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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 submit to the Governor, the  
15          President of the Senate, and the Speaker of the House  
16          of Representatives a report recommending a uniform  
17          charts of account which meet certain requirements by a  
18          certain date; requiring the report to include the  
19          estimated cost of adopting and implementing a uniform  
20          enterprise-wide charts of account; providing a  
21          declaration of important state interest; providing an  
22          effective date.

23  
24   Be It Enacted by the Legislature of the State of Florida:

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26           Section 1. Section 215.89, Florida Statutes, is created to  
27   read:

28           215.89 Charts of account.—

29           (1) LEGISLATIVE INTENT.—It is the intent of the Legislature

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30 that a mechanism be provided for obtaining detailed, uniform  
31 reporting of government financial information to enable citizens  
32 to view compatible information on the use of public funds by  
33 governmental entities. The Legislature intends that uniform  
34 reporting requirements be developed specifically to promote  
35 accountability and transparency in the use of public funds. In  
36 order to accommodate the different financial management systems  
37 currently in use, separate charts of account may be used as long  
38 as the financial information is captured and reported  
39 consistently and is compatible with any reporting entity.

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

41 (a) "Charts of account" means a compilation of uniform data  
42 codes that are to be used for reporting governmental assets,  
43 liabilities, equities, revenues, and expenditures to the Chief  
44 Financial Officer. Uniform data codes shall capture specific  
45 details of the assets, liabilities, equities, revenues, and  
46 expenditures that are of interest to the public.

47 (b) "State agency" means an official, officer, commission,  
48 board, authority, council, committee, or department of the  
49 executive branch; a state attorney, public defender, criminal  
50 conflict and civil regional counsel, or capital collateral  
51 regional counsel; the Florida Clerks of Court Operations  
52 Corporation; the Justice Administrative Commission; the Florida  
53 Housing Finance Corporation; the Florida Public Service  
54 Commission; the State Board of Administration; the Supreme Court  
55 or a district court of appeal, circuit court, or county court;  
56 or the Judicial Qualifications Commission.

57 (c) "Local government" means a municipality, county, water  
58 management district, special district, or any other entity

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59 created by a local government.

60 (d) "Educational entity" means a school district or an  
61 entity created by a school district.

62 (e) "Entity of higher education" means a state university,  
63 a state or Florida College System institution, or an entity  
64 created by a state university or state or Florida College System  
65 institution.

66 (f) "State and local government financial information"  
67 means the assets, liabilities, equities, revenues, and  
68 expenditure information that is recorded in financial management  
69 systems of state agencies, local governments, educational  
70 entities, and entities of higher education.

71 (3) REPORTING STRUCTURE.—

72 (a) Beginning October 1, 2011, the Chief Financial Officer  
73 shall conduct workshops with state agencies, local governments,  
74 educational entities, and entities of higher education to gather  
75 information pertaining to uniform statewide reporting  
76 requirements to be used to develop charts of account by the  
77 Chief Financial Officer. A draft proposed charts of account  
78 shall be provided by July 1, 2013, to the state agencies, local  
79 governments, educational entities, and entities of higher  
80 education.

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

85 (c) By January 15, 2014, the Chief Financial Officer, after  
86 consultation with affected state agencies, local governments,  
87 educational entities, entities of higher education, and the

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88 Auditor General, shall submit to the Governor, the President of  
89 the Senate, and the Speaker of the House of Representatives a  
90 report recommending a uniform charts of account which requires  
91 specific enterprise-wide information related to revenues and  
92 expenditures of state agencies, local governments, educational  
93 entities, and entities of higher education. The report must  
94 include the estimated cost of adopting and implementing a  
95 uniform enterprise-wide charts of account.

96 Section 2. The Legislature finds that this act fulfills an  
97 important state interest.

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