

1 A bill to be entitled
2 An act relating to government accountability;
3 providing a short title; amending s. 11.40, F.S.;
4 specifying that the Governor, the Commissioner of
5 Education, or the designee of the Governor or of the
6 Commissioner of Education may notify the Legislative
7 Auditing Committee of an entity's failure to comply
8 with certain auditing and financial reporting
9 requirements; amending s. 11.45, F.S.; defining the
10 terms "abuse," "fraud," and "waste"; revising the
11 definition of the term "local governmental entity";
12 excluding water management districts from certain
13 audit requirements; removing a cross-reference;
14 authorizing the Auditor General to conduct audits of
15 tourist development councils and county tourism
16 promotion agencies; revising reporting requirements
17 applicable to the Auditor General; creating s. 20.602,
18 F.S.; specifying the applicability of certain
19 provisions of the Code of Ethics for Public Officers
20 and Employees to officers and board members of
21 corporate entities associated with the Department of
22 Economic Opportunity; prohibiting such officers and
23 board members from representing a person or an entity
24 for compensation before certain bodies for a specified
25 timeframe; providing for construction; amending s.
26 28.35, F.S.; revising reporting requirements

27 applicable to the Florida Clerks of Court Operations
28 Corporation; amending s. 43.16, F.S.; revising the
29 responsibilities of the Justice Administrative
30 Commission, each state attorney, each public defender,
31 a criminal conflict and civil regional counsel, a
32 capital collateral regional counsel, and the Guardian
33 Ad Litem Program, to include the establishment and
34 maintenance of certain internal controls; amending s.
35 112.313, F.S.; specifying that prohibitions on
36 conflicting employment or contractual relationships
37 for public officers or employees of an agency apply to
38 contractual relationships held by certain business
39 entities; making technical changes; amending s.
40 112.3144, F.S.; requiring elected municipal officers
41 to file a full and public disclosure of financial
42 interests, rather than a statement of financial
43 interests; providing for applicability; amending s.
44 112.31455, F.S.; revising provisions governing
45 collection methods for unpaid automatic fines for
46 failure to timely file disclosure of financial
47 interests to include school districts; amending s.
48 112.3261, F.S.; revising terms to conform to changes
49 made by the act; expanding the types of governmental
50 entities that are subject to lobbyist registration
51 requirements; requiring a governmental entity to
52 create a lobbyist registration form; amending ss.

53 | 129.03, 129.06, 166.241, and 189.016, F.S.; requiring
54 | counties, municipalities, and special districts to
55 | maintain certain budget documents on the entities'
56 | websites for a specified period; amending s. 215.425,
57 | F.S.; defining the term "public funds"; revising
58 | exceptions to the prohibition on extra compensation
59 | claims; requiring certain contracts to which a unit of
60 | government or state university is a party during a
61 | specified period to contain certain prohibitions on
62 | severance pay; requiring a unit of government to
63 | investigate and take necessary action to recover
64 | prohibited compensation; specifying methods of
65 | recovery for unintentional and willful violations;
66 | providing a penalty; specifying applicability of
67 | procedures regarding suspension and removal of an
68 | officer who commits a willful violation; establishing
69 | eligibility criteria and amounts for rewards;
70 | specifying circumstances under which an employee has a
71 | cause of action under the Whistle-blower's Act;
72 | establishing causes of action if a unit of government
73 | fails to recover prohibited compensation within a
74 | certain timeframe; providing for applicability;
75 | amending s. 215.86, F.S.; revising the purposes for
76 | which management systems and internal controls must be
77 | established and maintained by each state agency and
78 | the judicial branch; amending s. 215.97, F.S.;

79 | revising the definition of the term "audit threshold";
80 | amending s. 215.985, F.S.; revising the requirements
81 | for a monthly financial statement provided by a water
82 | management district; amending s. 218.32, F.S.;
83 | revising the requirements of the annual financial
84 | audit report of a local governmental entity;
85 | authorizing the Department of Financial Services to
86 | request additional information from a local
87 | governmental entity; requiring a local governmental
88 | entity to respond to such requests within a specified
89 | timeframe; requiring the department to notify the
90 | Legislative Auditing Committee of noncompliance;
91 | amending s. 218.33, F.S.; requiring local governmental
92 | entities to establish and maintain internal controls
93 | to achieve specified purposes; amending s. 218.39,
94 | F.S.; requiring an audited entity to respond to audit
95 | recommendations under specified circumstances;
96 | amending s. 218.391, F.S.; revising the composition of
97 | an audit committee; prohibiting an audit committee
98 | member from being an employee, chief executive
99 | officer, or chief financial officer of the respective
100 | governmental entity; requiring the chair of an audit
101 | committee to sign and execute an affidavit affirming
102 | compliance with auditor selection procedures;
103 | prescribing procedures in the event of noncompliance
104 | with auditor selection procedures; amending s.

105 286.0114, F.S.; prohibiting a board or commission from
106 requiring an advance copy of testimony or comments
107 from a member of the public as a precondition to be
108 given the opportunity to be heard at a public meeting;
109 amending s. 288.92, F.S.; prohibiting specified
110 officers and board members of Enterprise Florida,
111 Inc., from representing a person or entity for
112 compensation before Enterprise Florida, Inc., and
113 associated entities thereof, for a specified
114 timeframe; amending s. 288.9604, F.S.; prohibiting a
115 director of the Florida Development Finance
116 Corporation from representing a person or entity for
117 compensation before the corporation for a specified
118 timeframe; amending s. 373.536, F.S.; deleting
119 obsolete language; requiring water management
120 districts to maintain certain budget documents on the
121 districts' websites for a specified period; amending
122 s. 838.014, F.S.; deleting the definition of the term
123 "corruptly" or "with corrupt intent"; defining the
124 term "governmental entity"; expanding the definition
125 of the term "public servant" to include certain
126 persons who are acting on behalf of a governmental
127 entity; amending s. 838.015, F.S.; redefining the term
128 "bribery" to include knowing and intentional, rather
129 than corrupt, acts; amending s. 838.016, F.S.;

130 revising the prohibition against unlawful compensation

131 or reward for official behavior to conform to changes
132 made by the act; amending s. 838.022, F.S.; revising
133 the prohibition against official misconduct to conform
134 to changes made by the act; amending s. 838.22, F.S.;
135 revising the prohibition against bid tampering to
136 conform to changes made by the act; amending s.
137 1001.42, F.S.; authorizing additional internal audits
138 as directed by the district school board; amending s.
139 1002.33, F.S.; revising the responsibilities of the
140 governing board of a charter school to include the
141 establishment and maintenance of internal controls;
142 amending s. 1002.37, F.S.; requiring completion of an
143 annual financial audit of the Florida Virtual School;
144 specifying audit requirements; requiring an audit
145 report to be submitted to the board of trustees of the
146 Florida Virtual School and the Auditor General;
147 removing obsolete provisions; amending s. 1010.01,
148 F.S.; requiring each school district, Florida College
149 System institution, and state university to establish
150 and maintain certain internal controls; amending s.
151 1010.30, F.S.; requiring a district school board,
152 Florida College System institution board of trustees,
153 or university board of trustees to respond to audit
154 recommendations under certain circumstances; amending
155 ss. 68.082, 68.083, 99.061, 218.503, and 1002.455,
156 F.S.; conforming provisions and cross-references to

157 changes made by the act; reenacting s. 817.568(11),
 158 F.S., relating to criminal use of personal
 159 identification information, to incorporate the
 160 amendment made to s. 838.014, F.S., in a reference
 161 thereto; declaring that the act fulfills an important
 162 state interest; providing an effective date.

163

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

165

166 Section 1. This act may be cited as the "Florida Anti-
 167 Corruption Act of 2016."

168 Section 2. Subsection (2) of section 11.40, Florida
 169 Statutes, is amended to read:

170 11.40 Legislative Auditing Committee.—

171 (2) Following notification by the Auditor General, the
 172 Department of Financial Services, ~~or~~ the Division of Bond
 173 Finance of the State Board of Administration, the Governor or
 174 his or her designee, or the Commissioner of Education or his or
 175 her designee of the failure of a local governmental entity,
 176 district school board, charter school, or charter technical
 177 career center to comply with the applicable provisions within s.
 178 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
 179 Legislative Auditing Committee may schedule a hearing to
 180 determine if the entity should be subject to further state
 181 action. If the committee determines that the entity should be
 182 subject to further state action, the committee shall:

183 (a) In the case of a local governmental entity or district
184 school board, direct the Department of Revenue and the
185 Department of Financial Services to withhold any funds not
186 pledged for bond debt service satisfaction which are payable to
187 such entity until the entity complies with the law. The
188 committee shall specify the date that such action must ~~shall~~
189 begin, and the directive must be received by the Department of
190 Revenue and the Department of Financial Services 30 days before
191 the date of the distribution mandated by law. The Department of
192 Revenue and the Department of Financial Services may implement
193 ~~the provisions of~~ this paragraph.

194 (b) In the case of a special district created by:

195 1. A special act, notify the President of the Senate, the
196 Speaker of the House of Representatives, the standing committees
197 of the Senate and the House of Representatives charged with
198 special district oversight as determined by the presiding
199 officers of each respective chamber, the legislators who
200 represent a portion of the geographical jurisdiction of the
201 special district pursuant to s. 189.034(2), and the Department
202 of Economic Opportunity that the special district has failed to
203 comply with the law. Upon receipt of notification, the
204 Department of Economic Opportunity shall proceed pursuant to s.
205 189.062 or s. 189.067. If the special district remains in
206 noncompliance after the process set forth in s. 189.034(3), or
207 if a public hearing is not held, the Legislative Auditing
208 Committee may request the department to proceed pursuant to s.

209 189.067(3).

210 2. A local ordinance, notify the chair or equivalent of
 211 the local general-purpose government pursuant to s. 189.035(2)
 212 and the Department of Economic Opportunity that the special
 213 district has failed to comply with the law. Upon receipt of
 214 notification, the department shall proceed pursuant to s.
 215 189.062 or s. 189.067. If the special district remains in
 216 noncompliance after the process set forth in s. 189.034(3), or
 217 if a public hearing is not held, the Legislative Auditing
 218 Committee may request the department to proceed pursuant to s.
 219 189.067(3).

220 3. Any manner other than a special act or local ordinance,
 221 notify the Department of Economic Opportunity that the special
 222 district has failed to comply with the law. Upon receipt of
 223 notification, the department shall proceed pursuant to s.
 224 189.062 or s. 189.067(3).

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

228 Section 3. Subsection (1), paragraph (j) of subsection
 229 (2), paragraph (u) of subsection (3), and paragraph (i) of
 230 subsection (7) of section 11.45, Florida Statutes, are amended,
 231 and paragraph (x) is added to subsection (3) of that section, to
 232 read:

233 11.45 Definitions; duties; authorities; reports; rules.—

234 (1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

235 (a) "Abuse" means behavior that is deficient or improper
 236 when compared with behavior that a prudent person would consider
 237 a reasonable and necessary operational practice given the facts
 238 and circumstances. The term includes the misuse of authority or
 239 position for personal gain.

240 (b)~~(a)~~ "Audit" means a financial audit, operational audit,
 241 or performance audit.

242 (c)~~(b)~~ "County agency" means a board of county
 243 commissioners or other legislative and governing body of a
 244 county, however styled, including that of a consolidated or
 245 metropolitan government, a clerk of the circuit court, a
 246 separate or ex officio clerk of the county court, a sheriff, a
 247 property appraiser, a tax collector, a supervisor of elections,
 248 or any other officer in whom any portion of the fiscal duties of
 249 a body or officer expressly stated in this paragraph are the
 250 above are under law separately placed by law.

251 (d)~~(c)~~ "Financial audit" means an examination of financial
 252 statements in order to express an opinion on the fairness with
 253 which they are presented in conformity with generally accepted
 254 accounting principles and an examination to determine whether
 255 operations are properly conducted in accordance with legal and
 256 regulatory requirements. Financial audits must be conducted in
 257 accordance with auditing standards generally accepted in the
 258 United States and government auditing standards as adopted by
 259 the Board of Accountancy. When applicable, the scope of
 260 financial audits must ~~shall~~ encompass the additional activities

261 necessary to establish compliance with the Single Audit Act
 262 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other
 263 applicable federal law.

264 (e) "Fraud" means obtaining something of value through
 265 willful misrepresentation, including, but not limited to, the
 266 intentional misstatements or omissions of amounts or disclosures
 267 in financial statements to deceive users of financial
 268 statements, theft of an entity's assets, bribery, or the use of
 269 one's position for personal enrichment through the deliberate
 270 misuse or misapplication of an organization's resources.

271 (f)-(d) "Governmental entity" means a state agency, a
 272 county agency, or any other entity, however styled, that
 273 independently exercises any type of state or local governmental
 274 function.

275 (g)-(e) "Local governmental entity" means a county agency,
 276 municipality, tourist development council, county tourism
 277 promotion agency, or special district as defined in s. 189.012.
 278 The term, ~~but~~ does not include any housing authority established
 279 under chapter 421.

280 (h)-(f) "Management letter" means a statement of the
 281 auditor's comments and recommendations.

282 (i)-(g) "Operational audit" means an audit whose purpose is
 283 to evaluate management's performance in establishing and
 284 maintaining internal controls, including controls designed to
 285 prevent and detect fraud, waste, and abuse, and in administering
 286 assigned responsibilities in accordance with applicable laws,

287 administrative rules, contracts, grant agreements, and other
288 guidelines. Operational audits must be conducted in accordance
289 with government auditing standards. Such audits examine internal
290 controls that are designed and placed in operation to promote
291 and encourage the achievement of management's control objectives
292 in the categories of compliance, economic and efficient
293 operations, reliability of financial records and reports, and
294 safeguarding of assets, and identify weaknesses in those
295 internal controls.

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

- 302 1. Economy, efficiency, or effectiveness of the program.
- 303 2. Structure or design of the program to accomplish its
304 goals and objectives.
- 305 3. Adequacy of the program to meet the needs identified by
306 the Legislature or governing body.
- 307 4. Alternative methods of providing program services or
308 products.
- 309 5. Goals, objectives, and performance measures used by the
310 agency to monitor and report program accomplishments.
- 311 6. The accuracy or adequacy of public documents, reports,
312 or requests prepared under the program by state agencies.

313 7. Compliance of the program with appropriate policies,
 314 rules, or laws.

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

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

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

332 (m) "Waste" means the act of using or expending resources
 333 unreasonably, carelessly, extravagantly, or for no useful
 334 purpose.

335 (2) DUTIES.—The Auditor General shall:

336 (j) Conduct audits of local governmental entities when
 337 determined to be necessary by the Auditor General, when directed
 338 by the Legislative Auditing Committee, or when otherwise

339 required by law. No later than 18 months after the release of
 340 the audit report, the Auditor General shall perform such
 341 appropriate followup procedures as he or she deems necessary to
 342 determine the audited entity's progress in addressing the
 343 findings and recommendations contained within the Auditor
 344 General's previous report. The Auditor General shall notify each
 345 member of the audited entity's governing body and the
 346 Legislative Auditing Committee of the results of his or her
 347 determination. For purposes of this paragraph, local
 348 governmental entities do not include water management districts.

349
 350 The Auditor General shall perform his or her duties
 351 independently but under the general policies established by the
 352 Legislative Auditing Committee. This subsection does not limit
 353 the Auditor General's discretionary authority to conduct other
 354 audits or engagements of governmental entities as authorized in
 355 subsection (3).

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

361 (u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

362 (x) Tourist development councils and county tourism
 363 promotion agencies.

364 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

365 (i) The Auditor General shall annually transmit by July
 366 15, to the President of the Senate, the Speaker of the House of
 367 Representatives, and the Department of Financial Services, a
 368 list of all school districts, charter schools, charter technical
 369 career centers, Florida College System institutions, state
 370 universities, and local governmental entities ~~water management~~
 371 ~~districts~~ that have failed to comply with the transparency
 372 requirements as identified in the audit reports reviewed
 373 pursuant to paragraph (b) and those conducted pursuant to
 374 subsection (2).

375 Section 4. Section 20.602, Florida Statutes, is created to
 376 read:

377 20.602 Standards of conduct; officers and board members of
 378 Department of Economic Opportunity corporate entities.-

379 (1) The following officers and board members are subject
 380 to ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
 381 112.3143(2):

382 (a) Officers and members of the board of directors of:

383 1. Any corporation created under chapter 288;

384 2. Space Florida;

385 3. CareerSource Florida, Inc., or the programs or entities
 386 created by CareerSource Florida, Inc., pursuant to s. 445.004;

387 4. The Florida Housing Finance Corporation; or

388 5. Any other corporation created by the Department of
 389 Economic Opportunity in accordance with its powers and duties
 390 under s. 20.60.

391 (b) Officers and members of the board of directors of a
392 corporate parent or subsidiary corporation of a corporation
393 described in paragraph (a).

394 (c) Officers and members of the board of directors of a
395 corporation created to carry out the missions of a corporation
396 described in paragraph (a).

397 (d) Officers and members of the board of directors of a
398 corporation with which a corporation described in paragraph (a)
399 is required by law to contract with to carry out its missions.

400 (2) For purposes of applying ss. 112.313(1)-(8), (10),
401 (12), and (15); 112.3135; and 112.3143(2) to activities of the
402 officers and members of the board of directors specified in
403 subsection (1), those persons shall be considered public
404 officers or employees and the corporation shall be considered
405 their agency.

406 (3) For a period of 6 years after retirement from or
407 termination of service, or for a period of 10 years if removed
408 or terminated for cause or for misconduct, as defined in s.
409 443.036(29), an officer or a member of the board of directors
410 specified in subsection (1) may not represent another person or
411 entity for compensation before:

412 (a) His or her corporation;

413 (b) A division, a subsidiary, or the board of directors of
414 a corporation created to carry out the mission of his or her
415 corporation; or

416 (c) A corporation with which the corporation is required

417 by law to contract to carry out its missions.

418 (4) This section does not supersede any additional or more
419 stringent standards of conduct applicable to an officer or a
420 member of the board of directors of an entity specified in
421 subsection (1) prescribed by any other provision of law.

422 Section 5. Paragraph (d) of subsection (2) of section
423 28.35, Florida Statutes, is amended to read:

424 28.35 Florida Clerks of Court Operations Corporation.—

425 (2) The duties of the corporation shall include the
426 following:

427 (d) Developing and certifying a uniform system of workload
428 measures and applicable workload standards for court-related
429 functions as developed by the corporation and clerk workload
430 performance in meeting the workload performance standards. These
431 workload measures and workload performance standards shall be
432 designed to facilitate an objective determination of the
433 performance of each clerk in accordance with minimum standards
434 for fiscal management, operational efficiency, and effective
435 collection of fines, fees, service charges, and court costs. The
436 corporation shall develop the workload measures and workload
437 performance standards in consultation with the Legislature. When
438 the corporation finds a clerk has not met the workload
439 performance standards, the corporation shall identify the nature
440 of each deficiency and any corrective action recommended and
441 taken by the affected clerk of the court. For quarterly periods
442 ending on the last day of March, June, September, and December

443 of each year, the corporation shall notify the Legislature of
 444 any clerk not meeting workload performance standards and provide
 445 a copy of any corrective action plans. Such notifications shall
 446 be submitted no later than 45 days after the end of the
 447 preceding quarterly period. As used in this subsection, the
 448 term:

449 1. "Workload measures" means the measurement of the
 450 activities and frequency of the work required for the clerk to
 451 adequately perform the court-related duties of the office as
 452 defined by the membership of the Florida Clerks of Court
 453 Operations Corporation.

454 2. "Workload performance standards" means the standards
 455 developed to measure the timeliness and effectiveness of the
 456 activities that are accomplished by the clerk in the performance
 457 of the court-related duties of the office as defined by the
 458 membership of the Florida Clerks of Court Operations
 459 Corporation.

460 Section 6. Present subsections (6) and (7) of section
 461 43.16, Florida Statutes, are redesignated as subsections (7) and
 462 (8), respectively, and a new subsection (6) is added to that
 463 section, to read:

464 43.16 Justice Administrative Commission; membership,
 465 powers and duties.—

466 (6) The commission, each state attorney, each public
 467 defender, the criminal conflict and civil regional counsel, the
 468 capital collateral regional counsel, and the Guardian Ad Litem

469 Program shall establish and maintain internal controls designed
 470 to:

- 471 (a) Prevent and detect fraud, waste, and abuse.
- 472 (b) Promote and encourage compliance with applicable laws,
 473 rules, contracts, grant agreements, and best practices.
- 474 (c) Support economical and efficient operations.
- 475 (d) Ensure reliability of financial records and reports.
- 476 (e) Safeguard assets.

477 Section 7. Subsection (7) of section 112.313, Florida
 478 Statutes, is amended to read:

479 112.313 Standards of conduct for public officers,
 480 employees of agencies, and local government attorneys.—

481 (7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

482 (a) A ~~Ne~~ public officer or employee of an agency may not
 483 ~~shall~~ have or hold any employment or contractual relationship
 484 with any business entity or any agency that ~~which~~ is subject to
 485 the regulation of, or is doing business with, an agency of which
 486 he or she is an officer or employee, excluding those
 487 organizations and their officers who, when acting in their
 488 official capacity, enter into or negotiate a collective
 489 bargaining contract with the state or any municipality, county,
 490 or other political subdivision of the state; and ~~nor shall~~ an
 491 officer or employee of an agency may not have or hold any
 492 employment or contractual relationship that will create a
 493 continuing or frequently recurring conflict between his or her
 494 private interests and the performance of his or her public

495 duties or that would impede the full and faithful discharge of
 496 his or her public duties. For purposes of this subsection, if a
 497 public officer or employee of an agency holds a controlling
 498 interest in a business entity or is an officer, a director, or a
 499 member who manages such an entity, contractual relationships
 500 held by the business entity are deemed to be held by the public
 501 officer or employee.

502 1. When the agency referred to is a ~~that certain kind of~~
 503 special tax district created by general or special law and is
 504 limited specifically to constructing, maintaining, managing, and
 505 financing improvements in the land area over which the agency
 506 has jurisdiction, or when the agency has been organized pursuant
 507 to chapter 298, ~~then~~ employment with, or entering into a
 508 contractual relationship with, such a business entity by a
 509 public officer or employee of such an agency is ~~shall~~ not be
 510 prohibited by this subsection or ~~be~~ deemed a conflict per se.
 511 However, conduct by such officer or employee that is prohibited
 512 by, or otherwise frustrates the intent of, this section must
 513 ~~shall~~ be deemed a conflict of interest in violation of the
 514 standards of conduct set forth by this section.

515 2. When the agency referred to is a legislative body and
 516 the regulatory power over the business entity resides in another
 517 agency, or when the regulatory power that ~~which~~ the legislative
 518 body exercises over the business entity or agency is strictly
 519 through the enactment of laws or ordinances, ~~then~~ employment or
 520 a contractual relationship with such a business entity by a

521 public officer or employee of a legislative body is ~~shall~~ not ~~be~~
522 prohibited by this subsection or ~~be~~ deemed a conflict.

523 (b) This subsection does ~~shall~~ not prohibit a public
524 officer or employee from practicing in a particular profession
525 or occupation when such practice by persons holding such public
526 office or employment is required or permitted by law or
527 ordinance.

528 Section 8. Subsections (1) and (2) of section 112.3144,
529 Florida Statutes, are amended to read:

530 112.3144 Full and public disclosure of financial
531 interests.—

532 (1) In addition to officers specified in s. 8, Art. II of
533 the State Constitution or other state law, all elected municipal
534 officers are required to file a full and public disclosure of
535 their financial interests. An officer who is required ~~by s. 8,~~
536 ~~Art. II of the State Constitution~~ to file a full and public
537 disclosure of ~~his or her~~ financial interests for any calendar or
538 fiscal year shall file that disclosure with the ~~Florida~~
539 Commission on Ethics. ~~Additionally, beginning January 1, 2015,~~
540 An officer who is required to complete annual ethics training
541 pursuant to s. 112.3142 must certify on his or her full and
542 public disclosure of financial interests that he or she has
543 completed the required training.

544 (2) A person who is required, ~~pursuant to s. 8, Art. II of~~
545 ~~the State Constitution,~~ to file a full and public disclosure of
546 financial interests and who has filed a full and public

547 disclosure of financial interests for any calendar or fiscal
548 year ~~is shall~~ not ~~be~~ required to file a statement of financial
549 interests pursuant to s. 112.3145(2) and (3) for the same year
550 or for any part thereof notwithstanding any requirement of this
551 part. If an incumbent in an elective office has filed the full
552 and public disclosure of financial interests to qualify for
553 election to the same office or if a candidate for office holds
554 another office subject to the annual filing requirement, the
555 qualifying officer shall forward an electronic copy of the full
556 and public disclosure of financial interests to the commission
557 no later than July 1. The electronic copy of the full and public
558 disclosure of financial interests satisfies the annual
559 disclosure requirement of this section. A candidate who does not
560 qualify until after the annual full and public disclosure of
561 financial interests has been filed pursuant to this section
562 shall file a copy of his or her disclosure with the officer
563 before whom he or she qualifies.

564 Section 9. The amendment made to s. 112.3144, Florida
565 Statutes, by this act applies to disclosures filed for the 2016
566 calendar year and all subsequent calendar years.

567 Section 10. Subsection (1) of section 112.31455, Florida
568 Statutes, is amended to read:

569 112.31455 Collection methods for unpaid automatic fines
570 for failure to timely file disclosure of financial interests.—

571 (1) Before referring any unpaid fine accrued pursuant to
572 s. 112.3144(5) or s. 112.3145(7) to the Department of Financial

573 Services, the commission shall attempt to determine whether the
 574 individual owing such a fine is a current public officer or
 575 current public employee. If so, the commission may notify the
 576 Chief Financial Officer or the governing body of the appropriate
 577 county, municipality, school district, or special district of
 578 the total amount of any fine owed to the commission by such
 579 individual.

580 (a) After receipt and verification of the notice from the
 581 commission, the Chief Financial Officer or the governing body of
 582 the county, municipality, school district, or special district
 583 shall begin withholding the lesser of 10 percent or the maximum
 584 amount allowed under federal law from any salary-related
 585 payment. The withheld payments shall be remitted to the
 586 commission until the fine is satisfied.

587 (b) The Chief Financial Officer or the governing body of
 588 the county, municipality, school district, or special district
 589 may retain an amount of each withheld payment, as provided in s.
 590 77.0305, to cover the administrative costs incurred under this
 591 section.

592 Section 11. Section 112.3261, Florida Statutes, is amended
 593 to read:

594 112.3261 Lobbying before governmental entities ~~water~~
 595 ~~management districts~~; registration and reporting.—

- 596 (1) As used in this section, the term:
- 597 (a) "Governmental entity" or "entity" ~~"District"~~ means a
 598 water management district created in s. 373.069 and operating

599 | under the authority of chapter 373, a hospital district, a
600 | children's services district, an expressway authority as the
601 | term "authority" is defined in s. 348.0002, the term "port
602 | authority" as defined in s. 315.02, a county or municipality
603 | that has not adopted lobbyist registration and reporting
604 | requirements, or an independent special district with annual
605 | revenues of more than \$5 million which exercises ad valorem
606 | taxing authority.

607 | (b) "Lobbies" means seeking, on behalf of another person,
608 | to influence a governmental entity ~~district~~ with respect to a
609 | decision of the entity ~~district~~ in an area of policy or
610 | procurement or an attempt to obtain the goodwill of an a
611 | ~~district~~ official or employee of a governmental entity. The term
612 | "~~lobbies~~" shall be interpreted and applied consistently with the
613 | rules of the commission implementing s. 112.3215.

614 | (c) "Lobbyist" has the same meaning as provided in s.
615 | 112.3215.

616 | (d) "Principal" has the same meaning as provided in s.
617 | 112.3215.

618 | (2) A person may not lobby a governmental entity ~~district~~
619 | until such person has registered as a lobbyist with that entity
620 | ~~district~~. Such registration shall be due upon initially being
621 | retained to lobby and is renewable on a calendar-year basis
622 | thereafter. Upon registration, the person shall provide a
623 | statement signed by the principal or principal's representative
624 | stating that the registrant is authorized to represent the

625 principal. The principal shall also identify and designate its
626 main business on the statement authorizing that lobbyist
627 pursuant to a classification system approved by the governmental
628 entity ~~district~~. Any changes to the information required by this
629 section must be disclosed within 15 days by filing a new
630 registration form. The registration form must ~~shall~~ require each
631 lobbyist to disclose, under oath, the following:

632 (a) The lobbyist's name and business address.

633 (b) The name and business address of each principal
634 represented.

635 (c) The existence of any direct or indirect business
636 association, partnership, or financial relationship with an
637 official ~~any officer~~ or employee of a governmental entity
638 ~~district~~ with which he or she lobbies or intends to lobby.

639 (d) A governmental entity shall create a lobbyist
640 registration form modeled after the ~~In lieu of creating its own~~
641 ~~lobbyist registration forms, a district may accept a completed~~
642 legislative branch or executive branch lobbyist registration
643 form, which must be returned to the governmental entity.

644 (3) A governmental entity ~~district~~ shall make lobbyist
645 registrations available to the public. If a governmental entity
646 ~~district~~ maintains a website, a database of currently registered
647 lobbyists and principals must be available on the entity's
648 ~~district's~~ website.

649 (4) A lobbyist shall promptly send a written statement to
650 the governmental entity ~~district~~ canceling the registration for

651 a principal upon termination of the lobbyist's representation of
652 that principal. A governmental entity ~~district~~ may remove the
653 name of a lobbyist from the list of registered lobbyists if the
654 principal notifies the entity ~~district~~ that a person is no
655 longer authorized to represent that principal.

656 (5) A governmental entity ~~district~~ may establish an annual
657 lobbyist registration fee, not to exceed \$40, for each principal
658 represented. The governmental entity ~~district~~ may use
659 registration fees only to administer this section.

660 (6) A governmental entity ~~district~~ shall be diligent to
661 ascertain whether persons required to register pursuant to this
662 section have complied. A governmental entity ~~district~~ may not
663 knowingly authorize a person who is not registered pursuant to
664 this section to lobby the entity ~~district~~.

665 (7) Upon receipt of a sworn complaint alleging that a
666 lobbyist or principal has failed to register with a governmental
667 entity ~~district~~ or has knowingly submitted false information in
668 a report or registration required under this section, the
669 commission shall investigate a lobbyist or principal pursuant to
670 the procedures established under s. 112.324. The commission
671 shall provide the Governor with a report of its findings and
672 recommendations in any investigation conducted pursuant to this
673 subsection. The Governor is authorized to enforce the
674 commission's findings and recommendations.

675 (8) A governmental entity ~~Water management districts~~ may
676 adopt rules to establish procedures to govern the registration

677 of lobbyists, including the adoption of forms and the
678 establishment of a lobbyist registration fee.

679 Section 12. Paragraph (c) of subsection (3) of section
680 129.03, Florida Statutes, is amended to read:

681 129.03 Preparation and adoption of budget.—

682 (3) The county budget officer, after tentatively
683 ascertaining the proposed fiscal policies of the board for the
684 next fiscal year, shall prepare and present to the board a
685 tentative budget for the next fiscal year for each of the funds
686 provided in this chapter, including all estimated receipts,
687 taxes to be levied, and balances expected to be brought forward
688 and all estimated expenditures, reserves, and balances to be
689 carried over at the end of the year.

690 (c) The board shall hold public hearings to adopt
691 tentative and final budgets pursuant to s. 200.065. The hearings
692 shall be primarily for the purpose of hearing requests and
693 complaints from the public regarding the budgets and the
694 proposed tax levies and for explaining the budget and any
695 proposed or adopted amendments. The tentative budget must be
696 posted on the county's official website at least 2 days before
697 the public hearing to consider such budget and must remain on
698 the website for at least 45 days. The final budget must be
699 posted on the website within 30 days after adoption and must
700 remain on the website for at least 2 years. The tentative
701 budgets, adopted tentative budgets, and final budgets shall be
702 filed in the office of the county auditor as a public record.

703 Sufficient reference in words and figures to identify the
704 particular transactions must ~~shall~~ be made in the minutes of the
705 board to record its actions with reference to the budgets.

706 Section 13. Paragraph (f) of subsection (2) of section
707 129.06, Florida Statutes, is amended to read:

708 129.06 Execution and amendment of budget.—

709 (2) The board at any time within a fiscal year may amend a
710 budget for that year, and may within the first 60 days of a
711 fiscal year amend the budget for the prior fiscal year, as
712 follows:

713 (f) Unless otherwise prohibited by law, if an amendment to
714 a budget is required for a purpose not specifically authorized
715 in paragraphs (a)-(e), the amendment may be authorized by
716 resolution or ordinance of the board of county commissioners
717 adopted following a public hearing.

718 1. The public hearing must be advertised at least 2 days,
719 but not more than 5 days, before the date of the hearing. The
720 advertisement must appear in a newspaper of paid general
721 circulation and must identify the name of the taxing authority,
722 the date, place, and time of the hearing, and the purpose of the
723 hearing. The advertisement must also identify each budgetary
724 fund to be amended, the source of the funds, the use of the
725 funds, and the total amount of each fund's appropriations.

726 2. If the board amends the budget pursuant to this
727 paragraph, the adopted amendment must be posted on the county's
728 official website within 5 days after adoption and must remain on

729 the website for at least 2 years.

730 Section 14. Subsections (3) and (5) of section 166.241,
731 Florida Statutes, are amended to read:

732 166.241 Fiscal years, budgets, and budget amendments.—

733 (3) The tentative budget must be posted on the
734 municipality's official website at least 2 days before the
735 budget hearing, held pursuant to s. 200.065 or other law, to
736 consider such budget, and must remain on the website for at
737 least 45 days. The final adopted budget must be posted on the
738 municipality's official website within 30 days after adoption
739 and must remain on the website for at least 2 years. If the
740 municipality does not operate an official website, the
741 municipality must, within a reasonable period of time as
742 established by the county or counties in which the municipality
743 is located, transmit the tentative budget and final budget to
744 the manager or administrator of such county or counties who
745 shall post the budgets on the county's website.

746 (5) If the governing body of a municipality amends the
747 budget pursuant to paragraph (4)(c), the adopted amendment must
748 be posted on the official website of the municipality within 5
749 days after adoption and must remain on the website for at least
750 2 years. If the municipality does not operate an official
751 website, the municipality must, within a reasonable period of
752 time as established by the county or counties in which the
753 municipality is located, transmit the adopted amendment to the
754 manager or administrator of such county or counties who shall

755 post the adopted amendment on the county's website.

756 Section 15. Subsections (4) and (7) of section 189.016,
757 Florida Statutes, are amended to read:

758 189.016 Reports; budgets; audits.—

759 (4) The tentative budget must be posted on the special
760 district's official website at least 2 days before the budget
761 hearing, held pursuant to s. 200.065 or other law, to consider
762 such budget, and must remain on the website for at least 45
763 days. The final adopted budget must be posted on the special
764 district's official website within 30 days after adoption and
765 must remain on the website for at least 2 years. If the special
766 district does not operate an official website, the special
767 district must, within a reasonable period of time as established
768 by the local general-purpose government or governments in which
769 the special district is located or the local governing authority
770 to which the district is dependent, transmit the tentative
771 budget or final budget to the manager or administrator of the
772 local general-purpose government or the local governing
773 authority. The manager or administrator shall post the tentative
774 budget or final budget on the website of the local general-
775 purpose government or governing authority. This subsection and
776 subsection (3) do not apply to water management districts as
777 defined in s. 373.019.

778 (7) If the governing body of a special district amends the
779 budget pursuant to paragraph (6) (c), the adopted amendment must
780 be posted on the official website of the special district within

781 5 days after adoption and must remain on the website for at
782 least 2 years. If the special district does not operate an
783 official website, the special district must, within a reasonable
784 period of time as established by the local general-purpose
785 government or governments in which the special district is
786 located or the local governing authority to which the district
787 is dependent, transmit the adopted amendment to the manager or
788 administrator of the local general-purpose government or
789 governing authority. The manager or administrator shall post the
790 adopted amendment on the website of the local general-purpose
791 government or governing authority.

792 Section 16. Present subsections (1) through (5) of section
793 215.425, Florida Statutes, are redesignated as subsections (2)
794 through (6), respectively, present subsection (2) and paragraph
795 (a) of present subsection (4) of that section are amended, and a
796 new subsection (1) and subsections (7) through (13) are added to
797 that section, to read:

798 215.425 Extra compensation claims prohibited; bonuses;
799 severance pay.—

800 (1) As used in this section, the term "public funds" means
801 any taxes, tuition, grants, fines, fees, or other charges or any
802 other type of revenue collected by the state or any county,
803 municipality, special district, school district, Florida College
804 System institution, state university, or other separate unit of
805 government created pursuant to law, including any office,
806 department, agency, division, subdivision, political

807 subdivision, board, bureau, or commission of such entities.

808 (3)~~(2)~~ Notwithstanding subsection (2), if the payment and
 809 receipt does not otherwise violate part III of chapter 112, the
 810 following funds may be used to provide extra compensation:

811 (a) Revenues received by state universities through or
 812 from faculty practice plans, health services support
 813 organizations, hospitals with which state universities are
 814 affiliated, direct-support organizations, or private donations,
 815 so long as such extra compensation is paid to individuals who
 816 are primarily clinical practitioners;

817 (b) Revenues received by Florida College System
 818 institutions through or from faculty practice plans, health
 819 services support organizations, direct-support organizations, or
 820 private donations, so long as such extra compensation is paid to
 821 individuals who are primarily clinical practitioners;

822 (c) Revenues that are received by a hospital licensed
 823 under chapter 395 which has entered into a Medicaid Provider
 824 Contract, so long as such extra compensation is paid to
 825 individuals who are primarily clinical practitioners, and such
 826 revenues that:

- 827 1. Are not derived from the levy of an ad valorem tax;
- 828 2. Are not derived from patient services paid through the
 829 Medicaid or Medicare program;
- 830 3. Are derived from patient services pursuant to contracts
 831 with private insurers or private managed care entities; or
- 832 4. Are not appropriated by the Legislature or by any

833 county, municipality, special district, school district, Florida
834 College System institution, state university, or other separate
835 unit of government created pursuant to law, including any
836 office, department, agency, division, subdivision, political
837 subdivision, board, bureau, commission, authority, or
838 institution of such entities, except for revenues otherwise
839 authorized to be used pursuant to subparagraphs 2. and 3.

840 ~~This section does not apply to:~~

841 ~~(a) a bonus or severance pay that is paid wholly from~~
842 ~~non-tax revenues and nonstate appropriated funds, the payment and~~
843 ~~receipt of which does not otherwise violate part III of chapter~~
844 ~~112, and which is paid to an officer, agent, employee, or~~
845 ~~contractor of a public hospital that is operated by a county or~~
846 ~~a special district; or~~

847 (d) ~~(b)~~ A clothing and maintenance allowance given to
848 plainclothes deputies pursuant to s. 30.49.

849 (e) Revenues or fees received by a seaport or airport from
850 sources other than through the levy of a tax or funds
851 appropriated by any county or municipality or the Legislature.

852 (5) ~~(4)~~ (a) On or after July 1, 2011, A unit of government,
853 on or after July 1, 2011, or a state university, on or after
854 July 1, 2012, which is a party to that enters into a contract or
855 employment agreement, or renewal or renegotiation of an existing
856 contract or employment agreement, that contains a provision for
857 severance pay with an officer, agent, employee, or contractor
858 must include the following provisions in the contract:

859 1. A requirement that severance pay paid from public funds
860 ~~provided may~~ not exceed an amount greater than 20 weeks of
861 compensation.

862 2. A prohibition of provision of severance pay paid from
863 any source of revenue when the officer, agent, employee, or
864 contractor has been fired by the unit of government for
865 misconduct, as defined in s. 443.036(29), ~~by the unit of~~
866 ~~government~~.

867 (7) Upon discovery or notification that a unit of
868 government has provided prohibited compensation to any officer,
869 agent, employee, or contractor in violation of this section,
870 such unit of government shall investigate and take all necessary
871 action to recover the prohibited compensation.

872 (a) If the violation was unintentional, the unit of
873 government shall recover the prohibited compensation from the
874 individual receiving the prohibited compensation through normal
875 recovery methods for overpayments.

876 (b) If the violation was willful, the unit of government
877 shall recover the prohibited compensation from either the
878 individual receiving the prohibited compensation or the
879 individual or individuals responsible for approving the
880 prohibited compensation.

881 (8) A person who willfully violates this section commits a
882 misdemeanor of the first degree, punishable as provided in s.
883 775.082 or s. 775.083, and is jointly and severally liable for
884 repayment of the prohibited compensation.

885 (9) An officer who exercises the powers and duties of a
886 state or county officer and willfully violates this section is
887 subject to the Governor's power under s. 7(a), Art. IV of the
888 State Constitution. An officer who exercises powers and duties
889 other than those of a state or county officer and willfully
890 violates this section is subject to the suspension and removal
891 procedures under s. 112.51.

892 (10) (a) A person who reports a violation of this section
893 is eligible for a reward of at least \$500, or the lesser of 10
894 percent of the funds recovered or \$10,000 per incident of a
895 prohibited compensation payment recovered by the unit of
896 government, depending upon the extent to which the person
897 substantially contributed to the discovery, notification, and
898 recovery of such prohibited payment.

899 (b) In the event that the recovery of the prohibited
900 compensation is based primarily on disclosures of specific
901 information, other than information provided by such person,
902 relating to allegations or transactions in a criminal, civil, or
903 administrative hearing; in a legislative, administrative,
904 inspector general's, or other governmental report; in an Auditor
905 General's report, hearing, audit, or investigation; or reported
906 in the news media, such person is not eligible for a reward or
907 for an award of a portion of the proceeds or the payment of
908 attorney fees and costs pursuant to s. 68.085.

909 (c) If it is determined that the person who reported a
910 violation of this section was involved in the authorization,

911 approval, or receipt of the prohibited compensation, or if that
912 person is convicted of criminal conduct arising from his or her
913 role in the authorization, approval, or receipt of the
914 prohibited compensation, he or she is not eligible for a reward
915 or for an award of a portion of the proceeds or payment of
916 attorney fees and costs pursuant to s. 68.085.

917 (11) A cause of action under s. 112.3187 exists for an
918 employee who is discharged, demoted, suspended, threatened,
919 harassed, or in any manner discriminated against by his or her
920 employer in the terms and conditions of employment for lawful
921 acts performed on his or her behalf or on behalf of others in
922 furtherance of bringing an action under this section, including
923 investigation for initiation of, testimony for, or assistance in
924 an action filed or to be filed under this section.

925 (12) In the case of a willful violation of this section,
926 if the unit of government fails to recover prohibited
927 compensation within 90 days after discovering or being notified
928 that such compensation occurred, a cause of action may be
929 brought to recover state funds in accordance with ss. 68.082 and
930 68.083. Other funds may be recovered by:

931 (a) The Department of Legal Affairs using the procedures
932 set forth in ss. 68.082 and 68.083, except that venue shall lie
933 in the circuit court of the county in which the unit of
934 government is located.

935 (b) A person using the procedures set forth in ss. 68.082
936 and 68.083, except that venue shall lie in the circuit court of

937 the county in which the unit of government is located.

938 (13) Subsections (7)-(12) apply prospectively to contracts
939 or employment agreements, or the renewal or renegotiation of an
940 existing contract or employment agreement, effective on or after
941 October 1, 2016.

942 Section 17. Section 215.86, Florida Statutes, is amended
943 to read:

944 215.86 Management systems and controls.—Each state agency
945 and the judicial branch as defined in s. 216.011 shall establish
946 and maintain management systems and internal controls designed
947 to:

948 (1) Prevent and detect fraud, waste, and abuse. ~~that~~

949 (2) Promote and encourage compliance with applicable laws,
950 rules, contracts, grant agreements, and best practices.†

951 (3) Support economical and ~~economic,~~ efficient, ~~and~~
952 effective operations.†

953 (4) Ensure reliability of financial records and reports.†

954 (5) Safeguard ~~and safeguarding of~~ assets. ~~Accounting~~
955 ~~systems and procedures shall be designed to fulfill the~~
956 ~~requirements of generally accepted accounting principles.~~

957 Section 18. Paragraph (a) of subsection (2) of section
958 215.97, Florida Statutes, is amended to read:

959 215.97 Florida Single Audit Act.—

960 (2) Definitions; as used in this section, the term:

961 (a) "Audit threshold" means the threshold amount used to
962 determine when a state single audit or project-specific audit of

963 a nonstate entity shall be conducted in accordance with this
 964 section. Each nonstate entity that expends a total amount of
 965 state financial assistance equal to or in excess of \$750,000
 966 ~~\$500,000~~ in any fiscal year of such nonstate entity shall be
 967 required to have a state single audit~~,~~ or a project-specific
 968 audit~~,~~ for such fiscal year in accordance with the requirements
 969 of this section. ~~Every 2 years the Auditor General,~~ After
 970 consulting with the Executive Office of the Governor, the
 971 Department of Financial Services, and all state awarding
 972 agencies, the Auditor General shall periodically review the
 973 threshold amount for requiring audits under this section and may
 974 recommend any appropriate statutory change to revise the
 975 threshold amount in the annual report submitted pursuant to s.
 976 11.45(7)(h) to the Legislature ~~may adjust such threshold amount~~
 977 ~~consistent with the purposes of this section.~~

978 Section 19. Subsection (11) of section 215.985, Florida
 979 Statutes, is amended to read:

980 215.985 Transparency in government spending.—

981 (11) Each water management district shall provide a
 982 monthly financial statement in the form and manner prescribed by
 983 the Department of Financial Services to the district's ~~its~~
 984 governing board and make such monthly financial statement
 985 available for public access on its website.

986 Section 20. Paragraph (d) of subsection (1) and subsection
 987 (2) of section 218.32, Florida Statutes, are amended to read:

988 218.32 Annual financial reports; local governmental

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989 entities.—

990 (1)

991 (d) Each local governmental entity that is required to
992 provide for an audit under s. 218.39(1) must submit a copy of
993 the audit report and annual financial report to the department
994 within 45 days after the completion of the audit report but no
995 later than 9 months after the end of the fiscal year. In
996 conducting an audit of a local governmental entity pursuant to
997 s. 218.39, an independent certified public accountant shall
998 determine whether the entity's annual financial report is in
999 agreement with the audited financial statements. The
1000 accountant's audit report must be supported by the same level of
1001 detail as required for the annual financial report. If the
1002 accountant's audit report is not in agreement with the annual
1003 financial report, the accountant shall specify and explain the
1004 significant differences that exist between the annual financial
1005 report and the audit report.

1006 (2) The department shall annually by December 1 file a
1007 verified report with the Governor, the Legislature, the Auditor
1008 General, and the Special District Accountability Program of the
1009 Department of Economic Opportunity showing the revenues, both
1010 locally derived and derived from intergovernmental transfers,
1011 and the expenditures of each local governmental entity, regional
1012 planning council, local government finance commission, and
1013 municipal power corporation that is required to submit an annual
1014 financial report. In preparing the verified report, the

1015 department may request additional information from the local
 1016 governmental entity. The information requested must be provided
 1017 to the department within 45 days after the request. If the local
 1018 governmental entity does not comply with the request, the
 1019 department shall notify the Legislative Auditing Committee,
 1020 which may take action pursuant to s. 11.40(2). The report must
 1021 include, but is not limited to:

1022 (a) The total revenues and expenditures of each local
 1023 governmental entity that is a component unit included in the
 1024 annual financial report of the reporting entity.

1025 (b) The amount of outstanding long-term debt by each local
 1026 governmental entity. For purposes of this paragraph, the term
 1027 "long-term debt" means any agreement or series of agreements to
 1028 pay money, which, at inception, contemplate terms of payment
 1029 exceeding 1 year in duration.

1030 Section 21. Present subsection (3) of section 218.33,
 1031 Florida Statutes, is redesignated as subsection (4), and a new
 1032 subsection (3) is added to that section, to read:

1033 218.33 Local governmental entities; establishment of
 1034 uniform fiscal years and accounting practices and procedures.—

1035 (3) Each local governmental entity shall establish and
 1036 maintain internal controls designed to:

1037 (a) Prevent and detect fraud, waste, and abuse.

1038 (b) Promote and encourage compliance with applicable laws,
 1039 rules, contracts, grant agreements, and best practices.

1040 (c) Support economical and efficient operations.

1041 (d) Ensure reliability of financial records and reports.

1042 (e) Safeguard assets.

1043 Section 22. Present subsections (8) through (12) of
 1044 section 218.39, Florida Statutes, are redesignated as
 1045 subsections (9) through (13), respectively, and a new subsection
 1046 (8) is added to that section, to read:

1047 218.39 Annual financial audit reports.—

1048 (8) If the audit report includes a recommendation that was
 1049 included in the preceding financial audit report but remains
 1050 unaddressed, the governing body of the audited entity, within 60
 1051 days after the delivery of the audit report to the governing
 1052 body, shall indicate during a regularly scheduled public meeting
 1053 whether it intends to take corrective action, the intended
 1054 corrective action, and the timeframe for the corrective action.
 1055 If the governing body indicates that it does not intend to take
 1056 corrective action, it shall explain its decision at the public
 1057 meeting.

1058 Section 23. Subsection (2) of section 218.391, Florida
 1059 Statutes, is amended, and subsection (9) is added to that
 1060 section, to read:

1061 218.391 Auditor selection procedures.—

1062 (2) The governing body of a ~~charter~~ county, municipality,
 1063 special district, district school board, charter school, or
 1064 charter technical career center shall establish an audit
 1065 committee.

1066 (a) The audit committee for a county ~~Each noncharter~~

1067 ~~county shall establish an audit committee that, at a minimum,~~
 1068 ~~shall consist of each of the county officers elected pursuant to~~
 1069 ~~the county charter or s. 1(d), Art. VIII of the State~~
 1070 ~~Constitution,~~ or their respective designees ~~a designee,~~ and one
 1071 member of the board of county commissioners or its designee.

1072 (b) The audit committee for a municipality, special
 1073 district, district school board, charter school, or charter
 1074 technical career center shall consist of at least three members.
 1075 One member of the audit committee must be a member of the
 1076 governing body of an entity specified in this paragraph, who
 1077 shall also serve as the chair of the committee.

1078 (c) An employee, chief executive officer, or chief
 1079 financial officer of the county, municipality, special district,
 1080 district school board, charter school, or charter technical
 1081 career center may not serve as a member of an audit committee
 1082 established under this subsection.

1083 (d) The primary purpose of the audit committee is to
 1084 assist the governing body in selecting an auditor to conduct the
 1085 annual financial audit required in s. 218.39; however, the audit
 1086 committee may serve other audit oversight purposes as determined
 1087 by the entity's governing body. The public may ~~shall~~ not be
 1088 excluded from the proceedings under this section.

1089 (9) An audit report submitted pursuant to s. 218.39 must
 1090 include an affidavit executed by the chair of the audit
 1091 committee affirming that the committee complied with the
 1092 requirements of subsections (3)-(6) in selecting an auditor. If

1093 the Auditor General determines that an entity failed to comply
1094 with the requirements of subsections (3)-(6) in selecting an
1095 auditor, the entity shall select a replacement auditor in
1096 accordance with this section to conduct audits for subsequent
1097 fiscal years if the original audit was performed under a
1098 multiyear contract. If the replacement of an auditor would
1099 preclude the entity from timely completing the annual financial
1100 audit required by s. 218.39, the entity shall replace an auditor
1101 in accordance with this section for the subsequent annual
1102 financial audit. A multiyear contract between an entity or an
1103 auditor may not prohibit or restrict an entity from complying
1104 with this subsection.

1105 Section 24. Subsection (2) of section 286.0114, Florida
1106 Statutes, is amended to read:

1107 286.0114 Public meetings; reasonable opportunity to be
1108 heard; attorney fees.—

1109 (2) Members of the public shall be given a reasonable
1110 opportunity to be heard on a proposition before a board or
1111 commission. The opportunity to be heard need not occur at the
1112 same meeting at which the board or commission takes official
1113 action on the proposition if the opportunity occurs at a meeting
1114 that is during the decisionmaking process and is within
1115 reasonable proximity in time before the meeting at which the
1116 board or commission takes the official action. A board or
1117 commission may not require a member of the public to provide an
1118 advance written copy of his or her testimony or comments as a

1119 precondition of being given the opportunity to be heard at a
 1120 meeting. This section does not prohibit a board or commission
 1121 from maintaining orderly conduct or proper decorum in a public
 1122 meeting. The opportunity to be heard is subject to rules or
 1123 policies adopted by the board or commission, as provided in
 1124 subsection (4).

1125 Section 25. Paragraph (b) of subsection (2) of section
 1126 288.92, Florida Statutes, is amended to read:

1127 288.92 Divisions of Enterprise Florida, Inc.—

1128 (2)

1129 (b)1. The following officers and board members are subject
 1130 to ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
 1131 112.3143(2):

1132 a. Officers and members of the board of directors of the
 1133 divisions of Enterprise Florida, Inc.

1134 b. Officers and members of the board of directors of
 1135 subsidiaries of Enterprise Florida, Inc.

1136 c. Officers and members of the board of directors of
 1137 corporations created to carry out the missions of Enterprise
 1138 Florida, Inc.

1139 d. Officers and members of the board of directors of
 1140 corporations with which a division is required by law to
 1141 contract to carry out its missions.

1142 2. For a period of 6 years after retirement from or
 1143 termination of service to a division, or for a period of 10
 1144 years if removed or terminated for cause or for misconduct, as

1145 defined in s. 443.036(29), the officers and board members
 1146 specified in subparagraph 1. may not represent another person or
 1147 entity for compensation before:

1148 a. Enterprise Florida, Inc.;

1149 b. A division, a subsidiary, or the board of directors of
 1150 corporations created to carry out the missions of Enterprise
 1151 Florida, Inc.; or

1152 c. A division with which Enterprise Florida, Inc., is
 1153 required by law to contract to carry out its missions.

1154 ~~3.2-~~ For purposes of applying ss. 112.313(1)-(8), (10),
 1155 (12), and (15); 112.3135; and 112.3143(2) to activities of the
 1156 officers and members of the board of directors specified in
 1157 subparagraph 1., those persons shall be considered public
 1158 officers or employees and the corporation shall be considered
 1159 their agency.

1160 ~~4.3-~~ It is not a violation of s. 112.3143(2) or (4) for
 1161 the officers or members of the board of directors of the Florida
 1162 Tourism Industry Marketing Corporation to:

1163 a. Vote on the 4-year marketing plan required under s.
 1164 288.923 or vote on any individual component of or amendment to
 1165 the plan.

1166 b. Participate in the establishment or calculation of
 1167 payments related to the private match requirements of s.
 1168 288.904(3). The officer or member must file an annual disclosure
 1169 describing the nature of his or her interests or the interests
 1170 of his or her principals, including corporate parents and

1171 subsidiaries of his or her principal, in the private match
1172 requirements. This annual disclosure requirement satisfies the
1173 disclosure requirement of s. 112.3143(4). This disclosure must
1174 be placed ~~either~~ on the Florida Tourism Industry Marketing
1175 Corporation's website or included in the minutes of each meeting
1176 of the Florida Tourism Industry Marketing Corporation's board of
1177 directors at which the private match requirements are discussed
1178 or voted upon.

1179 Section 26. Paragraph (a) of subsection (3) of section
1180 288.9604, Florida Statutes, is amended to read:

1181 288.9604 Creation of the authority.—

1182 (3)(a)1. A director may not receive compensation for his
1183 or her services, but is entitled to necessary expenses,
1184 including travel expenses, incurred in the discharge of his or
1185 her duties. Each director shall hold office until his or her
1186 successor has been appointed.

1187 2. Directors are subject to ss. 112.313(1)-(8), (10),
1188 (12), and (15); 112.3135; and 112.3143(2). For purposes of
1189 applying ss. 112.313(1)-(8), (10), (12), and (15); 112.3135; and
1190 112.3143(2) to activities of directors, directors shall be
1191 considered public officers and the corporation shall be
1192 considered their agency.

1193 3. A director of the corporation may not represent another
1194 person or entity for compensation before the corporation for a
1195 period of 6 years following his or her service on the board of
1196 directors.

1197 Section 27. Paragraph (e) of subsection (4), paragraph (d)
 1198 of subsection (5), and paragraph (d) of subsection (6) of
 1199 section 373.536, Florida Statutes, are amended to read:

1200 373.536 District budget and hearing thereon.—

1201 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

1202 (e) ~~By September 1, 2012,~~ Each district shall provide a
 1203 monthly financial statement in the form and manner prescribed by
 1204 the Department of Financial Services to the district's governing
 1205 board and make such monthly financial statement available for
 1206 public access on its website.

1207 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
 1208 APPROVAL.—

1209 (d) Each district shall, by August 1 of each year, submit
 1210 for review a tentative budget and a description of any
 1211 significant changes from the preliminary budget submitted to the
 1212 Legislature pursuant to s. 373.535 to the Governor, the
 1213 President of the Senate, the Speaker of the House of
 1214 Representatives, the chairs of all legislative committees and
 1215 subcommittees having substantive or fiscal jurisdiction over
 1216 water management districts, as determined by the President of
 1217 the Senate or the Speaker of the House of Representatives, as
 1218 applicable, the secretary of the department, and the governing
 1219 body of each county in which the district has jurisdiction or
 1220 derives any funds for the operations of the district. The
 1221 tentative budget must be posted on the district's official
 1222 website at least 2 days before budget hearings held pursuant to

1223 s. 200.065 or other law and must remain on the website for at
 1224 least 45 days.

1225 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
 1226 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1227 (d) The final adopted budget must be posted on the water
 1228 management district's official website within 30 days after
 1229 adoption and must remain on the website for at least 2 years.

1230 Section 28. Section 838.014, Florida Statutes, is amended
 1231 to read:

1232 838.014 Definitions.—As used in this chapter, the term:

1233 (1) "Benefit" means gain or advantage, or anything
 1234 regarded by the person to be benefited as a gain or advantage,
 1235 including the doing of an act beneficial to any person in whose
 1236 welfare he or she is interested, including any commission, gift,
 1237 gratuity, property, commercial interest, or any other thing of
 1238 economic value not authorized by law.

1239 (2) "Bid" includes a response to an "invitation to bid,"
 1240 "invitation to negotiate," "request for a quote," or "request
 1241 for proposals" as those terms are defined in s. 287.012.

1242 (3) "Commodity" means any goods, merchandise, wares,
 1243 produce, chose in action, land, article of commerce, or other
 1244 tangible or intangible property, real, personal, or mixed, for
 1245 use, consumption, production, enjoyment, or resale.

1246 (4) "Governmental entity" means the state, including any
 1247 unit of the executive, legislative, and judicial branches of
 1248 government, political subdivisions and any agency or office

1249 thereof, or any other public entity that independently exercises
 1250 any type of governmental function ~~"Corruptly" or "with corrupt~~
 1251 ~~intent"~~ means acting knowingly and dishonestly for a wrongful
 1252 purpose.

1253 (5) "Harm" means pecuniary or other loss, disadvantage, or
 1254 injury to the person affected.

1255 (6) "Public servant" means:

1256 (a) Any officer or employee of a governmental ~~state,~~
 1257 ~~county, municipal, or special district agency or~~ entity;

1258 (b) Any legislative or judicial officer or employee;

1259 (c) Any person, except a witness, who acts as a general or
 1260 special magistrate, receiver, auditor, arbitrator, umpire,
 1261 referee, consultant, or hearing officer while performing a
 1262 governmental function; ~~or~~

1263 (d) A candidate for election or appointment to any of the
 1264 positions listed in this subsection, or an individual who has
 1265 been elected to, but has yet to officially assume the
 1266 responsibilities of, public office; or

1267 (e) To the extent that the individual's conduct relates to
 1268 the performance of a public duty of a governmental entity, any
 1269 officer, director, partner, manager, representative, or employee
 1270 of a nongovernmental entity, private corporation, quasi-public
 1271 corporation, or quasi-public entity, or any person subject to
 1272 chapter 119 who is acting on behalf of a governmental entity.

1273 For purposes of this paragraph, "nongovernmental entity" means a
 1274 person, an association, a cooperative, a corporation, a

1275 partnership, an organization, or any other entity, whether
 1276 operating for profit or not for profit, which is not a
 1277 governmental entity.

1278 (7) "Service" means any kind of activity performed in
 1279 whole or in part for economic benefit.

1280 Section 29. Subsection (1) of section 838.015, Florida
 1281 Statutes, is amended to read:

1282 838.015 Bribery.—

1283 (1) For purposes of this section, "bribery" means
 1284 ~~corruptly~~ to knowingly and intentionally give, offer, or promise
 1285 to any public servant, or, if a public servant, ~~corruptly~~ to
 1286 knowingly and intentionally request, solicit, accept, or agree
 1287 to accept for himself or herself or another, any pecuniary or
 1288 other benefit not authorized by law with an intent or purpose to
 1289 influence the performance of any act or omission which the
 1290 person believes to be, or the public servant represents as
 1291 being, within the official discretion of a public servant, in
 1292 violation of a public duty, or in performance of a public duty.

1293 Section 30. Subsections (1) and (2) of section 838.016,
 1294 Florida Statutes, are amended to read:

1295 838.016 Unlawful compensation or reward for official
 1296 behavior.—

1297 (1) It is unlawful for any person ~~corruptly~~ to knowingly
 1298 and intentionally give, offer, or promise to any public servant,
 1299 or, if a public servant, ~~corruptly~~ to knowingly and
 1300 intentionally request, solicit, accept, or agree to accept, any

1301 pecuniary or other benefit not authorized by law, for the past,
 1302 present, or future performance, nonperformance, or violation of
 1303 any act or omission which the person believes to have been, or
 1304 the public servant represents as having been, either within the
 1305 official discretion of the public servant, in violation of a
 1306 public duty, or in performance of a public duty. This section
 1307 may not ~~Nothing herein shall~~ be construed to preclude a public
 1308 servant from accepting rewards for services performed in
 1309 apprehending any criminal.

1310 (2) It is unlawful for any person ~~corruptly~~ to knowingly
 1311 and intentionally give, offer, or promise to any public servant,
 1312 or, if a public servant, ~~corruptly~~ to knowingly and
 1313 intentionally request, solicit, accept, or agree to accept, any
 1314 pecuniary or other benefit not authorized by law for the past,
 1315 present, or future exertion of any influence upon or with any
 1316 other public servant regarding any act or omission which the
 1317 person believes to have been, or which is represented to him or
 1318 her as having been, either within the official discretion of the
 1319 other public servant, in violation of a public duty, or in
 1320 performance of a public duty.

1321 Section 31. Subsection (1) of section 838.022, Florida
 1322 Statutes, is amended, and subsection (2) of that section is
 1323 republished, to read:

1324 838.022 Official misconduct.—

1325 (1) It is unlawful for a public servant, ~~with corrupt~~
 1326 ~~intent~~ to knowingly and intentionally obtain an improper a

1327 benefit for any person or to cause unlawful harm to another, by
 1328 ~~to~~:

1329 (a) Falsifying ~~Falsify~~, or causing ~~cause~~ another person to
 1330 falsify, any official record or official document;

1331 (b) Concealing, covering up, destroying, mutilating, or
 1332 altering ~~Conceal, cover up, destroy, mutilate, or alter~~ any
 1333 official record or official document or causing ~~cause~~ another
 1334 person to perform such an act; or

1335 (c) Obstructing, delaying, or preventing ~~Obstruct, delay,~~
 1336 ~~or prevent~~ the communication of information relating to the
 1337 commission of a felony that directly involves or affects the
 1338 governmental ~~public agency or public~~ entity served by the public
 1339 servant.

1340 (2) For the purposes of this section:

1341 (a) The term "public servant" does not include a candidate
 1342 who does not otherwise qualify as a public servant.

1343 (b) An official record or official document includes only
 1344 public records.

1345 Section 32. Subsections (1) and (2) of section 838.22,
 1346 Florida Statutes, are amended to read:

1347 838.22 Bid tampering.—

1348 (1) It is unlawful for a public servant, ~~with corrupt~~
 1349 ~~intent~~ to knowingly and intentionally influence or attempt to
 1350 influence, in an improper manner, the competitive bidding
 1351 process undertaken by any governmental ~~state, county, municipal,~~
 1352 ~~or special district agency, or any other public entity,~~ for the

1353 procurement of commodities or services, by ~~to~~:

1354 (a) Disclosing ~~Disclose~~ material information concerning a
 1355 bid or other aspects of the competitive bidding process when
 1356 such information is not publicly disclosed.

1357 (b) Altering or amending ~~Alter or amend~~ a submitted bid,
 1358 documents or other materials supporting a submitted bid, or bid
 1359 results for the purpose of intentionally providing a competitive
 1360 advantage to any person who submits a bid.

1361 (2) It is unlawful for a public servant, ~~with corrupt~~
 1362 ~~intent~~ to knowingly and intentionally obtain an improper a
 1363 benefit for any person or to cause unlawful harm to another, to
 1364 circumvent a competitive bidding process required by law or rule
 1365 by using a sole-source contract for commodities or services.

1366 Section 33. Paragraph (1) of subsection (12) of section
 1367 1001.42, Florida Statutes, is amended to read:

1368 1001.42 Powers and duties of district school board.—The
 1369 district school board, acting as a board, shall exercise all
 1370 powers and perform all duties listed below:

1371 (12) FINANCE.—Take steps to assure students adequate
 1372 educational facilities through the financial procedure
 1373 authorized in chapters 1010 and 1011 and as prescribed below:

1374 (1) *Internal auditor.*—May employ an internal auditor to
 1375 perform ongoing financial verification of the financial records
 1376 of the school district and such other audits and reviews as the
 1377 district school board directs for the purpose of determining:

1378 1. The adequacy of internal controls designed to prevent

1379 and detect fraud, waste, and abuse.

1380 2. Compliance with applicable laws, rules, contracts,
 1381 grant agreements, district school board-approved policies, and
 1382 best practices.

1383 3. The efficiency of operations.

1384 4. The reliability of financial records and reports.

1385 5. The safeguarding of assets.

1386

1387 The internal auditor shall report directly to the district
 1388 school board or its designee.

1389 Section 34. Paragraph (j) of subsection (9) of section
 1390 1002.33, Florida Statutes, is amended to read:

1391 1002.33 Charter schools.—

1392 (9) CHARTER SCHOOL REQUIREMENTS.—

1393 (j) The governing body of the charter school shall be
 1394 responsible for:

1395 1. Establishing and maintaining internal controls designed
 1396 to:

1397 a. Prevent and detect fraud, waste, and abuse.

1398 b. Promote and encourage compliance with applicable laws,
 1399 rules, contracts, grant agreements, and best practices.

1400 c. Support economical and efficient operations.

1401 d. Ensure reliability of financial records and reports.

1402 e. Safeguard assets.

1403 ~~2.4.~~ Ensuring that the charter school has retained the
 1404 services of a certified public accountant or auditor for the

1405 annual financial audit, pursuant to s. 1002.345(2), who shall
 1406 submit the report to the governing body.

1407 ~~3.2.~~ Reviewing and approving the audit report, including
 1408 audit findings and recommendations for the financial recovery
 1409 plan.

1410 ~~4.a.3.a.~~ Performing the duties in s. 1002.345, including
 1411 monitoring a corrective action plan.

1412 b. Monitoring a financial recovery plan in order to ensure
 1413 compliance.

1414 ~~5.4.~~ Participating in governance training approved by the
 1415 department which must include government in the sunshine,
 1416 conflicts of interest, ethics, and financial responsibility.

1417 Section 35. Present subsections (6) through (10) of
 1418 section 1002.37, Florida Statutes, are redesignated as
 1419 subsections (7) through (11), respectively, a new subsection (6)
 1420 is added to that section, and present subsections (6) and (11)
 1421 of that section are amended, to read:

1422 1002.37 The Florida Virtual School.—

1423 (6) The Florida Virtual School shall have an annual
 1424 financial audit of its accounts and records conducted by an
 1425 independent auditor who is a certified public accountant
 1426 licensed under chapter 473. The independent auditor shall
 1427 conduct the audit in accordance with rules adopted by the
 1428 Auditor General pursuant to s. 11.45 and, upon completion of the
 1429 audit, shall prepare an audit report in accordance with such
 1430 rules. The audit report must include a written statement of the

1431 board of trustees describing corrective action to be taken in
1432 response to each of the recommendations of the independent
1433 auditor included in the audit report. The independent auditor
1434 shall submit the audit report to the board of trustees and the
1435 Auditor General no later than 9 months after the end of the
1436 preceding fiscal year.

1437 (7)-(6) The board of trustees shall annually submit to the
1438 Governor, the Legislature, the Commissioner of Education, and
1439 the State Board of Education the audit report prepared pursuant
1440 to subsection (6) and a complete and detailed report setting
1441 forth:

1442 (a) The operations and accomplishments of the Florida
1443 Virtual School within the state and those occurring outside the
1444 state as Florida Virtual School Global.

1445 (b) The marketing and operational plan for the Florida
1446 Virtual School and Florida Virtual School Global, including
1447 recommendations regarding methods for improving the delivery of
1448 education through the Internet and other distance learning
1449 technology.

1450 (c) The assets and liabilities of the Florida Virtual
1451 School and Florida Virtual School Global at the end of the
1452 fiscal year.

1453 (d) ~~A copy of an annual financial audit of the accounts~~
1454 ~~and records of the Florida Virtual School and Florida Virtual~~
1455 ~~School Global, conducted by an independent certified public~~
1456 ~~accountant and performed in accordance with rules adopted by the~~

1457 ~~Auditor General.~~

1458 ~~(e)~~ Recommendations regarding the unit cost of providing
 1459 services to students through the Florida Virtual School and
 1460 Florida Virtual School Global. In order to most effectively
 1461 develop public policy regarding any future funding of the
 1462 Florida Virtual School, it is imperative that the cost of the
 1463 program is accurately identified. The identified cost of the
 1464 program must be based on reliable data.

1465 (e)~~(f)~~ Recommendations regarding an accountability
 1466 mechanism to assess the effectiveness of the services provided
 1467 by the Florida Virtual School and Florida Virtual School Global.

1468 ~~(11) The Auditor General shall conduct an operational~~
 1469 ~~audit of the Florida Virtual School, including Florida Virtual~~
 1470 ~~School Global. The scope of the audit shall include, but not be~~
 1471 ~~limited to, the administration of responsibilities relating to~~
 1472 ~~personnel; procurement and contracting; revenue production;~~
 1473 ~~school funds, including internal funds; student enrollment~~
 1474 ~~records; franchise agreements; information technology~~
 1475 ~~utilization, assets, and security; performance measures and~~
 1476 ~~standards; and accountability. The final report on the audit~~
 1477 ~~shall be submitted to the President of the Senate and the~~
 1478 ~~Speaker of the House of Representatives no later than January~~
 1479 ~~31, 2014.~~

1480 Section 36. Subsection (5) is added to section 1010.01,
 1481 Florida Statutes, to read:

1482 1010.01 Uniform records and accounts.—

1483 (5) Each school district, Florida College System
 1484 institution, and state university shall establish and maintain
 1485 internal controls designed to:

- 1486 (a) Prevent and detect fraud, waste, and abuse.
- 1487 (b) Promote and encourage compliance with applicable laws,
 1488 rules, contracts, grant agreements, and best practices.
- 1489 (c) Support economical and efficient operations.
- 1490 (d) Ensure reliability of financial records and reports.
- 1491 (e) Safeguard assets.

1492 Section 37. Subsection (2) of section 1010.30, Florida
 1493 Statutes, is amended to read:

1494 1010.30 Audits required.—

1495 (2) If a school district, Florida College System
 1496 institution, or university audit report includes a
 1497 recommendation that was included in the preceding financial
 1498 audit report but remains unaddressed, ~~an audit contains a~~
 1499 ~~significant finding,~~ the district school board, the Florida
 1500 College System institution board of trustees, or the university
 1501 board of trustees, within 60 days after the delivery of the
 1502 audit report to the school district, Florida College System
 1503 institution, or university, shall indicate ~~conduct an audit~~
 1504 ~~overview~~ during a regularly scheduled public meeting whether it
 1505 intends to take corrective action, the intended corrective
 1506 action, and the timeframe for the corrective action. If the
 1507 district school board, Florida College System institution board
 1508 of trustees, or university board of trustees indicates that it

1509 does not intend to take corrective action, it shall explain its
 1510 decision at the public meeting.

1511 Section 38. Subsection (2) of section 68.082, Florida
 1512 Statutes, is amended to read:

1513 68.082 False claims against the state; definitions;
 1514 liability.—

1515 (2) Any person who:

1516 (a) Knowingly presents or causes to be presented a false
 1517 or fraudulent claim for payment or approval;

1518 (b) Knowingly authorizes, approves, or receives payment of
 1519 prohibited compensation in violation of s. 215.425;

1520 (c)~~(b)~~ Knowingly makes, uses, or causes to be made or used
 1521 a false record or statement material to a false or fraudulent
 1522 claim;

1523 (d)~~(e)~~ Conspires to commit a violation of this subsection;

1524 (e)~~(d)~~ Has possession, custody, or control of property or
 1525 money used or to be used by the state and knowingly delivers or
 1526 causes to be delivered less than all of that money or property;

1527 (f)~~(e)~~ Is authorized to make or deliver a document
 1528 certifying receipt of property used or to be used by the state
 1529 and, intending to defraud the state, makes or delivers the
 1530 receipt without knowing that the information on the receipt is
 1531 true;

1532 (g)~~(f)~~ Knowingly buys or receives, as a pledge of an
 1533 obligation or a debt, public property from an officer or
 1534 employee of the state who may not sell or pledge the property;

1535 or
 1536 (h)~~(g)~~ Knowingly makes, uses, or causes to be made or used
 1537 a false record or statement material to an obligation to pay or
 1538 transmit money or property to the state, or knowingly conceals
 1539 or knowingly and improperly avoids or decreases an obligation to
 1540 pay or transmit money or property to the state

1541
 1542 is liable to the state for a civil penalty of not less than
 1543 \$5,500 and not more than \$11,000 and for treble the amount of
 1544 damages the state sustains because of the act of that person.

1545 Section 39. Subsection (1) of section 68.083, Florida
 1546 Statutes, is amended to read:

1547 68.083 Civil actions for false claims.—

1548 (1) The department may diligently investigate a violation
 1549 under s. 68.082. If the department finds that a person has
 1550 violated or is violating s. 68.082, the department may bring a
 1551 civil action under the Florida False Claims Act against the
 1552 person. The Department of Financial Services may bring a civil
 1553 action under this section if the action arises from an
 1554 investigation by that department and the Department of Legal
 1555 Affairs has not filed an action under this act. For a violation
 1556 of s. 68.082 regarding prohibited compensation paid from state
 1557 funds, the Department of Financial Services may bring a civil
 1558 action under this section if the action arises from an
 1559 investigation by that department concerning a violation of s.
 1560 215.425 by the state and the Department of Legal Affairs has not

1561 | filed an action under this act.

1562 | Section 40. Subsection (5) of section 99.061, Florida
1563 | Statutes, is amended to read:

1564 | 99.061 Method of qualifying for nomination or election to
1565 | federal, state, county, or district office.—

1566 | (5) At the time of qualifying for office, each candidate
1567 | for a constitutional office or an elected municipal office shall
1568 | file a full and public disclosure of financial interests
1569 | pursuant to s. 8, Art. II of the State Constitution, which must
1570 | be verified under oath or affirmation pursuant to s.
1571 | 92.525(1) (a), and a candidate for any other office, ~~including~~
1572 | ~~local elective office,~~ shall file a statement of financial
1573 | interests pursuant to s. 112.3145.

1574 | Section 41. Subsection (3) of section 218.503, Florida
1575 | Statutes, is amended to read:

1576 | 218.503 Determination of financial emergency.—

1577 | (3) Upon notification that one or more of the conditions
1578 | in subsection (1) have occurred or will occur if action is not
1579 | taken to assist the local governmental entity or district school
1580 | board, the Governor or his or her designee shall contact the
1581 | local governmental entity or the Commissioner of Education or
1582 | his or her designee shall contact the district school board, as
1583 | appropriate, to determine what actions have been taken by the
1584 | local governmental entity or the district school board to
1585 | resolve or prevent the condition. The information requested must
1586 | be provided within 45 days after the date of the request. If the

1587 local governmental entity or the district school board does not
1588 comply with the request, the Governor or his or her designee or
1589 the Commissioner of Education or his or her designee shall
1590 notify ~~the members of~~ the Legislative Auditing Committee, which
1591 ~~who~~ may take action pursuant to s. 11.40(2) ~~s. 11.40~~. The
1592 Governor or the Commissioner of Education, as appropriate, shall
1593 determine whether the local governmental entity or the district
1594 school board needs state assistance to resolve or prevent the
1595 condition. If state assistance is needed, the local governmental
1596 entity or district school board is considered to be in a state
1597 of financial emergency. The Governor or the Commissioner of
1598 Education, as appropriate, has the authority to implement
1599 measures as set forth in ss. 218.50-218.504 to assist the local
1600 governmental entity or district school board in resolving the
1601 financial emergency. Such measures may include, but are not
1602 limited to:

1603 (a) Requiring approval of the local governmental entity's
1604 budget by the Governor or approval of the district school
1605 board's budget by the Commissioner of Education.

1606 (b) Authorizing a state loan to a local governmental
1607 entity and providing for repayment of same.

1608 (c) Prohibiting a local governmental entity or district
1609 school board from issuing bonds, notes, certificates of
1610 indebtedness, or any other form of debt until such time as it is
1611 no longer subject to this section.

1612 (d) Making such inspections and reviews of records,

1613 information, reports, and assets of the local governmental
1614 entity or district school board as are needed. The appropriate
1615 local officials shall cooperate in such inspections and reviews.

1616 (e) Consulting with officials and auditors of the local
1617 governmental entity or the district school board and the
1618 appropriate state officials regarding any steps necessary to
1619 bring the books of account, accounting systems, financial
1620 procedures, and reports into compliance with state requirements.

1621 (f) Providing technical assistance to the local
1622 governmental entity or the district school board.

1623 (g)1. Establishing a financial emergency board to oversee
1624 the activities of the local governmental entity or the district
1625 school board. If a financial emergency board is established for
1626 a local governmental entity, the Governor shall appoint board
1627 members and select a chair. If a financial emergency board is
1628 established for a district school board, the State Board of
1629 Education shall appoint board members and select a chair. The
1630 financial emergency board shall adopt such rules as are
1631 necessary for conducting board business. The board may:

1632 a. Make such reviews of records, reports, and assets of
1633 the local governmental entity or the district school board as
1634 are needed.

1635 b. Consult with officials and auditors of the local
1636 governmental entity or the district school board and the
1637 appropriate state officials regarding any steps necessary to
1638 bring the books of account, accounting systems, financial

1639 | procedures, and reports of the local governmental entity or the
 1640 | district school board into compliance with state requirements.

1641 | c. Review the operations, management, efficiency,
 1642 | productivity, and financing of functions and operations of the
 1643 | local governmental entity or the district school board.

1644 | d. Consult with other governmental entities for the
 1645 | consolidation of all administrative direction and support
 1646 | services, including, but not limited to, services for asset
 1647 | sales, economic and community development, building inspections,
 1648 | parks and recreation, facilities management, engineering and
 1649 | construction, insurance coverage, risk management, planning and
 1650 | zoning, information systems, fleet management, and purchasing.

1651 | 2. The recommendations and reports made by the financial
 1652 | emergency board must be submitted to the Governor for local
 1653 | governmental entities or to the Commissioner of Education and
 1654 | the State Board of Education for district school boards for
 1655 | appropriate action.

1656 | (h) Requiring and approving a plan, to be prepared by
 1657 | officials of the local governmental entity or the district
 1658 | school board in consultation with the appropriate state
 1659 | officials, prescribing actions that will cause the local
 1660 | governmental entity or district school board to no longer be
 1661 | subject to this section. The plan must include, but need not be
 1662 | limited to:

1663 | 1. Provision for payment in full of obligations outlined
 1664 | in subsection (1), designated as priority items, which are

1665 currently due or will come due.

1666 2. Establishment of priority budgeting or zero-based
1667 budgeting in order to eliminate items that are not affordable.

1668 3. The prohibition of a level of operations which can be
1669 sustained only with nonrecurring revenues.

1670 4. Provisions implementing the consolidation, sourcing, or
1671 discontinuance of all administrative direction and support
1672 services, including, but not limited to, services for asset
1673 sales, economic and community development, building inspections,
1674 parks and recreation, facilities management, engineering and
1675 construction, insurance coverage, risk management, planning and
1676 zoning, information systems, fleet management, and purchasing.

1677 Section 42. Subsection (2) of section 1002.455, Florida
1678 Statutes, is amended to read:

1679 1002.455 Student eligibility for K-12 virtual
1680 instruction.—

1681 (2) A student is eligible to participate in virtual
1682 instruction if:

1683 (a) The student spent the prior school year in attendance
1684 at a public school in the state and was enrolled and reported by
1685 the school district for funding during October and February for
1686 purposes of the Florida Education Finance Program surveys;

1687 (b) The student is a dependent child of a member of the
1688 United States Armed Forces who was transferred within the last
1689 12 months to this state from another state or from a foreign
1690 country pursuant to a permanent change of station order;

1691 (c) The student was enrolled during the prior school year
 1692 in a virtual instruction program under s. 1002.45 or a full-time
 1693 Florida Virtual School program under s. 1002.37(9)(a) ~~s.~~
 1694 ~~1002.37(8)(a)~~;

1695 (d) The student has a sibling who is currently enrolled in
 1696 a virtual instruction program and the sibling was enrolled in
 1697 that program at the end of the prior school year;

1698 (e) The student is eligible to enter kindergarten or first
 1699 grade; or

1700 (f) The student is eligible to enter grades 2 through 5
 1701 and is enrolled full-time in a school district virtual
 1702 instruction program, virtual charter school, or the Florida
 1703 Virtual School.

1704 Section 43. For the purpose of incorporating the amendment
 1705 made by this act to section 838.014, Florida Statutes, in a
 1706 reference thereto, subsection (11) of section 817.568, Florida
 1707 Statutes, is reenacted to read:

1708 817.568 Criminal use of personal identification
 1709 information.—

1710 (11) A person who willfully and without authorization
 1711 fraudulently uses personal identification information concerning
 1712 an individual who is 60 years of age or older; a disabled adult
 1713 as defined in s. 825.101; a public servant as defined in s.
 1714 838.014; a veteran as defined in s. 1.01; a first responder as
 1715 defined in s. 125.01045; an individual who is employed by the
 1716 State of Florida; or an individual who is employed by the

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1717 Federal Government without first obtaining the consent of that
1718 individual commits a felony of the second degree, punishable as
1719 provided in s. 775.082, s. 775.083, or s. 775.084.

1720 Section 44. The Legislature finds that a proper and
1721 legitimate state purpose is served when internal controls are
1722 established to prevent and detect fraud, waste, and abuse and to
1723 safeguard and account for government funds and property.
1724 Therefore, the Legislature determines and declares that this act
1725 fulfills an important state interest.

1726 Section 45. This act shall take effect October 1, 2016.