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LEGISLATIVE ACTION

Senate	.	House
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05/08/2009 12:47 PM	.	
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The Conference Committee on CS for CS for SB 1796 recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Subsection (4) of section 11.40, Florida
7 Statutes, is amended to read:

8 11.40 Legislative Auditing Committee.—

9 (4) The Legislative Auditing Committee:

10 (a) May take under investigation any matter within the
11 scope of an audit, review, or examination either completed or



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12 then being conducted by the Auditor General or the Office of
13 Program Policy Analysis and Government Accountability, and, in
14 connection with such investigation, may exercise the powers of
15 subpoena by law vested in a standing committee of the
16 Legislature.

17 (b) Shall provide oversight and management of the website
18 developed pursuant to s. 215.985.

19 Section 2. Section 215.985, Florida Statutes, is created to
20 read:

21 215.985 Transparency in government spending.-

22 (1) This section may be cited as the "Transparency Florida
23 Act."

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

25 (a) "Governmental entity" means any state, regional,
26 county, municipal, special district, or other political
27 subdivision whether executive, judicial, or legislative,
28 including, but not limited to, any department, division, bureau,
29 commission, authority, district, or agency thereof, or any
30 public school district, community college, state university, or
31 associated board.

32 (b) "Website" means a site on the Internet which is easily
33 accessible to the public at no cost and does not require the
34 user to provide any information.

35 (c) "Committee" means the Legislative Auditing Committee
36 created in s. 11.40.

37 (3) The Executive Office of the Governor, in consultation
38 with the appropriation committees of the Senate and the House of
39 Representatives, shall establish a single website, directly
40 accessible through the state's official Internet portal, which



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41 provides information relating to each appropriation in the
42 General Appropriation Act for each branch of state government
43 and state agency.

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

45 1. Disbursement data for each appropriation by the object
46 code associated with each expenditure established within the
47 Florida Accounting Information Resource Subsystem. Expenditure
48 data must include the name of the payee, the date of the
49 expenditure, the amount of the expenditure, and the statewide
50 document number.

51 2. For each appropriation, any adjustments, including
52 vetoed, approved supplemental appropriations included in
53 legislation other than the General Appropriations Act, budget
54 amendments, other actions approved pursuant to chapter 216, and
55 any other adjustments authorized by law.

56 3. Status of spending authority for each appropriation in
57 the approved operating budget, including released, unreleased,
58 reserved, and disbursed balances.

59 4. Position and rate information for positions provided in
60 the General Appropriations Act.

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

64 (4) The committee shall propose providing additional state
65 fiscal information, which may include, but is not limited to,
66 the following information for state agencies:

67 (a) Details of nonoperating budget authority established
68 pursuant to s. 216.181.

69 (b) Trust fund balance reports, including cash available,



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70 investments, and receipts.
71 (c) General revenue fund balance reports, including revenue
72 received and amounts disbursed.
73 (d) Fixed capital outlay project data, including original
74 appropriation and disbursements throughout the life of the
75 project.
76 (e) A 10-year history of appropriations indicated by
77 agency.
78 (f) Links to state audits or reports related to the
79 expenditure and dispersal of state funds.
80 (g) Links to program or activity descriptions for which
81 funds may be expended.
82 (5) The committee shall recommend a format for collecting
83 and displaying information from state universities, public
84 schools, community colleges, local governmental units, and other
85 governmental entities receiving state appropriations.
86 (6) By March 1, 2010, the committee shall develop a
87 schedule for adding other information to the website by type of
88 information and governmental entity, including timeframes and
89 development entity. The schedule shall be submitted to the
90 President of the Senate and the Speaker of the House of
91 Representatives. Additional information may include:
92 (a) Disbursements by the governmental entity from funds
93 established within the treasury of the governmental entity,
94 including, for all branches of state government, allotment
95 balances in the Florida Accounting Information Resource
96 Subsystem.
97 (b) Revenues received by each governmental entity,
98 including receipts or deposits by the governmental entity into



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99 funds established within the treasury of the governmental
100 entity.

101 (c) Information relating to a governmental entity's bonded
102 indebtedness, including, but not limited to, the total amount of
103 obligation stated in terms of principal and interest, an
104 itemization of each obligation, the term of each obligation, the
105 source of funding for repayment of each obligation, the amounts
106 of principal and interest previously paid to reduce each
107 obligation, the balance remaining of each obligation, any
108 refinancing of any obligation, and the cited statutory authority
109 to issue such bonds.

110 (d) Links to available governmental entity websites.

111 (7) A counter shall be established on the website to show
112 the number of times the website has been accessed.

113 (8) By August 31 of each fiscal year, each executive branch
114 agency, the state court system, and the Legislature shall
115 establish allotments in the Florida Accounting Information
116 Resource Subsystem for planned expenditures of state
117 appropriations.

118 (9) The committee shall coordinate with the Financial
119 Management Information Board in developing any recommendations
120 for including information on the website which is necessary to
121 meet the requirements of s. 215.91(8).

122 (10) Functional owners as defined in s. 215.94 and other
123 governmental entities shall provide information necessary to
124 accomplish the purposes of this section.

125 (11) Any municipality or special district having a
126 population of 10,000 or fewer is exempt from this section.
127 Population determinations must be based on the most recent



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128 population estimates prepared pursuant to s. 186.901.

129 (12) This section does not require or permit the disclosure
130 of information that is considered confidential by state or
131 federal law.

132 (13) The Office of Policy and Budget in the Executive
133 Office of the Governor shall ensure that all data added to the
134 website remains accessible to the public for 10 years.

135 (14) The committee shall prepare an annual report detailing
136 progress in establishing the single website and providing
137 recommendations for enhancement of the content and format of the
138 website and related policies and procedures. The first report
139 shall be submitted to the Governor, the President of the Senate,
140 and the Speaker of the House of Representatives by November 1,
141 2011, and annually by November 1 thereafter.

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

143
144 ===== T I T L E A M E N D M E N T =====

145 And the title is amended as follows:

146 Delete everything before the enacting clause
147 and insert:

148 A bill to be entitled
149 An act relating to governmental financial information;
150 amending s. 11.40, F.S.; directing the Legislative
151 Auditing Committee to provide oversight and management
152 of a state website providing information on
153 governmental appropriations and expenditures; creating
154 s. 215.985, F.S.; providing a short title; providing
155 definitions; requiring the Executive Office of the
156 Governor to establish a website providing information



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157 relating to each appropriation in the General
158 Appropriations Act; requiring the committee to propose
159 providing additional state information and a format
160 for collecting and displaying information from other
161 governmental entities on the website; requiring the
162 committee to develop a schedule by a certain date for
163 adding other information to the website and submit it
164 to the President of the Senate and the Speaker of the
165 House of Representatives; requiring all branches of
166 state government to establish allotments in the
167 Florida Accounting Information Resource Subsystem for
168 planned expenditures; requiring the committee to
169 coordinate with the Financial Management Information
170 Board in developing certain website information;
171 requiring governmental entities to provide information
172 as necessary; excepting certain small municipalities
173 and special districts from the requirements of the
174 act; requiring the Office of Policy and Budget in the
175 Executive Office of the Governor to ensure that all
176 data added to the website remains accessible to the
177 public for a certain time; requiring an annual report
178 to the Governor and Legislature on progress toward
179 establishing the website; providing an effective date.