

House Bill No. 365

An act relating to audits of state agency direct-support organizations and citizen support organizations; amending s. 215.981, F.S.; specifying financial audit requirements for certain direct-support organizations and citizen support organizations; excluding certain organizations from such requirements; requiring the Department of Environmental Protection to establish financial management guidelines; requiring the department to conduct operational and financial reviews of certain direct-support organizations or citizen support organizations each year; providing an effective date.

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

Section 1. Section 215.981, Florida Statutes, is amended to read:

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

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

(2) Notwithstanding the provisions of subsection (1), ~~direct-support organizations and for the 2002-2003 fiscal year only~~, citizen support organizations for the Department of Environmental Protection that are not for profit and that have annual expenditures of less than ~~\$300,000~~ \$100,000 are not required to have an independent audit. The department shall establish accounting and financial management guidelines for those organizations under the department's jurisdiction. Each year, the department shall conduct operational and financial reviews of a selected number of direct-support organizations or citizen support organizations which fall below the audit threshold established in this subsection. This subsection expires July 1, 2003.

Section 2. This act shall take effect July 1, 2003.

Approved by the Governor June 10, 2003.

Filed in Office Secretary of State June 10, 2003.