

Committee Substitute for  
Committee Substitute for Senate Bill No. 1796

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 public for a certain time; requiring an annual report to the Governor and Legislature on progress toward establishing the website; providing an effective date.

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

Section 1. Subsection (4) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(4) The Legislative Auditing Committee:

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

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

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

215.985 Transparency in government spending.—

(1) This section may be cited as the “Transparency Florida Act.”

(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, 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(6) By March 1, 2010, the committee shall develop a schedule for adding other information to the website by type of information and governmental entity, including timeframes and development entity. The schedule 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.

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

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

Florida Accounting Information Resource Subsystem for planned expenditures of state appropriations.

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

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

(11) Any municipality or special district 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) This section does not require or permit the disclosure of information that is considered confidential by state or federal law.

(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.

(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.

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

Approved by the Governor May 27, 2009.

Filed in Office Secretary of State May 27, 2009.