

CHAPTER 17

COMPTROLLER

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17.01 The Comptroller to give bond.—The Comptroller of the state before entering upon the discharge of the duties of office shall give a bond with at least four good and sufficient securities payable to the state in the penal sum of \$50,000, conditioned for the faithful discharge of all duties of said office. Before being accepted said bond shall be approved by the Attorney General and also by the Governor of the state and filed and recorded when accepted in the Department of State.

History.—s. 1, ch. 8, 1845; RS 93; GS 97; RGS 110; CGL 140; s. 1, ch. 67-424; ss. 10, 35, ch. 69-106; s. 52, ch. 95-147.

17.011 Assistant comptroller.—The Comptroller of the state may appoint an assistant comptroller to hold office during the pleasure of the Comptroller.

History.—s. 2, ch. 67-424.

17.02 Place of residence and office.—The Comptroller shall reside at the seat of government of this state, and shall hold office in a room in the capitol.

History.—s. 2, ch. 8, 1845; ch. 1845, 1871; RS 94; GS 98; RGS 111; CGL 141; s. 53, ch. 95-147.

17.03 To audit claims against the state.—

(1) The Comptroller of this state, using generally accepted auditing procedures for testing or sampling, shall examine, audit, and settle all accounts, claims, and demands, whatsoever, against the state, arising under any law or resolution of the Legislature, and issue a warrant to the Treasurer directing the Treasurer to pay out of the State Treasury such amount as shall be allowed by the Comptroller thereon.

(2) The Comptroller may establish dollar thresholds applicable to each invoice amount and other criteria for testing or sampling invoices on a preaudit and postaudit basis. The Comptroller may revise such thresholds and other criteria for an agency or the unit of any agency as he deems appropriate.

(3) The Comptroller may adopt and disseminate to the agencies procedural and documentation standards for payment requests and may provide training and technical assistance to the agencies for these standards.

(4) The Comptroller shall have the legal duty of delivering all state warrants and shall be charged with the official responsibility of the protection and security of the state warrants while in his or her custody. The Comptroller may delegate this authority to other state agencies or officers.

History.—s. 1, ch. 146, 1848; RS 95; GS 99; RGS 112; CGL 142; s. 1, ch. 71-173; s. 1, ch. 79-95; s. 1, ch. 83-132; s. 54, ch. 95-147; s. 1, ch. 95-312.

17.031 Security of Comptroller's office.—The Comptroller is authorized to engage the full-time services of two law enforcement officers, with power of arrest, to prevent all acts of a criminal nature directed at the property in the custody or control of the Comptroller. While so assigned, said officers shall be under the direction and supervision of the Comptroller, and their salaries and expenses shall be paid from the general fund of the office of Comptroller.

History.—s. 1, ch. 71-174.

17.04 To audit and adjust accounts of officers and those indebted to the state.—The Department of Banking and Finance of this state, using generally accepted auditing procedures for testing or sampling, shall examine, audit, adjust, and settle the accounts of all the officers of this state, and any other person in anywise entrusted with, or who may have received any property, funds, or moneys of this state, or who may be in anywise indebted or accountable to this state for any property, funds, or moneys, and require such officer or persons to

render full accounts thereof, and to yield up such property or funds according to law, or pay such moneys into the treasury of this state, or to such officer or agent of the state as may be appointed to receive the same, and on failure so to do, to cause to be instituted and prosecuted proceedings, criminal or civil, at law or in equity, against such persons, according to law. The Division of Financial Investigations may conduct investigations within or outside of this state as it deems necessary to aid in the enforcement of this section. If during an investigation the division has reason to believe that any criminal statute of this state has or may have been violated, the division shall refer any records tending to show such violation to state or federal law enforcement or prosecutorial agencies and shall provide investigative assistance to those agencies as required.

History.—s. 4, ch. 8, 1845; RS 96; GS 100; RGS 113; CGL 143; ss. 12, 35, ch. 69-106; s. 2, ch. 95-312; s. 1, ch. 95-426.

17.0401 Confidentiality of information relating to financial investigations.—Except as otherwise provided by this section, information relative to an investigation conducted by the Division of Financial Investigations pursuant to s. 17.04, including any consumer complaint, is confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution until the investigation is completed or ceases to be active. Any information relating to an investigation conducted by the division pursuant to s. 17.04 shall remain confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution after the division's investigation is completed or ceases to be active if the division submits the information to any law enforcement or prosecutorial agency for further investigation. Such information shall remain confidential and exempt from the provisions of s. 119.07(1) and s. 24(a), Art. I of the State Constitution until that agency's investigation is completed or ceases to be active. For purposes of this section, an investigation shall be considered "active" so long as the division or any law enforcement or prosecutorial agency is proceeding with reasonable dispatch and has a reasonable good faith belief that the investigation may lead to the filing of an administrative, civil, or criminal proceeding. This section shall not be construed to prohibit disclosure of information which is required by law to be filed with the Department of Banking and Finance and which, but for the investigation, would otherwise be subject to public disclosure. Nothing in this section shall be construed to prohibit the division from providing information to any law enforcement or prosecutorial agency. Any law enforcement or prosecutorial agency receiving confidential information from the division in connection with its official duties shall maintain the confidentiality of the information as provided for in this section. These exemptions are subject to the Open Government Sunset Review Act in accordance with §s. 119.14.

History.—s. 1, ch. 95-425.

Note.—

A. Repealed by s. 1, ch. 95-217.

B. Section 4, ch. 95-217, provides that "[n]otwithstanding any provision of law to the contrary, exemptions from chapter 119, Florida Statutes, or chapter 286, Florida Statutes, which are prescribed by law and are specifically made subject to the Open Government Sunset Review Act in accordance with section 119.14, Florida Statutes, are not subject to review under that act, and are not abrogated by the operation of that act, after October 1, 1995."

17.041 County and district accounts and claims.—

(1) It shall be the duty of the Department of Banking and Finance of this state to adjust and settle, or cause to be adjusted and settled, all accounts and claims heretofore or hereafter reported to it by the Auditor General, the appropriate county or district official, or any person against all county and district officers and employees, and against all other persons entrusted with, or who may have received, any property, funds, or moneys of a county or district or who may be in anywise indebted to or accountable to a county or district for any property, funds, moneys, or other thing of value, and to require such officer, employee, or person to render full accounts thereof and to yield up such property, funds, moneys, or other thing of value according to law to the officer or authority entitled by law to receive the same.

(2) On the failure of such officer, employee, or person to adjust and settle such account, or to yield up such property, funds, moneys, or other thing of value, the department shall direct the attorney for the board of county commissioners, the district school board, or the district, as the case may be, entitled to such account, property, funds, moneys, or other thing of value to represent such county or district in enforcing settlement, payment or delivery of such account, property, funds, moneys, or other thing of value. The department may enforce such settlement, payment, or delivery pursuant to s. 17.20.

(3) Should the attorney for the county or district aforesaid be disqualified or unable to act, and no other attorney be furnished by the county or district, or should the department otherwise deem it advisable, such account or claim may be certified to the Department of Legal Affairs by the department, to be prosecuted by the Department of Legal Affairs at county or district expense, as the case may be, including necessary per diem and travel expense in accordance with s. 112.061, as now or hereafter amended. Such expenses, when approved by the department, shall be paid forthwith by such county or district.

(4) Should it appear to the department that any criminal statute of this state has or may have been violated by such defaulting officer, employee, or person, such information, evidence, documents, and other things tending to show such a violation, whether in the hands of the Comptroller, the Auditor General, the county, or the district, shall be forthwith turned over to the proper state attorney for inspection, study, and such action as may be deemed proper, or the same may be brought to the attention of the proper grand jury.

(5) No such account or claim, after it has been certified to the department, may be settled for less than the amount due according to law without the written consent of the department, and any attempt to make settlement in violation of this subsection shall be deemed null and void. A county or district board desiring to make such a settlement shall incorporate the proposed settlement into a resolution, stating that the proposed settlement is contingent upon the Comptroller's approval, and shall submit two copies of the resolution to the department. The department shall return one copy with the Comptroller's action endorsed thereon.

(6) No settlement of account of any such officer, employee, or person, with the county or district, or any of their officers or agents, made in an amount or manner other than as authorized by law or for other than a lawful county or district purpose, shall be binding upon such county or district unless and until approved by the department, or unless more than 4 years shall have elapsed from the date of such settlement.

(7) Nothing in this section shall supersede the continuing duty of the proper county and district officers to require any officer, employee, or person to render full accounts of and to yield up according to law to the officer or authority entitled by law to receive the same, any property, funds, moneys, or other thing of value as to which such officer, employee, or person is in anywise indebted to or accountable to such county or district. The provisions of this section provide for collections and recoveries which the proper county or district officers have failed to make, and for correction of settlements made in an amount or manner other than as authorized by law.

History.—s. 1, ch. 59-145; s. 8, ch. 69-82; s. 1, ch. 69-300; ss. 11, 12, 35, 69-106; s. 1, ch. 73-334; s. 7, ch. 77-104; s. 2, ch. 83-132; s. 55, ch. 95-147.

17.0415 Transfer and assignment of claims.—In order to facilitate their collection from third parties, the Comptroller may authorize the assignment of claims among the state, its agencies, and its subdivisions, whether arising from criminal, civil, or other judgments in state or federal court. The state, its agencies, and its subdivisions, may assign claims under such terms as are mutually acceptable to the Comptroller and the assignee and assignor. The assigned claim may be enforced as a setoff to any claim against the state, its agencies, or its subdivisions, by garnishment or in the same manner as a judgment in a civil action. Claims against the state, its agencies, and its subdivisions resulting from the condemnation of property protected by the provisions of s. 4, Art. X of the State Constitution are not subject to setoff pursuant to this section.

History.—s. 1, ch. 91-209.

17.05 May examine under oath parties and privies to accounts.—The Comptroller of this state may demand and require full answers on oath from any and every person, party or privy to any account, claim, or demand against or by the state, such as it may be his or her official duty to examine into, and which answers the Comptroller may require to be in writing and to be sworn to before himself or herself or before any judicial officer or clerk of any court of the state so as to enable such Comptroller to decide as to the justice or legality of such account, claim, or demand.

History.—s. 5, ch. 8, 1845; RS 97; GS 101; RGS 114; CGL 144; s. 1, ch. 73-334; s. 56, ch. 95-147.

17.06 Disallowed items and accounts.—The Comptroller shall erase from any original account all items disallowed by him or her; and when the Comptroller shall reject the whole of any account he or she shall write across the face of it the word "disallowed," and the date, and file the same in the Comptroller's office or deliver it to the claimant.

History.—s. 2, ch. 146, 1848; RS 96; GS 102; RGS 115; CGL 145; s. 57, ch. 95-147.

17.075 Form of state warrants and other payment orders; rules.—

(1) The Department of Banking and Finance is authorized to establish the form or forms of state warrants which are to be drawn by it and of other orders for payment or disbursement of moneys out of the State Treasury and to change the form thereof from time to time as the department may consider necessary or appropriate. Such orders for payment may be in any form, but, regardless of form, each order shall be subject to the accounting and recordkeeping requirements applicable to state warrants.

(2) The department shall adopt rules establishing accounting and recordkeeping procedures for all payments made by electronic transfer of funds or by any other means. Such procedures shall be consistent with the statutory requirements applicable to payments by state warrant.

History.—s. 1, ch. 77-240; s. 6, ch. 79-400; s. 4, ch. 81-277; s. 1, ch. 83-120.

17.076 Direct deposit of funds.—

(1) As used in this section:

(a) "Beneficiary" means any person who is drawing salary or retirement benefits from the state or who is the recipient of any lawful payment from state funds.

(b) "Department" means the Department of Banking and Finance.

(2) The department shall establish a program for the direct deposit of funds to the account of the beneficiary of such a payment or disbursement in any financial institution equipped for electronic fund transfers, which institution is designated in writing by such beneficiary and has lawful authority to accept such deposits. Direct deposit of funds shall be by any electronic or other transfer medium approved by the department for such purpose.

(3) The department may contract with an authorized financial institution for the services necessary to operate the program. In order to implement the provisions of this section, the Comptroller is authorized to deposit with that financial institution the funds payable to the beneficiaries, in lump sum, by Comptroller's warrant to make the authorized direct deposits.

(4) The written authorization of a beneficiary shall be filed with the department or its designee. Such authorization shall remain in effect until withdrawn in writing by the beneficiary or dishonored by the designated financial institution.

(5) All direct deposit records made prior to October 1, 1986, are exempt from the provisions of s. 119.07(1). With respect to direct deposit records made on or after October 1, 1986, the names of the authorized financial institutions and the account numbers of the beneficiaries are confidential and exempt from the provisions of s. 119.07(1). This exemption is subject to the Open Government Sunset Review Act in accordance with 1s. 119.14.

(6) The department shall implement local option direct deposit of funds for local governmental entities by January 1, 1996.

(7) To cover the department's actual costs for processing the direct deposit of funds other than salary or retirement benefits, the department may charge the

beneficiary of the direct deposit a reasonable fee. The department may collect the fee by direct receipt from the beneficiary or by subtracting the amount of the fee from the funds due the beneficiary. Such fees collected by the department shall be deposited into the Department of Banking and Finance Administrative Trust Fund.

History.—s. 2, ch. 81-277; s. 1, ch. 83-120; s. 3, ch. 83-132; s. 1, ch. 86-64; s. 2, ch. 90-360; s. 3, ch. 95-312.

Note.—

A. Repealed by s. 1, ch. 95-217.

B. Section 4, ch. 95-217, provides that "[n]otwithstanding any provision of law to the contrary, exemptions from chapter 119, Florida Statutes, or chapter 286, Florida Statutes, which are prescribed by law and are specifically made subject to the Open Government Sunset Review Act in accordance with section 119.14, Florida Statutes, are not subject to review under that act, and are not abrogated by the operation of that act, after October 1, 1995."

17.08 Accounts, etc., on which warrants drawn, to be filed.—All accounts, vouchers, and evidence, upon which warrants have heretofore been, or shall hereafter be, drawn upon the treasury by the Comptroller shall be filed and deposited in the office of Comptroller or the office of his designee, in accordance with requirements established by the Secretary of State.

History.—ch. 351, 1851; RS 100; GS 104; RGS 117; CGL 147; s. 4, ch. 95-312.

17.09 Application for warrants for salaries.—All public officers who are entitled to salaries in this state, shall make their application for warrants in writing, stating for what terms and the amount they claim, which written application shall be filed by the Comptroller as vouchers for the warrants issued thereupon.

History.—s. 1, ch. 1567, 1866; RS 101; GS 105; RGS 118; CGL 148.

17.10 Record of warrants issued.—The Comptroller shall cause to be entered in the warrant register a record of the warrants issued during the previous month, and shall make such entry in the record so required to be kept as shall show the number of each warrant issued, in whose favor drawn, and the date it was issued.

History.—s. 1, ch. 1536, 1866; RS 103; GS 107; ch. 7270, 1917; RGS 119; CGL 149; s. 4, ch. 83-132.

17.11 To report disbursements made.—

(1) The Comptroller shall make in all his or her future annual reports an exhibit stated from the record of disbursements made during the fiscal year, and the several heads of expenditures under which such disbursements were made.

(2) The Comptroller shall also cause to have reported from the state automated management accounting subsystem no less than quarterly the disbursements which agencies made to small businesses, as defined in the Florida Small and Minority Business Assistance Act of 1985; to certified minority business enterprises in the aggregate; and to certified minority business enterprises broken down into categories of minority persons, as well as gender and nationality subgroups. This information shall be made available to the agencies, the Minority Business Advocacy and Assistance Office, the Governor, the President of the Senate, and the Speaker of the House of Representatives. Each agency shall be responsible for the accuracy of information entered into the state automated management accounting subsystem for use in this reporting.

History.—s. 3, ch. 1536, 1866; RS 104; GS 108; RGS 120; CGL 150; s. 5, ch. 83-132; s. 6, ch. 85-104; s. 2, ch. 94-322; s. 1312, ch. 95-147.

17.12 Authorized to issue warrants to tax collector or sheriff for payment.—Whenever it shall appear to the satisfaction of the Comptroller of this state from examination of the books of his or her office that the tax collector or the sheriff for any county in this state has paid into the State Treasury, through mistake or otherwise, a larger or greater sum than is actually due from said collector or sheriff, then the Comptroller may issue a warrant to said collector or sheriff for the sum so found to be overpaid.

History.—ch. 1762, 1870; RS 105; GS 109; RGS 121; CGL 151; s. 58, ch. 95-147.

17.13 To duplicate warrants lost or destroyed.—

(1) The Comptroller is required to duplicate any Comptroller's warrants that may have been lost or destroyed, or may hereafter be lost or destroyed, upon the owner thereof or the owner's agent or attorney presenting the Comptroller the statement, under oath, reciting the number, date, and amount of any warrant or the best and most definite description in his or her knowledge and the circumstances of its loss; if the Comptroller deems it necessary, the owner or the owner's agent or attorney shall file in the office of the Comptroller a surety bond, or a bond with securities, to be approved by one of the judges of the circuit court or one of the justices of the Supreme Court, in a penalty of not less than twice the amount of any warrants so duplicated, conditioned to indemnify the state and any innocent holders thereof from any damages that may accrue from such duplication.

(2) The Comptroller is required to duplicate any Comptroller's warrant that may have been lost or destroyed, or may hereafter be lost or destroyed, when sent to any payee via any state agency when such warrant is lost or destroyed prior to being received by the payee and provided the director of the state agency to whom the warrant was sent presents to the Comptroller a statement, under oath, reciting the number, date, and amount of the warrant lost or destroyed, the circumstances surrounding the loss or destruction of such warrant, and any additional information that the Comptroller shall request in regard to such warrant.

(3) Any duplicate Comptroller's warrant issued in pursuance of the above provisions shall be of the same validity as the original was before its loss.

History.—ss. 1, 3, ch. 1758, 1870; RS 106; GS 110; RGS 122; CGL 152; s. 1, ch. 24280, 1947; s. 1, ch. 73-148; s. 59, ch. 95-147.

17.14 To prescribe forms.—The Department of Banking and Finance may prescribe the forms of all papers, vouchers, reports and returns and the manner of keeping the accounts and papers to be used by the officers of this state or other persons having accounts, claims, or demands against the state or entrusted with the collection of any of the revenue thereof or any demand due the same, which form shall be pursued by such officer or other persons.

History.—s. 12, ch. 8, 1845; RS 107; GS 111; RGS 123; CGL 153; s. 4, ch. 71-377.

17.16 Seal.—The seal of office of the Comptroller of the state shall be the same as the seal heretofore used for that purpose.

History.—s. 7, ch. 8, 1845; RS 108; GS 112; RGS 124; CGL 154.

17.17 Examination by Governor and report.—The office of Comptroller of the state, and the books, files,

documents, records, and papers shall always be subject to the examination of the Governor of this state, or any person the Governor may authorize to examine the same; and on the first day of January of each and every year, or oftener if called for by the Governor, the Comptroller shall make a full report of all his or her official acts and proceedings for the last fiscal year to the Governor, to be laid before the Legislature with the Governor's message, and shall make such further report as the constitution may require.

History.—s. 8, ch. 8, 1845; RS 109; GS 113; ch. 7342, 1917; RGS 125; CGL 155; s. 60, ch. 95-147.

17.19 Duty to examine as to the sufficiency of bonds of state officers.—The Comptroller of the state, within 10 days after the first day of January of each year, shall examine bonds of the state officials. If the Comptroller believes, by reason of the death, assignment, or insolvency of any of the sureties on the bonds of the officials, that the sufficiency of the bond has become impaired, the Comptroller shall report the impairment to the Governor. The Governor shall require the official to execute and file with the proper officer a new bond for the same amount and under the same conditions as the former bond. The Comptroller is liable to the state for any loss that may be sustained by the state, by reason of the failure to examine such bonds, and the sum may be recovered by suit against the Comptroller.

History.—ss. 1, 4, ch. 4413, 1895; GS 115; RGS 127; CGL 157; s. 61, ch. 95-147; s. 5, ch. 95-312.

17.20 Assignment of claims for collection.—The Department of Banking and Finance shall charge the state attorneys with the collection of all claims that are placed in their hands for collection of money or property for the state or any county or special district, or that it otherwise requires them to collect. The charges are evidence of indebtedness of a state attorney against whom any charge is made for the full amount of the claim, until the charges have been collected and paid into the treasury of the state or of the county or special district or the legal remedies of the state have been exhausted, or until the state attorney demonstrates to the department that the failure to collect the charges is not due to negligence and the department has made a proper entry of satisfaction of the charge against the state attorney. The department may assign the collection of any claim to a collection agent who is registered and in good standing pursuant to chapter 559, if the department determines the assignment to be cost-effective. The department may pay an agent from any amount collected under the claim a fee that the department and the agent have agreed upon; may authorize the agent to deduct the fee from the amount collected; may require the appropriate state agency, county, or special district to pay the agent the fee from any amount collected by the agent on its behalf; or may authorize the agent to add the fee to the amount to be collected.

History.—ss. 1, 2, ch. 1413, 1863; RS 112; GS 116; RGS 128; CGL 158; ss. 12, 35, ch. 69-106; s. 6, ch. 83-132; s. 62, ch. 95-147; s. 6, ch. 95-312.

17.21 Not to allow any claim of state attorney against state until report made.—The Comptroller shall not audit or allow any claim which any state attorney may have against the state for services who shall fail to

make any report which by law the state attorney is required to make to the Comptroller of claims of the state which it is his or her duty to collect.

History.—s. 3, ch. 1413, 1863; RS 113; GS 117; RGS 129; CGL 159; s. 63, ch. 95-147.

17.22 Notice to Department of Legal Affairs.—Whenever the Department of Banking and Finance forwards any bond or account or claim for suit to any state attorney, it shall advise the Department of Legal Affairs of the fact, giving it the amount of the claim and other necessary particulars for its full information upon the subject.

History.—s. 2, ch. 2083, 1877; RS 114; GS 118; RGS 130; CGL 160; s. 5, ch. 71-377.

17.25 May certify copies.—The Comptroller of this state may certify, under his or her seal of office, copies of any record, paper, or document, by law placed in the Comptroller's custody, keeping, and care; and such certified copy shall have the same force and effect as evidence as the original would have.

History.—s. 13, ch. 8, 1845; RS 117; GS 121; RGS 133; CGL 163; s. 64, ch. 95-147.

17.26 Cancellation of state warrants not presented within 1 year; 3-year limitation on payment of warrants not presented for payment.—

(1) If any state warrant issued by the Comptroller against any fund in the State Treasury is not presented for payment within 1 year after the last day of the month in which it was originally issued, the Comptroller may cancel the warrant and credit the amount of the warrant to the fund upon which it is drawn. If the warrant so canceled was issued against a fund that is no longer operative, the amount of the warrant shall be credited to the General Revenue Fund. The Treasurer shall not honor any state warrant after it has been canceled.

(2) Except as provided in paragraph (3)(a), the funds represented by a warrant canceled under subsection (1) are presumed abandoned by the payee or person entitled to the warrant and shall be reported and remitted as unclaimed property under s. 717.117, except that written notice to the apparent owner of the unclaimed property is not required before filing of the report. An action may not be commenced thereafter for recovery of funds represented by the warrant, except as provided by chapter 717. This subsection applies to all warrants issued on or after July 1, 1992.

(3) When a warrant canceled under subsection (1) represents funds that are in whole or in part derived from federal contributions and disposition of the funds under chapter 717 would cause a loss of the federal contributions, the Governor shall certify to the Comptroller that funds represented by such warrants are for that reason exempt from treatment as unclaimed property.

(a) Obligations represented by warrants issued before July 1, 1995, so certified are unenforceable after 3 years from the last day of the month in which the warrant was originally issued. When a payee or person entitled to a warrant subject to this subsection requests payment, the Comptroller may, within 3 years from the last day of the month in which the warrant was originally issued, upon investigation, issue a new warrant, to be paid out of the proper fund in the State Treasury, provided the payee or other person executes under oath

the statement required by s. 17.13 or surrenders the canceled warrant. There is appropriated a sufficient amount for the payment of any new warrant issued to replace a canceled warrant charged against an expired appropriation or charged against a fund that is no longer operative. An action may not be commenced thereafter on the obligation.

(b) Obligations represented by warrants issued on or after July 1, 1995, so certified are unenforceable after 1 year from the last day of the month in which the warrant was originally issued. An action may not be commenced thereafter on the obligation unless authorized by the federal program from which the original warrant was funded and unless payment of the obligation is authorized to be made from the current federal funding. When a payee or person entitled to a warrant subject to this paragraph requests payment, and payment from current federal funding is authorized by the federal program from which the original warrant was funded, the Comptroller may, upon investigation, issue a new warrant to be paid out of the proper fund in the State Treasury, provided the payee or other person executes under oath the statement required by s. 17.13 or surrenders the canceled warrant.

(4) If a valid obligation of the state is due, owing, and unpaid and it becomes unenforceable for any reason because of the provisions and limitations contained in this section, the person entitled to payment on the obligation may present a claim for relief to the Legislature, provided the claim is made within the time limitations presently provided by law.

(5) This section does not extend any applicable statute of limitations or revive any barred claim with respect to any state obligation outstanding and unpaid on July 1, 1995.

History.—ss. 1, 2, ch. 22006, 1943; s. 1, ch. 29645, 1955; s. 1, ch. 73-220; s. 2, ch. 85-61; s. 1, ch. 88-256; s. 7, ch. 95-312.

17.27 Microfilming and destroying records and correspondence.—

(1) The Department of Banking and Finance may destroy general correspondence files and also any other records which the department may deem no longer necessary to preserve in accordance with retention schedules and destruction notices established under rules of the Division of Library and Information Services, records and information management program, of the Department of State. Such schedules and notices relating to financial records of the department shall be subject to the approval of the Auditor General.

(2) The Department of Banking and Finance may photograph, microphotograph, or reproduce on film such documents and records as it may select, in such manner that each page will be exposed in exact conformity with the original.

(3) The Department of Banking and Finance may destroy any of said documents after they have been photographed and filed in accordance with the provisions of subsection (1).

(4) Photographs or microphotographs in the form of film or prints of any records made in compliance with the provisions of this section shall have the same force and effect as the originals thereof would have, and shall be

treated as originals for the purpose of their admissibility in evidence. Duly certified or authenticated reproductions of such photographs or microphotographs shall be admitted in evidence equally with the original photographs or microphotographs.

History.—ss. 1-3, ch. 23909, 1947; ss. 12, 35, ch. 69-106; s. 6, ch. 71-377; s. 1, ch. 77-102; s. 1, ch. 78-177; s. 2, ch. 86-163.

17.28 Comptroller may authorize biweekly salary payments.—

The Comptroller is authorized and may permit biweekly salary payments to personnel upon written request by a specific state agency. The Comptroller shall promulgate reasonable rules and regulations to carry out the intent of this section.

History.—s. 1, ch. 67-425.

17.29 Authority to prescribe rules.—The Comptroller may prescribe any rule he or she considers necessary to properly fulfill his or her constitutional and statutory duties. Such rules may include, but are not limited to, the following:

(1) Procedures or policies relating to the processing of payments from salaries, other personal services, or any other applicable appropriation.

(2) Procedures for processing interagency and intraagency payments which do not require the issuance of a state warrant.

History.—s. 7, ch. 83-132; s. 65, ch. 95-147.

17.30 Dissemination of information.—The Comptroller may disseminate, in any form or manner he or she considers appropriate, information regarding the Comptroller's official duties.

History.—s. 8, ch. 83-132; s. 66, ch. 95-147.

17.32 Annual report of trust funds; duties of Comptroller.—

(1) On February 1 of each year, the Comptroller shall present to the President of the Senate and the Speaker of the House of Representatives a report listing all trust funds as defined in s. 215.32. The report shall contain the following data elements for each fund for the preceding fiscal year:

- (a) The fund code.
- (b) The title.
- (c) The fund type according to generally accepted accounting principles.
- (d) The statutory authority.
- (e) The beginning cash balance.
- (f) Direct revenues.
- (g) Nonoperating revenues.
- (h) Operating disbursements.
- (i) Nonoperating disbursements.
- (j) The ending cash balance.
- (k) The department and budget entity in which the fund is located.

(2) The report shall separately list all funds that received no revenues other than interest earnings or transfers from the General Revenue Fund or from other trust funds during the preceding fiscal year.

(3) The report shall separately list all funds that had unencumbered balances in excess of \$2 million in each of the 2 preceding fiscal years.

History.—s. 4, ch. 92-142.

17.325 Governmental efficiency hotline; duties of Comptroller.—

(1) By September 1, 1992, the Comptroller shall establish and operate a statewide toll-free telephone hotline to receive information or suggestions from the citizens of this state on how to improve the operation of government, increase governmental efficiency, and eliminate waste in government. The Comptroller shall report each month to the Appropriations Committee of the House of Representatives and of the Senate the information or suggestions received through the hotline and the evaluations and determinations made by the Comptroller, as provided in subsection (3), with respect to such information or suggestions.

(2) The Comptroller shall operate the hotline 24 hours a day. The Comptroller shall advertise the availability of the hotline in each newspaper of general circulation in this state and shall provide for the posting of notices in conspicuous places in state agency offices, city halls, county courthouses, and places in which there is exposure to significant numbers of the general public, including, but not limited to, local convenience stores, shopping malls, shopping centers, gasoline stations, or restaurants. The Comptroller shall use the slogan, "Tell us where we can 'Get Lean'," for the hotline and in advertisements for the hotline.

(3) Each telephone call on the hotline shall be

received by the office of the Comptroller, and a record of each suggestion or information received shall be entered into a log kept by the Comptroller. A call on the hotline may be anonymous and shall be confidential. If a caller discloses that he or she is a state employee, the Comptroller, in addition to maintaining a record as required by this section, may refer any information or suggestion from the caller to an existing state awards program administered by the Department of Administration or by the State University System. The Comptroller shall conduct a preliminary evaluation of the efficacy of any suggestion or information received through the hotline and shall make a preliminary determination of the amount of revenues the state might save by implementing the suggestion or making use of such information.

(4) Any person who provides any information through the hotline shall be immune from liability for any use of such information and shall not be subject to any retaliation by any employee of the state for providing such information or making such suggestion.

(5) The Comptroller shall adopt any rule necessary to implement the establishment, operation, and advertisement of the hotline.

History.—s. 4, ch. 92-316.

Note.—The Department of Administration was abolished by s. 1, ch. 92-279.