By the Committees on Budget; and Governmental Oversight and Accountability; and Senator Alexander

A bill to be entitled
An act relating to the Chief Financial Officer; creating s. 215.89, F.S.; providing legislative intent; providing definitions; requiring the Chief Financial Officer to conduct workshops with state agencies, local governments, educational entities, and entities of higher education to gather information pertaining to uniform reporting requirements; requiring the Chief Financial Officer to accept comments from state agencies, local governments, educational entities, entities of higher education, and interested parties regarding proposed charts of account by a certain date; requiring the Chief Financial Officer to adopt charts of account which meet certain requirements by a certain date; requiring a review and update of the charts of account; requiring the Chief Financial Officer to consult with the Legislature, the Auditor General, and the affected parties about certain modifications; requiring the Chief Financial Officer to publish the charts of account by memoranda to all affected reporting entities; amending s. 120.52, F.S.; revising the definition of the term “rule” to include certain statements, memoranda, or instructions by the Chief Financial Officer on the manner in which accounts and financial information are kept and reported by state agencies, local governments, educational entities, and entities of higher education; providing a declaration of important state interest; providing an effective
Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 215.89, Florida Statutes, is created to read:

215.89 Charts of account.—

(1) LEGISLATIVE INTENT.—It is the intent of the Legislature that a mechanism be provided for obtaining detailed, uniform reporting of government financial information to enable citizens to view compatible information on the use of public funds by governmental entities. The Legislature intends that uniform reporting requirements be developed specifically to promote accountability and transparency in the use of public funds. In order to accommodate the different financial management systems currently in use, separate charts of account may be used as long as the financial information is captured and reported consistently and is compatible with any reporting entity.

(2) DEFINITIONS.—As used in this section, the term:

(a) "Charts of account" means a compilation of uniform data codes that are to be used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the Chief Financial Officer. Uniform data codes shall capture specific details of the assets, liabilities, equities, revenues, and expenditures that are of interest to the public.

(b) "State agency" means an official, officer, commission, board, authority, council, committee, or department of the executive branch; a state attorney, public defender, criminal conflict and civil regional counsel, or capital collateral
regional counsel; the Florida Clerks of Court Operations Corporation; the Justice Administrative Commission; the Florida Housing Finance Corporation; the Florida Public Service Commission; the State Board of Administration; the Supreme Court or a district court of appeal, circuit court, or county court; the Judicial Qualifications Commission; or the legislative branch of government.

(c) “Local government” means a municipality, county, water management district, special district, or any other entity created by a local government.

(d) “Educational entity” means a school district or an entity created by a school district.

(e) “Entity of higher education” means a state university, a state or Florida College System institution, or an entity created by a state university or state or Florida College System institution.

(f) “State and local government financial information” means the assets, liabilities, equities, revenues, and expenditure information that is recorded in financial management systems of state agencies, local governments, educational entities, and entities of higher education.

(3) REPORTING STRUCTURE.—

(a) Beginning October 1, 2011, the Chief Financial Officer shall conduct workshops with state agencies, local governments, educational entities, entities of higher education, and the Legislature to gather information pertaining to uniform statewide reporting requirements to be used to develop charts of account by the Chief Financial Officer. Proposed charts of account shall be published by July 1, 2013.
(b) The Chief Financial Officer shall accept comments from state agencies, local governments, educational entities, entities of higher education, and other interested parties regarding the proposed charts of account until November 1, 2013.

(c) By January 1, 2014, the Chief Financial Officer, after consultation with affected state agencies, local governments, educational entities, entities of higher education, and the Auditor General, shall adopt charts of account which:

1. Require specific enterprise-wide information;
2. Allow additional agency-specific information;
3. Require uniform reporting for expenditures and revenues by state agencies, local governments, educational entities, and entities of higher education; and
4. To the maximum extent possible, require at least two additional levels of specificity on the expenditure of public funds.

(d) Each state agency, local government, educational entity, and entity of higher education must implement the applicable charts of account adopted pursuant to paragraph (c) during the next fiscal year beginning on July 1, 2014.

(e) The Chief Financial Officer shall periodically update the charts of account on an as-needed basis. The Chief Financial Officer shall perform an annual review of the validity and usefulness of the data reported and, after consultation with the Legislature, the Auditor General, and the affected reporting state agencies, local governments, educational entities, and entities of higher education, shall determine whether modification of reporting requirements is necessary.

(4) PROCEDURES.—The Chief Financial Officer shall publish
the charts of account by means of memoranda directed to all affected reporting entities.

Section 2. Paragraph (c) of subsection (16) of section 120.52, Florida Statutes, is amended to read:

120.52 Definitions.—As used in this act:

(16) “Rule” means each agency statement of general applicability that implements, interprets, or prescribes law or policy or describes the procedure or practice requirements of an agency and includes any form which imposes any requirement or solicits any information not specifically required by statute or by an existing rule. The term also includes the amendment or repeal of a rule. The term does not include:

(c) The preparation or modification of:

1. Agency budgets.

2. Statements, memoranda, or instructions to state agencies issued by the Chief Financial Officer or Comptroller as chief fiscal officer of the state and relating or pertaining to claims for payment submitted by state agencies to the Chief Financial Officer or Comptroller.

3. Statements, memoranda, or instructions to state agencies, local governments, educational entities, and entities of higher education issued by the Chief Financial Officer and relating or pertaining to the manner in which accounts and financial information are kept and reported to the Chief Financial Officer by state agencies, local governments, educational entities, and entities of higher education.

4. Contractual provisions reached as a result of collective bargaining.

5. Memoranda issued by the Executive Office of the
Governor relating to information resources management.

Section 3. The Legislature finds that this act fulfills an important state interest.

Section 4. This act shall take effect July 1, 2011.