

1 A bill to be entitled

2 An act relating to inspectors general; amending s.
3 14.32, F.S.; revising provisions relating to the
4 duties, appointment, and removal of the Chief
5 Inspector General; amending s. 20.055, F.S.; revising
6 provisions relating to the duties, appointment, and
7 removal of agency inspectors general; updating a
8 cross-reference; providing an effective date.
9

10 Be It Enacted by the Legislature of the State of Florida:
11

12 Section 1. Subsection (1) and paragraph (e) of subsection
13 (2) of section 14.32, Florida Statutes, are amended to read:

14 14.32 Office of Chief Inspector General.—

15 (1) There is created in the Executive Office of the
16 Governor the Office of Chief Inspector General. The Chief
17 Inspector General is ~~shall be~~ responsible for promoting
18 accountability, integrity, and efficiency in the agencies under
19 the jurisdiction of the Governor. The Chief Inspector General
20 shall be appointed by the Governor, subject to confirmation by
21 the Senate, and shall serve at the pleasure of the Governor.
22 However, upon a change in Governors or reelection of the
23 Governor, the Governor shall appoint, or may reappoint, a Chief
24 Inspector General before adjournment sine die of the first
25 regular session of the Legislature that convenes after such
26 change in Governors or reelection of the Governor.

27 (2) The Chief Inspector General shall:

28 (e) Coordinate complaint-handling activities with agencies
 29 and provide for independent legal counsel for inspectors general
 30 in agencies under the jurisdiction of the Governor.

31 Section 2. Subsections (2) and (3), paragraphs (f), (h),
 32 and (i) of subsection (5), paragraph (c) of subsection (7), and
 33 subsection (8) of section 20.055, Florida Statutes, are amended
 34 to read:

35 20.055 Agency inspectors general.—

36 (2) The Office of Inspector General is ~~hereby~~ established
 37 in each state agency to provide a central point for coordination
 38 of and responsibility for activities that promote
 39 accountability, integrity, and efficiency in government. It is
 40 ~~shall be~~ the duty and responsibility of each inspector general,
 41 with respect to the state agency in which the office is
 42 established, to:

43 (a) Advise in the development of performance measures,
 44 standards, and procedures for the evaluation of state agency
 45 programs.

46 (b) Assess the reliability and validity of the information
 47 provided by the state agency on performance measures and
 48 standards, and make recommendations for improvement, if
 49 necessary, before ~~prior to~~ submission of such information ~~those~~
 50 ~~measures and standards to the Executive Office of the Governor~~
 51 pursuant to s. 216.1827 ~~216.0166(1)~~.

52 (c) Review the actions taken by the state agency to

53 improve program performance and meet program standards and make
54 recommendations for improvement, if necessary.

55 (d) Provide direction for, supervise, and coordinate
56 audits, investigations, and management reviews relating to the
57 programs and operations of the state agency, except that when
58 the inspector general does not possess the qualifications
59 specified in subsection (4), the director of auditing shall
60 conduct such audits.

61 (e) Conduct, supervise, or coordinate other activities
62 carried out or financed by that state agency for the purpose of
63 promoting economy and efficiency in the administration of, or
64 preventing and detecting fraud and abuse in, its programs and
65 operations.

66 (f) Keep the ~~such~~ agency head or, for state agencies under
67 the jurisdiction of the Governor, the Chief Inspector General
68 informed concerning fraud, abuses, and deficiencies relating to
69 programs and operations administered or financed by the state
70 agency, recommend corrective action concerning fraud, abuses,
71 and deficiencies, and report on the progress made in
72 implementing corrective action.

73 (g) Ensure effective coordination and cooperation between
74 the Auditor General, federal auditors, and other governmental
75 bodies with a view toward avoiding duplication.

76 (h) Review, as appropriate, rules relating to the programs
77 and operations of such state agency and make recommendations
78 concerning their impact.

79 (i) Ensure that an appropriate balance is maintained
 80 between audit, investigative, and other accountability
 81 activities.

82 (j) Comply with the General Principles and Standards for
 83 Offices of Inspector General as published and revised by the
 84 Association of Inspectors General.

85 (3) (a) For state agencies under the jurisdiction of the
 86 Cabinet or the Governor and Cabinet, the inspector general shall
 87 be appointed by the agency head. For state agencies under the
 88 jurisdiction ~~direction~~ of the Governor, the inspector general
 89 shall be appointed by the Chief Inspector General. The agency
 90 head or Chief Inspector General shall notify ~~appointment shall~~
 91 ~~be made after notifying~~ the Governor and the Chief Inspector
 92 General in writing, ~~at least 7 days prior to an offer of~~
 93 ~~employment,~~ of his or her ~~the agency head's~~ intention to hire
 94 the inspector general at least 7 days before an offer of
 95 employment. The inspector general shall be appointed without
 96 regard to political affiliation.

97 (b) The ~~Each~~ inspector general shall report to and be
 98 under the general supervision of the agency head and is ~~shall~~
 99 not ~~be~~ subject to supervision by any other employee of the state
 100 agency in which the office is established. For state agencies
 101 under the jurisdiction of the Governor, the inspector general
 102 shall be under the general supervision of the agency head, shall
 103 report to the Chief Inspector General, and may hire and remove
 104 staff within the office of the inspector general in consultation

105 with the Chief Inspector General but independently of the
106 agency. The inspector general shall be appointed without regard
107 to political affiliation.

108 (c) For state agencies under the jurisdiction of the
109 Cabinet or the Governor and Cabinet, the an inspector general
110 may be removed from office by the agency head. For state
111 agencies under the jurisdiction direction of the Governor, the
112 inspector general may only be removed from office by the agency
113 head shall notify the Governor and the Chief Inspector General
114 for cause, including concerns regarding performance,
115 malfeasance, misfeasance, misconduct, or failure to carry out
116 his or her duties under this section. The Chief Inspector
117 General shall notify the Governor, in writing, of his or her the
118 intention to remove terminate the inspector general at least 21
119 7 days before prior to the removal. For state agencies under the
120 jurisdiction direction of the Governor and Cabinet, the agency
121 head shall notify the Governor and Cabinet in writing of his or
122 her the intention to remove terminate the inspector general at
123 least 21 7 days before prior to the removal. If the inspector
124 general disagrees with the removal, the inspector general may
125 present objections in writing to the agency head or the Governor
126 within the 21-day period.

127 (d) The Governor, the Governor and Cabinet, the agency
128 head, or agency staff may shall not prevent or prohibit the
129 inspector general from initiating, carrying out, or completing
130 any audit or investigation.

131 (e) The office of the inspector general shall have its own
 132 budget within the state agency, developed in consultation with
 133 the Chief Inspector General, sufficient to meet its mission.

134 (5) In carrying out the auditing duties and
 135 responsibilities of this act, each inspector general shall
 136 review and evaluate internal controls necessary to ensure the
 137 fiscal accountability of the state agency. The inspector general
 138 shall conduct financial, compliance, electronic data processing,
 139 and performance audits of the agency and prepare audit reports
 140 of his or her findings. The scope and assignment of the audits
 141 shall be determined by the inspector general; however, the
 142 agency head may at any time direct the inspector general to
 143 perform an audit of a special program, function, or
 144 organizational unit. The performance of the audit shall be under
 145 the direction of the inspector general, except that if the
 146 inspector general does not possess the qualifications specified
 147 in subsection (4), the director of auditing shall perform the
 148 functions listed in this subsection.

149 (f) The inspector general shall submit the final report to
 150 the agency head, ~~and to the Auditor General,~~ and, for state
 151 agencies under the jurisdiction of the Governor, the Chief
 152 Inspector General.

153 (h) The inspector general shall monitor the implementation
 154 of the state agency's response to any report on the state agency
 155 issued by the Auditor General or by the Office of Program Policy
 156 Analysis and Government Accountability. No later than 6 months

157 after the Auditor General or the Office of Program Policy
158 Analysis and Government Accountability publishes a report on the
159 state agency, the inspector general shall provide a written
160 response to the agency head or, for state agencies under the
161 jurisdiction of the Governor, the Chief Inspector General on the
162 status of corrective actions taken. The inspector general shall
163 file a copy of such response with the Legislative Auditing
164 Committee.

165 (i) The inspector general shall develop long-term and
166 annual audit plans based on the findings of periodic risk
167 assessments. The plan, where appropriate, should include
168 postaudit samplings of payments and accounts. The plan shall
169 show the individual audits to be conducted during each year and
170 related resources to be devoted to the respective audits. The
171 Chief Financial Officer, to assist in fulfilling the
172 responsibilities for examining, auditing, and settling accounts,
173 claims, and demands pursuant to s. 17.03(1), and examining,
174 auditing, adjusting, and settling accounts pursuant to s. 17.04,
175 may use ~~utilize~~ audits performed by the inspectors general and
176 internal auditors. For state agencies under the jurisdiction of
177 the Governor, the audit plans shall be submitted to the
178 ~~Governor's~~ Chief Inspector General. The plan shall be submitted
179 to the agency head for review and to the Chief Inspector General
180 for approval. A copy of the approved plan shall be submitted to
181 the Auditor General.

182 (7)

183 (c) The final reports prepared pursuant to paragraphs (a)
184 and (b) shall be provided ~~furnished~~ to the heads of the
185 respective agencies and, for state agencies under the
186 jurisdiction of the Governor, the Chief Inspector General. Such
187 reports shall include, but need not be limited to:

188 1. A description of activities relating to the
189 development, assessment, and validation of performance measures.

190 2. A description of significant abuses and deficiencies
191 relating to the administration of programs and operations of the
192 agency disclosed by investigations, audits, reviews, or other
193 activities during the reporting period.

194 3. A description of the recommendations for corrective
195 action made by the inspector general during the reporting period
196 with respect to significant problems, abuses, or deficiencies
197 identified.

198 4. The identification of each significant recommendation
199 described in previous annual reports on which corrective action
200 has not been completed.

201 5. A summary of each audit and investigation completed
202 during the reporting period.

203 (8) The inspector general in each state agency shall
204 provide to the agency head, upon receipt, all written complaints
205 concerning the duties and responsibilities in this section or
206 any allegation of misconduct related to the office of the
207 inspector general or its employees, if received from subjects of
208 audits or investigations who are individuals substantially

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209 affected or entities contracting with the state, as defined in
210 this section. For state agencies ~~solely~~ under the jurisdiction
211 ~~direction~~ of the Governor, the inspector general shall also
212 provide the complaint to the Chief Inspector General.

213 Section 3. This act shall take effect July 1, 2014.