

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u> (Y/N)
ADOPTED AS AMENDED	<u> </u> (Y/N)
ADOPTED W/O OBJECTION	<u> </u> (Y/N)
FAILED TO ADOPT	<u> </u> (Y/N)
WITHDRAWN	<u> </u> (Y/N)
OTHER	<u> </u>

1 Committee/Subcommittee hearing bill: State Administration

2 Budget Subcommittee

3 Representative LaMarca offered the following:

4

5 **Amendment (with title amendment)**

6 Between lines 4036 and 4037, insert:

7 **Section 1. Subsection (2) of section 17.11, Florida**

8 **Statutes, is amended to read:**

9 17.11 To report disbursements made.—

10 (2) The Chief Financial Officer shall also cause to have
11 reported from the Financial Management Florida Accounting
12 Information Resource Subsystem no less than quarterly the
13 disbursements which agencies made to small businesses, as
14 defined in the Florida Small and Minority Business Assistance
15 Act; to certified minority business enterprises in the
16 aggregate; and to certified minority business enterprises broken

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17 down into categories of minority persons, as well as gender and
18 nationality subgroups. This information shall be made available
19 to the agencies, the Office of Supplier Diversity, the Governor,
20 the President of the Senate, and the Speaker of the House of
21 Representatives. Each agency shall be responsible for the
22 accuracy of information entered into the Financial Management
23 ~~Florida Accounting Information Resource~~ Subsystem for use in
24 this reporting.

25 **Section 2. Section 17.13, Florida Statutes, is amended to**
26 **read:**

27 17.13 To replace ~~duplicate~~ warrants lost or destroyed.—
28 (1) The Chief Financial Officer is required to replace
29 ~~duplicate~~ any Chief Financial Officer's warrants that may have
30 been lost or destroyed, or may hereafter be lost or destroyed,
31 upon the owner thereof or the owner's agent or attorney
32 presenting the Chief Financial Officer the statement, under
33 oath, reciting the number, date, and amount of any warrant or
34 the best and most definite description in his or her knowledge
35 and the circumstances of its loss; if the Chief Financial
36 Officer deems it necessary, the owner or the owner's agent or
37 attorney shall file in the office of the Chief Financial Officer
38 a surety bond, or a bond with securities, to be approved by one
39 of the judges of the circuit court or one of the justices of the
40 Supreme Court, in a penalty of not less than twice the amount of
41 any warrants so replaced ~~duplicate~~, conditioned to indemnify

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42 the state and any innocent holders thereof from any damages that
43 may accrue from such replacement ~~duplication~~.

44 (2) The Chief Financial Officer is required to replace
45 ~~duplicate~~ any Chief Financial Officer's warrant that may have
46 been lost or destroyed, or may hereafter be lost or destroyed,
47 when sent to any payee via any state agency when such warrant is
48 lost or destroyed prior to being received by the payee and
49 provided the director of the state agency to whom the warrant
50 was sent presents to the Chief Financial Officer a statement,
51 under oath, reciting the number, date, and amount of the warrant
52 lost or destroyed, the circumstances surrounding the loss or
53 destruction of such warrant, and any additional information that
54 the Chief Financial Officer shall request in regard to such
55 warrant.

56 (3) Any replacement ~~duplicate~~ Chief Financial Officer's
57 warrant issued in pursuance of the above provisions shall be of
58 the same validity as the original was before its loss.

59 **Section 3. Subsection (1) of section 110.113, Florida
60 Statutes, is amended to read:**

61 110.113 Pay periods for state officers and employees;
62 salary payments by direct deposit.—

63 (1) The normal pay period for salaries of state officers
64 and employees shall be 1 month. The Department of Financial
65 Services shall issue either monthly or biweekly salary payments
66 by state warrants or by direct deposit pursuant to s. 17.076 or

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67 make semimonthly salary payments by direct deposit pursuant to
68 ~~s. 17.076~~, as requested by the head of each state agency and
69 approved by the Executive Office of the Governor and the
70 Department of Financial Services.

71 **Section 4. Subsection (16) of section 215.422, Florida
72 Statutes, is amended to read:**

73 215.422 Payments, warrants, and invoices; processing time
74 limits; dispute resolution; agency or judicial branch
75 compliance.—

76 (16) Nothing contained in this section shall be construed
77 to be an appropriation. Any interest which becomes due and owing
78 pursuant to this section must be paid ~~shall only be payable~~ from
79 the appropriation charged for such goods or services. However,
80 if insufficient funds are available within the appropriation
81 charged for such goods or services, the agency must pay the
82 interest from a similar or appropriate appropriation category.

83 **Section 5. Subsection (3) of section 215.89, Florida
84 Statutes, is amended to read:**

85 215.89 Charts of account.—

86 ~~(3) REPORTING STRUCTURE.—~~

87 ~~(a) The Chief Financial Officer shall accept comments from~~
88 ~~state agencies, local governments, educational entities,~~
89 ~~entities of higher education, and other interested parties~~
90 ~~regarding the proposed charts of account until November 1, 2013.~~

91 ~~(b) By January 15, 2014, the Chief Financial Officer,~~

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92 after consultation with affected state agencies, local
93 governments, educational entities, entities of higher education,
94 and the Auditor General, shall submit to the Governor, the
95 President of the Senate, and the Speaker of the House of
96 Representatives a report recommending a uniform charts of
97 account which requires specific enterprise-wide information
98 related to revenues and expenditures of state agencies, local
99 governments, educational entities, and entities of higher
100 education. The report must include the estimated cost of
101 adopting and implementing a uniform enterprise-wide charts of
102 account.

103 **Section 6. Subsections (1) and (5) of section 215.93,
104 Florida Statutes, are amended to read:**

105 215.93 Florida Financial Management Information System.—
106 (1) To provide the information necessary to carry out the
107 intent of the Legislature, there shall be a Florida Financial
108 Management Information System. The Florida Financial Management
109 Information System shall be fully implemented and shall be
110 upgraded as necessary to ensure the efficient operation of an
111 integrated financial management information system and to
112 provide necessary information for the effective operation of
113 state government. Upon the recommendation of the coordinating
114 council and approval of the board, the Florida Financial
115 Management Information System may require data from any state
116 agency information system or information subsystem or may

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117 request data from any judicial branch information system or
118 information subsystem that the coordinating council and board
119 have determined to have statewide financial management
120 significance. Each functional owner information subsystem within
121 the Florida Financial Management Information System shall be
122 developed in such a fashion as to allow for timely, positive,
123 preplanned, and prescribed data transfers between the Florida
124 Financial Management Information System functional owner
125 information subsystems and from other information systems. The
126 principal unit of the system shall be the functional owner
127 information subsystem, and the system shall include, but shall
128 not be limited to, the following:

129 (a) Planning and Budgeting Subsystem.

130 ~~(b) Florida Accounting Information Resource Subsystem.~~

131 ~~(b) (e)~~ Financial Management Subsystem.

132 ~~(c) (d)~~ Purchasing Subsystem.

133 ~~(d) (e)~~ Personnel Information System.

134 (5) Functional owners are legally responsible for the
135 security and integrity of all data records existing within or
136 transferred from their information subsystems. Each agency and
137 the judicial branch shall be responsible for the accuracy of the
138 information entered into the Florida Financial Management
139 Information System. A request for a copy of a document or an
140 accounting record, whether by public records request or
141 subpoena, must be made to the state entity for which the

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142 document or accounting record is recorded. The request may not
143 be made to the functional owner of the subsystem unless the
144 document or accounting record was recorded for such entity.

145 **Section 7. Subsections (4) through (7) of section 215.94, Florida Statutes, are renumbered as subsections (3) through (6), respectively, and subsection (2) and present subsection (3) of that section are amended to read:**

149 215.94 Designation, duties, and responsibilities of
150 functional owners.—

151 (2) The Department of Financial Services shall be the
152 functional owner of the Financial Management Florida Accounting
153 Information Resource Subsystem established pursuant to ss.
154 17.03, 215.86, 216.141, and 216.151 and further developed in
155 accordance with the provisions of ss. 215.90-215.96. The
156 subsystem shall include, but shall not be limited to, the
157 following functions:

158 (a) Accounting and reporting so as to provide timely data
159 for producing financial statements for the state in accordance
160 with generally accepted accounting principles.

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

162 (3) ~~The Chief Financial Officer shall be the functional~~
163 ~~owner of the Financial Management Subsystem. The Chief Financial~~
164 ~~Officer shall design, implement, and operate the subsystem in~~
165 ~~accordance with the provisions of ss. 215.90-215.96. The~~
166 ~~subsystem shall include, but shall not be limited to, functions~~

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167 for:

168 (c) (a) Recording and reconciling credits and debits to
169 treasury fund accounts.170 (d) (b) Monitoring cash levels and activities in state bank
171 accounts.

172 (e) (e) Monitoring short-term investments of idle cash.

173 (f) (d) Administering the provisions of the Federal Cash
174 Management Improvement Act of 1990.175 **Section 8. Section 8. Paragraph (a) of subsection (4) of
176 section 215.985, Florida Statutes, is amended to read:**

177 215.985 Transparency in government spending.—

178 (4) The Executive Office of the Governor, in consultation
179 with the appropriations committees of the Senate and the House
180 of Representatives, shall establish and maintain a website that
181 provides information relating to the approved operating budget
182 for each branch of state government and state agency.

183 (a) At a minimum, the information must include:

184 1. Disbursement data for each appropriation by the account
185 value ~~object code~~ associated with each expenditure established
186 within the Financial Management ~~Florida Accounting~~ Information
187 Resource Subsystem. Expenditure data must include the name of
188 the payee, the date of the expenditure, the amount of the
189 expenditure, and the voucher ~~statewide~~ document number. Such
190 data must be searchable by the name of the payee, the paying
191 agency, and fiscal year, and must be downloadable in a format

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192 that allows offline analysis.

193 2. For each appropriation, any adjustments, including
194 vetoes, approved supplemental appropriations included in
195 legislation other than the General Appropriations Act, budget
196 amendments, other actions approved pursuant to chapter 216, and
197 other adjustments authorized by law.

198 3. Status of spending authority for each appropriation in
199 the approved operating budget, including released, unreleased,
200 reserved, and disbursed balances.

201 4. Position and rate information for positions provided in
202 the General Appropriations Act or approved through an amendment
203 to the approved operating budget and position information for
204 positions established in the legislative branch.

205 5. Allotments for planned expenditures of state
206 appropriations established by state agencies in the Financial
207 Management ~~Florida Accounting Information Resource Subsystem~~,
208 and the current balances of such allotments.

209 6. Trust fund balance reports, including cash available,
210 investments, and receipts.

211 7. General revenue fund balance reports, including revenue
212 received and amounts disbursed.

213 8. Fixed capital outlay project data, including original
214 appropriation and disbursements throughout the life of the
215 project.

216 9. A 10-year history of appropriations indicated by

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217 agency.

218 10. Links to state audits or reports related to the
219 expenditure and dispersal of state funds.220 11. Links to program or activity descriptions for which
221 funds may be expended.222 **Section 9. Subsections (1) and (2) and paragraph (f) of
223 subsection (3) of section 216.102, Florida Statutes, are amended
224 to read:**225 216.102 Filing of financial information; handling by Chief
226 Financial Officer; penalty for noncompliance.—227 (1) By September 30 of each year, each agency supported by
228 any form of taxation, licenses, fees, imposts, or exactions, the
229 judicial branch, and, for financial reporting purposes, each
230 component unit of the state as determined by the Chief Financial
231 Officer shall prepare, using generally accepted accounting
232 principles, and file with the Chief Financial Officer the
233 financial and other information necessary for the preparation of
234 annual financial statements for the State of Florida as of June
235 30. In addition, each such agency and the judicial branch shall
236 prepare financial statements showing the financial position and
237 results of agency or branch operations as of June 30 for
238 internal management purposes.239 (a) Each state agency and the judicial branch shall record
240 the receipt and disbursement of funds from federal sources in a
241 form and format prescribed by the Chief Financial Officer. The

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242 access to federal funds by the administering agencies or the
243 judicial branch may not be authorized until:

244 1. The deposit has been recorded in the Financial
245 ~~Management Florida Accounting Information Resource~~ Subsystem
246 using proper, consistent codes that designate deposits as
247 federal funds.

248 2. The deposit and appropriate recording required by this
249 paragraph have been verified by the office of the Chief
250 Financial Officer.

251 (b) The Chief Financial Officer shall publish a statewide
252 policy detailing the requirements for recording receipt and
253 disbursement of federal funds into the Financial Management
254 ~~Florida Accounting Information Resource~~ Subsystem and provide
255 technical assistance to the agencies and the judicial branch to
256 implement the policy.

257 (2) Financial information must be contained within the
258 Financial Management ~~Florida Accounting Information Resource~~
259 Subsystem. Other information must be submitted in the form and
260 format prescribed by the Chief Financial Officer.

261 (a) Each component unit shall file financial information
262 and other information necessary for the preparation of annual
263 financial statements with the agency or branch designated by the
264 Chief Financial Officer by the date specified by the Chief
265 Financial Officer.

266 (b) The state agency or branch designated by the Chief

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267 Financial Officer to receive financial information and other
268 information from component units shall include the financial
269 information in the Financial Management Florida Accounting
270 ~~Information Resource~~ Subsystem and shall include the component
271 units' other information in its submission to the Chief
272 Financial Officer.

273 (3) The Chief Financial Officer shall:

274 (f) Consult with and elicit comments from the Executive
275 Office of the Governor on changes to the Financial Management
276 ~~Florida Accounting Information Resource~~ Subsystem which clearly
277 affect the accounting of federal funds, so as to ensure
278 consistency of information entered into the Federal Aid Tracking
279 System by state executive and judicial branch entities. While
280 efforts shall be made to ensure the compatibility of the
281 Financial Management Florida Accounting Information Resource
282 Subsystem and the Federal Aid Tracking System, any successive
283 systems serving identical or similar functions shall preserve
284 such compatibility.

285
286 The Chief Financial Officer may furnish and publish in
287 electronic form the financial statements and the annual
288 comprehensive financial report required under paragraphs (a),
289 (b), and (c).

290 **Section 10. Subsection (3) of section 216.141, Florida**
291 **Statutes, is amended to read:**

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292 216.141 Budget system procedures; planning and programming
293 by state agencies.—

294 (3) The Chief Financial Officer, as chief fiscal officer,
295 shall use the Financial Management Florida Accounting
296 ~~Information Resource~~ Subsystem developed pursuant to s.
297 215.94(2) for account purposes in the performance of and
298 accounting for all of his or her constitutional and statutory
299 duties and responsibilities. However, state agencies and the
300 judicial branch continue to be responsible for maintaining
301 accounting records necessary for effective management of their
302 programs and functions.

303 **Section 11. Subsection (1) of section 1001.281, Florida**
304 **Statutes, is amended to read:**

305 1001.281 Operating Trust Fund.—

306 (1) The Operating Trust Fund, ~~FLAIR number 48-2-510,~~ is
307 created within the Department of Education.

308 **Section 12. Subsection (1) of section 1001.282, Florida**
309 **Statutes, is amended to read:**

310 1001.282 Administrative Trust Fund.—

311 (1) The Administrative Trust Fund, ~~FLAIR number 48-2-021,~~
312 is created within the Department of Education.

313 -----

315 **T I T L E A M E N D M E N T**

316 Remove line 284 and insert:

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317 a reference thereto; amending s. 17.11, F.S.; revising
318 the subsystem used for a certain report of
319 disbursements made; amending s. 17.13, F.S.; requiring
320 the replacement of lost or destroyed warrants;
321 amending s. 110.113, F.S.; deleting the Department of
322 Financial Services' authority to make semimonthly
323 salary payments; amending s. 215.422, F.S.; requiring
324 agencies to pay interest from available appropriations
325 under certain circumstances; amending s. 215.89, F.S.;
326 deleting obsolete provisions; amending s. 215.93,
327 F.S.; revising the subsystems of the Florida Financial
328 Management Information System; requiring certain
329 requests for records to be made to a specified entity;
330 prohibiting such requests from being made to the
331 functional owner of the subsystem; providing an
332 exception; amending s. 215.94, F.S.; providing that
333 the department is the functional owner of the
334 Financial Management Subsystem; revising the functions
335 of such subsystem; amending ss. 215.985, 216.102,
336 216.141, 1001.281, and 1001.282, F.S.; conforming
337 provisions to changes made by the act; providing an
338 effective date