

Government Efficiency

Section 124 of SB 2502 Implementing the General Appropriations Act: This section grants the OPB discretionary authority to evaluate local government functions, policies, and expenditures for the fiscal years ending September 30, 2024, and September 30, 2025.

The OPB “*may*” review any local governmental entity, local governing authority, or unit of local general-purpose government, as defined in section 218.31, Florida Statutes. The review may include—but is not limited to—expenditures, administrative practices, personnel standards, and records related to:

- Personnel costs, contracts, grants, and outsourcing;
- Financial documents such as audits, budgets, millage reports, and compliance assessments;
- Policies regarding employee training, responsibilities, and expectations.

The OPB may conduct these reviews to identify the following:

- Any use of resources supporting diversity, equity, and inclusion (DEI) initiatives that are inconsistent with state law.
- Evidence of gross overspending, waste, fraud, abuse, or mismanagement.
- Redundant or duplicative governmental functions.

Any local government that has received state funding during the current or prior fiscal year is required to provide the OPB, within 7 business days of a request, access to:

- Relevant personnel and subject matter experts;
- Physical premises (with consideration for security);
- Data systems and related information (with consideration for security).

Failure to comply may result in a fine of \$1,000 per day. Fines must be recommended by OPB and approved by a three-fourths vote of the Administration Commission. These fines are enforced against the local government itself—not individual employees—and deposited into the General Revenue Fund.

Any OPB request for documents is deemed a public records request under Florida law, and enforcement will be governed by sections 119.11 and 119.12, Florida Statutes.

The OPB must compile and submit an initial report by January 13, 2026, to the Governor, Chief Financial Officer, Senate President, and House Speaker. The report must include:

- A list of local governments reviewed;
- Summaries of each review;
- Documentation of DEI-related expenditures inconsistent with law;
- Findings of waste, fraud, or mismanagement;
- Identification of redundant functions;
- Recommendations to improve governance, fiscal responsibility, and efficiency.

Additionally, the OPB must provide any relevant findings on potential misuse of resources to the Legislative Auditing Committee.

This oversight authority and reporting mandate will expire on July 1, 2026.