



TRANSPARENCY FLORIDA

Joint Legislative Auditing Committee Staff Presentation to
the Florida School Finance Officers Association, Inc.

By: Kathy DuBose, Debbie White

Palm Beach Gardens, Florida

June 9, 2010

Joint Legislative Auditing Committee (JLAC)

- 5 Senate Members; 5 House Members
 - Chairman: Rep. Greg Evers
 - Vice Chairman: Sen. Alex Diaz de la Portilla
 - Senators: Andy Gardiner, Charlie Justice, Jeremy Ring, Steve Wise
 - Representatives: Dwayne Taylor, John Tobia, Betty Reed, Charles Van Zant
- Oversees the Auditor General and OPPAGA
- Conducts hearings of critical audits
- Enforces local government financial reporting requirements
- Monitors local government financial emergencies
- Oversees and manages Transparency Florida

Transparency Florida Act

- Ch. 2009-74, *Laws of Florida*
- Joint Legislative Auditing Committee responsibilities:
 - Oversee and manage the Transparency Florida website
 - Propose additional state agency information
 - Recommend format for collecting and displaying information from universities, colleges, public schools, local governmental units and other governmental entities receiving state appropriations
 - Develop a schedule by March 1, 2010, for adding other information to website
 - Prepare annual report on progress; first report due November 1, 2011

Financial Transparency

- Effort in other states
 - Over half have state financial information available
 - Few have information for local governments and school districts
- Lessons learned
 - Separate phases for implementing components
 - Usage peaks when first launched and when new components added
 - Once systems become operational, resources required to maintain relatively low

Financial Transparency

(continued)

- Transparency in Florida
 - “Florida’s Checkbook” – on CFO’s website (<http://www.myfloridacfo.com/transparency/>)
 - Includes:
 - (1) Florida’s Financials (Cash Flow and Balances);
 - (2) Sunshine Spending (Vendor Payment Search);
 - (3) Local Government Dollar & Cents;
 - (4) State Reports (i.e., CAFR, Florida Treasury Annual Report);
 - (5) DFS Contract Search
 - Amount of financial information available on state agency, local government, and educational entity websites varies

Financial Transparency in Florida

(Example: City of Palm Bay website)



Open.palmbayflorida.org
Financial Transparency in Government

Offering you an open, honest, & accountable government.
- Mayor and City Council

Home Contact Us Glossary FAQ Terms & Use Policy City of Palm Bay

Ways to Use

For citizens:
Find information on how your tax dollars are being put to work in Palm Bay.

For businesses:
See the types of goods and services Palm Bay is buying to discover new business opportunities.

For government:
Study government buying patterns to identify new opportunities to leverage the city's buying power. See what the City is buying and from whom.

Open.palmbayflorida.org is a gateway for obtaining information and key documents about how the City of Palm Bay spends tax dollars and other revenues to provide services to the residents of Palm Bay. The information maintained on this site comes from a variety of resources and is updated quarterly. **Last Update: December 31, 2009**

Expenditures **Salaries** **Revenue** **CAFR** **Monthly Financial Reports**

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Financial Transparency in Florida

(Example: City of Palm Bay website)

- Home
- Expenditures
- Salaries
- Revenue
- CAFR
- FAQ
- Glossary
- City of Palm Bay

CURRENT FISCAL YEAR EXPENDITURES

Search for a Payee: Go

Fund: All

Department: All

Division: All

Activity: All

SubActivity: All

Element: All

Object: AUDIT COSTS

Project: All

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Payee Name	Payment Date	Payment Amount	Description	Fund	Department	Division	Activity	SubActivity	Element	Object	Project
MCGLADREY & PULLEN LLP	11/27/2009	\$8,277.50		GENERAL FUND	FINANCE DEPT	ACCOUNTING	GENERAL GOVERNMENT	FINANCIAL/ADMINISTRATIVE	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$4,606.25		UTILITIES OPERATING FUND	UTILITIES DEPARTMENT	BUSINESS OPERATIONS	PHYSICAL ENVIRONMENT	WATER-SEWER COMBINED SVCS	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$550.00		COMM DEV BLOCK GRANT FUND	GROWTH MANAGEMENT DEPT	GENERAL ADMINISTRATION	ECONOMIC ENVIRONMENT	HOUSING/URBAN DEVELOPMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$206.25		BUILDING FUND	GROWTH MANAGEMENT DEPT	PERMITTING & INSPECTIONS	UNIFORM SERVICES	PROTECTIVE INSPECTIONS	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$82.50		BAYFRONT COMM REDEV FUND	OTHER GOVERNMENTAL UNITS	BAYFRONT COMM REDEV DISTR	ECONOMIC ENVIRONMENT	OTHER ECON ENVIRONMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
MCGLADREY & PULLEN LLP	11/27/2009	\$27.50		HOME INVEST GRANT FUND	GROWTH MANAGEMENT DEPT	GENERAL ADMINISTRATION	ECONOMIC ENVIRONMENT	HOUSING/URBAN DEVELOPMENT	ACCOUNTING & AUDITING	AUDIT COSTS	
Page Total:		\$13,750.00									
Grand Total:		\$13,750.00									

Financial Transparency in Florida

(Example: St. Johns County School District website)

Financial Transparency

On May 27, 2009, Governor Crist signed the [Transparency Florida Act](#) into law. This legislation requires the Governor's Office to develop a website to provide information on every appropriation found in the General Appropriation Act for each branch of state government and state agency. The data must include at a minimum: expenditures, appropriations adjustments, the status of spending authority for each appropriation, and position and rate information on state employees.

The website will be overseen by the Joint Legislative Auditing Committee, which will also propose additional phases of information to be made available. The committee will submit a proposal to the Speaker of the House and the President of the Senate by March 1, 2010 which will include a schedule of additional phases of information by the type of information to be provided for specific governmental entities, including local government units, community colleges, state universities and other government entities that receive state appropriations.

While the Transparency Florida website is still in development, the St. Johns County School District currently provides past and present budget documents, annual financial reports, and BID information online.

St. Johns County School District Financial Data	
Property Tax Information <ul style="list-style-type: none"> • Property Taxes and Millage 	Auditor General Reports <ul style="list-style-type: none"> • 2005 - 2006 Fiscal Year • 2006 - 2007 Fiscal Year • 2007 - 2008 Fiscal Year • 2008 - 2009 Fiscal Year
School District Budget <ul style="list-style-type: none"> • 2008 - 2009 Fiscal Year • 2009 - 2010 Fiscal Year 	Superintendent's Annual Financial Reports <ul style="list-style-type: none"> • 2006 - 2007 Fiscal Year • 2007 - 2008 Fiscal Year • 2008 - 2009 Fiscal Year
BIDs / RFPs / Quotes <ul style="list-style-type: none"> • Current BIDs • BIDs Under Evaluation • BIDs Pending Approval • Awarded BIDs 	Internal Accounts Audits <ul style="list-style-type: none"> • 2004-2005 Fiscal Year • 2005-2006 Fiscal Year • 2006-2007 Fiscal Year • 2007-2008 Fiscal Year • 2008-2009 Fiscal Year
Monthly Budget Amendments <ul style="list-style-type: none"> • Amendment G-01 - General • Amendment G-02 - General • Amendment G-03 - General • Amendment G-04 - General • Amendment G-05 - General • Amendment G-06 - General • Amendment G-07 - General 	Monthly Financial Statements <ul style="list-style-type: none"> • Financial Statement - Aug 2009 • Financial Statement - Sep 2009 • Financial Statement - Oct 2009 • Financial Statement - Nov 2009 • Financial Statement - Dec 2009 • Financial Statement - Jan 2010 • Financial Statement - Feb 2010
Monthly Bills Paid Year-To-Date <ul style="list-style-type: none"> • Monthly Bills - May 2009 • Monthly Bills - Jun 2009 • Monthly Bills - Jul 2009 • Monthly Bills - Aug 2009 • Monthly Bills - Sep 2009 • Monthly Bills - Oct 2009 • Monthly Bills - Nov 2009 • Monthly Bills - Dec 2009 • Monthly Bills - Jan 2010 • Monthly Bills - Feb 2010 	Long Term Debt <ul style="list-style-type: none"> • Debt Service Payment Schedules Financial & Program Cost Accounting & Reporting for Florida Schools (Red Book) <ul style="list-style-type: none"> • FL DOE

Transparency Florida Website

- www.transparencyflorida.gov
- Became available to the public in January 2010
- Cost: Approximately \$640,000 for software & contract for programming; used in-house staff



Welcome to the Transparency Florida Website

The Florida Legislature created Transparency Florida to provide the public with unprecedented access to state government spending information by posting Florida's operating budget and associated expenditure records online.

Transparency Florida is designed to provide a current, continually updated picture of the state's operating budget as well as daily expenditures made by state agencies. The numbers are updated nightly as funds are released to agencies, transferred between budget categories, and payments are written for goods and services.

This site is a work in progress; in the coming months our goal is to add more information regarding individual expenditures, vendor payments, and other levels of government spending. Our desire is to increase fiscal accountability in state spending by providing citizens with a useful tool for understanding how their tax dollars are being appropriated and spent.

Getting Started

Please take a few moments to explore the site. First time users, please review the [Training Overview](#) for general information about the data and tips on how to navigate this site. A [glossary](#) of terms and definitions is also provided under Site Information.

By taking a moment to explore these documents, you will be better equipped to realize the full potential of this site. To navigate, use the tabs or "breadorumb" links that appear at the top of the screen. Within the Operating Budget tab you can browse by agency, which enables you to view individual expenditures within specific program areas, or by bill format to review proviso or bill text.

Additional information associated with data on this site is maintained by each state agency. We have included a list of [agency contacts](#) should you have additional questions, need more information, or wish to make a public records request.



Welcome Message
from
Senate President
Jeff Atwater



Take the
Transparency Florida
Tour



Operating Budget
by Program Area





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- [Reports](#)
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[View Operating Budget - Statewide](#)

[View Operating Budget By Agency](#)

[View Operating Budget in Bill Format](#)

Operating Budget - Statewide

[Operating Budget](#)

[Positions](#)

General Revenue

[Update](#)

Trust Funds

All Funds

View Table

[Update](#)

View Chart

Fiscal Year 2009-10

[Update](#)

Operating Budget

	Appropriations	Unbudgeted Reserve	Approved Budget	Releases	Approved Budget Unreleased	Disbursements
General Revenue	21,700,119,351	42,828,441	21,657,490,910	21,637,363,625	20,127,285	19,305,599,240.95
Trust Funds	52,587,575,468	287,410,231	52,300,165,235	51,092,732,341	1,207,432,894	31,377,528,435.15
Total	74,287,694,817	330,038,672	73,957,656,145	72,730,095,966	1,227,560,179	50,683,127,676.10

Appropriations and Approved Budget

07/1/09	Appropriations Bill (GAA) - Laws of Florida, Chapter 2009-81 (Senate Bill 2800)	86,536,380,098	0	86,536,380,098		
07/1/09	Appropriations Bill (GAA) - Laws of Florida, Chapter 2009-81 (Senate Bill 2800)	0	629,473,359	-629,473,359		
07/1/09	Executive Office of the Governor Distribution of General Appropriations Act Lump Sum Line Items	-31,168,415	0	-31,168,415		
07/1/09	Executive Office of the Governor Distribution of General Appropriations Act Lump Sum Line Items	31,168,415	0	31,168,415		
Total Operating Budget - All Funds		73,098,401,698	329,738,672	72,768,663,028		



Disbursements by Summary Object

Statewide > Disbursements by Summary Object

Fiscal Year: 2009-10

Object Title	Operational Amount	Fixed Capital Outlay Amount
AID TO COUNTIES - OTHER	640,339,985.33	5,507,994.07
AID TO COUNTIES-EDUCATIONL	10,641,892,274.60	114,022,360.51
AID TO MUNICIPALITIES	95,730,133.00	156,005.53
BEDDING & OTHER TEXTILES	5,499,644.93	15,805.71
BLDG MAINT & HEATING SUPP	26,523,348.33	1,361,008.39
BUILDING & CONSTR MATERIAL	9,679,418.65	-47,643,924.67
CARE & SUBSISTENCE	15,106,649,824.73	
COMMUNICATION & FREIGHT	208,886,850.47	145,470.45
CURR CHARGES & OBLIG CONT	3,113,438.83	1,625.00
DISTRIBUTION & TRANSFERS	2,151,669,190.38	44,633,023.27
ED, MED, & AGRI SUPPLIES	260,423,987.08	118,769.59
EDUCATIONAL AIDS	638,546,422.08	
EMPLOYEE MOVING EXPENSES	143,832.75	
EMPLOYER CONTRIBUTIONS	849,672,210.45	72,747.00
FISCAL AGENTS & OTHER FEES	157,183.00	380,028.55
FIXED CAPITAL OUTLAY	1,120,060.94	615,289,283.16
FOOD PRODUCTS	253,467,881.63	3,586.31
INSURANCE & SURETY BONDS	155,707,914.53	5,431.54
INSURANCE CONTRIBUTIONS	831,062,645.68	
INTEREST	9,661,069.55	228,181,281.53
LOANS	1,795.00	46,267,290.00
MODULAR BLDG. STRUCTURES	355,279.63	2,290.00
MOTOR FUELS & LUBRICANTS	35,231,904.51	11,447.09
OFFICE SUPP - CONSUMABLE	39,032,570.52	104,361.87
OPER. DIST/TRANS REQ BY LAW	426,996,975.41	
OTHER CUR. CHRGS/OBLIGATION	98,696,402.29	3,783,627.99
OTHER DEBT SERVICE	414,589.28	-31,864,004.90
OTHER DISTRIBUTIONS	132,056.73	654,656,467.15



Disbursements by Detail Object

Statewide > [Disbursements by Summary Object](#) > Disbursements by Detail Object

Fiscal Year: 2009-10

AID TO COUNTIES-EDUCATIONL

Object Title	Operational Amount	Fixed Capital Outlay Amount
AID TO COUNTIES-EDUCATIONL	11,772,767,896.04	127,068,035.66
Total	11,772,767,896.04	127,068,035.66



Disbursements By Vendor - Operational

Statewide > [Disbursements by Summary Object](#) > [Disbursements by Detail Object](#) > Disbursements by Vendor

Month:

Fiscal Year:

AID TO COUNTIES-EDUCATIONL

Vendor	Operational Amount
34TH STREET CHURCH OF GOD	4,696.18
ACADEMIES OF EXCELLENCE INC.	50,561.68
ACADEMIES OF EXCELLENCE, INC.	46,202.66
ACADEMY PREP CENTER OF TAMPA	25,846.75
ACADEMY PREP CTR FOR EDUCATION	37,199.57
ACADEMY PREP CTR OF TAMPA, INC	30,580.91
AFTER SCHOOL PROGRAMS, INC.	110,483.24
AGENCY FOR COMMUNITY TREATMENT	75,774.24
ALACHUA COUNTY SCHOOL BOARD	122,917,707.02
ALACHUA LEARNING CENTER	59,224.77
AMERICA'S SECOND HARVEST OF THE	32,882.80
AMERICAN YOUTH ACADEMY	67,375.99
ANN STORCK CENTER, INC.	28,888.10
APPETITE FOR LIFE, INC.	46,984.32
ARCHIMEDEAN ACADEMY, INC.	122,021.44
ARNETTE HOUSE, INC.	25,451.62
ASCENSION CATHOLIC SCHOOL	1,686.53
ASPIRA OF FLORIDA, INC.	740,189.70
ASSISTANCE UNLIMITED INC	173,150.38
ASSOCIATED MARINE INSTITUTES	790,419.25
BAKER COUNTY SCHOOL BOARD	30,937,188.26
BAY COUNTY SCHOOL BOARD	86,395,486.91



Payments by Vendor - Operational

Statewide > [Disbursements By Summary Object](#) > [Disbursements By Detail Object](#) > [Disbursements By Vendor](#) > Payments by Vendor

Month: Year to Date

Fiscal Year: 2009-10

AID TO COUNTIES-EDUCATIONL ALACHUA COUNTY SCHOOL BOARD

Date	Statewide Document Number	Amount
7/09/09	D0000000702 EDUCATION, DEPARTMENT OF	730,974.91
7/10/09	D0000002981 EDUCATION, DEPARTMENT OF	51,099.00
7/10/09	D0000002983 EDUCATION, DEPARTMENT OF	3,914,661.00
7/17/09	D0000015936 EDUCATION, DEPARTMENT OF	10,169.82
7/17/09	D0000015937 EDUCATION, DEPARTMENT OF	9,640.19
7/17/09	D0000015938 EDUCATION, DEPARTMENT OF	262,802.38
7/17/09	D0000015941 EDUCATION, DEPARTMENT OF	4,231.30
7/24/09	D0000025548 EDUCATION, DEPARTMENT OF	2,206,744.00
7/24/09	D0000025550 EDUCATION, DEPARTMENT OF	51,099.00
7/24/09	D0000025551 EDUCATION, DEPARTMENT OF	711.00
7/24/09	D0000031634 EDUCATION, DEPARTMENT OF	3,223,692.00
7/27/09	D0000032676 EDUCATION, DEPARTMENT OF	69,538.69
7/27/09	D0000032677 EDUCATION, DEPARTMENT OF	168,613.83
7/29/09	D0000041991 EDUCATION, DEPARTMENT OF	2,498.75
7/31/09	D0000046674 EDUCATION, DEPARTMENT OF	18,408.04
7/31/09	D0000046675 EDUCATION, DEPARTMENT OF	154,677.50
7/31/09	D0000046676 EDUCATION, DEPARTMENT OF	744,211.92
7/31/09	D0000046680 EDUCATION, DEPARTMENT OF	19,635.98
7/31/09	D0000047814 EDUCATION, DEPARTMENT OF	123.30
8/10/09	D0000058947 EDUCATION, DEPARTMENT OF	51,099.00

Staff Support

- House and Senate
- Auditor General's Office
- OPPAGA
- OLITS
- Governor's Office
- Department of Financial Services
- Department of Education
- Florida Association of Counties
- Florida League of Cities
- Florida Association of Special Districts
- Florida Government Finance Officers Association
- Board of Governors
- Florida College System
- Florida Association of District School Superintendents
- Florida School Finance Council
- Individuals in financial and IT-related positions at a number of the entities
- Representatives of school districts

School Districts

- Decision to focus on school districts; most similarities
- Use standard chart of accounts - the *Red Book*
- Submit numerous annual reports and financial data to DOE
- DOE website includes numerous financial reports with school district and school-level information
- All school district audits are posted on the Auditor General's website
- All school districts have a website; content varies

School Districts

(continued)

- Three consortiums provide services to 32 small school districts; two of which also provide IT services
- Financial challenges due to declining property taxes and full implementation of class size amendment
- Survey Results:
 - 100% response rate
 - Some responses not complete, but will follow-up, if needed
 - Basically 67 different accounting systems
 - Main Frame-based versus Server-based
 - Use of peripheral systems (e.g., for capital projects, etc.)

School Districts

(continued)

- Survey Results (continued):
 - Problems expected if required to FTP data to state:
 - Time and staffing for initial programming required
 - specifics depend on what data is requested to be submitted
 - Technology concerns
 - especially for smaller districts without expertise in-house
 - use of consultants/other vendors may be required - cost?
 - Monthly submission preferred

School Districts

(continued)

- Survey Results (continued):
 - Problems expected if required to post information to websites:
 - Time and staffing for posting and maintenance of data
 - specifics depend on what data is requested to be submitted
 - Large costs expected, depending on what is required
 - Technology concerns
 - website “build-out” – cost?
 - many smaller districts have only basic information on website (i.e., contact information for superintendent, board members, and schools)

Recommendations

- Developed with the assistance of advisory group
- Begin with information that is readily available with minimal effort and cost to provide to the public
- Three phases suggested to full Committee; Committee approved first two phases. Due to cost concerns, third phase deferred.
- Access to all information to be provided from Transparency Florida website

Recommendations

(continued)

- Access to Transparency Florida website provided from all school district websites; use logo
- Include FAQs, glossary, disclaimer
- School districts responsible for redacting confidential information
- Suggest considering assistance for school districts that would struggle to comply with requirements

Phases 1 & 2: Recommendations

- Provide access from Transparency Florida website to the following school district information:
 - Each school district's website
 - Audit report of each school district
 - Numerous reports with financial information that are now on DOE's website (contains information for all school districts, some school-level information, and some statewide summaries) added during Phase 1
 - Additional reports received and/or compiled by DOE added during Phase 2
- All school districts required to provide link to Transparency Florida website and use Transparency Florida logo

Sample Report – DOE Website

Return on Investment/School Efficiency Measures

Total Program Costs Per Student Operating Funds 2007-2008

LEON COUNTY LEON HIGH SCHOOL

Program Name	Program Number	School	District	State
Basic		Costs Per Student	Costs Per Student	Costs Per Student
Grades Kindergarten - 3	101	-	\$6,631	\$7,424
Grades 4 - 8	102	-	\$6,414	\$6,671
Grades 9 - 12	103	\$6,406	\$6,853	\$6,648
Basic Program Costs		\$6,406	\$6,611	\$6,906
Exceptional Student Education (ESE)				
Grades Pre-Kindergarten - 3	111	-	\$13,440	\$13,071
Grades 4 - 8 ESE Basic	112	-	\$10,955	\$10,755
Grades 9 - 12 ESE Basic	113	\$8,840	\$9,248	\$10,073
Exceptional Student Level 4	254	\$13,413	\$24,463	\$25,007
Exceptional Student Level 5	255	\$12,637	\$63,410	\$35,968
ESE Program Costs		\$8,895	\$12,731	\$12,014
English for Speakers of Other Languages	130	\$5,786	\$10,859	\$7,745
Vocational Grades 9 - 12	300	\$6,745	\$7,015	\$6,990
Total Educational Program Costs		\$6,766	\$7,934	\$7,954

Sample Report – DOE Website

Financial Profiles of School Districts

Broward
Profiles of Florida School Districts
2007-2008

REVENUE - ALL GOVERNMENTAL FUNDS (SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT)		GENERAL FUND EXPENDITURES BY PROGRAM (SOURCE: SCHOOL DISTRICT COST REPORT)	
TOTAL FEDERAL REVENUE	236,469,713	TOTAL EXPENDITURES	1,850,626,362
PERCENT OF TOTAL REVENUE	8.41%		
TOTAL STATE REVENUE	1,132,545,163	BASIC (K-12) AND ESOL TOTAL	1,248,949,445
PERCENT OF TOTAL REVENUE	40.28%	EXPENDITURES PER FTE	6,462
TOTAL LOCAL REVENUE	1,442,413,429	BASIC K-3	338,445,500
PERCENT OF TOTAL REVENUE	51.31%	BASIC 4-8	415,295,409
		BASIC 9-12	356,739,998
TOTAL REVENUE	2,811,428,305	ESOL	138,468,538
		EXCEPTIONAL STUDENTS	467,702,426
		EXPENDITURES PER FTE	12,020
EXPENDITURES - ALL GOVERNMENTAL FUNDS (SOURCE: SCHOOL DISTRICT ANNUAL FINANCIAL REPORT)		CAREER 9 - 12	37,419,229
TOTAL CURRENT EXPENDITURES	2,344,351,361	EXPENDITURES PER FTE	6,109
TOTAL CAPITAL OUTLAY	469,181,100	ADULT*	
TOTAL DEBT SERVICE	214,157,243	CONTINUING WORKFORCE ED.	5,944,402
TOTAL	3,027,689,704	CAREER CERTIFICATE	35,733,126
		APPLIED TECHNOLOGY DIPLOMA	922,232
		APPRENTICESHIP	3,878,410
		ADULT GENERAL EDUCATION	50,077,092

Phase 3: Recommendations

(Deferred indefinitely)

- School districts required to:
 - Post certain documents on their websites (i.e., budget amendments, monthly financial statements)
 - Transmit monthly expenditure data to state; will exclude salary data
 - Redact all confidential data prior to transmission
- State would need to build a system

Rough cost estimate: \$ 9 million

Additional Recommendations

- OLITS should be responsible for designing, building, and hosting the system required or for procuring these services
- Governance board for day-to-day decisions
- Rulemaking authority for DOE/Guidelines for JLAC
- Provide contact information on website for questions about school district information, technical assistance, website suggestions
- Auditors to report noncompliance
- Penalty for noncompliance

Other Entities: Recommendations

- Charter schools: 410; 72 more approved
- Universities: 11
- Colleges: 28
- Water Management Districts: 5
- Counties: 67; estimated 300 reporting entities
- Municipalities: 410 active; 163 under current law
- Special Districts: 1625; unknown under current law
- Statutory changes suggested:
 - Delete requirement that an entity must receive state appropriations to be included
 - Exemption threshold for smaller municipalities and special districts based on total revenue rather than population

Other Entities: Recommendations

(continued)

- Follow same overall approach as recommended for school districts:
 - Maximize use of existing information that is user-friendly
 - Phase in information added; begin with easiest and least costly
 - Access from entity website and Transparency Florida website
 - Pilot entity for transactional data

Other Entities: Recommendations

(continued)

- Entity responsible for redacting confidential information
- FAQs, glossary, disclaimer
- Auditors determine noncompliance
- Same penalty for noncompliance as for failure to file financial reports
- Consideration for assistance for entities that would struggle

State Agency Information: Recommendations

- Senate Ways and Means continuing to enhance website
- Suggest additional information include items specified in the law
- Website for costs-savings suggestions; allow anonymous posting; include sharing of available inventory and supplies

2010 Transparency Legislation

- Proviso language in conference report on HB 5001 (General Appropriations Act) - now Ch. 2010-152, L.O.F. - implemented the Committee's recommendations for school districts
 - DOE responsible for posting currently available reports related to school district finances on its website
 - Link to this information to be provided on Transparency Florida website
 - Each school district required to provide link to Transparency Florida website
 - DOE required to establish a working group to provide a framework to provide school-level data in greater detail and frequency; report due December 1, 2010

Chapter 2010-152, L.O.F.

(Excerpt from Conference Report on HB 5001 - Appropriations)

From the funds in Specific Appropriations 116 through 130, the Department of Education shall coordinate, organize, and publish online all currently available reports relating to school district finances on an existing department website, including information generated from the department's school district finance database. These reports shall also be readily accessible to the public through a link on the Transparency Florida website established by section 215.985, Florida Statutes, pursuant to recommendations in the February 2010 report "Recommendations for Transparency Florida" by the Joint Legislative Auditing Committee. The school district reports to be available on the Transparency Florida website include, but are not limited to, those currently published on the department's website, school district websites, and the Auditor General's website. The department shall coordinate with the Executive Office of the Governor to create links on the Transparency Florida website to school district reports by August 1, 2010.

By December 31, 2010, the department shall publish additional finance data relating to school districts that is not currently available online, including school-level expenditure data. The department shall work with school districts to ensure that each district website provides a link to the Transparency Florida website.

The department shall also establish a working group to study issues related to the future expansion of school finance data available to the public through the Transparency Florida website. The working group shall include department finance staff, district finance officers, and other appropriate district staff. The working group shall develop recommendations regarding the establishment of a framework to provide school-level data in greater detail and frequency. The recommendations should address the need to report accounting transactions in a common, uniform format and include an analysis of potential barriers such as cost, technology, account coding structure, data security, and other issues that could impact completion of an expanded system of transparency in school finances. The working group shall also examine means for district coordination in the completion of the system. The working group shall publish a report of its findings by December 1, 2010.

Legend:

PHASE 1

PHASE 2

New – relates to Phase 3 issues

Other Transparency-Related Bills Considered in 2010

- **SB 2408**: by Senate Ways and Means and Sen. Alexander; revisions to the Transparency Florida Act; exemption for smaller municipalities and special districts based on revenues
- **SB 690**: by Senate Finance and Tax and Sen. Dean; local government accountability; post budget online; audit due 9 months after FYE; corrective action language
- **SB 2206**: by Senate Ways and Means and Sen. Alexander; uniform chart of accounts
- All of these bills passed the Senate. These may be back next year.

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- This presentation & JLAC report are on website under the Transparency Florida link