



Leading our Children to Success

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Jim Miller
District 2
Rosanne Brandenburg
District 3
Tod Howard
District 4
Debbie Stivender
District 5
Kyleen Fischer

MEMORANDUM

Date: March 11, 2011

To: Dr. Susan Moxley, Superintendent of Schools
School Board Members

From: Carol MacLeod, Chief Financial Officer

Re: "Transparency Florida Act"

During the 2009 Legislative session, the legislature added the provisions of Section 215.985, Florida Statutes related to transparency in government spending, cited as the "Transparency Florida Act". This section directed the establishment of a single website, directly accessible through the state's official Internet portal, which provides information relating to each appropriation in the General Appropriations Act for each branch of state government and state agency. (Attachment A)

In February 2010, The Joint Legislative Auditing Committee (JLAC) issued their recommendations on how to provide this information. As it specifically related to school districts, the JLAC recommended a 3 phase implementation for school districts. Phase 1 was for each school district to include on their website a hyperlink to the Transparency Florida website. This link was placed on the front page of our website as required. Phase 2 was for all school districts to provide the Florida Department of Education (FLDOE) with summary information and the FLDOE was required to post these reports on their website with a link to and from the Transparency Florida website. We have complied with all requests from FLDOE. Phase 3 was to require school districts to post selected documents (budget amendments and financial statements) on their websites and to transmit expenditure data to the FLDOE for disclosure. This information was already available on our website. The committee suggested that one school district should be the pilot district with the goal of full compliance for all districts within 24 months. However, the final conclusion of the committee was to move forward with phase 1 and 2 and the deferral of phase 3 pending future discussion. (Attachment B)

The Florida School Finance Officers Association (FSFOA) has a long history of working with FLDOE in providing common reporting for all school districts. At the June 2010 FSFOA conference, JLAC staff members made a presentation outlining the implementation of the Transparency Act. The decision was made to focus the early implementation of the act on school districts because they have the most similarities, use a standard chart of accounts, currently submit numerous financial reports, all district audits are posted on the Auditor General Website and all school districts have websites. Several school districts including Lake agreed to work

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toward early implementation of phase 3 by working to establish a common disclosure format and content. (Attachment C)

In an effort to promote and support the Transparency Florida Act at the local level, we have currently posted on the front page of the district website a link to “Financial Transparency”. This provides detailed financial information in excess of the current recommendations. This will be an ongoing effort with several districts as we refine the information presented for consistency and comparability across school districts.

Should you have any questions or need further information, please let me know.