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1
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 submit it
17 to the President of the Senate and the Speaker of the
18 House of Representatives; requiring all branches of
19 state government to establish allotments in the
20 Florida Accounting Information Resource Subsystem for
21 planned expenditures; requiring the committee to
22 coordinate with the Financial Management Information
23 Board in developing certain website information;
24 requiring governmental entities to provide information
25 as necessary; excepting certain small municipalities
26 and special districts from the requirements of the
27 act; requiring the Office of Policy and Budget in the
28 Executive Office of the Governor to ensure that all
29 data added to the website remains accessible to the

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30 public for a certain time; requiring an annual report
31 to the Governor and Legislature on progress toward
32 establishing the website; providing an effective date.
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34 Be It Enacted by the Legislature of the State of Florida:
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36 Section 1. Subsection (4) of section 11.40, Florida
37 Statutes, is amended to read:

38 11.40 Legislative Auditing Committee.—

39 (4) The Legislative Auditing Committee:

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

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

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

51 215.985 Transparency in government spending.—

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

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

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

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59 commission, authority, district, or agency thereof, or any
60 public school district, community college, state university, or
61 associated board.

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

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

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

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

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

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

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

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88 reserved, and disbursed balances.

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

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

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

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

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

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

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

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

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

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

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

116 (6) By March 1, 2010, the committee shall develop a

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117 schedule for adding other information to the website by type of
118 information and governmental entity, including timeframes and
119 development entity. The schedule shall be submitted to the
120 President of the Senate and the Speaker of the House of
121 Representatives. Additional information may include:

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

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

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

140 (d) Links to available governmental entity websites.

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

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

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146 Resource Subsystem for planned expenditures of state
147 appropriations.

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

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

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

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

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

165 (14) The committee shall prepare an annual report detailing
166 progress in establishing the single website and providing
167 recommendations for enhancement of the content and format of the
168 website and related policies and procedures. The first report
169 shall be submitted to the Governor, the President of the Senate,
170 and the Speaker of the House of Representatives by November 1,
171 2011, and annually by November 1 thereafter.

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