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CS/CS/HB 1385, Engrossed 1

2014 Legislature

1  
2 An act relating to inspectors general; amending s.  
3 14.32, F.S.; revising provisions relating to the  
4 appointment and removal of the Chief Inspector  
5 General; amending s. 20.055, F.S.; revising provisions  
6 relating to the duties, appointment, and removal of  
7 agency inspectors general; updating a cross-reference;  
8 providing an effective date.  
9

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

12 Section 1. Subsection (1) of section 14.32, Florida  
13 Statutes, is 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 and serve at the pleasure of the Governor.  
21 However, upon a change in Governors or reelection of the  
22 Governor, the Governor shall appoint, or may reappoint, a Chief  
23 Inspector General before adjournment sine die of the first  
24 regular session of the Legislature that convenes after such  
25 change in Governors or reelection of the Governor.



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26 Section 2. Subsections (2), (3), and (5), paragraph (c) of  
27 subsection (7), and subsection (8) of section 20.055, Florida  
28 Statutes, are amended to read:

29 20.055 Agency inspectors general.—

30 (2) The Office of Inspector General is ~~hereby~~ established  
31 in each state agency to provide a central point for coordination  
32 of and responsibility for activities that promote  
33 accountability, integrity, and efficiency in government. It is  
34 ~~shall be~~ the duty and responsibility of each inspector general,  
35 with respect to the state agency in which the office is  
36 established, to:

37 (a) Advise in the development of performance measures,  
38 standards, and procedures for the evaluation of state agency  
39 programs.

40 (b) Assess the reliability and validity of the information  
41 provided by the state agency on performance measures and  
42 standards, and make recommendations for improvement, if  
43 necessary, before ~~prior to~~ submission of such information ~~those~~  
44 ~~measures and standards to the Executive Office of the Governor~~  
45 pursuant to s. 216.1827 ~~216.0166(1)~~.

46 (c) Review the actions taken by the state agency to  
47 improve program performance and meet program standards and make  
48 recommendations for improvement, if necessary.

49 (d) Provide direction for, supervise, and coordinate  
50 audits, investigations, and management reviews relating to the



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51 | programs and operations of the state agency, except that when  
52 | the inspector general does not possess the qualifications  
53 | specified in subsection (4), the director of auditing shall  
54 | conduct such audits.

55 | (e) Conduct, supervise, or coordinate other activities  
56 | carried out or financed by that state agency for the purpose of  
57 | promoting economy and efficiency in the administration of, or  
58 | preventing and detecting fraud and abuse in, its programs and  
59 | operations.

60 | (f) Keep the ~~such~~ agency head or, for state agencies under  
61 | the jurisdiction of the Governor, the Chief Inspector General  
62 | informed concerning fraud, abuses, and deficiencies relating to  
63 | programs and operations administered or financed by the state  
64 | agency, recommend corrective action concerning fraud, abuses,  
65 | and deficiencies, and report on the progress made in  
66 | implementing corrective action.

67 | (g) Ensure effective coordination and cooperation between  
68 | the Auditor General, federal auditors, and other governmental  
69 | bodies with a view toward avoiding duplication.

70 | (h) Review, as appropriate, rules relating to the programs  
71 | and operations of such state agency and make recommendations  
72 | concerning their impact.

73 | (i) Ensure that an appropriate balance is maintained  
74 | between audit, investigative, and other accountability  
75 | activities.



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76 (j) Comply with the General Principles and Standards for  
77 Offices of Inspector General as published and revised by the  
78 Association of Inspectors General.

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

91 (b) The ~~Each~~ inspector general shall report to and be  
92 under the general supervision of the agency head and is ~~shall~~  
93 ~~not be~~ subject to supervision by any other employee of the state  
94 agency in which the office is established. For state agencies  
95 under the jurisdiction of the Governor, the inspector general  
96 shall be under the general supervision of the agency head, shall  
97 report to the Chief Inspector General, and may hire and remove  
98 staff within the office of the inspector general in consultation  
99 with the Chief Inspector General but independently of the  
100 agency. ~~The inspector general shall be appointed without regard~~



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101 ~~to political affiliation.~~

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

121       (d) The Governor, the Governor and Cabinet, the agency  
122 head, or agency staff may ~~shall~~ not prevent or prohibit the  
123 inspector general from initiating, carrying out, or completing  
124 any audit or investigation.

125       (5) In carrying out the auditing duties and



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126 | responsibilities of this act, each inspector general shall  
127 | review and evaluate internal controls necessary to ensure the  
128 | fiscal accountability of the state agency. The inspector general  
129 | shall conduct financial, compliance, electronic data processing,  
130 | and performance audits of the agency and prepare audit reports  
131 | of his or her findings. The scope and assignment of the audits  
132 | shall be determined by the inspector general; however, the  
133 | agency head may at any time request ~~direct~~ the inspector general  
134 | to perform an audit of a special program, function, or  
135 | organizational unit. The performance of the audit shall be under  
136 | the direction of the inspector general, except that if the  
137 | inspector general does not possess the qualifications specified  
138 | in subsection (4), the director of auditing shall perform the  
139 | functions listed in this subsection.

140 |       (a) Such audits shall be conducted in accordance with the  
141 | current International Standards for the Professional Practice of  
142 | Internal Auditing as published by the Institute of Internal  
143 | Auditors, Inc., or, where appropriate, in accordance with  
144 | generally accepted governmental auditing standards. All audit  
145 | reports issued by internal audit staff shall include a statement  
146 | that the audit was conducted pursuant to the appropriate  
147 | standards.

148 |       (b) Audit workpapers and reports shall be public records  
149 | to the extent that they do not include information which has  
150 | been made confidential and exempt from the provisions of s.



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151 119.07(1) pursuant to law. However, when the inspector general  
152 or a member of the staff receives from an individual a complaint  
153 or information that falls within the definition provided in s.  
154 112.3187(5), the name or identity of the individual may ~~shall~~  
155 not be disclosed to anyone else without the written consent of  
156 the individual, unless the inspector general determines that  
157 such disclosure is unavoidable during the course of the audit or  
158 investigation.

159 (c) The inspector general and the staff shall have access  
160 to any records, data, and other information of the state agency  
161 he or she deems necessary to carry out his or her duties. The  
162 inspector general may ~~is~~ also ~~authorized to~~ request such  
163 information or assistance as may be necessary from the state  
164 agency or from any federal, state, or local government entity.

165 (d) At the conclusion of each audit, the inspector general  
166 shall submit preliminary findings and recommendations to the  
167 person responsible for supervision of the program function or  
168 operational unit who shall respond to any adverse findings  
169 within 20 working days after receipt of the preliminary  
170 findings. Such response and the inspector general's rebuttal to  
171 the response shall be included in the final audit report.

172 (e) At the conclusion of an audit in which the subject of  
173 the audit is a specific entity contracting with the state or an  
174 individual substantially affected, if the audit is not  
175 confidential or otherwise exempt from disclosure by law, the



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176 | inspector general shall, consistent with s. 119.07(1), submit  
177 | the findings to the entity contracting with the state or the  
178 | individual substantially affected, who shall be advised in  
179 | writing that they may submit a written response within 20  
180 | working days after receipt of the findings. The response and the  
181 | inspector general's rebuttal to the response, if any, must be  
182 | included in the final audit report.

183 |         (f) The inspector general shall submit the final report to  
184 | the agency head, ~~and to the Auditor General,~~ and, for state  
185 | agencies under the jurisdiction of the Governor, the Chief  
186 | Inspector General.

187 |         (g) The Auditor General, in connection with the  
188 | independent postaudit of the same agency pursuant to s. 11.45,  
189 | shall give appropriate consideration to internal audit reports  
190 | and the resolution of findings therein. The Legislative Auditing  
191 | Committee may inquire into the reasons or justifications for  
192 | failure of the agency head to correct the deficiencies reported  
193 | in internal audits that are also reported by the Auditor General  
194 | and shall take appropriate action.

195 |         (h) The inspector general shall monitor the implementation  
196 | of the state agency's response to any report on the state agency  
197 | issued by the Auditor General or by the Office of Program Policy  
198 | Analysis and Government Accountability. No later than 6 months  
199 | after the Auditor General or the Office of Program Policy  
200 | Analysis and Government Accountability publishes a report on the





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201 state agency, the inspector general shall provide a written  
202 response to the agency head or, for state agencies under the  
203 jurisdiction of the Governor, the Chief Inspector General on the  
204 status of corrective actions taken. The inspector general shall  
205 file a copy of such response with the Legislative Auditing  
206 Committee.

207 (i) The inspector general shall develop long-term and  
208 annual audit plans based on the findings of periodic risk  
209 assessments. The plan, where appropriate, should include  
210 postaudit samplings of payments and accounts. The plan shall  
211 show the individual audits to be conducted during each year and  
212 related resources to be devoted to the respective audits. The  
213 Chief Financial Officer, to assist in fulfilling the  
214 responsibilities for examining, auditing, and settling accounts,  
215 claims, and demands pursuant to s. 17.03(1), and examining,  
216 auditing, adjusting, and settling accounts pursuant to s. 17.04,  
217 may use ~~utilize~~ audits performed by the inspectors general and  
218 internal auditors. For state agencies under the jurisdiction of  
219 the Governor, the audit plans shall be submitted to the  
220 ~~Governor's~~ Chief Inspector General. The plan shall be submitted  
221 to the agency head for approval. A copy of the approved plan  
222 shall be submitted to the Auditor General.

223 (7)

224 (c) The final reports prepared pursuant to paragraphs (a)  
225 and (b) shall be provided ~~furnished~~ to the heads of the



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226 | respective agencies and, for state agencies under the  
227 | jurisdiction of the Governor, the Chief Inspector General. Such  
228 | reports shall include, but need not be limited to:

- 229 |       1. A description of activities relating to the  
230 | development, assessment, and validation of performance measures.
- 231 |       2. A description of significant abuses and deficiencies  
232 | relating to the administration of programs and operations of the  
233 | agency disclosed by investigations, audits, reviews, or other  
234 | activities during the reporting period.
- 235 |       3. A description of the recommendations for corrective  
236 | action made by the inspector general during the reporting period  
237 | with respect to significant problems, abuses, or deficiencies  
238 | identified.
- 239 |       4. The identification of each significant recommendation  
240 | described in previous annual reports on which corrective action  
241 | has not been completed.
- 242 |       5. A summary of each audit and investigation completed  
243 | during the reporting period.

244 |       (8) The inspector general in each state agency shall  
245 | provide to the agency head, upon receipt, all written complaints  
246 | concerning the duties and responsibilities in this section or  
247 | any allegation of misconduct related to the office of the  
248 | inspector general or its employees, if received from subjects of  
249 | audits or investigations who are individuals substantially  
250 | affected or entities contracting with the state, as defined in



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251 | this section. For state agencies ~~solely~~ under the jurisdiction  
252 | ~~direction~~ of the Governor, the inspector general shall also  
253 | provide the complaint to the Chief Inspector General.

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