1984

Session Law 84-210

Florida Senate & House of Representatives

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### COMMITTEE RECORDS

<table>
<thead>
<tr>
<th>H/S Committee</th>
<th>Year</th>
<th>Record Series: Folder title, etc.</th>
<th>Loc. Cite</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Bills file: SB 76 76</td>
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<td>Bills file: SB 199</td>
<td>18/1476</td>
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### Senate/House Journals

<table>
<thead>
<tr>
<th>Page #</th>
<th>Date</th>
<th>Page #</th>
<th>Date</th>
</tr>
</thead>
</table>

### Committee/Floor Tapes

<table>
<thead>
<tr>
<th>H/S c/f</th>
<th>Committee/subcommittee name</th>
<th>Date</th>
<th>#</th>
<th>Location Cite</th>
</tr>
</thead>
</table>

### Other Documentation

<table>
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<tr>
<th>Record Series Title, folder title, etc.</th>
<th>Location Cite</th>
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SUMMARY:

A. Present Situation:

Internal auditors are employees of the institution, and although committed to the ethic of independence in their deliberations, usually report to the president of their institution.

B. Effect of Proposed Changes:

This bill requires each community college to have an internal auditor who reports to the board of trustees.

ECONOMIC IMPACT:

Currently 12 of the 28 community colleges have internal auditors; three others contract with local CPA's to provide this service. Since the bill as currently drafted would not provide for this option, a minimum of 16 new internal auditors would be required at an average of $23,000 or a total cost of $368,000. Some of the smaller colleges would find it difficult to keep an auditor busy full time.

COMMENTS:

An amendment seems to be in order to allow community colleges with internal auditors to have these individuals report to the trustees if this be the Legislature's desire. Otherwise, as presently drafted, 28 new auditors could conceivably be required.
I. **SUMMARY:**

A. **Present Situation:**

Internal auditors are employees of the institution, and although committed to the ethic of independence in their deliberations, usually report to the president of their institution.

B. **Effect of Proposed Changes:**

This bill provides that any internal auditor employed by a community college shall be hired by the board of trustees of the community college and shall report directly to the board.

II. **ECONOMIC IMPACT:**

Currently 12 of the 28 community colleges have internal auditors; three others contract with local CPA's to provide this service.

III. **COMMENTS:**

None

VI. **PREPARED BY**

[Vincent O. Helms]

V. **STAFF DIRECTOR**

[Vincent O. Helms]
By Representative Hazouri:

A bill to be entitled
An act relating to community colleges;
requiring each community college to have an
internal auditor reporting to the board of
trustees; providing an effective date.

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

Section 1. Each community college shall have an
internal auditor who shall report directly to the board of
trustees of the community college.

Section 2. This act shall take effect October 1, 1984.

SENATE SUMMARY
Requires each community college to have an internal
auditor which reports to the board of trustees.
A bill to be entitled
An act relating to community colleges;
providing that any internal auditor employed by
a community college shall be hired by and
report to the board of trustees; providing an
effective date.

Be it enacted by the Legislature of the State of Florida:

Section 1. Any internal auditor employed by a
community college shall be hired by the board of trustees of
the community college and shall report directly to the board.

Section 2. This act shall take effect October 1, 1984.

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HOUSE SUMMARY

Provides that any internal auditor employed by a
community college shall be hired by the board of trustees
of the community college and shall report directly to the
board.

'Coding: Words in italics through type are deletions from existing law. Words underlined are additions.'
SENATE COMMITTEE AMENDMENT

HB ___

The Committee on Education recommended the following amendment which was moved by Senator and adopted:

Amendment

On page 1, lines 9 thru 11, strike all of said lines

and insert:

Section 1. Any internal auditor employed by a community college shall be hired by the board of trustees of the community college and shall report directly to the board.
A bill to be entitled

An act relating to community colleges,
requiring each community college to have an
internal auditor reporting to the board of
trustees, providing an effective date.

Be It Enacted by the Legislature of the State of Florida

Section 1 Each community college shall have an
internal auditor who shall report directly to the board of
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Requires each community college to have an internal auditor which reports to the board of trustees.
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community college shall be hired by the board of trustees of
the community college and shall report directly to the board.

Section 2. This act shall take effect October 1, 1984.
MEMORANDUM

TO: Dr. Michael O'Farrell, Staff Director
    Senate Education Committee

FROM: Senator Joe Carlucci

RE: Proposed Committee Amendment to My SB 199

In my Memorandum of April 9th to Chairman Jack Gordon, I mentioned that an amendment to my SB 199 would be required to make the bill applicable to only those community colleges which have or establish an internal auditor position.

Attached is a proposed committee amendment to accomplish this, along with the necessary title amendment.

JC:ke

Attachments