

REPORT OF CONFERENCE COMMITTEE

MR. PRESIDENT AND MR. SPEAKER:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

S. B. No. 2554: "Mississippi Accountability and Transparency Act"; define data to be maintained on searchable Web site.

We, therefore, respectfully submit the following report and recommendation:

1. That the House recede from its Amendment No. 1.
2. That the Senate and House adopt the following amendment:

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

30 **SECTION 1.** The following shall be codified as Section
31 27-104-152, Mississippi Code of 1972:

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

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

43 27-104-153. As used in Sections 27-104-151 through
44 27-104-159:

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

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

49 (ii) Provides keyword or other efficient search
50 capability to support the public's ability to find, aggregate and



51 display that information with reasonable ease by accessing a
52 single website; and

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

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

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

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

77 (e) "Funding action" means the transfer of funds from a
78 state agency to another entity for a specific purpose. These
79 would include sub-granting of funds for specific purposes or the
80 funding through bonds or other authority specific projects and
81 actions.



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

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

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

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

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

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

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

109 (ii) The amount of state funds expended;

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

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



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

120 (vi) The * * * expending agency;

121 (vii) The type of transaction; and

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

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

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

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



144 including amendments; or contract, including amendments; executed
145 by the agency.

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

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

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

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

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

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

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

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

171 (3) The State Board for Community and Junior Colleges
172 (SBCJC) shall create the Community and Junior Colleges
173 Accountability and Transparency website to include its executive
174 office and the community and junior colleges no later than July 1,
175 2012. This website shall:



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

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

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

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

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

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

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

196 27-104-155. (1) The Department of Finance and
197 Administration shall develop and operate a searchable website
198 that * * * includes information on expenditures of state funds
199 from all funding sources. The website shall have a unique and
200 simplified website address, and the department shall require each
201 agency that maintains a generally accessible Internet site or for
202 which a generally accessible Internet site is maintained to
203 include a link on the front page of the agency's Internet site to
204 the searchable website required under this section.

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



- 207 (i) The name and principal location of the entity
208 or recipients of the funds, excluding release of information
209 relating to an individual's place of residence, the identity of
210 recipients of state or federal assistance payments, and any other
211 information deemed confidential by state or federal law relating
212 to privacy rights;
- 213 (ii) The amount of state funds expended;
- 214 (iii) A descriptive purpose of the funding action
215 or expenditure;
- 216 (iv) The funding source of the expenditure * * *;
- 217 (v) The budget program or activity of the
218 expenditure;
- 219 (vi) The specific source of authority and
220 descriptive purpose of the expenditure, to include a link to the
221 funding authorization document(s) in a searchable PDF form;
- 222 (vii) The specific source of authority for the
223 expenditure including, but not limited to, a grant, subgrant,
224 contract, * * * or the general discretion of the agency director,
225 provided that if the authority is a grant, subgrant or
226 contract * * *, the website entry shall include a grant, subgrant
227 or contract number or similar information that clearly identifies
228 the specific source of authority. The information required under
229 this paragraph includes data relative to tax exemptions and
230 credits;
- 231 (viii) The * * * expending agency;
- 232 (ix) The type of transaction; * * *
- 233 (x) The expected performance outcomes achieved for
234 the funding action or expenditure;
- 235 (xi) Links to any state audit or report relating
236 to the entity or recipient of funds or the budget program or
237 activity or agency; and



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

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

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

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

262 (e) The searchable website must include all information
263 required by this section for all transactions that are initiated
264 in fiscal year 2015 or later. In addition, all information that
265 is included on the searchable website from the date of the
266 inception of the website until July 1, 2014, must be maintained on
267 the website according to the requirements of this section before
268 July 1, 2014, and remain accessible for ten (10) years from the
269 date it was originally made available. All data on the searchable



270 website must remain accessible to the public for a minimum of ten
271 (10) years.

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

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

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

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

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

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

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

293 (3) The State Board for Community and Junior Colleges
294 (SBCJC) shall create the Community and Junior Colleges
295 Accountability and Transparency website to include its executive
296 office and the community and junior colleges no later than July 1,
297 2012. This website shall:

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



- 302 (b) Have a unique and simplified website address;
303 (c) Be directly accessible via a link from the main
304 page of the Department of Finance and Administration website, as
305 well as the SBCJC website and the main page of the website of each
306 community and junior college;
307 (d) Include other links, features or functionality that
308 will assist the public in obtaining and reviewing public financial
309 information;
310 (e) Report expenditure information currently available
311 within the computer system of each community and junior college;
312 and
313 (f) Design the reporting format using the existing
314 capabilities of the computer system of each community and junior
315 college.

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

318 27-104-157. The Department of Finance and Administration
319 shall have the authority to establish the form, processes and
320 procedures, and timelines for * * * agencies to report the
321 information required by Sections 27-104-151 through 27-104-159.
322 At the latest, each agency shall provide access to all required
323 data within fourteen (14) days after the data becomes available to
324 the agency. All * * * agencies * * * shall fully cooperate with
325 the Department of Finance and Administration in compiling and
326 providing all information necessary to comply with the
327 requirements of Sections 27-104-151 through 27-104-159.

328 **SECTION 5.** The following shall be codified as Section
329 27-104-158, Mississippi Code of 1972:

330 27-104-158. The Office of the State Auditor shall examine
331 agencies' compliance with the requirements of Sections 27-104-151
332 through 27-104-159 in the course of the powers and duties of the
333 office as prescribed in Section 7-7-211.



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

336 27-104-159. Nothing in Sections 27-104-151 through
337 27-104-159 shall be construed to supersede the Mississippi Public
338 Records Act of 1983, as amended, except that Sections 27-104-151
339 through 27-104-158 shall apply to expenditures of the legislative
340 branch.

341 **SECTION 7.** No provision of Sections 27-104-151 through
342 27-104-159 shall be construed as conferring upon the Department of
343 Finance and Administration any authority to review, approve or
344 deny any expenditures or contracts entered into by the Legislature
345 or any of its committees, or to impose any requirement on the
346 Legislature or any of its committees to take any action other than
347 to disclose expenditures and contracts entered into on or after
348 July 1, 2011.

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

351 25-61-17. Nothing in this chapter shall be construed as
352 denying the Legislature the right to determine the rules of its
353 own proceedings and to regulate public access to its records.
354 However, notwithstanding the provisions of this section, the
355 Legislature shall be subject to the provisions of Sections
356 27-104-151 through 27-104-159.

357 **SECTION 9.** This act shall take effect and be in force from
358 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 PROVIDE THAT THE STATE BOARD FOR COMMUNITY AND JUNIOR
17 COLLEGES SHALL CREATE THE COMMUNITY AND JUNIOR COLLEGE
18 ACCOUNTABILITY AND TRANSPARENCY WEBSITE NO LATER THAN JULY 1,
19 2012; TO AMEND SECTION 27-104-157, MISSISSIPPI CODE OF 1972, TO
20 REQUIRE AGENCIES TO PROVIDE THE DEPARTMENT WITH ACCESS TO ALL
21 REQUIRED DATA WITHIN 14 DAYS AFTER THE DATA BECOMES AVAILABLE TO
22 THE AGENCY; TO CREATE NEW SECTION 27-104-158, MISSISSIPPI CODE OF
23 1972, TO DIRECT THE STATE AUDITOR TO EXAMINE AGENCIES' COMPLIANCE
24 WITH THE REQUIREMENTS OF THE ACT; TO AMEND SECTION 27-104-159,
25 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT EXPENDITURES OF THE
26 LEGISLATIVE BRANCH SHALL BE SUBJECT TO THE PROVISIONS OF THE ACT;
27 TO AMEND SECTION 25-61-17, MISSISSIPPI CODE OF 1972, TO CONFORM TO
28 THE PRECEDING PROVISION; AND FOR RELATED PURPOSES.

CONFEREES FOR THE SENATE

X (SIGNED)
Brown

X (SIGNED)
Clarke

X (SIGNED)
Collins

CONFEREES FOR THE HOUSE

X (SIGNED)
Stringer

X (SIGNED)
Brown

X (SIGNED)
Dedeaux

