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2 An act relating to state financial information;
3 amending s. 11.45, F.S.; requiring that the Auditor
4 General annually provide to the Legislature and the
5 Department of Financial Services a list of specified
6 entities that have failed to comply with certain
7 financial transparency requirements; amending s.
8 215.985, F.S., relating to the Transparency Florida
9 Act; revising the definition of the term "governmental
10 entity"; adding additional governmental entities to
11 those for which the Legislative Auditing Committee
12 recommends a format for collecting and displaying
13 financial information; revising the schedule for
14 adding information to the state's official website;
15 revising provisions exempting certain municipalities
16 and special districts from the Transparency Florida
17 Act; requiring each water management district to
18 submit monthly detailed financial statements to its
19 governing board and post such statement on its
20 website; requiring the Chief Financial Officer to
21 provide public access to a state contract management
22 system; providing the information that must be
23 available on the system; requiring agency procurement
24 staff to update data in the system; providing an
25 effective date.

26
27 Be It Enacted by the Legislature of the State of Florida:
28

29 Section 1. Paragraph (i) is added to subsection (7) of

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30 section 11.45, Florida Statutes, to read:

31 11.45 Definitions; duties; authorities; reports; rules.—

32 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

33 (i) Beginning in 2012, the Auditor General shall annually
34 transmit by July 15, to the President of the Senate, the Speaker
35 of the House of Representatives, and the Department of Financial
36 Services, a list of all school districts, charter schools,
37 charter technical career centers, Florida College System
38 institutions, state universities, and water management districts
39 that have failed to comply with the transparency requirements as
40 identified in the audit reports reviewed pursuant to paragraph
41 (b) and those conducted pursuant to (2).

42 Section 2. Subsections (2), (5), (6), and (11) through (14)
43 of section 215.985, Florida Statutes, are amended, and
44 subsections (15) and (16) are added to that section, to read:

45 215.985 Transparency in government spending.—

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

47 (a) "Governmental entity" means any state, regional,
48 county, municipal, special district, or other political
49 subdivision whether executive, judicial, or legislative,
50 including, but not limited to, any department, division, bureau,
51 commission, authority, district, or agency thereof, or any
52 public school ~~district~~, Florida College System institution
53 ~~community college~~, state university, or associated board.

54 (b) "Website" means a site on the Internet which is easily
55 accessible to the public at no cost and does not require the
56 user to provide any information.

57 (c) "Committee" means the Legislative Auditing Committee
58 created in s. 11.40.

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59 (5) The committee shall recommend a format for collecting
60 and displaying information from state universities, ~~public~~
61 ~~schools, Florida College System institutions community colleges,~~
62 ~~school districts, charter schools, charter technical career~~
63 ~~centers, local governmental units, and other governmental~~
64 ~~entities receiving state appropriations.~~

65 (6) By November 1, 2012, and annually thereafter ~~March 1,~~
66 ~~2010,~~ the committee shall develop a schedule for adding
67 additional ~~other~~ information to the website by type of
68 information and governmental entity, including timeframes and
69 development entity. The schedule for adding additional
70 information shall be submitted to the President of the Senate
71 and the Speaker of the House of Representatives. Additional
72 information may include:

73 (a) Disbursements by the governmental entity from funds
74 established within the treasury of the governmental entity,
75 including, for all branches of state government, allotment
76 balances in the Florida Accounting Information Resource
77 Subsystem.

78 (b) Revenues received by each governmental entity,
79 including receipts or deposits by the governmental entity into
80 funds established within the treasury of the governmental
81 entity.

82 (c) Information relating to a governmental entity's bonded
83 indebtedness, including, but not limited to, the total amount of
84 obligation stated in terms of principal and interest, an
85 itemization of each obligation, the term of each obligation, the
86 source of funding for repayment of each obligation, the amounts
87 of principal and interest previously paid to reduce each

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88 obligation, the balance remaining of each obligation, any
89 refinancing of any obligation, and the cited statutory authority
90 to issue such bonds.

91 (d) Links to available governmental entity websites.

92 (11) A ~~Any~~ municipality or special district that has total
93 annual revenues of less than \$10 million ~~having a population of~~
94 ~~10,000 or fewer~~ is exempt from this section. ~~Population~~
95 ~~determinations must be based on the most recent population~~
96 ~~estimates prepared pursuant to s. 186.901.~~

97 (12) By September 1, 2011, each water management district
98 shall provide a monthly financial statement to its governing
99 board and make such statement available for public access on its
100 website.

101 (13) ~~(12)~~ This section does not require or permit the
102 disclosure of information that is considered confidential by
103 state or federal law.

104 (14) ~~(13)~~ The Office of Policy and Budget in the Executive
105 Office of the Governor shall ensure that all data added to the
106 website remains accessible to the public for 10 years.

107 (15) ~~(14)~~ The committee shall prepare an annual report
108 detailing progress in establishing the single website and
109 providing recommendations for enhancement of the content and
110 format of the website and related policies and procedures. The
111 first report shall be submitted to the Governor, the President
112 of the Senate, and the Speaker of the House of Representatives
113 by November 1, 2011, and annually by November 1 thereafter.

114 (16) The Chief Financial Officer shall provide public
115 access to a state contract management system that provides
116 information and documentation relating to contracts procured by

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117 governmental entities.

118 (a) The data collected in the system must include, but need
119 not be limited to, the contracting agency; the procurement
120 method; the contract beginning and ending dates; the type of
121 commodity or service; the purpose of the commodity or service;
122 the compensation to be paid; compliance information, such as
123 performance metrics for the service or commodity; contract
124 violations; the number of extensions or renewals; and the
125 statutory authority for providing the service.

126 (b) Within 30 days after a major change to an existing
127 contract or the execution of a new contract, agency procurement
128 staff of the affected state governmental entity shall update the
129 necessary information in the state contract management system. A
130 major change to a contract includes, but is not limited to, a
131 renewal, termination, or extension of the contract or an
132 amendment to the contract.

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