

DON GAETZ
President of the Senate



WILL WEATHERFORD
Speaker of the House



Joint Legislative Auditing Committee

Senator Joseph Abruzzo, Chair
Representative Lake Ray, Vice Chair

Meeting Packet

Monday, January 14, 2013

4:00 P.M. to 6:00 P.M.

309 Capitol

AGENDA
JOINT LEGISLATIVE AUDITING COMMITTEE

DATE: Monday, January 14, 2013

TIME: 4:00 to 6:00 P.M.

PLACE: Room 309 Capitol

MEMBERS:

Senator Joseph Abruzzo, Chair
Representative Lake Ray, Vice Chair

Senator Rob Bradley
Senator Alan Hays
Senator Jeremy Ring
Senator Wilton Simpson

Representative Daphne D. Campbell
Representative Gayle B. Harrell
Representative Daniel D. Raulerson
Representative Ray Rodrigues
Representative Cynthia A. Stafford

Introduction of Members and Staff

Discussion of Committee responsibilities

Overview of the Office of the Auditor General: Presentation by David W. Martin, Auditor General

Overview of the Office of Program Policy Analysis and Government Accountability (OPPAGA): Presentation by Philip Twogood, OPPAGA Coordinator

Consideration of a request for an audit of the South Florida Workforce Board received from Senator Flores

2012 – 2014 JLAC MEMBERS

SENATE

Joseph Abruzzo, Alternating Chair

D; District 25; Part of Palm Beach
District Office: 12300 Forest Hill Blvd, Suite 200
Wellington 33414-5785
Elected to the Senate in 2012 (House 2008-2012)
Businessman

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Orange Park 32073
Satellite Office: Santa Fe College
Center for Innovation & Economic Dev.
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Elected to the Senate in 2012
Attorney

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1104 Main St., The Villages 32159
Elected to the Senate in 2010, (House 2004-2010)
Dentist (Retired)

Jeremy Ring

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Elected to the Senate in 2006
Entrepreneur

Wilton Simpson

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Elected to the Senate 2012
Simpson Environmental Services, Inc.,
Simpson Farms, Inc.

HOUSE

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Attorney

Joint Legislative Auditing Committee

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**Discussion of Committee
Responsibilities**

Legislative Auditing Committee Overview

The Committee is established by joint rule and its membership consists of between five and seven members from each house.¹ [J.R. 4.1(1)(c) & (3)]

In general, the responsibilities of the Committee relate to oversight of state and local governments, educational entities, and state funds appropriated to non-governmental entities. A summary of the Committee's responsibilities follows.

Committee Responsibilities Related to the Auditor General

- Required to appoint the Auditor General, appointment subject to confirmation by Legislature² [s. 11.42(2) F.S.]
- Authorized to review the performance of the Auditor General [J. R. 4.5(3)]
- Authorized to establish general policies for the Office of the Auditor General [s. 11.45(2), F.S.]
- Authorized to direct the office to conduct an audit, review, or examination of any entity described in s. 11.45(2) or (3), F.S.³ [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit or examination completed or being conducted by the Auditor General [s. 11.40(1), F.S.]

Committee Responsibilities Related to the Office of Program Policy Analysis and Government Accountability (OPPAGA)

- Authorized to direct the office to conduct an audit, review, or examination of any entity described in s. 11.45(2) or (3), F.S.⁴ [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of a review completed or being conducted by OPPAGA [s. 11.40(1), F.S.]

Committee Responsibilities Related to Local Governmental Entities

- Authorized to direct the Department of Revenue and the Department of Financial Services to withhold revenue from counties and municipalities that fail to: (1) file financial reports required by ss. 218.32(1) and 218.39(1), F.S.; (2) provide significant items missing from audit reports required by s.11.45(7)(b), F.S.; or (3) inform the Governor of action being taken to address financial emergency condition(s) required by s. 218.503(3), F.S. [s. 11.40(2), F.S.]
- Authorized to direct the Department of Economic Opportunity to proceed with legal action against special districts that fail to: (1) file financial reports required by ss. 218.32(1) and 218.39(1), F.S.; (2) provide significant items missing from audit reports required by s.11.45(7)(b), F.S.; or (3) inform the Governor of action being taken to address financial emergency condition(s) required by s. 218.503(3) F.S. [s. 11.40(2), F.S.]
- Required to be notified when a local governmental entity meets or is expected to meet a condition of a financial emergency [ss. 218.503(2) and 11.45(7)(e), F.S.]
- Authorized to direct audits or reviews of local governments [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a local governmental entity conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a local government has failed to take full corrective action in response to a recommendation included in the two preceding financial audit reports [s. 218.39(8), F.S.]

¹ From 1967 until March 2011 the Committee was created in law. During 2011, the Legislature passed a reform package which included revisions to laws and joint rules related to the Committee. Chapter 2011-34, *Laws of Florida*, repealed the statutory creation of the Committee.

² The Committee is not required to appoint an Auditor General unless there is a vacancy in the position.

³ These entities include any governmental entity created or established in law; non-governmental entity that receives state financial assistance; and non-governmental agency, corporation, or person that receives an appropriation by the Legislature.

⁴ Ibid.

Committee Responsibilities Related to State Agencies

- Within six months of the release of an Auditor General audit or OPPAGA review, most state agencies are required to provide the committee with the status of corrective action taken in response to audit/report findings [s. 20.055(5)(h), F.S.]
- Authorized to direct an audit or review of state agencies [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a state agency conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]

Committee Responsibilities Related to State Universities and Florida College System Institutions

- Authorized to direct an audit or review of universities and colleges [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a university or college conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a university or college has failed to take full corrective action in response to a recommendation included in the two preceding financial or operational audit reports [s. 11.45(7)(j), F.S.]

Committee Responsibilities Related to School Districts, Charter Schools, and Charter Technical Career Centers

- Authorized to direct the Department of Revenue and the Department of Financial Services to withhold revenue from school districts that fail to: (1) file financial audits required by s. 218.39(1), F.S.; (2) provide significant items missing from audit reports required by s.11.45(7)(b), F.S.; or (3) inform the Commissioner of Education of action being taken to address financial emergency condition(s) required by s. 218.503(3), F.S [s. 11.40(2) , F.S.]
- Authorized to notify the appropriate sponsoring entity of a charter school or charter technical career center for charter schools and charter technical career centers that fail to (1) file financial audits required by s. 218.39(1), F.S.; provide significant items missing from audit reports required by s.11.45(7)(b), F.S.; or (3) inform the Commissioner of Education of action being taken to address financial emergency condition(s) required by s. 218.503(3), F.S. The sponsoring entity is then authorized to terminate the charter pursuant to s. 1002.33 and 1002.34, F.S. [s. 11.40(2)(c), F.S.]
- Required to be notified when a school district, charter school, or charter technical career center meets or is expected to meet a condition of a financial emergency [ss. 218.503(2) and 11.45(7)(e), F.S.]
- Authorized to direct an audit or review of school districts,⁵ charter schools, and charter technical career centers [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a school district, charter school, or charter technical career center conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a school district, charter school, or charter technical career center has failed to take full corrective action in response to a recommendation included in the two preceding financial audit reports [s. 218.39(8), F.S.]

Committee Responsibilities Related to Transparency Florida Website

- Required to report annually on the progress in establishing the website, make recommendations for enhancement of the content and format of the website, and develop a schedule for adding additional information [ss. 215.985(6) and (15), F.S.]

Other Committee Responsibilities and Activities

- Numerous entities are required to submit reports to the committee [various sections of law]
- Staff assist government officials and citizens with concerns regarding potential misuse of public funds and other complaints

⁵ The Auditor General is required by law to conduct an annual audit of school districts in counties with a population less than 150,000 and every three years in counties with a larger population.

JOINT RULE FOUR OF THE FLORIDA LEGISLATURE

JOINT COMMITTEES

4.1—Standing Joint Committees

(1) The following standing joint committees are established:

- (a) Administrative Procedures Committee.
- (b) Committee on Public Counsel Oversight.
- (c) Legislative Auditing Committee.

(2) No other joint committee shall exist except as agreed to by the presiding officers or by concurrent resolution approved by the Senate and the House of Representatives.

(3) Appointments to each standing joint committee shall be made or altered and vacancies shall be filled by the Senate and the House of Representatives in accordance with their respective rules. There shall be appointed to each standing joint committee no fewer than five and no more than seven members from each house.

(4)(a) The President of the Senate shall appoint a member of the Senate to serve as the chair, and the Speaker of the House of Representatives shall appoint a member of the House of Representatives to serve as the vice chair, for:

1. The Legislative Auditing Committee and the Committee on Public Counsel Oversight, for the period from the Organization Session until noon on December 1 of the calendar year following the general election.

2. The Administrative Procedures Committee for the period from noon on December 1 of the calendar year following the general election until the next general election.

(b) The Speaker of the House of Representatives shall appoint a member of the House of Representatives to serve as the chair, and the President of the Senate shall appoint a member of the Senate to serve as the vice chair, for:

1. The Legislative Auditing Committee and the Committee on Public Counsel Oversight, for the period from noon on December 1 of the calendar year following the general election until the next general election.

2. The Administrative Procedures Committee for the period from the Organization Session until noon on December 1 of the calendar year following the general election.

(c) A vacancy in an appointed chair or vice chair shall be filled in the same manner as the original appointment.

4.2—Procedures in Joint Committees

The following rules shall govern procedures in joint committees other than conference committees:

(1) A quorum for a joint committee shall be a majority of the appointees of each house. No business of any type may be conducted in the absence of a quorum.

(2)(a) Joint committees shall meet only within the dates, times, and locations authorized by both the President of the Senate and the Speaker of the House of Representatives.

(b) Joint committee meetings shall meet at the call of the chair. In the absence of the chair, the vice chair shall assume the duty to convene and preside over meetings and such other duties as provided by law or joint rule. During a meeting properly convened, the presiding chair may temporarily assign the duty to preside at that meeting to another joint committee member until the assignment is relinquished or revoked.

(c) Before any joint committee may hold a meeting, a notice of such meeting shall be provided to the Secretary of the Senate and the Clerk of the House of Representatives no later than 4:30 p.m. of the 7th day before the meeting. For purposes of effecting notice to members of the house to which the chair does not belong, notice to the Secretary of the Senate shall be deemed notice to members of the Senate and notice to the Clerk of the House shall be deemed notice to members of the House of Representatives. Noticed meetings may be canceled by the chair with the approval of at least one presiding officer.

(d) If a majority of its members from each house agree, a joint committee may continue a properly noticed meeting after the expiration of the time called for the meeting. However, a joint committee may not meet beyond the time authorized by the presiding officers without special leave granted by both presiding officers.

(3) The presiding officers shall interpret, apply, and enforce rules governing joint committees by agreement when the rule at issue is a joint rule. Unless otherwise determined or overruled by an agreement of the presiding officers, the chair shall determine all questions of order arising in joint committee meetings, but such determinations may be appealed to the committee during the meeting.

(4) Each question, including any appeal of a ruling of the chair, shall be decided by a majority vote of the members of the joint committee of each house present and voting.

4.3—Powers of Joint Committees

(1) A joint committee may exercise the subpoena powers vested by law in a standing committee of the Legislature. A subpoena issued under this rule must be approved and signed by the President of the Senate and the Speaker of the House of Representatives and attested by the Secretary of the Senate and the Clerk of the House.

(2) A joint committee may adopt rules of procedure that do not conflict with the Florida Constitution or any law or joint rule, subject to the joint approval of the President of the Senate and the Speaker of the House of Representatives.

(3) A joint committee may not create subcommittees or workgroups unless authorized by both presiding officers.

4.4—Administration of Joint Committees

(1) Within the monetary limitations of the approved operating budget, the expenses of the members and the salaries and expenses of the staff of each joint committee shall be governed by joint policies adopted under Joint Rule 3.2. Within such operating budget, the chair of each joint committee shall approve all authorized member expenses.

(2) Subject to joint policies adopted under Joint Rule 3.2, the presiding officers shall appoint and remove the staff director and, if needed, a general counsel and any other staff necessary to assist each joint committee. All joint committee staff shall serve at the pleasure of the presiding officers. Upon the initial adoption of these joint rules in a biennium, each joint committee staff director position shall be deemed vacant until an appointment is made.

4.5—Special Powers and Duties of the Legislative Auditing Committee

(1) The Legislative Auditing Committee may direct the Auditor General or the Office of Program Policy Analysis and Government Accountability to conduct an audit, review, or examination of any entity or record described in s. 11.45(2) or (3), Florida Statutes.

(2) The Legislative Auditing Committee may receive requests for audits and reviews from legislators and any audit request, petition for audit, or other matter for investigation directed or referred to it pursuant to general law. The committee may make any appropriate disposition of such requests or referrals and shall, within a reasonable time, report to the requesting party the disposition of any audit request.

(3) The Legislative Auditing Committee may review the performance of the Auditor General and report thereon to the Senate and the House of Representatives.

The remaining language in Joint Rule Four (4.6 and 4.7) is not included. It relates to special powers and duties of the Administrative Procedures Committee and the Committee on Public Counsel Oversight.

Florida Auditor General - Overview

Joint Legislative Auditing Committee
January 2013



Constitutional and Statutory Audit Authority

- Constitution – Article III, Section 2
- Conduct audits of the public records as authorized pursuant to –
 - Law
 - Concurrent resolution of the Legislature
 - Legislative Auditing Committee
 - Discretionary authority of the Auditor General



Financial Audits

- Audit scope and objectives
 - Express an opinion on the fairness with which the financial statements are presented in conformity with generally accepted accounting principles
 - Determine whether operations are conducted in accordance with legal and regulatory requirements material to the financial statements



Financial Audits

- Audit scope and objectives (cont'd)
 - Express an opinion on major Federal program compliance in accordance with the Federal Single Audit Act



Operational Audits

- Scope - variable
- Audit objectives
 - Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, contracts, and grant agreements



Operational Audits

- Audit objectives (cont'd)
 - Identify and report on weaknesses in internal control
 - Identify and report on legal noncompliance
 - Identify statutory and fiscal changes for recommendation to the Legislature



State Government Audits

- Financial Statement and Federal Awards Audit
 - State of Florida
 - Includes all State agencies, universities, and colleges
- Other Financial Statement Audits
 - Department of the Lottery
 - State Board of Administration – Local Government Investment Pool



State Government Audits

- Operational Audits
 - State agencies (Executive and Judicial Branches)
 - Florida Clerks of Court Corporation
 - Citizens Property Insurance Corporation
- Quality Assessment Reviews of State Agency Inspector General's Internal Audit Activity



Educational Entity Audits

- Financial Statement and Federal Awards Audits
 - District school boards (in counties with populations of less than 150,000) – conducted annually
 - District school boards (in counties with populations of 150,000 or more) – conducted triennially



Educational Entity Audits

- Financial Statement Audit
 - Universities
 - Colleges
- Operational Audits
 - District School Boards
 - Universities
 - Colleges
 - Florida School for the Deaf and the Blind



Educational Entity Audits

- Attestation Engagements
 - Florida Education Finance Program – District School Boards



Local Government Audits and Other Accountability Activities

- Operational Audits
 - Water Managements Districts
- Local Government Financial Reporting System
- For local governments, district school boards, and charter schools
 - Summary of Audit Findings and Financial Trends
 - Reviews of Audit Reports



Information Technology Audits

- Operational audits of major State IT systems, examples -
 - FLAIR
 - FLORIDA System
 - RA Program (formerly UI Program)
 - SUNTAX
 - MyFloridaMarketplace
 - Shared Resource Centers



Information Technology Audit Support

- Audit support for financial and operational audits
 - State Agencies
 - Universities
 - Colleges
 - District School Boards
- Computer Assisted Audit Techniques (CAATS)



Rules of the Auditor General

- Applicable to audits of
 - Local Governments
 - District School Boards
 - Charter Schools
 - State Financial Assistance
 - Nonprofit and For-Profit Entities



Special Audits

- Audits directed by the Legislative Auditing Committee
 - Issued
 - Islamorada, Village of Islands
 - City of Lake Worth Sewer System
 - In Progress
 - City of Hollywood



Special Audits

- Audits directed by law
 - Florida Housing Finance Corporation
- Audits directed by the Auditor General
 - Collection and Remittances of Fines and Fees by Clerks of the Circuit Court
 - Virtual Instruction Programs
 - Okaloosa County - Accountability for Tourist Development Taxes and BP Oil Spill Funds
 - Hardee County Economic Development Activities



Annual Report of the Auditor General

- Due December 1
- Includes:
 - Statutory recommendations
 - Projected 2-Year Work Plan
 - Overview of Reports Issued



Audit Reports Issued November 1, 2011, through October 31, 2012

- Over 190 audit reports -
 - State of Florida financial statement and Federal awards audits
 - Financial statement audits of Department of the Lottery and SBA Local Government Investment Pool
 - Financial statement audits of all universities and colleges and 47 district school boards
 - 84 operational audits of State agencies, educational entities, local governments, and information technology systems
 - 22 examinations of student populations reported by school districts



Audit Divisions

- State Government Audits
 - Sherrill Norman, CPA, Deputy Auditor General
- Educational Entities and Local Government Audits
 - Ted Sauerbeck, CPA, Deputy Auditor General
- Information Technology Audits
 - Dorothy Gilbert, CPA, Deputy Auditor General



Questions?





Office of Program Policy Analysis and Government Accountability

Presentation to the Legislative Auditing Committee

R. Philip Twogood, Ph.D.

January 14, 2013

OPPAGA as an Organization

- Established as an independent office in 1994
- Provides policy analysis and program evaluation support for the Legislature across all policy areas
- Currently authorized in Joint Rule Three as readopted by the Legislature in November 2012
- One of 42 legislative evaluation offices nationally

The People at OPPAGA

- Currently have 45 professionals
- Analysts hold wide variety of advanced degrees
- 95% of our analysts hold graduate degrees or a CPA– seven hold PhDs
- Contact information on staff directors included in packet

OPPAGA's Skills

- Conduct policy analyses and evaluations of program implementation and performance
- Design and carry out complex research projects
- Maintain policy area and methodological expertise
- Conduct independent evaluation of large and confidential data sets, often from multiple governmental units
- Complement not duplicate other staff

OPPAGA Work Products

- Under joint rule, assignments come from general law, the President or Speaker, or the JLAC
- Formal reports
- Research briefings and presentations
- Onsite review and performance examination
- Technical assistance to committees

Subjects of Recent Reports

- Florida Growth Fund investments
- Sexual predator and sexual offender registration
- Florida Housing Finance Corporation programs and operations
- Economic Gardening Technical Assistance Pilot Program



THE FLORIDA LEGISLATURE

GPS

GOVERNMENT PROGRAM SUMMARIES

Office of Program Policy Analysis & Government Accountability

SEARCH

Go

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[GPS Home](#)

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- [Topic](#)
- [Sitemap](#)

Welcome to the most complete monitoring service of Florida's state government available on the Internet, the Florida Legislature's GPS!

What is GPS?

This 4-minute narrated presentation describes GPS and the information it provides on over 200 major state programs.



[Using GPS](#)

[State of Florida
Organizational Chart](#)

[Transparency Florida](#)

Questions?

Philip Twogood at 850.488.0021

The image shows the Florida State Capitol building, a large white neoclassical structure with a prominent dome and columns, set against a blue sky with white clouds. The building is partially obscured by a vertical blue bar on the left side of the slide.

oppaga

Oppaga

Key Legislative Contacts



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Key Legislative Contacts by Area

Criminal Justice

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Attorney General	Justice Administrative Commission	PRIDE
Capital Collateral Regional Counsels	Juvenile Justice	Public Defenders
Correctional Medical Authority	Law Enforcement	State Attorneys
Corrections	Parole Commission	State Courts System

Government Operations

Kara Collins-Gomez, Staff Director ■ Office: (850) 487-4257 ■ Email: collins-gomez.kara@oppaga.fl.gov

Agriculture and Consumer Services	Fish and Wildlife Conservation	Revenue
Business and Professional Regulation	Governor's Office	State
Citrus	Highway Safety and Motor Vehicles	State Board of Administration
Economic Opportunity	Management Services	Transportation
Environmental Protection	Military Affairs	Water Management Districts
Financial Services	Public Service Commission	

Education

David Summers, Staff Director ■ Office: (850) 487-9257 ■ Email: summers.david@oppaga.fl.gov

Board of Governors	Non-Public Institutions
Education	School Districts
Florida College System	State University System
Lottery	

Health and Human Services

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Children and Family Services	Health Care Administration
Elder Affairs	Persons With Disabilities
Health	Veterans' Affairs



GPS (Government Program Summaries) allow you and your staff to learn about and monitor the activities of over 200 state government agencies and programs. You can use this electronic encyclopedia to

- quickly research any major state program,
- answer constituent questions,
- develop talking points on a program or issue,
- prepare for media questions, and
- find agency contact information.

Generally, summaries provide the following information:

- the purpose of the program,
- how the program is organized,
- how the program is funded,
- issues facing the program, and
- links to other sources of program information and assessments.

GPS is designed to easily guide you to a program summary or a group of summaries based on your interest. For example, you can identify all programs administered by any state agency or related to a particular topic, such as child support or juvenile delinquency.

Find GPS at www.oppaga.state.fl.us/government

THE FLORIDA LEGISLATURE
OPPAGA



OFFICE OF PROGRAM POLICY ANALYSIS & GOVERNMENT ACCOUNTABILITY

Purpose

The purpose of the Office of Program Policy Analysis and Government Accountability (OPPAGA) is to provide the Legislature with a highly responsive and independent research capacity for qualitative and statistical policy analysis and program review.

Organization

The presiding officers shall select a coordinator for OPPAGA who shall report directly to them or their designees.

Functions

The functions of OPPAGA include:

- (1) Design and execution of complex research projects
- (2) Maintenance of policy area and methodological expertise
- (3) Policy analysis including estimated costs and impacts of policy options
- (4) Evaluation of program implementation, performance, efficiency and effectiveness
- (5) Data analysis including the merging of large data sets from multiple sources and access to confidential data
- (6) Verification of data from governmental and nongovernmental sources
- (7) Survey research, including multi-state research

Services and Work Products

The services and work products provided by OPPAGA can be grouped as follows:

- (1) Reports and subsequent progress reports

Formal research products required by the Legislature through substantive law or appropriations proviso or as assigned by the Legislative Auditing Committee. As directed by law, progress reports inform the Legislature of agency actions taken to correct problems identified in published reports.

(2) Research and briefings

Research products as directed by the President of the Senate or Speaker of the House of Representatives.

(3) Onsite review and performance examination

Investigation of specific agencies or issues of legislative interest to report current agency or program conditions and the extent to which legislative direction is being implemented.

(4) Technical assistance to legislative committees

Provision of expertise on key topics, analytical methodologies, and performance measurement to support the legislative process. Analysis of policy-related literature including interpretation of technical and statistical material.

(5) [Presentations](#) to legislative committee members and staff

Presentation of research findings or briefings on the background of key issues, including presentations during legislative committee meetings.

(6) Annual report compiling recommendations included in individual office reports

By December 1 of each year, transmittal to the President of the Senate and Speaker of the House of Representatives of a list of the statutory and fiscal recommendations included in OPPAGA reports.

(7) [Government Program Summaries](#) (GPS)

Maintenance of an online source of descriptive, evaluative and performance information on approximately 200 Florida state government programs. Transparency Florida links to GPS to provide context for expenditure data.

(8) Additional resources

(a) [PolicyNotes](#) – Publication of an electronic newsletter delivering announcements of policy-related research.

(b) [PolicyCasts](#) – Development of short narrated slide presentations providing concise briefings on findings and recommendations of select reports.

At the request of Senator Flores, this item will not be considered at the January 14, 2013, meeting.