



FLORIDA COMMISSION on offender review

MELINDA N. COONROD
Commissioner/ Chair

RICHARD D. DAVISON
Commissioner/Vice-Chair

DAVID A. WYANT
Commissioner/Secretary

75 YEARS OF
SERVICE EXCELLENCE
1941-2016

Florida Commission on Offender Review
Tallahassee, FL

October 14, 2016

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

JoAnn Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Florida Commission on Offender Review is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2017-18 Fiscal Year. This submission has been approved by me, Melinda N. Coonrod, as Chairman of the Commission.

Should you have any questions regarding this document, please contact me at (850) 487-1980.

Sincerely,

Melinda N. Coonrod
Chairman

FLORIDA COMMISSION ON OFFENDER REVIEW
PAY ADDITIVES REQUEST
FOR FY 2017-2018

Section 110.2035(7)(b), Florida Statutes, requires each state agency to include in its annual legislative budget request a proposed written plan for implementing temporary special duties – general pay additives for the next fiscal year. The agency is not requesting any additional rate or appropriations for these additives.

In accordance with previous rule authority in 60L-32.0012, Florida Administrative Code, the Commission has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as additional assigned duties and responsibilities not customarily assigned to the position when another position becomes vacant.

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

Temporary Special Duty

The agency requests approval to continue to grant a 10% pay additive to Commission Investigator or Commission Investigator Supervisors who perform additional duties as an acting Regional Administrator.

1. Justification:

The Division of Operations has 46 Commission Investigator positions, 4 Commission Investigator Supervisor positions and 5 Regional Administrator positions located in the field. A Regional Administrator vacancy creates a region without supervision. A Commission Investigator or Commission Investigator Supervisor will be given additional duties of regional supervision until the position has been filled.

2. Length of time additive will be used:

The additive will not be used more than 90 days at any given occurrence.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8127	Commission Investigator	1
8133	Commission Investigator Supervisor	1

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was last used in October 2015.

6. Estimated cost of this additive:

Based on a base salary for a Commission Investigator, the calculation is as follows: $\$35,113.80 \times 10\% = \$3,511.38 \times 1 \text{ position} = \$3,511.38 \times .25 \text{ year (90 days)} = \877.85 . Based on a base salary for a Commission Investigator Supervisor, the calculation is as follows: $\$38,885.64 \times 10\% = \$3,888.56 \times 1 \text{ position} = \$3,888.56 \times .25 \text{ year (90 days)} = \972.14 . The Commission is not requesting any additional rate or appropriations for this additive.

Florida Commission on Offender Review

Department Level Exhibits or Schedules

Schedule VII: Agency Litigation Inventory

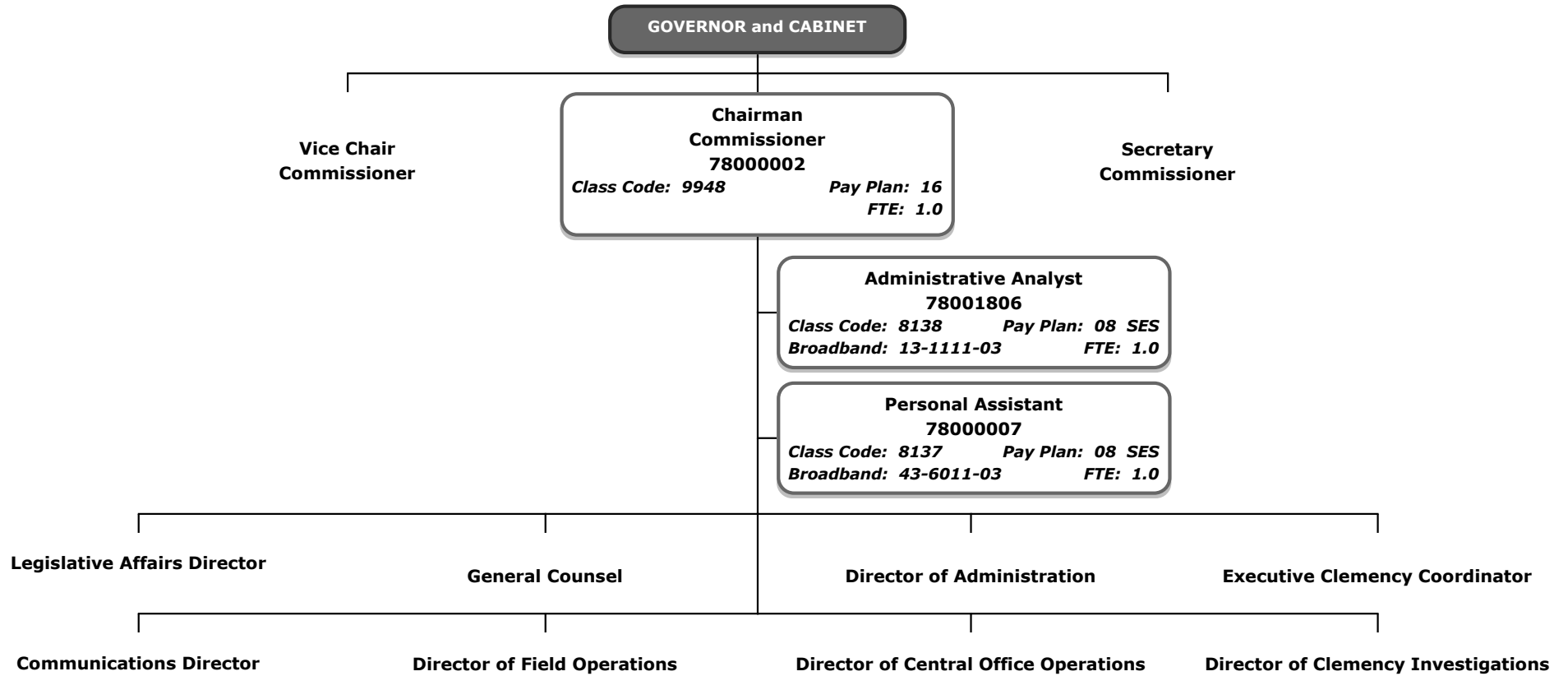
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Florida Commission on Offender Review		
Contact Person:	Rana Wallace	Phone Number:	(850) 488-4460
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Marie-Louise Parmer v. State of Florida, and Florida Commission on Offender Review.		
Court with Jurisdiction:	Circuit Court, Second Judicial Circuit, Leon County.		
Case Number:	2016-CA-001189		
Summary of the Complaint:	Petitioner has filed a declaratory judgment action, and pleads she is uncertain as to whether the s. 940.31, Fla. Stat., contract she entered into with the Commission has been terminated. Petitioner seeks a declaration that Defendants have breached the s. 940.31, Fla. Stat., contract. Petitioner pleads the fee caps provided for in s. 940.31, Fla. Stat., are unconstitutional. Petitioner pleads that particular constitutional rights, including the right to counsel, exist in the executive clemency process.		
Amount of the Claim:	Undetermined.		
Specific Statutes or Laws (including GAA) Challenged:	s. 940.31, Fla. Stat. Article IV, Section 8, Florida Constitution.		
Status of the Case:	07/19/2016: P/Complaint filed. 07/26/2016: D/Motion to Dismiss filed. 08/10/2016: P/Notice of Deposition and Requests for Protection filed. 08/12/2016: D/Motion to Stay Discovery and for Protective Order. 08/30/2016: Attorney General’s Motion to Intervene. 09/22/2016: Hearing set on all pending motions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	NA.		

Florida Commission on Offender Review

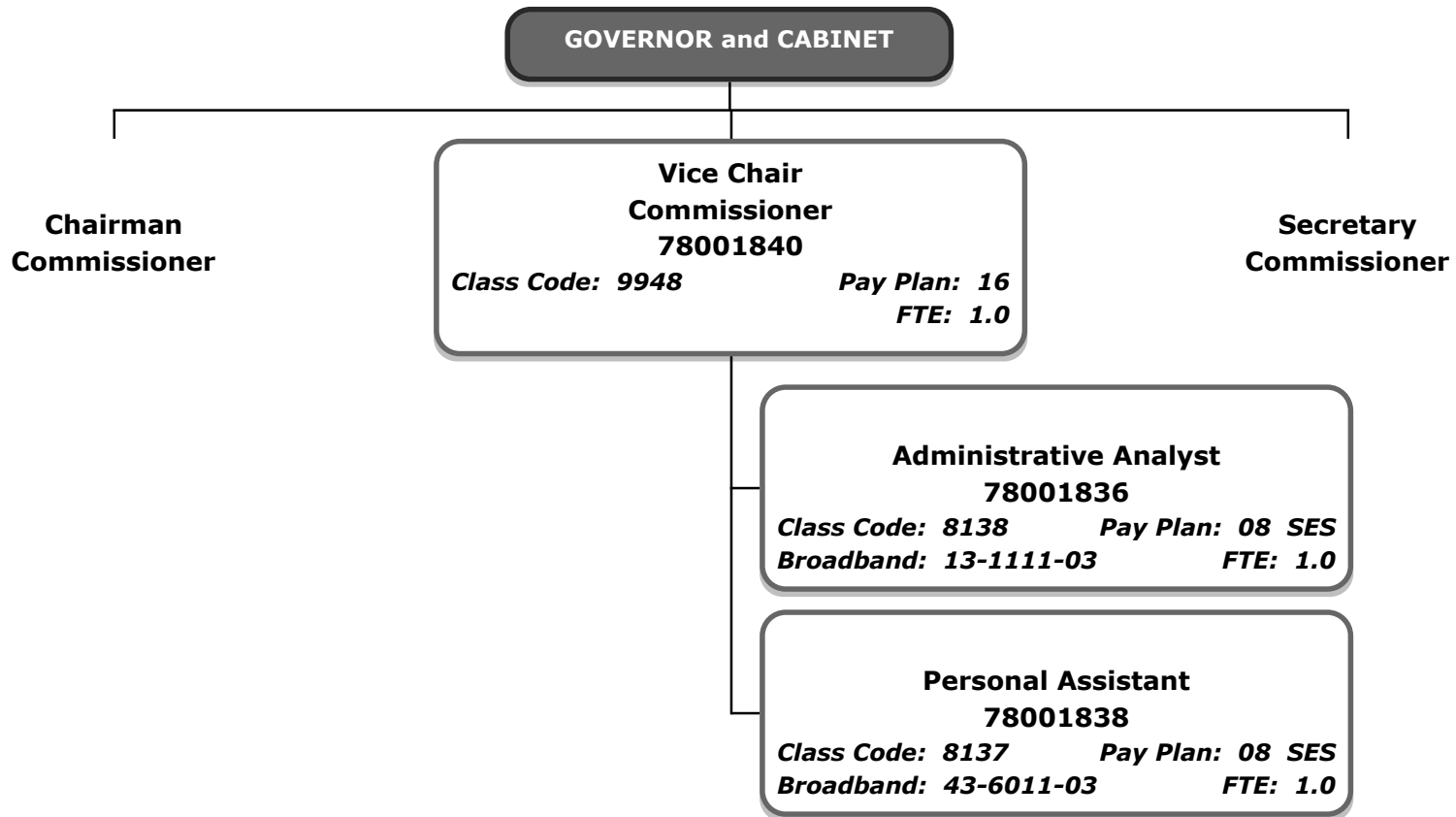


Office of Commissioner Chair
 Org Code: 78010000000



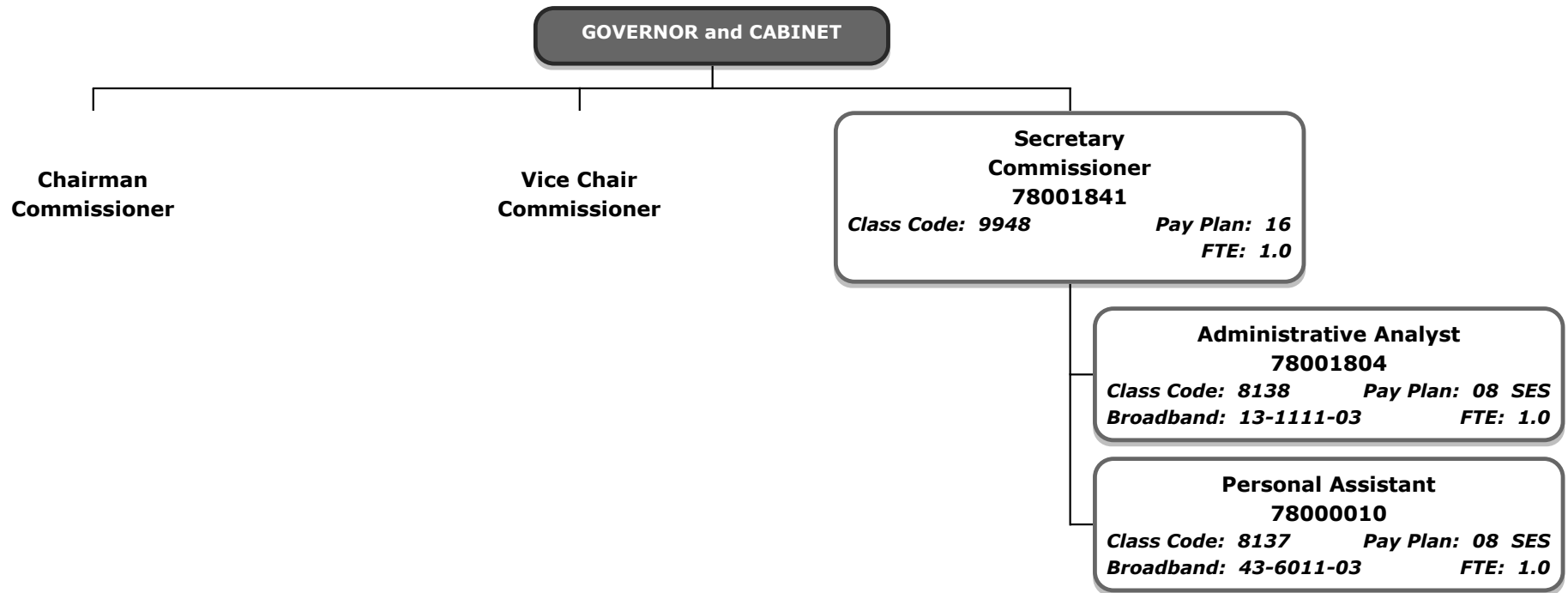
Florida Commission on Offender Review

Commissioner's Office
Org Code: 78020100000



Florida Commission on Offender Review

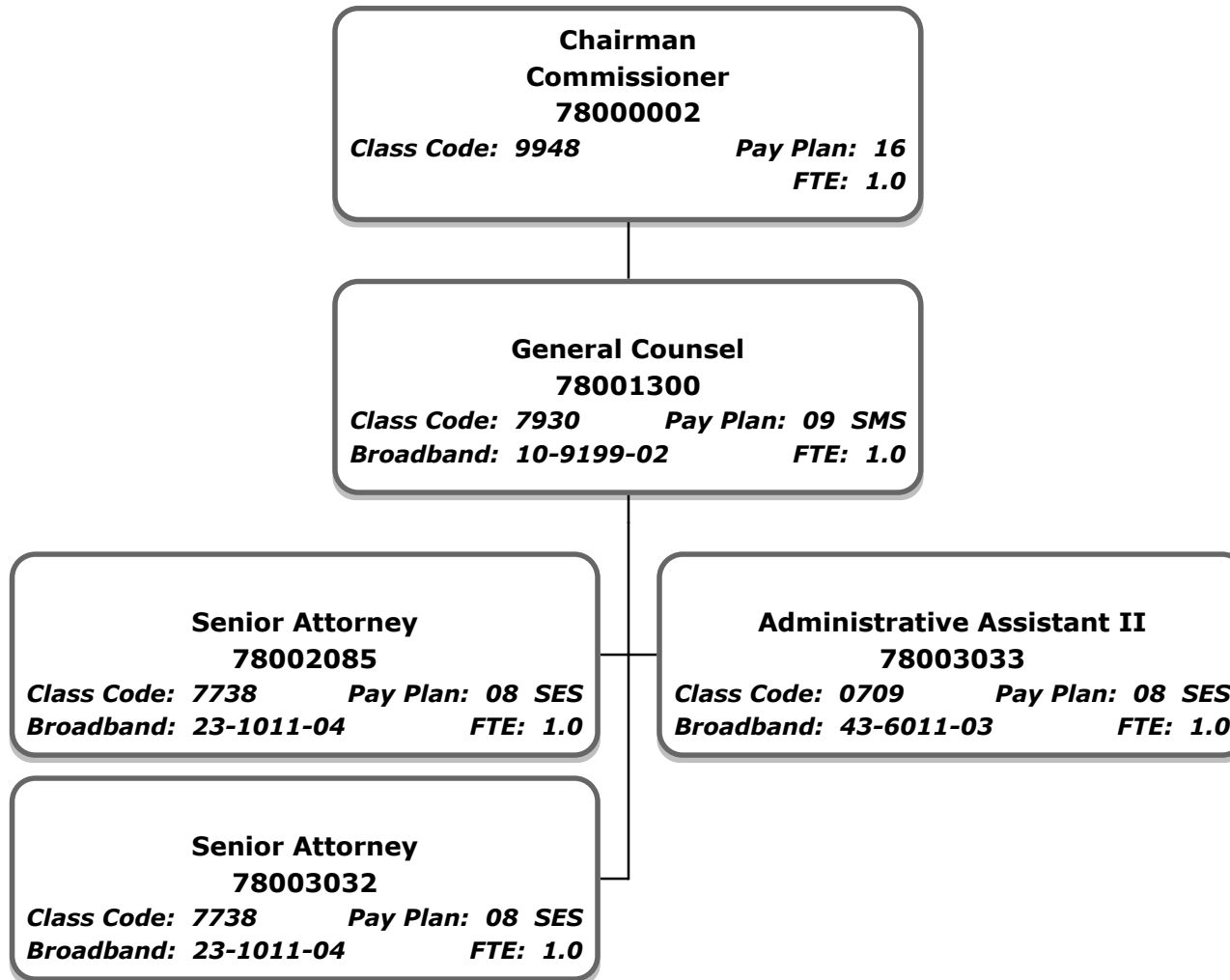
Commissioner's Office
Org Code: 78020200000



Florida Commission on Offender Review

Legal Services

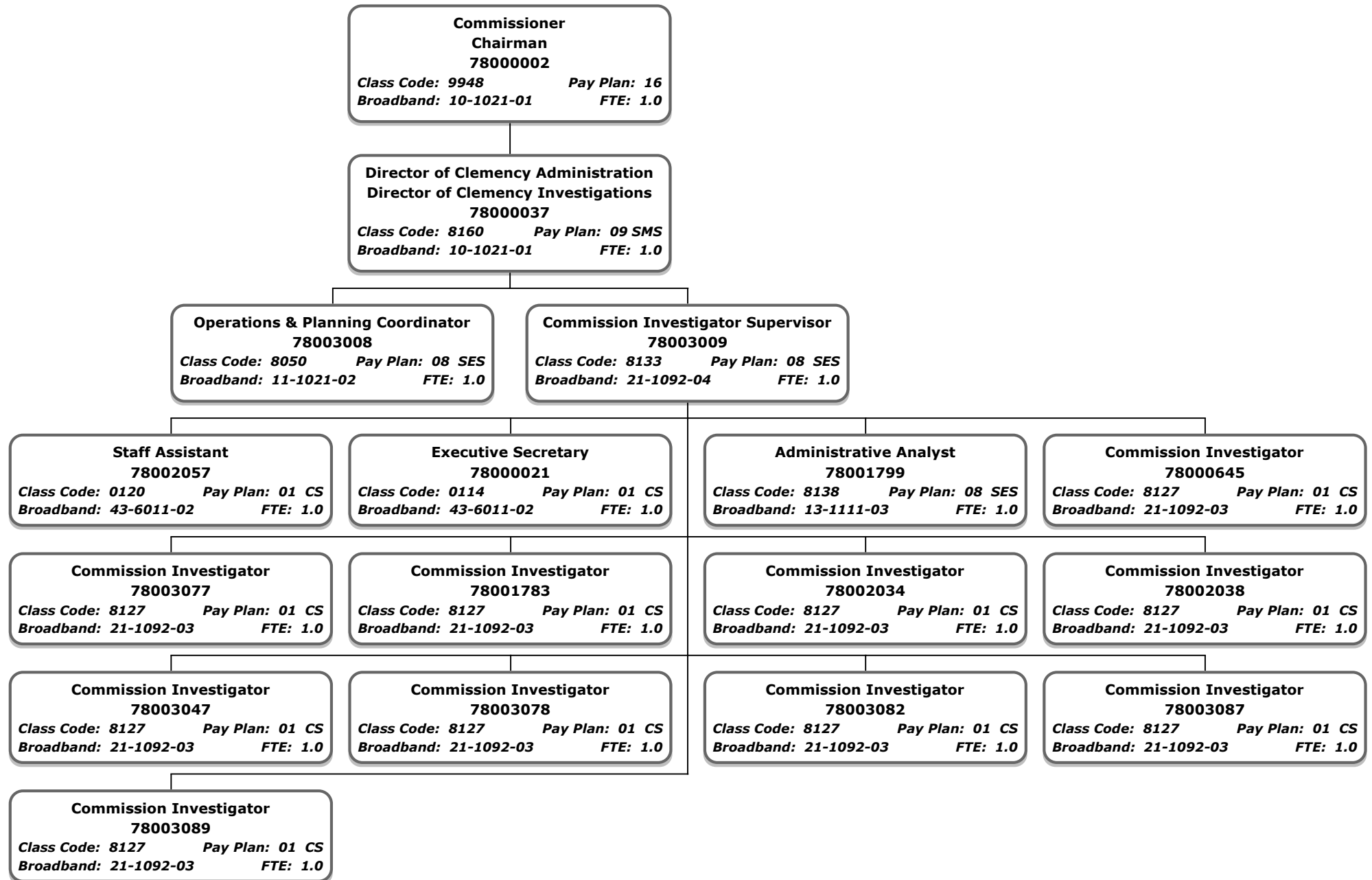
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Effective: 07/01/2016

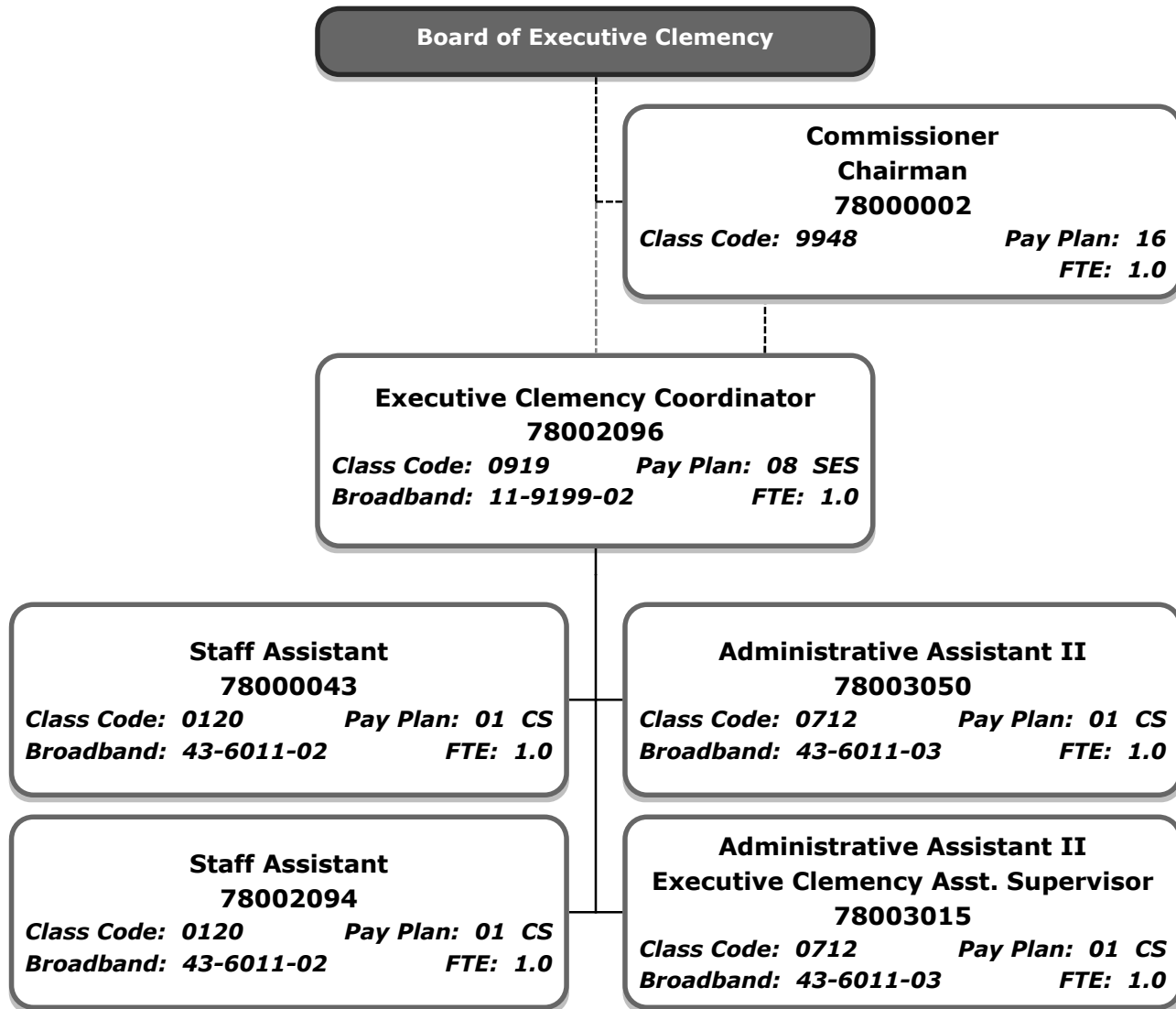
Florida Commission on Offender Review

Clemency Investigations
 Org Code: 78030000000



Florida Commission on Offender Review

Executive Clemency
Org Code: 78030100000



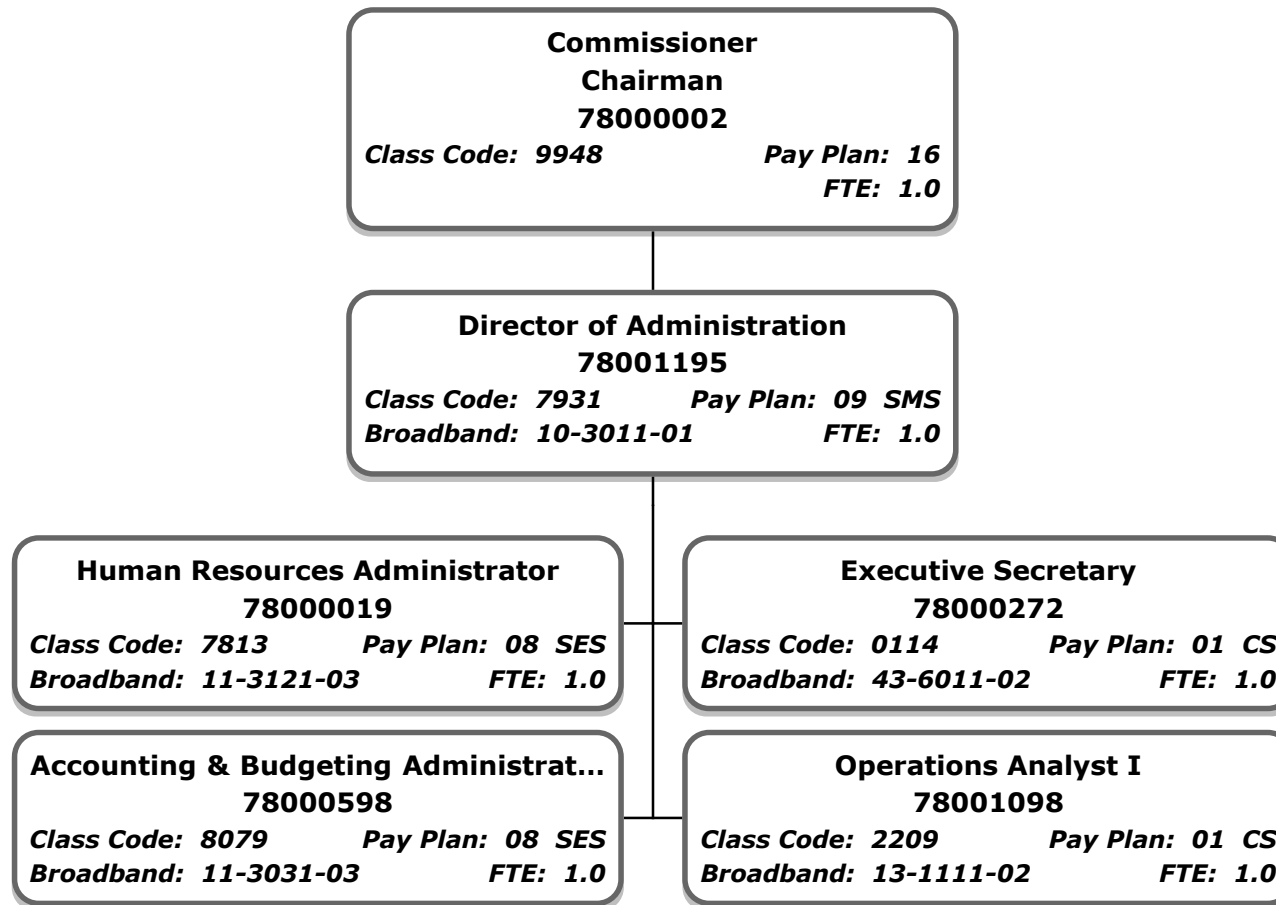
Florida Commission on Offender Review

Administration

Org Codes: 78040000000

78040100000 (Human Resources)

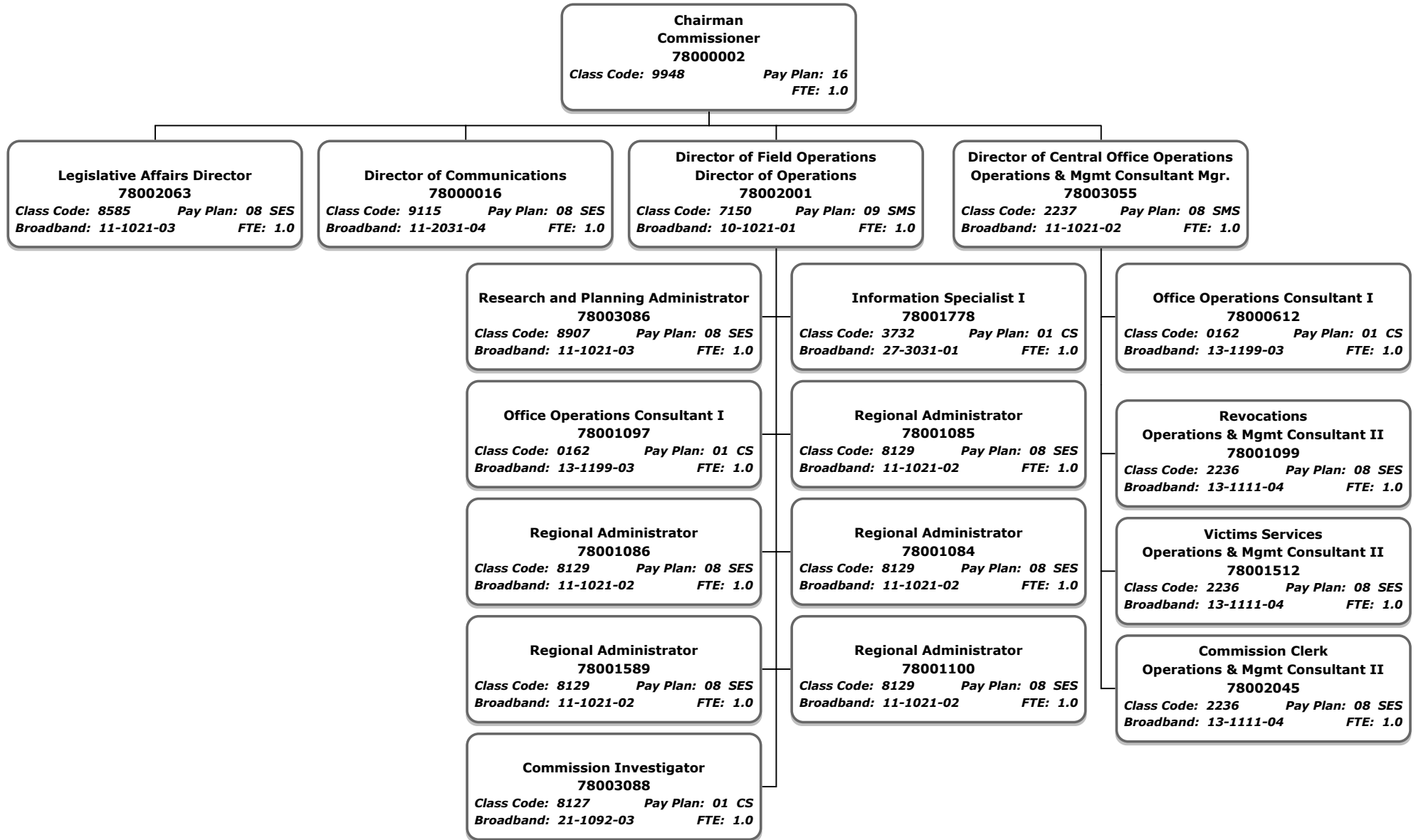
78040200000 (Accounting & Budgeting)



Florida Commission on Offender Review



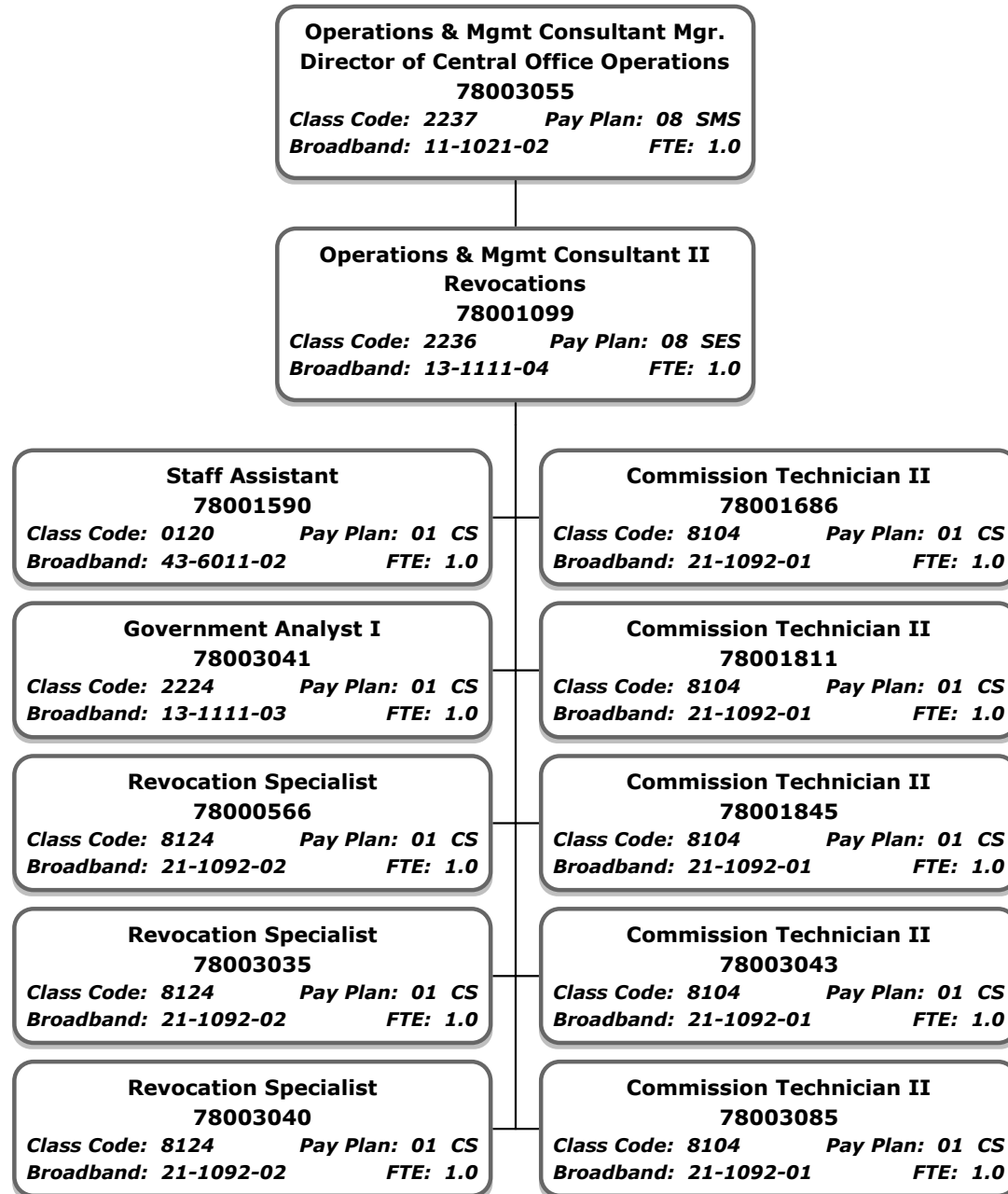
Operations
Org Code: 78060000000



Florida Commission on Offender Review

Revocations

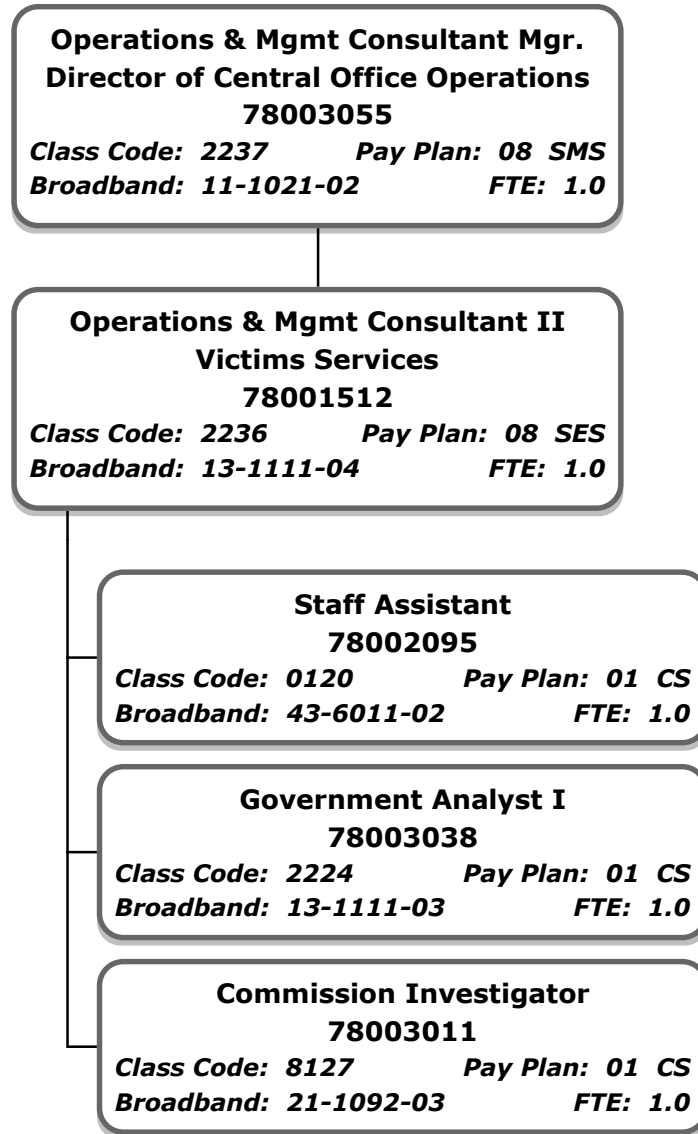
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Florida Commission on Offender Review

Victim Services

Org Code: 78060201000

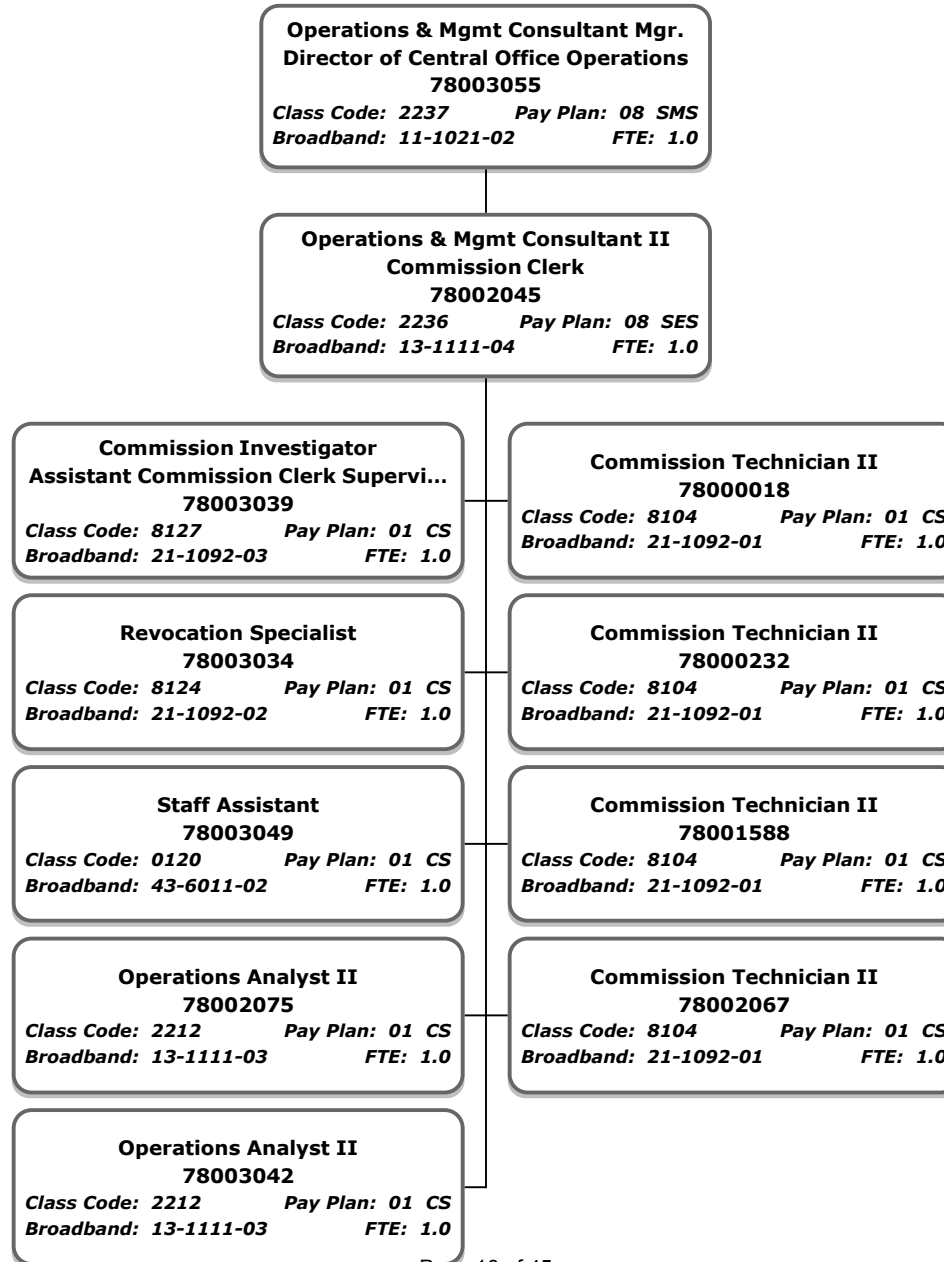


Florida Commission on Offender Review

Commission Clerk

Org Codes: 78060400000

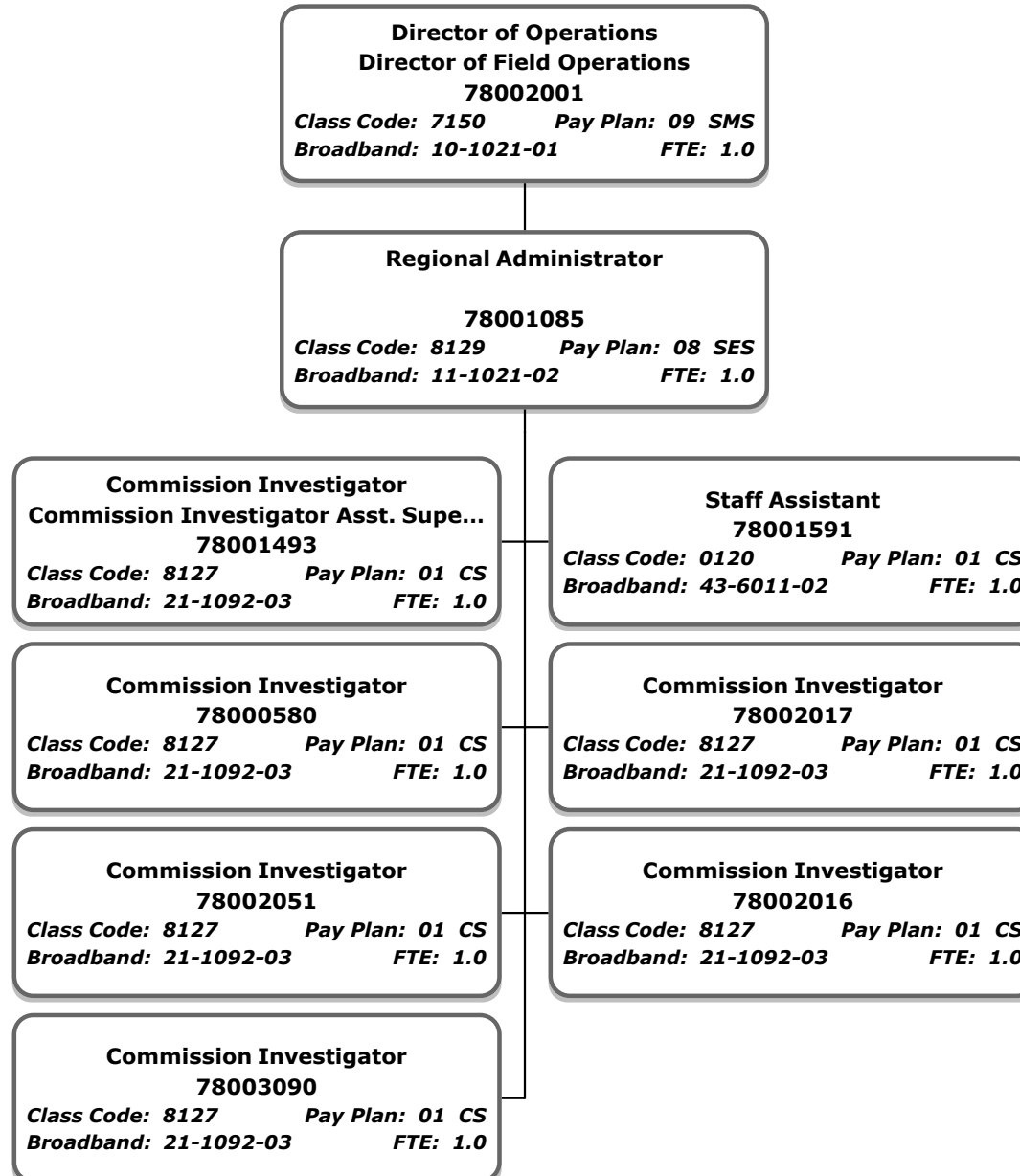
78060300000 (Imaging)



Florida Commission on Offender Review

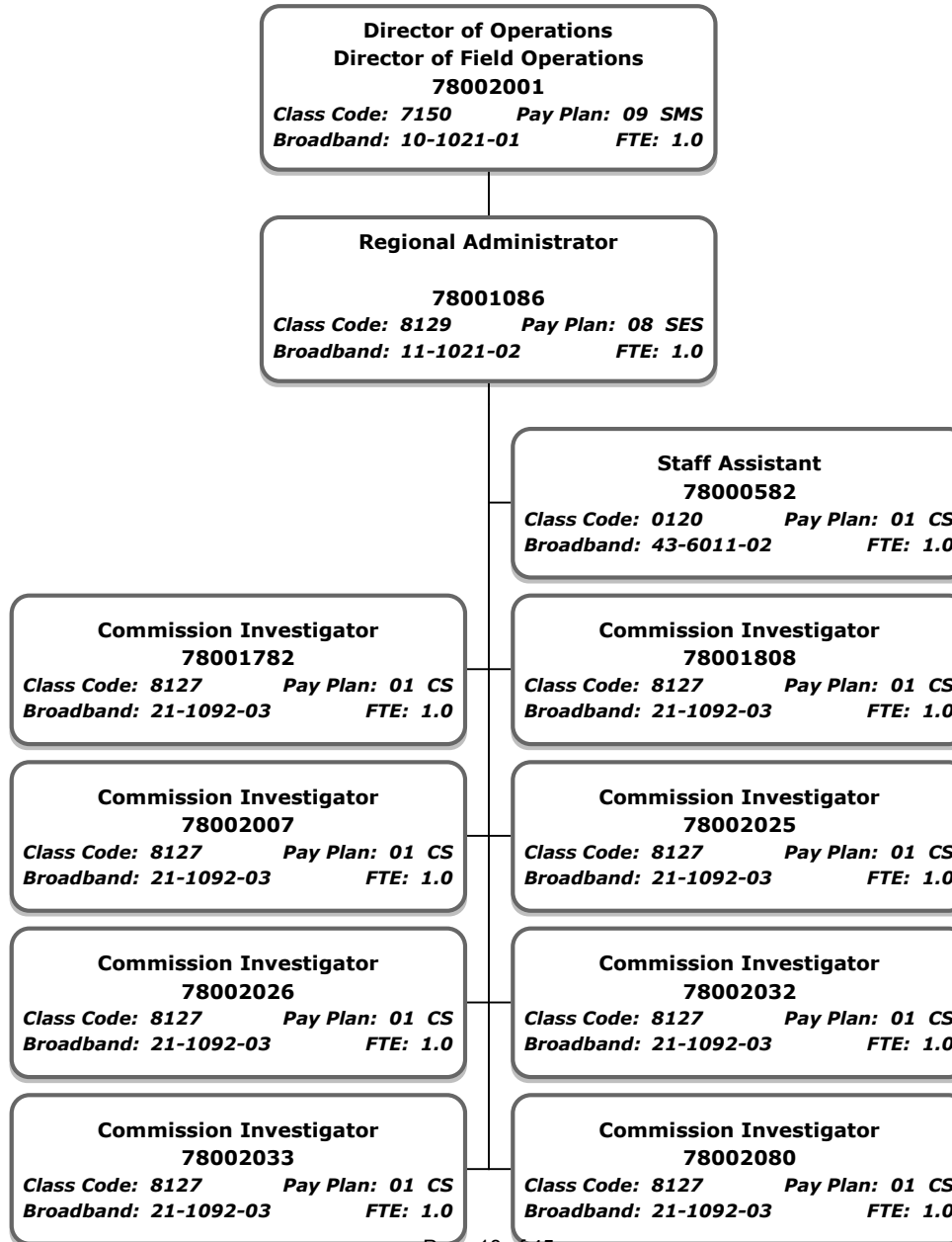
Region I

Org Codes: 78060501000
78060501010



Florida Commission on Offender Review

Region II
Org Codes: 78060502000
78060502010

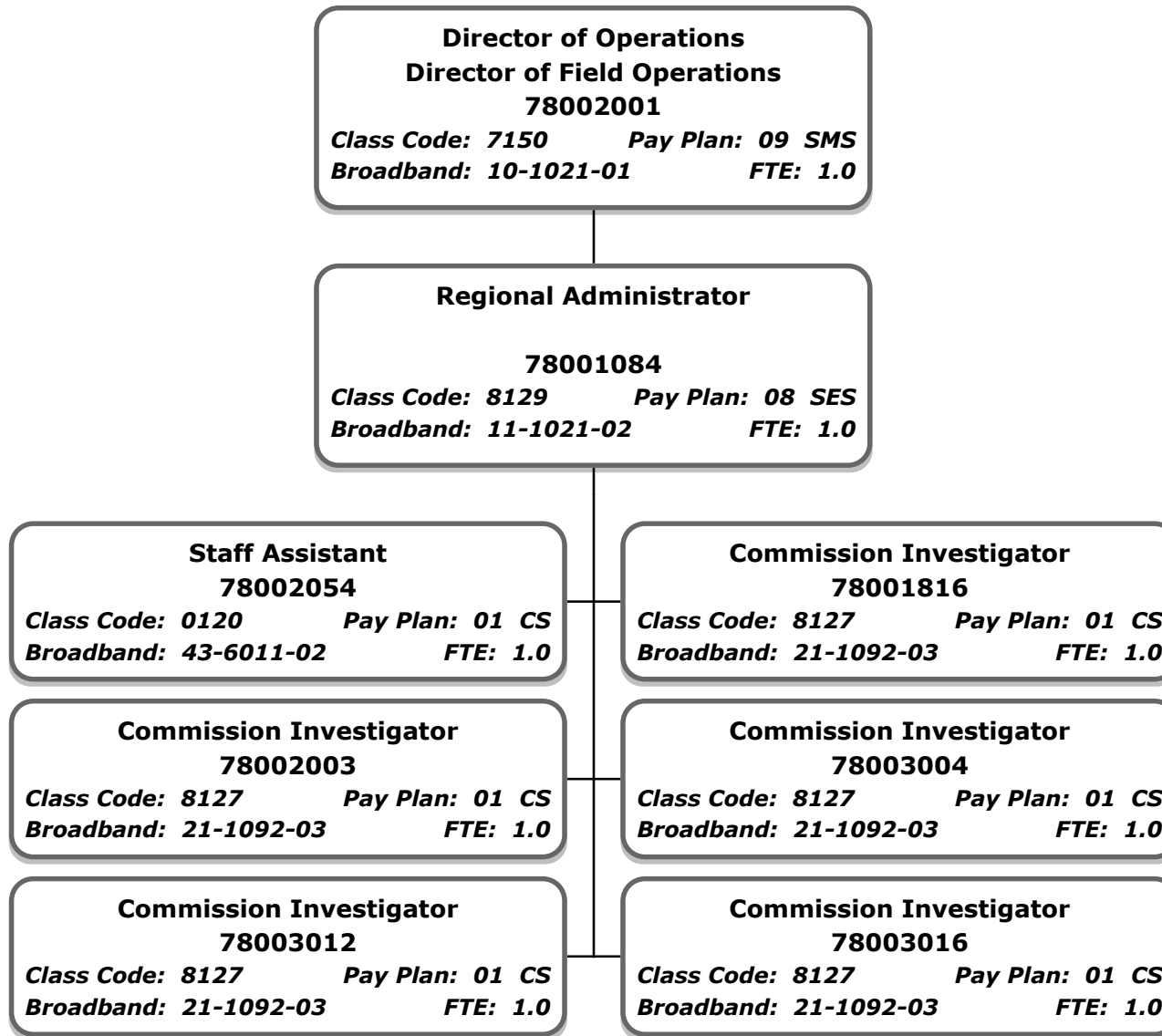


Florida Commission on Offender Review

Region III

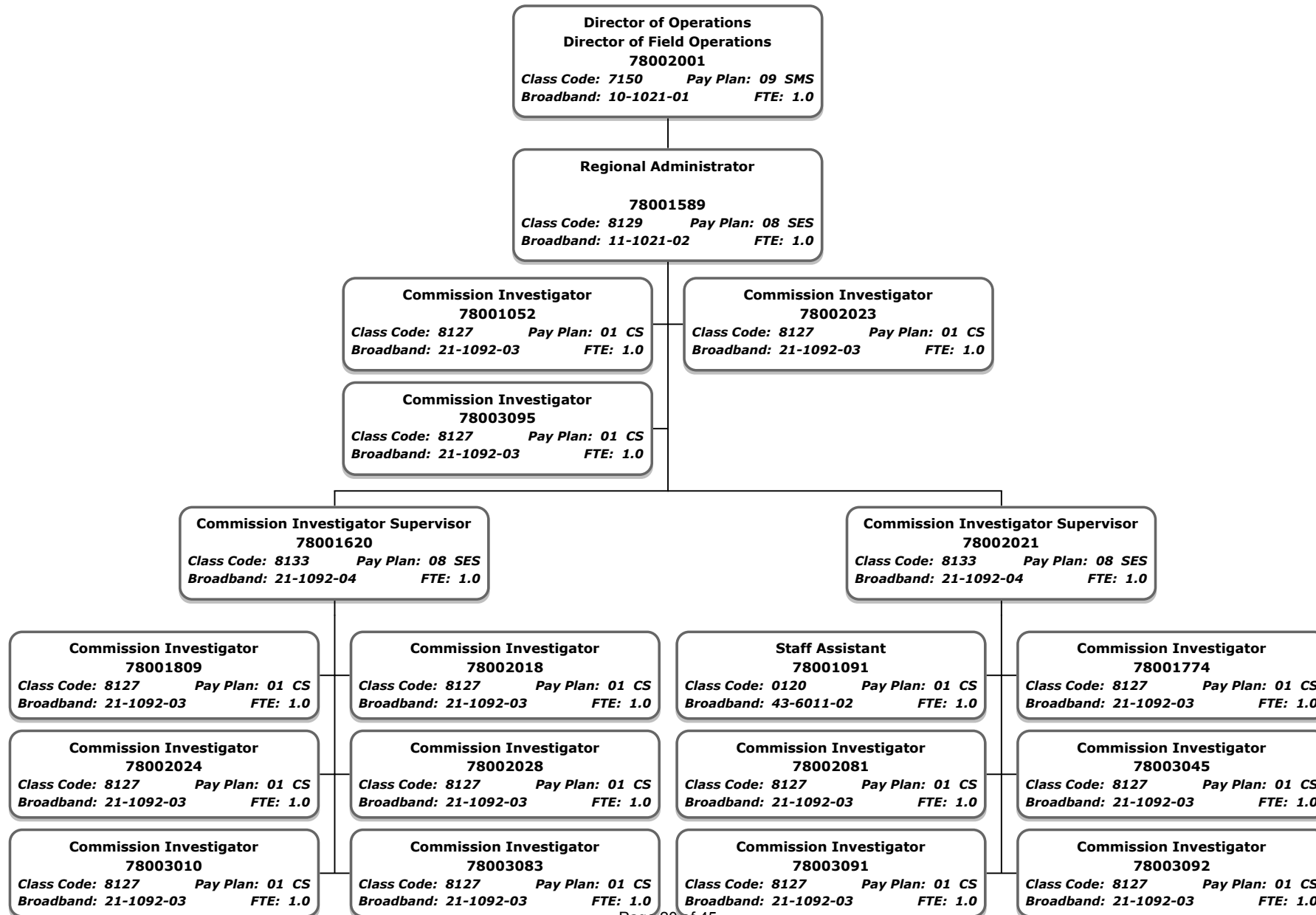
Org Codes: 78060503000

78060503010



Florida Commission on Offender Review

Region IV
 Org Codes: 78060504000
 78060504020
 78060504030



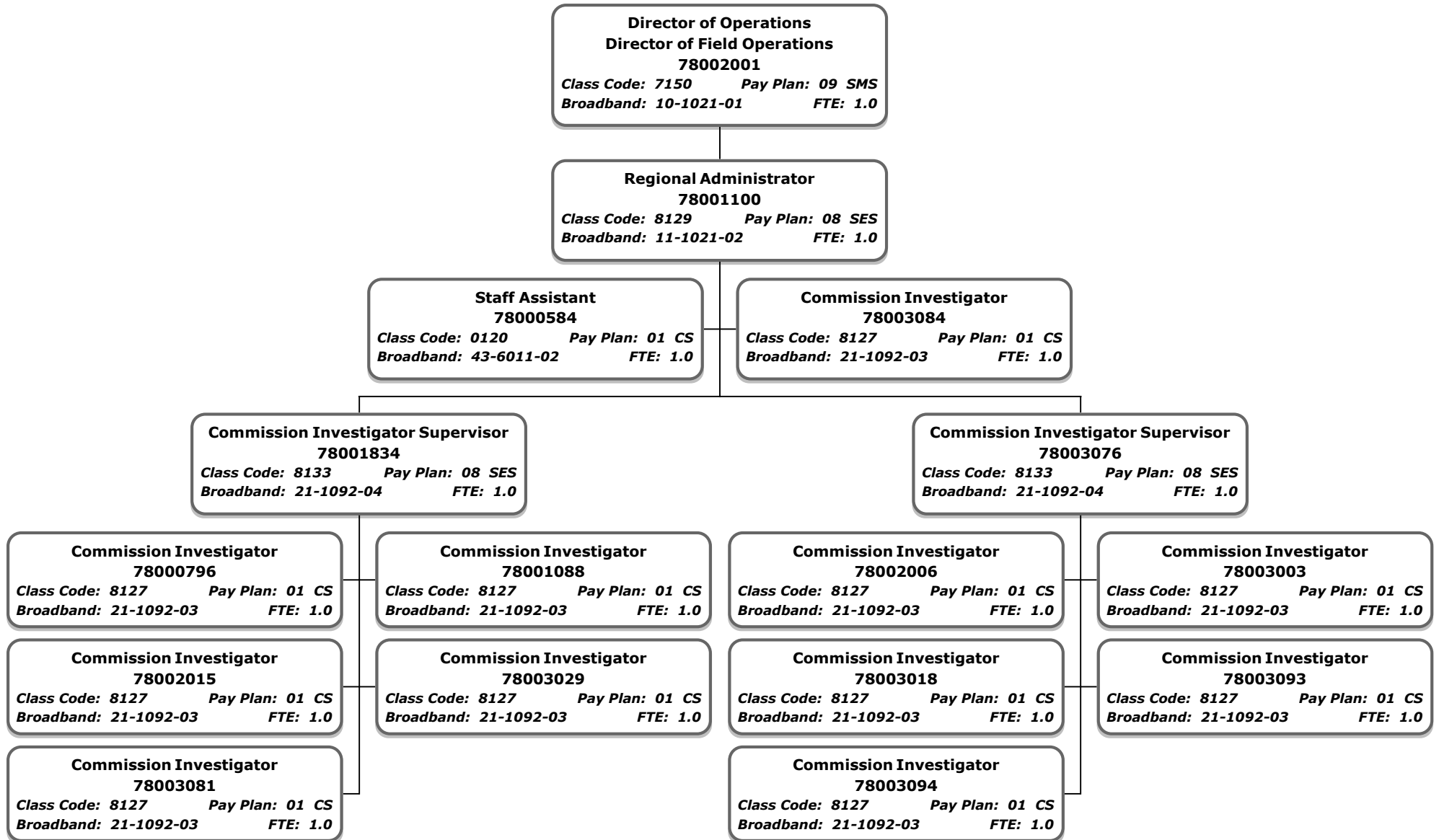
Florida Commission on Offender Review

Region V

Org Codes: 78060505000

78060505010

78060505020



Schedule XIV Variance from Long Range Financial Outlook

Agency: Florida Commission on Offender Review Contact: Karen Huff

ARTICLE III, SECTION 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2016 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2017-2018 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2017-2018 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2017-18

Department Title:	Florida Commission on Offender Review
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	78010000 - Post-Incarceration Enforcement and Victims' Rights
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	34112	(A)		34112
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	4554	(D)		4554
ADD: Committed Funds		(E)		0
Total Cash plus Accounts Receivable	38666	(F)	0	38666
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: Due To	1975	(J)		1975
Unreserved Fund Balance, 07/01/15	36691	(K)	0	36691 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017-18	
Department Title:	Florida Commission on Offender Review
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	(36,691.00) (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
ADJUSTED BEGINNING TRIAL BALANCE:	(36,691.00) (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	36,691.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Florida Commission on Offender Review **Budget Period 2017-18**
Budget Entity: 78010000

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2015-16	FY 2016-17	FY 2017-18
Interest on Debt (A)	N/A	N/A	N/A
Principal (B)	N/A	N/A	N/A
Repayment of Loans (C)	N/A	N/A	N/A
Fiscal Agent or Other Fees (D)	N/A	N/A	N/A
Other Debt Service (E)	N/A	N/A	N/A
Total Debt Service (F)	N/A	N/A	N/A

Explanation: _____

SECTION II

ISSUE: _____

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2017	JUNE 30, 2018
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
Interest on Debt (G)		N/A	N/A	N/A
Principal (H)		N/A	N/A	N/A
Fiscal Agent or Other Fees (I)		N/A	N/A	N/A
Other (J)		N/A	N/A	N/A
Total Debt Service (K)		N/A	N/A	N/A

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2017	JUNE 30, 2018
		ACTUAL	ESTIMATED	REQUEST
		FY 2015-16	FY 2016-17	FY 2017-18
Interest on Debt (G)		N/A	N/A	N/A
Principal (H)		N/A	N/A	N/A
Fiscal Agent or Other Fees (I)		N/A	N/A	N/A
Other (J)		N/A	N/A	N/A
Total Debt Service (K)		N/A	N/A	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-18

Department: Florida Commission on Offender Re

Chief Internal Auditor: Gina Giacomo

Budget Entity: 78010000

Phone Number: (850) 488-3415

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2017-005	February 2015	Clemency	<p>Finding No. 1: Commission Reviews</p> <p>Recommendation: We recommend that the Commission management continue to work with Department management to strengthen OBIS Controls for accurately tracking offenders due for Commission reviews. We also recommend that Commission management ensure that supervision review dates are correctly recorded in OBIS and appropriate follow-up procedures are performed to ensure Commission reviews are timely conducted.</p>	<p>Recommendation No. 1 Corrective Actions: The Department (FDC), pursuant to 947.24(2), F.S., is responsible for providing the Commission with the information necessary to review offenders' supervision. FDC is responsible for properly identifying offenders due for a supervision review. The FDC programmed their OBIS/CDC database to generate a supervision review report that identifies offenders due for supervision reviews, tracks offenders due for supervision reviews, and ensures supervision reviews are completed and submitted in a timely manner to the Commission.</p> <p>The Commission is responsible for reviewing an offender's supervision review submitted by FCD, notifying FDC of any decision made on the offender's supervision, and updating the database with the next supervision review date.</p> <p>PAROLE: Over a period of 10 years (January 2005 through February 2015) there were 368 offenders on parole who where subject to supervision review at some point. Twenty-five, or 7%,</p>	

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
				<p>of these parole offenders were not reviewed in a timely manner. The FDC's monthly computer-generated supervision review report provided to the Commission did not include six of the 25 offenders to be reviewed. The Commission suspects an additional six offenders were not included on the monthly computer-generated supervision review report; however, this number cannot be confirmed as the Commission does not have access to reports prior to October 2010. The remaining 13 offenders, or 3.5%, were due to Commission staff data input errors or lack of follow-up with the FDC to obtain supervision reviews. While these 25 offenders did not have their supervision reviews conducted in a timely manner, they continued to be actively supervised in the community as documented on the Offender Contact/Comment Summary screen (PP79) in OBIS/CDC. All 25 are currently in compliance, scheduled for review, terminated, or deceased.</p> <p>CONDITIONAL RELEASE: From January 2011 through February 2015, 105 or 12% of 882 offenders on conditional release and subject to supervision review, at some point, did not have their supervision reviews conducted in a timely manner. The FCD's computer-generated super-</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>vision review report provided to the Commission did not include 104 of the 105 offenders to be reviewed. The Commission notified the FDC to conduct a supervision review of the one remaining offender, but the FDC failed to conduct the supervision review in a timely manner. The Commission also failed to follow up with the FDC regarding the supervision review. While these offenders were not reviewed because their names were omitted from the report, they continued to be actively supervised in the community as documented on the Offender Contact/Comment Summary screen (PP79) in OBIS/CDC. Only one, or less than one percent, of the 105 offenders who did not have their supervision reviews timely conducted was due to Commission error. All 105 are currently in compliance, scheduled for review, terminated, deceased, or have been revoked and returned to prison.</p> <p>CONTROL RELEASE: During the audit period, there were two control release offenders subject to supervision review at some point who did not have their supervision reviews conducted in a timely manner. Both were du to Commission staff data input errors. Both have successfully terminated supervision.</p>	

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
				<p>FDC is responsible for maintaining and programming the Automated Supervision Review Program Report. Beginning in 2008, the Commission has consistently documented notifying FDC when it came to the Commission's attention that an offender was not included on the supervision review report. FDC has notified the Commission that they have repaired OBIS/CDC database glitches that resulted in incomplete supervision review reports to the Commission. The Commission will continue to document feedback provided to FDC when supervision review report errors are brought to the Commission's attention. FDC is responsible for ensuring the supervision reviews are completed and timely submitted to the Commission. The Commission will document notifying FDC when FDC staff does not submit timely supervision reviews to the Commission. The Commission will ensure the accuracy of supervision review data entry for parole, conditional release, and control release cases. The data entry for supervision reviews will be done by the Commission staff and be reviewed for</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-18

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Chief Internal Auditor: Gina Giacomo

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Phone Number: (850) 488-3415

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2017-005	February 2015	Clemency		accuracy by another Commission staff member. The accuracy review will be documented.	
2017-005	February 2015	Operation/Administrat	<p>Finding No. 2: Policies and Procedures</p> <p>Recommendation: We recommend that Commission management ensure that policies and procedures for post-prison release programs are appropriately updated and reflect current Commission operating practices and the requirements established by State Law and Commission rules.</p>	<p>Recommendation No. 2 Corrective Action: The Commission will ensure that the following procedure directives will be updated with the following information, in addition to ensuring they reflect current Commission operating practices, State law, and Commission rules.</p> <p>Commission Procedure Directive 3.03.08, <i>Parole Supervision Review</i>, will be updated to include the Commission's responsibility for completing supervision reviews of offenders on conditional or control release as required by State law Section 947.24(2), F.S.</p> <p>Commission Procedure Directives 4.01.01, <i>Overview of Parole Revocation</i>; 3.03.04.05, <i>Final Parole Revocation Hearing Interviews</i>; 3.03.04.06, <i>Staff Conducted Final Parole Revocation Hearing</i>; and 4.09.01, <i>Final Revocation Hearings</i> will be updated to include the</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-18

Department: Florida Commission on Offender Re

Chief Internal Auditor: Gina Giacomo

Budget Entity: 78010000

Phone Number: (850) 488-3415

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2017-005	February 2015	Operation/Administration Administration	<p>Finding No. 3: Tangible Personal Property Control</p> <p>Recommendation: We recommend that Commission management ensure that a complete physical inventory of Commission tangible personal property is timely performed and that FLAIR property records are properly updated in accordance with DFS rules and Commission policies and procedures.</p>	<p>time frames established in Commission Rule 23.-21.022(14), Florida Administrative Code, for noticing and convening final revocation hearings and informing parolees of the date, time and location of final revocation hearings.</p> <p>Commission Procedure Directive 4.04.01, <i>Issuing Warrants</i>, will be updated to include the Commission's use of the warrant issuing system and imaging system.</p> <p>Recommendation No. 3 Corrective Action: Pursuant to Chapter 2001-367, Laws of Florida, FDC is responsible for completing a physical inventory of all tangible personal property, completing and maintaining all property records, including detailed information for each property item, and maintaining and updated Commission tangible personal property records in the FLAIR Property Subsystem.</p> <p>Commission personnel are responsible for assisting FDC's property custodian during the fiscal year inventory to help</p>	

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Budget Period: 2017-18

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Phone Number: (850) 488-3415

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2017-005	February 2015	Administration		<p>resolve any differences identified during the physical inventory. Commission personnel acknowledge that the fiscal year inventory was completed by signing off on the FDC inventory documents.</p> <p>Commission personnel have no ability to access the tangible personal property records in the FLAIR Property Subsystem.</p> <p>Based upon the FDC entries into the FLAIR Property Subsystem records, as of February 27, 2015, the Commission was responsible for 52 items of tangible personal property.</p> <p>Of the 52 items, three items (property numbers 00015082, 00015081, 00015080) acquired in June 2012 had a physical inventory in June 2013, June 2014, and in February 2015. The FDC and the Commission met the requirement to conduct inventory each fiscal year on the Commission's tangible personal property. The FDC failed to update the FLAIR Property Subsystem record for the 2014 inventory for these items. There were an additional three items (property numbers 00013672, 00014693, 00013673) that had a documented physical inventory</p>	

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2017-005	February 2015	Administration		<p>2014, meeting the fiscal year requirement for conducting a tangible personal property inventory. The FDC did not update the Commission's tangible personal property records in the FLAIR Property Subsystem.</p> <p>Commission management has ensured that the FDC has completed a physical inventory of the Commission's tangible personal property in a timely manner each fiscal year. The Commission's personnel do not have the ability to access tangible personal property records in the FLAIR Property Subsystem and therefore had no knowledge that the FDC had not fulfilled their statutory requirement to properly update the FLAIR Property Subsystem records for the six property items. In the future, once during the fiscal year, the Commission will request from the FDC a printout of the Commission's FLAIR Property Subsystem records. Commission staff will review the FLAIR Property Subsystem records printout and provide documented notification to the FDC of any errors.</p>	

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Budget Period: 2017-18

Department: Florida Commission on Offender Re

Chief Internal Auditor: Gina Giacomo

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Phone Number: (850) 488-3415

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2017-005	February 2015	Administration	<p>Finding No. 4: Purchasing Card Controls</p> <p>Recommendation: We recommend that Commission management monitor the reasonableness of purchasing card assignments and revise Commission policies and procedures to require that the Department be immediately notified to cancel purchasing cards upon an employee's separation from Commission employment or when a Commission employee no longer requires a purchasing card to perform their job duties.</p>	<p>Recommendation No. 4 Corrective Action: Pursuant to Chapter 2001-367, Laws of Florida, the FDC is the Commission's Purchasing Card Administrator. The FDC is responsible for approving the Commission's Purchasing Card Procedure Directive, which provides the direction for the direction for the implementation of procedures for approving the issuance of purchasing cards and timely canceling purchasing cards upon a cardholder's separation from Commission employment, or when an employee no longer requires a purchasing card to perform his or her job duties. Once the Commission's Purchasing Card Procedure Directive is approved by the FDC Purchasing Card Administrator, it is formally submitted to the Department of Financial Services for approval.</p> <p>The Commission's Purchasing Card Procedure Directive, approved by both FDC and the DFS, states: "If the cardholder terminated employment or transfers to a position not authorized to have a purchasing card, by the employee's last day of work the supervisor will collect and destroy the purchasing</p>	

Office of Policy and Budget - June 2016

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-18

Department: Florida Commission on Offender Re

Chief Internal Auditor: Gina Giacomo

Budget Entity: 78010000

Phone Number: (850) 488-3415

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2017-005	February 2015	Administration		<p>card by cutting it in half and send the purchasing card within five (5) to seven (7) days." The FDC Purchasing Card Administrator is not located with Commission staff employed throughout the state. The only way for Commission staff to return the card to the FDC Purchasing Card Administrator, is to send the destroyed card by mail, which can take five to seven business days. The Commission can not immediately return the purchasing card to the FDC Purchasing Card Administrator.</p> <p>According to Commission records, no charges were made on nine of the 54 active purchasing cards. The Commission has evaluated the nine staff who did not have activity on their purchasing cards and has concluded that the purchasing cards are needed for the employee's job responsibilities to ensure travel expenses are always at the lowest cost and operational needs are met. Purchasing cards have only been approved for designated users, were issued properly, have not been lost or stolen, and there has been no abuse or misuse of the cards.</p> <p>Each fiscal year, the Commission will review the reasonableness of purchasing card assignments. Upon an employee being voluntarily separated from employ-</p>	

Office of Policy and Budget - June 2016

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2017-005	February 2015	Administration		ment or transferred to a position not authorized to have a purchasing card, the Commission will notify by e-mail within three business days the FDC Purchasing Card Administrator. Upon an employee being involuntarily separated from employment, the Commission will notify immediately by e-mail the FDC Purchasing Card Administrator. The Commission will update the <i>Purchasing Card Procedure Directive (2.01.05)</i> , <i>Separation Process for Terminated Employees Procedure Directive (2.02.37)</i> and the Employee Separation Checklist.	

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Commission on Offender Review
Agency Budget Officer/OPB Analyst Name: Karen Huff/Kristen Manalo

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	78	01	00	00	00

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)					
	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					
	Yes				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
	Yes				
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)					
	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?					
	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					
	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?					
	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.					
	N/A				

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")					
	Yes				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")					
	Yes				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	Yes				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Yes				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Yes				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?	Yes				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE VIIIC (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	No				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				