

## **Fla. Stat. § 215.981**

\*\*\*Current through the 2025 Third Extraordinary Session.\*\*\*

**LexisNexis® Florida Annotated Statutes > Title XIV. Taxation and Finance. (Chs. 192 — 221) > Chapter 215. Financial Matters: General Provisions. (§§ 215.01 — 215.985)**

### **§ 215.981. Audits of state agency direct-support organizations and citizen support organizations.**

---

(1) Each direct-support organization and each citizen support organization with annual expenditures in excess of \$100,000, created or authorized pursuant to law, and created, approved, or administered by a state agency, other than a university, district board of trustees of a community college, or district school board, shall provide for an annual financial audit of its accounts and records to be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General pursuant to [s. 11.45\(8\)](#) and the state agency that created, approved, or administers the direct-support organization or citizen support organization. The audit report shall be submitted within 9 months after the end of the fiscal year to the Auditor General and to the state agency responsible for creation, administration, or approval of the direct-support organization or citizen support organization. Such state agency, the Auditor General, and the Office of Program Policy Analysis and Government Accountability shall have the authority to require and receive from the organization or from the independent auditor any records relative to the operation of the organization.

(2) Notwithstanding subsection (1), direct-support organizations and citizen support organizations for the Department of Environmental Protection or direct-support organizations and citizen support organizations for the Department of Agriculture and Consumer Services that are not for profit and that have annual expenditures of less than \$300,000 are not required to have an independent audit. The respective department shall establish accounting and financial management guidelines for those organizations under its jurisdiction. Each year, the respective department shall conduct operational and financial reviews of a selected number of direct-support organizations or citizen support organizations that fall below the audit threshold established in this subsection.

### **History**

---

S. 57, [ch. 2001-266](#); s. 35, [ch. 2002-402](#); s. 1, [ch. 2003-135](#); s. 3, [ch. 2011-206](#), eff. July 1, 2011.