

governments' financial condition through the Local Government Financial Emergencies Act, Part V of ch. 218, F.S.

The Committee's major responsibilities for the Auditor General, OPPAGA, and the Office of the Public Counsel are as follows:

Auditor General

- Appoints the Auditor General;¹
- Reviews of the Auditor General's performance; and,
- Directs the Auditor General to conduct audits.

OPPAGA

- Appoints the Director of OPPAGA;²
- Reviews the director's performance; and,
- Directs the office to review programs.

Office of the Public Counsel

- Appoints the Public Counsel;
- Reconfirms the Public Counsel; and,
- Authorizes the Public Counsel to contract for attorneys or expert witnesses.

Auditor General

Chapter 67-470, L.O.F., also created the position of Legislative Auditor (changed to the Auditor General in 1969). The Auditor General is charged with various responsibilities throughout the law, including:

- Conducting the Statewide Financial Statement Audit and the Statewide Federal Awards Program Audit;
- Conducting audits of state agencies, universities, community colleges, district school boards;
- Reviewing state agency internal audit functions;
- Reviewing county, city and special district audit reports issued by independent certified public accountants;
- Reviewing the Department of Revenue's monitoring of county ad valorem assessment procedures;
- Monitoring the state's automated management accounting system (FLAIR);
- Auditing electronic data processing systems and data centers as assigned by the Auditor General; and,
- Monitoring statewide electronic data processing and information systems.

Office of Program Policy Analysis and Government Accountability (OPPAGA)

Chapter 94-249, L.O.F., the Government Performance Accountability Act of 1994, created OPPAGA as a separate unit of the Auditor General as part of the implementation of

¹ Subject to confirmation by the Senate and House of Representatives pursuant to s. 11.42(2), F.S.

² Subject to confirmation by the Senate and House of Representatives pursuant to s. 11.511(1)(a), F.S.

performance-based program budgeting, or PB². OPPAGA was given the responsibility to perform program evaluation, justification, and performance reviews of state and local entities and programs. OPPAGA provides technical assistance to state agencies and to the Legislature in developing PB² measures and proposals.

OPPAGA also has duties regarding the Best Financial Management Practices Reviews of school districts. The Best Financial Management Practices Review program is a comprehensive examination of a school district's financial management practices. If the district's practices meet standards developed by OPPAGA and the Auditor General, then a district may receive a "Seal of Best Financial Management" that would remain in effect for five years.

III. Effect of Proposed Changes:

Sections 5, 9-25, 27-44, 46-121, 123-135, 137-146, and 148-170 of the bill make conforming changes, clarify language, make technical changes, and delete obsolete provisions.

Section 1. The bill amends s. 11.40(3), (4), and (5), F.S., to rename the combined offices of the Auditor General and the Office of Program Policy Analysis and Government Accountability (OPPAGA) as the Office of Government Accountability.

Section 2. The bill amends s. 11.42, F.S., deleting language related to employee qualifications and restrictions; payroll processing; and headquarters location of the Office of the Auditor General. These provisions are transferred to s. 11.421, F.S.

Section 3. The bill creates s. 11.421, F.S., relating to the Office of Government Accountability. It names the Auditor General as the head of the Office of Government Accountability; provides for divisions of the Office of Government Accountability; provides for responsibilities for the Division of Policy Analysis and Agency Review; requires the Auditor General to appoint a Deputy Auditor General to direct the Division of Policy Analysis and Agency Review, subject to confirmation by the Legislative Auditing Committee; provides minimum requirements for the Deputy Auditor General that directs the Division of Policy Analysis and Agency Review; authorizes the Auditor General to employ qualified staff and determine their duties and pay, and with the approval of the President of the Senate and Speaker of the House of Representatives, adopt and administer a uniform personnel, job classification, and pay plan for the Office of Government Accountability; requires employees to represent a range of disciplines; requires the headquarters to be located at the state capital; authorizes field offices; requires payrolls and vouchers to be submitted to the Chief Financial Officer; prohibits employees from being involved with a political party or candidate or from becoming a candidate for election to public office; and prohibits employees from any outside employment unless authorized by the Auditor General.

Section 4. The bill amends s. 11.45(2), (3), (4), (5), (6), (7), (8), and (9), F.S., to rename the Office of the Auditor General as the Office of Government Accountability. It assigns additional duties to the Office of Government Accountability that were previously assigned to OPPAGA in ss. 11.51 and 11.513, F.S. It requires the Office of Government Accountability to determine the Department of Management Services' compliance with the Florida Retirement System; requires the Office of Government Accountability to examine the State Board of Administration's

management of investments every 2 years and issue a report; requires certain entities to file a corrective action plan with the Legislative Auditing Committee and establishes related procedures; authorizes the Office of Government Accountability to require an agency to respond to audit findings within 15 days when requested; expands the authority of the Legislative Auditing Committee to direct any type of audit, rather than strictly financial audits, when petitioned by the required number of electors of a municipality; clarifies the time frames and format of the petitions for audits by the Office of Government Accountability; deletes a reporting requirement to the President of the Senate, Speaker of the House of Representatives, and Legislative Auditing Committee that is provided within the Joint Rules of the Florida Legislature; and authorizes the Office of Government Accountability to adopt and enforce rules.

Section 6. The bill repeals s. 11.51, F.S., relating to the Office of Program Policy Analysis and Government Accountability (OPPAGA). The combined offices of OPPAGA and the Auditor General are renamed the Office of Government Accountability. Functions of OPPAGA are transferred to s. 11.45, F.S.

Section 7. The bill repeals s. 11.511, F.S., relating to the Director of the Office of Program Policy Analysis and Government Accountability. The combined offices of OPPAGA and the Auditor General are renamed the Office of Government Accountability. The Division of Policy Analysis and Agency Review, created pursuant to s. 11.421, F.S., represents the current OPPAGA and is headed by a Deputy Auditor General, appointed by the Auditor General and subject to confirmation by the Legislative Auditing Committee.

Section 8. The bill amends s. 11.513, F.S., authorizing the Office of Government Accountability to conduct program evaluation and justification reviews of state agencies at the discretion of the Auditor General upon consultation with the Legislative Auditing Committee or the Legislative Budget Commission. It requires state agency's inspector general, internal auditor, other person designated by the agency head to develop, in consultation with the Office of Government Accountability, a plan for monitoring and reviewing the state agency's major programs. It deletes the requirement that program evaluation and justification reviews be conducted for all state agencies. Deletes reference to performance based program budget and report deadline.

Section 26. The bill repeals s. 112.658, F.S., relating to OPPAGA's responsibility to determine the Florida Retirement System's compliance with the Florida Protection of Public Employee Retirement Benefits Act. Transfers this responsibility to the Office of Government Accountability in s. 11.45(2)(h), F.S.

Section 45. The bill repeals s. 215.44(6), F.S., relating to OPPAGA's responsibility to examine the State Board of Administration's management of investments every 2 years and issue a report. Transfers this responsibility to the Office of Government Accountability in s. 11.45(2)(i), F.S.

Section 122. The bill amends s. 445.004(8) and (9), F.S., deleting language relating to the authority of the Auditor General and OPPAGA to audit the programs or entities created by Workforce Florida, Inc. It transfers this authority to the Office of Government Accountability in s. 11.45(3), F.S., and deletes references to the director of OPPAGA.

Section 136. The bill amends s. 946.516(1) and (3), F.S., renaming the Office of the Auditor General as the Office of Government Accountability. The bill deletes the language relating to the authority of the Auditor General or the director of the OPPAGA to conduct an audit of the corporation established pursuant to ch. 946, F.S. (PRIDE), and transfers this authority to the Office of Government Accountability in s. 11.45(3), F.S.

Section 147. The bill repeals s. 1002.36(3), F.S., relating to the Auditor General's authority to audit the Florida School for the Deaf and the Blind as provided in ch. 11, F.S. It transfers this authority to the Office of Government Accountability in s. 11.45(3), F.S.

Section 171. The bill takes effect July 1, 2003

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
