 (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY
1052 THE FLORIDA ACCOUNTABILITY OFFICE ~~AUDITOR GENERAL~~.—Whenever a
1053 local governmental entity requests the Florida Accountability
1054 Office ~~Auditor General~~ to conduct an audit of all or part of its
1055 operations and the Florida Accountability Office ~~Auditor General~~
1056 conducts the audit under its ~~his or her~~ own authority or at the
1057 direction of the Legislative Auditing Committee, the expenses of
1058 the audit shall be paid by the local governmental entity. The
1059 Florida Accountability Office ~~Auditor General~~ shall estimate the
1060 cost of the audit. Fifty percent of the cost estimate shall be
1061 paid by the local governmental entity before the initiation of
1062 the audit and deposited into the General Revenue Fund of the
1063 state. After the completion of the audit, the Florida
1064 Accountability Office ~~Auditor General~~ shall notify the local
1065 governmental entity of the actual cost of the audit. The local
1066 governmental entity shall remit the remainder of the cost of the
1067 audit to the Florida Accountability Office ~~Auditor General~~ for
1068 deposit into the General Revenue Fund of this ~~the~~ state. If the
1069 local governmental entity fails to comply with paying the
1070 remaining cost of the audit, the Florida Accountability Office
1071 ~~Auditor General~~ shall notify the Legislative Auditing Committee.

1072 (7) FLORIDA ACCOUNTABILITY OFFICE ~~AUDITOR GENERAL~~
1073 REPORTING REQUIREMENTS.—

1074 (a) The Auditor General shall notify the Legislative
1075 Auditing Committee of any local governmental entity, district

1076 school board, charter school, or charter technical career center
1077 that does not comply with the reporting requirements of s.
1078 218.39.

1079 (b) The Florida Accountability Office ~~Auditor General~~, in
1080 consultation with the Board of Accountancy, shall review all
1081 audit reports submitted pursuant to s. 218.39. The Auditor
1082 General shall request any significant items that were omitted in
1083 violation of a rule adopted by the Auditor General. The items
1084 must be provided within 45 days after the date of the request.
1085 If the governmental entity does not comply with the Auditor
1086 General's request, the Auditor General shall notify the
1087 Legislative Auditing Committee.

1088 (c) The Auditor General shall provide annually a list of
1089 those special districts which are not in compliance with s.
1090 218.39 to the Special District Accountability Program of the
1091 Department of Commerce.

1092 (d) During the Florida Accountability Office's ~~Auditor~~
1093 ~~General's~~ review of audit reports, it ~~he or she~~ shall contact
1094 those units of local government, as defined in s. 218.403, that
1095 are not in compliance with s. 218.415 and request evidence of
1096 corrective action. The unit of local government shall provide
1097 the Florida Accountability Office ~~Auditor General~~ with evidence
1098 of corrective action within 45 days after the date it is
1099 requested by the Florida Accountability Office ~~Auditor General~~.
1100 If the unit of local government fails to comply with the Florida

1101 Accountability Office's Auditor General's request, the Florida
1102 Accountability Office Auditor General shall notify the
1103 Legislative Auditing Committee.

1104 (e) The Florida Accountability Office Auditor General
1105 shall notify the Governor or the Commissioner of Education, as
1106 appropriate, and the Legislative Auditing Committee of any audit
1107 report reviewed by the office Auditor General pursuant to
1108 paragraph (b) which contains a statement that a local
1109 governmental entity, charter school, charter technical career
1110 center, or district school board has met one or more of the
1111 conditions specified in s. 218.503. If the Auditor General
1112 requests a clarification regarding information included in an
1113 audit report to determine whether a local governmental entity,
1114 charter school, charter technical career center, or district
1115 school board has met one or more of the conditions specified in
1116 s. 218.503, the requested clarification must be provided within
1117 45 days after the date of the request. If the local governmental
1118 entity, charter school, charter technical career center, or
1119 district school board does not comply with the Florida
1120 Accountability Office's Auditor General's request, the office
1121 Auditor General shall notify the Legislative Auditing Committee.
1122 If, after obtaining the requested clarification, the Florida
1123 Accountability Office Auditor General determines that the local
1124 governmental entity, charter school, charter technical career
1125 center, or district school board has met one or more of the

1126 conditions specified in s. 218.503, the office ~~he or she~~ shall
1127 notify the Governor or the Commissioner of Education, as
1128 appropriate, and the Legislative Auditing Committee.

1129 (f) The Florida Accountability Office ~~Auditor General~~
1130 shall annually compile and transmit to the President of the
1131 Senate, the Speaker of the House of Representatives, and the
1132 Legislative Auditing Committee a summary of significant findings
1133 and financial trends identified in audit reports reviewed in
1134 paragraph (b) or otherwise identified by the Florida
1135 Accountability Office's ~~Auditor General's~~ review of such audit
1136 reports and financial information, and identified in audits of
1137 district school boards conducted by the office ~~Auditor General~~.
1138 The Florida Accountability Office ~~Auditor General~~ shall include
1139 financial information provided pursuant to s. 218.32(1)(e) for
1140 entities with fiscal years ending on or after June 30, 2003,
1141 within the office's ~~his or her~~ reports submitted pursuant to
1142 this paragraph.

1143 (g) If the Florida Accountability Office ~~Auditor General~~
1144 discovers significant errors, improper practices, or other
1145 significant discrepancies in connection with its ~~his or her~~
1146 audits of a state agency or state officer, the Florida
1147 Accountability Office ~~Auditor General~~ shall notify the President
1148 of the Senate, the Speaker of the House of Representatives, and
1149 the Legislative Auditing Committee. The President of the Senate
1150 and the Speaker of the House of Representatives shall promptly

1151 forward a copy of the notification to the chairs of the
1152 respective legislative committees, which in the judgment of the
1153 President of the Senate and the Speaker of the House of
1154 Representatives are substantially concerned with the functions
1155 of the state agency or state officer involved. Thereafter, and
1156 in no event later than the 10th day of the next succeeding
1157 legislative session, the person in charge of the state agency
1158 involved, or the state officer involved, as the case may be,
1159 shall explain in writing to the President of the Senate, the
1160 Speaker of the House of Representatives, and ~~to~~ the Legislative
1161 Auditing Committee the reasons or justifications for such
1162 errors, improper practices, or other significant discrepancies
1163 and the corrective measures, if any, taken by the agency.

1164 (h) The Florida Accountability Office ~~Auditor General~~
1165 shall annually compile and transmit to the President of the
1166 Senate, the Speaker of the House of Representatives, and the
1167 Legislative Auditing Committee by December 1 of each year a
1168 report that includes a projected 2-year work plan identifying
1169 the audit and other accountability activities to be undertaken
1170 and a list of statutory and fiscal changes recommended by the
1171 Florida Accountability Office ~~Auditor General~~. The Florida
1172 Accountability Office ~~Auditor General~~ may also transmit
1173 recommendations at other times of the year when the information
1174 would be timely and useful for the Legislature.

1175 (i) The Florida Accountability Office ~~Auditor General~~

1176 shall annually transmit by July 15, to the President of the
1177 Senate, the Speaker of the House of Representatives, and the
1178 Department of Financial Services, a list of all school
1179 districts, charter schools, charter technical career centers,
1180 Florida College System institutions, state universities, and
1181 local governmental entities that have failed to comply with the
1182 transparency requirements as identified in the audit reports
1183 reviewed pursuant to paragraph (b) and those conducted pursuant
1184 to subsection (2).

1185 (j) The Florida Accountability Office ~~Auditor General~~
1186 shall notify the Legislative Auditing Committee of any financial
1187 or operational audit report prepared pursuant to this section
1188 which indicates that a district school board, state university,
1189 or Florida College System institution has failed to take full
1190 corrective action in response to a recommendation that was
1191 included in the two preceding financial reports or any preceding
1192 operational audit report ~~reports~~.

1193 1. The committee may direct the district school board or
1194 the governing body of the state university or Florida College
1195 System institution to provide a written statement to the
1196 committee explaining why full corrective action has not been
1197 taken or, if the governing body intends to take full corrective
1198 action, describing the corrective action to be taken and when it
1199 will occur.

1200 2. If the committee determines that the written statement

1201 is not sufficient, the committee may require the chair of the
 1202 district school board or the chair of the governing body of the
 1203 state university or Florida College System institution, or the
 1204 chair's designee, to appear before the committee.

1205 3. If the committee determines that the district school
 1206 board, state university, or Florida College System institution
 1207 has failed to take full corrective action for which there is no
 1208 justifiable reason or has failed to comply with committee
 1209 requests made pursuant to this section, the committee shall
 1210 refer the matter to the State Board of Education or the Board of
 1211 Governors, as appropriate, to proceed in accordance with s.
 1212 1008.32 or s. 1008.322, respectively.

1213 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
 1214 consultation with the Board of Accountancy, shall adopt rules
 1215 for the form and conduct of all financial audits performed by
 1216 independent certified public accountants pursuant to ss.
 1217 215.981, 218.39, 1001.453, 1002.395, 1004.28, and 1004.70. The
 1218 rules for audits of local governmental entities, charter
 1219 schools, charter technical career centers, and district school
 1220 boards must include, but are not limited to, requirements for
 1221 the reporting of information necessary to carry out the purposes
 1222 of the Local Governmental Entity, Charter School, Charter
 1223 Technical Career Center, and District School Board Financial
 1224 Emergencies Act as stated in s. 218.501.

1225 (9) TECHNICAL ADVICE PROVIDED BY THE AUDITOR GENERAL.—The

1226 Auditor General may provide technical advice to:

1227 (a) The Department of Education in the development of a
 1228 compliance supplement for the financial audit of a district
 1229 school board conducted by an independent certified public
 1230 accountant.

1231 (b) Governmental entities on their financial and
 1232 accounting systems, procedures, and related matters.

1233 (c) Governmental entities on promoting the building of
 1234 competent and efficient accounting and internal audit
 1235 organizations in their offices.

1236 **Section 9. Section 11.47, Florida Statutes, is amended to**
 1237 **read:**

1238 11.47 Penalties; failure to make a proper audit or
 1239 examination; making a false report; failure to produce documents
 1240 or information.—

1241 (1) All officers whose respective offices the Florida
 1242 Accountability Office ~~Auditor General or the Office of Program~~
 1243 ~~Policy Analysis and Government Accountability~~ is authorized to
 1244 audit or examine shall enter into their public records
 1245 sufficient information for proper audit or examination, and
 1246 shall make the same available to the Florida Accountability
 1247 Office ~~Auditor General~~ or the Office of Program Policy Analysis
 1248 and Government Accountability on demand.

1249 (2) The willful failure or refusal of the Auditor General,
 1250 ~~director of the Office of Program Policy Analysis and Government~~

1251 ~~Accountability,~~ or any staff employed by the Florida
1252 Accountability Office ~~Auditor General or the Office of Program~~
1253 ~~Policy Analysis and Government Accountability~~ to make a proper
1254 audit or examination in line with its ~~his or her~~ duty, the
1255 willful making of a false report as to any audit or examination,
1256 or the willful failure or refusal to report a shortage or
1257 misappropriation of funds or property shall be cause for removal
1258 from such office or employment, and the Auditor General, ~~the~~
1259 ~~director of the Office of Program Policy Analysis and Government~~
1260 ~~Accountability,~~ or a staff member commits ~~shall be guilty of a~~
1261 misdemeanor of the first degree, punishable as provided in s.
1262 775.082 or s. 775.083.

1263 (3) Any person who willfully fails or refuses to provide
1264 access to an employee, officer, or agent of an entity subject to
1265 an audit or to furnish or produce any book, record, paper,
1266 document, data, or sufficient information necessary to a proper
1267 audit or examination which the Florida Accountability Office,
1268 Auditor General, or the Office of Program Policy Analysis and
1269 Government Accountability is by law authorized to perform
1270 commits a misdemeanor of the first degree, punishable as
1271 provided in s. 775.082 or s. 775.083.

1272 (4) Any officer who willfully fails or refuses to furnish
1273 or produce any book, record, paper, document, data, or
1274 sufficient information necessary to a proper audit or
1275 examination which the Florida Accountability Office, Auditor

1276 General, or the Office of Program Policy Analysis and Government
1277 Accountability is by law authorized to perform, shall be subject
1278 to removal from office.

1279 **Section 10. Subsections (1) and (2) of section 11.51,**
1280 **Florida Statutes, are amended to read:**

1281 11.51 Office of Program Policy Analysis and Government
1282 Accountability.—

1283 ~~(1) The Office of Program Policy Analysis and Government~~
1284 ~~Accountability is authorized to examine all entities and records~~
1285 ~~listed in s. 11.45(3).~~

1286 ~~(2) At the conclusion of an examination, the designated~~
1287 ~~representative of the Office of Program Policy Analysis and~~
1288 ~~Government Accountability shall discuss the examination with the~~
1289 ~~official whose office is examined and submit to that official~~
1290 ~~the Office of Program Policy Analysis and Government~~
1291 ~~Accountability's preliminary findings. If the official is not~~
1292 ~~available for receipt of the preliminary findings, clearly~~
1293 ~~designated as such, delivery thereof is presumed to be made when~~
1294 ~~it is delivered to his or her office. Whenever necessary, the~~
1295 ~~Office of Program Policy Analysis and Government Accountability~~
1296 ~~may request the official to submit his or her written statement~~
1297 ~~of explanation or rebuttal within 15 days after the receipt of~~
1298 ~~the findings. If the response time is not requested to be within~~
1299 ~~15 days, the official shall submit his or her response within 30~~
1300 ~~days after receipt of the preliminary findings.~~

Section 11. Paragraph (g) of subsection (2) of section 14.32, Florida Statutes, is amended to read:

14.32 Office of Chief Inspector General.—

(2) The Chief Inspector General shall:

(g) Report expeditiously to and cooperate fully with the Department of Law Enforcement, the Chief Financial Officer, the Department of Legal Affairs, and any other law enforcement agency believed to have jurisdiction ~~agencies~~ when there are recognizable grounds to believe that there has been a violation of criminal law or that a civil action should be initiated.

Section 12. Subsections (1), (6), and (7) of section 112.3187, Florida Statutes, are amended to read:

112.3187 Adverse action against employee for disclosing information of specified nature prohibited; employee remedy and relief.—

(1) SHORT TITLE.—Sections 112.3187-112.31901 ~~112.3187-112.31895~~ may be cited as the "Whistle-blower's Act."

(6) TO WHOM INFORMATION DISCLOSED.—The information disclosed under this section must be disclosed to any agency or federal government entity having the authority to investigate, police, manage, or otherwise remedy the violation or act, including, but not limited to, the Florida Accountability Office, the Office of the Chief Inspector General, an agency inspector general or the employee designated as agency inspector general under s. 112.3189(1) or inspectors general under s.

1326 20.055, the Florida Commission on Human Relations, and the
1327 whistle-blower's hotline created under s. 112.3189. However, for
1328 disclosures concerning a local governmental entity, including
1329 any regional, county, or municipal entity, special district,
1330 community college district, or school district or any political
1331 subdivision of any of the foregoing, the information must be
1332 disclosed to a chief executive officer as defined in s.
1333 447.203(9) or other appropriate local official.

1334 (7) EMPLOYEES AND PERSONS PROTECTED.—This section protects
1335 employees and persons who disclose information on their own
1336 initiative in a written and signed complaint; who are requested
1337 to participate in an investigation, hearing, or other inquiry
1338 conducted by the Florida Accountability Office or any agency or
1339 federal government entity; who refuse to participate in any
1340 adverse action prohibited by this section; or who initiate a
1341 complaint through the whistle-blower's hotline, ~~or~~ the hotline
1342 of the Medicaid Fraud Control Unit of the Department of Legal
1343 Affairs, or any communication to the Florida Accountability
1344 Office; or employees who file any written complaint to their
1345 supervisory officials or employees who submit a complaint to the
1346 Florida Accountability Office, the Chief Inspector General in
1347 the Executive Office of the Governor, ~~to~~ the employee designated
1348 as agency inspector general under s. 112.3189(1), or ~~to~~ the
1349 Florida Commission on Human Relations. ~~The provisions of This~~
1350 section may not be used by a person while he or she is under the

1351 care, custody, or control of the state correctional system or,
 1352 after release from the care, custody, or control of the state
 1353 correctional system, with respect to circumstances that occurred
 1354 during any period of incarceration. No remedy or other
 1355 protection under ss. 112.3187-112.31895 applies to any person
 1356 who has committed or intentionally participated in committing
 1357 the violation or suspected violation for which protection under
 1358 ss. 112.3187-112.31895 is being sought.

1359 **Section 13. Section 112.3188, Florida Statutes, is amended**
 1360 **to read:**

1361 112.3188 Confidentiality of information given to the
 1362 Florida Accountability Office, the Chief Inspector General,
 1363 internal auditors, inspectors general, local chief executive
 1364 officers, or other appropriate local officials.-

1365 (1) The name or identity of any individual who discloses
 1366 in good faith to the Florida Accountability Office, the Chief
 1367 Inspector General or an agency inspector general, a local chief
 1368 executive officer, or other appropriate local official
 1369 information that alleges that an employee or agent of an agency
 1370 or independent contractor:

1371 (a) Has violated or is suspected of having violated any
 1372 federal, state, or local law, rule, or regulation, thereby
 1373 creating and presenting a substantial and specific danger to the
 1374 public's health, safety, or welfare; or

1375 (b) Has committed or is suspected of having committed an

1376 act of gross mismanagement, malfeasance, misfeasance, gross
1377 waste of public funds, or gross neglect of duty
1378
1379 may not be disclosed to anyone other than a member of the
1380 Florida Accountability Office, Chief Inspector General
1381 ~~General's~~, agency inspector general ~~general's~~, internal auditor
1382 ~~auditor's~~, local chief executive officer ~~officer's~~, or other
1383 appropriate local officer ~~official's~~ ~~staff~~ without the written
1384 consent of the individual, unless the Florida Accountability
1385 Office, Chief Inspector General, internal auditor, agency
1386 inspector general, local chief executive officer, or other
1387 appropriate local official determines that: the disclosure of
1388 the individual's identity is necessary to prevent a substantial
1389 and specific danger to the public's health, safety, or welfare
1390 or to prevent the imminent commission of a crime; or the
1391 disclosure is unavoidable and absolutely necessary during the
1392 course of the audit, evaluation, or investigation.

1393 (2) (a) Except as specifically authorized by s. 112.3189,
1394 all information received by the Florida Accountability Office,
1395 the Chief Inspector General, or an agency inspector general or
1396 information produced or derived from fact-finding or other
1397 investigations conducted by the Florida Commission on Human
1398 Relations or the Department of Law Enforcement is confidential
1399 and exempt from s. 119.07(1) if the information is being
1400 received or derived from allegations as set forth in paragraph

1401 (1) (a) or paragraph (1) (b), and an investigation is active.

1402 (b) All information received by a local chief executive
1403 officer or appropriate local official or information produced or
1404 derived from fact-finding or investigations conducted pursuant
1405 to the administrative procedure established by ordinance by a
1406 local government as authorized by s. 112.3187(8) (b) is
1407 confidential and exempt from s. 119.07(1) and s. 24(a), Art. I
1408 of the State Constitution, if the information is being received
1409 or derived from allegations as set forth in paragraph (1) (a) or
1410 paragraph (1) (b) and an investigation is active.

1411 (c) Information deemed confidential under this section may
1412 be disclosed by the Florida Accountability Office, ~~the~~ Chief
1413 Inspector General, agency inspector general, local chief
1414 executive officer, or other appropriate local officer ~~official~~
1415 receiving the information if the recipient determines that the
1416 disclosure of the information is absolutely necessary to prevent
1417 a substantial and specific danger to the public's health,
1418 safety, or welfare or to prevent the imminent commission of a
1419 crime. Information disclosed under this subsection may be
1420 disclosed only to persons who are in a position to prevent the
1421 danger to the public's health, safety, or welfare or to prevent
1422 the imminent commission of a crime based on the disclosed
1423 information.

1424 1. An investigation is active under this section if:

1425 a. It is an ongoing investigation or inquiry or collection

1426 of information and evidence and is continuing with a reasonable,
 1427 good faith anticipation of resolution in the foreseeable future;
 1428 or

1429 b. All or a portion of the matters under investigation or
 1430 inquiry are active criminal intelligence information or active
 1431 criminal investigative information as defined in s. 119.011.

1432 2. Notwithstanding sub-subparagraph 1.a., an investigation
 1433 ceases to be active when:

1434 a. The written report required under s. 112.3189(9) has
 1435 been sent by the Chief Inspector General to the recipients named
 1436 in s. 112.3189(9);

1437 b. It is determined that an investigation is not necessary
 1438 under s. 112.3189(5); or

1439 c. A final decision has been rendered by the local
 1440 government or by the Division of Administrative Hearings
 1441 pursuant to s. 112.3187(8)(b).

1442 3. Notwithstanding paragraphs (a), (b), and this
 1443 paragraph, information or records received or produced under
 1444 this section which are otherwise confidential under law or
 1445 exempt from disclosure under chapter 119 retain their
 1446 confidentiality or exemption.

1447 4. Any person who willfully and knowingly discloses
 1448 information or records made confidential under this subsection
 1449 commits a misdemeanor of the first degree, punishable as
 1450 provided in s. 775.082 or s. 775.083.

1451 **Section 14. Subsections (1) through (4) and paragraph (c)**
 1452 **of subsection (9) of section 112.3189, Florida Statutes, are**
 1453 **amended to read:**

1454 112.3189 Investigative procedures upon receipt of whistle-
 1455 blower information from certain state employees.—

1456 (1) This section only applies to the disclosure of
 1457 information as described in s. 112.3187(5) by an employee or
 1458 former employee of, or an applicant for employment with, a state
 1459 agency, as the term "state agency" is defined in s. 216.011, to
 1460 the Florida Accountability Office, ~~of~~ the Chief Inspector
 1461 General of the Executive Office of the Governor, ~~or~~ the
 1462 agency inspector general. If an agency does not have an
 1463 inspector general, the head of the state agency, as defined in
 1464 s. 216.011, shall designate an employee to receive information
 1465 described in s. 112.3187(5). For purposes of this section and s.
 1466 112.3188 only, the employee designated by the head of the state
 1467 agency shall be deemed an agency inspector general.

1468 (2) To facilitate the receipt of information described in
 1469 subsection (1), the Chief Inspector General shall maintain an
 1470 in-state toll-free whistle-blower's hotline and shall circulate
 1471 among the various state agencies an advisory for all employees
 1472 which indicates the existence of the toll-free number and its
 1473 purpose and provides an address to which written whistle-blower
 1474 information may be forwarded. At least once per month, an
 1475 accurate summary of information received via the hotline shall

1476 be communicated to the Florida Accountability Office and
1477 maintained pursuant to s. 11.0431.

1478 (3) When a person alleges information described in s.
1479 112.3187(5), the Florida Accountability Office, the Chief
1480 Inspector General, or the agency inspector general actually
1481 receiving such information shall within 20 days after ~~of~~
1482 receiving such information determine:

1483 (a) Whether the information disclosed is the type of
1484 information described in s. 112.3187(5).

1485 (b) Whether the source of the information is a person who
1486 is an employee or former employee of, or an applicant for
1487 employment with, a state agency, as defined in s. 216.011.

1488 (c) Whether the information actually disclosed
1489 demonstrates reasonable cause to suspect that an employee or
1490 agent of an agency or independent contractor has violated any
1491 federal, state, or local law, rule, or regulation, thereby
1492 creating and presenting a substantial and specific danger to the
1493 public's health, safety, or welfare, or has committed an act of
1494 gross mismanagement, malfeasance, misfeasance, gross waste of
1495 public funds, or gross neglect of duty.

1496 (4) If the Florida Accountability Office, the Chief
1497 Inspector General, or the agency inspector general under
1498 subsection (3) determines that the information disclosed is not
1499 the type of information described in s. 112.3187(5), or that the
1500 source of the information is not a person who is an employee or

1501 former employee of, or an applicant for employment with, a state
 1502 agency, as defined in s. 216.011, or that the information
 1503 disclosed does not demonstrate reasonable cause to suspect that
 1504 an employee or agent of an agency or independent contractor has
 1505 violated any federal, state, or local law, rule, or regulation,
 1506 thereby creating and presenting a substantial and specific
 1507 danger to the public's health, safety, or welfare, or has
 1508 committed an act of gross mismanagement, malfeasance,
 1509 misfeasance, gross waste of public funds, or gross neglect of
 1510 duty, the Florida Accountability Office, the Chief Inspector
 1511 General, or the agency inspector general shall notify the
 1512 complainant of such fact and copy and return, upon request of
 1513 the complainant, any documents and other materials that were
 1514 provided by the complainant.

1515 (9)

1516 (c) The Chief Inspector General shall transmit any final
 1517 report under this section, any comments provided by the
 1518 complainant, and any appropriate comments or recommendations by
 1519 the Chief Inspector General to the Governor, the Legislative
 1520 Auditing Committee, the Florida Accountability Office, the
 1521 investigating agency, and the Chief Financial Officer.

1522 **Section 15. Subsection (4) is added to section 112.31901,**
 1523 **Florida Statutes, to read:**

1524 112.31901 Investigatory records.—

1525 (4) This section shall not prevent the Florida

1526 Accountability Office from reviewing any records of any
1527 investigation under this section.

1528 **Section 16. Paragraph (r) of subsection (1) of section**
1529 **216.011, Florida Statutes, is amended to read:**

1530 216.011 Definitions.—

1531 (1) For the purpose of fiscal affairs of the state,
1532 appropriations acts, legislative budgets, and approved budgets,
1533 each of the following terms has the meaning indicated:

1534 (r) "Fixed capital outlay" means the appropriation
1535 category used to fund real property (land, buildings, including
1536 appurtenances, fixtures and fixed equipment, structures, etc.),
1537 including additions, replacements, major repairs, and
1538 renovations to real property which materially extend its useful
1539 life or materially improve or change its functional use and
1540 including furniture and equipment necessary to furnish and
1541 operate a new or improved facility, when appropriated by the
1542 Legislature in the fixed capital outlay appropriation category.
1543 Minor repairs and maintenance which do not materially extend the
1544 useful life or materially improve or change the functional use
1545 of a facility may be appropriated in an expense, contracted
1546 services, or special appropriation category.

1547 **Section 17. Subsections (1) and (2) of section 216.023,**
1548 **Florida Statutes, are amended to read:**

1549 216.023 Legislative budget requests to be furnished to
1550 Legislature by agencies.—

1551 (1) The head of each state agency, except as provided in
1552 subsection (2), shall submit a final legislative budget request
1553 to the Legislature and to the Governor, as chief budget officer
1554 of the state, in the form and manner prescribed in the budget
1555 instructions and at such time as specified by the Executive
1556 Office of the Governor, based on the agency's independent
1557 judgment of its needs. However, a state agency must ~~may not~~
1558 submit its complete legislative budget request, including all
1559 supporting forms and schedules required by this chapter, no
1560 later than September 15 of each odd-numbered year and no later
1561 than October 15 of each even-numbered year unless an alternative
1562 date is agreed to be in the best interest of the state by the
1563 Governor and the chairs of the legislative appropriations
1564 committees.

1565 (2) The judicial branch and the Division of Administrative
1566 Hearings shall submit their complete legislative budget requests
1567 directly to the Legislature with a copy to the Governor, as
1568 chief budget officer of the state, in the form and manner as
1569 prescribed in the budget instructions. However, the complete
1570 legislative budget requests, including all supporting forms and
1571 schedules required by this chapter, shall be submitted no later
1572 than September 15 of each odd-numbered year and no later than
1573 October 15 of each even-numbered year unless an alternative date
1574 is agreed to be in the best interest of the state by the
1575 Governor and the chairs of the legislative appropriations

1576 committees.

1577 **Section 18.** Section 216.052, Florida Statutes, is
 1578 repealed.

1579 **Section 19. Subsection (5) of section 216.134, Florida**
 1580 **Statutes, is amended to read:**

1581 216.134 Consensus estimating conferences; general
 1582 provisions.—

1583 (5) All sessions and meetings of a consensus estimating
 1584 conference shall be open to the public. At least 24 hours before
 1585 a scheduled session or meeting of a consensus estimating
 1586 conference, the Office of Economic and Demographic Research
 1587 shall make available to the public all materials, unless exempt
 1588 from s. 119.07(1), that will be considered by the conference.

1589 The President of the Senate and the Speaker of the House of
 1590 Representatives, jointly, shall be the sole judge for the
 1591 interpretation, implementation, and enforcement of this
 1592 subsection.

1593 **Section 20. Paragraph (b) of subsection (2) of section**
 1594 **216.177, Florida Statutes, is amended to read:**

1595 216.177 Appropriations acts, statement of intent,
 1596 violation, notice, review and objection procedures.—

1597 (2)

1598 (b) If the chair or the ~~and~~ vice chair of the Legislative
 1599 Budget Commission or the President of the Senate or ~~and~~ the
 1600 Speaker of the House of Representatives timely advises ~~advise,~~

1601 in writing, the Executive Office of the Governor or the Chief
1602 Justice of the Supreme Court that an action or a proposed
1603 action, including any expenditure of funds resulting from the
1604 settlement of litigation involving a state agency or officer,
1605 regardless of whether subject to the notice and review
1606 requirements of this chapter ~~or not~~, exceeds the delegated
1607 authority of the Executive Office of the Governor for the
1608 executive branch or the Chief Justice for the judicial branch,
1609 respectively, or is contrary to legislative policy and intent,
1610 the Governor or the Chief Justice of the Supreme Court shall
1611 void such action and instruct the affected state agency or
1612 entity of the judicial branch to change immediately its spending
1613 action or spending proposal until the Legislative Budget
1614 Commission or the Legislature addresses the issue. The written
1615 documentation shall indicate the specific reasons that an action
1616 or proposed action exceeds the delegated authority or is
1617 contrary to legislative policy and intent.

1618 **Section 21. Subsection (6) of section 216.192, Florida**
1619 **Statutes, is amended to read:**

1620 216.192 Release of appropriations; revision of budgets.—

1621 (6) All budget actions, including the approval of annual
1622 release plans, taken pursuant to ~~the provisions of~~ this section
1623 are subject to the notice and review procedures set forth in s.
1624 216.177.

1625 **Section 22. Paragraph (b) of subsection (1) of section**

1626 **216.222, Florida Statutes, is amended to read:**

1627 216.222 Budget Stabilization Fund; criteria for
1628 withdrawing moneys.—

1629 (1) Moneys in the Budget Stabilization Fund may be
1630 transferred to the General Revenue Fund for:

1631 (b) Providing funding for an emergency as defined in s.
1632 252.34. The emergency must have been ~~declared by the Governor~~
1633 ~~pursuant to s. 252.36 or~~ declared by law. Such a transfer must
1634 be made pursuant to ~~s. 252.37, subject to the conditions in that~~
1635 ~~section, or pursuant to~~ an appropriation by law.

1636 **Section 23. Paragraph (a) of subsection (1) of section**
1637 **216.231, Florida Statutes, is amended to read:**

1638 216.231 Release of certain classified appropriations.—

1639 (1) (a) Any appropriation to the Executive Office of the
1640 Governor which is classified as an emergency, as defined in s.
1641 252.34, may be released only with the approval of the Governor.
1642 The state agency, or the judicial branch, desiring the use of
1643 the emergency appropriation shall submit to the Executive Office
1644 of the Governor application in writing setting forth the facts
1645 from which the alleged need arises. The Executive Office of the
1646 Governor shall, at a public hearing, review such application
1647 promptly and approve or disapprove the applications as the
1648 circumstances may warrant. All actions of the Executive Office
1649 of the Governor shall be reported to the legislative
1650 appropriations committees, and the committees may advise the

1651 Executive Office of the Governor relative to the release of such
1652 funds. However, for an emergency that has been renewed pursuant
1653 to s. 252.36, any additional appropriation of funds is subject
1654 to the notice, review, and objection procedures set forth in s.
1655 216.177.

1656 **Section 24. Subsection (4) of section 216.262, Florida**
1657 **Statutes, is amended to read:**

1658 216.262 Authorized positions.—

1659 (4) Notwithstanding the provisions of this chapter
1660 relating to increasing the number of authorized positions, ~~and~~
1661 ~~for the 2024-2025 fiscal year only,~~ if the actual inmate
1662 population of the Department of Corrections in the current
1663 fiscal year exceeds the inmate population projections of the
1664 most recently adopted forecast published by the ~~December 15,~~
1665 2023, Criminal Justice Estimating Conference for the current
1666 fiscal year by 1 percent for 2 consecutive months or 2 percent
1667 for any month, the Executive Office of the Governor, with the
1668 approval of the Legislative Budget Commission, shall immediately
1669 notify the Criminal Justice Estimating Conference, which shall
1670 convene as soon as possible to revise the estimates. The
1671 Department of Corrections may then submit a budget amendment
1672 requesting the establishment of positions in excess of the
1673 number authorized by the Legislature and additional
1674 appropriations from unallocated general revenue sufficient to
1675 provide for essential staff, fixed capital improvements, and

1676 other resources to provide classification, security, food
1677 services, health services, and other variable expenses within
1678 the institutions to accommodate the estimated increase in the
1679 inmate population. All actions taken pursuant to this subsection
1680 are subject to review and approval by the Legislative Budget
1681 Commission. ~~This subsection expires July 1, 2025.~~

1682 **Section 25. Paragraph (b) of subsection (1) of section**
1683 **216.292, Florida Statutes, is redesignated as paragraph (c),**
1684 **paragraph (a) of subsection (1), paragraph (a) of subsection**
1685 **(2), and paragraph (d) of subsection (4) are amended, and a new**
1686 **paragraph (b) is added to subsection (1) of that section, to**
1687 **read:**

1688 216.292 Appropriations nontransferable; exceptions.—

1689 (1) (a) Funds provided in the General Appropriations Act or
1690 as otherwise expressly provided by law shall be expended only
1691 for the purpose for which appropriated, except that such moneys
1692 may be transferred as provided in this section when it is
1693 determined to be in the best interest of the state.

1694 Appropriations for fixed capital outlay may not be expended for
1695 any other purpose. Appropriations may not be transferred between
1696 state agencies, or between a state agency and the judicial
1697 branch, unless specifically authorized in the General
1698 Appropriations Act or otherwise expressly provided by law.

1699 (b) The Executive Office of the Governor may transfer
1700 funds within and between state agencies for the sole purpose of

1701 implementing statewide distributions for Risk Management
1702 Insurance, Human Resource Services, Department of Administrative
1703 Hearings, and Data Processing Services. Transfers and
1704 adjustments are subject to the notice, review, and objection
1705 procedures of s. 216.177.

1706 (2) The following transfers are authorized to be made by
1707 the head of each department or the Chief Justice of the Supreme
1708 Court whenever it is deemed necessary by reason of changed
1709 conditions:

1710 (a) The transfer of appropriations funded from identical
1711 funding sources, except appropriations for fixed capital outlay,
1712 and the transfer of amounts included within the total original
1713 approved budget and plans of releases of appropriations as
1714 furnished pursuant to ss. 216.181 and 216.192, as follows:

1715 1. Between categories of appropriations within a budget
1716 entity, if no category of appropriation is increased or
1717 decreased by more than 5 percent of the original approved budget
1718 or \$250,000, whichever is greater, by all action taken under
1719 this subsection.

1720 2. Between budget entities within identical categories of
1721 appropriations, if no category of appropriation is increased or
1722 decreased by more than 5 percent of the original approved budget
1723 or \$250,000, whichever is greater, by all action taken under
1724 this subsection.

1725 3. Any agency exceeding salary rate established pursuant

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1726 to s. 216.181(8) on June 30th of any fiscal year shall not be
1727 authorized to make transfers pursuant to subparagraphs 1. and 2.
1728 in the subsequent fiscal year.

1729 4. Notice of proposed transfers under subparagraphs 1. and
1730 2. shall be provided to the Executive Office of the Governor and
1731 the chairs of the legislative appropriations committees at least
1732 3 days before ~~prior to~~ agency implementation in order to provide
1733 an opportunity for review. The review shall be limited to
1734 ensuring that the transfer is in compliance with the
1735 requirements of this paragraph.

1736 5. ~~For the 2024-2025 fiscal year,~~ The review shall ensure
1737 that transfers proposed pursuant to this paragraph comply with
1738 this chapter, maximize the use of available and appropriate
1739 trust funds, and are not contrary to legislative policy and
1740 intent. ~~This subparagraph expires July 1, 2025.~~

1741 (4) The following transfers are authorized with the
1742 approval of the Legislative Budget Commission. Unless waived by
1743 the chair and vice chair of the commission, notice of such
1744 transfers must be provided 14 days before the commission
1745 meeting:

1746 (d) The transfers necessary to accomplish the purposes of
1747 reorganization within state agencies or the judicial branch
1748 ~~authorized by the Legislature when the necessary adjustments of~~
1749 ~~appropriations and positions have not been provided in the~~
1750 ~~General Appropriations Act.~~

1751 **Section 26. Paragraph (b) of subsection (1) of section**
 1752 **252.36, Florida Statutes, is amended to read:**

1753 252.36 Emergency management powers of the Governor.—

1754 (1)

1755 (b) Pursuant to the authority vested in her or him under
 1756 paragraph (a), the Governor may issue executive orders,
 1757 proclamations, and rules and may amend or rescind them. Such
 1758 executive orders, proclamations, and rules shall have the force
 1759 and effect of law. An executive order, a proclamation, or a rule
 1760 must be limited to a duration of not more than 60 days and may
 1761 be renewed as necessary during the duration of the emergency. If
 1762 renewed, the order, proclamation, or rule must specifically
 1763 state which provisions are being renewed. Notwithstanding ss.
 1764 216.231 and 252.37, the appropriation of funds for an emergency
 1765 that exceeds 60 days in duration is subject to the notice,
 1766 review, and objection procedures set forth in s. 216.177.

1767 **Section 27. Subsection (5) is added to section 409.8134,**
 1768 **Florida Statutes, to read:**

1769 409.8134 Program expenditure ceiling; enrollment; budget
 1770 amendments.—

1771 (5) Notwithstanding ss. 216.181 and 216.292, the agency
 1772 and the department may each submit a budget amendment, subject
 1773 to the notice, review, and objection procedures of s. 216.177,
 1774 to realign funding within the Florida Kidcare program
 1775 appropriation categories, or to increase budget authority in the

1776 Children's Medical Services network category, to address
1777 projected surpluses and deficits within the program or to
1778 maximize the use of state trust funds. A single budget amendment
1779 may be submitted by the agency and the department in the last
1780 quarter of the fiscal year.

1781 **Section 28. Subsection (9) is added to section 409.902,**
1782 **Florida Statutes, to read:**

1783 409.902 Designated single state agency; payment
1784 requirements; program title; release of medical records; budget
1785 amendments.—

1786 (9) Notwithstanding ss. 216.181 and 216.292, the agency
1787 may submit a budget amendment, subject to the notice, review,
1788 and objection procedures of s. 216.177, to realign funding
1789 within the Medicaid program appropriation categories to address
1790 projected surpluses and deficits within the program and to
1791 maximize the use of state trust funds. A single budget amendment
1792 may be submitted by the agency in the last quarter of the fiscal
1793 year.

1794 **Section 29. Paragraph (a) of subsection (7) of section**
1795 **20.055, Florida Statutes, is amended to read:**

1796 20.055 Agency inspectors general.—

1797 (7) In carrying out the investigative duties and
1798 responsibilities specified in this section, each inspector
1799 general shall initiate, conduct, supervise, and coordinate
1800 investigations designed to detect, deter, prevent, and eradicate

1801 fraud, waste, mismanagement, misconduct, and other abuses in
 1802 state government. For these purposes, each inspector general
 1803 shall:

1804 (a) Receive complaints and coordinate all activities of
 1805 the agency as required by the Whistle-blower's Act pursuant to
 1806 ss. 112.3187-112.31901 ~~ss. 112.3187-112.31895~~.

1807 **Section 30. Subsection (13) of section 760.06, Florida**
 1808 **Statutes, is amended to read:**

1809 760.06 Powers of the commission.—Within the limitations
 1810 provided by law, the commission shall have the following powers:

1811 (13) To receive complaints and coordinate all activities
 1812 as required by the Whistle-blower's Act pursuant to ss.
 1813 112.3187-112.31901 ~~ss. 112.3187-112.31895~~.

1814 **Section 31.** (1) (a) Each state agency must review the
 1815 agency's rules imposing audit requirements on public or private
 1816 entities and report any such rule that is not specified in
 1817 statute to the Joint Legislative Auditing Committee.

1818 (b) The Auditor General, the Joint Legislative Auditing
 1819 Committee, and the Office of Program Policy Analysis and
 1820 Government Accountability must jointly review all statutory
 1821 audit requirements imposed on public or private entities.

1822 (2) (a) By October 1, 2026, the Auditor General, the Joint
 1823 Legislative Auditing Committee, and the Office of Program Policy
 1824 Analysis and Government Accountability shall deliver a report to
 1825 the President of the Senate, the Speaker of the House of

1826 Representatives, and the Chief Inspector General that contains
1827 the following information for each requirement identified in
1828 subsection (1):

1829 1. The citation for the requirement.

1830 2. A recommendation as to the characterization of the
1831 requirement as a financial audit, an operational audit, a
1832 performance audit, or an examination.

1833 3. An estimate of the average annual personnel and
1834 administrative costs of administering or overseeing the
1835 requirement.

1836 4. A recommendation as to which unit of the Florida
1837 Accountability Office should administer the requirement.

1838 5. Suggestions for any necessary revisions to the
1839 requirement, the definitions in s. 11.45, Florida Statutes, and
1840 related statutes to provide clarity and to better conform the
1841 wording of such provisions to the principles and language of the
1842 Government Accountability Office's Government Auditing
1843 Standards, 2024 edition, or any other pertinent auditing or
1844 investigation standards.

1845 (b) The President of the Senate and Speaker of the House
1846 of Representatives may provide additional legislative personnel
1847 and support as necessary to carry out this subsection.

1848 (3) The Administrative Procedures Committee and the
1849 Division of Law Revision shall provide any assistance necessary
1850 to carry out this section.

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1851 **Section 32.** Except as otherwise expressly provided in this
1852 act, this act shall take effect July 1, 2025.