

By Senator Alexander

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1 A bill to be entitled
2 An act relating to the Florida Financial Management
3 Information System; amending s. 215.90, F.S.;
4 conforming a cross-reference; amending s. 215.91,
5 F.S.; deleting provisions relating to the Financial
6 Management Information Board and the Florida Financial
7 Management Information System Coordinating Council;
8 deleting references to functional owner subsystems;
9 amending s. 215.92, F.S.; redefining terms and adding
10 and deleting definitions; creating s. 215.922, F.S.;
11 establishing the Enterprise Financial Business
12 Operations Office within the Department of Financial
13 Services; providing that the office is a separate
14 budget entity not subject to the department; providing
15 that the office reports to the Governor and Cabinet;
16 providing the duties of the office; providing that the
17 office is headed by the Enterprise Financial Business
18 Operations Officer who shall be appointed by the
19 Governor and Cabinet; providing the duties of the
20 officer; creating s. 215.923, F.S.; establishing the
21 Enterprise Financial Business Operations Council to
22 act in an advisory capacity to the office; listing the
23 members of the council; providing for a subcouncil and
24 specifying the members of the subcouncil; creating s.
25 215.924, F.S.; providing for an Enterprise Strategic
26 Financial Business Operations Plan; providing for the
27 contents of the plan; requiring state agencies to
28 adhere to the plan; requiring the plan to be annually
29 reviewed, updated and submitted to the Legislature;

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30 amending s. 215.93, F.S.; revising provisions relating
 31 to the Florida Financial Management Information
 32 System; renaming the Florida Accounting Information
 33 Resource Subsystem the Financial Management Subsystem;
 34 deleting references to functional owner subsystems and
 35 providing for enterprise business owners; deleting
 36 references to the design and coordination staff;
 37 amending s. 215.94, F.S.; deleting references to
 38 functional owner subsystems and providing for
 39 enterprise business owners; repealing s. 215.95, F.S.,
 40 relating to the Financial Management Information
 41 Board; repealing s. 215.96, F.S., relating to the
 42 coordinating council and design and coordination
 43 staff; amending ss. 17.11, 216.102, 216.141, and
 44 216.237, F.S.; conforming terms; providing an
 45 effective date.

46
 47 Be It Enacted by the Legislature of the State of Florida:

48
 49 Section 1. Section 215.90, Florida Statutes, is amended to
 50 read:

51 215.90 Short title.—Sections 215.90-215.94 ~~215.90-215.96~~
 52 may be cited as the "Florida Financial Management Information
 53 System Act."

54 Section 2. Section 215.91, Florida Statutes, is amended to
 55 read:

56 215.91 Florida Financial Management Information System;
 57 ~~board; council.~~—

58 (1) It is the intent of the Legislature that the executive

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59 branch of government, in consultation with the legislative
60 fiscal committees, specifically design and implement the Florida
61 Financial Management Information System to be the primary means
62 by which state government managers acquire and disseminate the
63 information needed to plan and account for the delivery of
64 services to state residents ~~the citizens~~ in a timely, efficient,
65 and effective manner.

66 (2) The Florida Financial Management Information System is
67 ~~shall be~~ a unified information system providing fiscal,
68 management, and accounting support for state decisionmakers. It
69 provides ~~shall provide~~ a means of coordinating fiscal management
70 information and information that supports state planning, policy
71 development, management, evaluation, and performance monitoring.
72 The Florida Financial Management Information System is ~~shall be~~
73 the primary information resource for providing ~~that provides~~
74 accountability for public funds, resources, and activities.

75 ~~(3) The Financial Management Information Board shall~~
76 ~~provide the overall framework within which the Florida Financial~~
77 ~~Management Information System will operate. The board, through~~
78 ~~the Florida Financial Management Information System Coordinating~~
79 ~~Council, shall adopt policies and procedures to:~~

80 ~~(a) Strengthen and standardize the fiscal management and~~
81 ~~accounting practices of the state;~~

82 ~~(b) Improve internal financial controls;~~

83 ~~(c) Simplify the preparation of objective, accurate, and~~
84 ~~timely management and fiscal reports; and~~

85 ~~(d) Provide the information needed in the development,~~
86 ~~management, and evaluation of public policy and programs.~~

87 ~~(4) The council shall provide ongoing counsel to the board~~

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88 ~~and act to resolve problems among or between the functional~~
89 ~~owner subsystems. The board, through the coordinating council,~~
90 ~~shall direct and manage the development, implementation, and~~
91 ~~operation of the information subsystems that together are the~~
92 ~~Florida Financial Management Information System. The~~
93 ~~coordinating council shall approve the information subsystems'~~
94 ~~designs prior to the development, implementation, and operation~~
95 ~~of the subsystems and shall approve subsequent proposed design~~
96 ~~modifications to the information subsystems subject to the~~
97 ~~guidelines issued by the council. The coordinating council shall~~
98 ~~ensure that the information subsystems' operations support the~~
99 ~~exchange of unified and coordinated data between information~~
100 ~~subsystems. The coordinating council shall establish the common~~
101 ~~data codes for financial management, and it shall require and~~
102 ~~ensure the use of common data codes by the information~~
103 ~~subsystems that together constitute the Florida Financial~~
104 ~~Management Information System. The Chief Financial Officer shall~~
105 ~~adopt a chart of accounts consistent with the common financial~~
106 ~~management data codes established by the coordinating council.~~
107 ~~The board, through the coordinating council, shall establish the~~
108 ~~financial management policies and procedures for the executive~~
109 ~~branch of state government. The coordinating council shall~~
110 ~~notify in writing the chairs of the legislative fiscal~~
111 ~~committees and the Chief Justice of the Supreme Court regarding~~
112 ~~the adoption of, or modification to, a proposed financial~~
113 ~~management policy or procedure. The notice shall solicit~~
114 ~~comments from the chairs of the legislative fiscal committees~~
115 ~~and the Chief Justice of the Supreme Court at least 14~~
116 ~~consecutive days before the final action by the coordinating~~

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117 ~~council.~~

118 (3)~~(5)~~ The Florida Financial Management Information System
119 and its functional ~~owner~~ information subsystems must ~~shall~~ be
120 compatible with the legislative appropriations system, ~~and they~~
121 ~~shall~~ be designed to support the legislative oversight
122 function~~_. The Florida Financial Management Information System~~
123 ~~and its functional owner information subsystems shall~~ be unified
124 with the legislative information systems that support the
125 legislative appropriations and legislative oversight functions,
126 and be able to. ~~The Florida Financial Management Information~~
127 ~~System and its functional owner information subsystems shall~~
128 exchange information with the legislative information systems
129 that support the legislative appropriations and legislative
130 oversight functions without conversion or modification. Any
131 information maintained by the ~~Florida Financial Management~~
132 ~~Information~~ system and its functional ~~owner~~ information
133 subsystems must ~~shall~~ be available, upon request, to the
134 information systems of the legislative branch.

135 (4)~~(6)~~ The Florida Financial Management Information System
136 and its functional ~~owner~~ information subsystems shall be
137 designed to incorporate the flexibility needed to respond to the
138 dynamic demands of state government in a cost-conscious manner.
139 The ~~Florida Financial Management Information~~ system must ~~shall~~
140 include applications that ~~will~~ support an information retrieval
141 system that allows ~~will allow~~ the user to ask general questions
142 and receive accurate answers that include assessments concerning
143 the qualifications of the data.

144 (5)~~(7)~~ The Florida Financial Management Information System
145 and each of its functional ~~owner~~ information subsystems shall

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146 strive to employ a common set of operations that make the system
147 accessible to agency program managers and statewide
148 decisionmakers. Data must ~~shall~~ be easily transferred from the
149 functional ~~owner~~ information subsystems to Florida Financial
150 Management Information System applications and ~~also~~ among the
151 ~~functional owner information~~ subsystems. The functional ~~owner~~
152 information subsystems must ~~shall~~ identify shared data-gathering
153 needs in order to minimize the duplication ~~duplications~~ of
154 source-entry input. ~~The coordinating council shall ensure that~~
155 All organizations within the executive branch of state
156 government must have access to and use the ~~Florida Financial~~
157 ~~Management Information~~ system for the collection, processing,
158 and reporting of financial management data required for the
159 efficient and effective operation of state government.

160 ~~(6)-(8)~~ The Florida Financial Management Information System,
161 through its functional information ~~owner~~ subsystems, must ~~shall~~
162 include a data-gathering and data-distribution facility that
163 supports ~~will support~~ a management and decisionmaking
164 information system that collects and stores agency and statewide
165 financial, administrative, planning, and program information to
166 assist agency program managers and statewide decisionmakers in
167 carrying out their responsibilities.

168 Section 3. Section 215.92, Florida Statutes, is amended to
169 read:

170 215.92 Definitions relating to Florida Financial Management
171 Information System Act.—For the purposes of ss. 215.90-215.94
172 ~~ss. 215.90-215.96~~:

173 (1) "Auditable" means the presence of features and
174 characteristics that are needed to verify the proper functioning

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175 of controls in any given information subsystem.

176 ~~(2) "Board" means the Financial Management Information~~
177 ~~Board.~~

178 ~~(3) "Coordinating council" or "council" means the Florida~~
179 ~~Financial Management Information System Coordinating Council.~~

180 (2) "Council" means the Enterprise Financial Business
181 Operations Council established in s. 215.923.

182 (3)~~(4)~~ "Data or data code" means representation of facts,
183 concepts, or instructions in a formalized manner suitable for
184 communication, interpretation, or processing by humans or by
185 automatic means. The term includes any representations such as
186 characters or analog quantities to which meaning is, or might
187 be, assigned.

188 ~~(5) "Design and coordination staff" means the personnel~~
189 ~~responsible for providing administrative and clerical support to~~
190 ~~the board, coordinating council, and secretary to the board. The~~
191 ~~design and coordination staff shall function as the agency clerk~~
192 ~~for the board and the coordinating council. For administrative~~
193 ~~purposes, the design and coordination staff are assigned to the~~
194 ~~Department of Financial Services but they are functionally~~
195 ~~assigned to the board.~~

196 (4) "Enterprise business owner" means the state agency that
197 has legal responsibility for ensuring that a functional
198 information subsystem is designed, implemented, and operated in
199 accordance with ss. 215.90-215.94.

200 (5) "Enterprise financial business process" or "process"
201 means a group of tasks required for recording and reporting
202 financial information for the state's core business functions,
203 which include procurement, human resource management, budget

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204 execution, cash management, and financial reporting. The tasks
205 can be automated, should be executed by all state agencies, and
206 have an affect on the state's financial records.

207 ~~(6) "Functional owner" means the agency, or the part of the~~
208 ~~judicial branch, that has the legal responsibility to ensure~~
209 ~~that a subsystem is designed, implemented, and operated in~~
210 ~~accordance with ss. 215.90-215.96.~~

211 (6) "Functional information subsystems" means the
212 subsystems described in s. 215.93.

213 (7) "Functional system specifications" means the detailed
214 written description of an information subsystem which describes.
215 ~~These specifications are prepared by the functional owner of the~~
216 ~~system; describe, in the functional owner's language, what an~~
217 ~~information subsystem is required to do, and describe the~~
218 ~~features, characteristics, controls, and internal control~~
219 ~~measures to be incorporated into the information subsystem. Such~~
220 ~~specifications are the basis for the preparation of the~~
221 ~~technical system specifications by the functional owner.~~

222 (8) "Information system" means a group of interrelated
223 information subsystems.

224 (9) "Information subsystem" means the entire collection of
225 procedures, equipment, and people devoted to the generation,
226 collection, evaluation, storage, retrieval, and dissemination of
227 data and information within an organization or functional area
228 in order to promote the flow of information from source to user.

229 (10) "Life-cycle costs" means the total costs of ownership
230 for the Florida Financial Management Information System. Costs
231 include, but are not limited to, planning, design, construction
232 and acquisition, implementation, maintenance, renewal and

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233 rehabilitation, financial depreciation, and replacement or
234 disposal. The term does not include costs associated with state
235 agency business systems that may perform the same business
236 processes as the Florida Financial Management Information System
237 if those systems do not conflict with ss. 215.90-215.94.

238 (11) "Modification" means a technical change to a
239 functional information subsystem which affects how a task
240 identified in an enterprise financial business process is
241 performed.

242 (12) "Office" means the Enterprise Financial Business
243 Operations Office established in s. 215.922.

244 (13) "Officer" means the Enterprise Financial Business
245 Operations Officer established in s. 215.922.

246 (14) "Project charter" or "charter" means a formal document
247 that describes the vision, scope, objective, and governance of a
248 project.

249 (15) "Project governance" means a written delegation of
250 authority which defines the roles and responsibilities of
251 project participants at all levels in the decisionmaking
252 process, identifies the levels of operational decisionmaking,
253 designates a clear line of decisional authority, and provides a
254 clear process for escalating issues to the appropriate level for
255 resolution.

256 (16) "State agency" means an entity within the executive
257 branch of government which is appropriated funds by the
258 Legislature.

259 Section 4. Section 215.922, Florida Statutes, is created to
260 read:

261 215.922 Enterprise Financial Business Operations Office.-

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262 The Enterprise Financial Business Operations Office is created
263 within the Department of Financial Services. The office is a
264 separate budget entity and is not subject to control,
265 supervision, or direction by the department, which may provide
266 administrative support to the office upon request. If the office
267 requests and accepts administrative support from the department,
268 it must abide by the department's policies and procedures
269 applicable to the support activity provided.

270 (1) The office shall report to the Governor and Cabinet.

271 (2) The office shall exercise general supervision over the
272 Florida Financial Management Information System and shall:

273 (a) Develop, adopt, and annually update the plan described
274 in s. 215.924.

275 (b) Approve policies and procedures that establish internal
276 financial controls and standardize enterprise financial business
277 processes.

278 (c) Enforce the implementation of effective internal
279 financial controls and enterprise financial business processes.

280 (d) Serve as a clearinghouse for enterprise information
281 relating to the development, implementation, and evaluation of
282 improvements to the enterprise financial business process.

283 (e) Adopt rules to administer ss. 215.90-215.94.

284 (3) The office shall be headed by the Enterprise Financial
285 Business Operations Officer, who shall be the head of the office
286 for all purposes.

287 (a) The officer shall be appointed pursuant to at least
288 three affirmative votes of the Governor and the Cabinet, with
289 the Governor and the Chief Financial Officer on the prevailing
290 side. The officer shall serve at the pleasure of the Governor

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291 and Cabinet and may be removed when three or more members vote
292 in favor of removal.

293 (b) The officer shall have the following duties and
294 responsibilities:

295 1. Supervise the development, adoption, and updating of the
296 plan described in s. 215.924.

297 2. Recommend effective internal financial controls and
298 enterprise financial business processes.

299 3. Recommend policies and procedures that establish
300 internal financial controls and standardize enterprise financial
301 business processes.

302 4. Enforce the implementation of effective internal
303 financial controls and enterprise financial business processes.

304 5. Monitor the implementation of internal financial
305 controls and enterprise financial business process improvements.

306 6. Identify issues that interfere with the standardization
307 of core business functions associated with state financial
308 management.

309 7. Provide periodic reports to the Governor and Cabinet on
310 the implementation of internal financial controls and enterprise
311 financial business processes, including issues that are
312 interfering with implementation and that need to be addressed by
313 the Governor and Cabinet.

314 8. Review and approve business cases for modification or
315 replacement of any of the Florida Financial Management
316 Information System's functional information subsystems.

317 9. Review and approve project charters for projects that
318 modify or replace any of the Florida Financial Management
319 Information System's functional information subsystems.

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320 10. Monitor the progress of all projects in order to modify
321 or replace any of the Florida Financial Management Information
322 System's functional information subsystems.

323 11. Provide periodic reports to the Governor and Cabinet on
324 the progress of projects that modify or replace any of the
325 Florida Financial Management Information System's functional
326 information subsystems.

327 (c) The officer shall notify the chairs of the legislative
328 fiscal committees and the Chief Justice of the Supreme Court in
329 writing regarding the adoption of, or modification to, an
330 enterprise financial business operations policy or procedure.
331 The notice must solicit comments from the chairs and the Chief
332 Justice at least 14 days before implementing the policy or
333 procedure.

334 Section 5. Section 215.923, Florida Statutes, is created to
335 read:

336 215.923 Enterprise Financial Business Operations Council.-
337 The Enterprise Financial Business Operations Council is created
338 as an advisory body to the office in the execution of its duties
339 and responsibilities.

340 (1) Council members shall include:

341 (a) The officer who shall serve as chair of the council.

342 (b) The Planning and Budgeting Subsystem enterprise
343 business owner or designee.

344 (c) The Financial Management Subsystem enterprise business
345 owner or designee.

346 (d) The Cash Management Subsystem enterprise business owner
347 or designee.

348 (e) The Purchasing Subsystem enterprise business owner or

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- 349 designee.
- 350 (f) The Personnel Information Subsystem enterprise business
351 owner or designee.
- 352 (g) A member representing state agency administrative
353 services directors.
- 354 (h) A member representing the Attorney General.
- 355 (i) A member representing the Commissioner of Agriculture.
- 356 (j) The executive director of the Agency for Enterprise
357 Information Technology or designee.
- 358 (k) Additional members as appointed by the chair.
- 359 (2) The executive director for the Agency for Enterprise
360 Information Technology or designee may establish and act as the
361 chair of a subcouncil, which shall serve in an advisory capacity
362 to the council on information technology matters. The members of
363 the subcouncil include:
- 364 (a) The Planning and Budgeting subsystem technical subject-
365 matter expert.
- 366 (b) The Financial Management Subsystem technical subject-
367 matter expert.
- 368 (c) The Cash Management Subsystem technical subject-matter
369 expert.
- 370 (d) The Purchasing Subsystem technical subject-matter
371 expert.
- 372 (e) The Personnel Information Subsystem technical subject-
373 matter expert.
- 374 (f) A member representing state agency chief information
375 officers.
- 376 (g) Additional members as appointed by the chair.
- 377 Section 6. Section 215.924, Florida Statutes, is created to

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378 read:

379 215.924 Enterprise Strategic Financial Business Operations
380 Plan.—The office, with the assistance of the council, shall
381 develop, adopt, and annually update the Enterprise Strategic
382 Business Operations Plan.

383 (1) The plan must contain an assessment of the
384 effectiveness of state core business functions associated with
385 financial management and establish goals for improvements in
386 enterprise financial business processes, enterprise reporting,
387 and enterprise data management in order to enhance the
388 effectiveness of state financial management.

389 (2) At a minimum, the plan must address:

390 (a) Current enterprise financial business processes being
391 followed by state agencies or enterprise business owners and
392 recommendations for enterprise business process improvements
393 that support standardization, improve internal controls, or
394 enhance financial reporting.

395 (b) Financial information that is currently provided
396 through the enterprise business processes and recommendations to
397 enhance financial reporting.

398 (c) Current data management for the Florida Financial
399 Management Information System's functional information
400 subsystems and recommendations for measures to improve data
401 security, improve data integrity between the subsystems, and
402 eliminate data redundancy between subsystems.

403 (d) Hardware, software, and information technology
404 environments that are currently being used by the Florida
405 Financial Management Information System's functional information
406 subsystems and recommendations for measures to improve access

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407 controls, system performance, or hardware or software
 408 acquisitions that support the standardization of enterprise
 409 financial business processes.

410 (e) Recommendations for enterprise financial business
 411 policies and procedures that support the standardization of
 412 enterprise business processes or enterprise reporting.

413 (f) Documentation of the life-cycle costs that maintain the
 414 Florida Financial Management Information System and any cost
 415 that is associated with recommendations provided in the plan.

416 (3) State agencies must adhere to the plan and the policies
 417 and procedures adopted by the office.

418 (4) Beginning October 1, 2010, the plan shall be annually
 419 reviewed, updated, and submitted to the President of the Senate
 420 and Speaker of the House of Representatives.

421 Section 7. Section 215.93, Florida Statutes, is amended to
 422 read:

423 215.93 Florida Financial Management Information System.—

424 (1) To provide the information necessary to carry out the
 425 intent of the Legislature, there shall be a Florida Financial
 426 Management Information System. The ~~Florida Financial Management~~
 427 ~~Information~~ system must ~~shall~~ be fully implemented and ~~shall be~~
 428 upgraded as necessary to ensure the efficient operation of an
 429 integrated enterprise-wide financial management information
 430 system and to provide necessary information for the effective
 431 operation of state government. Upon the recommendation of the
 432 ~~coordinating~~ council and approval of the officer ~~board~~, the
 433 Florida Financial Management Information System may require data
 434 from any state agency information system or information
 435 subsystem or may request data from any judicial branch

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436 information system or information subsystem that the officer
437 determines ~~coordinating council and board have determined~~ to
438 have statewide financial management significance. Each
439 functional ~~owner~~ information subsystem within the Florida
440 Financial Management Information System must ~~shall be developed~~
441 ~~in such a fashion as to~~ allow for timely, positive, preplanned,
442 and prescribed data transfers between the Florida Financial
443 Management Information System functional ~~owner~~ information
444 subsystems and from other information systems. The principal
445 unit of the system shall be the functional ~~owner~~ information
446 subsystem which includes, but is not, ~~and the system shall~~
447 ~~include, but shall not be limited to, the following:~~

448 (a) The Planning and Budgeting Subsystem.

449 (b) The Financial Management ~~Florida Accounting Information~~
450 ~~Resource~~ Subsystem.

451 (c) The Cash Management Subsystem.

452 (d) The Purchasing Subsystem.

453 (e) The Personnel Information System.

454 (2) Each functional information subsystem must have an
455 enterprise business owner who: ~~shall have a functional owner,~~
456 ~~who may establish additional functions for the subsystem unless~~
457 ~~specifically prohibited by ss. 215.90-215.96.~~

458 (a) Shall submit a business case justifying any
459 modifications to, or replacement of, the subsystem to the
460 council for review and approval by the officer. However, without
461 the express approval of the officer, an enterprise business
462 owner or board upon recommendation of the coordinating council,
463 ~~no functional owner nor~~ any other state agency may not ~~shall~~
464 ~~have the authority to~~ establish or maintain additional

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465 subsystems that ~~which~~ duplicate any of the ~~information~~
466 subsystems of the Florida Financial Management Information
467 System. ~~Each functional owner shall~~

468 (b) Shall solicit input and responses from state agencies
469 using ~~utilizing~~ the ~~information~~ subsystem. ~~Each functional owner~~

470 (c) May contract with the other enterprise business
471 ~~functional~~ owners or private sector entities in the design,
472 development, and implementation of their information systems and
473 subsystems. ~~Each functional owner~~

474 (d) Shall include in its information subsystem functional
475 specifications the data requirements and standards of the
476 Florida Financial Management Information System as approved by
477 the officer ~~board~~. ~~Each functional owner~~

478 (e) Shall establish a project charter and project team
479 ~~design teams~~ that plans and coordinates ~~shall plan and~~
480 ~~coordinate~~ the design and implementation of its subsystem within
481 the project charter and project governance process approved by
482 the officer ~~framework established by the board~~.

483 (f) Shall provide regular reports on the status of projects
484 to the council and the officer. ~~The design teams shall assist~~
485 ~~the design and coordination staff in carrying out the duties~~
486 ~~assigned by the board or the coordinating council. The~~
487 ~~coordinating council shall review and approve the work plans for~~
488 ~~these projects.~~

489 (3) The Florida Financial Management Information System
490 shall include financial management data and use ~~utilize~~ the
491 chart of accounts established ~~approved~~ by the Chief Financial
492 Officer. Common financial management data ~~shall~~ include, but are
493 not ~~be~~ limited to, data codes, titles, and definitions used by

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494 one or more of the functional information ~~owner~~ subsystems.

495 (a) The Florida Financial Management Information System
496 shall use ~~utilize~~ common financial management data codes. The
497 council shall recommend and the officer ~~board~~ shall adopt
498 policies regarding the approval and publication of the financial
499 management data.

500 (b) The Chief Financial Officer shall adopt policies
501 regarding the approval and publication of the chart of accounts.
502 The ~~Chief Financial Officer's~~ chart of accounts must ~~shall~~ be
503 consistent with the common financial management data codes
504 established by the officer ~~coordinating council~~. ~~Further,~~

505 (c) All systems not a part of the Florida Financial
506 Management Information System which provide information to the
507 system must ~~shall~~ use the common data codes from the Florida
508 Financial Management Information System and the ~~Chief Financial~~
509 ~~Officer's~~ chart of accounts.

510 (d) Data codes that cannot be supplied by the Florida
511 Financial Management Information System and the ~~Chief Financial~~
512 ~~Officer's~~ chart of accounts and that are required for use by the
513 information subsystems shall be approved by the officer ~~board~~
514 upon recommendation of the ~~coordinating~~ council.

515 (4) The Florida Financial Management Information System
516 shall be designed, installed, and operated in a fashion
517 compatible with the legislative appropriations system.

518 (5) Enterprise business ~~Functional~~ owners are ~~legally~~
519 responsible for the security and integrity of all data records
520 existing within or transferred from their information
521 subsystems. Each state agency and the judicial branch shall be
522 responsible for the accuracy of the information entered into the

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523 Florida Financial Management Information System.

524 Section 8. Section 215.94, Florida Statutes, is amended to
525 read:

526 215.94 Designation, duties, and responsibilities of
527 enterprise business functional owners.-

528 (1) The Executive Office of the Governor is ~~shall be~~ the
529 enterprise business functional owner of the Planning and
530 Budgeting Subsystem, which shall be designed, implemented, and
531 operated in accordance with ss. 215.90-215.94 ~~the provisions of~~
532 ~~ss. 215.90-215.96~~ and chapter 216. The Planning and Budgeting
533 Subsystem includes ~~shall include~~, but is ~~shall~~ not be limited
534 to, the following functions ~~for~~:

535 (a) Development and preparation of state agency and
536 judicial branch budget requests.

537 (b) Analysis and evaluation of state agency and judicial
538 branch budget requests and alternatives.

539 (c) Controlling and tracking the allocation of
540 appropriations, approved budget, and releases.

541 (d) Performance-based program budgeting compliance
542 evaluations, as provided in the legislative budget instructions
543 pursuant to s. 216.023(3).

544 (2) The Department of Financial Services is ~~shall be~~ the
545 enterprise business functional owner of the Florida Financial
546 Management Accounting Information Resource Subsystem established
547 pursuant to ss. 17.03, 215.86, 216.141, and 216.151 and ~~further~~
548 developed in accordance with ss. 215.90-215.94 ~~the provisions of~~
549 ~~ss. 215.90-215.96~~. The subsystem includes ~~shall include~~, but is
550 ~~shall~~ not be limited to, the following functions:

551 (a) Accounting and reporting ~~so as~~ to provide timely data

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552 for producing financial statements for the state in accordance
553 with generally accepted accounting principles.

554 (b) Auditing and settling claims against the state.

555 (3) The Chief Financial Officer is ~~shall be~~ the enterprise
556 business functional owner of the Cash Management Subsystem. The
557 Chief Financial Officer shall design, implement, and operate the
558 subsystem in accordance with ss. 215.90-215.94 ~~the provisions of~~
559 ~~ss. 215.90-215.96~~. The subsystem includes ~~shall include~~, but is
560 ~~shall not be~~ limited to, the following functions ~~for~~:

561 (a) Recording and reconciling credits and debits to
562 treasury fund accounts.

563 (b) Monitoring cash levels and activities in state bank
564 accounts.

565 (c) Monitoring short-term investments of idle cash.

566 (d) Administering the provisions of the Federal Cash
567 Management Improvement Act of 1990.

568 (4) The Department of Management Services is ~~shall be~~ the
569 enterprise business functional owner of the Purchasing
570 Subsystem. The department shall design, implement, and operate
571 the subsystem in accordance with ss. 215.90-215.94 ~~the~~
572 ~~provisions of ss. 215.90-215.96~~. The subsystem includes ~~shall~~
573 ~~include~~, but is ~~shall not be~~ limited to, functions for commodity
574 and service procurement.

575 (5) The Department of Management Services is ~~shall be~~ the
576 enterprise business functional owner of the Personnel
577 Information System. The department shall ensure that the system
578 is designed, implemented, and operated in accordance with ~~the~~
579 ~~provisions of~~ ss. 110.116 and 215.90-215.94 ~~215.90-215.96~~. The
580 department may contract with a vendor to provide the system and

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581 services required of the Personnel Information System. The
582 subsystem includes ~~shall include~~, but is ~~shall~~ not ~~be~~ limited
583 to, the following functions ~~for~~:

584 (a) Maintenance of employee and position data, including
585 funding sources and percentages and salary lapse. The employee
586 data includes ~~shall include~~, but is not ~~be~~ limited to,
587 information to meet the payroll system requirements of the
588 Department of Financial Services and ~~to meet~~ the employee
589 benefit system requirements of the Department of Management
590 Services.

591 (b) Recruitment and selection.

592 (c) Time and leave reporting.

593 (d) Collective bargaining.

594 (6) ~~(a)~~ Consistent with the provisions of s. 215.86, the
595 enterprise business ~~respective functional~~ owner of each
596 functional information subsystem is ~~shall be~~ responsible for
597 ensuring that:

598 (a)1- The accounting information produced by the
599 information subsystem adheres to generally accepted accounting
600 principles.

601 (b)2- The information subsystem contains the necessary
602 controls to maintain its integrity, within acceptable limits and
603 at an acceptable cost.

604 (c)3- The information subsystem is auditable.

605 (7) ~~(b)~~ The Auditor General shall be advised by the
606 enterprise business ~~functional~~ owner of each functional
607 information subsystem of ~~as to~~ the date that the development or
608 significant modification of its functional system specifications
609 begins ~~is to begin~~. The Auditor General shall provide technical

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610 advice, as allowed by professional auditing standards, on
611 specific issues relating to the design, implementation, and
612 operation of each information subsystem.

613 (8)~~(7)~~ The Auditor General shall provide to the officer
614 ~~board~~ and the ~~coordinating~~ council the findings and
615 recommendations of any audit relating to ~~regarding~~ the
616 provisions of ss. 215.90-215.94 ~~ss. 215.90-215.96~~.

617 Section 9. Sections 215.95 and 215.96, Florida Statutes,
618 are repealed.

619 Section 10. Subsection (2) of section 17.11, Florida
620 Statutes, is amended to read:

621 17.11 To report disbursements made.—

622 (2) The Chief Financial Officer shall also cause ~~to have~~
623 ~~reported from~~ the Florida Financial Management Accounting
624 ~~Information Resource~~ Subsystem to report at least no less than
625 quarterly the disbursements that ~~which~~ agencies made to small
626 businesses, as defined in the Florida Small and Minority
627 Business Assistance Act; to certified minority business
628 enterprises in the aggregate; and to certified minority business
629 enterprises broken down into categories of minority persons, as
630 well as gender and nationality subgroups. This information shall
631 be made available to the agencies, the Office of Supplier
632 Diversity, the Governor, the President of the Senate, and the
633 Speaker of the House of Representatives. Each agency is ~~shall be~~
634 responsible for the accuracy of information entered into the
635 Florida Financial Management Accounting ~~Information Resource~~
636 Subsystem for use in this reporting.

637 Section 11. Paragraph (b) of subsection (1), subsection
638 (2), and paragraph (f) of subsection (3) of section 216.102,

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639 Florida Statutes, are amended to read:

640 216.102 Filing of financial information; handling by Chief
641 Financial Officer; penalty for noncompliance.—

642 (1) By September 30 of each year, each agency supported by
643 any form of taxation, licenses, fees, imposts, or exactions, the
644 judicial branch, and, for financial reporting purposes, each
645 component unit of the state as determined by the Chief Financial
646 Officer shall prepare, using generally accepted accounting
647 principles, and file with the Chief Financial Officer the
648 financial and other information necessary for the preparation of
649 annual financial statements for the State of Florida as of June
650 30. In addition, each such agency and the judicial branch shall
651 prepare financial statements showing the financial position and
652 results of agency or branch operations as of June 30 for
653 internal management purposes.

654 (b) The Chief Financial Officer shall publish a statewide
655 policy detailing the requirements for recording receipt and
656 disbursement of federal funds into the Florida Financial
657 Management Accounting Information Resource Subsystem and provide
658 technical assistance to the agencies and the judicial branch to
659 implement the policy.

660 (2) Financial information must be contained within the
661 Florida Financial Management Accounting Information Resource
662 Subsystem. Other information must be submitted in the form and
663 format prescribed by the Chief Financial Officer.

664 (a) Each component unit shall file financial information
665 and other information necessary for the preparation of annual
666 financial statements with the agency or branch designated by the
667 Chief Financial Officer by the date specified by the Chief

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668 Financial Officer.

669 (b) The state agency or branch designated by the Chief
670 Financial Officer to receive financial information and other
671 information from component units shall include the financial
672 information in the Florida Financial Management Accounting
673 ~~Information Resource~~ Subsystem and shall include the component
674 units' other information in its submission to the Chief
675 Financial Officer.

676 (3) The Chief Financial Officer shall:

677 (f) Consult with and elicit comments from the Executive
678 Office of the Governor on changes to the Florida Financial
679 Management Accounting Information Resource Subsystem which
680 clearly affect the accounting of federal funds in order, ~~so as~~
681 to ensure consistency of information entered into the Federal
682 Aid Tracking System by state executive and judicial branch
683 entities. While efforts shall be made to ensure the
684 compatibility of the Florida Financial Management Accounting
685 ~~Information Resource~~ Subsystem and the Federal Aid Tracking
686 System, any successive systems serving identical or similar
687 functions must ~~shall~~ preserve such compatibility.

688
689 The Chief Financial Officer may furnish and publish in
690 electronic form the financial statements and the comprehensive
691 annual financial report required under paragraphs (a), (b), and
692 (c).

693 Section 12. Subsections (2) and (3) of section 216.141,
694 Florida Statutes, are amended to read:

695 216.141 Budget system procedures; planning and programming
696 by state agencies.-

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697 (2) The Florida Management Information Board shall notify
698 the Auditor General of any changes or modifications to the
699 Florida Financial Management Information System and its
700 functional ~~owner~~ information subsystems.

701 (3) The Chief Financial Officer, as chief fiscal officer,
702 shall use the Florida Financial Management Accounting
703 ~~Information Resource~~ Subsystem developed pursuant to s.
704 215.94(2) for account purposes in the performance of and
705 accounting for all of his or her constitutional and statutory
706 duties and responsibilities. However, state agencies and the
707 judicial branch continue to be responsible for maintaining
708 accounting records necessary for effective management of their
709 programs and functions.

710 Section 13. Section 216.237, Florida Statutes, is amended
711 to read:

712 216.237 Availability of any remaining funds; agency
713 maintenance of accounting records.—Any remaining funds from the
714 General Revenue Fund and trust fund spending authority not
715 awarded to agencies pursuant to s. 216.236 are ~~shall be~~
716 available to agencies for innovative projects that ~~which~~
717 generate a cost savings, increase revenue, or improve service
718 delivery. Innovative projects that ~~which~~ generate a cost savings
719 shall receive greater consideration when awarding innovation
720 investment funds. Any trust fund authority granted under this
721 program must be used ~~shall be utilized~~ in a manner consistent
722 with the statutory authority for the use of the ~~said~~ trust fund.
723 Any savings realized as a result of implementing the innovative
724 project shall be used by the agency to establish an internal
725 innovations fund. State agencies that ~~which~~ are awarded funds

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726 for innovative projects shall use ~~utilize~~ the chart of accounts
727 used by the Florida Financial Management ~~Accounting Information~~
728 ~~Resource~~ Subsystem in the manner described in s. 215.93(3). The
729 ~~Such~~ chart of accounts shall be developed and amended in
730 consultation with the Department of Financial Services and the
731 Executive Office of the Governor to separate and account for ~~the~~
732 savings that result from the implementation of the innovative
733 projects and to keep track of how the innovative funds are
734 reinvested by the state agency to fund additional innovative
735 projects, which may include, but not be limited to, expenditures
736 for training and information technology resources. Guidelines
737 for the establishment of such internal innovations fund shall be
738 provided by the Department of Management Services. Any agency
739 awarded funds under this section shall maintain detailed
740 accounting records showing all expenses, loan transfers,
741 savings, or other financial actions concerning the project. Any
742 savings realized as a result of implementing the innovative
743 project shall be quantified, validated, and verified by the
744 agency. A final report of the results of the implementation of
745 each innovative project shall be submitted by each participating
746 agency to the Governor's Office of Policy Planning ~~and~~ Budgeting
747 and the legislative appropriations committees by June 30 of the
748 fiscal year in which the funds were received and ensuing fiscal
749 years for the life of the project.

750 Section 14. This act shall take effect July 1, 2009.