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HOUSE BILL NO. 203

Offered January 9, 2008

Prefiled December 27, 2007

A *BILL to amend and reenact § 30-133 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 2.2-1501.1, relating to creating a searchable budget database website.*

Patron—Marshall, R.G.

Referred to Committee on Appropriations

Be it enacted by the General Assembly of Virginia:

1. That § 30-133 of the Code of Virginia is amended and reenacted and that the Code of Virginia is amended by adding a section numbered 2.2-1501.1 as follows:

§ 2.2-1501.1. Department to maintain a searchable budget database website.

As used in this section, the term or phrase:

"Agency" means a state agency, department, office, authority, board, court, commission, bureau, division, institution, or institution of higher education. The term includes (i) individual state agencies and programs, as well as those programs and activities that cross agency lines, and (ii) all elective offices in the executive branch of government and legislature.

"Entity or recipients" means (i) a corporation, (ii) an association, (iii) a union, (iv) a limited liability company, (v) a limited liability partnership, (vi) any other legal business entity including non-profits, (vii) grantees, (viii) contractors, and (ix) a county, city, town, or other local government entity. The term shall not include an individual recipient of state assistance.

"Funding action or expenditure" means details on the type of state spending (grant, contract, appropriations, etc.). Where possible, a hyperlink to the actual grants or contracts shall be provided by the Director. Funding action or expenditure shall include tax exemptions, subtractions, deductions, or credits.

"Funding source" means the state account the expenditure is appropriated from.

"Searchable budget database website" means a website that allows the public at no cost to search and aggregate information for individual or specific appropriations or budget items as follows:

1. the name and principal location or residence of the entity or recipients of funds;

2. the amount of funds expended;

3. the funding or expending agency;

4. the funding source of the revenue expended;

5. the budget program/activity of the expenditure;

6. a descriptive purpose for the funding action or expenditure;

7. the expected performance outcome for the funding action or expenditure;

8. the past performance outcomes achieved for the funding action or expenditure;

9. any state audit or report relating to the entity or recipient of funds or the budget program/activity or agency; and

10. any other relevant information specified by the Department.

"Shall" means the obligation or duty to perform; no discretion is granted.

"State audit or report" shall include any audit or report issued by the Comptroller, Auditor of Public Accounts, Joint Legislative and Audit Review Commission, a legislative committee, or any executive body relating to the entity or recipient of funds or the budget program/activity or agency.

B. By July 1, 2009, the Director shall develop and make publicly available a single, searchable budget database website, which shall include the data required under this section in the appropriation acts passed by the 2008 and 2009 Sessions of the General Assembly covering appropriations for the period July 1, 2008, through June 30, 2010.

C. Effective January 1, 2010, the searchable budget database website shall be updated for each fiscal year not later than 30 days following the close of the fiscal year. In addition, the Director may update the searchable budget database website as new data becomes available. All state agencies shall provide to the Director all data that is required to be included in the searchable budget database website not later than 30 days after the data becomes available to the agency, and shall cooperate with him to the fullest extent. The Director shall provide guidance to agency heads to ensure compliance with this section.

By July 1, 2011, the Director shall add data for biennial appropriation acts that appropriated the revenues of the Commonwealth for periods prior to July 1, 2008, to the searchable budget database website. The Director shall ensure that all data added to the searchable budget database website

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59 *remains accessible to the public for a minimum of 10 years.*

60 *D. For purposes of reporting information and implementing the database pursuant to this section, the*
61 *Director shall include all appropriated funds and other sources under the control of state-supported*
62 *institutions of higher education, except for the activity of private gifts, including endowment funds and*
63 *unrestricted gifts referenced in § 23-9.2. The exclusion of this activity shall not affect the public access*
64 *to these records unless otherwise specifically exempted by law.*

65 *E. The Director shall not be considered in compliance with this section if the data required for the*
66 *searchable budget database website is not available in a searchable and aggregate manner or the*
67 *public is redirected to other government websites, unless each of those sites has information from all*
68 *agencies and each category of information required can be searched electronically by field in a single*
69 *search.*

70 § 30-133. Duties and powers generally.

71 A. The Auditor of Public Accounts shall audit all the accounts of every state department, officer,
72 board, commission, institution or other agency handling any state funds. In the performance of such
73 duties and the exercise of such powers he may employ the services of certified public accountants,
74 provided the cost thereof shall not exceed such sums as may be available out of the appropriation
75 provided by law for the conduct of his office.

76 B. The Auditor of Public Accounts shall review the information required in § 2.2-1501 to determine
77 that state agencies are providing and reporting appropriate information on financial and performance
78 measures, and the Auditor shall review the accuracy of the management systems used to accumulate and
79 report the results. The Auditor shall report annually to the General Assembly the results of such audits
80 and make recommendations, if indicated, for new or revised accountability or performance measures to
81 be implemented for the agencies audited.

82 C. The Auditor of Public Accounts shall prepare, by November 1, a summary of the results of all of
83 the audits and other oversight responsibilities performed for the most recently ended fiscal year. The
84 Auditor of Public Accounts shall present this summary to the Senate Finance, House Appropriations and
85 House Finance Committees on the day the Governor presents to the General Assembly the Executive
86 Budget in accordance with §§ 2.2-1508 and 2.2-1509 or at the direction of the respective Chairman of
87 the Senate Finance, House Appropriations or House Finance Committees at one of their committee
88 meetings prior to the meeting above.

89 D. As part of his normal oversight responsibilities, the Auditor of Public Accounts shall incorporate
90 into his audit procedures and processes a review process to ensure that the Commonwealth's payments to
91 counties, cities, and towns under Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1 are consistent with the
92 provisions of § 58.1-3524. The Auditor of Public Accounts shall report to the Governor and the
93 Chairman of the Senate Finance Committee annually any material failure by a locality or the
94 Commonwealth to comply with the provisions of Chapter 35.1 of Title 58.1.

95 E. The Auditor of Public Accounts when called upon by the Governor shall examine the accounts of
96 any institution maintained in whole or in part by the Commonwealth and, upon the direction of the
97 Comptroller, shall examine the accounts of any officer required to settle his accounts with him; and
98 upon the direction of any other state officer at the seat of government he shall examine the accounts of
99 any person required to settle his accounts with such officer.

100 F. Upon the written request of any member of the General Assembly, the Auditor of Public Accounts
101 shall furnish the requested information and provide technical assistance upon any matter requested by
102 such member.

103 G. In compliance with the provisions of the federal Single Audit Act Amendments of 1996, Public
104 Law 104-156, the Joint Legislative Audit and Review Commission may authorize the Auditor of Public
105 Accounts to audit biennially the accounts pertaining to federal funds received by state departments,
106 officers, boards, commissions, institutions or other agencies.

107 H. 1. The Auditor of Public Accounts shall compile and maintain on its Internet website a searchable
108 database providing certain state expenditure, revenue, and demographic information as described in this
109 subsection. In maintaining the database, the Auditor of Public Accounts shall work with and coordinate
110 his efforts with the Joint Legislative Audit and Review Commission in obtaining, summarizing, and
111 compiling the information to avoid duplication of efforts. The database shall be updated each year by
112 October 15 to provide the information required in this subsection for the 10 most recently ended fiscal
113 years of the Commonwealth.

114 The online database shall be made available to citizens of the Commonwealth to allow public access
115 to historical revenue collections and appropriations with related demographic information, to the extent
116 that the information is available and provided to the Auditor of Public Accounts. All state departments,
117 courts officers, boards, commissions, institutions, or other agencies of the Commonwealth shall furnish
118 all information requested by the Auditor of Public Accounts and shall cooperate with him to the fullest
119 extent.

120 For purposes of reporting information and implementing the database pursuant to this subsection, the

Auditor of Public Accounts shall include all appropriated funds and other sources under the control of state-supported institutions of higher education, except for the activity of private gifts, including endowment funds and unrestricted gifts referenced in § 23-9.2. The exclusion of this activity does not affect the public access to these records unless otherwise specifically exempted by law.

2. The database shall contain the following for each of the 10 most recently ended fiscal years of the Commonwealth:

- a. Major categories of spending by each secretariat and for major agencies;
- b. The number of full-time state employees;
- c. Total fiscal year revenues from state taxes, fees, and other charges, and total fiscal year revenues from state taxes, fees, and other charges computed on a per capita basis and as a percentage of personal income in the Commonwealth;
- d. With regard to state taxes, fees, and other charges computed on a per capita basis and as a percentage of personal income, a comparison of such statistics for Virginia with the same statistics for other states;
- e. Total fiscal year revenues from federal sources, including the major categories of spending for such revenues;
- f. Total population and total population by various age groups including, but not limited to, school-age population and the population of persons 65 years of age and older;
- g. Student enrollment in grades K through 12;
- h. Enrollment in public institutions of higher education of the Commonwealth;
- i. Enrollment in private institutions of higher education in the Commonwealth;
- j. The annual prison population;
- k. Virginia adjusted gross income and Virginia taxable income by various age groups;
- l. The number of citizens in the Commonwealth receiving food stamps;
- m. The number of driver's licenses issued;
- n. The number of registered motor vehicles;
- o. The number of full-time private sector employees;
- p. The number of households;
- q. The number of prepaid tuition contracts outstanding pursuant to Chapter 4.9 (§ 23-38.75 et seq.) of Title 23 and the estimated total liability under such contracts; and
- r. Other data as the Auditor deems appropriate relating to the Commonwealth of Virginia.

3. By October 15 of each year, the Auditor shall also produce a paper copy or a computer file containing the information described in this subsection and shall distribute the copy or file to newspapers of general circulation in the Commonwealth. The distribution shall include the address of the Internet website for the searchable database.