

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

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BILL #: [HB 5203](#) **PCB SAB 26-03**

TITLE: Government Administration

SPONSOR(S): State Administration Budget

Subcommittee, Miller

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Orig. Comm.: State Administration Budget](#)

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SUMMARY

Effect of the Bill:

The bill conforms law to the House of Representatives' proposed General Appropriations Act (GAA) for Fiscal Year 2026-2027. Specifically, the bill establishes a Florida Accountability Office (FAO) in the Legislature comprising four divisions, reorganizes certain audit functions, and expands the audit mission to include investigations of whistleblower complaints and other matters. The bill also changes the appointment and term of the Auditor General to two-year terms corresponding to the biennial reorganization of the Legislature. The bill assigns to each division primary responsibility for particular types of audits and investigations, and directs the Auditor General and other legislative offices to review and report on the need for further definition and delineation of audit functions. Additionally, the bill revises a number of provisions in ch. 216, F.S., relating to planning and budgeting.

Fiscal or Economic Impact:

None. The bill increases the scope of legislative audit functions but permits reorganization of current functions to allow such expansion within current available funds. *See* Fiscal Impact.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

ANALYSIS

EFFECT OF THE BILL:

The bill creates the Florida Accountability Office, (FAO) where the audit functions currently under the purview of the Legislature will be consolidated into four divisions: Auditor General, General Accountability, Office of Program Policy Analysis and Government Accountability (OPPAGA) and Public Integrity. The Auditor General will be appointed by the Legislature for two year-terms, coinciding with biennial reorganization of the Legislature, and head a division devoted to financial audits. A new General Accountability Division will assume primary responsibility for operational audits. OPPAGA will assume primary responsibility for performance audits and continue its other policy and program research functions. The bill also defines the term "compliance audit." The divisions are directed to function cooperatively and any division may perform any audit function previously performed by the Auditor General, except financial audits assigned exclusively to the Auditor General. (Section [4](#))

The Joint Legislative Auditing Committee (JLAC) will retain its role directing audits, overseeing audits and enforcing certain audit requirements, and will have no statutory role in the appointment of the Auditor General. (Sections [7-8](#)).

Audits and investigations will require consultation with the presiding officers of the Legislature for guidance regarding objectives and scope of the engagement. Governance of the FAO would be under direct authority of the Legislature comparable to the present governance of JLAC, OPPAGA and similar legislative offices. Statutory restrictions on political activity of Auditor General employees are extended to all FAO personnel. (Section [4](#))

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DATE: 2/16/2026

Statutory restrictions on outside employment will be extended to all FAO personnel. (Section [1](#)). The Auditor General's rulemaking authority would remain, but will require consultation with all FAO divisions. (Section [7](#))

The Public Integrity division will receive and investigate specified complaints alleging fraud, waste, abuse, mismanagement, or misconduct in connection with the expenditure of public funds. The following individuals may submit a complaint: the President of the Senate; the Speaker of the House of Representatives; the chair or vice chair of the Legislative Budget Commission (LBC); another division of the FAO; any inspector general,¹ or a whistleblower.² (Section [5](#))

Upon receipt of a valid complaint, the bill requires the Public Integrity division to determine whether the complaint is supported by sufficient information indicating a reasonable probability of fraud, waste, abuse, mismanagement, or misconduct. If the division determines that the complaint is not supported by sufficient information indicating a reasonable probability of fraud, waste, abuse, mismanagement, or misconduct, the division must notify the complainant in writing, and the complaint must be closed. (Section [5](#))

If the complaint is supported by sufficient information indicating a reasonable probability of fraud, waste, abuse, mismanagement, or misconduct, the bill requires the division to determine whether the matter is under investigation by a law enforcement agency, the Commission on Ethics, the Chief Financial Officer, the Office of the Chief Inspector General, or the applicable agency inspector general. If such an investigation has been initiated, the complaint may be closed. If closed, the division must notify the complainant in writing. If such an investigation has not been initiated, the bill requires the division to conduct an investigation and issue a report of the investigative findings to the President of the Senate and the Speaker of the House of Representatives. The division may also refer the matter to another division of the FAO, any appropriate law enforcement agency, the Chief Financial Officer, the Office of the Chief Inspector General, or the applicable agency inspector general. (Section [5](#))

Corresponding to the current investigative power given to legislative committees,³ the bill gives the Public Integrity division the authority to inspect and investigate the books, records, papers, documents, data, operation, and physical location of any public agency in the state, including any confidential information. The bill also gives the division the authority to investigate the public records of any entity that has received direct appropriations. (Section [5](#))

The bill authorizes the division to request the Legislative Auditing Committee or any legislative committee to exercise existing powers⁴ to issue subpoenas and subpoenas duces tecum to compel testimony or the production of evidence when deemed necessary to an authorized investigation. (Section [5](#)) The bill also provides the means for enforcing a subpoena.

Beginning with Fiscal Year (FY) 2027–2028, the bill requires the Auditor General and the division to, within available resources, randomly select and review appropriations projects appropriated in the prior fiscal year and, if appropriate, investigate and recommend an audit of such project. The bill requires that, at a minimum, the investigation or audit must include an evaluation of whether the recipient of the appropriations project administered the project in an efficient and effective manner. "Appropriations project" has the same meaning as defined by the Joint Rules of the House and Senate in the year of enactment.⁵ (Section [5](#))

In addition, also beginning with FY 2027-2028, the Public Integrity division and the Auditor General are authorized to select and review, investigate or audit the financial activities of any political subdivision, special district, public authority, public hospital, state or local council or commission, unit of local government, or public education entity in this state, as well as any authority, council, commission, direct-support organization, institution, foundation, or

¹ [Ss. 14.32, F.S., 20.055, F.S.](#)

² [Ss. 112.3187, F.S.](#)

³ S. [11.143\(2\), F.S.](#)

⁴ S. [11.143\(3\), F.S.](#)

⁵ See, J.R. 2.2(4) (2024-2026)

similar entity created by law or ordinance to pursue a public purpose, entitled by law or ordinance to any distribution of tax or fee revenues, or organized for the sole purpose of supporting one of the public entities listed. (Section [5](#))

The bill leaves the existing audit requirements and functions intact with few alterations. An operational audit may depart from government [auditing standards](#) when the departure is clearly stated in writing. In addition to JLAC, the President of the Senate and Speaker of the House are expressly authorized to direct an audit. (Section [8](#)). A few minor procedural updates are included to increase efficiency. (Section [2](#)). Statutory regulation of registered lobbyist audits by JLAC is repealed effective November 2027, leaving such regulation of JLAC to joint rule or procedures. (Section [3](#))

The bill clarifies the authority of the [Chief Inspector General](#) to refer matters to law enforcement agencies. (Section [11](#)). The bill adds the Public Integrity division of FAO to the entities that may receive and investigate [whistleblower complaints](#). This provides state employees and contractors a place to report separate from the agency that employs the individual or contractor. (Section [12](#)). The Chief Inspector General will be required to send regular notification of whistleblower hot-line information to the FAO. (Section [14](#)). Additionally, the Public Integrity Division of the FAO is authorized to receive certain other reports of inspectors general. (Section [5](#))

Both current law and the language of the bill may not conform to current applicable [auditing standards](#). Also, the specific state laws requiring audits, some of whose purposes may no longer be beneficial, are too numerous to be revised in the bill. Accordingly, the bill directs that by October 1, 2026, the Auditor General, JLAC, OPPAGA to review all statutory audit requirements and each state agency to review and report all rules requiring audits. For all audit requirements, the Auditor General, JLAC, OPPAGA are directed to report to the President of the Senate, Speaker of the House and the Chief Inspector General particular information relating to the workload imposed on state auditors by the requirement and suggestions as to the appropriate FAO division to assume oversight therefore. The Joint Administrative Procedures Committee and the Division of Statutory Revision are directed to assist as may be helpful. Additional legislative personnel are made available to ensure timely completion. This review and reporting should allow the efficient reorganization of the various offices affected by the bill and identify wasteful or ineffective audit requirements which may be then amended or repealed by the Legislature. (Section [31](#))

The bill amends [s. 216.011, F.S.](#), to clarify the definition of fixed capital outlay and allow minor repairs and maintenance to be appropriated in an expense, contracted services or special appropriation category, rather than a fixed capital outlay category. (Section [18](#))

The bill amends [s. 216.023, F.S.](#), to require the submission of Legislative Budget Requests by September 15 in an odd-numbered year and October 15 in an even-numbered year, to coincide with the earlier January start date of the regular Legislative session in even-numbered years. (Section [19](#))

The bill repeals [s. 216.052, F.S.](#), relating to [community budget requests](#). (Section [20](#))

The bill amends [s. 216.137, F.S.](#), to require the Office of Economic and Demographic Research to post nonexempt workpapers on a publicly available Internet website no later than 5 p.m. of the second business day before a scheduled session of the [consensus estimating conference](#), or one hour before a scheduled impact session of the conference. (Section [21](#))

The bill amends [s. 216.177\(2\), F.S.](#), to allow the chair or vice chair of the LBC or the President of the Senate or the Speaker of the House to timely advise the executive or judicial branch in writing that an action or proposed action exceeds their delegated authority or is contrary to legislative policy, thus voiding such action until the LBC or the Legislature addresses the issue. (Section [22](#))

The bill amends [s. 216.192\(6\), F.S.](#), to specify that all budget actions, including the approval of annual release plans, are [subject to the notice, review, and objection procedures set forth in s. 216.177, F.S.](#) (Section [23](#))

The bill amends [s. 216.222, F.S.](#), to specify that certain moneys may only be transferred to the General Revenue Fund pursuant to an appropriation by law to fund an emergency, as defined in [s. 252.34, F.S.](#)⁶, that was declared by law. (Section [24](#))

The bill amends [s. 216.262\(4\), F.S.](#) to codify a provision from the 2025 Implementing Bill⁷ allowing the Executive Office of the Governor (EOG) to request additional positions and appropriations from unallocated general revenue during the fiscal year, subject to LBC review and approval, for the Department of Corrections (DOC) if the actual inmate population of the DOC exceeds certain Criminal Justice Estimating Conference forecasts. (Section [25](#))

The bill amends [s. 216.292, F.S.](#), [s. 409.8134, F.S.](#), and [s. 409.902, F.S.](#) to codify provisions from the 2025 Implementing Bill⁸ relating to the realignment of funds within and between state agencies. (Sections [26](#), [27](#) & [28](#))

Additionally, the bill makes conforming changes to reflect the revisions made by the bill. (Sections [6](#), [9](#), [10](#), [13](#), [14](#), [15](#), [16](#), [17](#), [29](#), [30](#).)

The bill requires each state agency to review its rules imposing audit requirements on or before October 1, 2026, and provide a report to JLAC. Additionally, the bill requires the Auditor General, JLAC, and OPPAGA to review all statutory audit requirements and provide a report by October 1, 2027, to the President of the Senate, Speaker of the House of Representatives, and the Chief Inspector General. (Section [31](#))

The bill takes effect on July 1, 2026, except as otherwise provided. (Section [32](#))

RULEMAKING:

The Auditor General has rulemaking authority over certain auditing matters. The bill does not alter that authority but does require consultation with other divisions of the FAO during the rulemaking process.

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The proposed General Appropriations Act creates the Florida Accountability Office budget entity within the legislative branch (Specific Appropriations 2862A and 2862B). The base budgets for the Auditor General and the Office of Program Policy Analysis and Government Accountability, totaling approximately \$53.5 million, are transferred to the Florida Accountability Office.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Joint Legislative Auditing Committee](#) (JLAC)

⁶ Section [252.34\(4\), F.S.](#), defines “Emergency” to mean any occurrence, or threat thereof, whether natural, technological, or manmade, in war or in peace, which results or may result in substantial injury or harm to the population or substantial damage to or loss of property.

⁷ See Section 48, [ch. 2025-199, Laws of Fla.](#) (SB 2502, 2025 Regular Session)

⁸ See Sections 12, 13, 59, 60, 75, & 108, [ch. 2025-199, Laws of Fla.](#) (HB 2502, 2025 Regular Session)

The JLAC is created by the Legislature⁹ and authorized to receive requests for audits and reviews from any legislator.¹⁰ JLAC is also authorized by statute¹¹ and joint rule¹² to direct the Auditor General or OPPAGA to conduct audits, reviews or examinations. Currently, JLAC is authorized to appoint the Auditor General subject to the confirmation by the Legislature.¹³

Auditor General

The position of Auditor General is established by [Art. III, s. 2 of the State Constitution](#). The Auditor General is appointed to office to serve at the pleasure of the Legislature, by a majority vote of the members of the JLAC, subject to confirmation by both houses of the Legislature.¹⁴ The appointment of the Auditor General may be terminated at any time by a majority vote of both houses of the Legislature.¹⁵ To be eligible for appointment as Auditor General, a person must have been certified under Florida's Public Accountancy Law for a period of at least 10 years and must have not less than 10 years' experience in an accounting or auditing related field.¹⁶

The present structure was instituted in 1967,¹⁷ and was modified after the 1968 constitution established a constitutional auditor under the Legislature.¹⁸ While the Legislature has authority to appoint the auditor to serve at its pleasure, no Legislature has exercised the appointment power since 2015.¹⁹ The constitution, meanwhile, forbids creation of an office having a term exceeding four years.²⁰

The Auditor General conducts audits, examinations, and reviews of government programs as well as audits the accounts and records of state agencies, state universities, state colleges, district school boards, and others as directed by JLAC.²¹ The Auditor General conducts operational and performance audits on public records and information technology systems and reviews all audit reports of local governmental entities, charter schools, and charter technical career centers.²²

Audit Requirements and Types

Over many years, a number of specific audit requirements have been inserted in legislation to add specific accountability to a variety of programs.²³ In addition, performance audits and other studies and reviews have been assigned to OPPAGA, beginning in 1990²⁴, a legislative office independent of the Auditor General.²⁵ Through the years, operational audits, performance audits, compliance audits and a variety of other reviews and examinations, too numerous to cite, have been assigned to the Auditor General, OPPAGA, and inspector generals. In addition, many program and policy analysis and research tasks have been assigned to OPPAGA²⁶. The specificity required, definitions and results vary greatly.

⁹ [S. 1.01\(17\), F.S.](#), J.R. 4.1, 4.5.

¹⁰ J.R. 4.5(2).

¹¹ [s. 11.45\(2\)\(a\), \(3\), F.S.](#)

¹² J.R. 4.5(1).

¹³ S. [11.42\(2\), F.S.](#)

¹⁴ S. [11.42\(2\), F.S.](#)

¹⁵ S. [11.42\(5\), F.S.](#)

¹⁶ S. [11.42\(2\), F.S.](#)

¹⁷ Ch. 67-470, L.O.F.

¹⁸ Ch. 69-82, L.O.F.

¹⁹ H.C.R. 8009 (2015).

²⁰ Art. III, s. 13, Fla. Const.

²¹ [S.11.45, F.S.](#)

²² *Id.*

²³ See, for example: [s. 11.45\(1\)\(i\)-\(j\), \(2\)\(f\)-\(n\), \(3\), F.S.](#) A few of many others include: [s. 24.123\(2\), F.S.](#), [s. 163.087, F.S.](#), [s. 288.8013, F.S.](#), [s. 1013.35, F.S.](#)

²⁴ Ch. 90-110, L.O.F.

²⁵ [S. 1.01\(18\), F.S.](#), J.R. 3.1(1)(d) and (7).

²⁶ See [s. 39.524\(3\)\(a\), F.S.](#) for one of many examples. OPPAGA also undertakes tasks assigned by JLAC or either presiding officer of the Legislature. J.R. 3.1(7)(a) (2024-2026)

Operational audits, for example, are defined by law.²⁷ They are often assigned to the Auditor General,²⁸ but the discretion involved in such audits produces only a small window into the putative subject of such audits.²⁹ Under the structure created in 1967-69, non-discretionary audits may only be required by enactment of a law, adoption of a concurrent resolution by the Legislature or by direction from JLAC.³⁰

Financial audits and performance audits are also defined by law for purposes of the general audit authority.³¹ However, there is no definition of “compliance audit” in Florida law. Finally, some specific statutory audit requirements add definition and direction that may qualify such terms.

Auditing Standards

Generally accepted auditing standards and government auditing standards are incorporated by reference in the general definitions of financial, operational, and performance audits as well as other statutory audit requirements.³² Government auditing standards are published by the U.S. Government Accountability Office which regularly revises such standards.³³

Administration of Audit Functions

Presently, the Auditor General has full administrative control over the office comprised of about 400 personnel.³⁴ The Auditor General also has authority to make rules necessary to facilitate audits³⁵ as well as rules governing particular audits required by law.³⁶ Political activity and outside employment are restricted for staff of the Auditor General and OPPAGA.³⁷ Currently, both JLAC and OPPAGA are governed by joint rules of the Legislature.³⁸

Legislative Investigations

Current law authorizes the Legislature, through its committees, to inspect and investigate the books, records, papers, documents, data, operation, and physical plant of any public agency in the state, including any confidential information.³⁹ Current law also authorizes the Legislature, through its committees, to issue subpoena and other necessary process to compel the attendance of witnesses and issue subpoena duces tecum to compel the production of any books, letters, or other documentary evidence, including any confidential information, in reference to any matter under investigation.⁴⁰

Chief Inspector General

Florida's Chief Inspector General is appointed by the Governor and serves in the Executive Office of the Governor, promoting accountability and integrity in government, conducting certain internal audit functions, investigating of waste, fraud, mismanagement and abuse in the agencies headed by the Governor, and administering the Whistleblower's Act including maintaining the whistleblower hotline.⁴¹ The Chief Inspector General appoints agency inspector generals in agencies under the Governor.⁴²

²⁷ [S. 11.45\(1\)\(i\), F.S.](#)

²⁸ For example: [s. 11.45, F.S.](#)

²⁹ See Reports No. 2025-01, 2025-011, and 2025-037, each available on the Auditor General's website.

³⁰ [S. 11.45\(2\)\(a\), F.S.](#)

³¹ [S. 11.45, F.S.](#)(1)(d) and (j), F.S.

³² See for example: [s. 11.45, F.S.](#)(d), (i), and (j), F.S., s. [212.055\(11\)\(c\), F.S.](#)

³³ The GAO standards (2024 Revision) may be found at <https://gaoinnovations.gov/yellowbook/2024/> (accessed Jan. 16, 2026).

³⁴ [S. 11.42, F.S.](#)(3) and (6), F.S.

³⁵ [S. 11.42\(7\), F.S.](#)

³⁶ [Ss. 11.45\(8\), F.S.](#), [215.97\(2\)\(b\), F.S.](#)

³⁷ [Ss. 11.26, F.S.](#), [11.42\(8\), F.S.](#), Joint Policies of the Presiding Officers, pp.30-31 (available at the Office of Legislative Services)

³⁸ J.R. 3.1, J.R. 4.1 (2024-2026).

³⁹ [S. 11.143\(2\), F.S.](#)

⁴⁰ [S. 11.143\(3\), F.S.](#)

⁴¹ [S. 14.32, F.S.](#)

⁴² [S. 20.055\(3\)\(a\), F.S.](#)

Whistleblower Act

Florida's Whistleblower law protects from retaliation individuals who report waste, fraud, abuse and gross neglect of duty by state officials. Whistleblower protection is only provided when allegations are reported to the Chief Inspector General, an agency inspector general, local chief executive officer or other appropriate local official. Implicitly then, reports to the legislature or law enforcement are not protected.⁴³

Community Budget Requests

Section 216.052, F.S., authorizes a local, county, or regional governmental entity, private organization, or nonprofit organization to submit a request for a state appropriation to members of the Legislature, a state agency, or the Governor for a program, service, or capital outlay initiative that:

- is local or regional in scope,
- is intended to meet a documented need,
- addresses a statewide interest,
- is intended to produce measurable results, and
- has tangible community support.

Requests submitted to members of the Legislature must be submitted in accordance with the form, manner and schedule established jointly by the President of the Senate and the Speaker of the House of Representatives. Similarly, the Executive Office of the Governor must prescribe the form and manner of submission of requests to state agencies and to the Governor.

Consensus Estimating Conferences

Consensus estimating informally began in 1970 and was limited to forecasts of the General Revenue Fund. The conference process was established in law in 1985. The use of consensus forecasting to support the planning and budgeting process has expanded in the years since, and there are now ten estimating conferences formally identified in statute. Conference principals can call conferences and are generally responsible for developing and choosing the forecasts. Participants may be requested to provide alternative forecasts and to generate supporting information. All conferences are open, public meetings.⁴⁴

Notice, Review, and Objection Procedures

Section 216.177(2)(a), F.S., provides that whenever notice of action to be taken by the Executive Office of the Governor or the Chief Justice of the Supreme Court is required by law, such notice must be given to the chair and vice chair of LBC in writing, and must be delivered at least 14 days prior to the action referred to, unless a shorter period is approved in writing by the chair and vice chair or a different period is specified by law. If the action is solely for the release of funds appropriated by the Legislature, the notice must be delivered at least 3 days before the effective date of the action. Action may not be taken on any budget item for which ch. 216, F.S., requires notice to the LBC or the appropriations committees without such notice having been provided, even though there may be good cause for considering such item.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Orig. Comm.: State Administration Budget Subcommittee	12 Y, 0 N	2/16/2026	Topp	Helpling

⁴³ [S. 112.3187, F.S., s.112.3188, F.S.](#)

⁴⁴ EDR, *Consensus Estimating Conference Process*, <https://edr.state.fl.us/Content/conferences/confprocess.pdf> (last visited Jan. 16, 2026).