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2 An act relating to the Hillsborough County  
3 Hospital Authority; amending chapter 96-449,  
4 Laws of Florida; adding mandatory components of  
5 performance audits; clarifying requirements for  
6 contracting for performance audits; providing  
7 an effective date.

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

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11 Section 1. Section 10 of chapter 96-449, Laws of  
12 Florida, is amended to read:

13 Section 10. PERFORMANCE AUDITS--

14 (1) The Authority is subject to a performance audit  
15 every 4 years, with the first such audit to be completed by  
16 April 30, 1997.

17 (a) The performance audit must be conducted in  
18 accordance with Government Auditing Standards, as promulgated  
19 by the United States Comptroller General, and must contain:

20 1. An appraisal of management performance, including  
21 the effectiveness of administration and the efficiency and  
22 adequacy of the program the Authority is authorized by law to  
23 perform.

24 2. An assessment of adherence to general and special  
25 law and any rules adopted thereunder.

26 3. Recommendations for changes required in general or  
27 special law which, if enacted, would enhance the efficiency  
28 and effectiveness of the program.

29 4. An examination and evaluation of alternative  
30 methods of providing program services or products more  
31 efficiently and effectively.

1           5. The adequacy of operating controls and operating  
2 procedures.

3           6. An assessment of relations with employees and the  
4 public generally.

5           7. An assessment of financial impact, if any, of any  
6 of the recommendations contained in the final audit report.

7           8. An assessment of progress made on the most recent  
8 previous performance audit recommendations, if any.

9           9.7. A copy of the response received pursuant to  
10 sub-subparagraph (c)2.c.

11           (b) The audit may not be performed by any agency of  
12 state or local government, with the exception of the Auditor  
13 General of the State of Florida as provided by general law.  
14 However, this section does not prohibit other audits  
15 authorized by law.

16           (c)1. In contracting for the audit, the Authority  
17 shall use standard procedures for any public body when  
18 contracting for professional services, including, but not  
19 limited to:

20           a. Public notice which must include a general  
21 description of the audit and must indicate how interested  
22 firms or individuals can apply for consideration, including a  
23 requirement that any such applicant must provide a statement  
24 of qualifications and performance data announcement, in a  
25 uniform and consistent manner, when auditing services are  
26 required to be purchased; a general description of the audit;  
27 and an indication of how interested parties may apply for  
28 consideration.

29           b. Adopting procedures for evaluating professional  
30 auditing services, including, but not limited to,  
31 capabilities, adequacy ~~and ability~~ of professional personnel,

1 past record, audit and other experience of the firm or  
2 responsible individual, including a statement that such firm  
3 or individual has met the required continuing professional  
4 educational requirements as prescribed by the Florida  
5 Department of Business and Professional Regulation, Board of  
6 Accountancy, results of its most recent external quality  
7 control review, ~~basis for fees, ability to meet time~~  
8 ~~requirements~~, and other factors determined by the Authority to  
9 be applicable to its particular requirements.

10 c. Making a finding that the firm or individual to be  
11 employed is fully qualified pursuant to law and under the  
12 adopted evaluation procedures.

13 2. The contract must be evidenced by a written  
14 document that embodies all provisions and conditions of the  
15 procurement of such services, and must include, but need not  
16 be limited to:

17 a. A provision that bills for fees or other  
18 compensation for services or expenses be submitted in detail  
19 with supporting documentation sufficient for a proper preaudit  
20 and postaudit thereof.

21 b. A provision that bills for any travel and per diem  
22 expenses be submitted in accordance with section 112.061,  
23 Florida Statutes.

24 c. A provision that, at the conclusion of the audit,  
25 the entity conducting the audit shall discuss the audit with  
26 the chairman of the Authority and submit to that person  
27 preliminary audit findings, including relevant supporting  
28 documentation, if requested ~~which may be included in the final~~  
29 ~~audit report~~. If the chairman is not available to receive the  
30 audit findings, with any adverse findings clearly designated  
31 as such, delivery thereof is presumed to be made when it is

1 delivered to the Authority's executive office. The chairman  
2 shall submit to the entity conducting the audit, within 60  
3 days after receipt of the preliminary findings, his written  
4 response concerning all such findings, including corrective  
5 action to be taken to preclude a recurrence of any adverse  
6 findings. Thereafter, a final audit report shall be issued  
7 which must include the chairman's response and any rebuttal  
8 thereto by the entity that conducted the audit.

9           d. A provision that workpapers necessary to support  
10 the conclusions in the final audit report shall be retained by  
11 the entity that conducted the audit for 2 years following  
12 delivery of the final audit and shall be made available to the  
13 Authority upon a vote of the majority of the governing board  
14 of the Authority. The audit report, when final, shall be  
15 retained by the Authority pursuant to chapter 119, Florida  
16 Statutes.

17           e. A provision that, upon completion of the audit,  
18 sufficient copies shall be filed with the Office of the  
19 Hillsborough County Legislative Delegation for distribution to  
20 members of the delegation and that sufficient copies be  
21 provided to the Authority to meet anticipated public demand  
22 for copies of such audit.

23           (d) Funds shall be appropriated by the Authority for  
24 payment of costs incurred in connection with the audit.

25           (2) The performance audit required by this section may  
26 be fulfilled by completing, within 2 years after the audit  
27 completion dates required in this section, any substantially  
28 similar audit that is required for continued accredited status  
29 of the Authority by any accrediting organization, as defined  
30 in section 395.002(1), Florida Statutes. To meet the  
31 requirements of this subsection, the audit must include the

1 mandatory components prescribed in paragraph (1)(a) and meet  
2 the requirements of sub-subparagraphs (1)(c)c., d., and e.

3 (3) One year after the date of the final audit report,  
4 the chairman of the Authority shall submit to the Office of  
5 the Hillsborough County Legislative Delegation a written  
6 statement of the status of recommendations and responses  
7 contained in the audit report.

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

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