

By the Policy and Steering Committee on Ways and Means; and
Senator Alexander

576-03531-09

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1 A bill to be entitled
2 An act relating to governmental financial information;
3 amending s. 11.40, F.S.; directing the Legislative
4 Auditing Committee to provide oversight and management
5 of a state website providing information on
6 governmental appropriations and expenditures; creating
7 s. 215.985, F.S.; providing a short title; providing
8 definitions; requiring the Executive Office of the
9 Governor to establish a website providing information
10 relating to each appropriation in the General
11 Appropriations Act; requiring the committee to propose
12 providing additional state information and a format
13 for collecting and displaying information from other
14 governmental entities on the website; requiring the
15 committee to develop a schedule by a certain date for
16 adding other information to the website and submitting
17 it to the Legislative Budget Commission for approval;
18 requiring all branches of state government to
19 establish allotments in the Florida Accounting
20 Information Resource Subsystem for planned
21 expenditures; requiring the committee to coordinate
22 with the Financial Management Information Board in
23 developing certain website information; requiring
24 governmental entities to provide information as
25 necessary; excepting certain small municipalities from
26 the requirements of the act; requiring the state
27 budget office to ensure that all data added to the
28 website remains accessible to the public for a certain
29 time; requiring an annual report to the Governor and

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30 Legislature on progress toward establishing the
31 website; providing an effective date.
32

33 Be It Enacted by the Legislature of the State of Florida:
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35 Section 1. Subsection (4) of section 11.40, Florida
36 Statutes, is amended to read:

37 11.40 Legislative Auditing Committee.—

38 (4) The Legislative Auditing Committee:

39 (a) May take under investigation any matter within the
40 scope of an audit, review, or examination either completed or
41 then being conducted by the Auditor General or the Office of
42 Program Policy Analysis and Government Accountability, and, in
43 connection with such investigation, may exercise the powers of
44 subpoena by law vested in a standing committee of the
45 Legislature.

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

48 Section 2. Section 215.985, Florida Statutes, is created to
49 read:

50 215.985 Transparency in government spending.—

51 (1) This section may be cited as the "Transparency Florida
52 Act."

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

54 (a) "Governmental entity" means any state, regional,
55 county, municipal, special district, or other political
56 subdivision whether executive, judicial, or legislative,
57 including, but not limited to, any department, division, bureau,
58 commission, authority, district, or agency thereof or any public

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59 school district, community college, state university, or
60 associated board.

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

64 (c) "Committee" means the Legislative Auditing Committee
65 created in s. 11.40.

66 (3) The Executive Office of the Governor, in consultation
67 with the appropriation committees of the Senate and the House of
68 Representatives, shall establish a single website, directly
69 accessible through the state's official Internet portal, which
70 provides information relating to each appropriation in the
71 General Appropriation Act for each branch of state government
72 and state agency.

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

74 1. Disbursement data for each appropriation by the object
75 code associated with each expenditure established within the
76 Florida Accounting Information Resource Subsystem. Expenditure
77 data must include the name of the payee, the date of the
78 expenditure, the amount of the expenditure, and the warrant
79 number.

80 2. For each appropriation, any adjustments including
81 vetoed, approved supplemental appropriations included in
82 legislation other than the General Appropriations Act, budget
83 amendments, other actions approved pursuant to chapter 216, and
84 any other adjustments authorized by law.

85 3. Status of spending authority for each appropriation in
86 the approved operating budget, including released, unreleased,
87 reserved, and disbursed balances.

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88 4. Position and rate information for positions provided in
89 the General Appropriations Act.

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

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

96 (a) Details of nonoperating budget authority established
97 pursuant to s. 216.181.

98 (b) Trust fund balance reports, including cash available,
99 investments, and receipts.

100 (c) General revenue fund balance reports, including revenue
101 received and amounts disbursed.

102 (d) Fixed capital outlay project data, including original
103 appropriation and disbursements throughout the life of the
104 project.

105 (e) A 10-year history of appropriations indicated by
106 agency.

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

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

111 (5) The committee shall recommend a format for collecting
112 and displaying information from state universities, public
113 schools, community colleges, local governmental units, and other
114 governmental entities receiving state appropriations.

115 (6) By March 1, 2010, the committee shall develop a
116 schedule for adding other information to the website by type of

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117 information and governmental entity, including timeframes and
118 development entity. The schedule shall be submitted for approval
119 to the Legislative Budget Commission. Additional information may
120 include:

121 (a) Disbursements by the governmental entity from funds
122 established within the treasury of the governmental entity,
123 including, for all branches of state government, allotment
124 balances in the Florida Accounting Information Resource
125 Subsystem.

126 (b) Revenues received by each governmental entity,
127 including receipts or deposits by the governmental entity into
128 funds established within the treasury of the governmental
129 entity.

130 (c) Information relating to a governmental entity's bonded
131 indebtedness, including, but not limited to, the total amount of
132 obligation stated in terms of principal and interest, an
133 itemization of each obligation, the term of each obligation, the
134 source of funding for repayment of each obligation, the amounts
135 of principal and interest previously paid to reduce each
136 obligation, the balance remaining of each obligation, any
137 refinancing of any obligation, and the cited statutory authority
138 to issue such bonds.

139 (d) Links to available governmental entity websites.

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

142 (8) By August 31 of each fiscal year, each executive branch
143 agency, the state court system, and the Legislature shall
144 establish allotments in the Florida Accounting Information
145 Resource Subsystem for planned expenditures of state

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146 appropriations.

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

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

154 (11) Any municipality having a population of 10,000 or
155 fewer is exempt from this section. Population determinations
156 must be based on the most recent population estimates prepared
157 pursuant to s. 186.901.

158 (12) This section does not require or permit the disclosure
159 of information that is considered confidential by state or
160 federal law.

161 (13) The state budget office shall ensure that all data
162 added to the website remains accessible to the public for 10
163 years.

164 (14) The committee shall prepare an annual report detailing
165 progress in establishing the single website and providing
166 recommendations for enhancement of the content and format of the
167 website and related policies and procedures. The first report
168 shall be submitted to the Governor, the President of the Senate,
169 and the Speaker of the House of Representatives by November 1,
170 2011, and annually by November 1 thereafter.

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