

Committee on Governmental Oversight and Accountability

CS/SB 7014 — Government Accountability

by Community Affairs Committee and Governmental Oversight and Accountability Committee

The bill (Chapter 2019-15, L.O.F.) amends various statutes to enhance government accountability and auditing processes based on recommendations noted in recent reports by the Auditor General. The bill:

- Authorizes the Governor or Commissioner of Education, or designee, to notify the Joint Legislative Auditing Committee if an entity fails to comply with certain auditing and financial reporting requirements;
- Provides definitions for the terms “abuse,” “fraud,” and “waste”;
- Adds tourist development council and county tourism promotion agency to the definition of “local government entity” to clarify that the Auditor General has authority to audit the entities;
- Removes water management districts from the definition of local government entities for the purposes of audit cycles and follow-up reviews;
- Requires the Florida Clerks of Court Operations Corporation to notify the Legislature quarterly if a clerk is not meeting workload performance standards;
- Requires each agency, the judicial branch, the Justice Administrative Commission, state attorneys, public defenders, criminal conflict and civil regional counsel, capital collateral regional counsel, the Guardian Ad Litem program, local governmental entities, charter schools, school districts, Florida College System institutions, and state universities to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse;
- Requires counties, municipalities, special districts, and water management districts to maintain certain budget documents on their websites for specified timeframes;
- Revises the monthly financial statement requirements for water management districts;
- Provides that the Department of Financial Services may request additional information from local government entities when preparing its annual verified report;
- Revises the membership, and restrictions thereof, for an auditor selection committee of a county, municipality, special district, district school board, charter school, or charter technical career center;
- Requires completion of an annual financial audit of the Florida Virtual School; and
- Requires the Florida College System and Florida State University System to comply with employee background screenings requirements.

These provisions were approved by the Governor and take effect July 1, 2019.

Vote: Senate 40-0; House 113-0