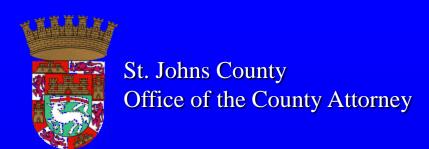


2014 Ethics Training - Financial Disclosure

Presented by Paolo Soria, Assistant County Attorney

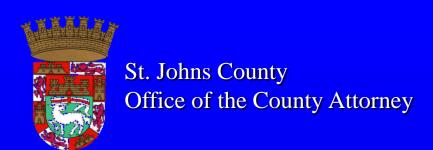
Credits

- The information contained in this this
 presentation was provided by Betsy Daley,
 Senior Attorney, Florida Commission of
 Ethics and Kerri J. Stillman, Director of
 Operations and Communications, Florida
 Commission on Ethics.
- Use and presentation of this information is being provided with their express permission.



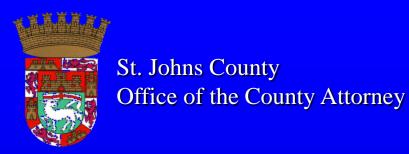
What is it?

- Financial disclosure is the disclosure of certain assets, liabilities and sources of income
- This is not the same as a "financial statement"
- Think of it as a "snap shot" of the person's financial situation as of a certain date (usually December 31st)



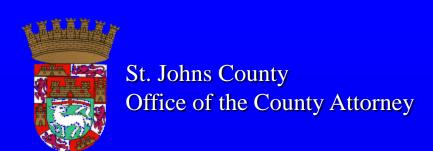
Why should I care?

- Transparency and Sunshine
- Reminds public officials of the financial interests that may conflict with their duties
- Provides citizens with a way to monitor potential conflicts of interests and keeps them informed on an annual basis
- Serves as a deterrent to public officials considering activity that may result in a conflict
- Instills more confidence in the actions of public officials



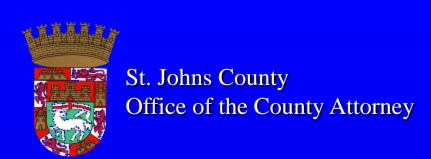
They know who you are

- Sections 112.3144(5) and 112.3145(6), Florida Statutes, charge the Commission on Ethics with the responsibility of compiling a list of persons at both the state and local levels required to file financial disclosure annually
- The Commission is assisted by units of government in providing the name, address, name of the agency, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government.



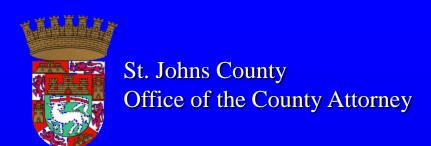
The Disclosure Coordinator

- Provides names and addresses of filers to the Commission
- Reminds newly hired or appointed filers of requirement to file within 30 days of appointment or employment
- Reminds terminating officers or employees of final filing requirement (within 60 days of leaving office or employment)
- Assists the Commission with reminding filers to file, and help locate filers who have moved and not received and filed disclosure forms



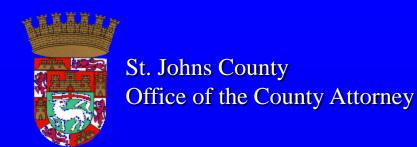
Form 6, Full and Public Disclosure of Financial Interests

NOTE: Approved by the Commission on 9-13-2013, but will	not be effective until 1-1-2014.
FORM 6 FULL AND PUBLIC DISCL	OSURE OF 2013
Please print or type your name, mailing address, agency name, and position below:	FOR OFFICE USE ONLY:
LAST NAME — FIRST NAME — MIDDLE NAME:	
MAILING ADDRESS:	
CITY: ZIP: COUNTY:	
NAME OF AGENCY :	
NAME OF OFFICE OR POSITION HELD OR SOUGHT:	
CHECK IF THIS IS A FILING BY A CANDIDATE	



CE Form 6 – who has to file

- County Commissioners, Clerks of Circuit Courts, Sheriffs, Tax Collectors, Property Appraisers, Supervisors of Elections
- Governor, Lieutenant Governor, Cabinet Members, members of the Legislature
- Circuit Court Judges, County Judges, State Attorneys, Public Defenders
- Elected Superintendents of Schools, members of District School Boards
- Certain appointed positions: Supreme Court Judges, District Court Judges, etc.



Form 6 - disclosure requirements

- Please enter the value of your net worth as of December 31, 2013, or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.1 My net worth as of PART B -- ASSETS HOUSEHOLD GOODS AND PERSONAL EFFECTS: Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use. The aggregate value of my household goods and personal effects (described above) is \$ ASSETS INDIVIDUALLY VALUED AT OVER \$1,000: DESCRIPTION OF ASSET (specific description is required, see instructions page 4) VALUE OF ASSET PART C -- LIABILITIES LIABILITIES IN EXCESS OF \$1,000 (See Instructions on page 4): NAME AND ADDRESS OF CREDITOR AMOUNT OF LIABILITY JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE: NAME AND ADDRESS OF CREDITOR AMOUNT OF LIABILITY
- Net worth as of preceding year or a more current date
- All assets valued at over \$1,000
- All liabilities in excess of \$1,000 including joint and several liabilities
- Common mistakes:

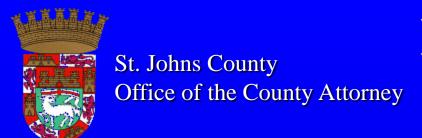
 Failure to provide addresses
 Failure to accurately list assets or liabilities



PART D INCOME					
You may EITHER (1) file a complete copy of your 2013 federal income tax return, including all W2's, schedules, and attachments, OR (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D, below.					
I elect to file a copy of my 2013 federal income tax return and all W2's, schedules, and attachments. [If you check this box and attach a copy of your 2013 tax return, you need not complete the remainder of Part D.]					
PRIMARY SOURCES OF INCOM NAME OF SOURCE OF INCO			DDRESS OF SOURCE OF INCOM	<u> </u>	AMOUNT
SECONDARY SOURCES OF INC	COME [Major customers, clien	nts, etc., of busi	nesses owned by reporting person-	see instructions on page	5]:
NAME OF	NAME OF MAJOR		ADDRESS		BUSINESS
BUSINESS ENTITY	OF BUSINESS' I	NCOME	OF SOURCE	ACTIVITY	OF SOURCE
PA	RT E INTERESTS IN	SPECIFIED	BUSINESSES [Instructions of	n page 6]	
	BUSINESS ENTITY	#1	BUSINESS ENTITY # 2	BUSINESS E	NTITY#3
NAME OF BUSINESS ENTITY					
ADDRESS OF BUSINESS ENTITY					
PRINCIPAL BUSINESS					
ACTIVITY POSITION HELD				-	
WITH ENTITY					
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS					I
NATURE OF MY OWNERSHIP INTEREST					

More disclosure requirements

- Income (filer has option to include prior year's tax return or file a sworn statement identifying each separate source of primary and secondary income that exceeds \$1,000)
- Interests in specified businesses
- Form <u>must</u> be signed and notarized
- Common mistakes: Not reading instructions Failing to have signature notarized



Form 6X, Amendments

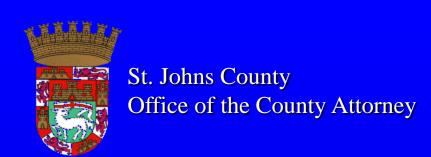
FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS			
LAST NAME - FI	IRST NAME - MIDDLE NAME	(same as on original Form 6):	THIS FORM 6X AMENDS THE FORM 6 (Full and Public Disclosure of Financial Interests) I FILED FOR THE YEAR:
MAILING ADDRI	ESS:		◆ DURING THAT YEAR, I HELD, OR WAS A CANDIDATE FOR, THE
0.77		0011171	POSITION OF: WITH THIS GOVERNMENTAL AGENCY:
CITY:	ZIP:	COUNTY:	

- This form is used when seeking to amend a previously filed Form 6
- Part F: use this section to explain the changes in your original Form 6



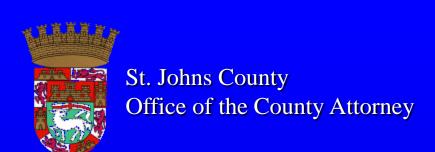
Form 1, Statement of Financial Interests

NOTE: Approved by	the Commission on 9-13-2013, but will not be effect	ctive until 1-1-2014.
FORM 1	STATEMENT OF	2013
Please print or type your name, mailing address, agency name, and position below:	FINANCIAL INTERESTS	FOR OFFICE USE ONLY:
LAST NAME FIRST NAME MIDDLE NA	ME:	
MAILING ADDRESS :		
CITY: Z	IP: COUNTY:	
NAME OF AGENCY :		
NAME OF OFFICE OR POSITION HELD O	R SOUGHT:	
You are not limited to the space on the lines of	this form. Attach additional sheets, if necessary.	
CHECK ONLY IF CANDIDATE OR	■ NEW EMPLOYEE OR APPOINTEE	
DISCLOSURE PERIOD: THIS STATEMENT REFLECTS YOUR FIN	ARTS OF THIS SECTION MUST BE COMPLIANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHET STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRE	THER BASED ON A CALENDAR
☐ DECEMBER 31, 2013	OR SPECIFY TAX YEAR IF OTHER THAN THE	CALENDAR YEAR:
	REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR \ IVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCE	
☐ COMPARATIVE (PERC	ENTAGE) THRESHOLDS OR 🔲 DOLLAR VAL	UE THRESHOLDS



CE Form 1 – who has to file

- Persons elected to office (municipalities, counties, special districts), unless required to file Form 6
- Appointed members of code enforcement boards, boards of adjustment, planning or zoning boards, pension/retirement boards
- Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board



CE Form 1 – more Office of the County Attorney people who have to file

- Mayor, county or city manager, chief administrative employee, or finance director
- County/Municipal attorney
- Chief building inspector, pollution control director, environmental control director, administrator with power to grant or deny a land development permit
- Chief of police, fire chief, municipal clerk, district medical examiner
- ANY purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000.



CE Form 1 – disclosure requirements

- Primary sources of income
- Secondary sources of income
- Real property in Florida
- Common Mistakes:
 - Not checking disclosure period or manner of calculating reportable interests
 - Failure to read instructions
 - Listing residence or vacation property

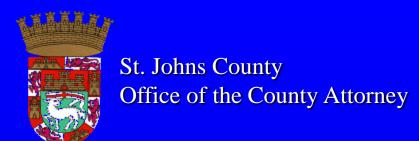
PART A PRIMARY SOURCES OF (If you have nothing to			reporting person - See instru	ictions]	
NAME OF SOURCE OF INCOME		SOURCE'S ADDRESS		DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY	
PART B SECONDARY SOURCE [Major customers, clients (If you have nothing to NAME OF BUSINESS ENTITY	s, and other report, wri	sources of income to business	es owned by the reporting pe ADDRESS OF SOURCE	rson - See instruc	tions) PRINCIPAL BUSINESS ACTIVITY OF SOURCE
PART C REAL PROPERTY [Lam (If you have nothing to			- See instructions]	when and water form are loof page 2.	TRUCTIONS for where to file this cated at the bottom ONS on who must m and how to fill it



CE Form 1 – more disclosures!

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc See instructions] (If you have nothing to report, write "none" or "n/a")				
TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHI	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES		
PART E — LIABILITIES [Major debts - See instructions (If you have nothing to report, write "none				
NAME OF CREDITOR	ADDRESS (OF CREDITOR		
PART F — INTERESTS IN SPECIFIED BUSINESSES [(If you have nothing to report, write "none"		sses - See instructions] BUSINESS ENTITY # 2		
NAME OF BUSINESS ENTITY				
ADDRESS OF BUSINESS ENTITY				
PRINCIPAL BUSINESS ACTIVITY				
POSITION HELD WITH ENTITY				
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS				
NATURE OF MY OWNERSHIP INTEREST				

- Intangible personal property
- Liabilities
- Interests in specified businesses
- Common mistakes
 - Failure to read instructions
 - Failure to sign form



Form 1X – amendments

FORM			TO FORM 1
	STATEME	NT OF FINA	NCIAL INTERESTS
LAST NAME - FIRS	ST NAME - MIDDLE NAME (same as on original Form 1):	◆ THIS FORM 1X AMENDS THE FORM 1 (Statement of Financial
			Interests) I FILED FOR THE YEAR:
MAILING ADDRES	S:		♦ DURING THAT YEAR, I HELD, OR WAS A CANDIDATE FOR, THE
			POSITION OF:
			♦ WITH THIS GOVERNMENTAL AGENCY:
CITY:	ZIP:	COUNTY:	

- This form is used when seeking to amend a previously filed Form 1
- Under Part G: Use this section to explain the changes you are making in your original Form 1



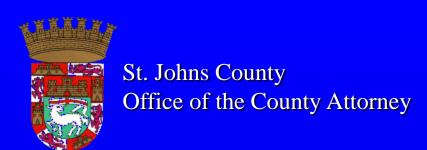
Anything else I need to sign?

FORM 6 F FINAL FULL AND PUBLIC 20 DISCLOSURE OF FINANCIAL INTERESTS (TO BE FILED WITHIN 60 DAYS OF LEAVING PUBLIC OFFICE)			
LAST NAME — FIRST N	NAME — MIDDLE NA	AME:	NAME OF AGENCY:
MAILING ADDRESS:			OFFICER OFFICE HELD: OTHER POSITION HELD: THE LAST DAY OF MY PUBLIC OFFICE OR POSITION WAS:
CITY & STATE:	ZIP:	COUNTY:	, 2013. (Month, Day & Year) (Date must be prior to 12/31/13)

FORM 1	F	FINAL STA	TEMENT OF	2013
		FINANCIAI	LINTERESTS	
(TO E	BE FILED WITHI	N 60 DAYS OF LEA	VING PUBLIC OFFICE OR EMPLOYMENT)	
	ST NAME — MIDDLE NA	ME:	NAME OF REPORTING PERSON'S AGENCY:	
MAILING ADDRESS:			CHECK ONE OF THE FOLLOWING (see "Who Must File" on page 1. LOCAL OFFICER STATE OFFICER SPECIFIED STATE EMPLOYEE	age 3):
CITY:	ZIP:	COUNTY:	LIST OFFICE OR POSITION HELD:	

Final Forms

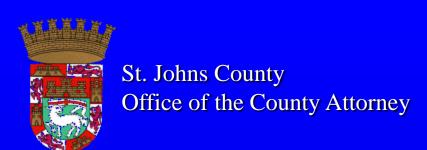
- Form 6F, Final Full and Public Disclosure of Financial Interests
- Form 1F, Final Statement of Financial Interests
- Final Forms are to be filed within 60 days after a public officer or employee required to file leaves office or employment
- Final Forms cover the disclosure period between January 1 and the last day of office or employment within that year



Can I get someone else to do it?

- Yes!
- For 2014 there is an option for a CPA or attorney to prepare the form
- New signature blocks in Form 6 and Form

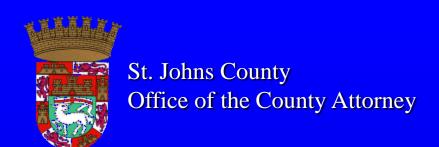
If a certified public accountant licensed under Chapter 473, or attorney in good standir must complete the following statement:	ng with the Florida Bar prepared this form for you, he or she
I,, prepared the CE Form 6 in 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable known	in accordance with Art. II, Sec. 8, Florida Constitution, Section wledge and belief, the disclosure herein is true and correct.
Signature Preparation of this form by a CPA or attorney does not relieve the file	Date or of the responsibility to sign the form under oath.



Can I get someone else to do it?

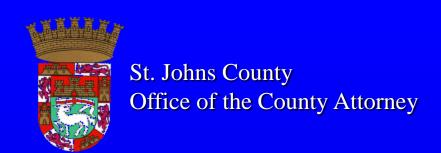
- BUT!
- Preparation of the form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath

OATH	STATE OF FLORIDA COUNTY OF
I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate,	Sworn to (or affirmed) and subscribed before me this day of
and complete.	(Signature of Notary Public-State of Florida)
	(Print, Type, or Stamp Commissioned Name of Notary Public) Personally Known OR Produced Identification
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE	Type of Identification Produced



Financial Disclosure in the internet age

- 2012 and previous Forms are posted online at http://www.ethics.state.fl.us/ethics/forms.html
 - Section 112.31445, Florida Statues, requires that all CE Form 6 Full and Public Disclosure of Financial Interests be posted online.
- Electronic Filing of Form 6 to be studied and proposal submitted to Legislature by December 1, 2015
 - For now Officeholders have to file by snail mail with Commission on Ethics
 - Candidates file with the qualifying officer

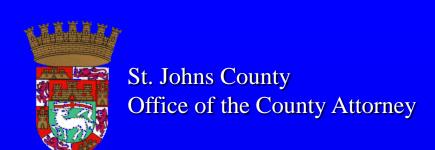


OOPS! – Do-over provisions

- If amended prior to September 1, amendment becomes original filing
- If complaint filed, filer gets opportunity to correct if alleged error is "immaterial, inconsequential, or de minimis error or omission"

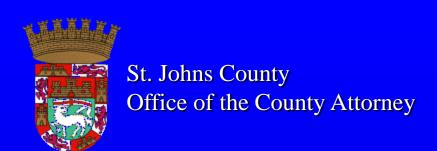
Deadlines - when are they!?

- Annual filing by July 1 for Form 6 and Form 1 filers
- After July 1, a grace period is in effect until September 1
- Candidates file at the time of qualifying with the qualifying officer
- State officers, specified state employees and local officers who file Form 1 file within 30 days of accepting appointment or beginning employment



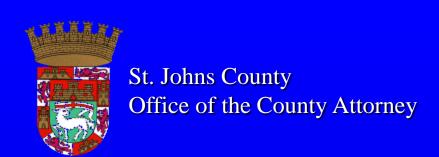
Penalties — what happens if I don't file?

- Law amended in 2000 to impose automatic fines for late filing
- Filers who file form after September 1 grace period date are subject to an automatic fine of \$25 for each late day maximum \$1,500
- A complaint could be filed against filer
- Penalties also include removal or suspension from office, dismissal from employment, public censure and reprimand, disqualification from being on the ballot



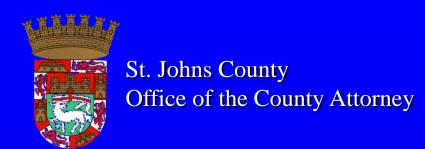
Late filers and procrastinators

- Those who file after September 1 will receive a notice of assessed fine
- Filer has 30 days to appeal, based upon "unusual circumstances," pay fine in full or set up payment arrangements with the Commission on Ethics
- Failure to timely file an appeal will result in waiving right to appeal and payment must be received within 30 days from the date of final notice



Collection methods strengthened

- If still on public payroll, employing agency contacted and authorized to withhold salary
- If no longer receiving public salary, Commission may seek garnishment of wages
- Statute of limitations increased to 20 years after date final order is rendered



Closing

Compliance

- In 2012, of the 37,306 individuals required to file, there were 356 individuals who were delinquent
- 99% Compliance
- Contact Commission on Ethics
 - **(850) 488-7864**
 - E-mail: disclosure@leg.state.fl.us