

**By** the Committee on Governmental Oversight and Accountability;  
the Policy and Steering Committee on Ways and Means; and Senator  
Alexander

585-04518-09

20091796c2

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 and  
26          special districts from the requirements of the act;  
27          requiring the state budget office to ensure that all  
28          data added to the website remains accessible to the  
29          public for a certain time; requiring an annual report

585-04518-09

20091796c2

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

33 Be It Enacted by the Legislature of the State of Florida:  
34

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

585-04518-09

20091796c2

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.

585-04518-09

20091796c2

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

585-04518-09

20091796c2

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

585-04518-09

20091796c2

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 or special district having a  
155 population of 10,000 or fewer is exempt from this section.  
156 Population determinations must be based on the most recent  
157 population estimates prepared 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.