

1 A bill to be entitled
2 An act relating to joint legislative organizations;
3 repealing s. 11.42, F.S., relating to the Auditor General;
4 repealing ss. 11.51, 11.511, and 11.513, F.S., relating to
5 the Office of Program Policy Analysis and Government
6 Accountability; repealing s. 11.60, F.S., relating to the
7 Joint Administrative Procedures Committee; repealing s.
8 11.70, F.S., relating to the Legislative Committee on
9 Intergovernmental Relations; repealing s. 11.80, F.S.,
10 relating to the Joint Legislative Committee on Everglades
11 Oversight; repealing ss. 11.901-11.920, F.S., relating to
12 the Florida Government Accountability Act; repealing ss.
13 13.01-13.09, F.S., relating to interstate cooperation;
14 repealing ss. 13.90-13.996, F.S., relating to the Florida
15 Legislative Law Revision Council; repealing ss. 216.0446,
16 216.163(2)(f), and 282.322, F.S., relating to the review
17 of information technology resources needs and a special
18 monitoring process for designated information resources
19 management projects; repealing ss. 450.201, 450.221,
20 450.231, and 450.241, F.S., relating to the Legislative
21 Commission on Migrant and Seasonal Labor; renumbering s.
22 13.10, F.S., relating to state commissioners to the
23 National Conference of Commissioners on Uniform State
24 Laws; amending s. 1.01, F.S.; defining the terms
25 "Administrative Procedures Committee," "Legislative
26 Auditing Committee," "Legislative Accountability Office,"
27 and "Office of Economic and Demographic Research,"
28 applicable throughout the statutes; amending s. 11.40,

29 F.S.; revising duties of the Legislative Auditing
 30 Committee; conforming provisions to changes made by the
 31 act; amending s. 11.45, F.S.; defining the terms "Auditor
 32 General" and "Presiding officer" for purposes of ss.
 33 11.40-11.47, F.S.; providing duties of the Legislative
 34 Accountability Office; providing for the office to perform
 35 duties previously performed by, and be subject to
 36 requirements previously imposed on, the Auditor General
 37 and the Office of Program Policy Analysis and Government
 38 Accountability; conforming provisions to changes made by
 39 the act; amending s. 11.47, F.S.; applying penalties to
 40 the director and staff of the Legislative Accountability
 41 Office for failure to make a proper audit or examination,
 42 making a false report, or failure to produce documents or
 43 information; conforming provisions to changes made by the
 44 act; amending ss. 112.3187 and 112.3189, F.S.; including
 45 the Legislative Accountability Office within the Whistle-
 46 blower's Act; amending s. 1000.01, F.S.; deleting
 47 provisions relating to creation of the Council for
 48 Education Policy Research and Improvement; amending ss.
 49 11.9005, 29.0085, 112.313, 112.324, 163.055, 163.3245,
 50 189.421, 189.428, 215.981, 216.181, 218.32, 218.38,
 51 259.1053, 287.0943, 288.7001, 288.9610, 373.026, 373.036,
 52 373.45926, 450.261, 590.33, 1001.453, 1004.28, and
 53 1004.70, F.S.; conforming provisions to changes made by
 54 the act; requesting the Division of Statutory Revision to
 55 make conforming changes to the Florida Statutes; providing
 56 an effective date.

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

Section 1. Section 11.42, Florida Statutes, is repealed.

Section 2. Sections 11.51, 11.511, and 11.513, Florida Statutes, are repealed.

Section 3. Section 11.60, Florida Statutes, is repealed.

Section 4. Section 11.70, Florida Statutes, is repealed.

Section 5. Section 11.80, Florida Statutes, is repealed.

Section 6. Sections 11.901, 11.902, 11.903, 11.904, 11.905, 11.9055, 11.906, 11.907, 11.908, 11.910, 11.911, 11.917, 11.918, 11.919, and 11.920, Florida Statutes, are repealed.

Section 7. Sections 13.01, 13.02, 13.03, 13.04, 13.05, 13.06, 13.07, 13.08, and 13.09, Florida Statutes, are repealed.

Section 8. Sections 13.90, 13.91, 13.92, 13.93, 13.94, 13.95, 13.96, 13.97, 13.98, 13.99, 13.992, 13.993, 13.994, 13.995, and 13.996, Florida Statutes, are repealed.

Section 9. Section 216.0446, paragraph (f) of subsection (2) of section 216.163, and section 282.322, Florida Statutes, are repealed.

Section 10. Sections 450.201, 450.221, 450.231, and 450.241, Florida Statutes, are repealed.

Section 11. Section 13.10, Florida Statutes, is renumbered as section 11.249, Florida Statutes.

Section 12. Subsections (16) through (19) are added to section 1.01, Florida Statutes, to read:

83 1.01 Definitions.—In construing these statutes and each
 84 and every word, phrase, or part hereof, where the context will
 85 permit:

86 (16) The term "Administrative Procedures Committee" means
 87 a committee designated by joint rule of the Legislature or by
 88 agreement between the President of the Senate and the Speaker of
 89 the House of Representatives.

90 (17) The term "Legislative Auditing Committee" means a
 91 committee or committees designated by joint rule of the
 92 Legislature, by the President of the Senate or the Speaker of
 93 the House of Representatives, or by agreement between the
 94 President of the Senate and the Speaker of the House of
 95 Representatives.

96 (18) The term "Legislative Accountability Office" means an
 97 entity designated by joint rule of the Legislature or by
 98 agreement between the President of the Senate and the Speaker of
 99 the House of Representatives.

100 (19) The term "Office of Economic and Demographic
 101 Research" means an entity designated by joint rule of the
 102 Legislature or by agreement between the President of the Senate
 103 and the Speaker of the House of Representatives.

104 Section 13. Section 11.40, Florida Statutes, is amended to
 105 read:

106 11.40 Legislative Auditing Committee.—

107 ~~(1) There is created a standing joint committee of the~~
 108 ~~Legislature designated the Legislative Auditing Committee,~~
 109 ~~composed of 10 members as follows: 5 members of the Senate, to~~
 110 ~~be appointed by the President of the Senate, and 5 members of~~

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111 ~~the House of Representatives, to be appointed by the Speaker of~~
 112 ~~the House of Representatives. The terms of members shall be for~~
 113 ~~2 years and shall run from the organization of one Legislature~~
 114 ~~to the organization of the next Legislature. Vacancies occurring~~
 115 ~~during the interim period shall be filled in the same manner as~~
 116 ~~the original appointment. The members of the committee shall~~
 117 ~~elect a chair and vice chair. During the 2-year term, a member~~
 118 ~~of each house shall serve as chair for 1 year.~~

119 ~~(2) The committee shall be governed by joint rules of the~~
 120 ~~Senate and House of Representatives which shall remain in effect~~
 121 ~~until repealed or amended by concurrent resolution.~~

122 ~~(3) The Legislative Auditing Committee may direct the~~
 123 ~~Auditor General or the Office of Program Policy Analysis and~~
 124 ~~Government Accountability to conduct an audit, review, or~~
 125 ~~examination of any entity or record described in s. 11.45(2) or~~
 126 ~~(3).~~

127 (1)(4) The Legislative Auditing Committee:

128 ~~(a)~~ may take under investigation any matter within the
 129 scope of an audit, review, or examination either completed or
 130 then being conducted by the Legislative Accountability Office
 131 ~~Auditor General or the Office of Program Policy Analysis and~~
 132 ~~Government Accountability~~, and, in connection with such
 133 investigation, may exercise the powers of subpoena by law vested
 134 in a standing committee of the Legislature.

135 ~~(b) Shall provide oversight and management of the website~~
 136 ~~developed pursuant to s. 215.985.~~

137 (2)(5) Following notification by the Legislative
 138 Accountability Office ~~Auditor General~~, the Department of

139 Financial Services, or the Division of Bond Finance of the State
 140 Board of Administration of the failure of a local governmental
 141 entity, district school board, charter school, or charter
 142 technical career center to comply with the applicable provisions
 143 within s. 11.45 (4) - (6) ~~(5) - (7)~~, s. 218.32(1), or s. 218.38, the
 144 Legislative Auditing Committee may schedule a hearing to. ~~If a~~
 145 ~~hearing is scheduled, the committee shall~~ determine if the
 146 entity should be subject to further state action. If the
 147 committee determines that the entity should be subject to
 148 further state action, the committee shall:

149 (a) In the case of a local governmental entity or district
 150 school board, direct the Department of Revenue and the
 151 Department of Financial Services to withhold any funds not
 152 pledged for bond debt service satisfaction which are payable to
 153 such entity until the entity complies with the law. The
 154 committee shall specify the date such action shall begin, and
 155 the directive must be received by the Department of Revenue and
 156 the Department of Financial Services 30 days before the date of
 157 the distribution mandated by law. The Department of Revenue and
 158 the Department of Financial Services may implement the
 159 provisions of this paragraph.

160 (b) In the case of a special district, notify the
 161 Department of Community Affairs that the special district has
 162 failed to comply with the law. Upon receipt of notification, the
 163 Department of Community Affairs shall proceed pursuant to the
 164 provisions specified in s. 189.421.

165 (c) In the case of a charter school or charter technical
 166 career center, notify the appropriate sponsoring entity, which
 167 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

168 (3)~~(6)~~(a) As used in this subsection, "independent
 169 contract auditor" means a state-licensed certified public
 170 accountant or firm with which a state-licensed certified public
 171 accountant is currently employed or associated who is actively
 172 engaged in the accounting profession.

173 (b) Audits specified in this subsection cover the
 174 quarterly compensation reports for the previous calendar year
 175 for a random sample of 3 percent of all legislative branch
 176 lobbying firms and a random sample of 3 percent of all executive
 177 branch lobbying firms calculated using as the total number of
 178 such lobbying firms those filing a compensation report for the
 179 preceding calendar year. The committee shall provide for a
 180 system of random selection of the lobbying firms to be audited.

181 (c) The committee shall create and maintain a list of not
 182 less than 10 independent contract auditors approved to conduct
 183 the required audits. Each lobbying firm selected for audit in
 184 the random audit process may designate one of the independent
 185 contract auditors from the committee's approved list. Upon
 186 failure for any reason of a lobbying firm selected in the random
 187 selection process to designate an independent contract auditor
 188 from the committee's list within 30 calendar days after being
 189 notified by the committee of its selection, the committee shall
 190 assign one of the available independent contract auditors from
 191 the approved list to perform the required audit. No independent
 192 contract auditor, whether designated by the lobbying firm or by

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193 the committee, may perform the audit of a lobbying firm where
194 the auditor and lobbying firm have ever had a direct personal
195 relationship or any professional accounting, auditing, tax
196 advisory, or tax preparing relationship with each other. The
197 committee shall obtain a written, sworn certification subject to
198 s. 837.06, both from the randomly selected lobbying firm and
199 from the proposed independent contract auditor, that no such
200 relationship has ever existed.

201 (d) Each independent contract auditor shall be engaged by
202 and compensated solely by the state for the work performed in
203 accomplishing an audit under this subsection.

204 (e) Any violations of law, deficiencies, or material
205 misstatements discovered and noted in an audit report shall be
206 clearly identified in the audit report and be determined under
207 the rules of either house of the Legislature or under the joint
208 rules, as applicable.

209 (f) If any lobbying firm fails to give full, frank, and
210 prompt cooperation and access to books, records, and associated
211 backup documents as requested in writing by the auditor, that
212 failure shall be clearly noted by the independent contract
213 auditor in the report of audit.

214 (g) The committee shall establish procedures for the
215 selection of independent contract auditors desiring to enter
216 into audit contracts pursuant to this subsection. Such
217 procedures shall include, but not be limited to, a rating system
218 that takes into account pertinent information, including the
219 independent contract auditor's fee proposals for participating
220 in the process. All contracts under this subsection between an

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221 independent contract auditor and the Speaker of the House of
222 Representatives and the President of the Senate shall be
223 terminable by either party at any time upon written notice to
224 the other, and such contracts may contain such other terms and
225 conditions as the Speaker of the House of Representatives and
226 the President of the Senate deem appropriate under the
227 circumstances.

228 (h) The committee shall adopt guidelines that govern
229 random audits and field investigations conducted pursuant to
230 this subsection. The guidelines shall ensure that similarly
231 situated compensation reports are audited in a uniform manner.
232 The guidelines shall also be formulated to encourage compliance
233 and detect violations of the legislative and executive lobbying
234 compensation reporting requirements in ss. 11.045 and 112.3215
235 and to ensure that each audit is conducted with maximum
236 efficiency in a cost-effective manner. In adopting the
237 guidelines, the committee shall consider relevant guidelines and
238 standards of the American Institute of Certified Public
239 Accountants to the extent that such guidelines and standards are
240 applicable and consistent with the purposes set forth in this
241 subsection.

242 (i) All audit reports of legislative lobbying firms shall,
243 upon completion by an independent contract auditor, be delivered
244 to the President of the Senate and the Speaker of the House of
245 Representatives for their respective review and handling. All
246 audit reports of executive branch lobbyists, upon completion by
247 an independent contract auditor, shall be delivered by the
248 auditor to the Commission on Ethics.

249 Section 14. Section 11.45, Florida Statutes, is amended to
 250 read:

251 11.45 Legislative Accountability Office Definitions;
 252 ~~duties; authorities; reports; rules.-~~

253 (1) DEFINITIONS.—As used in ss. 11.40-11.47 ~~11.40-11.515~~,
 254 the term:

255 (a) "Audit" means a financial audit, operational audit, or
 256 performance audit.

257 (b) "Auditor General" means the auditor appointed pursuant
 258 to s. 2, Art. III of the State Constitution.

259 (c) ~~(b)~~ "County agency" means a board of county
 260 commissioners or other legislative and governing body of a
 261 county, however styled, including that of a consolidated or
 262 metropolitan government, a clerk of the circuit court, a
 263 separate or ex officio clerk of the county court, a sheriff, a
 264 property appraiser, a tax collector, a supervisor of elections,
 265 or any other officer in whom any portion of the fiscal duties of
 266 the above are under law separately placed.

267 (d) ~~(e)~~ "Financial audit" means an examination of financial
 268 statements in order to express an opinion on the fairness with
 269 which they are presented in conformity with generally accepted
 270 accounting principles and an examination to determine whether
 271 operations are properly conducted in accordance with legal and
 272 regulatory requirements. Financial audits must be conducted in
 273 accordance with generally accepted auditing standards and
 274 government auditing standards as adopted by the Board of
 275 Accountancy.

276 (e) ~~(d)~~ "Governmental entity" means a state agency, a

277 county agency, or any other entity, however styled, that
 278 independently exercises any type of state or local governmental
 279 function.

280 (f)~~(e)~~ "Local governmental entity" means a county agency,
 281 municipality, or special district as defined in s. 189.403, but
 282 does not include any housing authority established under chapter
 283 421.

284 (g)~~(f)~~ "Management letter" means a statement of the
 285 auditor's comments and recommendations.

286 (h)~~(g)~~ "Operational audit" means a financial-related audit
 287 whose purpose is to evaluate management's performance in
 288 administering assigned responsibilities in accordance with
 289 applicable laws, administrative rules, and other guidelines and
 290 to determine the extent to which the internal control, as
 291 designed and placed in operation, promotes and encourages the
 292 achievement of management's control objectives in the categories
 293 of compliance, economic and efficient operations, reliability of
 294 financial records and reports, and safeguarding of assets.

295 (i)~~(h)~~ "Performance audit" means an examination of a
 296 program, activity, or function of a governmental entity,
 297 conducted in accordance with applicable government auditing
 298 standards or other professional auditing and evaluation
 299 standards ~~of other appropriate authoritative bodies~~. The term
 300 includes an examination of issues related to:

301 1. Economy, efficiency, or effectiveness of the state
 302 agency or program to determine if the agency or program may be
 303 operated more efficiently.

304 2. Structure or design of the state agency or program to

305 accomplish its goals and objectives, and unbiased alternatives
 306 for program modifications, including state agency or program
 307 elimination.

308 3. Adequacy of the program to meet the needs identified by
 309 the Legislature or governing body.

310 4. Alternative methods of providing program services or
 311 products, including whether another federal, state, local, or
 312 private entity may more efficiently perform the functions of the
 313 agency or program.

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

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

318 7. Compliance of the program with appropriate policies,
 319 rules, or laws.

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

322 (j)~~(i)~~ "Political subdivision" means a separate agency or
 323 unit of local government created or established by law and
 324 includes, but is not limited to, the following and the officers
 325 thereof: authority, board, branch, bureau, city, commission,
 326 consolidated government, county, department, district,
 327 institution, metropolitan government, municipality, office,
 328 officer, public corporation, town, or village.

329 (k) "Presiding officer" means the President of the Senate
 330 or the Speaker of the House of Representatives.

331 (l)~~(j)~~ "State agency" means a separate agency or unit of
 332 state government created or established by law and includes, but

333 is not limited to, the following and the officers thereof:
 334 authority, board, branch, bureau, commission, department,
 335 division, institution, office, officer, or public corporation,
 336 as the case may be, except any such agency or unit within the
 337 legislative branch of state government other than the Florida
 338 Public Service Commission.

339 (2) FORMATION AND PURPOSE.-

340 (a) The Legislative Accountability Office shall be
 341 organized as directed by the Legislature or by the agreement of
 342 the presiding officers. Unless renewed or replaced following a
 343 general election, such agreement or direction shall expire on
 344 December 31 following each biennial general election unless an
 345 earlier expiration is provided by the Legislature. In the
 346 absence of such agreement or direction, each presiding officer
 347 shall have independent discretion to assign statutory powers,
 348 roles, and responsibilities of the Legislative Accountability
 349 Office to the Auditor General or to any office under the
 350 authority of the respective presiding officer. Either presiding
 351 officer may assign roles and responsibilities to the Auditor
 352 General provided that such assignment does not conflict with any
 353 unexpired provision of joint rule, concurrent resolution, or
 354 agreement of the presiding officers.

355 (b) The purposes and functions of the Legislative
 356 Accountability Office may include:

357 1. Investigating all matters relating to the receipt and
 358 expenditure of public funds.

359 2. Analyzing the economy, effectiveness, and efficiency of
 360 government entities.

361 3. Providing relevant, timely work product to assist the
 362 Legislature in its budgeting, lawmaking, and oversight
 363 functions.

364 (c) Unless otherwise directed or agreed, the Auditor
 365 General shall be assigned to the Legislative Accountability
 366 Office.

367 (d) An employee of the Legislative Accountability Office
 368 shall be exempt from s. 11.26(1) or (2) while performing an
 369 audit under this section.

370 (3)(2) SCOPE OF AUTHORITY DUTIES.—The Legislative
 371 Accountability Office is authorized to conduct audits and
 372 perform related duties as authorized by the Legislature of the
 373 following Auditor General shall:

374 ~~(a) Conduct audits of records and perform related duties~~
 375 ~~as prescribed by law, concurrent resolution of the Legislature,~~
 376 ~~or as directed by the Legislative Auditing Committee.~~

377 (a)(b) Annually conduct a financial audit of State
 378 government, including any entity created or established by law.

379 (b)(e) Any entity identified in s. 1000.04 Annually
 380 ~~conduct financial audits of all universities and district boards~~
 381 ~~of trustees of community colleges.~~

382 ~~(c)(d) Annually conduct financial audits of the accounts~~
 383 ~~and records of all District school boards in counties with~~
 384 ~~populations of fewer than 150,000, according to the most recent~~
 385 ~~federal decennial statewide census.~~

386 ~~(e) Through fiscal year 2008-2009, annually conduct an~~
 387 ~~audit of the Wireless Emergency Telephone System Fund as~~
 388 ~~described in s. 365.173.~~

389 ~~(f) Annually conduct audits of the accounts and records of~~
 390 ~~the Florida School for the Deaf and the Blind.~~

391 ~~(g) At least every 2 years, conduct operational audits of~~
 392 ~~the accounts and records of state agencies and universities. In~~
 393 ~~connection with these audits, the Auditor General shall give~~
 394 ~~appropriate consideration to reports issued by state agencies'~~
 395 ~~inspectors general or universities' inspectors general and the~~
 396 ~~resolution of findings therein.~~

397 (d) ~~(h) At least every 2 years, conduct a performance audit~~
 398 ~~of The local government financial reporting system, which, for~~
 399 ~~the purpose of this chapter, means any statutory provisions~~
 400 ~~related to local government financial reporting. The purpose of~~
 401 ~~such an audit is to determine the accuracy, efficiency, and~~
 402 ~~effectiveness of the reporting system in achieving its goals and~~
 403 ~~to make recommendations to the local governments, the Governor,~~
 404 ~~and the Legislature as to how the reporting system can be~~
 405 ~~improved and how program costs can be reduced. The Auditor~~
 406 ~~General shall determine the scope of such audits. The local~~
 407 ~~government financial reporting system should provide for the~~
 408 ~~timely, accurate, uniform, and cost-effective accumulation of~~
 409 ~~financial and other information that can be used by the members~~
 410 ~~of the Legislature and other appropriate officials to accomplish~~
 411 ~~the following goals:~~

- 412 ~~1. Enhance citizen participation in local government;~~
- 413 ~~2. Improve the financial condition of local governments;~~
- 414 ~~3. Provide essential government services in an efficient~~
 415 ~~and effective manner; and~~

416 ~~4. Improve decisionmaking on the part of the Legislature,~~
 417 ~~state agencies, and local government officials on matters~~
 418 ~~relating to local government.~~

419 ~~(i) Once every 3 years, conduct performance audits of the~~
 420 ~~Department of Revenue's administration of the ad valorem tax~~
 421 ~~laws as described in s. 195.096.~~

422 ~~(j) Once every 3 years, conduct Financial audits of the~~
 423 ~~accounts and records of all district school boards in counties~~
 424 ~~with populations of 125,000 or more, according to the most~~
 425 ~~recent federal decennial statewide census.~~

426 ~~(k) Once every 3 years, review a sample of each state~~
 427 ~~agency's internal audit reports to determine compliance with~~
 428 ~~current Standards for the Professional Practice of Internal~~
 429 ~~Auditing or, if appropriate, government auditing standards.~~

430 ~~(e)(l) Conduct audits of Local governmental entities when~~
 431 ~~determined to be necessary by the Auditor General, when directed~~
 432 ~~by the Legislative Auditing Committee, or when otherwise~~
 433 ~~required by law. No later than 18 months after the release of~~
 434 ~~the audit report, the Auditor General shall perform such~~
 435 ~~appropriate followup procedures as he or she deems necessary to~~
 436 ~~determine the audited entity's progress in addressing the~~
 437 ~~findings and recommendations contained within the Auditor~~
 438 ~~General's previous report. The Auditor General shall provide a~~
 439 ~~copy of his or her determination to each member of the audited~~
 440 ~~entity's governing body and to the Legislative Auditing~~
 441 ~~Committee.~~

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443 ~~The Auditor General shall perform his or her duties~~
 444 ~~independently but under the general policies established by the~~
 445 ~~Legislative Auditing Committee. This subsection does not limit~~
 446 ~~the Auditor General's discretionary authority to conduct other~~
 447 ~~audits or engagements of governmental entities as authorized in~~
 448 ~~subsection (3).~~

449 ~~(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS. The~~
 450 ~~Auditor General may, pursuant to his or her own authority, or at~~
 451 ~~the direction of the Legislative Auditing Committee, conduct~~
 452 ~~audits or other engagements as determined appropriate by the~~
 453 ~~Auditor General of:~~

454 ~~(a) The accounts and records of any governmental entity~~
 455 ~~created or established by law.~~

456 ~~(b) The information technology programs, activities,~~
 457 ~~functions, or systems of any governmental entity created or~~
 458 ~~established by law.~~

459 ~~(c) The accounts and records of any charter school created~~
 460 ~~or established by law.~~

461 ~~(d) The accounts and records of any direct support~~
 462 ~~organization or citizen support organization created or~~
 463 ~~established by law. The Auditor General is authorized to require~~
 464 ~~and receive any records from the direct support organization or~~
 465 ~~citizen support organization, or from its independent auditor.~~

466 (f) ~~(e)~~ The public records associated with any
 467 appropriation made by the Legislature to a nongovernmental
 468 agency, corporation, or person. All records of a nongovernmental
 469 agency, corporation, or person with respect to the receipt and
 470 expenditure of such an appropriation shall be public records and

471 shall be treated in the same manner as other public records are
 472 under general law.

473 (g)~~(f)~~ State financial assistance provided to any nonstate
 474 entity as defined by s. 215.97.

475 ~~(g) The Tobacco Settlement Financing Corporation created~~
 476 ~~pursuant to s. 215.56005.~~

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

479 ~~(i) Enterprise Florida, Inc., including any of its boards,~~
 480 ~~advisory committees, or similar groups created by Enterprise~~
 481 ~~Florida, Inc., and programs. The audit report may not reveal the~~
 482 ~~identity of any person who has anonymously made a donation to~~
 483 ~~Enterprise Florida, Inc., pursuant to this paragraph. The~~
 484 ~~identity of a donor or prospective donor to Enterprise Florida,~~
 485 ~~Inc., who desires to remain anonymous and all information~~
 486 ~~identifying such donor or prospective donor are confidential and~~
 487 ~~exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I~~
 488 ~~of the State Constitution. Such anonymity shall be maintained in~~
 489 ~~the auditor's report.~~

490 ~~(j) The Florida Development Finance Corporation or the~~
 491 ~~capital development board or the programs or entities created by~~
 492 ~~the board. The audit or report may not reveal the identity of~~
 493 ~~any person who has anonymously made a donation to the board~~
 494 ~~pursuant to this paragraph. The identity of a donor or~~
 495 ~~prospective donor to the board who desires to remain anonymous~~
 496 ~~and all information identifying such donor or prospective donor~~
 497 ~~are confidential and exempt from the provisions of s. 119.07(1)~~
 498 ~~and s. 24(a), Art. I of the State Constitution. Such anonymity~~

499 ~~shall be maintained in the auditor's report.~~

500 (h)~~(k)~~ The records pertaining to the use of funds from
 501 voluntary contributions on a motor vehicle registration
 502 application or on a driver's license application authorized
 503 pursuant to ss. 320.023 and 322.081.

504 (i)~~(l)~~ The records pertaining to the use of funds from the
 505 sale of specialty license plates described in chapter 320.

506 ~~(m) The transportation corporations under contract with
 507 the Department of Transportation that are acting on behalf of
 508 the state to secure and obtain rights-of-way for urgently needed
 509 transportation systems and to assist in the planning and design
 510 of such systems pursuant to ss. 339.401-339.421.~~

511 ~~(n) The acquisitions and divestitures related to the
 512 Florida Communities Trust Program created pursuant to chapter
 513 380.~~

514 ~~(o) The Florida Water Pollution Control Financing
 515 Corporation created pursuant to s. 403.1837.~~

516 ~~(p) The school readiness system, including the early
 517 learning coalitions, created under s. 411.01.~~

518 ~~(q) The Florida Special Disability Trust Fund Financing
 519 Corporation created pursuant to s. 440.49.~~

520 ~~(r) Workforce Florida, Inc., or the programs or entities
 521 created by Workforce Florida, Inc., created pursuant to s.
 522 445.004.~~

523 (j)~~(s)~~ The corporation defined in s. 455.32 that is under
 524 contract with the Department of Business and Professional
 525 Regulation to provide administrative, investigative,
 526 examination, licensing, and prosecutorial support services in

527 accordance with the provisions of s. 455.32 and the practice act
528 of the relevant profession.

529 ~~(t) The Florida Engineers Management Corporation created~~
530 ~~pursuant to chapter 471.~~

531 ~~(u) The Investment Fraud Restoration Financing Corporation~~
532 ~~created pursuant to chapter 517.~~

533 (k) ~~(v)~~ The books and records of any permitholder that
534 conducts race meetings or jai alai exhibitions under chapter
535 550.

536 ~~(w) The corporation defined in part II of chapter 946,~~
537 ~~known as the Prison Rehabilitative Industries and Diversified~~
538 ~~Enterprises, Inc., or PRIDE Enterprises.~~

539 ~~(x) The Florida Virtual School pursuant to s. 1002.37.~~

540 ~~(4) SCHEDULING AND STAFFING OF AUDITS.—~~

541 ~~(a) Each financial audit required or authorized by this~~
542 ~~section, when practicable, shall be made and completed within~~
543 ~~not more than 9 months following the end of each audited fiscal~~
544 ~~year of the state agency or political subdivision, or at such~~
545 ~~lesser time which may be provided by law or concurrent~~
546 ~~resolution or directed by the Legislative Auditing Committee.~~
547 ~~When the Auditor General determines that conducting any audit or~~
548 ~~engagement otherwise required by law would not be possible due~~
549 ~~to workload or would not be an efficient or effective use of his~~
550 ~~or her resources based on an assessment of risk, then, in his or~~
551 ~~her discretion, the Auditor General may temporarily or~~
552 ~~indefinitely postpone such audits or other engagements for such~~
553 ~~period or any portion thereof, unless otherwise directed by the~~
554 ~~committee.~~

555 ~~(b) The Auditor General may, when in his or her judgment~~
 556 ~~it is necessary, designate and direct any auditor employed by~~
 557 ~~the Auditor General to audit any accounts or records within the~~
 558 ~~authority of the Auditor General to audit. The auditor shall~~
 559 ~~report his or her findings for review by the Auditor General,~~
 560 ~~who shall prepare the audit report.~~

561 ~~(c) The audit report when final shall be a public record.~~
 562 ~~The audit workpapers and notes are not a public record; however,~~
 563 ~~those workpapers necessary to support the computations in the~~
 564 ~~final audit report may be made available by a majority vote of~~
 565 ~~the Legislative Auditing Committee after a public hearing~~
 566 ~~showing proper cause. The audit workpapers and notes shall be~~
 567 ~~retained by the Auditor General until no longer useful in his or~~
 568 ~~her proper functions, after which time they may be destroyed.~~

569 ~~(d) At the conclusion of the audit, the Auditor General or~~
 570 ~~the Auditor General's designated representative shall discuss~~
 571 ~~the audit with the official whose office is subject to audit and~~
 572 ~~submit to that official a list of the Auditor General's findings~~
 573 ~~which may be included in the audit report. If the official is~~
 574 ~~not available for receipt of the list of audit findings, then~~
 575 ~~delivery is presumed to be made when it is delivered to his or~~
 576 ~~her office. The official shall submit to the Auditor General or~~
 577 ~~the designated representative, within 30 days after the receipt~~
 578 ~~of the list of findings, his or her written statement of~~
 579 ~~explanation or rebuttal concerning all of the findings,~~
 580 ~~including corrective action to be taken to preclude a recurrence~~
 581 ~~of all findings.~~

582 ~~(e) The Auditor General shall provide the successor~~

583 ~~independent certified public accountant of a district school~~
 584 ~~board with access to the prior year's working papers in~~
 585 ~~accordance with the Statements on Auditing Standards, including~~
 586 ~~documentation of planning, internal control, audit results, and~~
 587 ~~other matters of continuing accounting and auditing~~
 588 ~~significance, such as the working paper analysis of balance~~
 589 ~~sheet accounts and those relating to contingencies.~~

590 ~~(4)(5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.-~~

591 (a) After providing notice to the Legislative Auditing
 592 Committee, the Legislative Accountability Office shall ~~direct~~
 593 ~~the Auditor General to~~ make an audit of any municipality when
 594 ~~whenever~~ petitioned to do so by at least 20 percent of the
 595 registered electors in the last general election of that
 596 municipality pursuant to this subsection. The supervisor of
 597 elections of the county in which the municipality is located
 598 shall certify whether or not the petition contains the
 599 signatures of at least 20 percent of the registered electors of
 600 the municipality. After the completion of the audit, the
 601 Legislative Accountability Office ~~Auditor General~~ shall
 602 determine whether the municipality has the fiscal resources
 603 necessary to pay the cost of the audit. The municipality shall
 604 pay the cost of the audit within 90 days after the Legislative
 605 Accountability Office's ~~Auditor General's~~ determination that the
 606 municipality has the available resources. If the municipality
 607 fails to pay the cost of the audit, the Department of Revenue
 608 shall, upon certification of the Legislative Accountability
 609 Office ~~Auditor General~~, withhold from that portion of the
 610 distribution pursuant to s. 212.20(6)(d)5. which is

611 distributable to such municipality, a sum sufficient to pay the
 612 cost of the audit and shall deposit that sum into the General
 613 Revenue Fund of the state.

614 (b) At least one registered elector in the most recent
 615 general election must file a letter of intent with the municipal
 616 clerk prior to any petition of the electors of that municipality
 617 for the purpose of an audit. Each petition must be submitted to
 618 the supervisor of elections and contain, at a minimum:

- 619 1. The elector's printed name;
- 620 2. The signature of the elector;
- 621 3. The elector's residence address;
- 622 4. The elector's date of birth; and
- 623 5. The date signed.

624
 625 All petitions must be submitted for verification within 1
 626 calendar year after the audit petition origination by the
 627 municipal electors.

628 (5)~~(6)~~ REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT
 629 ~~BY THE AUDITOR GENERAL.~~ Whenever a local governmental entity
 630 requests the Legislative Accountability Office ~~Auditor General~~
 631 to conduct an audit of all or part of its operations and the
 632 Legislative Accountability Office ~~Auditor General~~ conducts the
 633 ~~audit under his or her own authority or at the direction of the~~
 634 ~~Legislative Auditing Committee~~, the expenses of the audit shall
 635 be paid by the local governmental entity. The Legislative
 636 Accountability Office ~~Auditor General~~ shall estimate the cost of
 637 the audit. Fifty percent of the cost estimate shall be paid by
 638 the local governmental entity before the initiation of the audit

639 and deposited into the General Revenue Fund of the state. After
 640 the completion of the audit, the Legislative Accountability
 641 Office Auditor General shall notify the local governmental
 642 entity of the actual cost of the audit. The local governmental
 643 entity shall remit the remainder of the cost of the audit to the
 644 Legislative Accountability Office Auditor General for deposit
 645 into the General Revenue Fund of the state. ~~If the local~~
 646 ~~governmental entity fails to comply with paying the remaining~~
 647 ~~cost of the audit, the Auditor General shall notify the~~
 648 ~~Legislative Auditing Committee. The committee shall proceed in~~
 649 ~~accordance with s. 11.40(5).~~

650 ~~(6)(7)~~ AUDITOR GENERAL REPORTING REQUIREMENTS.-

651 ~~(a)~~ ~~The Auditor General shall notify the Legislative~~
 652 ~~Auditing Committee of any local governmental entity, district~~
 653 ~~school board, charter school, or charter technical career center~~
 654 ~~that does not comply with the reporting requirements of s.~~
 655 ~~218.39. The committee shall proceed in accordance with s.~~
 656 ~~11.40(5).~~

657 ~~(a)(b)~~ The Legislative Accountability Office Auditor
 658 General, in consultation with the Board of Accountancy, shall
 659 review all audit reports submitted pursuant to s. 218.39. The
 660 Legislative Accountability Office Auditor General shall request
 661 any lawfully required significant items that were omitted in
 662 ~~violation of a rule adopted by the Auditor General. The items~~
 663 ~~must be provided within 45 days after the date of the request.~~
 664 ~~If the governmental entity does not comply with the Auditor~~
 665 ~~General's request, the Auditor General shall notify the~~

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666 ~~Legislative Auditing Committee. The committee shall proceed in~~
 667 ~~accordance with s. 11.40(5).~~

668 ~~(c) The Auditor General shall provide annually a list of~~
 669 ~~those special districts which are not in compliance with s.~~
 670 ~~218.39 to the Special District Information Program of the~~
 671 ~~Department of Community Affairs.~~

672 ~~(b)(d) During its the Auditor General's review of audit~~
 673 ~~reports, the Legislative Accountability Office ~~he or she~~ shall~~
 674 ~~contact those units of local government, as defined in s.~~
 675 ~~218.403, that are not in compliance with s. 218.415 and request~~
 676 ~~evidence of corrective action. The unit of local government~~
 677 ~~shall provide the Legislative Accountability Office Auditor~~
 678 ~~General with evidence of corrective action within 45 days after~~
 679 ~~the date it is requested by the Legislative Accountability~~
 680 ~~Office Auditor General. If the unit of local government fails to~~
 681 ~~comply with the Auditor General's request, the Auditor General~~
 682 ~~shall notify the Legislative Auditing Committee. The committee~~
 683 ~~shall proceed in accordance with s. 11.40(5).~~

684 ~~(c)(e) The Auditor General shall notify the Governor or~~
 685 ~~the Commissioner of Education, as appropriate, and the~~
 686 ~~Legislative Auditing Committee of any audit report reviewed by~~
 687 ~~the Auditor General pursuant to paragraph (b) which contains a~~
 688 ~~statement that a local governmental entity, charter school,~~
 689 ~~charter technical career center, or district school board has~~
 690 ~~met one or more of the conditions specified in s. 218.503. If~~
 691 ~~the Legislative Accountability Office Auditor General requests a~~
 692 ~~clarification regarding information included in an audit report~~
 693 ~~to determine whether a local governmental entity, charter~~

694 school, charter technical career center, or district school
 695 board has met one or more of the conditions specified in s.
 696 218.503, the requested clarification must be provided within 45
 697 days after the date of the request. ~~If the local governmental~~
 698 ~~entity, charter school, charter technical career center, or~~
 699 ~~district school board does not comply with the Auditor General's~~
 700 ~~request, the Auditor General shall notify the Legislative~~
 701 ~~Auditing Committee. If, after obtaining the requested~~
 702 ~~clarification, the Auditor General determines that the local~~
 703 ~~governmental entity, charter school, charter technical career~~
 704 ~~center, or district school board has met one or more of the~~
 705 ~~conditions specified in s. 218.503, he or she shall notify the~~
 706 ~~Governor or the Commissioner of Education, as appropriate, and~~
 707 ~~the Legislative Auditing Committee.~~

708 ~~(f) The Auditor General shall annually compile and~~
 709 ~~transmit to the President of the Senate, the Speaker of the~~
 710 ~~House of Representatives, and the Legislative Auditing Committee~~
 711 ~~a summary of significant findings and financial trends~~
 712 ~~identified in audit reports reviewed in paragraph (b) or~~
 713 ~~otherwise identified by the Auditor General's review of such~~
 714 ~~audit reports and financial information, and identified in~~
 715 ~~audits of district school boards conducted by the Auditor~~
 716 ~~General. The Auditor General shall include financial information~~
 717 ~~provided pursuant to s. 218.32(1)(c) for entities with fiscal~~
 718 ~~years ending on or after June 30, 2003, within his or her~~
 719 ~~reports submitted pursuant to this paragraph.~~

720 (d)(g) If the Legislative Accountability Office Auditor
 721 General discovers significant errors, improper practices, or

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722 other significant discrepancies in connection with its ~~his or~~
723 ~~her~~ audits of a state agency or state officer, the Legislative
724 Accountability Office ~~Auditor General~~ shall notify the President
725 of the Senate, the Speaker of the House of Representatives, and
726 the Legislative Auditing Committee. ~~The President of the Senate~~
727 ~~and the Speaker of the House of Representatives shall promptly~~
728 ~~forward a copy of the notification to the chairs of the~~
729 ~~respective legislative committees, which in the judgment of the~~
730 ~~President of the Senate and the Speaker of the House of~~
731 ~~Representatives are substantially concerned with the functions~~
732 ~~of the state agency or state officer involved. Thereafter, and~~
733 ~~in~~ No event later than the 10th day of the next succeeding
734 regular legislative session, the person in charge of the state
735 agency involved, or the state officer involved, as appropriate
736 ~~the case may be~~, shall explain in writing to the President of
737 the Senate, the Speaker of the House of Representatives, and to
738 the Legislative Auditing Committee the reasons or justifications
739 for such errors, improper practices, or other significant
740 discrepancies and the corrective measures, if any, taken by the
741 agency.

742 (e) An audit report, when final, shall be a public record.
743 The audit workpapers and notes are not a public record; however,
744 those workpapers necessary to support the computations in the
745 final audit report may be made available by a majority vote of
746 the Legislative Auditing Committee after a public hearing
747 showing proper cause.

748 (f) At the conclusion of an audit, the Legislative
749 Accountability Office shall discuss the audit with the official

750 whose office is subject to audit and submit to that official a
 751 list of the findings, which may be included in the audit report.
 752 If the official is not available for receipt of the list of
 753 audit findings, then delivery is presumed to be made when it is
 754 delivered to his or her office. The official shall submit to the
 755 Legislative Accountability Office, within 30 days after the
 756 receipt of the list of findings, his or her written statement of
 757 explanation or rebuttal concerning all of the findings,
 758 including corrective action to be taken to preclude a recurrence
 759 of all findings.

760 (g) The successor independent certified public accountant
 761 of a district school board shall be entitled to access the prior
 762 year's working papers of the Legislative Accountability Office
 763 in accordance with the Statements on Auditing Standards,
 764 including documentation of planning, internal control, audit
 765 results, and other matters of continuing accounting and auditing
 766 significance, such as the working paper analysis of balance
 767 sheet accounts and those relating to contingencies.

768 ~~(h) The Auditor General shall transmit to the President of~~
 769 ~~the Senate, the Speaker of the House of Representatives, and the~~
 770 ~~Legislative Auditing Committee by December 1 of each year a list~~
 771 ~~of statutory and fiscal changes recommended by the Auditor~~
 772 ~~General. The Auditor General may also transmit recommendations~~
 773 ~~at other times of the year when the information would be timely~~
 774 ~~and useful for the Legislature.~~

775 (7)-(8) RULES OF THE AUDITOR GENERAL.—Upon recommendation
 776 of the Legislative Accountability Office, the Auditor General
 777 may adopt reasonable rules and regulations necessary to

778 facilitate audits that the Legislative Accountability Office is
 779 authorized to perform. The Legislative Accountability Office may
 780 enforce such rules. Upon recommendation of the Legislative
 781 Accountability Office ~~Auditor General~~, made in consultation with
 782 the Board of Accountancy, the Auditor General shall adopt rules
 783 for the form and conduct of all financial audits performed by
 784 independent certified public accountants pursuant to ss.
 785 215.981, 218.39, 1001.453, 1004.28, and 1004.70. The rules for
 786 audits of local governmental entities, charter schools, charter
 787 technical career centers, and district school boards must
 788 include, but are not limited to, requirements for the reporting
 789 of information necessary to carry out the purposes of the Local
 790 Governmental Entity, Charter School, Charter Technical Career
 791 Center, and District School Board Financial Emergencies Act as
 792 stated in s. 218.501.

793 (8) REPORTS OF MISUSE, WASTE, OR FRAUD.—An employee, as
 794 defined in s. 112.3187, may report directly to the Legislative
 795 Accountability Office any act or suspected act of misuse, waste,
 796 or fraud of public funds. Upon finding misuse or fraud of public
 797 funds in any agency after an investigation, or upon receipt of a
 798 final report from the Chief Inspector General demonstrating
 799 misuse or fraud, the Legislative Accountability Office shall
 800 recommend to the Legislative Budget Commission an amount of an
 801 agency's appropriation to withhold until the violation is
 802 remedied. The recommendation may not jeopardize the critical
 803 functions of the agency and shall reasonably relate to the
 804 amount of misuse or fraud. The Legislative Budget Commission may
 805 approve, disapprove, or modify the recommendation.

806 (9) AUDIT PROCESS.—Unless otherwise directed or specified,
 807 audits described in subsection (2) may be conducted annually.
 808 Audits shall be performed independently but under the general
 809 policies established pursuant to the above specified direction
 810 of the Legislature or its presiding officers. This section does
 811 not limit the discretion of the Legislative Accountability
 812 Office or the Auditor General to conduct other audits or
 813 engagements of governmental entities consistent with legislative
 814 direction.

815 ~~(9) TECHNICAL ADVICE PROVIDED BY THE AUDITOR GENERAL. The~~
 816 ~~Auditor General may provide technical advice to:~~

817 ~~(a) The Department of Education in the development of a~~
 818 ~~compliance supplement for the financial audit of a district~~
 819 ~~school board conducted by an independent certified public~~
 820 ~~accountant.~~

821 ~~(b) Governmental entities on their financial and~~
 822 ~~accounting systems, procedures, and related matters.~~

823 ~~(c) Governmental entities on promoting the building of~~
 824 ~~competent and efficient accounting and internal audit~~
 825 ~~organizations in their offices.~~

826 Section 15. Subsection (2) of section 11.47, Florida
 827 Statutes, is amended to read:

828 11.47 Penalties; failure to make a proper audit or
 829 examination; making a false report; failure to produce documents
 830 or information.—

831 (2) The Auditor General, the director of the Legislative
 832 Accountability Office, a staff member employed by the
 833 Legislative Accountability Office, or an employee of the Senate

834 or House of Representatives directed to perform an audit under
 835 s. 11.45 commits a misdemeanor of the first degree, punishable
 836 as provided in s. 775.082 or s. 775.083, for the willful failure
 837 ~~or refusal of the Auditor General, director of the Office of~~
 838 ~~Program Policy Analysis and Government Accountability, or any~~
 839 ~~staff employed by the Auditor General or the Office of Program~~
 840 ~~Policy Analysis and Government Accountability to make a proper~~
 841 ~~audit or examination in line with his or her duty, the willful~~
 842 ~~making of a false report as to any audit or examination, or the~~
 843 ~~willful failure or refusal to report a shortage or~~
 844 ~~misappropriation of funds or property shall be cause for removal~~
 845 ~~from such office or employment, and the Auditor General, the~~
 846 ~~director of the Office of Program Policy Analysis and Government~~
 847 ~~Accountability, or a staff member shall be guilty of a~~
 848 ~~misdemeanor of the first degree, punishable as provided in s.~~
 849 ~~775.082 or s. 775.083.~~

850 Section 16. Subsection (5) of section 11.9005, Florida
 851 Statutes, is amended to read:

852 11.9005 Government Efficiency Task Force.—

853 (5) The task force shall develop recommendations for
 854 improving governmental operations and reducing costs. Staff to
 855 assist the task force in performing its duties shall be assigned
 856 by the President of the Senate, the Speaker of the House of
 857 Representatives, and the Governor. The task force shall consider
 858 reports issued by the Legislative Accountability Office ~~Auditor~~
 859 ~~General, the Office of Program Policy Analysis and Government~~
 860 ~~Accountability,~~ and agency inspectors general in developing its
 861 recommendations.

862 Section 17. Subsection (1) of section 29.0085, Florida
 863 Statutes, is amended to read:

864 29.0085 Annual statement of certain revenues and
 865 expenditures.—

866 (1) Each county shall submit annually to the Chief
 867 Financial Officer a statement of revenues and expenditures as
 868 set forth in this section in the form and manner prescribed by
 869 the Chief Financial Officer in consultation with the President
 870 of the Senate and the Speaker of the House of Representatives
 871 ~~Legislative Committee on Intergovernmental Relations~~, provided
 872 that such statement identify total county expenditures on each
 873 of the services outlined in s. 29.008.

874 Section 18. Paragraph (a) of subsection (9) of section
 875 112.313, Florida Statutes, is amended to read:

876 112.313 Standards of conduct for public officers,
 877 employees of agencies, and local government attorneys.—

878 (9) POSTEMPLOYMENT RESTRICTIONS; STANDARDS OF CONDUCT FOR
 879 LEGISLATORS AND LEGISLATIVE EMPLOYEES.—

880 (a)1. It is the intent of the Legislature to implement by
 881 statute the provisions of s. 8(e), Art. II of the State
 882 Constitution relating to legislators, statewide elected
 883 officers, appointed state officers, and designated public
 884 employees.

885 2. As used in this paragraph:

886 a. "Employee" means:

887 (I) Any person employed in the executive or legislative
 888 branch of government holding a position in the Senior Management
 889 Service as defined in s. 110.402 or any person holding a

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890 position in the Selected Exempt Service as defined in s. 110.602
 891 or any person having authority over policy or procurement
 892 employed by the Department of the Lottery.

893 (II) The Auditor General as defined in s. 11.45, the
 894 director of the Legislative Accountability Office ~~of Program~~
 895 ~~Policy Analysis and Government Accountability~~, the Sergeant at
 896 Arms and Secretary of the Senate, and the Sergeant at Arms and
 897 Clerk of the House of Representatives.

898 (III) The executive director ~~of the Legislative Committee~~
 899 ~~on Intergovernmental Relations and the executive director~~ and
 900 deputy executive director of the Commission on Ethics.

901 (IV) An executive director, staff director, or deputy
 902 staff director of each joint committee, standing committee, or
 903 select committee of the Legislature; an executive director,
 904 staff director, executive assistant, analyst, or attorney of the
 905 Office of the President of the Senate, the Office of the Speaker
 906 of the House of Representatives, the Senate Majority Party
 907 Office, Senate Minority Party Office, House Majority Party
 908 Office, or House Minority Party Office; or any person, hired on
 909 a contractual basis, having the power normally conferred upon
 910 such persons, by whatever title.

911 (V) The Chancellor and Vice Chancellors of the State
 912 University System; the general counsel to the Board of Governors
 913 of the State University System; and the president, provost, vice
 914 presidents, and deans of each state university.

915 (VI) Any person, including an other-personal-services
 916 employee, having the power normally conferred upon the positions
 917 referenced in this sub-subparagraph.

918 b. "Appointed state officer" means any member of an
 919 appointive board, commission, committee, council, or authority
 920 of the executive or legislative branch of state government whose
 921 powers, jurisdiction, and authority are not solely advisory and
 922 include the final determination or adjudication of any personal
 923 or property rights, duties, or obligations, other than those
 924 relative to its internal operations.

925 c. "State agency" means an entity of the legislative,
 926 executive, or judicial branch of state government over which the
 927 Legislature exercises plenary budgetary and statutory control.

928 3. No member of the Legislature, appointed state officer,
 929 or statewide elected officer shall personally represent another
 930 person or entity for compensation before the government body or
 931 agency of which the individual was an officer or member for a
 932 period of 2 years following vacation of office. No member of the
 933 Legislature shall personally represent another person or entity
 934 for compensation during his or her term of office before any
 935 state agency other than judicial tribunals or in settlement
 936 negotiations after the filing of a lawsuit.

937 4. An agency employee, including an agency employee who
 938 was employed on July 1, 2001, in a Career Service System
 939 position that was transferred to the Selected Exempt Service
 940 System under chapter 2001-43, Laws of Florida, may not
 941 personally represent another person or entity for compensation
 942 before the agency with which he or she was employed for a period
 943 of 2 years following vacation of position, unless employed by
 944 another agency of state government.

945 5. Any person violating this paragraph shall be subject to

946 the penalties provided in s. 112.317 and a civil penalty of an
 947 amount equal to the compensation which the person receives for
 948 the prohibited conduct.

949 6. This paragraph is not applicable to:

950 a. A person employed by the Legislature or other agency
 951 prior to July 1, 1989;

952 b. A person who was employed by the Legislature or other
 953 agency on July 1, 1989, whether or not the person was a defined
 954 employee on July 1, 1989;

955 c. A person who was a defined employee of the State
 956 University System or the Public Service Commission who held such
 957 employment on December 31, 1994;

958 d. A person who has reached normal retirement age as
 959 defined in s. 121.021(29), and who has retired under the
 960 provisions of chapter 121 by July 1, 1991; or

961 e. Any appointed state officer whose term of office began
 962 before January 1, 1995, unless reappointed to that office on or
 963 after January 1, 1995.

964 Section 19. Subsection (7) of section 112.3187, Florida
 965 Statutes, is amended to read:

966 112.3187 Adverse action against employee for disclosing
 967 information of specified nature prohibited; employee remedy and
 968 relief.—

969 (7) EMPLOYEES AND PERSONS PROTECTED.—This section protects
 970 employees and persons who disclose information on their own
 971 initiative in a written and signed complaint; who are requested
 972 to participate in an investigation, hearing, or other inquiry
 973 conducted by any agency or federal government entity; who refuse

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974 to participate in any adverse action prohibited by this section;
 975 or who initiate a complaint through the whistle-blower's hotline
 976 or the hotline of the Medicaid Fraud Control Unit of the
 977 Department of Legal Affairs; or employees who file any written
 978 complaint to their supervisory officials or employees who submit
 979 a complaint to the Chief Inspector General in the Executive
 980 Office of the Governor, to the employee designated as agency
 981 inspector general under s. 112.3189(1), to the Legislative
 982 Accountability Office, to the Legislature or any committee of
 983 the Legislature, or to the Florida Commission on Human
 984 Relations. The provisions of this section may not be used by a
 985 person while he or she is under the care, custody, or control of
 986 the state correctional system or, after release from the care,
 987 custody, or control of the state correctional system, with
 988 respect to circumstances that occurred during any period of
 989 incarceration. No remedy or other protection under ss. 112.3187-
 990 112.31895 applies to any person who has committed or
 991 intentionally participated in committing the violation or
 992 suspected violation for which protection under ss. 112.3187-
 993 112.31895 is being sought.

994 Section 20. Paragraph (c) of subsection (9) of section
 995 112.3189, Florida Statutes, is amended to read:

996 112.3189 Investigative procedures upon receipt of whistle-
 997 blower information from certain state employees.—

998 (9)

999 (c) The Chief Inspector General shall transmit any final
 1000 report under this section, any comments provided by the
 1001 complainant, and any appropriate comments or recommendations by

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1002 the Chief Inspector General to the Governor, ~~to the Joint~~
 1003 Legislative Auditing Committee, the Legislative Accountability
 1004 Office, ~~to the~~ investigating agency, and ~~to the~~ Chief Financial
 1005 Officer.

1006 Section 21. Subsection (8) of section 112.324, Florida
 1007 Statutes, is amended to read:

1008 112.324 Procedures on complaints of violations; public
 1009 records and meeting exemptions.—

1010 (8) If, in cases pertaining to complaints other than
 1011 complaints against impeachable officers or members of the
 1012 Legislature, upon completion of a full and final investigation
 1013 by the commission, the commission finds that there has been a
 1014 violation of this part or of s. 8, Art. II of the State
 1015 Constitution, it shall be the duty of the commission to report
 1016 its findings and recommend appropriate action to the proper
 1017 disciplinary official or body as follows, and such official or
 1018 body shall have the power to invoke the penalty provisions of
 1019 this part, including the power to order the appropriate
 1020 elections official to remove a candidate from the ballot for a
 1021 violation of s. 112.3145 or s. 8(a) and (i), Art. II of the
 1022 State Constitution:

1023 (a) The President of the Senate and the Speaker of the
 1024 House of Representatives, jointly, in any case concerning the
 1025 Public Counsel, members of the Public Service Commission,
 1026 members of the Public Service Commission Nominating Council, or
 1027 ~~the Auditor General~~, the director of the Legislative
 1028 Accountability Office ~~of Program Policy Analysis and Government~~
 1029 ~~Accountability, or members of the Legislative Committee on~~

1030 ~~Intergovernmental Relations.~~

1031 (b) The Supreme Court, in any case concerning an employee
1032 of the judicial branch.

1033 (c) The President of the Senate, in any case concerning an
1034 employee of the Senate; the Speaker of the House of
1035 Representatives, in any case concerning an employee of the House
1036 of Representatives; or the President and the Speaker, jointly,
1037 in any case concerning an employee of a committee of the
1038 Legislature whose members are appointed solely by the President
1039 and the Speaker or in any case concerning an employee of the
1040 Public Counsel, Public Service Commission, or Legislative
1041 Accountability Office Auditor General, Office of Program Policy
1042 Analysis and Government Accountability, or Legislative Committee
1043 on Intergovernmental Relations.

1044 (d) Except as otherwise provided by this part, the
1045 Governor, in the case of any other public officer, public
1046 employee, former public officer or public employee, candidate or
1047 former candidate, or person who is not a public officer or
1048 employee, other than lobbyists and lobbying firms under s.
1049 112.3215 for violations of s. 112.3215.

1050 (e) The President of the Senate or the Speaker of the
1051 House of Representatives, whichever is applicable, in any case
1052 concerning a former member of the Legislature who has violated a
1053 provision applicable to former members or whose violation
1054 occurred while a member of the Legislature.

1055 Section 22. Subsections (4), (5), (6), and (9) of section
1056 163.055, Florida Statutes, are amended to read:

1057 163.055 Local Government Financial Technical Assistance

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1058 Program.—
 1059 (4) The Chief Financial Officer shall enter into contracts
 1060 with program providers who shall:
 1061 (a) Be a public agency or private, nonprofit corporation,
 1062 association, or entity.
 1063 (b) Use existing resources, services, and information that
 1064 are available from state or local agencies, universities, or the
 1065 private sector.
 1066 (c) Seek and accept funding from any public or private
 1067 source.
 1068 ~~(d) Annually submit information to assist the Legislative~~
 1069 ~~Committee on Intergovernmental Relations in preparing a~~
 1070 ~~performance review that will include an analysis of the~~
 1071 ~~effectiveness of the program.~~
 1072 (d)~~(e)~~ Assist municipalities and independent special
 1073 districts in developing alternative revenue sources.
 1074 (e)~~(f)~~ Provide for an annual independent financial audit
 1075 of the program, if the program receives funding.
 1076 (f)~~(g)~~ Provide assistance to municipalities and special
 1077 districts in the areas of financial management, accounting,
 1078 investing, budgeting, and debt issuance.
 1079 (g)~~(h)~~ Develop a needs assessment to determine where
 1080 assistance should be targeted, and to establish a priority
 1081 system to deliver assistance to those jurisdictions most in need
 1082 through the most economical means available.
 1083 (h)~~(i)~~ Provide financial emergency assistance upon
 1084 direction from the Executive Office of the Governor pursuant to
 1085 s. 218.503.

1086 (5) (a) The Chief Financial Officer shall issue a request
 1087 for proposals to provide assistance to municipalities and
 1088 special districts. ~~At the request of the Chief Financial~~
 1089 ~~Officer, the Legislative Committee on Intergovernmental~~
 1090 ~~Relations shall assist in the preparation of the request for~~
 1091 ~~proposals.~~

1092 (b) The Chief Financial Officer shall review each contract
 1093 proposal submitted.

1094 ~~(c) The Legislative Committee on Intergovernmental~~
 1095 ~~Relations shall review each contract proposal and submit to the~~
 1096 ~~Chief Financial Officer, in writing, advisory comments and~~
 1097 ~~recommendations, citing with specificity the reasons for its~~
 1098 ~~recommendations.~~

1099 (c) ~~(d)~~ The Chief Financial Officer ~~and the Legislative~~
 1100 ~~Committee on Intergovernmental Relations~~ shall consider the
 1101 following factors in reviewing contract proposals:

1102 1. The demonstrated capacity of the provider to conduct
 1103 needs assessments and implement the program as proposed.

1104 2. The number of municipalities and special districts to
 1105 be served under the proposal.

1106 3. The cost of the program as specified in a proposed
 1107 budget.

1108 4. The short-term and long-term benefits of the assistance
 1109 to municipalities and special districts.

1110 5. The form and extent to which existing resources,
 1111 services, and information that are available from state and
 1112 local agencies, universities, and the private sector will be
 1113 used by the provider under the contract.

1114 (6) A decision of the Chief Financial Officer to award a
 1115 contract under this section is final and shall be in writing
 1116 ~~with a copy provided to the Legislative Committee on~~
 1117 ~~Intergovernmental Relations.~~

1118 ~~(9) The Legislative Committee on Intergovernmental~~
 1119 ~~Relations shall annually conduct a performance review of the~~
 1120 ~~program. The findings of the review shall be presented in a~~
 1121 ~~report submitted to the Governor, the President of the Senate,~~
 1122 ~~the Speaker of the House of Representatives, and the Chief~~
 1123 ~~Financial Officer by January 15 of each year.~~

1124 Section 23. Subsection (6) of section 163.3245, Florida
 1125 Statutes, is amended to read:

1126 163.3245 Optional sector plans.—

1127 (6) Beginning December 1, 1999, and each year thereafter,
 1128 the department shall provide a status report to the President of
 1129 the Senate and the Speaker of the House of Representatives
 1130 ~~Legislative Committee on Intergovernmental Relations~~ regarding
 1131 each optional sector plan authorized under this section.

1132 Section 24. Subsection (3) of section 189.421, Florida
 1133 Statutes, is amended to read:

1134 189.421 Failure of district to disclose financial
 1135 reports.—

1136 (3) Pursuant to s. 11.40 (2) ~~(5)~~ (b), the Legislative
 1137 Auditing Committee shall notify the department of those
 1138 districts that failed to file the required report. Within 30
 1139 days after receiving this notice or within 30 days after the
 1140 extension date provided in subsection (1), whichever occurs
 1141 later, the department shall proceed as follows: notwithstanding

1142 the provisions of chapter 120, the department shall file a
 1143 petition for writ of certiorari with the circuit court. Venue
 1144 for all actions pursuant to this subsection shall be in Leon
 1145 County. The court shall award the prevailing party attorney's
 1146 fees and costs in all cases filed pursuant to this section
 1147 unless affirmatively waived by all parties. A writ of certiorari
 1148 shall be issued unless a respondent establishes that the
 1149 notification of the Legislative Auditing Committee was issued as
 1150 a result of material error. Proceedings under this subsection
 1151 shall otherwise be governed by the Rules of Appellate Procedure.

1152 Section 25. Paragraph (f) of subsection (5) of section
 1153 189.428, Florida Statutes, is amended to read:

1154 189.428 Special districts; oversight review process.—

1155 (5) Those conducting the oversight review process shall,
 1156 at a minimum, consider the listed criteria for evaluating the
 1157 special district, but may also consider any additional factors
 1158 relating to the district and its performance. If any of the
 1159 listed criteria does not apply to the special district being
 1160 reviewed, it need not be considered. The criteria to be
 1161 considered by the reviewer include:

1162 (f) Whether the Legislative Accountability Office Auditor
 1163 General has determined ~~notified the Legislative Auditing~~
 1164 ~~Committee~~ that the special district's audit report, ~~reviewed~~
 1165 ~~pursuant to s. 11.45(7)~~, indicates that the district has met any
 1166 of the conditions specified in s. 218.503(1) or that a
 1167 deteriorating financial condition exists that may cause a
 1168 condition described in s. 218.503(1) to occur if actions are not
 1169 taken to address such condition.

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1170 Section 26. Subsection (1) of section 215.981, Florida
 1171 Statutes, is amended to read:

1172 215.981 Audits of state agency direct-support
 1173 organizations and citizen support organizations.—

1174 (1) Each direct-support organization and each citizen
 1175 support organization with annual expenditures in excess of
 1176 \$100,000, created or authorized pursuant to law, and created,
 1177 approved, or administered by a state agency, other than a
 1178 university, district board of trustees of a community college,
 1179 or district school board, shall provide for an annual financial
 1180 audit of its accounts and records to be conducted by an
 1181 independent certified public accountant in accordance with rules
 1182 adopted by the Legislative Accountability Office ~~Auditor General~~
 1183 pursuant to s. 11.45 (7) ~~(8)~~ and the state agency that created,
 1184 approved, or administers the direct-support organization or
 1185 citizen support organization. The audit report shall be
 1186 submitted within 9 months after the end of the fiscal year to
 1187 the Legislative Accountability Office ~~Auditor General~~ and to the
 1188 state agency responsible for creation, administration, or
 1189 approval of the direct-support organization or citizen support
 1190 organization. Such state agency and the Legislative
 1191 Accountability Office, ~~the Auditor General, and the Office of~~
 1192 ~~Program Policy Analysis and Government Accountability~~ shall have
 1193 the authority to require and receive from the organization or
 1194 from the independent auditor any records relative to the
 1195 operation of the organization.

1196 Section 27. Subsection (5) of section 216.181, Florida
 1197 Statutes, is amended to read:

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1198 216.181 Approved budgets for operations and fixed capital
1199 outlay.—

1200 (5) An amendment to the original operating budget for an
1201 information technology project or initiative that involves more
1202 than one agency, has an outcome that impacts another agency, or
1203 exceeds \$500,000 in total cost over a 1-year period, except for
1204 those projects that are a continuation of hardware or software
1205 maintenance or software licensing agreements, or that are for
1206 desktop replacement that is similar to the technology currently
1207 in use must be ~~reviewed by the Technology Review Workgroup~~
1208 ~~pursuant to s. 216.0446 and~~ approved by the Executive Office of
1209 the Governor for the executive branch or by the Chief Justice
1210 for the judicial branch, and shall be subject to approval by the
1211 Legislative Budget Commission as well as the notice and
1212 objection procedures set forth in s. 216.177.

1213 Section 28. Paragraphs (e) and (f) of subsection (1) of
1214 section 218.32, Florida Statutes, are amended to read:

1215 218.32 Annual financial reports; local governmental
1216 entities.—

1217 (1)

1218 (e) Each local governmental entity that is not required to
1219 provide for an audit report in accordance with s. 218.39 must
1220 submit the annual financial report to the department no later
1221 than April 30 of each year. The department shall consult with
1222 the Legislative Accountability Office Auditor General in the
1223 development of the format of annual financial reports submitted
1224 pursuant to this paragraph. ~~The format shall include balance~~
1225 ~~sheet information to be utilized by the Auditor General pursuant~~

1226 ~~to s. 11.45(7)(f).~~ The department must forward the financial
 1227 information contained within these entities' annual financial
 1228 reports to the Legislative Accountability Office ~~Auditor General~~
 1229 in electronic form. This paragraph does not apply to housing
 1230 authorities created under chapter 421.

1231 (f) If the department does not receive a completed annual
 1232 financial report from a local governmental entity within the
 1233 required period, it shall notify the Legislative Auditing
 1234 Committee of the local governmental entity's failure to comply
 1235 with the reporting requirements. ~~The committee shall proceed in~~
 1236 ~~accordance with s. 11.40(5).~~

1237 Section 29. Subsection (3) of section 218.38, Florida
 1238 Statutes, is amended to read:

1239 218.38 Notice of bond issues required; verification.—

1240 (3) If a unit of local government fails to verify pursuant
 1241 to subsection (2) the information held by the division, or fails
 1242 to provide the information required by subsection (1), the
 1243 division shall notify the Legislative Auditing Committee of such
 1244 failure to comply. ~~The committee shall proceed in accordance~~
 1245 ~~with s. 11.40(5).~~

1246 Section 30. Paragraph (b) of subsection (10) of section
 1247 259.1053, Florida Statutes, is amended to read:

1248 259.1053 Babcock Ranch Preserve; Babcock Ranch, Inc.;
 1249 creation; membership; organization; meetings.—

1250 (10) OPERATING FUND, ANNUAL BUDGET, AUDIT, REPORTING
 1251 REQUIREMENTS.—

1252 (b) The board of directors shall provide for an annual
 1253 financial audit of the corporate accounts and records to be

1254 conducted by an independent certified public accountant in
 1255 accordance with rules adopted by the Legislative Accountability
 1256 Office Auditor General under s. 11.45 (7) ~~(8)~~. The audit report
 1257 shall be submitted no later than 3 months following the end of
 1258 the fiscal year to the Legislative Accountability Office Auditor
 1259 ~~General~~, the President of the Senate, the Speaker of the House
 1260 of Representatives, and the appropriate substantive and fiscal
 1261 committees of the Legislature. The Legislative Accountability
 1262 Office Auditor General, ~~the Office of Program Policy Analysis~~
 1263 ~~and Government Accountability~~, and the substantive or fiscal
 1264 committees of the Legislature to which legislation affecting the
 1265 Babcock Ranch Preserve may be referred shall have the authority
 1266 to require and receive from the corporation or from the
 1267 independent auditor any records relative to the operation of the
 1268 corporation.

1269 Section 31. Paragraph (b) of subsection (2) of section
 1270 287.0943, Florida Statutes, is amended to read:

1271 287.0943 Certification of minority business enterprises.-
 1272 (2)

1273 (b) The task force shall be regionally balanced and
 1274 comprised of officials representing the department, counties,
 1275 municipalities, school boards, special districts, and other
 1276 political subdivisions of the state who administer programs to
 1277 assist minority businesses in procurement or development in
 1278 government-sponsored programs. The following organizations may
 1279 appoint two members each of the task force who fit the
 1280 description above:

1281 1. The Florida League of Cities, Inc.

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- 1282 2. The Florida Association of Counties.
- 1283 3. The Florida School Boards Association, Inc.
- 1284 4. The Association of Special Districts.
- 1285 5. The Florida Association of Minority Business Enterprise
- 1286 Officials.
- 1287 6. The Florida Association of Government Purchasing
- 1288 Officials.

1289

1290 In addition, the Office of Supplier Diversity shall appoint

1291 seven members consisting of three representatives of minority

1292 business enterprises, one of whom should be a woman business

1293 owner, two officials of the office, and two at-large members to

1294 ensure balance. ~~The chairperson of the Legislative Committee on~~

1295 ~~Intergovernmental Relations or a designee shall be a member of~~

1296 ~~the task force, ex officio.~~ A quorum shall consist of one-third

1297 of the current members, and the task force may take action by

1298 majority vote. Any vacancy may only be filled by the

1299 organization or agency originally authorized to appoint the

1300 position.

1301 Section 32. Subsection (4) of section 288.7001, Florida

1302 Statutes, is amended to read:

1303 288.7001 Small Business Regulatory Advisory Council.—

1304 (4) PERIODIC REVIEW OF RULES.—

1305 (a) ~~In coordination with the sunset review schedule~~

1306 ~~provided in s. 11.905,~~ The council may review rules of agencies

1307 ~~subject to sunset review~~ to determine whether the rules should

1308 be continued without change or should be amended or repealed to

1309 reduce the impact of the rules on small businesses, subject to

1310 the requirement that the recommendations of the council must be
 1311 feasible and consistent with the stated objectives of the rules.

1312 (b) In reviewing agency rules to reduce the impact on
 1313 small businesses, the council, in coordination with the agency,
 1314 shall consider the following factors:

- 1315 1. Continued need for the rule;
- 1316 2. The nature of complaints or comments received from the
 1317 public concerning the rule;
- 1318 3. The complexity of the rule;
- 1319 4. The extent to which the rule overlaps, duplicates, or
 1320 conflicts with other federal, state, and local government rules;
 1321 and
- 1322 5. The length of time since the rule has been evaluated or
 1323 the degree to which technology, economic conditions, or other
 1324 factors have changed in the topical area affected by the rule.

1325 (c) ~~Within 6 months after the agency report is submitted~~
 1326 ~~to the Joint Legislative Sunset Committee pursuant to s. 11.907,~~
 1327 The council shall provide a report to the Governor, the
 1328 President of the Senate, and the Speaker of the House of
 1329 Representatives, ~~and the Joint Legislative Sunset Committee~~ that
 1330 includes recommendations and evaluations of agency rules and
 1331 programs regarding regulatory fairness for small businesses. A
 1332 component of the report shall be a rating system, developed by
 1333 the council, entitled "Small Business Friendliness and
 1334 Development Scorecard."

1335 Section 33. Subsection (1) of section 288.9610, Florida
 1336 Statutes, is amended to read:

1337 288.9610 Annual reports of Florida Development Finance

1338 Corporation.—By December 1 of each year, the Florida Development
 1339 Finance Corporation shall submit to the Governor, the President
 1340 of the Senate, the Speaker of the House of Representatives, the
 1341 Senate Minority Leader, the House Minority Leader, and the city
 1342 or county activating the Florida Development Finance Corporation
 1343 a complete and detailed report setting forth:

1344 (1) An ~~The~~ evaluation performed under s. 11.45(2) ~~required~~
 1345 ~~in s. 11.45(3)(j).~~

1346 Section 34. Paragraph (b) of subsection (8) of section
 1347 373.026, Florida Statutes, is amended to read:

1348 373.026 General powers and duties of the department.—The
 1349 department, or its successor agency, shall be responsible for
 1350 the administration of this chapter at the state level. However,
 1351 it is the policy of the state that, to the greatest extent
 1352 possible, the department may enter into interagency or
 1353 interlocal agreements with any other state agency, any water
 1354 management district, or any local government conducting programs
 1355 related to or materially affecting the water resources of the
 1356 state. All such agreements shall be subject to the provisions of
 1357 s. 373.046. In addition to its other powers and duties, the
 1358 department shall, to the greatest extent possible:

1359 (8)

1360 (b) To ensure to the greatest extent possible that project
 1361 components will go forward as planned, the department shall
 1362 collaborate with the South Florida Water Management District in
 1363 implementing the comprehensive plan as defined in s.

1364 373.470(2)(b), the Lake Okeechobee Watershed Protection Plan as
 1365 defined in s. 373.4595(2), and the River Watershed Protection

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1366 Plans as defined in s. 373.4595(2). Before any project component
 1367 is submitted to Congress for authorization or receives an
 1368 appropriation of state funds, the department must approve, or
 1369 approve with amendments, each project component within 60 days
 1370 following formal submittal of the project component to the
 1371 department. Prior to the release of state funds for the
 1372 implementation of the comprehensive plan, department approval
 1373 shall be based upon a determination of the South Florida Water
 1374 Management District's compliance with s. 373.1501(5). Once a
 1375 project component is approved, the South Florida Water
 1376 Management District shall provide to the President of the Senate
 1377 and the Speaker of the House of Representatives ~~Joint~~
 1378 ~~Legislative Committee on Everglades Oversight~~ a schedule for
 1379 implementing the project component, the estimated total cost of
 1380 the project component, any existing federal or nonfederal
 1381 credits, the estimated remaining federal and nonfederal share of
 1382 costs, and an estimate of the amount of state funds that will be
 1383 needed to implement the project component. All requests for an
 1384 appropriation of state funds needed to implement the project
 1385 component shall be submitted to the department, and such
 1386 requests shall be included in the department's annual request to
 1387 the Governor. Prior to the release of state funds for the
 1388 implementation of the Lake Okeechobee Watershed Protection Plan
 1389 or the River Watershed Protection Plans, on an annual basis, the
 1390 South Florida Water Management District shall prepare an annual
 1391 work plan as part of the consolidated annual report required in
 1392 s. 373.036(7). Upon a determination by the secretary of the
 1393 annual work plan's consistency with the goals and objectives of

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1394 s. 373.4595, the secretary may approve the release of state
 1395 funds. Any modifications to the annual work plan shall be
 1396 submitted to the secretary for review and approval.

1397 Section 35. Paragraph (e) of subsection (7) of section
 1398 373.036, Florida Statutes, is amended to read:

1399 373.036 Florida water plan; district water management
 1400 plans.—

1401 (7) CONSOLIDATED WATER MANAGEMENT DISTRICT ANNUAL REPORT.—

1402 (e) In addition to the elements specified in paragraph
 1403 (b), the South Florida Water Management District shall include
 1404 in the consolidated annual report the following elements:

1405 1. The Lake Okeechobee Protection Program annual progress
 1406 report required by s. 373.4595(3)(g).

1407 2. The Everglades annual progress reports specified in s.
 1408 373.4592(4)(d)5., (13), and (14).

1409 3. The Everglades restoration annual report required by s.
 1410 373.470(7).

1411 4. ~~The Everglades Forever Act annual implementation report~~
 1412 ~~required by s. 11.80(4).~~

1413 ~~5.~~ The Everglades Trust Fund annual expenditure report
 1414 required by s. 373.45926(3).

1415 Section 36. Subsections (3) and (7) of section 373.45926,
 1416 Florida Statutes, are amended to read:

1417 373.45926 Everglades Trust Fund; allocation of revenues
 1418 and expenditure of funds for conservation and protection of
 1419 natural resources and abatement of water pollution.—

1420 (3) The South Florida Water Management District shall
 1421 furnish, as part of the consolidated annual report required by

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1422 s. 373.036(7), a detailed copy of its expenditures from the
 1423 Everglades Trust Fund to the Governor, the President of the
 1424 Senate, and the Speaker of the House of Representatives, and
 1425 shall make copies available to the public. ~~The information shall~~
 1426 ~~be provided in a format approved by the Joint Legislative~~
 1427 ~~Committee on Everglades Oversight. At the direction of the Joint~~
 1428 ~~Legislative Committee on Everglades Oversight, an audit may be~~
 1429 ~~made from time to time by the Auditor General, and such audit~~
 1430 ~~shall be within the authority of said Auditor General to make.~~

1431 (7) Annually, no later than January 1, the South Florida
 1432 Water Management District shall report to the President of the
 1433 Senate and the Speaker of the House of Representatives ~~Joint~~
 1434 ~~Committee on Everglades Oversight:~~

1435 (a) The unencumbered balance which remains in the
 1436 Everglades Trust Fund at the end of each fiscal year.

1437 (b) The revenues deposited in the Everglades Trust Fund
 1438 pursuant to this section, by source, and the record of
 1439 expenditures from the Everglades Trust Fund.

1440 Section 37. Section 450.261, Florida Statutes, is amended
 1441 to read:

1442 450.261 Interstate Migrant Labor Commission; Florida
 1443 membership.—In selecting the Florida membership of the
 1444 Interstate Migrant Labor Commission, the Governor may designate
 1445 the secretary of the Department of Community Affairs as his or
 1446 her representative. ~~The two legislative members shall be chosen~~
 1447 ~~from among the members of the Legislative Commission on Migrant~~
 1448 ~~Labor, and at least one of the two members appointed by the~~
 1449 ~~Governor shall be chosen from among the members of the advisory~~

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1450 ~~committee to that commission.~~
 1451 Section 38. Section 590.33, Florida Statutes, is amended
 1452 to read:
 1453 590.33 State compact administrator; compact advisory
 1454 committee.—In pursuance of art. III of the compact, the director
 1455 of the division shall act as compact administrator for Florida
 1456 of the Southeastern Interstate Forest Fire Protection Compact
 1457 during his or her term of office as director, and his or her
 1458 successor as compact administrator shall be his or her successor
 1459 as director of the division. As compact administrator, he or she
 1460 shall be an ex officio member of the advisory committee of the
 1461 Southeastern Interstate Forest Fire Protection Compact, and
 1462 chair ex officio of the Florida members of the advisory
 1463 committee. There shall be four members of the Southeastern
 1464 Interstate Forest Fire Protection Compact Advisory Committee
 1465 from Florida. Two of the members from Florida shall be members
 1466 of the Legislature of Florida, one from the Senate and one from
 1467 the House of Representatives, ~~designated by the Florida~~
 1468 ~~Commission on Interstate Cooperation,~~ and the terms of any such
 1469 members shall terminate at the time they cease to hold
 1470 legislative office, and their successors as members shall be
 1471 named in like manner. The Governor shall appoint the other two
 1472 members from Florida, one of whom shall be associated with
 1473 forestry or forest products industries. The terms of such
 1474 members shall be 3 years and such members shall hold office
 1475 until their respective successors shall be appointed and
 1476 qualified. Vacancies occurring in the office of such members
 1477 from any reason or cause shall be filled by appointment by the

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1478 Governor for the unexpired term. The director of the division as
 1479 compact administrator for Florida may delegate, from time to
 1480 time, to any deputy or other subordinate in his or her
 1481 department or office, the power to be present and participate,
 1482 including voting as his or her representative or substitute at
 1483 any meeting of or hearing by or other proceeding of the compact
 1484 administrators or of the advisory committee. The terms of each
 1485 of the initial four memberships, whether appointed at said time
 1486 or not, shall begin upon the date upon which the compact shall
 1487 become effective in accordance with art. II of said compact. Any
 1488 member of the advisory committee may be removed from office by
 1489 the Governor upon charges and after a hearing.

1490 Section 39. Paragraph (a) of subsection (5) of section
 1491 1000.01, Florida Statutes, is amended to read:

1492 1000.01 The Florida K-20 education system; technical
 1493 provisions.-

1494 (5) EDUCATION GOVERNANCE TRANSFERS.-

1495 (a) Effective July 1, 2001:

1496 1. The Board of Regents is abolished.

1497 2. All of the powers, duties, functions, records,
 1498 personnel, and property; unexpended balances of appropriations,
 1499 allocations, and other funds; administrative authority;
 1500 administrative rules; pending issues; and existing contracts of
 1501 the Board of Regents are transferred by a type two transfer,
 1502 pursuant to s. 20.06(2), to the State Board of Education.

1503 3. The State Board of Community Colleges is abolished.

1504 4. All of the powers, duties, functions, records,
 1505 personnel, and property; unexpended balances of appropriations,

1506 allocations, and other funds; administrative authority;
 1507 administrative rules; pending issues; and existing contracts of
 1508 the State Board of Community Colleges are transferred by a type
 1509 two transfer, pursuant to s. 20.06(2), from the Department of
 1510 Education to the State Board of Education.

1511 5. The Postsecondary Education Planning Commission is
 1512 abolished.

1513 ~~6. The Council for Education Policy Research and~~
 1514 ~~Improvement is created as an independent office under the Office~~
 1515 ~~of Legislative Services.~~

1516 ~~7. All personnel, unexpended balances of appropriations,~~
 1517 ~~and allocations of the Postsecondary Education Planning~~
 1518 ~~Commission are transferred to the Council for Education Policy~~
 1519 ~~Research and Improvement.~~

1520 ~~6.8.~~ The Articulation Coordinating Committee and the
 1521 Education Standards Commission are transferred by a type two
 1522 transfer, pursuant to s. 20.06(2), from the Department of
 1523 Education to the State Board of Education.

1524 Section 40. Subsection (4) of section 1001.453, Florida
 1525 Statutes, is amended to read:

1526 1001.453 Direct-support organization; use of property;
 1527 board of directors; audit.—

1528 (4) ANNUAL AUDIT.—Each direct-support organization with
 1529 more than \$100,000 in expenditures or expenses shall provide for
 1530 an annual financial audit of its accounts and records, to be
 1531 conducted by an independent certified public accountant in
 1532 accordance with rules adopted by the Legislative Accountability
 1533 Office Auditor General pursuant to s. 11.45(7)~~(8)~~ and the

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1534 Commissioner of Education. The annual audit report shall be
 1535 submitted within 9 months after the fiscal year's end to the
 1536 district school board and the Legislative Accountability Office
 1537 ~~Auditor General~~. The Commissioner of Education and the
 1538 Legislative Accountability Office may, ~~the Auditor General,~~ and
 1539 ~~the Office of Program Policy Analysis and Government~~
 1540 ~~Accountability have the authority to~~ require and receive from
 1541 the organization or the district auditor any records relative to
 1542 the operation of the organization. The identity of donors and
 1543 all information identifying donors and prospective donors are
 1544 confidential and exempt from the provisions of s. 119.07(1), and
 1545 that anonymity shall be maintained in the audit ~~auditor's~~
 1546 report. All other records and information shall be considered
 1547 public records for the purposes of chapter 119.

1548 Section 41. Subsection (5) of section 1004.28, Florida
 1549 Statutes, is amended to read:

1550 1004.28 Direct-support organizations; use of property;
 1551 board of directors; activities; audit; facilities.—

1552 (5) ANNUAL AUDIT.—Each direct-support organization shall
 1553 provide for an annual financial audit of its accounts and
 1554 records to be conducted by an independent certified public
 1555 accountant in accordance with rules adopted by the Legislative
 1556 Accountability Office ~~Auditor General~~ pursuant to s. 11.45(7) ~~(8)~~
 1557 and by the university board of trustees. The annual audit report
 1558 shall be submitted, within 9 months after the end of the fiscal
 1559 year, to the Legislative Accountability Office ~~Auditor General~~
 1560 and the Board of Governors for review. The Board of Governors,
 1561 the university board of trustees, and the Legislative

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1562 Accountability Office may ~~the Auditor General, and the Office of~~
 1563 ~~Program Policy Analysis and Government Accountability~~ shall have
 1564 ~~the authority to~~ require and receive from the organization or
 1565 from its independent auditor any records relative to the
 1566 operation of the organization. The identity of donors who desire
 1567 to remain anonymous shall be protected, and that anonymity shall
 1568 be maintained in the audit ~~auditor's~~ report. All records of the
 1569 organization other than the audit ~~auditor's~~ report, management
 1570 letter, and any supplemental data requested by the Board of
 1571 Governors, the university board of trustees, and the Legislative
 1572 Accountability Office ~~the Auditor General, and the Office of~~
 1573 ~~Program Policy Analysis and Government Accountability~~ shall be
 1574 confidential and exempt from the provisions of s. 119.07(1).

1575 Section 42. Subsection (6) of section 1004.70, Florida
 1576 Statutes, is amended to read:

1577 1004.70 Community college direct-support organizations.—

1578 (6) ANNUAL AUDIT.—Each direct-support organization shall
 1579 provide for an annual financial audit in accordance with rules
 1580 adopted by the Legislative Accountability Office ~~Auditor General~~
 1581 pursuant to s. 11.45(7)~~(8)~~. The annual audit report must be
 1582 submitted, within 9 months after the end of the fiscal year, to
 1583 the Legislative Accountability Office ~~Auditor General~~, the State
 1584 Board of Education, and the board of trustees for review. The
 1585 board of trustees and the Legislative Accountability Office, ~~the~~
 1586 ~~Auditor General, and the Office of Program Policy Analysis and~~
 1587 ~~Government Accountability~~ may require and receive from the
 1588 organization or from its independent auditor any detail or
 1589 supplemental data relative to the operation of the organization.

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1590 The identity of donors who desire to remain anonymous shall be
 1591 protected, and that anonymity shall be maintained in the audit
 1592 ~~auditor's~~ report. All records of the organization, other than
 1593 the audit ~~auditor's~~ report, any information necessary for the
 1594 audit ~~auditor's~~ report, any information related to the
 1595 expenditure of funds, and any supplemental data requested by the
 1596 board of trustees and the Legislative Accountability Office, ~~the~~
 1597 ~~Auditor General, and the Office of Program Policy Analysis and~~
 1598 ~~Government Accountability,~~ shall be confidential and exempt from
 1599 the provisions of s. 119.07(1).

1600 Section 43. The Division of Statutory Revision of the
 1601 Office of Legislative Services is requested to prepare, in the
 1602 interim between this act becoming a law and the 2011 Regular
 1603 Session of the Legislature, a reviser's bill to substitute the
 1604 term "Legislative Accountability Office" for the terms "Auditor
 1605 General," "Office of Program Policy Analysis and Government
 1606 Accountability," and "OPPAGA" where those terms appear in the
 1607 Florida Statutes, except as otherwise provided in this act.

1608 Section 44. This act shall take effect July 1, 2010.