



1 A bill to be entitled
2 An act relating to government accountability; amending
3 s. 11.40, F.S.; specifying that the Governor, the
4 Commissioner of Education, or the designee of the
5 Governor or of the commissioner, may notify the
6 Legislative Auditing Committee of an entity's failure
7 to comply with certain auditing and financial
8 reporting requirements; amending s. 11.45, F.S.;
9 defining the terms "abuse," "fraud," and "waste";
10 revising the definition of the term "local
11 governmental entity"; excluding water management
12 districts from certain audit requirements; removing a
13 cross-reference; authorizing the Auditor General to
14 conduct audits of tourist development councils and
15 county tourism promotion agencies; revising reporting
16 requirements applicable to the Auditor General;
17 amending s. 28.35, F.S.; revising reporting
18 requirements applicable to the Florida Clerks of Court
19 Operations Corporation; amending s. 43.16, F.S.;
20 revising the responsibilities of the Justice
21 Administrative Commission, each state attorney, each
22 public defender, the criminal conflict and civil
23 regional counsel, the capital collateral regional
24 counsel, and the Guardian Ad Litem Program, to include
25 the establishment and maintenance of certain internal



26 | controls; amending s. 112.061, F.S.; revising certain
27 | lodging rates for the purpose of reimbursement to
28 | specified employees; authorizing an employee to expend
29 | his or her funds for certain lodging expenses;
30 | defining the term "statewide travel management
31 | system"; requiring agencies and the judicial branch to
32 | report certain travel information of public officers
33 | and employees in the statewide travel management
34 | system; requiring executive branch state agencies and
35 | the judicial branch to use the statewide travel
36 | management system for certain purposes; amending ss.
37 | 129.03, 129.06, and 166.241, F.S.; requiring counties
38 | and municipalities to maintain certain budget
39 | documents on the entities' websites for a specified
40 | period; amending s. 215.86, F.S.; revising the
41 | purposes for which management systems and internal
42 | controls must be established and maintained by each
43 | state agency and the judicial branch; amending s.
44 | 215.97, F.S.; revising certain audit threshold
45 | requirements; amending s. 215.985, F.S.; revising the
46 | requirements for a monthly financial statement
47 | provided by a water management district; amending s.
48 | 218.32, F.S.; revising the requirements of the annual
49 | financial audit report of a local governmental entity;
50 | authorizing the Department of Financial Services to



51 request additional information from a local
52 governmental entity; requiring a local governmental
53 entity to respond to such requests within a specified
54 timeframe; requiring the department to notify the
55 Legislative Auditing Committee of noncompliance;
56 amending s. 218.33, F.S.; requiring local governmental
57 entities to establish and maintain internal controls
58 to achieve specified purposes; amending s. 218.39,
59 F.S.; requiring an audited entity to respond to audit
60 recommendations under specified circumstances;
61 amending s. 218.391, F.S.; revising membership for the
62 audit committee; prohibiting an audit committee member
63 from being an employee, a chief executive officer, or
64 a chief financial officer of the respective
65 governmental entity; requiring an auditor to include
66 certain information in a management letter; requiring
67 the chair of a governmental entity's governing body to
68 submit an affidavit containing certain information
69 when the entity contracts with an auditor to conduct
70 an audit; providing requirements and procedures for
71 selecting an auditor; requiring the Legislative
72 Auditing Committee to determine whether a governmental
73 entity should be subject to state action under certain
74 circumstances; amending s. 286.0114, F.S.; prohibiting
75 a board or commission from requiring an advance copy



76 | of testimony or comments from a member of the public
77 | as a precondition to being given the opportunity to be
78 | heard at a public meeting; amending s. 373.536, F.S.;
79 | deleting obsolete language; requiring water management
80 | districts to maintain certain budget documents on the
81 | districts' websites for a specified period; amending
82 | s. 1001.42, F.S.; authorizing additional internal
83 | audits as directed by the district school board;
84 | amending s. 1002.33, F.S.; revising the
85 | responsibilities of the governing board of a charter
86 | school to include the establishment and maintenance of
87 | internal controls; removing obsolete provisions;
88 | amending s. 1002.37, F.S.; requiring completion of an
89 | annual financial audit of the Florida Virtual School;
90 | specifying audit requirements; requiring an audit
91 | report to be submitted to the board of trustees of the
92 | Florida Virtual School and the Auditor General;
93 | deleting obsolete provisions; amending s. 1010.01,
94 | F.S.; requiring each school district, Florida College
95 | System institution, and state university to establish
96 | and maintain certain internal controls; amending s.
97 | 1010.30, F.S.; requiring a district school board,
98 | Florida College System institution board of trustees,
99 | or university board of trustees to respond to audit
100 | recommendations under certain circumstances; amending



101 ss. 218.503 and 1002.455, F.S.; conforming provisions
 102 and cross-references to changes made by the act;
 103 declaring that the act fulfills an important state
 104 interest; providing an effective date.

105
 106 Be It Enacted by the Legislature of the State of Florida:

107
 108 Section 1. Subsection (2) of section 11.40, Florida
 109 Statutes, is amended to read:

110 11.40 Legislative Auditing Committee.—

111 (2) Following notification by the Auditor General, the
 112 Department of Financial Services, ~~or~~ the Division of Bond
 113 Finance of the State Board of Administration, the Governor or
 114 his or her designee, or the Commissioner of Education or his or
 115 her designee of the failure of a local governmental entity,
 116 district school board, charter school, or charter technical
 117 career center to comply with the applicable provisions within s.
 118 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
 119 Legislative Auditing Committee may schedule a hearing to
 120 determine if the entity should be subject to further state
 121 action. If the committee determines that the entity should be
 122 subject to further state action, the committee shall:

123 (a) In the case of a local governmental entity or district
 124 school board, direct the Department of Revenue and the
 125 Department of Financial Services to withhold any funds not



126 pledged for bond debt service satisfaction which are payable to
127 such entity until the entity complies with the law. The
128 committee shall specify the date that such action must ~~shall~~
129 begin, and the directive must be received by the Department of
130 Revenue and the Department of Financial Services 30 days before
131 the date of the distribution mandated by law. The Department of
132 Revenue and the Department of Financial Services may implement
133 ~~the provisions of~~ this paragraph.

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

135 1. A special act, notify the President of the Senate, the
136 Speaker of the House of Representatives, the standing committees
137 of the Senate and the House of Representatives charged with
138 special district oversight as determined by the presiding
139 officers of each respective chamber, the legislators who
140 represent a portion of the geographical jurisdiction of the
141 special district, and the Department of Economic Opportunity
142 that the special district has failed to comply with the law.
143 Upon receipt of notification, the Department of Economic
144 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
145 If the special district remains in noncompliance after the
146 process set forth in s. 189.0651, or if a public hearing is not
147 held, the Legislative Auditing Committee may request the
148 department to proceed pursuant to s. 189.067(3).

149 2. A local ordinance, notify the chair or equivalent of
150 the local general-purpose government pursuant to s. 189.0652 and



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151 the Department of Economic Opportunity that the special district
152 has failed to comply with the law. Upon receipt of notification,
153 the department shall proceed pursuant to s. 189.062 or s.
154 189.067. If the special district remains in noncompliance after
155 the process set forth in s. 189.0652, or if a public hearing is
156 not held, the Legislative Auditing Committee may request the
157 department to proceed pursuant to s. 189.067(3).

158 3. Any manner other than a special act or local ordinance,
159 notify the Department of Economic Opportunity that the special
160 district has failed to comply with the law. Upon receipt of
161 notification, the department shall proceed pursuant to s.
162 189.062 or s. 189.067(3).

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

166 Section 2. Subsection (1), paragraph (j) of subsection
167 (2), paragraph (u) of subsection (3), and paragraph (i) of
168 subsection (7) of section 11.45, Florida Statutes, are amended,
169 and paragraph (x) is added to subsection (3) of that section to
170 read:

171 11.45 Definitions; duties; authorities; reports; rules.—

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

173 (a) "Abuse" means behavior that is deficient or improper
174 when compared with behavior that a prudent person would consider
175 a reasonable and necessary operational practice given the facts



176 and circumstances. The term includes the misuse of authority or
177 position for personal gain.

178 (b)~~(a)~~ "Audit" means a financial audit, operational audit,
179 or performance audit.

180 (c)~~(b)~~ "County agency" means a board of county
181 commissioners or other legislative and governing body of a
182 county, however styled, including that of a consolidated or
183 metropolitan government, a clerk of the circuit court, a
184 separate or ex officio clerk of the county court, a sheriff, a
185 property appraiser, a tax collector, a supervisor of elections,
186 or any other officer in whom any portion of the fiscal duties of
187 a body or officer expressly stated in this paragraph are ~~the~~
188 ~~above are under law~~ separately placed by law.

189 (d)~~(e)~~ "Financial audit" means an examination of financial
190 statements in order to express an opinion on the fairness with
191 which they are presented in conformity with generally accepted
192 accounting principles and an examination to determine whether
193 operations are properly conducted in accordance with legal and
194 regulatory requirements. Financial audits must be conducted in
195 accordance with auditing standards generally accepted in the
196 United States and government auditing standards as adopted by
197 the Board of Accountancy. When applicable, the scope of
198 financial audits must ~~shall~~ encompass the additional activities
199 necessary to establish compliance with the Single Audit Act
200 Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other



201 applicable federal law.

202 (e) "Fraud" means obtaining something of value through
203 willful misrepresentation, including, but not limited to, the
204 intentional misstatements or intentional omissions of amounts or
205 disclosures in financial statements to deceive users of
206 financial statements, theft of an entity's assets, bribery, or
207 the use of one's position for personal enrichment through the
208 deliberate misuse or misapplication of an organization's
209 resources.

210 (f)~~(d)~~ "Governmental entity" means a state agency, a
211 county agency, or any other entity, however styled, that
212 independently exercises any type of state or local governmental
213 function.

214 (g)~~(e)~~ "Local governmental entity" means a county agency,
215 municipality, tourist development council, county tourism
216 promotion agency, or special district as defined in s. 189.012.
217 The term,~~but~~ does not include any housing authority established
218 under chapter 421.

219 (h)~~(f)~~ "Management letter" means a statement of the
220 auditor's comments and recommendations.

221 (i)~~(g)~~ "Operational audit" means an audit whose purpose is
222 to evaluate management's performance in establishing and
223 maintaining internal controls, including controls designed to
224 prevent and detect fraud, waste, and abuse, and in administering
225 assigned responsibilities in accordance with applicable laws,



226 administrative rules, contracts, grant agreements, and other
227 guidelines. Operational audits must be conducted in accordance
228 with government auditing standards. Such audits examine internal
229 controls that are designed and placed in operation to promote
230 and encourage the achievement of management's control objectives
231 in the categories of compliance, economic and efficient
232 operations, reliability of financial records and reports, and
233 safeguarding of assets, and identify weaknesses in those
234 internal controls.

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

- 241 1. Economy, efficiency, or effectiveness of the program.
- 242 2. Structure or design of the program to accomplish its
243 goals and objectives.
- 244 3. Adequacy of the program to meet the needs identified by
245 the Legislature or governing body.
- 246 4. Alternative methods of providing program services or
247 products.
- 248 5. Goals, objectives, and performance measures used by the
249 agency to monitor and report program accomplishments.
- 250 6. The accuracy or adequacy of public documents, reports,



251 or requests prepared under the program by state agencies.

252 7. Compliance of the program with appropriate policies,
253 rules, or laws.

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

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

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

271 (m) "Waste" means the act of using or expending resources
272 unreasonably, carelessly, extravagantly, or for no useful
273 purpose.

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

275 (j) Conduct audits of local governmental entities when



276 | determined to be necessary by the Auditor General, when directed
277 | by the Legislative Auditing Committee, or when otherwise
278 | required by law. No later than 18 months after the release of
279 | the audit report, the Auditor General shall perform such
280 | appropriate followup procedures as he or she deems necessary to
281 | determine the audited entity's progress in addressing the
282 | findings and recommendations contained within the Auditor
283 | General's previous report. The Auditor General shall notify each
284 | member of the audited entity's governing body and the
285 | Legislative Auditing Committee of the results of his or her
286 | determination. For purposes of this paragraph, local
287 | governmental entities do not include water management districts.
288 |

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

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

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



301 (x) Tourist development councils and county tourism
302 promotion agencies.

303 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

304 (i) The Auditor General shall annually transmit by July
305 15, to the President of the Senate, the Speaker of the House of
306 Representatives, and the Department of Financial Services, a
307 list of all school districts, charter schools, charter technical
308 career centers, Florida College System institutions, state
309 universities, and local governmental entities ~~water management~~
310 ~~districts~~ that have failed to comply with the transparency
311 requirements as identified in the audit reports reviewed
312 pursuant to paragraph (b) and those conducted pursuant to
313 subsection (2).

314 Section 3. Paragraph (d) of subsection (2) of section
315 28.35, Florida Statutes, is amended to read:

316 28.35 Florida Clerks of Court Operations Corporation.—

317 (2) The duties of the corporation shall include the
318 following:

319 (d) Developing and certifying a uniform system of workload
320 measures and applicable workload standards for court-related
321 functions as developed by the corporation and clerk workload
322 performance in meeting the workload performance standards. These
323 workload measures and workload performance standards shall be
324 designed to facilitate an objective determination of the
325 performance of each clerk in accordance with minimum standards



326 for fiscal management, operational efficiency, and effective
327 collection of fines, fees, service charges, and court costs. The
328 corporation shall develop the workload measures and workload
329 performance standards in consultation with the Legislature. When
330 the corporation finds a clerk has not met the workload
331 performance standards, the corporation shall identify the nature
332 of each deficiency and any corrective action recommended and
333 taken by the affected clerk of the court. For quarterly periods
334 ending on the last day of March, June, September, and December
335 of each year, the corporation shall notify the Legislature of
336 any clerk not meeting workload performance standards and provide
337 a copy of any corrective action plans. Such notifications shall
338 be submitted no later than 45 days after the end of the
339 preceding quarterly period. As used in this subsection, the
340 term:

341 1. "Workload measures" means the measurement of the
342 activities and frequency of the work required for the clerk to
343 adequately perform the court-related duties of the office as
344 defined by the membership of the Florida Clerks of Court
345 Operations Corporation.

346 2. "Workload performance standards" means the standards
347 developed to measure the timeliness and effectiveness of the
348 activities that are accomplished by the clerk in the performance
349 of the court-related duties of the office as defined by the
350 membership of the Florida Clerks of Court Operations



351 Corporation.

352 Section 4. Subsections (6) and (7) of section 43.16,
353 Florida Statutes, are renumbered as subsections (7) and (8),
354 respectively, and a new subsection (6) is added to that section
355 to read:

356 43.16 Justice Administrative Commission; membership,
357 powers and duties.—

358 (6) The commission, each state attorney, each public
359 defender, the criminal conflict and civil regional counsel, the
360 capital collateral regional counsel, and the Guardian Ad Litem
361 Program shall establish and maintain internal controls designed
362 to:

363 (a) Prevent and detect fraud, waste, and abuse as defined
364 in s. 11.45(1).

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

367 (c) Support economical and efficient operations.

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

369 (e) Safeguard assets.

370 Section 5. Subsection (6) of section 112.061, Florida
371 Statutes, is amended, and subsection (16) is added to that
372 section, to read:

373 112.061 Per diem and travel expenses of public officers,
374 employees, and authorized persons.—

375 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.—For



376 | purposes of reimbursement rates and methods of calculation, per
 377 | diem and subsistence allowances are provided as follows:

378 | (a) All travelers shall be allowed for subsistence when
 379 | traveling to a convention or conference or when traveling within
 380 | or outside the state in order to conduct bona fide state
 381 | business, which convention, conference, or business serves a
 382 | direct and lawful public purpose with relation to the public
 383 | agency served by the person attending such meeting or conducting
 384 | such business, either of the following for each day of such
 385 | travel at the option of the traveler:

- 386 | 1. Eighty dollars per diem; or
- 387 | 2. If actual expenses exceed \$80, the amounts permitted in
 388 | paragraph (b) for subsistence, plus actual expenses for lodging
 389 | at a single-occupancy rate, except as provided in paragraph (c),
 390 | to be substantiated by paid bills therefor.

391 |
 392 | When lodging or meals are provided at a state institution, the
 393 | traveler shall be reimbursed only for the actual expenses of
 394 | such lodging or meals, not to exceed the maximum provided for in
 395 | this subsection.

396 | (b) All travelers shall be allowed the following amounts
 397 | for subsistence while on Class C travel on official business as
 398 | provided in paragraph (5) (b):

- 399 | 1. Breakfast.....\$6
- 400 | 2. Lunch.....\$11



401 3. Dinner.....\$19

402 (c) Actual expenses for lodging associated with the
 403 attendance of an employee of a state agency or the judicial
 404 branch at a meeting, conference, or convention organized or
 405 sponsored in whole or in part by a state agency or the judicial
 406 branch may not exceed \$150 per day. However, an employee may
 407 expend his or her own funds for any lodging expenses that exceed
 408 \$150 per day. For purposes of this paragraph, a meeting does not
 409 include travel activities for conducting an audit, examination,
 410 inspection, or investigation or travel activities related to a
 411 litigation or emergency response.

412 (d)~~(e)~~ No one, whether traveling out of state or in state,
 413 shall be reimbursed for any meal or lodging included in a
 414 convention or conference registration fee paid by the state.

415 (16) STATEWIDE TRAVEL MANAGEMENT SYSTEM.—

416 (a) For purposes of this subsection, "statewide travel
 417 management system" means the system acquired by the Executive
 418 Office of the Governor to:

419 1. Standardize and automate agency travel management;

420 2. Allow for travel planning and approval, expense
 421 reporting, and reimbursement; and

422 3. Allow a person to query travel information by public
 423 employee or officer name and position title, purpose of travel,
 424 dates and location of travel, mode of travel, confirmation of
 425 agency head or designee authorization if required, and total



426 travel cost.

427 (b) All agencies and the judicial branch must report
428 public officer and employee travel information in the statewide
429 travel management system, including, but not limited to, officer
430 or employee name and position title, purpose of travel, dates
431 and location of travel, mode of travel, confirmation of agency
432 head or designee authorization if required, and total travel
433 cost. At a minimum, such information must be reported in the
434 statewide travel management system on a monthly basis.

435 (c) All executive branch state agencies and the judicial
436 branch must use the statewide travel management system for
437 purposes of travel authorization and reimbursement.

438 Section 6. Paragraph (c) of subsection (3) of section
439 129.03, Florida Statutes, is amended to read:

440 129.03 Preparation and adoption of budget.—

441 (3) The county budget officer, after tentatively
442 ascertaining the proposed fiscal policies of the board for the
443 next fiscal year, shall prepare and present to the board a
444 tentative budget for the next fiscal year for each of the funds
445 provided in this chapter, including all estimated receipts,
446 taxes to be levied, and balances expected to be brought forward
447 and all estimated expenditures, reserves, and balances to be
448 carried over at the end of the year.

449 (c) The board shall hold public hearings to adopt
450 tentative and final budgets pursuant to s. 200.065. The hearings



451 shall be primarily for the purpose of hearing requests and
452 complaints from the public regarding the budgets and the
453 proposed tax levies and for explaining the budget and any
454 proposed or adopted amendments. The tentative budget must be
455 posted on the county's official website at least 2 days before
456 the public hearing to consider such budget and must remain on
457 the website for at least 45 days. The final budget must be
458 posted on the website within 30 days after adoption and must
459 remain on the website for at least 2 years. The tentative
460 budgets, adopted tentative budgets, and final budgets shall be
461 filed in the office of the county auditor as a public record.
462 Sufficient reference in words and figures to identify the
463 particular transactions must ~~shall~~ be made in the minutes of the
464 board to record its actions with reference to the budgets.

465 Section 7. Paragraph (f) of subsection (2) of section
466 129.06, Florida Statutes, is amended to read:

467 129.06 Execution and amendment of budget.—

468 (2) The board at any time within a fiscal year may amend a
469 budget for that year, and may within the first 60 days of a
470 fiscal year amend the budget for the prior fiscal year, as
471 follows:

472 (f) Unless otherwise prohibited by law, if an amendment to
473 a budget is required for a purpose not specifically authorized
474 in paragraphs (a)-(e), the amendment may be authorized by
475 resolution or ordinance of the board of county commissioners



476 adopted following a public hearing.

477 1. The public hearing must be advertised at least 2 days,
478 but not more than 5 days, before the date of the hearing. The
479 advertisement must appear in a newspaper of paid general
480 circulation and must identify the name of the taxing authority,
481 the date, place, and time of the hearing, and the purpose of the
482 hearing. The advertisement must also identify each budgetary
483 fund to be amended, the source of the funds, the use of the
484 funds, and the total amount of each fund's appropriations.

485 2. If the board amends the budget pursuant to this
486 paragraph, the adopted amendment must be posted on the county's
487 official website within 5 days after adoption and must remain on
488 the website for at least 2 years.

489 Section 8. Subsections (3) and (5) of section 166.241,
490 Florida Statutes, are amended to read:

491 166.241 Fiscal years, budgets, and budget amendments.—

492 (3) The tentative budget must be posted on the
493 municipality's official website at least 2 days before the
494 budget hearing, held pursuant to s. 200.065 or other law, to
495 consider such budget and must remain on the website for at least
496 45 days. The final adopted budget must be posted on the
497 municipality's official website within 30 days after adoption
498 and must remain on the website for at least 2 years. If the
499 municipality does not operate an official website, the
500 municipality must, within a reasonable period of time as



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501 established by the county or counties in which the municipality
502 is located, transmit the tentative budget and final budget to
503 the manager or administrator of such county or counties who
504 shall post the budgets on the county's website.

505 (5) If the governing body of a municipality amends the
506 budget pursuant to paragraph (4)(c), the adopted amendment must
507 be posted on the official website of the municipality within 5
508 days after adoption and must remain on the website for at least
509 2 years. If the municipality does not operate an official
510 website, the municipality must, within a reasonable period of
511 time as established by the county or counties in which the
512 municipality is located, transmit the adopted amendment to the
513 manager or administrator of such county or counties who shall
514 post the adopted amendment on the county's website.

515 Section 9. Section 215.86, Florida Statutes, is amended to
516 read:

517 215.86 Management systems and controls.—Each state agency
518 and the judicial branch as defined in s. 216.011 shall establish
519 and maintain management systems and internal controls designed
520 to:

521 (1) Prevent and detect fraud, waste, and abuse as defined
522 in s. 11.45(1). ~~that~~

523 (2) Promote and encourage compliance with applicable laws,
524 rules, contracts, and grant agreements. ~~;~~

525 (3) Support economical and ~~economic,~~ ~~efficient,~~ ~~and~~



526 ~~effective operations.~~

527 (4) Ensure reliability of financial records and reports.

528 (5) Safeguard ~~and safeguarding of~~ assets. ~~Accounting~~

529 ~~systems and procedures shall be designed to fulfill the~~

530 ~~requirements of generally accepted accounting principles.~~

531 Section 10. Paragraph (a) of subsection (2) of section
532 215.97, Florida Statutes, is amended to read:

533 215.97 Florida Single Audit Act.—

534 (2) As used in this section, the term:

535 (a) "Audit threshold" means the threshold amount used to
536 determine when a state single audit or project-specific audit of
537 a nonstate entity shall be conducted in accordance with this
538 section. Each nonstate entity that expends a total amount of
539 state financial assistance equal to or in excess of \$750,000 in
540 any fiscal year of such nonstate entity shall be required to
541 have a state single audit, or a project-specific audit, for such
542 fiscal year in accordance with the requirements of this section.
543 ~~Every 2 years the Auditor General,~~ After consulting with the
544 Executive Office of the Governor, the Department of Financial
545 Services, and all state awarding agencies, the Auditor General
546 shall periodically review the threshold amount for requiring
547 audits under this section and may recommend any appropriate
548 statutory change to revise the threshold amount in the annual
549 report submitted pursuant to s. 11.45(7)(h) to the Legislature
550 ~~adjust such threshold amount consistent with the purposes of~~



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551 ~~this section.~~

552 Section 11. Subsection (11) of section 215.985, Florida
553 Statutes, is amended to read:

554 215.985 Transparency in government spending.—

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

560 Section 12. Paragraph (d) of subsection (1) and subsection
561 (2) of section 218.32, Florida Statutes, are amended to read:

562 218.32 Annual financial reports; local governmental
563 entities.—

564 (1)

565 (d) Each local governmental entity that is required to
566 provide for an audit under s. 218.39(1) must submit a copy of
567 the audit report and annual financial report to the department
568 within 45 days after the completion of the audit report but no
569 later than 9 months after the end of the fiscal year. In
570 conducting an audit of a local governmental entity pursuant to
571 s. 218.39, an independent certified public accountant shall
572 determine whether the entity's annual financial report is in
573 agreement with the audited financial statements. If the audited
574 financial statements are not in agreement with the annual
575 financial report, the accountant shall specify and explain the



576 significant differences that exist between the audited financial
577 statements and the annual financial report.

578 (2) The department shall annually by December 1 file a
579 verified report with the Governor, the Legislature, the Auditor
580 General, and the Special District Accountability Program of the
581 Department of Economic Opportunity showing the revenues, both
582 locally derived and derived from intergovernmental transfers,
583 and the expenditures of each local governmental entity, regional
584 planning council, local government finance commission, and
585 municipal power corporation that is required to submit an annual
586 financial report. In preparing the verified report, the
587 department may request additional information from the local
588 governmental entity. The information requested must be provided
589 to the department within 45 days after the request. If the local
590 governmental entity does not comply with the request, the
591 department shall notify the Legislative Auditing Committee,
592 which may take action pursuant to s. 11.40(2). The report must
593 include, but is not limited to:

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

597 (b) The amount of outstanding long-term debt by each local
598 governmental entity. For purposes of this paragraph, the term
599 "long-term debt" means any agreement or series of agreements to
600 pay money, which, at inception, contemplate terms of payment



601 exceeding 1 year in duration.

602 Section 13. Subsection (3) of section 218.33, Florida
603 Statutes, is renumbered as subsection (4), and a new subsection
604 (3) is added to that section to read:

605 218.33 Local governmental entities; establishment of
606 uniform fiscal years and accounting practices and procedures.—

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

609 (a) Prevent and detect fraud, waste, and abuse as defined
610 in s. 11.45(1).

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

613 (c) Support economical and efficient operations.

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

615 (e) Safeguard assets.

616 Section 14. Subsections (8) through (12) of section
617 218.39, Florida Statutes, are renumbered as subsections (9)
618 through (13), respectively, and a new subsection (8) is added to
619 that section to read:

620 218.39 Annual financial audit reports.—

621 (8) If the audit report includes a recommendation that was
622 included in the preceding financial audit report but remains
623 unaddressed, the governing body of the audited entity, within 60
624 days after the delivery of the audit report to the governing
625 body, shall indicate during a regularly scheduled public meeting



626 whether it intends to take corrective action, the intended
627 corrective action, and the timeframe for the corrective action.
628 If the governing body indicates that it does not intend to take
629 corrective action, it must explain its decision at the public
630 meeting.

631 Section 15. Subsection (2) of section 218.391, Florida
632 Statutes, is amended, and subsections (9) through (13) are added
633 to that section, to read:

634 218.391 Auditor selection procedures.—

635 (2) The governing body of a ~~charter~~ county, municipality,
636 special district, district school board, charter school, or
637 charter technical career center shall establish an audit
638 committee.

639 (a) The audit committee for a county ~~Each noncharter~~
640 ~~county shall establish an audit committee that,~~ at a minimum,
641 shall consist of each of the county officers elected pursuant to
642 the county charter or s. 1(d), Art. VIII of the State
643 Constitution, or their respective designees ~~a designee,~~ and one
644 member of the board of county commissioners or its designee.

645 (b) The audit committee for a municipality, special
646 district, district school board, charter school, or charter
647 technical career center shall consist of at least three members.
648 One member of the audit committee must be a member of the
649 governing body of an entity specified in this paragraph, who
650 shall also serve as the chair of the committee.



651 (c) An employee, chief executive officer, or chief
652 financial officer of the county, municipality, special district,
653 district school board, charter school, or charter technical
654 career center may not serve as a member of an audit committee
655 established under this subsection.

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

662 (9) For each audit required by s. 218.39, the auditor
663 shall include the following information in the management letter
664 prepared pursuant to s. 218.39(4):

665 (a) The date the entity's governing body approved the
666 selection of the auditor and the date the entity and the auditor
667 executed the most recent contract pursuant to subsection (7);

668 (b) The first fiscal year for which the auditor conducted
669 the audit under the most recently executed contract pursuant to
670 subsection (7); and

671 (c) The contract period, including renewals, and
672 conditions under which the contract may be terminated or
673 renewed.

674 (10) On each occasion that an entity contracts with an
675 auditor to conduct an audit pursuant to s. 218.39, an affidavit



676 shall be executed by the chair of the entity's governing body in
677 a format prescribed in accordance with rules adopted by the
678 Auditor General, affirming that the auditor was selected in
679 compliance with the requirements of subsections (3)-(6). The
680 affidavit must accompany the entity's first audit report
681 prepared by the auditor under the most recently executed
682 contract pursuant to subsection (7). The affidavit shall include
683 the following information:

684 (a) The date the entity's governing body approved the
685 selection of the auditor;

686 (b) The first fiscal year for which the auditor conducted
687 the audit; and

688 (c) The contract period, including renewals, and
689 conditions under which the contract may be terminated or
690 renewed.

691 (11) If the entity fails to select the auditor in
692 accordance with the requirements of subsections (3)-(6), the
693 entity shall again perform the auditor selection process in
694 accordance with this section to select an auditor to conduct
695 audits for subsequent fiscal years if the original audit was
696 performed under a multiyear contract.

697 (a) If performing the auditor selection process again in
698 accordance with this section would preclude the entity from
699 timely completing the annual financial audit required by s.
700 218.39, the entity shall again perform the auditor selection



701 process in accordance with this section for the subsequent
702 annual financial audit. A multiyear contract entered into
703 between an entity and an auditor after the effective date of
704 this act may not prohibit or restrict an entity from complying
705 with the section.

706 (b) If the entity fails to perform the auditor selection
707 process again, pursuant to this subsection, the Legislative
708 Auditing Committee shall determine whether the entity should be
709 subject to state action pursuant to s. 11.40(2).

710 (12) If the entity fails to provide the Auditor General
711 with the affidavit required by subsection (10), the Auditor
712 General shall request that the entity provide the affidavit. The
713 affidavit must be provided within 45 days after the date of the
714 request. If the entity does not comply with the Auditor
715 General's request, the Legislative Auditing Committee shall
716 determine whether the entity should be subject to state action
717 pursuant to s. 11.40(2).

718 (13) If the entity provides the Auditor General with the
719 affidavit required in subsection (10) but failed to select the
720 auditor in accordance with the requirements of subsections (3)-
721 (6), the Legislative Auditing Committee shall determine whether
722 the entity should be subject to state action pursuant to s.
723 11.40(2).

724 Section 16. Subsection (2) of section 286.0114, Florida
725 Statutes, is amended to read:



726 286.0114 Public meetings; reasonable opportunity to be
727 heard; attorney fees.—

728 (2) Members of the public shall be given a reasonable
729 opportunity to be heard on a proposition before a board or
730 commission. The opportunity to be heard need not occur at the
731 same meeting at which the board or commission takes official
732 action on the proposition if the opportunity occurs at a meeting
733 that is during the decisionmaking process and is within
734 reasonable proximity in time before the meeting at which the
735 board or commission takes the official action. A board or
736 commission may not require a member of the public to provide an
737 advance written copy of his or her testimony or comments as a
738 condition of being given the opportunity to be heard at a
739 meeting. This section does not prohibit a board or commission
740 from maintaining orderly conduct or proper decorum in a public
741 meeting. The opportunity to be heard is subject to rules or
742 policies adopted by the board or commission, as provided in
743 subsection (4).

744 Section 17. Paragraph (e) of subsection (4), paragraph (d)
745 of subsection (5), and paragraph (d) of subsection (6) of
746 section 373.536, Florida Statutes, are amended to read:

747 373.536 District budget and hearing thereon.—

748 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

749 (e) ~~By September 1, 2012,~~ Each district shall provide a
750 monthly financial statement in the form and manner prescribed by



751 the Department of Financial Services to the district's governing
752 board and make such monthly financial statement available for
753 public access on its website.

754 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
755 APPROVAL.—

756 (d) Each district shall, by August 1 of each year, submit
757 for review a tentative budget and a description of any
758 significant changes from the preliminary budget submitted to the
759 Legislature pursuant to s. 373.535 to the Governor, the
760 President of the Senate, the Speaker of the House of
761 Representatives, the chairs of all legislative committees and
762 subcommittees having substantive or fiscal jurisdiction over
763 water management districts, as determined by the President of
764 the Senate or the Speaker of the House of Representatives, as
765 applicable, the secretary of the department, and the governing
766 body of each county in which the district has jurisdiction or
767 derives any funds for the operations of the district. The
768 tentative budget must be posted on the district's official
769 website at least 2 days before budget hearings held pursuant to
770 s. 200.065 or other law and must remain on the website for at
771 least 45 days.

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

774 (d) The final adopted budget must be posted on the water
775 management district's official website within 30 days after



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776 | adoption and must remain on the website for at least 2 years.

777 | Section 18. Paragraph (1) of subsection (12) of section
778 | 1001.42, Florida Statutes, is amended to read:

779 | 1001.42 Powers and duties of district school board.—The
780 | district school board, acting as a board, shall exercise all
781 | powers and perform all duties listed below:

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

785 | (1) *Internal auditor.*—May employ an internal auditor to
786 | perform ongoing financial verification of the financial records
787 | of the school district and such other audits and reviews as the
788 | district school board directs for the purpose of determining:

789 | 1. The adequacy of internal controls designed to prevent
790 | and detect fraud, waste, and abuse as defined in s. 11.45(1).

791 | 2. Compliance with applicable laws, rules, contracts,
792 | grant agreements, district school board-approved policies, and
793 | best practices.

794 | 3. The efficiency of operations.

795 | 4. The reliability of financial records and reports.

796 | 5. The safeguarding of assets.

797 |

798 | The internal auditor shall report directly to the district
799 | school board or its designee.

800 | Section 19. Paragraph (j) of subsection (9) of section



801 1002.33, Florida Statutes, is amended to read:

802 1002.33 Charter schools.—

803 (9) CHARTER SCHOOL REQUIREMENTS.—

804 (j) The governing body of the charter school shall be
805 responsible for:

806 1. Establishing and maintaining internal controls designed
807 to:

808 a. Prevent and detect fraud, waste, and abuse as defined
809 in s. 11.45(1).

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

812 c. Support economical and efficient operations.

813 d. Ensure reliability of financial records and reports.

814 e. Safeguard assets.

815 ~~2.1.~~ Ensuring that the charter school has retained the
816 services of a certified public accountant or auditor for the
817 annual financial audit, pursuant to s. 1002.345(2), who shall
818 submit the report to the governing body.

819 ~~3.2.~~ Reviewing and approving the audit report, including
820 audit findings and recommendations for the financial recovery
821 plan.

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

824 b. Monitoring a financial recovery plan in order to ensure
825 compliance.



826 ~~5.4.~~ Participating in governance training approved by the
827 department which must include government in the sunshine,
828 conflicts of interest, ethics, and financial responsibility.

829 Section 20. Subsections (6) through (10) of section
830 1002.37, Florida Statutes, are renumbered as subsections (7)
831 through (11), respectively, a new subsection (6) is added to
832 that section, and present subsections (6) and (11) of that
833 section are amended, to read:

834 1002.37 The Florida Virtual School.—

835 (6) The Florida Virtual School shall have an annual
836 financial audit of its accounts and records conducted by an
837 independent auditor who is a certified public accountant
838 licensed under chapter 473. The independent auditor shall
839 conduct the audit in accordance with rules adopted by the
840 Auditor General pursuant to s. 11.45 and, upon completion of the
841 audit, shall prepare an audit report in accordance with such
842 rules. The audit report must include a written statement by the
843 board of trustees describing corrective action to be taken in
844 response to each of the recommendations of the independent
845 auditor included in the audit report. The independent auditor
846 shall submit the audit report to the board of trustees and the
847 Auditor General no later than 9 months after the end of the
848 preceding fiscal year.

849 ~~(7)-(6)~~ The board of trustees shall annually submit to the
850 Governor, the Legislature, the Commissioner of Education, and



851 the State Board of Education the audit report prepared pursuant
852 to subsection (6) and a complete and detailed report setting
853 forth:

854 (a) The operations and accomplishments of the Florida
855 Virtual School within the state and those occurring outside the
856 state as Florida Virtual School Global.

857 (b) The marketing and operational plan for the Florida
858 Virtual School and Florida Virtual School Global, including
859 recommendations regarding methods for improving the delivery of
860 education through the Internet and other distance learning
861 technology.

862 (c) The assets and liabilities of the Florida Virtual
863 School and Florida Virtual School Global at the end of the
864 fiscal year.

865 ~~(d) A copy of an annual financial audit of the accounts~~
866 ~~and records of the Florida Virtual School and Florida Virtual~~
867 ~~School Global, conducted by an independent certified public~~
868 ~~accountant and performed in accordance with rules adopted by the~~
869 ~~Auditor General.~~

870 (d)(e) Recommendations regarding the unit cost of
871 providing services to students through the Florida Virtual
872 School and Florida Virtual School Global. In order to most
873 effectively develop public policy regarding any future funding
874 of the Florida Virtual School, it is imperative that the cost of
875 the program is accurately identified. The identified cost of the



876 program must be based on reliable data.

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

880 ~~(11) The Auditor General shall conduct an operational~~
881 ~~audit of the Florida Virtual School, including Florida Virtual~~
882 ~~School Global. The scope of the audit shall include, but not be~~
883 ~~limited to, the administration of responsibilities relating to~~
884 ~~personnel; procurement and contracting; revenue production;~~
885 ~~school funds, including internal funds; student enrollment~~
886 ~~records; franchise agreements; information technology~~
887 ~~utilization, assets, and security; performance measures and~~
888 ~~standards; and accountability. The final report on the audit~~
889 ~~shall be submitted to the President of the Senate and the~~
890 ~~Speaker of the House of Representatives no later than January~~
891 ~~31, 2014.~~

892 Section 21. Subsection (5) is added to section 1010.01,
893 Florida Statutes, to read:

894 1010.01 Uniform records and accounts.—

895 (5) Each school district, Florida College System
896 institution, and state university shall establish and maintain
897 internal controls designed to:

898 (a) Prevent and detect fraud, waste, and abuse as defined
899 in s. 11.45(1).

900 (b) Promote and encourage compliance with applicable laws,



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901 rules, contracts, grant agreements, and best practices.

902 (c) Support economical and efficient operations.

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

904 (e) Safeguard assets.

905 Section 22. Subsection (2) of section 1010.30, Florida
906 Statutes, is amended to read:

907 1010.30 Audits required.—

908 (2) If a school district, Florida College System
909 institution, or university audit report includes a
910 recommendation that was included in the preceding financial
911 audit report but remains unaddressed ~~an audit contains a~~
912 ~~significant finding~~, the district school board, the Florida
913 College System institution board of trustees, or the university
914 board of trustees, within 60 days after the delivery of the
915 audit report to the school district, Florida College System
916 institution, or university, shall indicate ~~conduct an audit~~
917 ~~overview~~ during a regularly scheduled public meeting whether it
918 intends to take corrective action, the intended corrective
919 action, and the timeframe for the corrective action. If the
920 district school board, Florida College System institution board
921 of trustees, or university board of trustees indicates that it
922 does not intend to take corrective action, it shall explain its
923 decision at the public meeting.

924 Section 23. Subsection (3) of section 218.503, Florida
925 Statutes, is amended to read:



926 218.503 Determination of financial emergency.—
927 (3) Upon notification that one or more of the conditions
928 in subsection (1) have occurred or will occur if action is not
929 taken to assist the local governmental entity or district school
930 board, the Governor or his or her designee shall contact the
931 local governmental entity or the Commissioner of Education or
932 his or her designee shall contact the district school board, as
933 appropriate, to determine what actions have been taken by the
934 local governmental entity or the district school board to
935 resolve or prevent the condition. The information requested must
936 be provided within 45 days after the date of the request. If the
937 local governmental entity or the district school board does not
938 comply with the request, the Governor or his or her designee or
939 the Commissioner of Education or his or her designee shall
940 notify ~~the members of~~ the Legislative Auditing Committee, which
941 ~~who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor
942 or the Commissioner of Education, as appropriate, shall
943 determine whether the local governmental entity or the district
944 school board needs state assistance to resolve or prevent the
945 condition. If state assistance is needed, the local governmental
946 entity or district school board is considered to be in a state
947 of financial emergency. The Governor or the Commissioner of
948 Education, as appropriate, has the authority to implement
949 measures as set forth in ss. 218.50-218.504 to assist the local
950 governmental entity or district school board in resolving the



951 financial emergency. Such measures may include, but are not
952 limited to:

953 (a) Requiring approval of the local governmental entity's
954 budget by the Governor or approval of the district school
955 board's budget by the Commissioner of Education.

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

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

962 (d) Making such inspections and reviews of records,
963 information, reports, and assets of the local governmental
964 entity or district school board as are needed. The appropriate
965 local officials shall cooperate in such inspections and reviews.

966 (e) Consulting with officials and auditors of the local
967 governmental entity or the district school board and the
968 appropriate state officials regarding any steps necessary to
969 bring the books of account, accounting systems, financial
970 procedures, and reports into compliance with state requirements.

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

973 (g)1. Establishing a financial emergency board to oversee
974 the activities of the local governmental entity or the district
975 school board. If a financial emergency board is established for



976 | a local governmental entity, the Governor shall appoint board
977 | members and select a chair. If a financial emergency board is
978 | established for a district school board, the State Board of
979 | Education shall appoint board members and select a chair. The
980 | financial emergency board shall adopt such rules as are
981 | necessary for conducting board business. The board may:

982 | a. Make such reviews of records, reports, and assets of
983 | the local governmental entity or the district school board as
984 | are needed.

985 | b. Consult with officials and auditors of the local
986 | governmental entity or the district school board and the
987 | appropriate state officials regarding any steps necessary to
988 | bring the books of account, accounting systems, financial
989 | procedures, and reports of the local governmental entity or the
990 | district school board into compliance with state requirements.

991 | c. Review the operations, management, efficiency,
992 | productivity, and financing of functions and operations of the
993 | local governmental entity or the district school board.

994 | d. Consult with other governmental entities for the
995 | consolidation of all administrative direction and support
996 | services, including, but not limited to, services for asset
997 | sales, economic and community development, building inspections,
998 | parks and recreation, facilities management, engineering and
999 | construction, insurance coverage, risk management, planning and
1000 | zoning, information systems, fleet management, and purchasing.



1001 2. The recommendations and reports made by the financial
1002 emergency board must be submitted to the Governor for local
1003 governmental entities or to the Commissioner of Education and
1004 the State Board of Education for district school boards for
1005 appropriate action.

1006 (h) Requiring and approving a plan, to be prepared by
1007 officials of the local governmental entity or the district
1008 school board in consultation with the appropriate state
1009 officials, prescribing actions that will cause the local
1010 governmental entity or district school board to no longer be
1011 subject to this section. The plan must include, but need not be
1012 limited to:

1013 1. Provision for payment in full of obligations outlined
1014 in subsection (1), designated as priority items, which are
1015 currently due or will come due.

1016 2. Establishment of priority budgeting or zero-based
1017 budgeting in order to eliminate items that are not affordable.

1018 3. The prohibition of a level of operations which can be
1019 sustained only with nonrecurring revenues.

1020 4. Provisions implementing the consolidation, sourcing, or
1021 discontinuance of all administrative direction and support
1022 services, including, but not limited to, services for asset
1023 sales, economic and community development, building inspections,
1024 parks and recreation, facilities management, engineering and
1025 construction, insurance coverage, risk management, planning and



1026 zoning, information systems, fleet management, and purchasing.

1027 Section 24. Subsection (2) of section 1002.455, Florida
1028 Statutes, is amended to read:

1029 1002.455 Student eligibility for K-12 virtual
1030 instruction.—

1031 (2) A student is eligible to participate in virtual
1032 instruction if:

1033 (a) The student spent the prior school year in attendance
1034 at a public school in the state and was enrolled and reported by
1035 the school district for funding during October and February for
1036 purposes of the Florida Education Finance Program surveys;

1037 (b) The student is a dependent child of a member of the
1038 United States Armed Forces who was transferred within the last
1039 12 months to this state from another state or from a foreign
1040 country pursuant to a permanent change of station order;

1041 (c) The student was enrolled during the prior school year
1042 in a virtual instruction program under s. 1002.45 or a full-time
1043 Florida Virtual School program under s. 1002.37(9)(a)
1044 ~~1002.37(8)(a)~~;

1045 (d) The student has a sibling who is currently enrolled in
1046 a virtual instruction program and the sibling was enrolled in
1047 that program at the end of the prior school year;

1048 (e) The student is eligible to enter kindergarten or first
1049 grade; or

1050 (f) The student is eligible to enter grades 2 through 5



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1051 and is enrolled full-time in a school district virtual
1052 instruction program, virtual charter school, or the Florida
1053 Virtual School.

1054 Section 25. The Legislature finds that a proper and
1055 legitimate state purpose is served when internal controls are
1056 established to prevent and detect fraud, waste, and abuse and to
1057 safeguard and account for government funds and property.
1058 Therefore, the Legislature determines and declares that this act
1059 fulfills an important state interest.

1060 Section 26. This act shall take effect July 1, 2017.