

Office of the Florida Auditor General

Article III, section 2, of the Florida Constitution requires the Legislature to appoint an auditor to serve at the pleasure of the Legislature. The auditor is required to “audit public records and perform related duties as prescribed by law or concurrent resolution.” Section 11.42, Florida Statutes, designates the constitutional auditor as the Auditor General and sections 11.42 through 11.47 set forth his or her general authority and duties. The Florida Statutes also provide that the Auditor General shall perform his or her duties independently. The Legislature zealously protects the integrity and independence of the Auditor General.

The office is headed by Auditor General, David W. Martin, and the General Counsel is John Tenewitz. Mr. Martin was appointed Auditor General in May 2007 by SCR 2874. The office is divided into three divisions each headed by a Deputy Auditor General: the State Government Audits Division (Don Hancock); the Educational Entities and Local Governments Audits Division (Jim Valenzuela); and the Information Technology Audits and Information Technology Support Division (Dorothy Gilbert).

The State Government Audits Division is responsible for the audits of the various state agencies, including the statewide financial and federal awards audits. The Educational Entities and Local Governments Audits Division’s responsibilities include audits of the Florida Department of Education, the district school boards, the various public universities and community colleges, and the local governmental units.

Audits are made to determine whether financial resources are properly accounted for; whether compliance with applicable laws, rules, regulations, and policies is met; whether proper and effective internal controls are in place over entity operations; and whether assets are properly safeguarded. Audits are selected not only based on statutory requirements but also based on risk assessments performed on the various agencies.

The Information Technology Audits and Information Technology Support Division provides the Auditor General with an active information technology (IT) audit and data processing organization that is responsible for auditing IT systems and data centers, providing audit assistance and support to other audit divisions, and providing data processing support. Responsibilities include State agencies, the State University System, district school boards, and community colleges.

The reports prepared by the Auditor General are available on its website:
<http://www.myflorida.com/audgen/pages/releasedreports.htm>.

Head of the Department – Auditor General:

David W. Martin
Florida Auditor General
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(850) 488-5534

Senior Administrative Assistant: Karen Shapiro

The Auditor General is appointed to the office to serve at the pleasure of the Legislature by a majority vote of the members of the Legislative Auditing Committee. The appointment is subject to confirmation by both houses of the Legislature. The Auditor General is required to have been a certified public accountant for 10 years prior to his or her appointment.

General Counsel:

John Tenewitz, johntenewitz@aud.state.fl.us
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Administrative Assistant: Rhonda Parker

Numbers of Lawyers on Staff: 2

Hours of Operation:

8:00 a.m.-5:00 p.m.
Monday-Friday

Office E-mail Contact: flaudgen@aud.state.fl.us

APA Interaction:

None.

Practice Tip:

The Auditor General encourages anyone having questions regarding the activities of the Auditor General to contact an attorney within the General Counsel's office.