

St. Johns County Office of the County Attorney



2014 Ethics Training - Financial Disclosure

Presented by

Paolo Soria, Assistant County Attorney



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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.
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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)**



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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**



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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.**



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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**



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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 DISCLOSURE 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 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



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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.**



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Form 6 - disclosure requirements

- **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 A -- NET WORTH

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.]

My net worth as of _____, 20____ was \$ _____.

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



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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 must be signed and notarized**
- **Common mistakes:
Not reading instructions
Failing to have signature notarized**

PART D -- INCOME			
<p>You may <i>EITHER</i> (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.</p> <p><input type="checkbox"/> 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.]</p>			
PRIMARY SOURCES OF INCOME (See instructions on page 5):			
NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT	
SECONDARY SOURCES OF INCOME (Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5):			
NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
PART E -- INTERESTS IN SPECIFIED BUSINESSES (Instructions on page 6)			
	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 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			
NATURE OF MY OWNERSHIP INTEREST			



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Form 6X, Amendments

FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS	
LAST NAME - FIRST 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 ADDRESS:	◆ DURING THAT YEAR, I HELD, OR WAS A CANDIDATE FOR, THE POSITION OF: _____
CITY: ZIP: COUNTY:	◆ WITH THIS GOVERNMENTAL AGENCY: _____

- 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



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Form 1, Statement of Financial Interests

NOTE: Approved by the Commission on 9-13-2013, but will not be effective until 1-1-2014.

FORM 1	STATEMENT 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 :		
You are not limited to the space on the lines on this form. Attach additional sheets, if necessary. CHECK ONLY IF <input type="checkbox"/> CANDIDATE OR <input type="checkbox"/> NEW EMPLOYEE OR APPOINTEE		
**** BOTH PARTS OF THIS SECTION MUST BE COMPLETED ****		
DISCLOSURE PERIOD: THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one): <input type="checkbox"/> DECEMBER 31, 2013 OR <input type="checkbox"/> SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: _____		
MANNER OF CALCULATING REPORTABLE INTERESTS: FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING: <input type="checkbox"/> COMPARATIVE (PERCENTAGE) THRESHOLDS OR <input type="checkbox"/> DOLLAR VALUE THRESHOLDS		



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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**



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CE Form 1 – more 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.**



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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 INCOME [Major sources of income to the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")			
NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY	

PART B -- SECONDARY SOURCES OF INCOME [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")			
NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")	
	FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2. INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.



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CE Form 1 – more disclosures!

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

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 WHICH THE PROPERTY RELATES	
PART E — LIABILITIES [Major debts - See instructions] (If you have nothing to report, write "none" or "n/a")		
NAME OF CREDITOR	ADDRESS OF CREDITOR	
PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions] (If you have nothing to report, write "none" or "n/a")		
NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
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		



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Form 1X – amendments

FORM 1X AMENDMENT TO FORM 1	
STATEMENT OF FINANCIAL INTERESTS	
LAST NAME - FIRST 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 ADDRESS:	◆ 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**



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Anything else I need to sign?

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

FORM 1 F		FINAL STATEMENT OF		2013	
FINANCIAL INTERESTS					
(TO BE FILED WITHIN 60 DAYS OF LEAVING PUBLIC OFFICE OR EMPLOYMENT)					
LAST NAME — FIRST NAME — MIDDLE NAME:			NAME OF REPORTING PERSON'S AGENCY:		
MAILING ADDRESS:			CHECK <u>ONE</u> OF THE FOLLOWING (see "Who Must File" on page 3):		
			<input type="checkbox"/> LOCAL OFFICER <input type="checkbox"/> STATE OFFICER		
CITY: ZIP: COUNTY:			<input type="checkbox"/> SPECIFIED STATE EMPLOYEE		
			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**



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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 1**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.



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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	
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, and complete.	STATE OF FLORIDA COUNTY OF _____ Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20 ____ by _____ _____ (Signature of Notary Public--State of Florida) _____ (Print, Type, or Stamp Commissioned Name of Notary Public) Personally Known _____ OR Produced Identification _____ Type of Identification Produced _____
_____ SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE	



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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 Statutes, 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**



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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”**



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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**



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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**



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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**



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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**



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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