

CHAPTER 2011-52

Senate Bill No. 2110

An act relating to the Auditor General; amending s. 11.45, F.S.; redefining the term “financial audit” to conform with applicable auditing standards; defining the term “operational audit” to provide the objectives of such audits; clarifying the requirement for the Auditor General to conduct financial audits of the accounts and records of all district school boards in counties of a specified size once every 3 years; revising duties and responsibilities of the Auditor General; requiring that the Auditor General conduct operational audits at least every 3 years of certain additional state entities and district school boards and report on the activities of the ad valorem tax program of the Department of Revenue; amending ss. 25.075 and 28.35, F.S.; revising the duties of the Auditor General with respect to responsibilities for auditing certain reports made to the State Supreme Court and the operations of the Florida Clerks of Court Operations Corporation, respectively; repealing s. 195.096(7), F.S., relating to the Auditor General’s responsibility for conducting a performance audit of the Department of Revenue’s administration of ad valorem tax laws; amending s. 218.31, F.S.; redefining the term “financial audit” to conform with applicable auditing standards; amending s. 273.05, F.S.; revising requirements to issue rules for surplus property; repealing ss. 365.173(3) and 943.25(3), F.S., relating to the Auditor General’s responsibilities for auditing the Emergency Communications Number E911 System Fund and criminal justice trust funds, respectively; amending s. 1002.36, F.S.; conforming provisions to changes made by the act; amending s. 1009.53, F.S.; requiring colleges and universities that receive Florida Bright Futures Scholarship Program moneys to submit to the Department of Education a financial audit prepared by an independent certified public accountant or the Auditor General if the college or university expended more than a specified amount of program money; requiring that the audit include an examination of the institute’s administration of the program; providing that the audit be submitted to the department within a certain time; requiring any institution that is not subject to the audit to attest, under penalty of perjury, that the moneys were used in compliance with the law; providing for the attestation be made annually in a form and format determined by the Department of Education; reenacting s. 11.40(3), F.S., relating to the Legislative Auditing Committee, to incorporate the amendments made to s. 11.45, F.S., in a reference thereto; amending ss. 938.01 and 943.17, F.S.; conforming cross-references to changes made by the act; providing an effective date.

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

Section 1. Section 11.45, Florida Statutes, is amended to read:

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

(1) DEFINITIONS.—As used in ss. 11.40-11.513, the term:

(a) “Audit” means a financial audit, operational audit, or performance audit.

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

(c) “Financial audit” means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States auditing standards and government auditing standards as adopted by the Board of Accountancy. When applicable, the scope of financial audits shall encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and other applicable federal law.

(d) “Governmental entity” means a state agency, a county agency, or any other entity, however styled, that independently exercises any type of state or local governmental function.

(e) “Local governmental entity” means a county agency, municipality, or special district as defined in s. 189.403, but does not include any housing authority established under chapter 421.

(f) “Management letter” means a statement of the auditor’s comments and recommendations.

(g) “Operational audit” means an a financial-related audit whose purpose is to evaluate management’s performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements and other guidelines. Operational audits must be conducted in accordance with government auditing standards. Such audits examine and to determine the extent to which the internal controls that are control, as designed and placed in operation to promote, ~~promotes~~ and encourage encourages the achievement of management’s control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

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

1. Economy, efficiency, or effectiveness of the program.
2. Structure or design of the program to accomplish its goals and objectives.
3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing program services or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
7. Compliance of the program with appropriate policies, rules, or laws.
8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.

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

(j) "State agency" means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(2) DUTIES.—The Auditor General shall:

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

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

(c) Annually conduct financial audits of all state universities and state district boards of trustees of ~~community~~ colleges.

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

~~(e) Once every 3 years, conduct financial audits of the accounts and records of all district school boards in counties that have populations of 150,000 or more, according to the most recent federal decennial statewide census. Through fiscal year 2008-2009, annually conduct an audit of the Wireless Emergency Telephone System Fund as described in s. 365.173.~~

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

~~(f)(g) At least every 3 2 years, conduct operational audits of the accounts and records of state agencies, state and universities, state colleges, district school boards, the Florida Clerks of Court Operations Corporation, water management districts, and the Florida School for the Deaf and the Blind. In connection with these audits, the Auditor General shall give appropriate consideration to reports issued by state agencies' inspectors general or universities' inspectors general and the resolution of findings therein.~~

~~(g)(h) At least every 3 2 years, conduct a performance audit of the local government financial reporting system, which, for the purpose of this chapter, means any statutory provision provisions related to local government financial reporting. The purpose of such an audit is to determine the accuracy, efficiency, and effectiveness of the reporting system in achieving its goals and to make recommendations to the local governments, the Governor, and the Legislature as to how the reporting system can be improved and how program costs can be reduced. The Auditor General shall determine the scope of the such audits. The local government financial reporting system should provide for the timely, accurate, uniform, and cost-effective accumulation of financial and other information that can be used by the members of the Legislature and other appropriate officials to accomplish the following goals:~~

1. Enhance citizen participation in local government;
2. Improve the financial condition of local governments;
3. Provide essential government services in an efficient and effective manner; and
4. Improve decisionmaking on the part of the Legislature, state agencies, and local government officials on matters relating to local government.

~~(h)(i) At least Once every 3 years, conduct a performance audit audits of the Department of Revenue's administration of the ad valorem tax laws as described in s. 195.096. The audit report shall report on the activities of the ad valorem tax program of the Department of Revenue related to the ad valorem tax rolls. The Auditor General shall include, for at least four counties reviewed, findings as to the accuracy of assessment procedures,~~

projections, and computations made by the department, using the same generally accepted appraisal standards and procedures to which the department and the property appraisers are required to adhere. However, the report may not include any findings or statistics related to any ad valorem tax roll that is in litigation between the state and county officials at the time the report is issued.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~(u)(v)~~ The books and records of any permit holder that conducts race meetings or jai alai exhibitions under chapter 550.

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

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

(x) Virtual education providers receiving state funds or funds from local ad valorem taxes.

(4) SCHEDULING AND STAFFING OF AUDITS.—

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

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

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

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

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

(5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.—

(a) The Legislative Auditing Committee shall direct the Auditor General to make an audit of any municipality whenever petitioned to do so by at least 20 percent of the registered electors in the last general election of that municipality pursuant to this subsection. The supervisor of elections of the county in which the municipality is located shall certify whether or not the petition contains the signatures of at least 20 percent of the registered electors of the municipality. After the completion of the audit, the Auditor General shall determine whether the municipality has the fiscal resources necessary to pay the cost of the audit. The municipality shall pay the cost of the audit within 90 days after the Auditor General's determination that the municipality has the available resources. If the municipality fails to pay the cost of the audit, the Department of Revenue shall, upon certification of the Auditor General, withhold from that portion of the distribution pursuant to s. 212.20(6)(d)5. which is distributable to such municipality, a sum sufficient to

pay the cost of the audit and shall deposit that sum into the General Revenue Fund of the state.

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

1. The elector’s printed name;
2. The signature of the elector;
3. The elector’s residence address;
4. The elector’s date of birth; and
5. The date signed.

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

(6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY THE AUDITOR GENERAL.—Whenever a local governmental entity requests the Auditor General to conduct an audit of all or part of its operations and the Auditor General conducts the audit under his or her own authority or at the direction of the Legislative Auditing Committee, the expenses of the audit shall be paid by the local governmental entity. The Auditor General shall estimate the cost of the audit. Fifty percent of the cost estimate shall be paid by the local governmental entity before the initiation of the audit and deposited into the General Revenue Fund of the state. After the completion of the audit, the Auditor General shall notify the local governmental entity of the actual cost of the audit. The local governmental entity shall remit the remainder of the cost of the audit to the Auditor General for deposit into the General Revenue Fund of the state. If the local governmental entity fails to comply with paying the remaining cost of the audit, the Auditor General shall notify the Legislative Auditing Committee. The committee shall proceed in accordance with s. 11.40(5).

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

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

(b) The Auditor General, in consultation with the Board of Accountancy, shall review all audit reports submitted pursuant to s. 218.39. The Auditor General shall request any significant items that were omitted in violation of a rule adopted by the Auditor General. The items must be provided within 45 days after the date of the request. If the governmental entity does not comply

with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee. The committee shall proceed in accordance with s. 11.40(5).

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

(d) During the Auditor General's review of audit reports, he or she shall contact those units of local government, as defined in s. 218.403, that are not in compliance with s. 218.415 and request evidence of corrective action. The unit of local government shall provide the Auditor General with evidence of corrective action within 45 days after the date it is requested by the Auditor General. If the unit of local government fails to comply with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee. The committee shall proceed in accordance with s. 11.40(5).

(e) The Auditor General shall notify the Governor or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee of any audit report reviewed by the Auditor General pursuant to paragraph (b) which contains a statement that a local governmental entity, charter school, charter technical career center, or district school board has met one or more of the conditions specified in s. 218.503. If the Auditor General requests a clarification regarding information included in an audit report to determine whether a local governmental entity, charter school, charter technical career center, or district school board has met one or more of the conditions specified in s. 218.503, the requested clarification must be provided within 45 days after the date of the request. If the local governmental entity, charter school, charter technical career center, or district school board does not comply with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee. If, after obtaining the requested clarification, the Auditor General determines that the local governmental entity, charter school, charter technical career center, or district school board has met one or more of the conditions specified in s. 218.503, he or she shall notify the Governor or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee.

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

(g) If the Auditor General discovers significant errors, improper practices, or other significant discrepancies in connection with his or her audits of

a state agency or state officer, the Auditor General shall notify the President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee. The President of the Senate and the Speaker of the House of Representatives shall promptly forward a copy of the notification to the chairs of the respective legislative committees, which in the judgment of the President of the Senate and the Speaker of the House of Representatives are substantially concerned with the functions of the state agency or state officer involved. Thereafter, and in no event later than the 10th day of the next succeeding legislative session, the person in charge of the state agency involved, or the state officer involved, as the case may be, shall explain in writing to the President of the Senate, the Speaker of the House of Representatives, and to the Legislative Auditing Committee the reasons or justifications for such errors, improper practices, or other significant discrepancies and the corrective measures, if any, taken by the agency.

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

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

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

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

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

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

Section 2. Section 25.075, Florida Statutes, is amended to read:

25.075 Uniform case reporting system.—

(1) The Supreme Court shall develop a uniform case reporting system, including a uniform means of reporting categories of cases, time required in the disposition of cases, and manner of disposition of cases.

(2) If any clerk ~~shall willfully fails fail~~ to report to the Supreme Court as directed by the court, the clerk shall be guilty of misfeasance in office.

~~(3) The Auditor General shall audit the reports made to the Supreme Court in accordance with the uniform system established by the Supreme Court.~~

Section 3. Subsection (5) of section 28.35, Florida Statutes, is amended to read:

28.35 Florida Clerks of Court Operations Corporation.—

~~(5)(a) The corporation shall submit an annual audited financial statement to the Auditor General in a form and manner prescribed by the Auditor General. The Auditor General shall conduct an annual audit of the operations of the corporation, including the use of funds and compliance with the provisions of this section and ss. 28.36 and 28.37.~~

~~(b)~~ Certified public accountants conducting audits of counties pursuant to s. 218.39 shall report, as part of the audit, whether or not the clerks of the courts have complied with the requirements of this section and s. 28.36. In addition, each clerk of court shall forward a copy of the portion of the financial audit relating to the court-related duties of the clerk of court to the Supreme Court. The Auditor General shall develop a compliance supplement for the audit of compliance with the budgets and applicable performance standards certified by the corporation.

Section 4. Subsection (7) of section 195.096, Florida Statutes, is repealed.

Section 5. Subsection (17) of section 218.31, Florida Statutes, is amended to read:

218.31 Definitions.—As used in this part, except where the context clearly indicates a different meaning:

(17) “Financial audit” means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States ~~auditing standards~~ and government auditing standards as adopted by the Board of Accountancy and as prescribed by rules promulgated by the Auditor General. When applicable, the scope of financial audits shall encompass the additional activities necessary to establish compliance with

the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507 and other applicable federal law.

Section 6. Subsection (5) of section 273.05, Florida Statutes, is amended to read:

273.05 Surplus property.—

(5) The custodian shall maintain records of property that is certified as surplus with information indicating the value and condition of the property. Agency records for property certified as surplus shall comply with rules issued by the Chief Financial Officer Auditor General.

Section 7. Subsection (3) of section 365.173, Florida Statutes, is repealed.

Section 8. Subsection (3) of section 943.25, Florida Statutes, is repealed.

Section 9. Subsection (3) of section 1002.36, Florida Statutes, is amended to read:

1002.36 Florida School for the Deaf and the Blind.—

(3) AUDITS.—The Auditor General shall conduct ~~annual~~ audits of the accounts and records of the Florida School for the Deaf and the Blind as provided in s. 11.45. The Department of Education’s Inspector General is authorized to conduct investigations at the school as provided in s. 1001.20(4)(e).

Section 10. Subsection (5) of section 1009.53, Florida Statutes, is amended to read:

1009.53 Florida Bright Futures Scholarship Program.—

(5) The department shall issue awards from the scholarship program annually. Annual awards may be for up to 45 semester credit hours or the equivalent. Before the registration period each semester, the department shall transmit payment for each award to the president or director of the postsecondary education institution, or his or her representative, except that the department may withhold payment if the receiving institution fails to report or to make refunds to the department as required in this section.

(a) Within 30 days after the end of regular registration each semester, the educational institution shall certify to the department the eligibility status of each student who receives an award. After the end of the drop and add period, an institution is not required to reevaluate or revise a student’s eligibility status; however, an institution must make a refund to the department within 30 days after the end of the semester of any funds received for courses dropped by a student or courses from which a student has withdrawn after the end of the drop and add period, unless the student has been granted an exception by the department pursuant to subsection (11).

(b) An institution that receives funds from the program shall certify to the department the amount of funds disbursed to each student and shall remit to the department any undisbursed advances within 60 days after the end of regular registration.

(c) Each institution that receives moneys through this program shall ~~provide for a prepare an annual report that includes an annual financial audit, as defined in s. 11.45, conducted by an independent certified public accountant or the Auditor General for each fiscal year in which the institution expends program moneys in excess of \$100,000. At least every 2 years, the audit report shall include an examination audit of the institution's administration of the program and the institution's a complete accounting of the moneys for the program since the last examination of the institution's administration of the program.~~ This report on the audit must be submitted to the department within 9 months after the end of the fiscal year annually by March 1. The department may conduct its own annual audit of an institution's administration of the program. The department may request a refund of any moneys overpaid to the institution for the program. The department may suspend or revoke an institution's eligibility to receive future moneys for the program if the department finds that an institution has not complied with this section. The institution must remit within 60 days any refund requested in accordance with this subsection.

(d) Any institution that is not subject to an audit pursuant to this subsection shall attest, under penalty of perjury, that the moneys were used in compliance with law. The attestation shall be made annually in a form and format determined by the department.

Section 11. For the purpose of incorporating the amendment made by this act to section 11.45, Florida Statutes, in a reference thereto, subsection (3) of section 11.40, Florida Statutes, is reenacted to read:

11.40 Legislative Auditing Committee.—

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

Section 12. Paragraph (b) of subsection (1) of section 938.01, Florida Statutes, is amended to read:

938.01 Additional Court Cost Clearing Trust Fund.—

(1) All courts created by Art. V of the State Constitution shall, in addition to any fine or other penalty, require every person convicted for violation of a state penal or criminal statute or convicted for violation of a municipal or county ordinance to pay \$3 as a court cost. Any person whose adjudication is withheld pursuant to the provisions of s. 318.14(9) or (10) shall also be liable for payment of such cost. In addition, \$3 from every bond estreature or

forfeited bail bond related to such penal statutes or penal ordinances shall be remitted to the Department of Revenue as described in this subsection. However, no such assessment may be made against any person convicted for violation of any state statute, municipal ordinance, or county ordinance relating to the parking of vehicles.

(b) All funds in the Department of Law Enforcement Criminal Justice Standards and Training Trust Fund shall be disbursed only in compliance with s. 943.25(8)(9).

Section 13. Paragraph (c) of subsection (1) of section 943.17, Florida Statutes, is amended to read:

943.17 Basic recruit, advanced, and career development training programs; participation; cost; evaluation.—The commission shall, by rule, design, implement, maintain, evaluate, and revise entry requirements and job-related curricula and performance standards for basic recruit, advanced, and career development training programs and courses. The rules shall include, but are not limited to, a methodology to assess relevance of the subject matter to the job, student performance, and instructor competency.

(1) The commission shall:

(c) Design, implement, maintain, evaluate, revise, or adopt a career development training program which is limited to those courses related to promotion to a higher rank or position. Career development courses will not be eligible for funding as provided in s. 943.25(8)(9).

Section 14. This act shall take effect July 1, 2011.

Approved by the Governor May 26, 2011.

Filed in Office Secretary of State May 26, 2011.