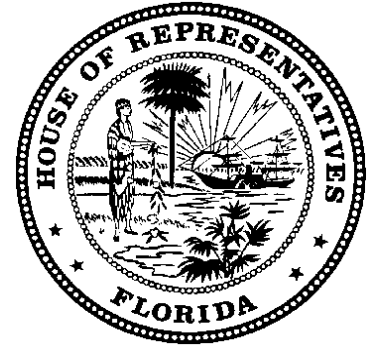


**ANDY GARDINER**  
President of the Senate



**STEVE CRISAFULLI**  
Speaker of the House



# **Joint Legislative Auditing Committee**

**Senator Joseph Abruzzo, Chair**  
**Representative Daniel Raulerson, Vice Chair**

**Meeting Packet**  
Monday, January 5, 2015  
2:00 P.M. to 3:00 P.M.  
301 Senate Office Building

**AGENDA  
JOINT LEGISLATIVE AUDITING COMMITTEE**

**DATE:** Monday, January 5, 2015

**TIME:** 2:00 p.m. to 3:00 p.m.

**PLACE:** Room 301, Senate Office Building

**MEMBERS:**

Senator Joseph Abruzzo, Chair

Representative Daniel D. Raulerson, Vice Chair

Senator Lizbeth Benacquisto

Senator Rob Bradley

Senator Audrey Gibson

Senator Wilton Simpson

Representative Debbie Mayfield

Representative Amanda Murphy

Representative Ray Rodrigues

Representative Cynthia Stafford

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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



# **JOINT LEGISLATIVE AUDITING COMMITTEE**

**2014 – 2016**

## **COMMITTEE MEMBERS**

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**Senator Joseph Abruzzo, Chair**  
**Representative Daniel Raulerson, Vice Chair**  
**Senator Lizbeth Benacquisto**  
**Senator Rob Bradley**  
**Senator Audrey Gibson**  
**Representative Debbie Mayfield**  
**Representative Amanda Murphy**  
**Representative Ray Rodrigues**  
**Senator Wilton Simpson**  
**Representative Cynthia Stafford**

## **COMMITTEE STAFF**

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**Kathryn H. DuBose, Coordinator**  
**Deborah E. White, CPA, Legislative Analyst**  
**Connie Ennis, OPS Legislative Analyst**  
**Cathy Boyett, Administrative Assistant**

## **COMMITTEE OFFICE**

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**Room 876, Claude Pepper Building**  
**111 West Madison Street**  
**Tallahassee, Florida 32399-1400**

**Telephone: (850) 487-4110**  
**Facsimile: (850) 922-5667**

**Committee  
Responsibilities**

# Joint Legislative Auditing Committee Overview

The Committee is established by joint rule and its membership consists of between five and seven members from each house.<sup>1</sup> [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 Legislature<sup>2</sup> [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.<sup>3</sup> [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, review, 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.<sup>4</sup> [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, as required by s.11.45(7)(b), F.S.; (3) pay the full cost of an audit requested by a county or municipality, which has been conducted by the Auditor General, as required by s. 11.45(6), F.S; (4) provide to the Division of Bond Finance specified information related to bonded obligations, or verify such information, required by s. 218.38, F.S.; (5) comply with investment policies, as specified in s. 218.415, F.S.; or (6) inform the Governor of action being taken to address financial emergency condition(s), as required by s. 218.503(3), F.S. [s. 11.40(2), F.S.]
- Authorized to hold a public hearing, if certain conditions are met, and 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, as required by s.11.45(7)(b), F.S.; (3) pay the full cost of an audit requested by a special district, which has been conducted by the Auditor General, as required by s. 11.45(6), F.S; (4) comply with investment policies as specified in s. 218.415, F.S.; or (5) inform the Governor of action being taken to address financial emergency condition(s), as 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.]

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<sup>1</sup> 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.

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

<sup>3</sup> 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.

<sup>4</sup> 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/review 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 District School Boards, Charter Schools, and Charter Technical Career Centers**

- Authorized to direct the Department of Revenue and the Department of Financial Services to withhold revenue from district school boards that fail to: (1) file financial audits required by s. 218.39(1), F.S.; (2) provide significant items missing from audit reports, as required by s.11.45(7)(b), F.S.; (3) comply with investment policies, as specified in s. 218.415, F.S.; or (4) inform the Commissioner of Education of action being taken to address financial emergency condition(s), as 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.; or (2) provide significant items missing from audit reports required by s.11.45(7)(b), F.S. The sponsoring entity is then authorized to terminate the charter pursuant to ss. 1002.33 and 1002.34, F.S. [s. 11.40(2)(c), F.S.]
- Required to be notified when a district school board, 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 district school boards,<sup>5</sup> 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 district school board, 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 district school board, 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 (also includes the two preceding operational audit reports for district school boards) [ss. 11.45(7)(j) and 218.39(8), F.S.]

### **Committee Responsibilities Related to Audits of Lobbying Firm Compensation Reports**

- Required to develop a system to randomly select lobbying firms for audit, develop procedures for the selection of auditors, create and maintain a list of not less than 10 auditors approved to conduct the audits, and develop guidelines to conduct the audits [s. 11.40(3), 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(7) and (13), 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

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<sup>5</sup> The Auditor General is required by law to conduct an annual financial audit of district school boards in counties with a population less than 150,000 and every three years in counties with a larger population; in addition, the Auditor General is required by law to conduct an operational audit of every district school board at least once every three years.

# **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.

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*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

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Joint Legislative Auditing Committee  
January 2015



# Constitutional and Statutory Audit Authority

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- 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



# Auditor General Office Divisions

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- 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



# Financial Audits

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- 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

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





# Operational Audits

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- 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

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- 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

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- Financial Statement and Federal Awards Audit
  - State of Florida
  - Includes State agencies, universities, and colleges
- Other Financial Statement Audits
  - Department of the Lottery
  - SBA – Local Government Investment Pool
  - Florida Retirement System
    - Schedule of Participating Employer Allocations



# 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 Generals' Internal Audit Activities



# Educational Entity Audits

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- 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

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



# Educational Entity Audits

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



# Local Government and Other Audits

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- Operational Audits
  - Water Management Districts
  - Other local governments (selected)
  - Scholarship Funding Organizations
  - Triumph Gulf Coast, Inc.
- Local Government Financial Reporting System





# Other Accountability Activities

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- For local governments, district school boards, and charter schools
  - Summary of Audit Findings and Financial Trends
  - Reviews of Audit Reports



# Information Technology Audits

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- Operational audits of major State IT systems, examples -
  - FLAIR
  - FLORIDA System
  - CONNECT (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
  - Direct and Citizen Support Organizations
  - State Financial Assistance
    - Nonprofit and For-Profit Entities



# Annual Report of the Auditor General

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



# Audit Reports Issued November 1, 2013, through October 31, 2014

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- Over 200 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
  - 96 operational audits of State agencies, educational entities, local governments, and information technology systems
  - 23 examinations of student populations reported by school districts



# Special Audits

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- Audits directed by the Legislative Auditing Committee
  - City of Hampton
  - City of Starke
  - Okaloosa County Board of County Commissioners and Clerk of the Circuit Court



# Special Audits

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- Audits directed by law
  - Issued
    - Florida Virtual School
  - In Progress
    - Florida Municipal Power Agency





# Special Audits

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- Audits directed by the Auditor General
  - Issued
    - County Value Adjustment Boards and Department of Revenue's Oversight Thereof
    - Sunshine Water Control District



# Special Audits

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## □ Follow-Up Audits

### ■ Issued

- Islamorada, Village of Islands
- City of Lake Worth Sub-Regional Sewer System

### ■ In Progress

- Hardee County Economic Development Activities
- Okaloosa County Board of County Commissioners, Clerk of the Circuit Court, and Tourist Development Council
- City of Hollywood and Hollywood Community Redevelopment Agency



# Questions?

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# Office of Program Policy Analysis and Government Accountability

Presentation to the Legislative Auditing Committee

R. Philip Twogood, Ph.D.

January 5, 2015



# OPPAGA as an Organization

- ▶ Established as an independent office in 1994
- ▶ Provides policy analysis, data 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 2014
- ▶ One of 42 legislative evaluation offices nationally

# The People at OPPAGA

- ▶ Currently have 48 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 often confidential data sets, sometimes tracking data across 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 committee presentations
- ▶ Onsite review and performance examination
- ▶ Technical assistance to committees

# Subjects of Recent Reports and Assignments

- ▶ Florida Growth Fund investments
- ▶ Graduate medical education
- ▶ Florida Economic Development Programs
- ▶ Human trafficking
- ▶ Florida Department of Lottery
- ▶ Ignition interlock devices



# GPS

## GOVERNMENT PROGRAM SUMMARIES

Office of Program Policy Analysis & Government Accountability

SEARCH

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### What is GPS?

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[Using GPS](#)

[State of Florida  
Organizational Chart](#)

[Transparency Florida](#)

# Questions?

**R. Philip Twogood, Ph.D.**

Coordinator

(850) 488-0021

[twogood.philip@oppaga.fl.gov](mailto:twogood.philip@oppaga.fl.gov)

THE FLORIDA LEGISLATURE'S  
OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY

---

OPPAGA supports the Florida Legislature by providing data, evaluative research, and objective analyses that assist legislative budget and policy deliberations.

# *oppaga*

## Key Legislative Contacts



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# Key Legislative Contacts by Area

## ***Criminal Justice***

**Claire Mazur, Staff Director** ■ Office: (850) 717-0575 ■ Email: [mazur.claire@oppaga.fl.gov](mailto:mazur.claire@oppaga.fl.gov)

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

## ***Government Operations***

**Kara Collins-Gomez, Staff Director** ■ Office: (850) 717-0503 ■ Email: [collins-gomez.kara@oppaga.fl.gov](mailto: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***

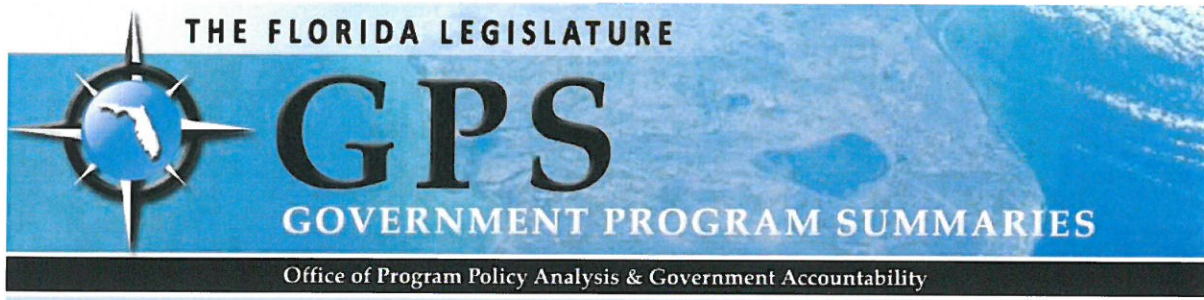
**David Summers, Staff Director** ■ Office: (850) 717-0555 ■ Email: [summers.david@oppaga.fl.gov](mailto:summers.david@oppaga.fl.gov)

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

## ***Health and Human Services***

**Jennifer Johnson, Staff Director** ■ Office: (850) 717-0538 ■ Email: [johnson.jennifer@oppaga.fl.gov](mailto:johnson.jennifer@oppaga.fl.gov)

Children and Family Services	Health	Persons with Disabilities
Elder Affairs	Health Care Administration	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.

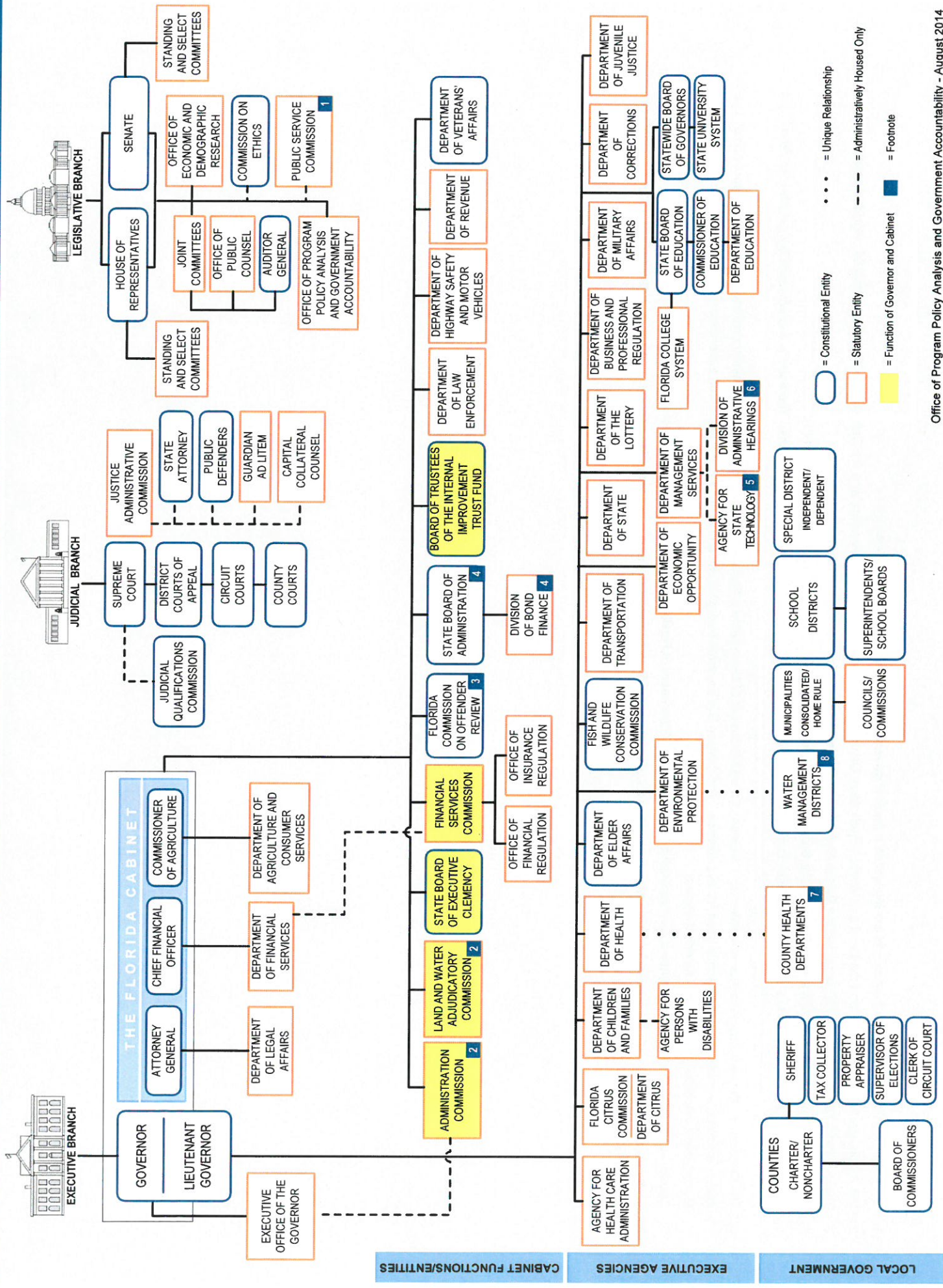
Generally, summaries provide the following information:

- 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](http://www.oppaga.state.fl.us/government)

# THE FLORIDA ELECTORATE





1. The Public Service Commission is an arm of the legislative branch of government (s. 350.001, *Florida Statutes*).
2. The Administration Commission and the Land and Water Adjudicatory Commission are composed of the Governor and the Cabinet (ss. 14.202 and 380.07, *Florida Statutes*).
3. Chapter 2014-191, *Laws of Florida*, renamed the Parole Commission as the Florida Commission on Offender Review.
4. The Commissioner of Agriculture is not a member of the State Board of Administration (Article IV, Section 4.(e), *Constitution of the State of Florida*).
5. Chapter 2014-221, *Laws of Florida*, created the Agency for State Technology within the Department of Management Services. The agency is a separate budget program and is not subject to control, supervision, or direction by the Department of Management Services.
6. The Division of Administrative Hearings is created as a division of the Department of Management Services, but the director/chief administrative law judge, who is appointed by the Administration Commission, is the agency head for all purposes. The division is a separate budget entity and is not subject to control, supervision, or direction by the Department of Management Services (s. 120.65(1), *Florida Statutes*).
7. County health departments have a contractual relationship with the Florida Department of Health (s. 154.01(3), *Florida Statutes*).
8. Water management districts have individual governing boards but the Department of Environmental Protection may exercise general supervisory authority over water management districts (s. 373.026(7), *Florida Statutes*).