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LEGISLATIVE ACTION

Senate

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House

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The Conference Committee on CS for CS for SB 1292 recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Section 215.89, Florida Statutes, is created to
7 read:

8 215.89 Charts of account.—

9 (1) LEGISLATIVE INTENT.—It is the intent of the Legislature
10 that a mechanism be provided for obtaining detailed, uniform
11 reporting of government financial information to enable citizens
12 to view compatible information on the use of public funds by



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13 governmental entities. The Legislature intends that uniform
14 reporting requirements be developed specifically to promote
15 accountability and transparency in the use of public funds. In
16 order to accommodate the different financial management systems
17 currently in use, separate charts of account may be used as long
18 as the financial information is captured and reported
19 consistently and is compatible with any reporting entity.

20 (2) DEFINITIONS.—As used in this section, the term:

21 (a) "Charts of account" means a compilation of uniform data
22 codes that are to be used for reporting governmental assets,
23 liabilities, equities, revenues, and expenditures to the Chief
24 Financial Officer. Uniform data codes shall capture specific
25 details of the assets, liabilities, equities, revenues, and
26 expenditures that are of interest to the public.

27 (b) "State agency" means an official, officer, commission,
28 board, authority, council, committee, or department of the
29 executive branch; a state attorney, public defender, criminal
30 conflict and civil regional counsel, or capital collateral
31 regional counsel; the Florida Clerks of Court Operations
32 Corporation; the Justice Administrative Commission; the Florida
33 Housing Finance Corporation; the Florida Public Service
34 Commission; the State Board of Administration; the Supreme Court
35 or a district court of appeal, circuit court, or county court;
36 or the Judicial Qualifications Commission.

37 (c) "Local government" means a municipality, county, water
38 management district, special district, or any other entity
39 created by a local government.

40 (d) "Educational entity" means a school district or an
41 entity created by a school district.



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42 (e) "Entity of higher education" means a state university,
43 a state or Florida College System institution, or an entity
44 created by a state university or state or Florida College System
45 institution.

46 (f) "State and local government financial information"
47 means the assets, liabilities, equities, revenues, and
48 expenditure information that is recorded in financial management
49 systems of state agencies, local governments, educational
50 entities, and entities of higher education.

51 (3) REPORTING STRUCTURE.—

52 (a) Beginning October 1, 2011, the Chief Financial Officer
53 shall conduct workshops with state agencies, local governments,
54 educational entities, and entities of higher education to gather
55 information pertaining to uniform statewide reporting
56 requirements to be used to develop charts of account by the
57 Chief Financial Officer. A draft proposed charts of account
58 shall be provided by July 1, 2013, to the state agencies, local
59 governments, educational entities, and entities of higher
60 education.

61 (b) The Chief Financial Officer shall accept comments from
62 state agencies, local governments, educational entities,
63 entities of higher education, and other interested parties
64 regarding the proposed charts of account until November 1, 2013.

65 (c) By January 15, 2014, the Chief Financial Officer, after
66 consultation with affected state agencies, local governments,
67 educational entities, entities of higher education, and the
68 Auditor General, shall submit to the Governor, the President of
69 the Senate, and the Speaker of the House of Representatives a
70 report recommending a uniform charts of account which requires



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71 specific enterprise-wide information related to revenues and
72 expenditures of state agencies, local governments, educational
73 entities, and entities of higher education. The report must
74 include the estimated cost of adopting and implementing a
75 uniform enterprise-wise charts of account.

76 Section 2. The Legislature finds that this act fulfills an
77 important state interest.

78 Section 3. This act shall take effect July 1, 2011.

79
80 ===== T I T L E A M E N D M E N T =====

81 And the title is amended as follows:

82 Delete everything before the enacting clause
83 and insert:

84 A bill to be entitled
85 An act relating to the Chief Financial Officer;
86 creating s. 215.89, F.S.; providing legislative
87 intent; providing definitions; requiring the Chief
88 Financial Officer to conduct workshops with state
89 agencies, local governments, educational entities, and
90 entities of higher education to gather information
91 pertaining to uniform reporting requirements;
92 requiring the Chief Financial Officer to accept
93 comments from state agencies, local governments,
94 educational entities, entities of higher education,
95 and interested parties regarding proposed charts of
96 account by a certain date; requiring the Chief
97 Financial Officer to submit to the Governor, the
98 President of the Senate, and the Speaker of the House
99 of Representatives a report recommending a uniform



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100 charts of account which meet certain requirements by a
101 certain date; requiring the report to include the
102 estimated cost of adopting and implementing a uniform
103 enterprise-wide charts of account; providing a
104 declaration of important state interest; providing an
105 effective date.