

**By** the Committees on Budget; and Governmental Oversight and Accountability; and Senator Alexander

576-03599-11

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1                                   A bill to be entitled  
2           An act relating to the Chief Financial Officer;  
3           creating s. 215.89, F.S.; providing legislative  
4           intent; providing definitions; requiring the Chief  
5           Financial Officer to conduct workshops with state  
6           agencies, local governments, educational entities, and  
7           entities of higher education to gather information  
8           pertaining to uniform reporting requirements;  
9           requiring the Chief Financial Officer to accept  
10          comments from state agencies, local governments,  
11          educational entities, entities of higher education,  
12          and interested parties regarding proposed charts of  
13          account by a certain date; requiring the Chief  
14          Financial Officer to adopt charts of account which  
15          meet certain requirements by a certain date; requiring  
16          a review and update of the charts of account;  
17          requiring the Chief Financial Officer to consult with  
18          the Legislature, the Auditor General, and the affected  
19          parties about certain modifications; requiring the  
20          Chief Financial Officer to publish the charts of  
21          account by memoranda to all affected reporting  
22          entities; amending s. 120.52, F.S.; revising the  
23          definition of the term "rule" to include certain  
24          statements, memoranda, or instructions by the Chief  
25          Financial Officer on the manner in which accounts and  
26          financial information are kept and reported by state  
27          agencies, local governments, educational entities, and  
28          entities of higher education; providing a declaration  
29          of important state interest; providing an effective

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30 date.

31  
32 Be It Enacted by the Legislature of the State of Florida:

33  
34 Section 1. Section 215.89, Florida Statutes, is created to  
35 read:

36 215.89 Charts of account.—

37 (1) LEGISLATIVE INTENT.—It is the intent of the Legislature  
38 that a mechanism be provided for obtaining detailed, uniform  
39 reporting of government financial information to enable citizens  
40 to view compatible information on the use of public funds by  
41 governmental entities. The Legislature intends that uniform  
42 reporting requirements be developed specifically to promote  
43 accountability and transparency in the use of public funds. In  
44 order to accommodate the different financial management systems  
45 currently in use, separate charts of account may be used as long  
46 as the financial information is captured and reported  
47 consistently and is compatible with any reporting entity.

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

49 (a) "Charts of account" means a compilation of uniform data  
50 codes that are to be used for reporting governmental assets,  
51 liabilities, equities, revenues, and expenditures to the Chief  
52 Financial Officer. Uniform data codes shall capture specific  
53 details of the assets, liabilities, equities, revenues, and  
54 expenditures that are of interest to the public.

55 (b) "State agency" means an official, officer, commission,  
56 board, authority, council, committee, or department of the  
57 executive branch; a state attorney, public defender, criminal  
58 conflict and civil regional counsel, or capital collateral

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59 regional counsel; the Florida Clerks of Court Operations  
60 Corporation; the Justice Administrative Commission; the Florida  
61 Housing Finance Corporation; the Florida Public Service  
62 Commission; the State Board of Administration; the Supreme Court  
63 or a district court of appeal, circuit court, or county court;  
64 the Judicial Qualifications Commission; or the legislative  
65 branch of government.

66 (c) "Local government" means a municipality, county, water  
67 management district, special district, or any other entity  
68 created by a local government.

69 (d) "Educational entity" means a school district or an  
70 entity created by a school district.

71 (e) "Entity of higher education" means a state university,  
72 a state or Florida College System institution, or an entity  
73 created by a state university or state or Florida College System  
74 institution.

75 (f) "State and local government financial information"  
76 means the assets, liabilities, equities, revenues, and  
77 expenditure information that is recorded in financial management  
78 systems of state agencies, local governments, educational  
79 entities, and entities of higher education.

80 (3) REPORTING STRUCTURE.—

81 (a) Beginning October 1, 2011, the Chief Financial Officer  
82 shall conduct workshops with state agencies, local governments,  
83 educational entities, entities of higher education, and the  
84 Legislature to gather information pertaining to uniform  
85 statewide reporting requirements to be used to develop charts of  
86 account by the Chief Financial Officer. Proposed charts of  
87 account shall be published by July 1, 2013.

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

92 (c) By January 1, 2014, the Chief Financial Officer, after  
93 consultation with affected state agencies, local governments,  
94 educational entities, entities of higher education, and the  
95 Auditor General, shall adopt charts of account which:

96 1. Require specific enterprise-wide information;

97 2. Allow additional agency-specific information;

98 3. Require uniform reporting for expenditures and revenues  
99 by state agencies, local governments, educational entities, and  
100 entities of higher education; and

101 4. To the maximum extent possible, require at least two  
102 additional levels of specificity on the expenditure of public  
103 funds.

104 (d) Each state agency, local government, educational  
105 entity, and entity of higher education must implement the  
106 applicable charts of account adopted pursuant to paragraph (c)  
107 during the next fiscal year beginning on July 1, 2014.

108 (e) The Chief Financial Officer shall periodically update  
109 the charts of account on an as-needed basis. The Chief Financial  
110 Officer shall perform an annual review of the validity and  
111 usefulness of the data reported and, after consultation with the  
112 Legislature, the Auditor General, and the affected reporting  
113 state agencies, local governments, educational entities, and  
114 entities of higher education, shall determine whether  
115 modification of reporting requirements is necessary.

116 (4) PROCEDURES.—The Chief Financial Officer shall publish

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117 the charts of account by means of memoranda directed to all  
118 affected reporting entities.

119 Section 2. Paragraph (c) of subsection (16) of section  
120 120.52, Florida Statutes, is amended to read:

121 120.52 Definitions.—As used in this act:

122 (16) "Rule" means each agency statement of general  
123 applicability that implements, interprets, or prescribes law or  
124 policy or describes the procedure or practice requirements of an  
125 agency and includes any form which imposes any requirement or  
126 solicits any information not specifically required by statute or  
127 by an existing rule. The term also includes the amendment or  
128 repeal of a rule. The term does not include:

129 (c) The preparation or modification of:

130 1. Agency budgets.

131 2. Statements, memoranda, or instructions to state agencies  
132 issued by the Chief Financial Officer ~~or Comptroller as chief~~  
133 ~~fiscal officer of the state~~ and relating or pertaining to claims  
134 for payment submitted by state agencies to the Chief Financial  
135 Officer or Comptroller.

136 3. Statements, memoranda, or instructions to state  
137 agencies, local governments, educational entities, and entities  
138 of higher education issued by the Chief Financial Officer and  
139 relating or pertaining to the manner in which accounts and  
140 financial information are kept and reported to the Chief  
141 Financial Officer by state agencies, local governments,  
142 educational entities, and entities of higher education.

143 ~~4.3.~~ Contractual provisions reached as a result of  
144 collective bargaining.

145 ~~5.4.~~ Memoranda issued by the Executive Office of the

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146 Governor relating to information resources management.

147       Section 3. The Legislature finds that this act fulfills an  
148 important state interest.

149       Section 4. This act shall take effect July 1, 2011.