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Chapter No. 489
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SENATE BILL NO. 2554

Originated in Senate *Nemio Dugues* Secretary

SENATE BILL NO. 2554

AN ACT TO REVISE AND CLARIFY THE "MISSISSIPPI ACCOUNTABILITY AND TRANSPARENCY ACT OF 2008"; TO CREATE NEW SECTION 27-104-152, MISSISSIPPI CODE OF 1972, TO DECLARE LEGISLATIVE FINDINGS AND INTENT REGARDING PUBLIC ACCESS TO THE DETAILS ON STATE EXPENDITURES OF TAX DOLLARS AND OTHER STATE FUNDS AND THE PERFORMANCE RESULTS THAT ARE ACHIEVED FOR THE EXPENDITURES; TO AMEND SECTION 27-104-153, MISSISSIPPI CODE OF 1972, TO DEFINE ADDITIONAL TERMS USED UNDER THE ACT; TO AMEND SECTION 27-104-155, MISSISSIPPI CODE OF 1972, TO EXPAND THE DATA THAT IS REQUIRED TO BE MAINTAINED ON THE SEARCHABLE WEBSITE OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION THAT INCLUDES INFORMATION ON EXPENDITURES OF STATE FUNDS AND TO PRESCRIBE ADDITIONAL REQUIREMENTS FOR THE WEBSITE; TO PROVIDE THAT THE BOARD OF TRUSTEES OF STATE INSTITUTIONS OF HIGHER LEARNING SHALL CREATE THE IHL ACCOUNTABILITY AND TRANSPARENCY WEBSITE NO LATER THAN JULY 1, 2012; TO PROVIDE THAT THE STATE BOARD FOR COMMUNITY AND JUNIOR COLLEGES SHALL CREATE THE COMMUNITY AND JUNIOR COLLEGE ACCOUNTABILITY AND TRANSPARENCY WEBSITE NO LATER THAN JULY 1, 2012; TO AMEND SECTION 27-104-157, MISSISSIPPI CODE OF 1972, TO REQUIRE AGENCIES TO PROVIDE THE DEPARTMENT WITH ACCESS TO ALL REQUIRED DATA WITHIN 14 DAYS AFTER THE DATA BECOMES AVAILABLE TO THE AGENCY; TO CREATE NEW SECTION 27-104-158, MISSISSIPPI CODE OF 1972, TO DIRECT THE STATE AUDITOR TO EXAMINE AGENCIES' COMPLIANCE WITH THE REQUIREMENTS OF THE ACT; TO AMEND SECTION 27-104-159, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT EXPENDITURES OF THE LEGISLATIVE BRANCH SHALL BE SUBJECT TO THE PROVISIONS OF THE ACT; TO AMEND SECTION 25-61-17, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISION; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. The following shall be codified as Section 27-104-152, Mississippi Code of 1972:

27-104-152. The Legislature finds that the public should be able to easily access the details on how the state is spending tax dollars and other state funds and what performance results are achieved for the expenditures. It is the intent of the Legislature that the state, acting through the Department of Finance and Administration, create and maintain a searchable website providing access, to the extent possible, to where, for

what purpose and what results are achieved for all taxpayer investments in state government.

SECTION 2. Section 27-104-153, Mississippi Code of 1972, is amended as follows:

27-104-153. As used in Sections 27-104-151 through 27-104-159:

(a) "Searchable website" means an Internet site that:

(i) Allows the public to access information identified in Sections 27-104-151 through 27-104-159 without any fee or charge to the public for that access; * * *

(ii) Provides keyword or other efficient search capability to support the public's ability to find, aggregate and display that information with reasonable ease by accessing a single website; and

(iii) Allows the public to programmatically search and access all data in a serialized machine readable format, such as XML, via a Web-services application programming interface.

(b) "Agency" means a state agency, department, institution, board, commission, council, office, bureau, division, committee or subcommittee of the state. The term "agency" includes individual agencies and programs as well as multiple agencies whenever programs and activities involve more than one (1) agency. The term "agency" includes all elective offices in the executive, legislative and judicial branches of state government. The term "agency" does not include counties or municipalities.

(c) "Entity" or "recipient" means a corporation, association, union, limited liability company, limited liability partnership, grantee, contractor, county, municipality or other local government entity, or any other legal business entity, including a nonprofit entity. The term "entity" or "recipient" does not include an individual recipient of state public assistance.

(d) "Expenditure of state funds" means the disbursement or transfer of any funds, from any source or funds, whether appropriated or nonappropriated, from any agency. The term "expenditure of state funds" includes the expenditures from bond proceeds.

(e) "Funding action" means the transfer of funds from a state agency to another entity for a specific purpose. These would include subgranting of funds for specific purposes or the funding through bonds or other authority specific projects and actions.

(f) "Funding source" means the state account against which an expenditure is recorded.

(g) "State audit or report" means any audit or report issued by the State Auditor, Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) or an executive body relating to the entity or recipient of funds or to the budget program or activity or agency.

SECTION 3. Section 27-104-155, Mississippi Code of 1972, is amended as follows:

[Through June 30, 2014, this section shall read as follows:]

27-104-155. (1) The Department of Finance and Administration shall develop and operate a searchable website that * * * includes information on expenditures of state funds from all funding sources. The website shall have a unique and simplified website address, and the department shall require each agency that maintains a generally accessible Internet site or for which a generally accessible Internet site is maintained to include a link on the front page of the agency's Internet site to the searchable website required under this section.

(a) With regard to disbursement of funds, the website shall include, but not be limited to:

(i) The name and principal location of the entity or recipients of the funds, excluding release of information

relating to an individual's place of residence, the identity of recipients of state or federal assistance payments, and any other information deemed confidential by state or federal law relating to privacy rights;

(ii) The amount of state funds expended;

(iii) A descriptive purpose of the funding action or expenditure;

(iv) The funding source of the expenditure * * *;

(v) The specific source of authority for the expenditure including, but not limited to, a grant, subgrant, contract, * * * or the general discretion of the agency director, provided that if the authority is a grant, subgrant or contract * * *, the website entry shall include a grant, subgrant or contract number or similar information that clearly identifies the specific source of authority;

(vi) The * * * expending agency;

(vii) The type of transaction; and

(viii) Any other information deemed relevant by the Department of Finance and Administration.

(b) The searchable website must include access to an electronic summary of each grant, including amendments; subgrant, including amendments; contract, including amendments; and payment voucher that includes, wherever possible, a hyperlink to the actual document in a searchable PDF format, subject to the restrictions in paragraph (c) of this section. The Department of Finance and Administration may cooperate with other agencies to accomplish the requirements of this paragraph.

(c) Nothing in Sections 27-104-151 through 27-104-159 shall permit or require the disclosure of trade secrets or other proprietary information, including confidential vendor information, or any other information that is required to be confidential by state or federal law * * *.

(d) The information available from the searchable website must be updated no later than fourteen (14) days after the receipt of data from an agency, and the Department of Finance and Administration shall require each agency to provide to the department access to all data that is required to be accessible from the searchable website within fourteen (14) days of each expenditure, grant award, including amendments; subgrant award, including amendments; or contract, including amendments; executed by the agency.

(e) The searchable website must include data for all fiscal years beginning with fiscal year 2010, and all data on the searchable website must remain accessible to the public for a minimum of ten (10) years.

(2) The Board of Trustees of State Institutions of Higher Learning shall create the IHL Accountability and Transparency website to include its executive office and the institutions of higher learning no later than July 1, 2012. This website shall:

(a) Provide access to existing financial reports, financial audits, budgets and other financial documents that are used to allocate, appropriate, spend and account for appropriated funds;

(b) Have a unique and simplified website address;

(c) Be directly accessible via a link from the main page of the Department of Finance and Administration website, as well as the IHL website and the main page of the website of each institution of higher learning;

(d) Include other links, features or functionality that will assist the public in obtaining and reviewing public financial information;

(e) Report expenditure information currently available within these enterprise resource planning (ERP) computer systems;
and

(f) Design the reporting format using the existing capabilities of these ERP computer systems.

(3) The State Board for Community and Junior Colleges (SBCJC) shall create the Community and Junior Colleges Accountability and Transparency website to include its executive office and the community and junior colleges no later than July 1, 2012. This website shall:

(a) Provide access to existing financial reports, financial audits, budgets and other financial documents that are used to allocate, appropriate, spend and account for appropriated funds;

(b) Have a unique and simplified website address;

(c) Be directly accessible via a link from the main page of the Department of Finance and Administration website, as well as the SBCJC website and the main page of the website of each community and junior college;

(d) Include other links, features or functionality that will assist the public in obtaining and reviewing public financial information;

(e) Report expenditure information currently available within the computer system of each community and junior college; and

(f) Design the reporting format using the existing capabilities of the computer system of each community and junior college.

[From and after July 1, 2014, this section shall read as follows:]

27-104-155. (1) The Department of Finance and Administration shall develop and operate a searchable website that * * * includes information on expenditures of state funds from all funding sources. The website shall have a unique and simplified website address, and the department shall require each agency that maintains a generally accessible Internet site or for

which a generally accessible Internet site is maintained to include a link on the front page of the agency's Internet site to the searchable website required under this section.

(a) With regard to disbursement of funds, the website shall include, but not be limited to:

(i) The name and principal location of the entity or recipients of the funds, excluding release of information relating to an individual's place of residence, the identity of recipients of state or federal assistance payments, and any other information deemed confidential by state or federal law relating to privacy rights;

(ii) The amount of state funds expended;

(iii) A descriptive purpose of the funding action or expenditure;

(iv) The funding source of the expenditure * * *;

(v) The budget program or activity of the expenditure;

(vi) The specific source of authority and descriptive purpose of the expenditure, to include a link to the funding authorization document(s) in a searchable PDF form;

(vii) The specific source of authority for the expenditure including, but not limited to, a grant, subgrant, contract, * * * or the general discretion of the agency director, provided that if the authority is a grant, subgrant or contract * * *, the website entry shall include a grant, subgrant or contract number or similar information that clearly identifies the specific source of authority. The information required under this paragraph includes data relative to tax exemptions and credits;

(viii) The * * * expending agency;

(ix) The type of transaction; * * *

(x) The expected performance outcomes achieved for the funding action or expenditure;

(xi) Links to any state audit or report relating to the entity or recipient of funds or the budget program or activity or agency; and

(xii) Any other information deemed relevant by the Department of Finance and Administration.

(b) The searchable website must include access to an electronic summary of each grant, including amendments; subgrant, including amendments; contract, including amendments; and payment voucher that includes, wherever possible, a hyperlink to the actual document in a searchable PDF format, subject to the restrictions in paragraph (c) of this section. The Department of Finance and Administration may cooperate with other agencies to accomplish the requirements of this paragraph.

(c) Nothing in Sections 27-104-151 through 27-104-159 shall permit or require the disclosure of trade secrets or other proprietary information, including confidential vendor information, or any other information that is required to be confidential by state or federal law * * *

(d) The information available from the searchable website must be updated no later than fourteen (14) days after the receipt of data from an agency, and the Department of Finance and Administration shall require each agency to provide to the department access to all data that is required to be accessible from the searchable website within fourteen (14) days of each expenditure, grant award, including amendments; subgrant, including amendments; or contract, including amendments; executed by the agency.

(e) The searchable website must include all information required by this section for all transactions that are initiated in fiscal year 2015 or later. In addition, all information that is included on the searchable website from the date of the inception of the website until July 1, 2014, must be maintained on the website according to the requirements of this section before

July 1, 2014, and remain accessible for ten (10) years from the date it was originally made available. All data on the searchable website must remain accessible to the public for a minimum of ten (10) years.

(2) The Board of Trustees of State Institutions of Higher Learning shall create the IHL Accountability and Transparency website to include its executive office and the institutions of higher learning no later than July 1, 2012. This website shall:

(a) Provide access to existing financial reports, financial audits, budgets and other financial documents that are used to allocate, appropriate, spend and account for appropriated funds;

(b) Have a unique and simplified website address;

(c) Be directly accessible via a link from the main page of the Department of Finance and Administration website, as well as the IHL website and the main page of the website of each institution of higher learning;

(d) Include other links, features or functionality that will assist the public in obtaining and reviewing public financial information;

(e) Report expenditure information currently available within these enterprise resource planning (ERP) computer systems; and

(f) Design the reporting format using the existing capabilities of these ERP computer systems.

(3) The State Board for Community and Junior Colleges (SBCJC) shall create the Community and Junior Colleges Accountability and Transparency website to include its executive office and the community and junior colleges no later than July 1, 2012. This website shall:

(a) Provide access to existing financial reports, financial audits, budgets and other financial documents that are

used to allocate, appropriate, spend and account for appropriated funds;

(b) Have a unique and simplified website address;

(c) Be directly accessible via a link from the main page of the Department of Finance and Administration website, as well as the SBCJC website and the main page of the website of each community and junior college;

(d) Include other links, features or functionality that will assist the public in obtaining and reviewing public financial information;

(e) Report expenditure information currently available within the computer system of each community and junior college; and

(f) Design the reporting format using the existing capabilities of the computer system of each community and junior college.

SECTION 4. Section 27-104-157, Mississippi Code of 1972, is amended as follows:

27-104-157. The Department of Finance and Administration shall have the authority to establish the form, processes and procedures, and timelines for * * * agencies to report the information required by Sections 27-104-151 through 27-104-159. At the latest, each agency shall provide access to all required data within fourteen (14) days after the data becomes available to the agency. All * * * agencies * * * shall fully cooperate with the Department of Finance and Administration in compiling and providing all information necessary to comply with the requirements of Sections 27-104-151 through 27-104-159.

SECTION 5. The following shall be codified as Section 27-104-158, Mississippi Code of 1972:

27-104-158. The Office of the State Auditor shall examine agencies' compliance with the requirements of Sections 27-104-151

through 27-104-159 in the course of the powers and duties of the office as prescribed in Section 7-7-211.

SECTION 6. Section 27-104-159, Mississippi Code of 1972, is amended as follows:

27-104-159. Nothing in Sections 27-104-151 through 27-104-159 shall be construed to supersede the Mississippi Public Records Act of 1983, as amended, except that Sections 27-104-151 through 27-104-158 shall apply to expenditures of the legislative branch.

SECTION 7. No provision of Sections 27-104-151 through 27-104-159 shall be construed as conferring upon the Department of Finance and Administration any authority to review, approve or deny any expenditures or contracts entered into by the Legislature or any of its committees, or to impose any requirement on the Legislature or any of its committees to take any action other than to disclose expenditures and contracts entered into on or after July 1, 2011.

SECTION 8. Section 25-61-17, Mississippi Code of 1972, is amended as follows:

25-61-17. Nothing in this chapter shall be construed as denying the Legislature the right to determine the rules of its own proceedings and to regulate public access to its records. However, notwithstanding the provisions of this section, the Legislature shall be subject to the provisions of Sections 27-104-151 through 27-104-159.

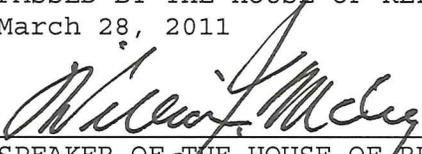
SECTION 9. This act shall take effect and be in force from
and after July 1, 2011.

PASSED BY THE SENATE
March 28, 2011



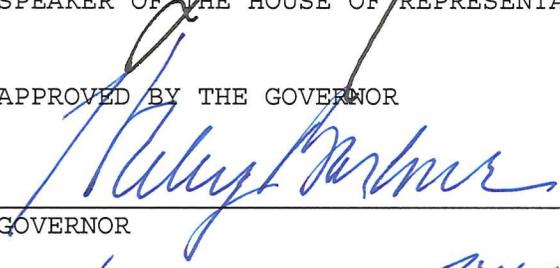
PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 28, 2011



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

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