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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.

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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.