

By the Committee on Governmental Oversight and Accountability;  
and Senator Alexander

585-02639-11

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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; amending ss.  
73 17.11, 216.102, 216.141, and 216.237, F.S.; conforming  
74 terms; providing for funding; providing an effective  
75 date.

76  
77 Be It Enacted by the Legislature of the State of Florida:

78  
79 Section 1. Paragraph (i) is added to subsection (7) of  
80 section 11.45, Florida Statutes, to read:

81 11.45 Definitions; duties; authorities; reports; rules.—

82 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

83 (i) The Auditor General shall transmit to the President of  
84 the Senate, the Speaker of the House of Representatives, and the  
85 Legislative Auditing Committee annually by July 15, beginning in  
86 2012, a list of all school districts that have failed to comply  
87 with the transparency requirements as identified in the audit

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88 reports reviewed pursuant to paragraph (b) and those conducted  
89 pursuant to subsection (2).

90 Section 2. Section 215.90, Florida Statutes, is amended to  
91 read:

92 215.90 Short title.—Sections 215.90-215.961 ~~215.90-215.96~~  
93 may be cited as the "Florida Financial Management Information  
94 System Act."

95 Section 3. Section 215.91, Florida Statutes, is amended to  
96 read:

97 215.91 Florida Financial Management Information System;  
98 board; ~~council.~~—

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

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

113 (3) ~~(2)~~ The Florida Financial Management Information System  
114 is ~~shall be~~ a unified information system providing fiscal,  
115 management, and accounting support for state decisionmakers. It  
116 provides ~~shall provide~~ a means of coordinating fiscal management

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117 information and information that supports state planning, policy  
118 development, management, evaluation, and performance monitoring.  
119 The Florida Financial Management Information System is ~~shall be~~  
120 the primary information resource for providing ~~that provides~~  
121 accountability for public funds, resources, and activities.

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

127 ~~(a) Strengthen and standardize the fiscal management and~~  
128 ~~accounting practices of the state;~~

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

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

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

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

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

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

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

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

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

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

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204 and reporting of financial management data required for the  
205 efficient and effective operation of state government.

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

214 Section 4. Section 215.92, Florida Statutes, is amended to  
215 read:

216 215.92 Definitions relating to Florida Financial Management  
217 Information System Act.—For the purposes of ss. 215.90-215.961  
218 ~~215.90-215.96~~:

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

225 (2) ~~(1)~~ "Auditable" means the presence of features and  
226 characteristics that are needed to verify the proper functioning  
227 of controls in any given information subsystem.

228 (3) ~~(2)~~ "Board" means the Financial Management Information  
229 Board.

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

232 (4) "Council" means the Enterprise Financial Business

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233 Services Council.

234 (5)~~(4)~~ "Data or data code" means representation of facts,  
235 concepts, or instructions in a formalized manner suitable for  
236 communication, interpretation, or processing by humans or by  
237 automatic means. The term includes any representations such as  
238 characters or analog quantities to which meaning is, or might  
239 be, assigned.

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

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

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

259 (8) "Enterprise business owner" means the state agency that  
260 has legal responsibility for ensuring that a functional  
261 information subsystem or enterprise agency business subsystem of

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262 the Florida Financial Management Information System is designed,  
263 implemented, and operated in accordance with ss. 215.90-215.961.

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

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

278 (11) "Functional information subsystems" means the  
279 subsystems described in s. 215.93 which provide the core  
280 enterprise business services described in s. 215.94.

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

285 (12)(7) "Functional system specifications" means the  
286 detailed written description of an information subsystem which  
287 describes. These specifications are prepared by the functional  
288 owner of the system; describe, in the functional owner's  
289 language, what an information subsystem is required to do, and  
290 describe the features, characteristics, controls, and internal

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291 control measures to be incorporated into the information  
292 subsystem. Such specifications are the basis for the preparation  
293 of the technical system specifications ~~by the functional owner.~~

294 ~~(13)(8)~~ "Information system" means a group of interrelated  
295 information subsystems.

296 ~~(14)(9)~~ "Information subsystem" means the entire collection  
297 of procedures, equipment, and people devoted to the generation,  
298 collection, evaluation, storage, retrieval, and dissemination of  
299 data and information within an organization or functional area  
300 in order to promote the flow of information from source to user.

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

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

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

314 (18) "Replacement" of a subsystem means any proposal for  
315 continuing business services through the use of a new or  
316 different functional information system from those currently  
317 contracted. For purposes of this subsection, extensions of  
318 contracts for functional information systems and associated  
319 business services shall be considered replacements.

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320 (19) "State agency" has the same meaning as in s.  
321 216.011(1).

322 Section 5. Section 215.922, Florida Statutes, is created to  
323 read:

324 215.922 Agency for Enterprise Business Services.—The Agency  
325 for Enterprise Business Services is created within the  
326 Department of Financial Services.

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

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

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

343 (4) The agency shall have the following duties and  
344 responsibilities:

345 (a) Ensuring that decisions are identified and issues are  
346 resolved by the board as specified in s. 215.95.

347 (b) Coordinating and staffing the meetings of the council,  
348 which shall meet at least 12 times per year for the purpose of

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349 obtaining input from council members in carrying out the  
350 provisions of ss. 215.90-215.961.

351 (c) Monitoring operational and performance issues of the  
352 functional information subsystems and enterprise agency business  
353 subsystems.

354 (d) Coordinating as necessary with the Agency for  
355 Enterprise Information Technology to obtain technology-related  
356 information from state agencies.

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

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

363 (g) Developing policies and procedures that improve the  
364 efficiency and effectiveness of the Florida Financial Management  
365 System by:

366 1. Improving internal financial controls;

367 2. Standardizing the state's fiscal management and  
368 accounting practices;

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

371 4. Making recommendations to the Chief Financial Officer  
372 for improving the standardization of the state's chart of  
373 accounts;

374 5. Standardizing enterprise financial business processes  
375 and services if necessary to cost-effectively provide financial  
376 business services; and

377 6. Establishing common data codes to be used by all

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378 functional information subsystems and enterprise agency business  
379 subsystems.

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

384 1. The identified financial function or task serves a  
385 unique state agency need, is common among multiple state  
386 agencies, or should be common among multiple state agencies;

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

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

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

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

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

404 2. Changes to internal financial controls and enterprise  
405 financial business processes;

406 3. Proposals to eliminate specific impediments to achieving

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407 standardized enterprise financial business services;

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

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

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

428 1. A description of the financial business processes  
429 supported and financial business services provided by each  
430 system;

431 2. The total cost of operating and maintaining each agency  
432 financial business system on an annual fiscal-year basis. The  
433 total cost calculation must, at a minimum, include staffing  
434 requirements, hardware and software costs, contracted services  
435 and external service provider costs, and facilities and power

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436 costs;

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

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

444 5. Any state or federal laws that require the  
445 implementation and use of the agency financial business system;  
446 and

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

454 a. Provide financial and administrative data and  
455 information or functionality that is essential to state  
456 enterprise financial operations;

457 b. Effectively provide a required enterprise financial  
458 business service or support an enterprise financial business  
459 process;

460 c. Provide financial data, information, or functionality  
461 that is not partially or completely duplicated by a functional  
462 information subsystem; and

463 d. Demonstrate that the agency financial business system's  
464 financial data, information, or functionality can be provided in

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465 a cost-effective manner by a functional information subsystem.

466 Section 6. Section 215.923, Florida Statutes, is created to  
467 read:

468 215.923 Enterprise Financial Business Services Council.—The  
469 Enterprise Financial Business Services Council is created as an  
470 advisory body to support the Agency for Enterprise Business  
471 Services in the execution of its duties and responsibilities.

472 (1) Council members include:

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

474 (b) The Planning and Budgeting Subsystem enterprise  
475 business owner or designee.

476 (c) The Financial Management Subsystem enterprise business  
477 owner or designee.

478 (d) The Cash Management Subsystem enterprise business owner  
479 or designee.

480 (e) The Purchasing Subsystem enterprise business owner or  
481 designee.

482 (f) The Personnel Information Subsystem enterprise business  
483 owner or designee.

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

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

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

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

490 (k) The executive director of the Agency for Enterprise  
491 Information Technology or designee.

492 (2) Duties of the council include:

493 (a) Acting as liaison with all user agencies of the Florida

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494 Financial Management Information System.

495 (b) Advising the Agency for Enterprise Business Services on  
496 the development of the Enterprise Financial Business Strategic  
497 Plan.

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

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

503 Section 7. Section 215.924, Florida Statutes, is created to  
504 read:

505 215.924 Enterprise Financial Business Strategic Plan.—The  
506 Agency for Enterprise Business Services, with the assistance of  
507 the council, shall develop, adopt, and, beginning in 2013,  
508 annually update by July 1, the Enterprise Financial Business  
509 Strategic Plan. The plan shall be submitted to the Governor, the  
510 President of the Senate, and the Speaker of the House of  
511 Representatives. The plan must:

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

520 (2) Identify and describe all functional information  
521 subsystems and agency financial business systems recommended as  
522 enterprise agency business subsystems for inclusion in the

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523 Florida Financial Management Information System, which, at a  
524 minimum, is comprised of the subsystems defined in s. 215.93. An  
525 enterprise agency business subsystem shall be recommended for  
526 approval as a subsystem based on the assessment process in s.  
527 215.922.

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

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

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

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

547 (b) Recommended changes in enterprise financial business  
548 services provided by the system which are necessary or  
549 appropriate as subsystems are replaced as envisioned by the  
550 plan;

551 (c) Improvements or enhancements that address impediments

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552 to achieving long-term system planning goals; and

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

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

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

563 (8) Recommend improvements to enterprise reporting in order  
564 to enhance the management of enterprise financial business  
565 services.

566 (9) Recommend measures to improve data security, improve  
567 data integrity between subsystems, and eliminate data redundancy  
568 between subsystems.

569 Section 8. Section 215.93, Florida Statutes, is amended to  
570 read:

571 215.93 Florida Financial Management Information System.—

572 (1) To provide the information necessary to carry out the  
573 intent of the Legislature, there shall be a Florida Financial  
574 Management Information System. ~~The Florida Financial Management~~  
575 ~~Information system~~ must ~~shall~~ be fully implemented and ~~shall be~~  
576 upgraded as necessary to ensure the efficient operation of an  
577 integrated enterprise-wide financial management information  
578 system and to provide necessary information for the effective  
579 operation of state government. Upon the recommendation of the  
580 ~~coordinating~~ council and approval of the officer ~~board~~, the

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

597 (a) The Planning and Budgeting Subsystem.

598 (b) The Financial Management ~~Florida Accounting Information~~  
599 ~~Resource~~ Subsystem.

600 (c) The Cash Management Subsystem.

601 (d) The Purchasing Subsystem.

602 (e) The Personnel Information System.

603 (f) The Revenue and Tax Collection, Processing, and  
604 Distribution Subsystem, also known as the System for Unified  
605 Taxation.

606 (2) The enterprise business owner of each functional  
607 information subsystem: ~~shall have a functional owner, who may~~  
608 ~~establish additional functions for the subsystem unless~~  
609 ~~specifically prohibited by ss. 215.90-215.96.~~

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- 610       (a) Shall submit a business case justifying any  
611 enhancements to, or replacement of, the subsystem to the Agency  
612 for Enterprise Business Services for review and approval.  
613 ~~However, without the express approval of the board upon~~  
614 ~~recommendation of the coordinating council, no functional owner~~  
615 ~~nor any other agency shall have the authority to establish or~~  
616 ~~maintain additional subsystems which duplicate any of the~~  
617 ~~information subsystems of the Florida Financial Management~~  
618 ~~Information System. Each functional owner shall~~
- 619       (b) Shall solicit input and responses from state agencies  
620 using utilizing the information subsystem. Each functional owner
- 621       (c) May contract with the other enterprise business  
622 functional owners or private sector entities in the design,  
623 development, and implementation of their functional information  
624 systems and subsystems and enterprise agency business subsystems  
625 when modifications or subsystem replacements have been approved  
626 by the Agency for Enterprise Business Services. Each functional  
627 owner
- 628       (d) Shall include in its information subsystem functional  
629 specifications the data requirements and standards of the  
630 Florida Financial Management Information System as approved by  
631 the officer board. Each functional owner
- 632       (e) Shall establish a project team design teams that plans  
633 and coordinates shall plan and coordinate the design and  
634 implementation of its subsystem within the project governance  
635 process approved by the officer framework established by the  
636 board.
- 637       (f) Shall provide regular reports on the status of projects  
638 to the council and the officer. The design teams shall assist

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639 ~~the design and coordination staff in carrying out the duties~~  
640 ~~assigned by the board or the coordinating council. The~~  
641 ~~coordinating council shall review and approve the work plans for~~  
642 ~~these projects.~~

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

647 (h) Shall notify the Agency for Enterprise Business  
648 Services of modifications or enhancements to subsystems of the  
649 Florida Financial Management Information System.

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

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

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

665 (b) The Chief Financial Officer shall adopt policies  
666 regarding the approval and publication of the chart of accounts.  
667 ~~The Chief Financial Officer's chart of accounts shall be~~

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668 ~~consistent with the~~ common financial management data codes  
669 established by the officer must be consistent with the Chief  
670 Financial Officer's chart of accounts ~~coordinating council~~.

671 ~~Further,~~

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

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

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

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

691 Section 9. Section 215.94, Florida Statutes, is amended to  
692 read:

693 215.94 Designation, duties, and responsibilities of  
694 enterprise business ~~functional~~ owners.-

695 (1) The Executive Office of the Governor is ~~shall be~~ the  
696 enterprise business ~~functional~~ owner of the Planning and

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697 Budgeting Subsystem, which shall be designed, implemented, and  
698 operated in accordance with the provisions of ss. 215.90-215.961  
699 ~~215.90-215.96~~ and chapter 216. The Planning and Budgeting  
700 Subsystem includes ~~shall include~~, but is ~~shall~~ not be limited  
701 to, the following functions ~~for~~:

702 (a) Development and preparation of state agency and  
703 judicial branch budget requests.

704 (b) Analysis and evaluation of state agency and judicial  
705 branch budget requests and alternatives.

706 (c) Controlling and tracking the allocation of  
707 appropriations, approved budget, and releases.

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

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

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

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

722 (3) The Chief Financial Officer is ~~shall be~~ the enterprise  
723 business functional owner of the Cash Management Subsystem. The  
724 Chief Financial Officer shall design, implement, and operate the  
725 subsystem in accordance with the provisions of ss. 215.90-

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726 215.961 ~~215.90-215.96~~. The subsystem includes ~~shall include~~, but  
 727 is ~~shall~~ not be limited to, the following financial business  
 728 services functions for:

729 (a) Recording and reconciling credits and debits to  
 730 treasury fund accounts.

731 (b) Monitoring cash levels and activities in state bank  
 732 accounts.

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

734 (d) Administering the provisions of the Federal Cash  
 735 Management Improvement Act of 1990.

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

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

752 (a) Maintenance of employee and position data, including  
 753 funding sources and percentages and salary lapse. The employee  
 754 data includes ~~shall include~~, but is not be limited to,

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755 information to meet the payroll system requirements of the  
756 Department of Financial Services and ~~to meet~~ the employee  
757 benefit system requirements of the Department of Management  
758 Services.

759 (b) Recruitment and selection.

760 (c) Time and leave reporting.

761 (d) Collective bargaining.

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

766 (a)1- The accounting information produced by the  
767 information subsystem adheres to generally accepted accounting  
768 principles.

769 (b)2- The information subsystem contains the necessary  
770 controls to maintain its integrity, within acceptable limits and  
771 at an acceptable cost.

772 (c)3- The information subsystem is auditable.

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

779 (a) Receiving, collecting, processing, and distributing  
780 revenue from the sales tax, documentary stamp tax, corporate  
781 income tax, communication services tax, fuel tax, and other  
782 taxes administered by the department.

783 (b) Providing data needed to support the Economic

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784 Estimating Conference and the Revenue Estimating Conference  
785 established in s. 216.136.

786 (c) Integrating with other Florida Financial Management  
787 Information System subsystems.

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

796 (9) ~~(7)~~ The Auditor General shall provide to the officer  
797 ~~board~~ and the ~~coordinating~~ council the findings and  
798 recommendations of any audit relating to ~~regarding~~ the  
799 provisions of ss. 215.90-215.961 ~~215.90-215.96~~.

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

808 Section 10. Section 215.95, Florida Statutes, is amended to  
809 read:

810 215.95 Financial Management Information Board.—

811 (1) There is created, as part of the Administration  
812 Commission, the Financial Management Information Board. The

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813 board is ~~shall be~~ composed of the Governor, the Chief Financial  
814 Officer, the Commissioner of Agriculture, and the Attorney  
815 General. The Governor is the ~~shall be~~ chair of the board. The  
816 Governor or the Chief Financial Officer may call a meeting of  
817 the board at any time the need arises.

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

820 (a) Adopt rules ~~pursuant to ss. 120.536(1) and 120.54~~ to  
821 administer ~~implement~~ the Florida Financial Management  
822 Information System.

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

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

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

835 (e) Approve and annually submit by January 1 the Florida  
836 Financial Management Information System operational plan  
837 described in s. 215.922.

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

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

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842 1. Approval of contracts for subsystem replacement or  
843 changes in subsystem functionality;

844 2. Approval of project management plans and project  
845 governance structures;

846 3. Acceptance of major project deliverables; and

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

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

849 Section 12. Section 215.961, Florida Statutes, is created  
850 to read:

851 215.961 State agency requirements.—State agencies shall:

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

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

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

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

868 (b) A business case analysis for each legislative budget  
869 request for funding an enhancement or replacement of a  
870 functional information subsystem identified in s. 215.93 or an

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871 approved enterprise agency financial business subsystem that has  
872 been identified as a subsystem of the Florida Financial  
873 Management Subsystem in the strategic plan required under s.  
874 215.924.

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

878 1. Descriptions of financial services provided by the  
879 system;

880 2. Whether services are currently provided by a functional  
881 information system;

882 3. System equipment and application specifics; and

883 4. The estimated cost of operating and maintaining the  
884 system and estimated enhancement costs for the 2012-2013 fiscal  
885 year.

886 (4) Be responsible for the accuracy of the information  
887 entered into the Florida Financial Management Information  
888 System.

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

894 215.985 Transparency in government spending.—

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

896 (a) "Governmental entity" means any state, regional,  
897 county, municipal, special district, or other political  
898 subdivision whether executive, judicial, or legislative,  
899 including, but not limited to, any department, division, bureau,

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900 commission, authority, district, or agency thereof, or any  
901 public school ~~district~~, community college, state university, or  
902 associated board.

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

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

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

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

922 3. Status of spending authority for each appropriation in  
923 the approved operating budget, including released, unreleased,  
924 reserved, and disbursed balances.

925 4. Position and rate information for positions provided in  
926 the General Appropriations Act.

927 (5) The committee shall recommend a format for collecting  
928 and displaying information from state universities, school

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929 districts, charter schools, charter technical career centers  
930 ~~public schools~~, community colleges, local governmental units,  
931 and other governmental entities ~~receiving state appropriations~~.

932 (6) By November 1, 2012, and annually thereafter ~~March 1,~~  
933 ~~2010~~, the committee shall develop a schedule for adding  
934 additional ~~other~~ information to the website by type of  
935 information and governmental entity, including timeframes and  
936 development entity. The schedule for adding additional  
937 information shall be submitted to the President of the Senate  
938 and the Speaker of the House of Representatives. Additional  
939 information may include:

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

945 (b) Revenues received by each governmental entity,  
946 including receipts or deposits by the governmental entity into  
947 funds established within the treasury of the governmental  
948 entity.

949 (c) Information relating to a governmental entity's bonded  
950 indebtedness, including, but not limited to, the total amount of  
951 obligation stated in terms of principal and interest, an  
952 itemization of each obligation, the term of each obligation, the  
953 source of funding for repayment of each obligation, the amounts  
954 of principal and interest previously paid to reduce each  
955 obligation, the balance remaining of each obligation, any  
956 refinancing of any obligation, and the cited statutory authority  
957 to issue such bonds.

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958 (d) Links to available governmental entity websites.

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

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

968 (11) A Any municipality or special district that has total  
969 annual revenues of less than \$10 million ~~having a population of~~  
970 ~~10,000 or fewer~~ is exempt from this section. ~~Population~~  
971 ~~determinations must be based on the most recent population~~  
972 ~~estimates prepared pursuant to s. 186.901.~~

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

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

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987 service is required by law. Procurement staff of state  
988 governmental entities shall update the data within the system  
989 immediately upon making major changes to the contract, including  
990 renewal of the contract, termination of the contract, extension  
991 of the contract, or amendment of the contract.

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

997 (17) The committee may adopt guidelines to administer this  
998 section.

999 Section 14. Subsection (2) of section 17.11, Florida  
1000 Statutes, is amended to read:

1001 17.11 To report disbursements made.—

1002 (2) The Chief Financial Officer shall also cause ~~to have~~  
1003 ~~reported from~~ the Florida Financial Management Accounting  
1004 Information Resource Subsystem to report at least no less than  
1005 quarterly the disbursements that ~~which~~ agencies made to small  
1006 businesses, as defined in the Florida Small and Minority  
1007 Business Assistance Act; to certified minority business  
1008 enterprises in the aggregate; and to certified minority business  
1009 enterprises broken down into categories of minority persons, as  
1010 well as gender and nationality subgroups. This information shall  
1011 be made available to the agencies, the Office of Supplier  
1012 Diversity, the Governor, the President of the Senate, and the  
1013 Speaker of the House of Representatives. Each agency ~~is shall be~~  
1014 responsible for the accuracy of information entered into the  
1015 Florida Financial Management Accounting ~~Information Resource~~

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1016 Subsystem for use in this reporting.

1017 Section 15. Paragraph (b) of subsection (1), subsection  
1018 (2), and paragraph (f) of subsection (3) of section 216.102,  
1019 Florida Statutes, are amended to read:

1020 216.102 Filing of financial information; handling by Chief  
1021 Financial Officer; penalty for noncompliance.—

1022 (1) By September 30 of each year, each agency supported by  
1023 any form of taxation, licenses, fees, imposts, or exactions, the  
1024 judicial branch, and, for financial reporting purposes, each  
1025 component unit of the state as determined by the Chief Financial  
1026 Officer shall prepare, using generally accepted accounting  
1027 principles, and file with the Chief Financial Officer the  
1028 financial and other information necessary for the preparation of  
1029 annual financial statements for the State of Florida as of June  
1030 30. In addition, each such agency and the judicial branch shall  
1031 prepare financial statements showing the financial position and  
1032 results of agency or branch operations as of June 30 for  
1033 internal management purposes.

1034 (b) The Chief Financial Officer shall publish a statewide  
1035 policy detailing the requirements for recording receipt and  
1036 disbursement of federal funds into the Florida Financial  
1037 Management Accounting Information Resource Subsystem and provide  
1038 technical assistance to the agencies and the judicial branch to  
1039 implement the policy.

1040 (2) Financial information must be contained within the  
1041 Florida Financial Management Accounting Information Resource  
1042 Subsystem. Other information must be submitted in the form and  
1043 format prescribed by the Chief Financial Officer.

1044 (a) Each component unit shall file financial information

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1045 and other information necessary for the preparation of annual  
1046 financial statements with the agency or branch designated by the  
1047 Chief Financial Officer by the date specified by the Chief  
1048 Financial Officer.

1049 (b) The state agency or branch designated by the Chief  
1050 Financial Officer to receive financial information and other  
1051 information from component units shall include the financial  
1052 information in the Florida Financial Management Accounting  
1053 ~~Information Resource~~ Subsystem and ~~shall~~ include the component  
1054 units' other information in its submission to the Chief  
1055 Financial Officer.

1056 (3) The Chief Financial Officer shall:

1057 (f) Consult with and elicit comments from the Executive  
1058 Office of the Governor on changes to the Florida Financial  
1059 Management Accounting Information Resource Subsystem which  
1060 clearly affect the accounting of federal funds in order, ~~so as~~  
1061 to ensure consistency of information entered into the Federal  
1062 Aid Tracking System by state executive and judicial branch  
1063 entities. While efforts shall be made to ensure the  
1064 compatibility of the Florida Financial Management Accounting  
1065 ~~Information Resource~~ Subsystem and the Federal Aid Tracking  
1066 System, any successive systems serving identical or similar  
1067 functions must ~~shall~~ preserve such compatibility.

1068  
1069 The Chief Financial Officer may furnish and publish in  
1070 electronic form the financial statements and the comprehensive  
1071 annual financial report required under paragraphs (a), (b), and  
1072 (c).

1073 Section 16. Subsections (2) and (3) of section 216.141,

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1074 Florida Statutes, are amended to read:

1075       216.141 Budget system procedures; planning and programming  
1076 by state agencies.—

1077       (2) The Florida Management Information Board shall notify  
1078 the Auditor General of any changes or modifications to the  
1079 Florida Financial Management Information System and its  
1080 functional ~~owner~~ information subsystems.

1081       (3) The Chief Financial Officer, as chief fiscal officer,  
1082 shall use the Florida Financial Management Accounting  
1083 ~~Information Resource~~ Subsystem developed pursuant to s.  
1084 215.94(2) for account purposes in the performance of and  
1085 accounting for all of his or her constitutional and statutory  
1086 duties and responsibilities. However, state agencies and the  
1087 judicial branch continue to be responsible for maintaining  
1088 accounting records necessary for effective management of their  
1089 programs and functions.

1090       Section 17. Section 216.237, Florida Statutes, is amended  
1091 to read:

1092       216.237 Availability of any remaining funds; agency  
1093 maintenance of accounting records.—Any remaining funds from the  
1094 General Revenue Fund and trust fund spending authority not  
1095 awarded to agencies pursuant to s. 216.236 are ~~shall be~~  
1096 available to agencies for innovative projects that ~~which~~  
1097 generate a cost savings, increase revenue, or improve service  
1098 delivery. Innovative projects that ~~which~~ generate a cost savings  
1099 shall receive greater consideration when awarding innovation  
1100 investment funds. Any trust fund authority granted under this  
1101 program must be used ~~shall be utilized~~ in a manner consistent  
1102 with the statutory authority for the use of the ~~said~~ trust fund.

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1103 Any savings realized as a result of implementing the innovative  
1104 project shall be used by the agency to establish an internal  
1105 innovations fund. State agencies that ~~which~~ are awarded funds  
1106 for innovative projects shall use ~~utilize~~ the chart of accounts  
1107 used by the Florida Financial Management Accounting Information  
1108 Resource Subsystem in the manner described in s. 215.93(3). The  
1109 ~~Such~~ chart of accounts shall be developed and amended in  
1110 consultation with the Department of Financial Services and the  
1111 Executive Office of the Governor to separate and account for ~~the~~  
1112 savings that result from the implementation of the innovative  
1113 projects and to keep track of how the innovative funds are  
1114 reinvested by the state agency to fund additional innovative  
1115 projects, which may include, but not be limited to, expenditures  
1116 for training and information technology resources. Guidelines  
1117 for the establishment of such internal innovations fund shall be  
1118 provided by the Department of Management Services. Any agency  
1119 awarded funds under this section shall maintain detailed  
1120 accounting records showing all expenses, loan transfers,  
1121 savings, or other financial actions concerning the project. Any  
1122 savings realized as a result of implementing the innovative  
1123 project shall be quantified, validated, and verified by the  
1124 agency. A final report of the results of the implementation of  
1125 each innovative project shall be submitted by each participating  
1126 agency to the Governor's Office of Policy Planning and Budgeting  
1127 and the legislative appropriations committees by June 30 of the  
1128 fiscal year in which the funds were received and ensuing fiscal  
1129 years for the life of the project.

1130 Section 18. Funds provided in Specific Appropriations 2449,  
1131 2451, 2452, and 2459 of chapter 2008-152, Laws of Florida, for

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1132 staffing the task force established in s. 17.0315, Florida  
1133 Statutes, shall be used to implement this act.

1134 Section 19. This act shall take effect upon becoming a law.