

House Amendments to Senate Bill No. 2554

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

27 **SECTION 1.** The following shall be codified as Section
28 27-104-152, Mississippi Code of 1972:

29 27-104-152. The Legislature finds that the public should be
30 able to easily access the details on how the state is spending tax
31 dollars and other state funds and what performance results are
32 achieved for the expenditures. It is the intent of the
33 Legislature that the state, acting through the Department of
34 Finance and Administration, create and maintain a searchable
35 website providing access, to the extent possible, to where, for
36 what purpose and what results are achieved for all taxpayer
37 investments in state government.

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

40 27-104-153. As used in Sections 27-104-151 through
41 27-104-159:

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

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

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

50 (iii) Allows the public to programmatically search
51 and access all data in a serialized machine readable format, such
52 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, or a community or junior college. 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 sub-granting 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:

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

89 27-104-155. (1) The Department of Finance and
90 Administration shall develop and operate a searchable website
91 that * * * includes information on expenditures of state funds
92 from all funding sources. The website shall have a unique and
93 simplified website address, and the department shall require each
94 agency that maintains a generally accessible Internet site or for
95 which a generally accessible Internet site is maintained to
96 include a link on the front page of the agency's Internet site to
97 the searchable website required under this section.

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

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

106 (ii) The amount of state funds expended;

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

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

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

117 (vi) The * * * expending agency;

118 (vii) The type of transaction; and

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

121 (b) The searchable website must include access to an
122 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.

[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 * * *.

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

236 (e) The searchable website must include all information
237 required by this section for all transactions that are initiated
238 in fiscal year 2015 or later. In addition, all information that
239 is included on the searchable website from the date of the
240 inception of the Website until July 1, 2014, must be maintained on
241 the website according to the requirements of this section before
242 July 1, 2014, and remain accessible for ten (10) years from the
243 date it was originally made available. All data on the searchable
244 website must remain accessible to the public for a minimum of ten
245 (10) years.

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

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

254 (b) Have a unique and simplified website address;

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

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

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

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

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

269 27-104-157. The Department of Finance and Administration
270 shall have the authority to establish the form, processes and
271 procedures, and timelines for * * * agencies to report the
272 information required by Sections 27-104-151 through 27-104-159.
273 At the latest, each agency shall provide access to all required
274 data within fourteen (14) days after the data becomes available to
275 the agency. All * * * agencies * * * shall fully cooperate with
276 the Department of Finance and Administration in compiling and
277 providing all information necessary to comply with the
278 requirements of Sections 27-104-151 through 27-104-159.

279 **SECTION 5.** The following shall be codified as Section
280 27-104-158, Mississippi Code of 1972:

281 27-104-158. The Office of the State Auditor shall examine
282 agencies' compliance with the requirements of Sections 27-104-151
283 through 27-104-159 in the course of the powers and duties of the
284 office as prescribed in Section 7-7-211.

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

287 27-104-159. Nothing in Sections 27-104-151 through
288 27-104-159 shall be construed to supersede the Mississippi Public
289 Records Act of 1983, as amended, except that Sections 27-104-151
290 through 27-104-158 shall apply to expenditures of the legislative
291 branch.

292 **SECTION 7.** No provision of Sections 27-104-151 through
293 27-104-159 shall be construed as conferring upon the Department of
294 Finance and Administration any authority to review, approve or
295 deny any expenditures or contracts entered into by the Legislature
296 or any of its committees, or to impose any requirement on the

297 Legislature or any of its committees to take any action other than
298 to disclose expenditures and contracts entered into on or after
299 July 1, 2011.

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

302 25-61-17. Nothing in this chapter shall be construed as
303 denying the Legislature the right to determine the rules of its
304 own proceedings and to regulate public access to its records.
305 However, notwithstanding the provisions of this section, the
306 Legislature shall be subject to the provisions of Sections
307 27-104-151 through 27-104-159.

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

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO REVISE AND CLARIFY THE "MISSISSIPPI ACCOUNTABILITY
2 AND TRANSPARENCY ACT OF 2008"; TO CREATE NEW SECTION 27-104-152,
3 MISSISSIPPI CODE OF 1972, TO DECLARE LEGISLATIVE FINDINGS AND
4 INTENT REGARDING PUBLIC ACCESS TO THE DETAILS ON STATE
5 EXPENDITURES OF TAX DOLLARS AND OTHER STATE FUNDS AND THE
6 PERFORMANCE RESULTS THAT ARE ACHIEVED FOR THE EXPENDITURES; TO
7 AMEND SECTION 27-104-153, MISSISSIPPI CODE OF 1972, TO DEFINE
8 ADDITIONAL TERMS USED UNDER THE ACT; TO AMEND SECTION 27-104-155,
9 MISSISSIPPI CODE OF 1972, TO EXPAND THE DATA THAT IS REQUIRED TO
10 BE MAINTAINED ON THE SEARCHABLE WEBSITE OF THE DEPARTMENT OF
11 FINANCE AND ADMINISTRATION THAT INCLUDES INFORMATION ON
12 EXPENDITURES OF STATE FUNDS AND TO PRESCRIBE ADDITIONAL
13 REQUIREMENTS FOR THE WEBSITE; TO PROVIDE THAT THE BOARD OF
14 TRUSTEES OF STATE INSTITUTIONS OF HIGHER LEARNING SHALL CREATE THE
15 IHL ACCOUNTABILITY AND TRANSPARENCY WEBSITE NO LATER THAN JULY 1,
16 2012; TO AMEND SECTION 27-104-157, MISSISSIPPI CODE OF 1972, TO
17 REQUIRE AGENCIES TO PROVIDE THE DEPARTMENT WITH ACCESS TO ALL
18 REQUIRED DATA WITHIN 14 DAYS AFTER THE DATA BECOMES AVAILABLE TO
19 THE AGENCY; TO CREATE NEW SECTION 27-104-158, MISSISSIPPI CODE OF
20 1972, TO DIRECT THE STATE AUDITOR TO EXAMINE AGENCIES' COMPLIANCE
21 WITH THE REQUIREMENTS OF THE ACT; TO AMEND SECTION 27-104-159,
22 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT EXPENDITURES OF THE
23 LEGISLATIVE BRANCH SHALL BE SUBJECT TO THE PROVISIONS OF THE ACT;
24 TO AMEND SECTION 25-61-17, MISSISSIPPI CODE OF 1972, TO CONFORM TO
25 THE PRECEDING PROVISION; AND FOR RELATED PURPOSES.

HR40\SB2554A.1J

Don Richardson
Clerk of the House of Representatives