

By the Committee on Budget

576-03638-11

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1 A bill to be entitled
2 An act relating to state financial information;
3 amending s. 11.45, F.S.; requiring the Auditor General
4 to annually provide to the Legislature a list of
5 school districts and water management districts that
6 have failed to comply with certain financial
7 transparency requirements, as identified pursuant to
8 audit; amending s. 215.985, F.S., relating to the
9 Transparency Florida Act; defining the term
10 "department" to mean the Department of Financial
11 Services; removing the term "committee"; redefining
12 the term "governmental entity" to include public
13 schools rather than public school districts; requiring
14 the Chief Financial Officer to develop and maintain
15 the transparency website; providing for the transition
16 of the website to the department; requiring the
17 department to recommend a format for school districts,
18 charter schools, and charter technical career centers
19 to use in collecting and displaying financial
20 information; revising the schedule for adding
21 information to the state's official website; requiring
22 certain functional owners and governmental entities to
23 provide information specified by the department;
24 revising provisions exempting certain municipalities
25 and special districts from the Transparency Florida
26 Act; requiring each water management district to post
27 certain information on its website; requiring the
28 fiscal year of each water management district to be
29 July 1 to June 30; requiring each water management

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30 district to maintain its financial data in a certain
31 manner; requiring each water management district to
32 submit monthly detailed financial reports to the
33 department in a manner specified by the Chief
34 Financial Officer; requiring the Chief Financial
35 Officer to maintain the state's financial data on the
36 state website for a specified period; requiring a
37 certified public accountant conducting an audit of a
38 unit of local government to report compliance with the
39 Transparency Florida Act; authorizing the department
40 to adopt guidelines for administering the act;
41 providing for public access to a state contract
42 management system on the Transparency Florida website;
43 requiring the collection of certain data; requiring
44 that agency procurement staff update data in the state
45 contract management system following a major change to
46 a contract; providing an effective date.

47
48 Be It Enacted by the Legislature of the State of Florida:

49
50 Section 1. Paragraph (i) is added to subsection (7) of
51 section 11.45, Florida Statutes, to read:

52 11.45 Definitions; duties; authorities; reports; rules.—

53 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

54 (i) The Auditor General shall transmit to the President of
55 the Senate, the Speaker of the House of Representatives, and the
56 Department of Financial Services by July 15 of each year,
57 beginning in 2012, a list of all school districts and water
58 management districts that have failed to comply with the

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59 transparency requirements as identified in the audit reports
60 reviewed pursuant to paragraph (b) and those conducted pursuant
61 to subsection (2).

62 Section 2. Subsections (2), (3), (4), (5), (6), (9), (10),
63 (11), (13), and (14) of section 215.985, Florida Statutes, are
64 amended, present subsections (12), (13), and (14) of that
65 section are renumbered as subsections (13), (14), and (15),
66 respectively, and a new subsection (12) and subsections (16),
67 (17), and (18) are added to that section, to read:

68 215.985 Transparency in government spending.—

69 (2) As used in this section, the term:

70 (a) "Department" means the Department of Financial
71 Services.

72 (b)-(a) "Governmental entity" means any state, regional,
73 county, municipal, special district, or other political
74 subdivision whether executive, judicial, or legislative,
75 including, but not limited to, any department, division, bureau,
76 commission, authority, district, or agency thereof, or any
77 public school ~~district~~, community college, state university, or
78 associated board.

79 (c)-(b) "Website" means a site on the Internet which is
80 easily accessible to the public at no cost and does not require
81 the user to provide any information.

82 ~~(c) "Committee" means the Legislative Auditing Committee~~
83 ~~created in s. 11.40.~~

84 (3) The Executive Office of the Governor, in consultation
85 with the appropriations committees of the Senate and the House
86 of Representatives, shall establish a single website, directly
87 accessible through the state's official Internet portal, which

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88 provides information relating to each appropriation in the
89 General Appropriations Act for each branch of state government
90 and state agency. Effective July 1, 2012, the Chief Financial
91 Officer shall develop and maintain the transparency website. The
92 transition of the website to the department shall begin December
93 31, 2011, contingent on the approval of the chair of the Senate
94 budget committee.

95 (a) At a minimum, the information provided must include:

96 1. Disbursement data for each appropriation by the object
97 code associated with each expenditure established within the
98 Florida Accounting Information Resource Subsystem. Expenditure
99 data must include the name of the payee, the date of the
100 expenditure, the amount of the expenditure, and the statewide
101 document number.

102 2. For each appropriation, any adjustments, including
103 vetoes, approved supplemental appropriations included in
104 legislation other than the General Appropriations Act, budget
105 amendments, other actions approved pursuant to chapter 216, and
106 any other adjustments authorized by law.

107 3. Status of spending authority for each appropriation in
108 the approved operating budget, including released, unreleased,
109 reserved, and disbursed balances.

110 4. Position and rate information for positions provided in
111 the General Appropriations Act.

112 (b) All data provided through the website must be data
113 currently available in the state's financial management
114 information system referenced in s. 215.93.

115 (4) The department ~~committee~~ shall propose providing
116 additional state fiscal information, which may include, but is

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117 not limited to, the following information for state agencies:

118 (a) Details of nonoperating budget authority established
119 pursuant to s. 216.181.

120 (b) Trust fund balance reports, including cash available,
121 investments, and receipts.

122 (c) General revenue fund balance reports, including revenue
123 received and amounts disbursed.

124 (d) Fixed capital outlay project data, including original
125 appropriation and disbursements throughout the life of the
126 project.

127 (e) A 10-year history of appropriations indicated by
128 agency.

129 (f) Links to state audits or reports related to the
130 expenditure and dispersal of state funds.

131 (g) Links to program or activity descriptions for which
132 funds may be expended.

133 (5) The department committee shall recommend a format for
134 collecting and displaying information from state universities,
135 school districts, charter schools, charter technical career
136 centers ~~public schools~~, community colleges, local governmental
137 units, and other governmental entities ~~receiving state~~
138 ~~appropriations~~.

139 (6) By November 1, 2012, and annually thereafter ~~March 1,~~
140 ~~2010~~, the department committee shall develop a schedule for
141 adding additional ~~other~~ information to the website by type of
142 information and governmental entity, including timeframes and
143 development entity. The schedule for adding additional
144 information shall be submitted to the President of the Senate
145 and the Speaker of the House of Representatives. Additional

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146 information may include:

147 (a) Disbursements by the governmental entity from funds
148 established within the treasury of the governmental entity,
149 including, for all branches of state government, allotment
150 balances in the Florida Accounting Information Resource
151 Subsystem.

152 (b) Revenues received by each governmental entity,
153 including receipts or deposits by the governmental entity into
154 funds established within the treasury of the governmental
155 entity.

156 (c) Information relating to a governmental entity's bonded
157 indebtedness, including, but not limited to, the total amount of
158 obligation stated in terms of principal and interest, an
159 itemization of each obligation, the term of each obligation, the
160 source of funding for repayment of each obligation, the amounts
161 of principal and interest previously paid to reduce each
162 obligation, the balance remaining of each obligation, any
163 refinancing of any obligation, and the cited statutory authority
164 to issue such bonds.

165 (d) Links to available governmental entity websites.

166 (9) The department committee shall coordinate with the
167 Financial Management Information Board in developing any
168 recommendations for including information on the website which
169 is necessary to meet the requirements of s. 215.91(8).

170 (10) Functional owners, as defined in s. 215.92, ~~215.94~~ and
171 other governmental entities, as specified by the Department of
172 Financial Services, shall provide information necessary to
173 accomplish the purposes of this section.

174 (11) A ~~Any~~ municipality or special district that has total

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175 annual revenues of less than \$10 million having a population of
176 10,000 or fewer is exempt from this section. ~~Population~~
177 ~~determinations must be based on the most recent population~~
178 ~~estimates prepared pursuant to s. 186.901.~~

179 (12) (a) By September 1, 2011, each water management
180 district shall post on its website for public access the monthly
181 financial statement that is currently provided to its governing
182 board. By July 1, 2012, each water management district shall
183 post the following information on its website in a manner
184 specified by the Chief Financial Officer: budgets, revenues,
185 salaries and benefits, expenses, operating capital outlay,
186 number of authorized positions, and other personnel services.

187 (b) Effective July 1, 2012, the fiscal year for each water
188 management district shall be July 1 to June 30.

189 (c) For each fiscal year beginning on or after July 1,
190 2012, each water management district shall maintain its
191 financial data in a manner that is consistent with applicable
192 common financial data management codes for local governments
193 adopted by the Chief Financial Officer and in effect on January
194 1, 2012. For each fiscal year beginning on July 1, 2013, the
195 water management districts shall submit monthly detailed
196 financial reports to the Department of Financial Services in a
197 manner specified by the Chief Financial Officer.

198 ~~(14) (13)~~ The Chief Financial Officer Office of Policy and
199 Budget in the Executive Office of the Governor shall ensure that
200 all data added to the website relating to the state's financial
201 data remain ~~remains~~ accessible to the public for 10 years.

202 ~~(15) (14)~~ The department committee shall prepare an annual
203 report detailing progress in establishing the single website and

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204 providing recommendations for enhancement of the content and
205 format of the website and related policies and procedures. The
206 first report shall be submitted to the Governor, the President
207 of the Senate, and the Speaker of the House of Representatives
208 by November 1, 2011, and annually by November 1 thereafter.

209 (16) A certified public accountant conducting an audit
210 pursuant to s. 11.45 or s. 218.39 of a unit of local government
211 which is subject to the Transparency Florida Act shall report,
212 as part of the audit, whether the entity is in compliance with
213 the act.

214 (17) The department may adopt guidelines to administer this
215 section.

216 (18) The Transparency Florida website shall give the public
217 access to a state contract management system that provides
218 information and documentation relating to contracts procured by
219 state governmental entities.

220 (a) The data collected in the system must include, but need
221 not be limited to, the contracting agency, the compensation, the
222 contract beginning and end dates, the type of commodity and
223 service, the procurement method, the purpose of the commodity or
224 service, and compliance information, such as performance metrics
225 for the service or commodity, contract violations, the number of
226 extensions or renewals, and whether the service is required by
227 law.

228 (b) Agency procurement staff of a state governmental entity
229 shall immediately update data within the state contract
230 management system when any major change is made to a contract or
231 a new contract has been executed. A major change to a contract
232 includes, but is not limited to, a renewal, termination, or

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233 extension of the contract or an amendment to the contract.

234 Section 3. This act shall take effect upon becoming a law.