

House Bill No. 1283

An act relating to the Consolidated Government of the City of Jacksonville, Duval County; amending ch. 92-341, Laws of Florida, as amended; clarifying the right of the council auditor to audit all entities within the consolidated government and all independent agencies and county officers; providing an effective date.

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

Section 1. Section 5.10 of Article 5 of chapter 92-341, Laws of Florida, as amended, is amended to read:

ARTICLE 5. THE COUNCIL

Section 5.10. Auditor.—The council shall appoint an auditor who shall be a certified public accountant or public accountant, as defined under the laws of Florida governing the practice of public accountancy in Florida. This auditor shall be the council auditor and shall be the head of the council auditor's office which shall be a department of the legislative branch of the consolidated government. The auditor shall be responsible for the performance of the duties provided in this section and such other duties as may be assigned him by the council. The council auditor may be removed by the council and the removal must be concurred in by a majority of the entire membership of the council. The auditor shall:

(a) Have the authority to examine the accounting systems used by all offices and departments of the consolidated government and all commissions, entities, and independent agencies, and advise the council as to whether all such systems provide for full disclosure of the financial results and adequate information for the management needs and budgetary requests of each such office, department, board, and agency, and any commissions or entities, whether presently in existence or hereinafter created by the mayor, council, or Legislature, including, without limitation, the sheriff, property appraiser, supervisor of elections, tax collector, clerk of the circuit court, Duval County School Board, JEA, Jacksonville Port Authority, Jacksonville Airport Authority, Jacksonville Police and Fire Pension Board of Trustees, Jacksonville Economic Development Commission, Jacksonville Transportation Authority, Duval County Housing Finance Authority, Jacksonville Housing and Community Development Commission, Housing Community Development Finance Authority, and the Jacksonville Children's Commission.

(b) Have the authority to conduct a continuous internal audit of the fiscal operations of the consolidated government and all commissions, entities, and independent agencies, whether presently in existence or hereinafter created by the mayor, council, or Legislature, including, without limitation, the sheriff, property appraiser, supervisor of elections, tax collector, clerk of the circuit court, Duval County School Board, JEA, Jacksonville Port Authority, Jacksonville Airport Authority, Jacksonville Police and Fire Pension

Board of Trustees, Jacksonville Economic Development Commission, Jacksonville Transportation Authority, Duval County Housing Finance Authority, Jacksonville Housing and Community Development Commission, Housing Community Development Finance Authority, and the Jacksonville Children's Commission.

(c) Submit such reports and financial statements to the council as it may from time to time require.

(d) Render assistance to the independent auditor appointed by the council under section 5.11 as agreed upon between him and the independent auditor. This assistance shall be extended to all special audits or limited examinations ordered by the council under section 5.11.

(e) Do such other research as the council president, the committee on finance or individual council member may request ~~or require~~ concerning the financial or management affairs of the consolidated government or of the agencies to which the council makes miscellaneous appropriations, including any commissions or entities, whether presently in existence or hereinafter created by the mayor, council, or Legislature, including, without limitation, the sheriff, property appraiser, supervisor of elections, tax collector, clerk of the circuit court, Duval County School Board, JEA, Jacksonville Port Authority, Jacksonville Airport Authority, Jacksonville Police and Fire Pension Board of Trustees, Jacksonville Economic Development Commission, Jacksonville Transportation Authority, Duval County Housing Finance Authority, Jacksonville Housing and Community Development Commission, Housing Community Development Finance Authority, and the Jacksonville Children's Commission.

All nongovernmental agencies which receive funds from the City of Jacksonville shall be subject to audit by the council auditor's office in the event such audit is requested by the council and the completion of this audit may be a condition precedent to the release of appropriated funds to any such nongovernmental agency. The term "nongovernmental agency" means an agency that is not part of the legislative, executive, or judicial branches of the government of the City of Jacksonville or any of its independent agencies and includes agencies which are private, public, or a combination of both.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor June 26, 2003.

Filed in Office Secretary of State June 26, 2003.