



State of Arizona Accounting Manual

Topic 90 Special Topics
Section 15 Transparency Website
Data Confidentiality

Issued 07/01/15
Page 1 of 3

INTRODUCTION

The ADOA has been charged, under A.R.S. § 41-725, with establishing a Transparency Website, open to the public, consisting of a comprehensive record of the receipts and disbursements of public monies. Within the ADOA, the GAO has been tasked to collect financial data and perform other duties relating to the establishment and maintenance of the Transparency Website. A.R.S. § 41-725 specifically requires agencies to cooperate with the ADOA in the necessary data collection activities supporting this effort.

A.R.S. § 41-725 specifically prohibits the inclusion of confidential data in the information to be made available through the Transparency Website. A.R.S. § 41-725 allows, but does not require, ADOA to rely upon an agency's determination of what, of the information provided or to be provided by the agency, constitutes confidential data.

In addition to confidential information, there is sensitive information the release of which would be detrimental to the State.

POLICY & PROCEDURES

1. In accordance with A.R.S. § 41-725, agency information relating to State receipts and expenditures must be made available to the public through the Transparency Website, established and maintained by the ADOA. Within the ADOA, the GAO has been tasked with collecting receipt and expenditure information from all agencies. Much of this information is currently available in AFIS.
2. A.R.S. § 41-725 prohibits confidential information from being displayed on the Transparency Website. Confidential information includes, but is not necessarily limited to:
 - 2.1. The personal information of individuals receiving State assistance.
 - 2.2. Payee's addresses or telephone numbers.
 - 2.3. Information protected by attorney-client privilege.
 - 2.4. Other information designated by law to be confidential.

State of Arizona Accounting Manual

Topic 90 Special Topics
Section 15 Transparency Website
Data Confidentiality

Issued 07/01/15
Page 2 of 3

-
3. The best interests of the State may prohibit sensitive information from being displayed on the Transparency Website. Sensitive information includes, but is not necessarily limited to:
 - 3.1. Information relating to the physical security of the State, its personnel, its records, or its equipment.
 - 3.2. Information relating to actual or potential litigation, the release of which would be detrimental to the State.
 - 3.3. Information concerning internal controls over State finances.
 4. Elements of the information—most of which are contained in AFIS—that may, subject to limitations imposed by considerations of confidentiality or sensitivity, be displayed on the Transparency Website include:
 - 4.1. Payee's name.
 - 4.2. Transaction amount.
 - 4.3. Title of fund receiving or disbursement the amount under consideration.
 - 4.4. Descriptions of the revenue source, expenditure object or related data segments.
 5. In accordance with A.R.S. § 41-725, the ADOA may, but is not required to, rely upon the representation of agency management with respect to confidential information.
 6. The ADOA may also, but is not required to, rely upon the representation of agency management with respect to sensitive information.
 7. In determining whether its financial records contain confidential or sensitive information, agencies should consider the relevant laws, including, but not limited to, the provisions of A.R.S. § 41-725. Agencies should also consider whether, in response to a public information request, certain information or elements of that information would be legally and appropriately redacted for reasons of confidentiality or sensitivity.
 8. As an initial step in the implementation of the Transparency Website, each agency has previously provided the GAO a completed Form GAO-701, "Transparency Confidentiality Certification," which identified what information the agency considered to be confidential and/or sensitive.
 9. The completed Form GAO-701 filed with the GAO will remain in effect until amended by the filing agency.

State of Arizona Accounting Manual

Topic 90 Special Topics
Section 15 **Transparency Website**
Data Confidentiality

Issued 07/01/15
Page 3 of 3

10. As soon as practicable, but, in any event, not later than thirty (30) calendar days after some relevant change in agency data or applicable laws, an amended Form GAO-701 must be completed and filed with the GAO.
11. Upon receipt of an amended Form GAO-701, the GAO may contact the agency to discuss:
 - 11.1. Which information and elements of its data an agency are considered to be confidential or sensitive.
 - 11.2. The reasons the agency considers certain information to be confidential or sensitive. This may include those laws, rules or regulations the information is confidential or the conditions under which the information is considered to be sensitive.
 - 11.3. How such confidential or sensitive information can readily be identified so that it not displayed on the Transparency Website.