



884618

576-03321A-10

Proposed Committee Substitute by the Policy and Steering
Committee on Ways and Means

1 A bill to be entitled
2 An act relating to state financial information;
3 amending s. 11.45, F.S.; requiring the Auditor General
4 to annually provide to the Legislature a list of
5 school districts that have failed to comply with
6 certain financial transparency requirements, as
7 identified pursuant to audit; amending s. 215.985,
8 F.S., relating to the Transparency Florida Act;
9 redefining the term "governmental entity" to include
10 public schools rather than public school districts;
11 requiring the Legislative Auditing Committee to
12 recommend a format for school districts, charter
13 schools, and charter technical career centers to use
14 in collecting and displaying financial information;
15 revising the schedule for adding additional
16 information to the state's official website for
17 displaying financial information; revising provisions
18 exempting certain municipalities and special districts
19 from the Transparency Florida Act; requiring the
20 Office of Policy and Budget within the Executive
21 Office of the Governor to maintain the state's
22 financial data on the state website for a specified
23 period; requiring any certified public accountant
24 conducting an audit of a unit of local government to
25 report compliance with the Transparency Florida Act;
26 requiring the Legislative Auditing Committee to adopt
27 guidelines for administering the Transparency Florida



884618

576-03321A-10

28 Act; providing an effective date.

29
30 Be It Enacted by the Legislature of the State of Florida:

31
32 Section 1. Paragraph (i) is added to subsection (7) of
33 section 11.45, Florida Statutes, to read:

34 11.45 Definitions; duties; authorities; reports; rules.-

35 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.-

36 (i) The Auditor General shall transmit to the President of
37 the Senate, the Speaker of the House of Representatives, and the
38 Legislative Auditing Committee by July 15 of each year,
39 beginning in 2011, a list of all school districts that have
40 failed to comply with the transparency requirements as
41 identified in the audit reports reviewed pursuant to paragraph
42 (b) and those conducted pursuant to subsection (2).

43 Section 2. Section 215.985, Florida Statutes, is amended to
44 read:

45 215.985 Transparency in government spending.-

46 (1) This section may be cited as the "Transparency Florida
47 Act."

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

49 (a) "Governmental entity" means any state, regional,
50 county, municipal, special district, or other political
51 subdivision whether executive, judicial, or legislative,
52 including, but not limited to, any department, division, bureau,
53 commission, authority, district, or agency thereof, or any
54 public school ~~district~~, community college, state university, or
55 associated board.

56 (b) "Website" means a site on the Internet which is easily



884618

576-03321A-10

57 accessible to the public at no cost and does not require the
58 user to provide any information.

59 (c) "Committee" means the Legislative Auditing Committee
60 created in s. 11.40.

61 (3) The Executive Office of the Governor, in consultation
62 with the appropriations committees of the Senate and the House
63 of Representatives, shall establish a single website, directly
64 accessible through the state's official Internet portal, which
65 provides information relating to each appropriation in the
66 General Appropriations Act for each branch of state government
67 and state agency.

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

69 1. Disbursement data for each appropriation by the object
70 code associated with each expenditure established within the
71 Florida Accounting Information Resource Subsystem. Expenditure
72 data must include the name of the payee, the date of the
73 expenditure, the amount of the expenditure, and the statewide
74 document number.

75 2. For each appropriation, any adjustments, including
76 vetoes, approved supplemental appropriations included in
77 legislation other than the General Appropriations Act, budget
78 amendments, other actions approved pursuant to chapter 216, and
79 any other adjustments authorized by law.

80 3. Status of spending authority for each appropriation in
81 the approved operating budget, including released, unreleased,
82 reserved, and disbursed balances.

83 4. Position and rate information for positions provided in
84 the General Appropriations Act.

85 (b) All data provided through the website must be data



884618

576-03321A-10

86 currently available in the state's financial management
87 information system referenced in s. 215.93.

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

91 (a) Details of nonoperating budget authority established
92 pursuant to s. 216.181.

93 (b) Trust fund balance reports, including cash available,
94 investments, and receipts.

95 (c) General revenue fund balance reports, including revenue
96 received and amounts disbursed.

97 (d) Fixed capital outlay project data, including original
98 appropriation and disbursements throughout the life of the
99 project.

100 (e) A 10-year history of appropriations indicated by
101 agency.

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

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

106 (5) The committee shall recommend a format for collecting
107 and displaying information from state universities, school
108 districts, charter schools, charter technical career centers
109 ~~public schools~~, community colleges, local governmental units,
110 and other governmental entities ~~receiving state appropriations~~.

111 (6) By November 1, 2011, and annually thereafter ~~March 1,~~
112 ~~2010~~, the committee shall develop a schedule for adding
113 additional ~~other~~ information to the website by type of
114 information and governmental entity, including timeframes and



884618

576-03321A-10

115 development entity. The schedule of additional information to be
116 added shall be submitted to the President of the Senate and the
117 Speaker of the House of Representatives. Additional information
118 may include:

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

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

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

137 (d) Links to available governmental entity websites.

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

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



884618

576-03321A-10

144 appropriations.

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

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

153 (11) Any municipality or special district that has total
154 annual revenues of less than \$10 million ~~having a population of~~
155 ~~10,000 or fewer~~ is exempt from this section. ~~Population~~
156 ~~determinations must be based on the most recent population~~
157 ~~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 Office of Policy and Budget in the Executive
162 Office of the Governor shall ensure that all data added to the
163 website for the state's financial data remains accessible to the
164 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 (15) Any certified public accountant conducting an audit



884618

576-03321A-10

173 pursuant to s. 11.45 or s. 218.39 of a unit of local government
174 that is subject to the Transparency Florida Act shall report, as
175 part of the audit, whether the entity is in compliance with the
176 act.

177 (16) The committee may adopt guidelines to administer this
178 section.

179 Section 3. This act shall take effect July 1, 2010.