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SENATE BILL NO. 431

Offered January 13, 2010

Prefiled January 13, 2010

A BILL to amend and reenact §§ 30-133 and 56-575.18 of the Code of Virginia and to amend the Code of Virginia by adding in Title 2.2 a chapter numbered 55.3 consisting of sections numbered 2.2-5514 through 2.2-5519 and adding a section numbered 30-133.2, relating to the State Government Spending Accountability Act.

Patron—Herring

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 30-133 and 56-575.18 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding in Title 2.2 a chapter numbered 55.3 consisting of sections numbered 2.2-5514 through 2.2-5519 and adding a section numbered 30-133.2, as follows:

CHAPTER 55.3**STATE GOVERNMENT SPENDING ACCOUNTABILITY ACT.****§ 2.2-5514. Definitions***As used in this chapter:*

"Class" means a group of positions that are similar in duties performed, degree of supervision exercised or received, minimum requirements of education or experience, and the knowledge, skills, and abilities required to perform the functions and duties of the position.

"State agency" means any board, department, instrumentality, institution, agency, or other unit of state government.

§ 2.2-5515. Reporting of state agency transactions.

A. Each state agency shall maintain a transaction register that includes a complete record of all funds expended over \$100, from whatever source, for whatever purpose. The register shall be prominently posted on the Internet website maintained by the agency and made available for public viewing and downloading. The register must be searchable and updated at least once a month. Each monthly register must be maintained on the Internet website for at least five years.

B. The register shall include for each expenditure (i) the transaction amount, (ii) the name of the payee, and (iii) a detailed statement of the purpose of the expenditure. The register must be accompanied by a complete explanation of any codes or acronyms used to identify a payee or an expenditure.

C. The register shall not include (i) an entry for salary, wages, or other compensation paid to individual employees, or (ii) any information that can be used to identify an individual employee.

§ 2.2-5516. Posting of state agency credit card statements.

A. Each state agency shall maintain on its Internet website a copy of each monthly statement for all its credit cards, including credit cards issued to its officers or employees for official use. The credit card number on each statement shall be redacted prior to posting on the Internet website.

B. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid. Each statement must be maintained on the Internet website for at least five years.

§ 2.2-5517. Reporting by state agencies of the number of full-time employees.

On or before October 1, each state agency shall post on its Internet website a listing of all of its full-time positions grouped by class. The listing must provide the number of full-time employees, average compensation in each class, and the actual compensation for each position receiving annual compensation equal to or more than \$75,000 per year. The posting required by this section must be maintained on the Internet website for five years.

§ 2.2-5518. Auditor of Public Accounts to provides assistance.

A. The Auditor of Public Accounts shall assist state agencies in carrying out the provisions of this chapter.

B. The Auditor of Public Accounts shall ensure that the information required to be posted on state agency websites pursuant to this chapter is accessible from the Internet website established pursuant to § 30-133.2.

§ 2.2-5519. Limitation on some disclosure by law enforcement agencies; applicability of the Virginia Freedom of Information Act.

A. The provisions of this chapter shall not be construed to require any law enforcement agency to

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59 *report in detail expenditures that would jeopardize the necessary confidentiality of its operations.*

60 *B. Nothing in this chapter shall be construed to alter or diminish the responsibilities of public bodies*
61 *with respect to public records under the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).*

62 § 30-133. Duties and powers generally.

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

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

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

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

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

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

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

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

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

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

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

- 119 a. Major categories of spending by each secretariat and for major agencies;
120 b. The number of full-time state employees;

e. 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;

r. Any state audit or report relating to the programs or activities of an agency;

s. Information on capital outlay payments including, but not limited to, project title, funding date, completion date, appropriations, year-to-date expenditures, and unexpended appropriations;

t. Annual bonded indebtedness that shall include, but not be limited to, the amount of the total original obligation stated in terms of principal and interest, the term of the obligation, the amounts of principal and interest previously paid to reduce the obligation, the balance remaining of the obligation, and any refinancing of the obligation; and

u. Other data as the Auditor deems appropriate relating to the Commonwealth of Virginia.

3. The Auditor of Public Accounts shall incorporate into the database the following additional elements as they become available through improved enterprise applications or other systems:

a. Commodities including, but not limited to, line item expenditures;

b. Virginia Performs data as it directly relates to funding actions or expenditures;

c. Descriptive purpose for funding action or expenditure;

d. Statute or act of General Assembly authorizing the issuance of bonds; and

e. Copies of actual grants and contracts.

4. 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.

5. As a part of audits conducted pursuant to subsection A, the Auditor of Public Accounts shall review compliance with requirements established pursuant to the provisions of § 2.2-519 and the requirements of the Virginia Debt Collection Act (§ 2.2-4800 et seq.).

§ 30-133.2. Searchable database; certain state expenditures, revenues and demographic information.

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

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

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

182 endowment funds and unrestricted gifts referenced in § 23-9.2. The exclusion of this activity does not
183 affect the public access to these records unless otherwise specifically exempted by law.

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

186 1. Major categories of spending by each secretariat and for major agencies;

187 2. The number of full-time state employees;

188 3. Total fiscal year revenues from state taxes, fees, and other charges, and total fiscal year revenues
189 from state taxes, fees, and other charges computed on a per capita basis and as a percentage of
190 personal income in the Commonwealth;

191 4. With regard to state taxes, fees, and other charges computed on a per capita basis and as a
192 percentage of personal income, a comparison of such statistics for Virginia with the same statistics for
193 other states;

194 5. Total fiscal year revenues from federal sources, including the major categories of spending for
195 such revenues;

196 6. Total population and total population by various age groups including, but not limited to,
197 school-age population and the population of persons 65 years of age and older;

198 7. Student enrollment in grades K through 12;

199 8. Enrollment in public institutions of higher education of the Commonwealth;

200 9. Enrollment in private institutions of higher education in the Commonwealth;

201 10. The annual prison population;

202 11. Virginia adjusted gross income and Virginia taxable income by various age groups;

203 12. The number of citizens in the Commonwealth receiving food stamps;

204 13. The number of driver's licenses issued;

205 14. The number of registered motor vehicles;

206 15. The number of full-time private sector employees;

207 16. The number of households;

208 17. The number of prepaid tuition contracts outstanding pursuant to Chapter 4.9 (§ 23-38.75 et seq.)
209 of Title 23 and the estimated total liability under such contracts;

210 18. Any state audit or report relating to the programs or activities of an agency;

211 19. Information on capital outlay payments including, but not limited to, project title, funding date,
212 completion date, appropriations, year-to-date expenditures, and unexpended appropriations;

213 20. Annual bonded indebtedness that shall include, but not be limited to, the amount of the total
214 original obligation stated in terms of principal and interest, the term of the obligation, the amounts of
215 principal and interest previously paid to reduce the obligation, the balance remaining of the obligation,
216 and any refinancing of the obligation;

217 21. Information submitted by state agencies and localities pursuant to the State and Local
218 Government Spending Accountability Act (§ 2.2-5514 et seq.); and

219 22. Other data as the Auditor deems appropriate relating to the Commonwealth of Virginia.

220 C. The Auditor of Public Accounts shall incorporate into the database the following additional
221 elements as they become available through improved enterprise applications or other systems:

222 1. Commodities including, but not limited to, line item expenditures;

223 2. Virginia Performs data as it directly relates to funding actions or expenditures;

224 3. Descriptive purpose for funding action or expenditure;

225 4. Statute or act of General Assembly authorizing the issuance of bonds; and

226 5. Copies of actual grants and contracts.

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

231 § 56-575.18. Auditor of Public Accounts.

232 The Auditor of Public Accounts shall periodically review interim and comprehensive agreements
233 entered into pursuant to this chapter to ensure compliance with the provisions of this chapter. Copies of
234 the agreements and supporting documents must be electronically filed with the Auditor of Public
235 Accounts. Electronic agreements shall be made available in the online database maintained pursuant to
236 ~~§ 30-133~~ § 30-133.2.

237 2. That the Auditor of Public Accounts shall conduct a review of the searchable databases
238 providing expenditure, revenue, and demographic information used by other states and
239 incorporate best practices for ease of use and transparency of state agency expenditures. The
240 Auditor of Public Accounts shall report to the Governor and the General Assembly no later than
241 December 1, 2010, regarding the best practices that have been incorporated in the
242 Commonwealth's searchable database developed pursuant Section § 30-133.2.