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An act relating to governmental financial information;  
amending s. 11.40, F.S.; directing the Legislative  
Auditing Committee to provide oversight and management  
of a state website providing information on  
governmental appropriations and expenditures; creating  
s. 215.985, F.S.; providing a short title; providing  
definitions; requiring the Executive Office of the  
Governor to establish a website providing information  
relating to each appropriation in the General  
Appropriations Act; requiring the committee to propose  
providing additional state information and a format  
for collecting and displaying information from other  
governmental entities on the website; requiring the  
committee to develop a schedule by a certain date for  
adding other information to the website and submit it  
to the President of the Senate and the Speaker of the  
House of Representatives; requiring all branches of  
state government to establish allotments in the  
Florida Accounting Information Resource Subsystem for  
planned expenditures; requiring the committee to  
coordinate with the Financial Management Information  
Board in developing certain website information;  
requiring governmental entities to provide information  
as necessary; excepting certain small municipalities  
and special districts from the requirements of the  
act; requiring the Office of Policy and Budget in the  
Executive Office of the Governor to ensure that all  
data added to the website remains accessible to the

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30 public for a certain time; requiring an annual report  
31 to the Governor and Legislature on progress toward  
32 establishing the website; providing an effective date.  
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34 Be It Enacted by the Legislature of the State of Florida:  
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36 Section 1. Subsection (4) of section 11.40, Florida  
37 Statutes, is amended to read:

38 11.40 Legislative Auditing Committee.-

39 (4) The Legislative Auditing Committee:

40 (a) May take under investigation any matter within the  
41 scope of an audit, review, or examination either completed or  
42 then being conducted by the Auditor General or the Office of  
43 Program Policy Analysis and Government Accountability, and, in  
44 connection with such investigation, may exercise the powers of  
45 subpoena by law vested in a standing committee of the  
46 Legislature.

47 (b) Shall provide oversight and management of the website  
48 developed pursuant to s. 215.985.

49 Section 2. Section 215.985, Florida Statutes, is created to  
50 read:

51 215.985 Transparency in government spending.-

52 (1) This section may be cited as the "Transparency Florida  
53 Act."

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

55 (a) "Governmental entity" means any state, regional,  
56 county, municipal, special district, or other political  
57 subdivision whether executive, judicial, or legislative,  
58 including, but not limited to, any department, division, bureau,

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59 commission, authority, district, or agency thereof, or any  
60 public school district, community college, state university, or  
61 associated board.

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

65 (c) "Committee" means the Legislative Auditing Committee  
66 created in s. 11.40.

67 (3) The Executive Office of the Governor, in consultation  
68 with the appropriation committees of the Senate and the House of  
69 Representatives, shall establish a single website, directly  
70 accessible through the state's official Internet portal, which  
71 provides information relating to each appropriation in the  
72 General Appropriation Act for each branch of state government  
73 and state agency.

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

75 1. Disbursement data for each appropriation by the object  
76 code associated with each expenditure established within the  
77 Florida Accounting Information Resource Subsystem. Expenditure  
78 data must include the name of the payee, the date of the  
79 expenditure, the amount of the expenditure, and the statewide  
80 document number.

81 2. For each appropriation, any adjustments, including  
82 vetoed, approved supplemental appropriations included in  
83 legislation other than the General Appropriations Act, budget  
84 amendments, other actions approved pursuant to chapter 216, and  
85 any other adjustments authorized by law.

86 3. Status of spending authority for each appropriation in  
87 the approved operating budget, including released, unreleased,

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88 reserved, and disbursed balances.

89 4. Position and rate information for positions provided in  
90 the General Appropriations Act.

91 (b) All data provided through the website must be data  
92 currently available in the state's financial management  
93 information system referenced in s. 215.93.

94 (4) The committee shall propose providing additional state  
95 fiscal information, which may include, but is not limited to,  
96 the following information for state agencies:

97 (a) Details of nonoperating budget authority established  
98 pursuant to s. 216.181.

99 (b) Trust fund balance reports, including cash available,  
100 investments, and receipts.

101 (c) General revenue fund balance reports, including revenue  
102 received and amounts disbursed.

103 (d) Fixed capital outlay project data, including original  
104 appropriation and disbursements throughout the life of the  
105 project.

106 (e) A 10-year history of appropriations indicated by  
107 agency.

108 (f) Links to state audits or reports related to the  
109 expenditure and dispersal of state funds.

110 (g) Links to program or activity descriptions for which  
111 funds may be expended.

112 (5) The committee shall recommend a format for collecting  
113 and displaying information from state universities, public  
114 schools, community colleges, local governmental units, and other  
115 governmental entities receiving state appropriations.

116 (6) By March 1, 2010, the committee shall develop a

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117 schedule for adding other information to the website by type of  
118 information and governmental entity, including timeframes and  
119 development entity. The schedule shall be submitted to the  
120 President of the Senate and the Speaker of the House of  
121 Representatives. Additional information may include:

122 (a) Disbursements by the governmental entity from funds  
123 established within the treasury of the governmental entity,  
124 including, for all branches of state government, allotment  
125 balances in the Florida Accounting Information Resource  
126 Subsystem.

127 (b) Revenues received by each governmental entity,  
128 including receipts or deposits by the governmental entity into  
129 funds established within the treasury of the governmental  
130 entity.

131 (c) Information relating to a governmental entity's bonded  
132 indebtedness, including, but not limited to, the total amount of  
133 obligation stated in terms of principal and interest, an  
134 itemization of each obligation, the term of each obligation, the  
135 source of funding for repayment of each obligation, the amounts  
136 of principal and interest previously paid to reduce each  
137 obligation, the balance remaining of each obligation, any  
138 refinancing of any obligation, and the cited statutory authority  
139 to issue such bonds.

140 (d) Links to available governmental entity websites.

141 (7) A counter shall be established on the website to show  
142 the number of times the website has been accessed.

143 (8) By August 31 of each fiscal year, each executive branch  
144 agency, the state court system, and the Legislature shall  
145 establish allotments in the Florida Accounting Information

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146 Resource Subsystem for planned expenditures of state  
147 appropriations.

148 (9) The committee shall coordinate with the Financial  
149 Management Information Board in developing any recommendations  
150 for including information on the website which is necessary to  
151 meet the requirements of s. 215.91(8).

152 (10) Functional owners as defined in s. 215.94 and other  
153 governmental entities shall provide information necessary to  
154 accomplish the purposes of this section.

155 (11) Any municipality or special district having a  
156 population of 10,000 or fewer is exempt from this section.  
157 Population determinations must be based on the most recent  
158 population estimates prepared pursuant to s. 186.901.

159 (12) This section does not require or permit the disclosure  
160 of information that is considered confidential by state or  
161 federal law.

162 (13) The Office of Policy and Budget in the Executive  
163 Office of the Governor shall ensure that all data added to the  
164 website remains accessible to the public for 10 years.

165 (14) The committee shall prepare an annual report detailing  
166 progress in establishing the single website and providing  
167 recommendations for enhancement of the content and format of the  
168 website and related policies and procedures. The first report  
169 shall be submitted to the Governor, the President of the Senate,  
170 and the Speaker of the House of Representatives by November 1,  
171 2011, and annually by November 1 thereafter.

172 Section 3. This act shall take effect upon becoming a law.