

CHAPTER 2011-49

Senate Bill No. 2096

An act relating to state financial information; amending s. 11.45, F.S.; requiring that the Auditor General annually provide to the Legislature and the Department of Financial Services a list of specified entities that have failed to comply with certain financial transparency requirements; amending s. 215.985, F.S., relating to the Transparency Florida Act; revising the definition of the term “governmental entity”; adding additional governmental entities to those for which the Legislative Auditing Committee recommends a format for collecting and displaying financial information; revising the schedule for adding information to the state’s official website; revising provisions exempting certain municipalities and special districts from the Transparency Florida Act; requiring each water management district to submit monthly detailed financial statements to its governing board and post such statement on its website; requiring the Chief Financial Officer to provide public access to a state contract management system; providing the information that must be available on the system; requiring agency procurement staff to update data in the system; providing an effective date.

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

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

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

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

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

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

215.985 Transparency in government spending.—

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

(a) “Governmental entity” means any state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or

legislative, including, but not limited to, any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, Florida College System institution ~~community-college~~, state university, or associated board.

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

(c) “Committee” means the Legislative Auditing Committee created in s. 11.40.

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

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

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

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

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

(d) Links to available governmental entity websites.

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

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

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

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

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

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

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

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

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

Approved by the Governor May 26, 2011.

Filed in Office Secretary of State May 26, 2011.