

By Senator Alexander

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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. 215.90,
8 F.S.; conforming a cross-reference; amending s.
9 215.91, F.S.; providing that the Financial Management
10 Information Board is responsible for the system;
11 deleting provisions relating to the Florida Financial
12 Management Information System Coordinating Council;
13 deleting references to functional owner subsystems;
14 amending s. 215.92, F.S.; redefining terms and adding
15 and deleting definitions; creating s. 215.922, F.S.;
16 establishing the Agency for Enterprise Business
17 Services within the Department of Financial Services;
18 providing that the office is a separate budget entity
19 not subject to the department; providing that the
20 agency is headed by the Governor and Cabinet acting as
21 the Financial Management Information Board; providing
22 for an executive director; providing the duties of the
23 agency; creating s. 215.923, F.S.; establishing the
24 Enterprise Financial Business Operations Council to
25 act in an advisory capacity to the agency; providing
26 the members of the council; providing council duties;
27 creating s. 215.924, F.S.; providing for an Enterprise
28 Financial Business Strategic Plan; requiring the plan
29 to be annually reviewed, updated, and submitted to the

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30 Legislature; providing for the contents of the plan;
31 amending s. 215.93, F.S.; revising provisions relating
32 to the Florida Financial Management Information
33 System; renaming the Florida Accounting Information
34 Resource Subsystem the Financial Management Subsystem;
35 adding the Revenue and Tax Collection, Processing, and
36 Distribution Subsystem; deleting references to
37 functional owner subsystems and providing for
38 enterprise business owners; revising the duties of the
39 owners; deleting references to the design and
40 coordination staff; providing for the ownership and
41 functions of the Revenue and Tax Collection,
42 Processing, and Distribution Subsystem by the
43 Department of Revenue; amending s. 215.94, F.S.;
44 deleting references to functional owner subsystems and
45 providing for enterprise business owners; amending s.
46 215.95, F.S.; providing additional duties for the
47 Financial Management Information Board; repealing s.
48 215.96, F.S., relating to the coordinating council and
49 design and coordination staff; creating s. 215.961,
50 F.S.; providing state agency requirements relating to
51 the Florida Financial Management Information System
52 and the use of functional information and enterprise
53 agency business subsystems; amending s. 215.985, F.S.,
54 relating to the Transparency Florida Act; redefining
55 the term "governmental entity" to include public
56 schools rather than public school districts; requiring
57 the Legislative Auditing Committee to recommend a
58 format for school districts, charter schools, and

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59 charter technical career centers to use in collecting
60 and displaying financial information; revising the
61 schedule for adding information to the state's
62 official website; revising provisions exempting
63 certain municipalities and special districts from the
64 Transparency Florida Act; requiring the Office of
65 Policy and Budget to maintain the state's financial
66 data on the state website for a specified period;
67 requiring a certified public accountant conducting an
68 audit of a unit of local government to report
69 compliance with the act; establishing a state contract
70 management system on the website; requiring the
71 Legislative Auditing Committee to adopt guidelines for
72 administering the act; conforming terms; repealing s.
73 570.07(41), F.S., relating to the Department of
74 Agriculture and Consumer Services' exemption from
75 using the state online procurement system; amending
76 ss. 17.11, 216.102, 216.141, and 216.237, F.S.;

77 conforming terms; providing for funding; providing an
78 effective date.

79

80 Be It Enacted by the Legislature of the State of Florida:

81

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

84 11.45 Definitions; duties; authorities; reports; rules.—

85 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

86 (i) The Auditor General shall transmit to the President of
87 the Senate, the Speaker of the House of Representatives, and the

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88 Legislative Auditing Committee annually by July 15, beginning in
89 2012, a list of all school districts that have failed to comply
90 with the transparency requirements as identified in the audit
91 reports reviewed pursuant to paragraph (b) and those conducted
92 pursuant to subsection (2).

93 Section 2. Section 215.90, Florida Statutes, is amended to
94 read:

95 215.90 Short title.—Sections 215.90-215.961 ~~215.90-215.96~~
96 may be cited as the “Florida Financial Management Information
97 System Act.”

98 Section 3. Section 215.91, Florida Statutes, is amended to
99 read:

100 215.91 Florida Financial Management Information System;
101 board; ~~council.~~—

102 (1) It is the intent of the Legislature that the Financial
103 Management Information Board, as the agency head of the Agency
104 for Enterprise Business Services, ~~executive branch of~~
105 ~~government, in consultation with the legislative fiscal~~
106 ~~committees, specifically~~ design and implement the Florida
107 Financial Management Information System to be the primary means
108 by which state government managers acquire and disseminate the
109 information needed to plan and account for the delivery of
110 services to state residents ~~the citizens~~ in a timely, efficient,
111 and effective manner.

112 (2) The Financial Management Information Board shall
113 establish the overall framework within which the Florida
114 Financial Management Information System operates and be
115 responsible for all decisions relating to the system.

116 (3) ~~(2)~~ The Florida Financial Management Information System

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117 is ~~shall be~~ a unified information system providing fiscal,
118 management, and accounting support for state decisionmakers. It
119 provides ~~shall provide~~ a means of coordinating fiscal management
120 information and information that supports state planning, policy
121 development, management, evaluation, and performance monitoring.
122 The Florida Financial Management Information System is ~~shall be~~
123 the primary information resource for providing ~~that provides~~
124 accountability for public funds, resources, and activities.

125 ~~(3) The Financial Management Information Board shall~~
126 ~~provide the overall framework within which the Florida Financial~~
127 ~~Management Information System will operate. The board, through~~
128 ~~the Florida Financial Management Information System Coordinating~~
129 ~~Council, shall adopt policies and procedures to:~~

130 ~~(a) Strengthen and standardize the fiscal management and~~
131 ~~accounting practices of the state;~~

132 ~~(b) Improve internal financial controls;~~

133 ~~(c) Simplify the preparation of objective, accurate, and~~
134 ~~timely management and fiscal reports; and~~

135 ~~(d) Provide the information needed in the development,~~
136 ~~management, and evaluation of public policy and programs.~~

137 ~~(4) The council shall provide ongoing counsel to the board~~
138 ~~and act to resolve problems among or between the functional~~
139 ~~owner subsystems. The board, through the coordinating council,~~
140 ~~shall direct and manage the development, implementation, and~~
141 ~~operation of the information subsystems that together are the~~
142 ~~Florida Financial Management Information System. The~~
143 ~~coordinating council shall approve the information subsystems'~~
144 ~~designs prior to the development, implementation, and operation~~
145 ~~of the subsystems and shall approve subsequent proposed design~~

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146 ~~modifications to the information subsystems subject to the~~
147 ~~guidelines issued by the council. The coordinating council shall~~
148 ~~ensure that the information subsystems' operations support the~~
149 ~~exchange of unified and coordinated data between information~~
150 ~~subsystems. The coordinating council shall establish the common~~
151 ~~data codes for financial management, and it shall require and~~
152 ~~ensure the use of common data codes by the information~~
153 ~~subsystems that together constitute the Florida Financial~~
154 ~~Management Information System. The Chief Financial Officer shall~~
155 ~~adopt a chart of accounts consistent with the common financial~~
156 ~~management data codes established by the coordinating council.~~
157 ~~The board, through the coordinating council, shall establish the~~
158 ~~financial management policies and procedures for the executive~~
159 ~~branch of state government. The coordinating council shall~~
160 ~~notify in writing the chairs of the legislative fiscal~~
161 ~~committees and the Chief Justice of the Supreme Court regarding~~
162 ~~the adoption of, or modification to, a proposed financial~~
163 ~~management policy or procedure. The notice shall solicit~~
164 ~~comments from the chairs of the legislative fiscal committees~~
165 ~~and the Chief Justice of the Supreme Court at least 14~~
166 ~~consecutive days before the final action by the coordinating~~
167 ~~council.~~

168 ~~(5) The Florida Financial Management Information System and~~
169 ~~its functional owner information subsystems shall be compatible~~
170 ~~with the legislative appropriations system, and they shall be~~
171 ~~designed to support the legislative oversight function. The~~
172 ~~Florida Financial Management Information System and its~~
173 ~~functional owner information subsystems shall be unified with~~
174 ~~the legislative information systems that support the legislative~~

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175 ~~appropriations and legislative oversight functions. The Florida~~
176 ~~Financial Management Information System and its functional owner~~
177 ~~information subsystems shall exchange information with the~~
178 ~~legislative information systems that support the legislative~~
179 ~~appropriations and legislative oversight functions without~~
180 ~~conversion or modification. Any information maintained by the~~
181 ~~Florida Financial Management Information System and its~~
182 ~~functional owner information subsystems shall be available, upon~~
183 ~~request, to the information systems of the legislative branch.~~

184 ~~(6)~~ The Florida Financial Management Information system and
185 its functional ~~owner~~ information subsystems shall:

186 (a) Be designed to incorporate the flexibility needed to
187 respond to the dynamic demands of state government in a cost-
188 conscious manner. ~~The Florida Financial Management Information~~
189 ~~System shall include applications that will support an~~
190 ~~information retrieval system that will allow the user to ask~~
191 ~~general questions and receive accurate answers that include~~
192 ~~assessments concerning the qualifications of the data.~~

193 (b) ~~(7)~~ ~~The Florida Financial Management Information System~~
194 ~~and each of its functional owner information subsystems shall~~
195 ~~strive to~~ Employ a common set of operations that make the system
196 accessible to state agency program managers and statewide
197 decisionmakers. Data must ~~shall~~ be easily transferred from the
198 functional ~~owner~~ information subsystems to Florida Financial
199 Management Information System applications and ~~also~~ among the
200 ~~functional owner information~~ subsystems. The functional ~~owner~~
201 information subsystems must ~~shall~~ identify shared data-gathering
202 needs in order to minimize the duplication ~~duplications~~ of
203 source-entry input. ~~The coordinating council shall ensure that~~

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204 All organizations within the executive branch of state
205 government must have access to and use the ~~Florida Financial~~
206 ~~Management Information~~ system for the collection, processing,
207 and reporting of financial management data required for the
208 efficient and effective operation of state government.

209 ~~(8) The Florida Financial Management Information System,~~
210 ~~through its functional owner subsystems, shall include a data-~~
211 ~~gathering and data-distribution facility that will support a~~
212 ~~management and decisionmaking information system that collects~~
213 ~~and stores agency and statewide financial, administrative,~~
214 ~~planning, and program information to assist agency program~~
215 ~~managers and statewide decisionmakers in carrying out their~~
216 ~~responsibilities.~~

217 Section 4. Section 215.92, Florida Statutes, is amended to
218 read:

219 215.92 Definitions relating to Florida Financial Management
220 Information System Act.—For the purposes of ss. 215.90-215.961
221 ~~215.90-215.96~~:

222 (1) "Agency financial business system" means a system that
223 provides financial business services, including related
224 administrative or accounting services, to one or more state
225 agencies and that may be approved as an enterprise agency
226 business subsystem of the Florida Financial Management
227 Information System according to s. 215.924.

228 (2)~~(1)~~ "Auditable" means the presence of features and
229 characteristics that are needed to verify the proper functioning
230 of controls in any given information subsystem.

231 (3)~~(2)~~ "Board" means the Financial Management Information
232 Board.

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233 ~~(3) "Coordinating council" or "council" means the Florida~~
234 ~~Financial Management Information System Coordinating Council.~~

235 (4) "Council" means the Enterprise Financial Business
236 Services Council.

237 (5)~~(4)~~ "Data or data code" means representation of facts,
238 concepts, or instructions in a formalized manner suitable for
239 communication, interpretation, or processing by humans or by
240 automatic means. The term includes any representations such as
241 characters or analog quantities to which meaning is, or might
242 be, assigned.

243 ~~(5) "Design and coordination staff" means the personnel~~
244 ~~responsible for providing administrative and clerical support to~~
245 ~~the board, coordinating council, and secretary to the board. The~~
246 ~~design and coordination staff shall function as the agency clerk~~
247 ~~for the board and the coordinating council. For administrative~~
248 ~~purposes, the design and coordination staff are assigned to the~~
249 ~~Department of Financial Services but they are functionally~~
250 ~~assigned to the board.~~

251 (6) "Enhancement" means a change to the Florida Financial
252 Management Information System which improves or adds features or
253 functionality to a functional information subsystem or
254 enterprise agency business subsystem and which changes or
255 affects how an enterprise business service or a task that is
256 part of the service is performed.

257 (7) "Enterprise agency business subsystem" means a state
258 agency financial business system that has been approved as a
259 subsystem of the Florida Financial Management Information System
260 if the Enterprise Financial Business Strategic Plan is approved
261 by the board.

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262 (8) "Enterprise business owner" means the state agency that
263 has legal responsibility for ensuring that a functional
264 information subsystem or enterprise agency business subsystem of
265 the Florida Financial Management Information System is designed,
266 implemented, and operated in accordance with ss. 215.90-215.961.

267 (9) "Enterprise financial business process" means the
268 common series of tasks state agencies undertake in monitoring,
269 tracking, maintaining, or supporting the management,
270 accountability, and reporting of state financial data, all or a
271 portion of which may be performed within a functional
272 information subsystem of the Florida Financial Management
273 Information System. Financial business process tasks that are
274 not performed by a subsystem may have an impact on or determine
275 what tasks are performed by services that are provided by the
276 subsystem.

277 (10) "Enterprise financial business service" means a
278 service provided within the Florida Financial Management
279 Information System which performs some or all of the tasks of an
280 enterprise financial business process.

281 (11) "Functional information subsystems" means the
282 subsystems described in s. 215.93 which provide the core
283 enterprise business services described in s. 215.94.

284 ~~(6) "Functional owner" means the agency, or the part of the~~
285 ~~judicial branch, that has the legal responsibility to ensure~~
286 ~~that a subsystem is designed, implemented, and operated in~~
287 ~~accordance with ss. 215.90-215.96.~~

288 (12) ~~(7)~~ "Functional system specifications" means the
289 detailed written description of an information subsystem which
290 describes. ~~These specifications are prepared by the functional~~

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291 ~~owner of the system; describe, in the functional owner's~~
292 ~~language,~~ what an information subsystem is required to do~~r~~ and
293 ~~describe~~ the features, characteristics, controls, and internal
294 control measures to be incorporated into the information
295 subsystem. Such specifications are the basis for the preparation
296 of the technical system specifications ~~by the functional owner.~~

297 (13) ~~(8)~~ "Information system" means a group of interrelated
298 information subsystems.

299 (14) ~~(9)~~ "Information subsystem" means the entire collection
300 of procedures, equipment, and people devoted to the generation,
301 collection, evaluation, storage, retrieval, and dissemination of
302 data and information within an organization or functional area
303 in order to promote the flow of information from source to user.

304 (15) "Modification" means a technical change to a
305 functional information subsystem or an enterprise agency
306 business subsystem which does not affect how a task that is part
307 of an enterprise financial business service is performed.

308 (16) "Officer" means the executive director of the Agency
309 for Enterprise Business Services.

310 (17) "Project governance structure" means a written
311 delegation of authority which defines the roles and
312 responsibilities of project participants at all levels in the
313 decisionmaking process, identifies the levels of operational
314 decisionmaking, designates a clear line of decisional authority,
315 and provides a clear process for raising the visibility of
316 issues to the appropriate level for resolution.

317 (18) "Replacement" of a subsystem means any proposal for
318 continuing business services through the use of a new or
319 different functional information system from those currently

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320 contracted. For purposes of this subsection, extensions of
321 contracts for functional information systems and associated
322 business services shall be considered replacements.

323 (19) "State agency" has the same meaning as in s.
324 216.011(1).

325 Section 5. Section 215.922, Florida Statutes, is created to
326 read:

327 215.922 Agency for Enterprise Business Services.—The
328 Agency for Enterprise Business Services is created within the
329 Department of Financial Services.

330 (1) The agency is a separate budget entity and is not
331 subject to control, supervision, or direction by the Department
332 of Financial Services, including, but not limited to,
333 purchasing, transactions involving real or personal property,
334 personnel, or budgetary matters.

335 (2) The head of the agency shall be the Governor and
336 Cabinet acting as the Financial Management Information Board.

337 (3) The agency shall have an executive director, who is the
338 Enterprise Financial Business Operations Officer. The officer is
339 appointed by the Governor with at least three affirmative votes
340 of the Governor and Cabinet, with the Governor and the Chief
341 Financial Officer on the prevailing side, and is subject to
342 confirmation by the Senate. The officer serves at the pleasure
343 of the Governor and Cabinet. The Chief Financial Officer may
344 appoint an interim director until an executive director is
345 confirmed by the Cabinet.

346 (4) The agency shall have the following duties and
347 responsibilities:

348 (a) Ensuring that decisions are identified and issues are

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349 resolved by the board as specified in s. 215.95.

350 (b) Coordinating and staffing the meetings of the council,
351 which shall meet at least 12 times per year for the purpose of
352 obtaining input from council members in carrying out the
353 provisions of ss. 215.90-215.961.

354 (c) Monitoring operational and performance issues of the
355 functional information subsystems and enterprise agency business
356 subsystems.

357 (d) Coordinating as necessary with the Agency for
358 Enterprise Information Technology to obtain technology-related
359 information from state agencies.

360 (e) Developing the Enterprise Financial Business Services
361 Strategic Plan as directed in s. 215.924.

362 (f) Serving as a clearinghouse for enterprise information
363 relating to the planning, development, implementation, and
364 evaluation of improvements to enterprise financial business
365 processes.

366 (g) Developing policies and procedures that improve the
367 efficiency and effectiveness of the Florida Financial Management
368 System by:

369 1. Improving internal financial controls;

370 2. Standardizing the state's fiscal management and
371 accounting practices;

372 3. Simplifying the preparation of objective, accurate, and
373 timely management information and fiscal reports;

374 4. Making recommendations to the Chief Financial Officer
375 for improving the standardization of the state's chart of
376 accounts;

377 5. Standardizing enterprise financial business processes

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378 and services if necessary to cost-effectively provide financial
379 business services; and

380 6. Establishing common data codes to be used by all
381 functional information subsystems and enterprise agency business
382 subsystems.

383 (h) Developing criteria for defining standardized
384 enterprise financial business services to be provided by the
385 Florida Financial Management Information System. At a minimum,
386 the criteria must be able to determine whether:

387 1. The identified financial function or task serves a
388 unique state agency need, is common among multiple state
389 agencies, or should be common among multiple state agencies;

390 2. The identified function or task is necessary to comply
391 with a federal or state reporting requirement; and

392 3. It is cost-effective to incorporate the service into the
393 Florida Financial Management Information System in accordance
394 with long-term planning goals.

395 (i) Adopting rules to administer ss. 215.90-215.961.

396 (j) Providing an operational plan annually by January 1,
397 beginning in 2014, to the Governor, the President of the Senate,
398 and the Speaker of the House of Representatives. The plan must
399 contain recommendations for the current and subsequent fiscal
400 year and identify estimated costs, budget adjustments, and
401 legislative changes necessary to implement such recommendations.

402 At a minimum, the recommendations must identify:

403 1. Major initiatives and implementation strategies proposed
404 for the next fiscal year which are designed to achieve goals
405 included in the Enterprise Financial Business Strategic Plan
406 described in s. 215.924;

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407 2. Changes to internal financial controls and enterprise
408 financial business processes;

409 3. Proposals to eliminate specific impediments to achieving
410 standardized enterprise financial business services;

411 4. An assessment of ongoing projects that enhance or
412 replace any of the Florida Financial Management Information
413 System's functional information subsystems or enterprise agency
414 business subsystems and, where applicable, recommendations for
415 improving project management; and

416 5. An analysis of each specific business case supporting
417 enhancement or replacement of a subsystem, including pending
418 contract extensions, renewals, or modifications of any of the
419 Florida Financial Management Information System's functional
420 information subsystems or enterprise agency business subsystems
421 submitted in accordance with s. 215.961. Such analysis must
422 include determining whether the enhancement or replacement is
423 consistent with the Enterprise Financial Business Strategic
424 Plan, and is in compliance with policies, procedures, or
425 criteria developed as specified in ss. 215.90-216.96.

426 (k) Submitting an inventory to the Governor and the chairs
427 of the legislative appropriation committees by July 1, 2013, of
428 agency financial business systems that are maintained by
429 executive branch agencies. At a minimum, the inventory must
430 include the following information:

431 1. A description of the financial business processes
432 supported and financial business services provided by each
433 system;

434 2. The total cost of operating and maintaining each agency
435 financial business system on an annual fiscal-year basis. The

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436 total cost calculation must, at a minimum, include staffing
437 requirements, hardware and software costs, contracted services
438 and external service provider costs, and facilities and power
439 costs;

440 3. The enhancement costs estimated for the 2012-2013 fiscal
441 year and planned enhancement costs for the 2013-2014 fiscal
442 year. The inventory must identify the budget authority that will
443 be used to pay for any proposed enhancements in the 2013-2014
444 fiscal year;

445 4. The number of and job descriptions of end users who must
446 use the system on a daily basis to perform their job functions;

447 5. Any state or federal laws that require the
448 implementation and use of the agency financial business system;
449 and

450 6. An assessment of whether each agency financial business
451 system can be approved as an enterprise agency business
452 subsystem pursuant to s. 215.924 or, if it cannot be approved, a
453 statement explaining why that is not possible. The Agency for
454 Enterprise Business Services shall develop criteria for such
455 approval. To be approved as an enterprise agency business
456 subsystem, the agency system must, at a minimum:

457 a. Provide financial and administrative data and
458 information or functionality that is essential to state
459 enterprise financial operations;

460 b. Effectively provide a required enterprise financial
461 business service or support an enterprise financial business
462 process;

463 c. Provide financial data, information, or functionality
464 that is not partially or completely duplicated by a functional

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465 information subsystem; and

466 d. Demonstrate that the agency financial business system's
467 financial data, information, or functionality can be provided in
468 a cost-effective manner by a functional information subsystem.

469 Section 6. Section 215.923, Florida Statutes, is created to
470 read:

471 215.923 Enterprise Financial Business Services Council.—The
472 Enterprise Financial Business Services Council is created as an
473 advisory body to support the Agency for Enterprise Business
474 Services in the execution of its duties and responsibilities.

475 (1) Council members include:

476 (a) The officer who shall serve as chair of the council.

477 (b) The Planning and Budgeting Subsystem enterprise
478 business owner or designee.

479 (c) The Financial Management Subsystem enterprise business
480 owner or designee.

481 (d) The Cash Management Subsystem enterprise business owner
482 or designee.

483 (e) The Purchasing Subsystem enterprise business owner or
484 designee.

485 (f) The Personnel Information Subsystem enterprise business
486 owner or designee.

487 (g) The Revenue and Tax Collection, Processing, and
488 Distribution Subsystem enterprise business owner or designee.

489 (h) A member representing state agency administrative
490 services directors as determined by the directors.

491 (i) A member appointed by the Attorney General.

492 (j) A member appointed by the Commissioner of Agriculture.

493 (k) The executive director of the Agency for Enterprise

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494 Information Technology or designee.

495 (2) Duties of the council include:

496 (a) Acting as liaison with all user agencies of the Florida
497 Financial Management Information System.

498 (b) Advising the Agency for Enterprise Business Services on
499 the development of the Enterprise Financial Business Strategic
500 Plan.

501 (3) Agency for Enterprise Business Services staff shall
502 support the activities of the council.

503 (4) The chair may appoint work groups from state agency
504 staff as necessary to analyze, coordinate, or resolve specific
505 issues.

506 Section 7. Section 215.924, Florida Statutes, is created to
507 read:

508 215.924 Enterprise Financial Business Strategic Plan.—The
509 Agency for Enterprise Business Services, with the assistance of
510 the council, shall develop, adopt, and, beginning in 2013,
511 annually update by July 1, the Enterprise Financial Business
512 Strategic Plan. The plan shall be submitted to the Governor, the
513 President of the Senate, and the Speaker of the House of
514 Representatives. The plan must:

515 (1) Describe the enterprise financial business services to
516 be provided by the Florida Financial Management Information
517 System. The description must be sufficient to determine the
518 functionality that will be provided by the system and to
519 identify which agency business system services should be
520 incorporated as enterprise agency business subsystems.
521 Enterprise financial business services at a minimum must include
522 the enterprise business services defined in s. 215.94.

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523 (2) Identify and describe all functional information
524 subsystems and agency financial business systems recommended as
525 enterprise agency business subsystems for inclusion in the
526 Florida Financial Management Information System, which, at a
527 minimum, is comprised of the subsystems defined in s. 215.93. An
528 enterprise agency business subsystem shall be recommended for
529 approval as a subsystem based on the assessment process in s.
530 215.922.

531 (3) Provide, for the most recent fiscal year, the total
532 cost of operating and maintaining each subsystem, the staff
533 required for operation and maintenance, the number of end users
534 who must use the system to perform their job functions, and any
535 state or federal law specifically requiring the implementation
536 of the subsystem.

537 (4) Identify the critical interfaces for all subsystems,
538 including identified enterprise agency business subsystems, of
539 the Florida Financial Management Information System for the
540 purpose of coordinating standardized information exchange
541 between subsystems.

542 (5) Develop a 5-year plan for replacing or enhancing
543 subsystems of the Florida Financial Management Information
544 System, with the goal of having a system that provides
545 enterprise business services in the most cost-effective manner,
546 including:

547 (a) Overall options for replacing major subsystem
548 components and plans for addressing any contracts that expire
549 within the 5-year planning period;

550 (b) Recommended changes in enterprise financial business
551 services provided by the system which are necessary or

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552 appropriate as subsystems are replaced as envisioned by the
553 plan;

554 (c) Improvements or enhancements that address impediments
555 to achieving long-term system planning goals; and

556 (d) Recommended changes that ensure the use of common data
557 codes by the information subsystems.

558 (6) Provide project management plans and governance
559 structures for approved subsystem enhancement or replacement
560 projects that have more than \$10 million in cumulative total
561 funding.

562 (7) Recommend improvements to enterprise financial business
563 processes which may facilitate the standardization of financial
564 business services provided by the Florida Financial Management
565 Information System.

566 (8) Recommend improvements to enterprise reporting in order
567 to enhance the management of enterprise financial business
568 services.

569 (9) Recommend measures to improve data security, improve
570 data integrity between subsystems, and eliminate data redundancy
571 between subsystems.

572 Section 8. Section 215.93, Florida Statutes, is amended to
573 read:

574 215.93 Florida Financial Management Information System.—

575 (1) To provide the information necessary to carry out the
576 intent of the Legislature, there shall be a Florida Financial
577 Management Information System. The ~~Florida Financial Management~~
578 ~~Information~~ system must ~~shall~~ be fully implemented and ~~shall be~~
579 upgraded as necessary to ensure the efficient operation of an
580 integrated enterprise-wide financial management information

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581 system and to provide necessary information for the effective
582 operation of state government. Upon the recommendation of the
583 ~~coordinating~~ council and approval of the officer board, the
584 Florida Financial Management Information System may require data
585 from any state agency information system or information
586 subsystem or may request data from any judicial branch
587 information system or information subsystem that the officer
588 determines ~~coordinating council and board have determined to~~
589 have statewide financial management significance. Each
590 functional ~~owner~~ information subsystem within the Florida
591 Financial Management Information System must ~~shall be developed~~
592 ~~in such a fashion as to~~ allow for timely, positive, preplanned,
593 and prescribed data transfers between the Florida Financial
594 Management Information System functional ~~owner~~ information
595 subsystems and from other information systems. The principal
596 unit of the system, as defined in the strategic plan in s.
597 215.924, shall be the functional ~~owner~~ information subsystem,
598 which includes, but is not, ~~and the system shall include, but~~
599 ~~shall not be limited to, the following:~~

- 600 (a) The Planning and Budgeting Subsystem.
- 601 (b) The Financial Management ~~Florida Accounting Information~~
602 ~~Resource~~ Subsystem.
- 603 (c) The Cash Management Subsystem.
- 604 (d) The Purchasing Subsystem.
- 605 (e) The Personnel Information System.
- 606 (f) The Revenue and Tax Collection, Processing, and
607 Distribution Subsystem, also known as the System for Unified
608 Taxation.
- 609 (2) The enterprise business owner of each functional

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610 information subsystem: ~~shall have a functional owner, who may~~
611 ~~establish additional functions for the subsystem unless~~
612 ~~specifically prohibited by ss. 215.90-215.96.~~

613 (a) Shall submit a business case justifying any
614 enhancements to, or replacement of, the subsystem to the Agency
615 for Enterprise Business Services for review and approval.

616 ~~However, without the express approval of the board upon~~
617 ~~recommendation of the coordinating council, no functional owner~~
618 ~~nor any other agency shall have the authority to establish or~~
619 ~~maintain additional subsystems which duplicate any of the~~
620 ~~information subsystems of the Florida Financial Management~~
621 ~~Information System. Each functional owner shall~~

622 (b) Shall solicit input and responses from state agencies
623 using utilizing the information subsystem. Each functional owner

624 (c) May contract with the other enterprise business
625 ~~functional~~ owners or private sector entities in the design,
626 development, and implementation of their functional information
627 ~~systems and subsystems and enterprise agency business subsystems~~
628 when modifications or subsystem replacements have been approved
629 by the Agency for Enterprise Business Services. Each functional
630 ~~owner~~

631 (d) Shall include in its information subsystem functional
632 specifications the data requirements and standards of the
633 Florida Financial Management Information System as approved by
634 the officer board. Each functional owner

635 (e) Shall establish a project team design teams that plans
636 and coordinates shall plan and coordinate the design and
637 implementation of its subsystem within the project governance
638 process approved by the officer framework established by the

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639 board.

640 (f) Shall provide regular reports on the status of projects
641 to the council and the officer. ~~The design teams shall assist~~
642 ~~the design and coordination staff in carrying out the duties~~
643 ~~assigned by the board or the coordinating council. The~~
644 ~~coordinating council shall review and approve the work plans for~~
645 ~~these projects.~~

646 (g) Shall provide information relating to agency financial
647 business processes and services or functional information
648 subsystems as required by the Agency for Enterprise Business
649 Services.

650 (h) Shall notify the Agency for Enterprise Business
651 Services of modifications or enhancements to subsystems of the
652 Florida Financial Management Information System.

653 (i) Shall submit to the Agency for Enterprise Business
654 Services annual spending plans for any funds appropriated to a
655 state agency for enhancing enterprise agency business subsystems
656 and functional information subsystems.

657 (3) The Florida Financial Management Information System
658 must ~~shall~~ include financial management data and use ~~utilize~~ the
659 chart of accounts established ~~approved~~ by the Chief Financial
660 Officer. Common financial management data ~~shall~~ include, but are
661 not ~~be~~ limited to, data codes, titles, and definitions used by
662 one or more of the functional information ~~owner~~ subsystems.

663 (a) The Florida Financial Management Information System
664 shall use ~~utilize~~ common financial management data codes. The
665 council shall recommend and the officer ~~board~~ shall adopt
666 policies regarding the approval and publication of the financial
667 management data.

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668 (b) The Chief Financial Officer shall adopt policies
669 regarding the approval and publication of the chart of accounts.
670 ~~The Chief Financial Officer's chart of accounts shall be~~
671 ~~consistent with the common financial management data codes~~
672 established by the officer must be consistent with the Chief
673 Financial Officer's chart of accounts ~~coordinating council~~.
674 ~~Further,~~

675 (c) All systems not a part of the Florida Financial
676 Management Information System which provide information to the
677 system must ~~shall~~ use the common data codes from the Florida
678 Financial Management Information System and the Chief Financial
679 Officer's chart of accounts.

680 (d) Data codes that cannot be supplied by the Florida
681 Financial Management Information System and the Chief Financial
682 Officer's chart of accounts and that are required for use by the
683 information subsystems shall be approved by the officer ~~board~~
684 upon recommendation of the ~~coordinating~~ council.

685 (4) The Florida Financial Management Information System
686 shall be designed, installed, and operated in a fashion
687 compatible with the legislative appropriations system.

688 (5) Enterprise business ~~Functional~~ owners are ~~legally~~
689 responsible for the security and integrity of all data records
690 existing within or transferred from their information
691 subsystems. Each state agency and the judicial branch shall be
692 responsible for the accuracy of the information entered into the
693 Florida Financial Management Information System.

694 Section 9. Section 215.94, Florida Statutes, is amended to
695 read:

696 215.94 Designation, duties, and responsibilities of

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697 enterprise business functional owners.-

698 (1) The Executive Office of the Governor ~~is shall be~~ the
 699 enterprise business functional owner of the Planning and
 700 Budgeting Subsystem, which shall be designed, implemented, and
 701 operated in accordance with the provisions of ss. 215.90-215.961
 702 ~~215.90-215.96~~ and chapter 216. The Planning and Budgeting
 703 Subsystem includes ~~shall include~~, but is ~~shall~~ not be limited
 704 to, the following functions for:

705 (a) Development and preparation of state agency and
 706 judicial branch budget requests.

707 (b) Analysis and evaluation of state agency and judicial
 708 branch budget requests and alternatives.

709 (c) Controlling and tracking the allocation of
 710 appropriations, approved budget, and releases.

711 (d) Performance-based program budgeting compliance
 712 evaluations, as provided in the legislative budget instructions
 713 pursuant to s. 216.023(3).

714 (2) The Department of Financial Services ~~is shall be~~ the
 715 enterprise business functional owner of the Florida Financial
 716 Management Accounting Information Resource Subsystem established
 717 pursuant to ss. 17.03, 215.86, 216.141, and 216.151 and ~~further~~
 718 developed in accordance with the provisions of ss. 215.90-
 719 215.961 ~~215.90-215.96~~. The subsystem includes ~~shall include~~, but
 720 is ~~shall~~ not be limited to, the following functions:

721 (a) Accounting and reporting ~~so as~~ to provide timely data
 722 for producing financial statements for the state in accordance
 723 with generally accepted accounting principles.

724 (b) Auditing and settling claims against the state.

725 (3) The Chief Financial Officer ~~is shall be~~ the enterprise

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726 business functional owner of the Cash Management Subsystem. The
 727 Chief Financial Officer shall design, implement, and operate the
 728 subsystem in accordance with the provisions of ss. 215.90-
 729 215.961 ~~215.90-215.96~~. The subsystem includes ~~shall include~~, but
 730 is ~~shall~~ not be limited to, the following financial business
 731 services functions for:

732 (a) Recording and reconciling credits and debits to
 733 treasury fund accounts.

734 (b) Monitoring cash levels and activities in state bank
 735 accounts.

736 (c) Monitoring short-term investments of idle cash.

737 (d) Administering the provisions of the Federal Cash
 738 Management Improvement Act of 1990.

739 (4) The Department of Management Services is ~~shall be~~ the
 740 enterprise business functional owner of the Purchasing
 741 Subsystem. The department shall design, implement, and operate
 742 the subsystem in accordance with the provisions of ss. 215.90-
 743 215.961 ~~215.90-215.96~~. The subsystem includes ~~shall include~~, but
 744 is ~~shall~~ not be limited to, financial business services
 745 functions for commodity and service procurement.

746 (5) The Department of Management Services is ~~shall be~~ the
 747 enterprise business functional owner of the Personnel
 748 Information System. The department shall ensure that the system
 749 is designed, implemented, and operated in accordance with ~~the~~
 750 ~~provisions of~~ ss. 110.116 and 215.90-215.961 ~~215.90-215.96~~. ~~The~~
 751 ~~department may contract with a vendor to provide the system and~~
 752 ~~services required of the Personnel Information System.~~ The
 753 subsystem includes ~~shall include~~, but is ~~shall~~ not be limited
 754 to, the following financial business services functions for:

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755 (a) Maintenance of employee and position data, including
756 funding sources and percentages and salary lapse. The employee
757 data includes ~~shall include~~, but is not ~~be~~ limited to,
758 information to meet the payroll system requirements of the
759 Department of Financial Services and ~~to meet~~ the employee
760 benefit system requirements of the Department of Management
761 Services.

762 (b) Recruitment and selection.

763 (c) Time and leave reporting.

764 (d) Collective bargaining.

765 (6) ~~(a)~~ Consistent with ~~the provisions of~~ s. 215.86, the
766 enterprise business ~~respective functional~~ owner of each
767 functional information subsystem is ~~shall be~~ responsible for
768 ensuring that:

769 (a)1. The accounting information produced by the
770 information subsystem adheres to generally accepted accounting
771 principles.

772 (b)2. The information subsystem contains the necessary
773 controls to maintain its integrity, within acceptable limits and
774 at an acceptable cost.

775 (c)3. The information subsystem is auditable.

776 (7) The Department of Revenue is the enterprise business
777 owner of the Revenue and Tax Collection, Processing, and
778 Distribution Subsystem, which shall be designed, implemented,
779 and operated in accordance with ss. 20.21 and 215.90-215.961 and
780 chapter 216. The subsystem includes, but is not limited to, the
781 following financial business services.

782 (a) Receiving, collecting, processing, and distributing
783 revenue from the sales tax, documentary stamp tax, corporate

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784 income tax, communication services tax, fuel tax, and other
785 taxes administered by the department.

786 (b) Providing data needed to support the Economic
787 Estimating Conference and the Revenue Estimating Conference
788 established in s. 216.136.

789 (c) Integrating with other Florida Financial Management
790 Information System subsystems.

791 (8)-(b) The Auditor General shall be advised by the
792 enterprise business functional owner of each functional
793 information subsystem of as to the date that the development or
794 significant modification of its functional system specifications
795 begins is to begin. The Auditor General shall provide technical
796 advice, as allowed by professional auditing standards, on
797 specific issues relating to the design, implementation, and
798 operation of each information subsystem.

799 (9)-(7) The Auditor General shall provide to the officer
800 board and the coordinating council the findings and
801 recommendations of any audit relating to regarding the
802 provisions of ss. 215.90-215.961 ~~215.90-215.96~~.

803 (10) The Florida Financial Management Information System,
804 through its functional information subsystems, must include a
805 data-gathering and data-distribution facility that supports a
806 management and decisionmaking information system that collects
807 and stores agency and statewide financial, administrative,
808 planning, and program information to assist state agency program
809 managers and statewide decisionmakers in carrying out their
810 responsibilities.

811 Section 10. Section 215.95, Florida Statutes, is amended to
812 read:

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813 215.95 Financial Management Information Board.—

814 (1) There is created, as part of the Administration
815 Commission, the Financial Management Information Board. The
816 board is ~~shall be~~ composed of the Governor, the Chief Financial
817 Officer, the Commissioner of Agriculture, and the Attorney
818 General. The Governor is the ~~shall be~~ chair of the board. The
819 Governor or the Chief Financial Officer may call a meeting of
820 the board at any time the need arises.

821 (2) To carry out its duties and responsibilities, the board
822 shall by majority vote:

823 (a) Adopt rules ~~pursuant to ss. 120.536(1) and 120.54~~ to
824 administer ~~implement~~ the Florida Financial Management
825 Information System.

826 (b) Oversee the actions of the Agency for Enterprise
827 Business Services ~~coordinating council~~ and issue orders to
828 executive branch agencies to enforce implementation of and
829 compliance with provisions relating to the Florida Financial
830 Management Information System.

831 (c) Manage and oversee the development of the Florida
832 Financial Management Information System in ~~such~~ a manner that
833 includes ~~fashion including~~, but is not limited to, ensuring
834 compatibility and integration with the Legislative
835 Appropriations System.

836 (d) Approve and submit annually by July 1 the Enterprise
837 Financial Business Strategic Plan described in s. 215.924.

838 (e) Approve and annually submit by January 1 the Florida
839 Financial Management Information System operational plan
840 described in s. 215.922.

841 (f) Resolve issues that the officer cannot resolve.

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842 (g) Approve project milestone decisions for projects that
843 replace or enhance a Florida Financial Management Information
844 System subsystem. Milestone decisions include:

845 1. Approval of contracts for subsystem replacement or
846 changes in subsystem functionality;

847 2. Approval of project management plans and project
848 governance structures;

849 3. Acceptance of major project deliverables; and

850 4. Approval of project go or no-go decisions.

851 Section 11. Section 215.96, Florida Statutes, is repealed.

852 Section 12. Section 215.961, Florida Statutes, is created
853 to read:

854 215.961 State agency requirements.—State agencies shall:

855 (1) Adhere to policies developed by the Agency for
856 Enterprise Business Services for the Florida Financial
857 Management Information System which relate to the use of
858 functional information subsystems and enterprise agency business
859 subsystems.

860 (2) By July 1, 2015, use the Florida Financial Management
861 Information System to perform enterprise financial business
862 services. A state agency maintaining a system that duplicates
863 the business services provided by the Florida Financial
864 Management Information System shall, by October 15, 2013,
865 provide a plan to the Agency for Enterprise Business Services
866 for migrating its financial business services to the system.

867 (3) Submit to the Agency for Enterprise Business Services:

868 (a) Updates on any changes that affect the provision of
869 services by the Florida Financial Information Management System,
870 including changes in federal or state laws.

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871 (b) A business case analysis for each legislative budget
872 request for funding an enhancement or replacement of a
873 functional information subsystem identified in s. 215.93 or an
874 approved enterprise agency financial business subsystem that has
875 been identified as a subsystem of the Florida Financial
876 Management Subsystem in the strategic plan required under s.
877 215.924.

878 (c) By July 1 2012, as specified by the officer, lists of
879 financial business systems maintained by the state agency,
880 including, but not limited to:

881 1. Descriptions of financial services provided by the
882 system;

883 2. Whether services are currently provided by a functional
884 information system;

885 3. System equipment and application specifics; and

886 4. The estimated cost of operating and maintaining the
887 system and estimated enhancement costs for the 2012-2013 fiscal
888 year.

889 (4) Be responsible for the accuracy of the information
890 entered into the Florida Financial Management Information
891 System.

892 Section 13. Paragraph (a) of subsection (2), paragraph (a)
893 of subsection (3), and subsections (5), (6), (8), (10), (11),
894 and (13) of section 215.985, Florida Statutes, are amended, and
895 subsections (15), (16), and (17) are added to that section, to
896 read:

897 215.985 Transparency in government spending.—

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

899 (a) "Governmental entity" means any state, regional,

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900 county, municipal, special district, or other political
901 subdivision whether executive, judicial, or legislative,
902 including, but not limited to, any department, division, bureau,
903 commission, authority, district, or agency thereof, or any
904 public school ~~district~~, community college, state university, or
905 associated board.

906 (3) The Executive Office of the Governor, in consultation
907 with the appropriations committees of the Senate and the House
908 of Representatives, shall establish a single website, directly
909 accessible through the state's official Internet portal, which
910 provides information relating to each appropriation in the
911 General Appropriations Act for each branch of state government
912 and state agency.

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

914 1. Disbursement data for each appropriation by the object
915 code associated with each expenditure established within the
916 Florida Financial Management Accounting Information Resource
917 Subsystem. Expenditure data must include the name of the payee,
918 the date of the expenditure, the amount of the expenditure, and
919 the statewide document number.

920 2. For each appropriation, any adjustments, including
921 vetoes, approved supplemental appropriations included in
922 legislation other than the General Appropriations Act, budget
923 amendments, other actions approved pursuant to chapter 216, and
924 any other adjustments authorized by law.

925 3. Status of spending authority for each appropriation in
926 the approved operating budget, including released, unreleased,
927 reserved, and disbursed balances.

928 4. Position and rate information for positions provided in

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929 the General Appropriations Act.

930 (5) The committee shall recommend a format for collecting
931 and displaying information from state universities, school
932 districts, charter schools, charter technical career centers
933 ~~public schools~~, community colleges, local governmental units,
934 and other governmental entities ~~receiving state appropriations~~.

935 (6) By November 1, 2012, and annually thereafter ~~March 1,~~
936 ~~2010~~, the committee shall develop a schedule for adding
937 additional ~~other~~ information to the website by type of
938 information and governmental entity, including timeframes and
939 development entity. The schedule for adding additional
940 information shall be submitted to the President of the Senate
941 and the Speaker of the House of Representatives. Additional
942 information may include:

943 (a) Disbursements by the governmental entity from funds
944 established within the treasury of the governmental entity,
945 including, for all branches of state government, allotment
946 balances in the Florida Financial Management Accounting
947 ~~Information Resource~~ Subsystem.

948 (b) Revenues received by each governmental entity,
949 including receipts or deposits by the governmental entity into
950 funds established within the treasury of the governmental
951 entity.

952 (c) Information relating to a governmental entity's bonded
953 indebtedness, including, but not limited to, the total amount of
954 obligation stated in terms of principal and interest, an
955 itemization of each obligation, the term of each obligation, the
956 source of funding for repayment of each obligation, the amounts
957 of principal and interest previously paid to reduce each

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958 obligation, the balance remaining of each obligation, any
959 refinancing of any obligation, and the cited statutory authority
960 to issue such bonds.

961 (d) Links to available governmental entity websites.

962 (8) By August 31 of each fiscal year, each executive branch
963 agency, the state court system, and the Legislature shall
964 establish allotments in the Florida Financial Management
965 ~~Accounting Information Resource~~ Subsystem for planned
966 expenditures of state appropriations.

967 (10) Functional owners as defined in s. 215.92 ~~215.94~~ and
968 other governmental entities, as specified by the committee,
969 shall provide information necessary to accomplish the purposes
970 of this section.

971 (11) A ~~Any~~ municipality or special district that has total
972 annual revenues of less than \$10 million ~~having a population of~~
973 ~~10,000 or fewer~~ is exempt from this section. ~~Population~~
974 ~~determinations must be based on the most recent population~~
975 ~~estimates prepared pursuant to s. 186.901.~~

976 (13) The Office of Policy and Budget in the Executive
977 Office of the Governor shall ensure that all data added to the
978 website relating to the state's financial data remain ~~remains~~
979 accessible to the public for 10 years.

980 (15) A state contract management system shall be
981 established on the website for the purpose of providing public
982 access to information relating to contracts procured by state
983 governmental entities. The data provided by the system must
984 include, but need not be limited to, the contracting agency,
985 amount of compensation, contract beginning and end dates, type
986 of commodity and service, procurement method, purpose of the

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987 commodity or service, compliance information such as performance
988 metrics for the service or commodity, contract violations,
989 number of contract extensions or renewals, and whether the
990 service is required by law. Procurement staff of state
991 governmental entities shall update the data within the system
992 immediately upon making major changes to the contract, including
993 renewal of the contract, termination of the contract, extension
994 of the contract, or amendment of the contract.

995 (16) A certified public accountant conducting an audit
996 pursuant to s. 11.45 or s. 218.39 of a unit of local government
997 which is subject to the Transparency Florida Act shall report,
998 as part of the audit, whether the entity is in compliance with
999 the act.

1000 (17) The committee may adopt guidelines to administer this
1001 section.

1002 Section 14. Subsection (41) of section 570.07, Florida
1003 Statutes, is repealed.

1004 Section 15. Subsection (2) of section 17.11, Florida
1005 Statutes, is amended to read:

1006 17.11 To report disbursements made.—

1007 (2) The Chief Financial Officer shall also cause ~~to have~~
1008 ~~reported from~~ the Florida Financial Management Accounting
1009 ~~Information Resource~~ Subsystem to report at least no less than
1010 quarterly the disbursements that ~~which~~ agencies made to small
1011 businesses, as defined in the Florida Small and Minority
1012 Business Assistance Act; to certified minority business
1013 enterprises in the aggregate; and to certified minority business
1014 enterprises broken down into categories of minority persons, as
1015 well as gender and nationality subgroups. This information shall

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1016 be made available to the agencies, the Office of Supplier
1017 Diversity, the Governor, the President of the Senate, and the
1018 Speaker of the House of Representatives. Each agency is ~~shall be~~
1019 responsible for the accuracy of information entered into the
1020 Florida Financial Management Accounting Information Resource
1021 Subsystem for use in this reporting.

1022 Section 16. Paragraph (b) of subsection (1), subsection
1023 (2), and paragraph (f) of subsection (3) of section 216.102,
1024 Florida Statutes, are amended to read:

1025 216.102 Filing of financial information; handling by Chief
1026 Financial Officer; penalty for noncompliance.—

1027 (1) By September 30 of each year, each agency supported by
1028 any form of taxation, licenses, fees, imposts, or exactions, the
1029 judicial branch, and, for financial reporting purposes, each
1030 component unit of the state as determined by the Chief Financial
1031 Officer shall prepare, using generally accepted accounting
1032 principles, and file with the Chief Financial Officer the
1033 financial and other information necessary for the preparation of
1034 annual financial statements for the State of Florida as of June
1035 30. In addition, each such agency and the judicial branch shall
1036 prepare financial statements showing the financial position and
1037 results of agency or branch operations as of June 30 for
1038 internal management purposes.

1039 (b) The Chief Financial Officer shall publish a statewide
1040 policy detailing the requirements for recording receipt and
1041 disbursement of federal funds into the Florida Financial
1042 Management Accounting Information Resource Subsystem and provide
1043 technical assistance to the agencies and the judicial branch to
1044 implement the policy.

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1045 (2) Financial information must be contained within the
1046 Florida Financial Management Accounting Information Resource
1047 Subsystem. Other information must be submitted in the form and
1048 format prescribed by the Chief Financial Officer.

1049 (a) Each component unit shall file financial information
1050 and other information necessary for the preparation of annual
1051 financial statements with the agency or branch designated by the
1052 Chief Financial Officer by the date specified by the Chief
1053 Financial Officer.

1054 (b) The state agency or branch designated by the Chief
1055 Financial Officer to receive financial information and other
1056 information from component units shall include the financial
1057 information in the Florida Financial Management Accounting
1058 ~~Information Resource~~ Subsystem and shall include the component
1059 units' other information in its submission to the Chief
1060 Financial Officer.

1061 (3) The Chief Financial Officer shall:

1062 (f) Consult with and elicit comments from the Executive
1063 Office of the Governor on changes to the Florida Financial
1064 Management Accounting Information Resource Subsystem which
1065 clearly affect the accounting of federal funds in order, ~~so as~~
1066 to ensure consistency of information entered into the Federal
1067 Aid Tracking System by state executive and judicial branch
1068 entities. While efforts shall be made to ensure the
1069 compatibility of the Florida Financial Management Accounting
1070 ~~Information Resource~~ Subsystem and the Federal Aid Tracking
1071 System, any successive systems serving identical or similar
1072 functions must ~~shall~~ preserve such compatibility.

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1074 The Chief Financial Officer may furnish and publish in
 1075 electronic form the financial statements and the comprehensive
 1076 annual financial report required under paragraphs (a), (b), and
 1077 (c).

1078 Section 17. Subsections (2) and (3) of section 216.141,
 1079 Florida Statutes, are amended to read:

1080 216.141 Budget system procedures; planning and programming
 1081 by state agencies.—

1082 (2) The Florida Management Information Board shall notify
 1083 the Auditor General of any changes or modifications to the
 1084 Florida Financial Management Information System and its
 1085 functional ~~owner~~ information subsystems.

1086 (3) The Chief Financial Officer, as chief fiscal officer,
 1087 shall use the Florida Financial Management Accounting
 1088 ~~Information Resource~~ Subsystem developed pursuant to s.
 1089 215.94(2) for account purposes in the performance of and
 1090 accounting for all of his or her constitutional and statutory
 1091 duties and responsibilities. However, state agencies and the
 1092 judicial branch continue to be responsible for maintaining
 1093 accounting records necessary for effective management of their
 1094 programs and functions.

1095 Section 18. Section 216.237, Florida Statutes, is amended
 1096 to read:

1097 216.237 Availability of any remaining funds; agency
 1098 maintenance of accounting records.—Any remaining funds from the
 1099 General Revenue Fund and trust fund spending authority not
 1100 awarded to agencies pursuant to s. 216.236 are ~~shall be~~
 1101 available to agencies for innovative projects that ~~which~~
 1102 generate a cost savings, increase revenue, or improve service

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1103 delivery. Innovative projects that ~~which~~ generate a cost savings
1104 shall receive greater consideration when awarding innovation
1105 investment funds. Any trust fund authority granted under this
1106 program must be used ~~shall be utilized~~ in a manner consistent
1107 with the statutory authority for the use of the ~~said~~ trust fund.
1108 Any savings realized as a result of implementing the innovative
1109 project shall be used by the agency to establish an internal
1110 innovations fund. State agencies that ~~which~~ are awarded funds
1111 for innovative projects shall use ~~utilize~~ the chart of accounts
1112 used by the Florida Financial Management Accounting Information
1113 Resource Subsystem in the manner described in s. 215.93(3). The
1114 ~~Such~~ chart of accounts shall be developed and amended in
1115 consultation with the Department of Financial Services and the
1116 Executive Office of the Governor to separate and account for ~~the~~
1117 savings that result from the implementation of the innovative
1118 projects and to keep track of how the innovative funds are
1119 reinvested by the state agency to fund additional innovative
1120 projects, which may include, but not be limited to, expenditures
1121 for training and information technology resources. Guidelines
1122 for the establishment of such internal innovations fund shall be
1123 provided by the Department of Management Services. Any agency
1124 awarded funds under this section shall maintain detailed
1125 accounting records showing all expenses, loan transfers,
1126 savings, or other financial actions concerning the project. Any
1127 savings realized as a result of implementing the innovative
1128 project shall be quantified, validated, and verified by the
1129 agency. A final report of the results of the implementation of
1130 each innovative project shall be submitted by each participating
1131 agency to the Governor's Office of Policy Planning ~~and~~ Budgeting

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1132 and the legislative appropriations committees by June 30 of the
1133 fiscal year in which the funds were received and ensuing fiscal
1134 years for the life of the project.

1135 Section 19. Funds provided in Specific Appropriations 2449,
1136 2451, 2452, and 2459 of chapter 2008-152, Laws of Florida, for
1137 staffing the task force established in s. 17.0315, Florida
1138 Statutes, shall be used to implement this act.

1139 Section 20. This act shall take effect upon becoming a law.