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A bill to be entitled
An act relating to the Department of Financial Services; creating s. 17.324, F.S.; providing definitions; establishing the Florida Agency for Fiscal Oversight within the Department of Financial Services; providing the purpose and duties of the agency; requiring local governments to notify the agency after authorizing specified referendums; requiring the agency to conduct an audit; authorizing the agency to request certain information; providing penalties for noncompliance with such request; requiring certain funds to be deposited in a specified trust fund; authorizing the agency to waive fines in certain circumstances; providing that certain actions may be challenged in a specified manner; authorizing the agency to report certain evidence to specified parties; authorizing the Florida Commission on Ethics to make certain recommendations; authorizing the Department of Financial Services to create a certain analysis using specified information; requiring that such analysis be posted in a specified manner to certain parties; authorizing the Department of Financial Services to adopt rules; amending s. 17.325, F.S.; removing a requirement that a specified hotline be operated for a certain amount of time each day;

26 removing a requirement that the hotline be advertised
27 in a specified manner; creating s. 112.31424, F.S.;
28 providing definitions; requiring specified employees
29 to take a certain training annually; requiring the
30 first training to be completed by a specified
31 deadline; requiring certain employees who report
32 information to the Florida Agency for Fiscal Oversight
33 be afforded the same protection as whistle-blowers;
34 providing construction; prohibiting local governments
35 from executing certain documents with specified
36 provisions; providing that such contracts are void;
37 requiring local governments to submit a certain report
38 to the Department of Financial Services by a specified
39 date; requiring the department to adopt rules;
40 requiring the department to submit information from
41 the reports to certain entities by a specified date;
42 amending s. 215.985, F.S.; requiring counties to use
43 certain contract tracking systems; providing
44 information required to be tracked; authorizing the
45 use of an alternate contract tracking system in
46 certain circumstances; providing that certain
47 provisions may not be enforced until a specified
48 event; requiring the Chief Financial Officer to make
49 specified changes to the secure contract tracking
50 system by a specified date; providing an effective

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51 date.

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53 Be It Enacted by the Legislature of the State of Florida:54
55 **Section 1. Section 17.324, Florida Statutes, is created to**
56 **read:**57 17.324 Florida Agency for Fiscal Oversight.—58 (1) As used in this section, the term:59 (a) "Agency" has the same meaning as in s. 283.30.60 (b) "Local government" has the same meaning as in s.61 106.113(1) .62 (c) "Noncompliant" means, as determined by the Chief
63 Financial Officer, failing to respond to a request for
64 information, failing to include any requested information, or
65 providing incomplete or materially inaccurate information.66 (d) "State funds" means funds provided to a local
67 government by the state, state shared revenue, state grants,
68 sales tax collected pursuant to chapter 212, and enterprise
69 funds as defined in s. 350.81(1); however, it does not include
70 local funds derived from local taxes or fees or funds related to
71 public safety.72 (2) The Florida Agency for Fiscal Oversight is established
73 within the department. The purpose of Florida Agency for Fiscal
74 Oversight is to identify and report unnecessary spending within
75 any agency or local governments and to provide fiscal management

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76 and public spending education and training to such governments.

77 The Florida Agency for Fiscal Oversight shall:

78 (a) Develop the mandatory financial ethics training
79 required under s. 112.31424(2). The training must include
80 instruction on:

81 1. Recognizing misuse of public funds.

82 2. Reporting financial misconduct.

83 3. Whistle-blower rights and protections.

84 (b) Provide guidance and materials to agencies and local
85 governments for internal training sessions.

86 (c) Complete the audit of a local government required
87 under subsection (3).

88 (d) Determine the information required in the Local
89 Government Efficiency Report required by s. 112.31424(5).

90 (3) (a) A local government must notify the Florida Agency
91 for Fiscal Oversight within 5 days after authorizing a
92 referendum to levy a tax, increase a current tax, or increase
93 the millage rate. The Florida Agency for Fiscal Oversight shall
94 conduct an audit of any such local government. The Florida
95 Agency for Fiscal Oversight may request any information it deems
96 necessary to conduct such audit. If a local government is
97 noncompliant, and at the discretion of the Chief Financial
98 Officer:

99 1. At least 15 days after the initial request:

100 a. The Florida Agency for Fiscal Oversight may impose

101 administrative fines on local governments of no more than \$1,000
102 each day; however, such fines may not be retroactive to the date
103 the request was first made.

104 b. The Florida Agency for Fiscal Oversight must provide
105 the local government with written notice that if such local
106 government remains noncompliant, the Florida Agency for Fiscal
107 Oversight may initiate the process of withholding certain funds
108 payable to a local government beginning 45 days after the
109 initial request.

110 2. At least 45 days after the initial request, the Florida
111 Agency for Fiscal Oversight may withhold state funds until the
112 local government is no longer noncompliant or the final order
113 requires the release of such funds.

114 (b) Fines collected under sub subparagraph (a)1.a. must be
115 deposited into the Insurance Regulatory Trust Fund. The Florida
116 Agency for Fiscal Oversight may, for good cause or upon
117 demonstration of extenuating circumstances, waive any such fines
118 upon the request of the local government.

119 (c) The decision to withhold funds under subparagraph
120 (a)2. constitutes an agency action under chapter 120 and is
121 subject to review as provided in that chapter.

122 (4) The Florida Agency for Fiscal Oversight may report any
123 evidence suggesting ethical violations, misconduct, or
124 malfeasance by a local government official to the Governor and
125 the Florida Commission on Ethics. The Florida Commission on

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126 Ethics may recommend appropriate actions, including, but not
127 limited to, the removal of local government officials from
128 office.

129 (5) The department may create a Local Government Spending
130 Analysis to evaluate each local government based on the
131 information obtained under this section or from the report
132 required under s. 112.31424(5). If the department produces a
133 Local Government Spending Analysis, it must make such analysis
134 available on its website, and the local government that is the
135 subject of the analysis must include a link to the analysis in a
136 clear and conspicuous place on the local government website.

137 (6) The department may adopt rules to implement this
138 section, including procedures for training, reporting,
139 investigations, and establishing financial thresholds, risk
140 indicators, or other criteria that, when met, may trigger an
141 audit, operational review, or investigation of a local
142 government by the Florida Agency for Fiscal Oversight.

143 **Section 2. Subsections (1), (2), and (3) of section**
144 **17.325, Florida Statutes, are amended to read:**

145 17.325 Governmental efficiency hotline; duties of Chief
146 Financial Officer.—

147 (1) The Chief Financial Officer shall establish and
148 operate a statewide toll-free telephone hotline to receive
149 information or suggestions from the residents of this state on
150 how to improve the operation of state and local government,

151 increase state and local governmental efficiency, and eliminate
152 waste in state and local government.

153 (2) ~~The Chief Financial Officer shall operate the hotline 24 hours a day.~~ The Chief Financial Officer may advertise the availability of the hotline in newspapers of general circulation in this state and shall provide for the posting of notices in conspicuous places in state agency offices, city halls, county courthouses, and places in which there is exposure to significant numbers of the general public, including, but not limited to, local convenience stores, shopping malls, shopping centers, gasoline stations, or restaurants. ~~The Chief Financial Officer shall use the slogan "Tell us where we can 'Get Lean!'" for the hotline and in advertisements for the hotline.~~

164 (3) Each telephone call on the hotline shall be received by the office of the Chief Financial Officer, and the office of the Chief Financial Officer shall conduct an evaluation to determine if it is appropriate for the telephone call to be processed as a government efficiency hotline "Get Lean!" telephone call. If it is determined that the telephone call should be processed as a government efficiency hotline "Get Lean!" telephone call, a record of each suggestion or item of information received shall be entered into a log kept by the Chief Financial Officer. A caller on the hotline may remain anonymous, and, if the caller provides his or her name, the name shall be confidential. If a caller discloses that he or she is a

176 state employee, the Chief Financial Officer, in addition to
177 maintaining a record as required by this section, may refer any
178 information or suggestion from the caller to an existing state
179 awards program administered by the affected agency. The affected
180 agency shall conduct a preliminary evaluation of the efficacy of
181 any suggestion or item of information received through the
182 hotline and shall provide the Chief Financial Officer with a
183 preliminary determination of the amount of revenues the state
184 might save by implementing the suggestion or making use of the
185 information.

186 **Section 3. Section 112.31424, Florida Statutes, is created
187 to read:**

188 112.31424 Financial ethics of governments.—
189 (1) As used in this section, the term:
190 (a) "Agency" has the same meaning as in s. 112.3187(3).
191 (b) "Employee" has the same meaning as in s. 112.3187(3).
192 (c) "Local government" has the same meaning as in s.
193 106.113(1).

194 (2) All agency employees, elected officials, and
195 volunteers must complete the training on financial ethics
196 created pursuant to s. 17.324(2)(a) annually. The first training
197 must be completed within 30 days after:

198 (a) For a person employed by an agency, the first day of
199 employment.
200 (b) For an elected official within an agency, the day the

201 elected official takes office.

202 (c) For a volunteer of an agency, the first day the
203 volunteer begins volunteering.

204 (3) Notwithstanding any other law, an employee who reports
205 information to the Florida Agency for Fiscal Oversight shall be
206 afforded the same protection as a whistle-blower under chapter
207 112. Such employee is not required to report the information
208 directly to his or her supervisory officials, his or her Chief
209 Executive Officer as defined in s. 447.203(9), or any other
210 appropriate local official.

211 (4) An agency may not execute any contract, agreement, or
212 other document that:

213 (a) Prohibits an agency or a vendor, as defined in s.
214 287.1351(1), from participating with the Florida Agency for
215 Fiscal Oversight.

216 (b) Requires an agency or a vendor, as defined in s.
217 287.1351(1), to execute a nondisclosure agreement as a condition
218 for performing any duties or functions with the Florida Agency
219 for Fiscal Oversight.

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221 Any such contract, agreement, or document shall be void.

222 (5) Each local government shall submit an annual Local
223 Government Efficiency Report to the Department of Financial
224 Services by October 30 of each year. The Department of Financial
225 Services shall adopt rules prescribing the format of such

226 reports and the information that must be included. The
227 department shall submit recommendations and findings from the
228 report to the Legislature and Office of Policy and Budget by
229 January 1 of each year.

230 **Section 4. Subsection (14) of section 215.985, Florida**
231 **statutes, is amended to read:**

232 215.985 Transparency in government spending.—

233 (14) The Chief Financial Officer shall establish and
234 maintain a secure contract tracking system available for viewing
235 and downloading by the public through a secure website. The
236 Chief Financial Officer shall use appropriate Internet security
237 measures to ensure that no person has the ability to alter or
238 modify records available on the website.

239 (a) Within 30 calendar days after executing a contract,
240 each state entity shall post the following information relating
241 to the contract on the contract tracking system:

242 1. The names of the contracting entities.
243 2. The procurement method.
244 3. The contract beginning and ending dates.
245 4. The nature or type of the commodities or services
246 purchased.

247 5. Applicable contract unit prices and deliverables.
248 6. Total compensation to be paid or received under the
249 contract.

250 7. All payments made to the contractor to date.

251 8. Applicable contract performance measures.

252 9. If a competitive solicitation was not used to procure
253 the goods or services, the justification of such action,
254 including citation to a statutory exemption or exception from
255 competitive solicitation, if any.

256 10. Electronic copies of the contract and procurement
257 documents that have been redacted to exclude confidential or
258 exempt information.

259 (b) Within 30 calendar days after executing a contract,
260 each county shall post the following information relating to the
261 contract on the contract tracking system or an alternate
262 contract tracking system authorized by the department:

263 1. The names of the contracting entities.

264 2. The procurement method.

265 3. The contract beginning and ending dates.

266 4. The nature or type of the commodities or services
267 purchased.

268 5. Applicable contract unit prices and deliverables.

269 6. Total compensation to be paid or received under the
270 contract.

271 7. Applicable contract performance measures.

272 8. If a competitive solicitation was not used to procure
273 the goods or services, the justification of such action,
274 including citation to a statutory exemption or an exception from
275 competitive solicitation, if any.

276 9. Electronic copies of the contract and procurement
277 documents that have been redacted as required by paragraph (e).

278 (c)-(b) Within 30 calendar days after an amendment to an
279 existing contract, the state entity or county that is a party to
280 the contract must update the information described in paragraph
281 (a) or paragraph (b), respectively, in the contract tracking
282 system. An amendment to a contract includes, but is not limited
283 to, a renewal, termination, or extension of the contract or a
284 modification of the terms of the contract.

285 (d)-(e) For each contract for which a state entity makes a
286 payment pursuant to a contract executed, amended, or extended on
287 or after July 1, 2023, the state entity shall post any documents
288 submitted pursuant to s. 216.1366 which indicate the use of
289 state funds as remuneration under the contract or a specified
290 payment associated with the contract on the contract tracking
291 system.

292 (e)-(d)-1. Records made available on the contract tracking
293 system may not reveal information made confidential or exempt by
294 law.

295 2. Each state entity or county that is a party to a
296 contract must redact confidential or exempt information from the
297 contract and procurement documents before posting an electronic
298 copy on the contract tracking system. If a state entity or
299 county that is a party to the contract becomes aware that an
300 electronic copy of a contract or a procurement document has been

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301 posted but has not been properly redacted, the state entity or
302 county must immediately notify the Chief Financial Officer and
303 must immediately remove the contract or procurement document
304 from the contract tracking system. Within 7 business days, the
305 state entity must post a properly redacted copy of the contract
306 or procurement document on the contract tracking system.

307 3.a. If a party to a contract, or an authorized
308 representative of a party to a contract, discovers that an
309 electronic copy of a contract or procurement document has been
310 posted to the contract tracking system but has not been properly
311 redacted, the party or representative may request the state
312 entity or county that is a party to the contract to redact the
313 confidential or exempt information. Upon receipt of the request,
314 the state entity or county shall redact the confidential or
315 exempt information.

316 b. A request to redact confidential or exempt information
317 must be made in writing and delivered by mail, facsimile,
318 electronic transmission, or in person to the state entity or
319 county that is a party to the contract. The request must
320 identify the specific document, the page numbers that include
321 the confidential or exempt information, the information that is
322 confidential or exempt, and the applicable statutory exemption.
323 A fee may not be charged for a redaction made pursuant to the
324 request.

325 c. A party to a contract may petition the circuit court

326 for an order directing compliance with this paragraph.

327 4. The contract tracking system shall display a notice of
328 the right of an affected party to request redaction of
329 confidential or exempt information contained on the system.

330 5.a. The Chief Financial Officer, the Department of
331 Financial Services, or an officer, employee, or contractor
332 thereof, is not responsible for redacting confidential or exempt
333 information from an electronic copy of a contract or procurement
334 document posted by another state entity or county on the system.

335 b. The Chief Financial Officer, the Department of
336 Financial Services, or an officer, employee, or contractor
337 thereof, is not liable for the failure of a state entity or
338 county to redact the confidential or exempt information.

339 (e)1. The posting of information on the contract tracking
340 system or the provision of contract information on a website for
341 public viewing and downloading does not supersede the duty of a
342 state entity or county to respond to a public records request or
343 subpoena for the information.

344 2. A request for a copy of a contract or procurement
345 document or certified copy of a contract or procurement document
346 shall be made to the state entity or county that is party to the
347 contract. The request may not be made to the Chief Financial
348 Officer, the Department of Financial Services, or an officer,
349 employee, or contractor thereof, unless the Chief Financial
350 Officer or the department is a party to the contract.

351 3. A subpoena for a copy of a contract or procurement
352 document or certified copy of a contract or procurement document
353 must be served on the state entity or county that is a party to
354 the contract and that maintains the original documents. The
355 Chief Financial Officer, the Department of Financial Services,
356 or an officer, employee, or contractor thereof, may not be
357 served a subpoena for those records unless the Chief Financial
358 Officer or the department is a party to the contract.

359 (g)-(f) The Chief Financial Officer may regulate and
360 prohibit the posting of records that could facilitate identity
361 theft or fraud, such as signatures; compromise or reveal an
362 agency investigation; reveal the identity of undercover
363 personnel; reveal proprietary business information or trade
364 secrets; reveal an individual's medical information; or reveal
365 another record or information that the Chief Financial Officer
366 believes may jeopardize the health, safety, or welfare of the
367 public. However, such action by the Chief Financial Officer does
368 not supersede the duty of a state entity or county to provide a
369 copy of a public record upon request.

370 (h)-(g) The Chief Financial Officer may adopt rules to
371 administer this subsection.

372 (i)-(h) For purposes of this subsection, the term:

373 1. "Procurement document" means any document or material
374 provided to the public or any vendor as part of a formal
375 competitive solicitation of goods or services undertaken by a

376 state entity or county, and a document or material submitted in
377 response to a formal competitive solicitation by any vendor who
378 is awarded the resulting contract.

379 2. "State entity" means an official, officer, commission,
380 board, authority, council, committee, or department of the
381 executive branch of state government; a state attorney, public
382 defender, criminal conflict and civil regional counsel, capital
383 collateral regional counsel, and the Justice Administrative
384 Commission; the Public Service Commission; and any part of the
385 judicial branch of state government.

386 (i) In lieu of posting in the contract tracking system
387 administered by the Chief Financial Officer, the Department of
388 Legal Affairs and the Department of Agriculture and Consumer
389 Services may post the information described in paragraphs (a)
390 through (d) (e) to its own agency-managed website. The data
391 posted on the agency-managed website must be downloadable in a
392 format that allows offline analysis.

393 (j) The requirement under paragraphs (a) through (d) (e)
394 that each agency or county post information and documentation
395 relating to contracts on the tracking system does not apply to
396 any record that could reveal attorney work product or strategy.

397 **Section 5. The amendments made by this act to s.**

398 215.985(14), Florida Statutes, may not be enforced until the
399 secure contract tracking system is able to accept reports. The
400 Chief Financial Officer shall make any changes necessary to the

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401 secure contract tracking system to allow counties to make the
402 reports required by the amendments to s. 215.985(14) (b), Florida
403 Statutes, before July 1, 2027.

404 **Section 6.** This act shall take effect July 1, 2026.