

LEGISLATIVE BUDGET REQUEST

Charlie Crist,
Governor

Agency for Persons with Disabilities

**

Tallahassee

Jim DeBeaugrine,
Director

October 15, 2008

**

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Way,
Suite 380
Tallahassee,
Florida

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
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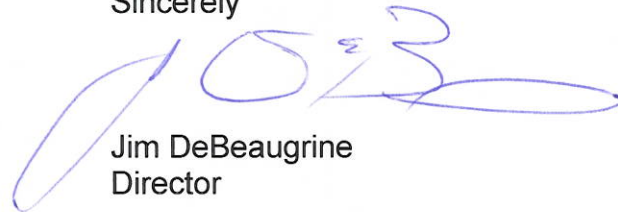
Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director
Senate Fiscal Policy & Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Agency for the Persons with Disabilities 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 2009-10 Fiscal Year. This submission has been approved by Jim DeBeaugrine, Director of Agency for Persons with Disabilities.

Sincerely



Jim DeBeaugrine
Director



agency for persons with disabilities
State of Florida

**Legislative Budget Request
Fiscal Year 2009-10**

**Department Level
67000000**

Exhibits and Schedules

**Jim DeBeaugrine
Director**

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:	Agency For Persons With Disabilities		
Contact Person:	Chet Smith & Jay Vail; OAG	Phone Number:	850.414.3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	FARF: Florida Association of Rehabilitation Facilities, Inc. v. DCF		
Court with Jurisdiction:	U.S. District Court - Southern District of Florida – Federal Court - Miami Division		
Case Number:	89-0984-CIV – MOORE		
Summary of the Complaint:	Medicaid reimbursement rate for private ICF/DD’s		
Amount of the Claim:	\$ 1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Dismissed – Agency Prevailed – now on appeal		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	<u>Office of the Attorney General</u> 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).			

Office of Policy and Budget – July, 2006

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:	Agency For Persons With Disabilities		
Contact Person:	Dean Kowalchyk (APD)	Phone Number:	850-921-3779
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	JDS v. APD		
Court with Jurisdiction:			
Case Number:	02-3647 CA		
Summary of the Complaint:	(JDS) DD client in group home allegedly raped and impregnated by foster parent		
Amount of the Claim:	\$ 1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	On-going		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	x	Office of the Attorney General or Division of Risk Management	
		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).			

Office of Policy and Budget – July, 2006

Schedule VII: Agency Litigation Inventory

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Agency:	Agency for Persons with Disabilities		
Contact Person:	Dean C. Kowalchyk	Phone Number:	850-921-3779
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	London v. APD		
Court with Jurisdiction:	United States District Court, Northern District of Florida		
Case Number:	07-CV-329-RH/WCS		
Summary of the Complaint:	Plaintiffs seek to obtain injunctive and compensatory relief to stop implementation of 2007-064, Laws of Florida, which mandated cuts in services to developmentally disabled persons. Plaintiffs also seek certification of a class to include all persons effected by the cuts.		
Amount of the Claim:	\$ unknown, but full relief would be well in excess of one million dollars		
Specific Statutes or Laws (including GAA) Challenged:	2007-064		
Status of the Case:	Plaintiffs dismissed claim.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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).	Southern Legal Counsel; Florida Legal Services; Advocacy Center for Persons with Disabilities; and, National Health Law Program.		

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Agency:	Agency For Persons With Disabilities		
Contact Person:	Dean Kowalchyk (APD)	Phone Number:	850-921-3779
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Nelson v. APD		
Court with Jurisdiction:	Circuit Court – Escambia County		
Case Number:	04- CA - 592		
Summary of the Complaint:	DD client sexually molested two children while on approved leave of absence		
Amount of the Claim:	\$ 1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Settled		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	x	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).			

Office of Policy and Budget – July, 2006

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:	Agency For Persons With Disabilities		
Contact Person:	Joseph Lee (OAG) Harper Field (RM)	Phone Number:	813.233.2880 850.413.4710
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	School Board of Osceola County and G.F. v. Jerry Regier, et. al.		
Court with Jurisdiction:	Circuit Court of the 9 th Judicial Circuit in and for Osceola County, FL Risk No: 01-9000-2127		
Case Number:	CI-04-CI-358		
Summary of the Complaint:	Alleged breach of contract against DCF for failure to pay for services under HCBS waiver allegedly after giving assurances that such services would be provided.		
Amount of the Claim:	\$ 1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Jury verdict for Agency – motion for new trial denied – case closed		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input 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).			

Office of Policy and Budget – July, 2006

Schedule VII: Agency Litigation Inventory

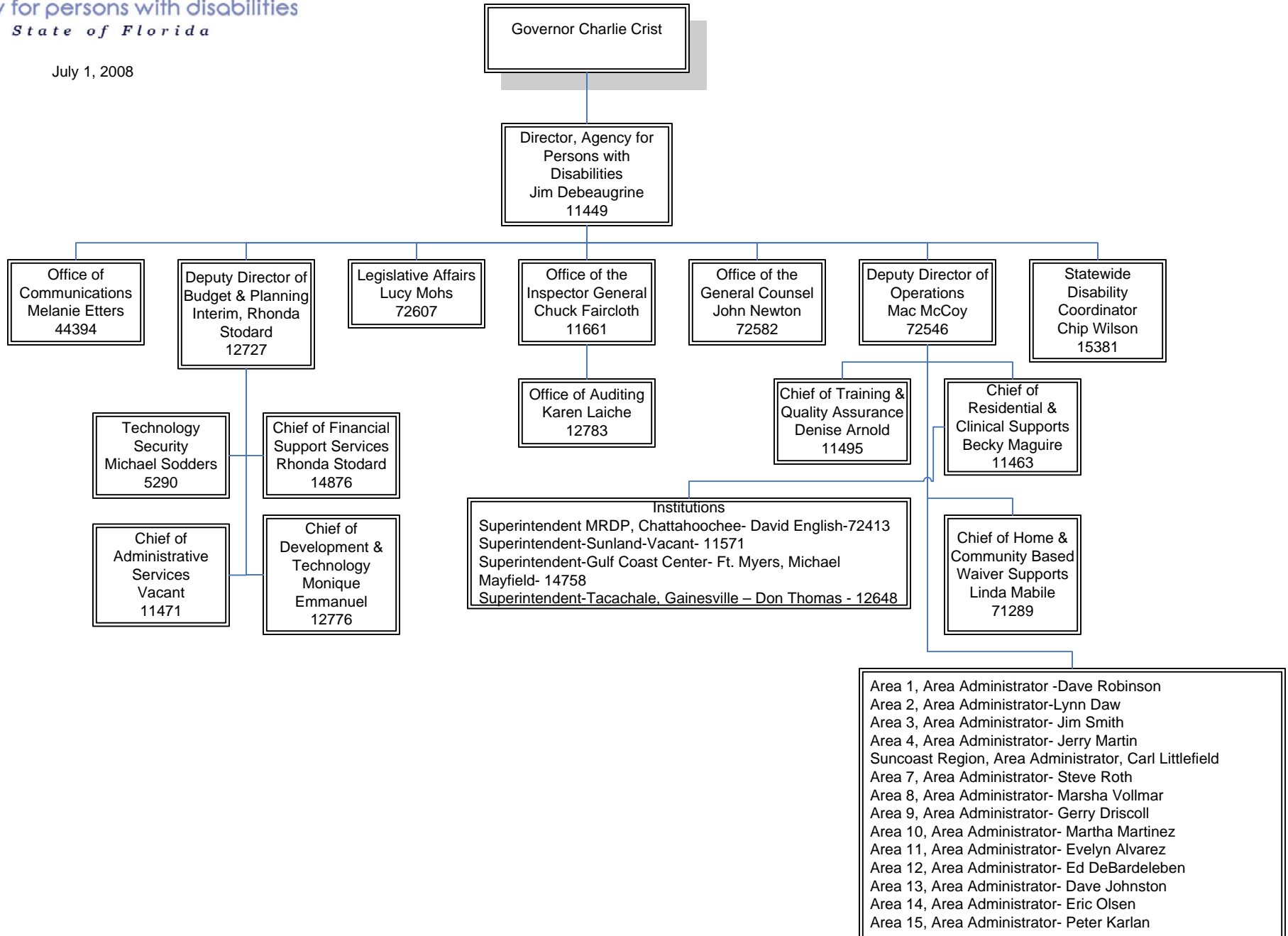
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Agency For Persons With Disabilities		
Contact Person:	Charles Fahlbusch (OAG)	Phone Number:	954.712.4692 S/C 420.4692
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sunrise Opportunities, Inc. et. al. v. DCF / APD / AHCA		
Court with Jurisdiction:	U.S. District Court; Southern District of Florida		
Case Number:	04-22152CIV-MARTINEZ		
Summary of the Complaint:	Lawsuit brought by 5 of the large providers. Plaintiff's allege: breach of contract (due to rate change and gatekeeper) violation of due process (due to gatekeeper); impairment of contracts under the US Constitution and the Florida Constitution (due to rate change) and violation of the Medicaid Act (gatekeeper).		
Amount of the Claim:	\$ 1,000,000.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Closed – Agency prevailed – Voluntary Dismissal by Plaintiffs		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	<u>Office of the Attorney General</u> 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).			

Office of Policy and Budget – July, 2006



July 1, 2008



AGENCY FOR PERSONS WITH DISABILITIES		FISCAL YEAR 2007-08	
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		1,192,204,488	1,200,000
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		1,057,813	0
FINAL BUDGET FOR AGENCY		1,193,262,301	1,200,000

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Home And Community Services Administration * Number of Medicaid Waiver clients enrolled	30,940	307.32	9,508,373	
Support Coordination * Number of people receiving support coordination	48,369	963.17	47,554,790	
Private Intermediate Care Facilities For The Developmentally Disabled * Number of adults receiving services in Developmental Service Public Facilities	1,025	121,408.65	124,443,864	
Program Management And Compliance * Based on Administrative Components of serving people in the Community and Institutional settings	51,462	526.93	27,116,819	
Adult Daily Living * Number of persons with disabilities served in Adult Daily Living	15,763	4,674.10	73,677,794	
Adult Day Service * Number of persons with disabilities served in Adult Day Training Service	12,776	3,027.74	38,682,350	
Adult Medical/Dental * Number of persons with disabilities served in Adult Medical/Dental	20,482	764.70	15,662,665	
Adult Respite Services * Number of persons with disabilities served in Adult Respite Services	6,656	706.76	4,704,215	
Adult Residential Habilitation * Number of persons with disabilities served in Adult Residential Habilitation	7,429	17,129.00	127,251,345	
Adult Specialized Therapies/ Assessments * Number of persons with disabilities served in Adult Specialized Assessments, Therapies, Equipment and Supplies	10,934	1,367.09	14,947,746	
Adult Supported Employment * Number of persons with disabilities served in Adult Supported Employment	4,251	1,414.63	6,013,601	
Adult Supported Living * Number of persons with disabilities served in Adult Supported Living and In Home Subsidies	5,639	9,701.67	54,707,729	
Adult Transportation * Number of persons with disabilities served in Adult Transportation	12,841	1,311.08	16,835,534	
Children Daily Living * Number of persons with disabilities served in Children Daily Living	2,627	7,929.42	20,830,578	
Children Day Services * Number of persons with disabilities served in Children Day Training Services	2	2,492.00	4,984	
Children Medical/Dental * Number of persons with disabilities served in Children Medical/Dental	4,362	1,158.70	5,054,240	
Children Respite Services * Number of persons with disabilities served in Children Respite Services	3,702	943.47	3,492,722	
Children Residential Habilitation * Number of persons with disabilities served in Children Residential Habilitation	671	26,394.10	17,710,441	
Children Specialized Therapies/ Assessments * Number of persons with disabilities served in Children Specialized Assessments, Therapies, Equipment and Supplies	1,971	1,703.94	3,358,458	
Children Support Employment * Number of persons with disabilities served in Children Supported Employment	1	17,157.00	17,157	
Children Supported Living * Number of persons with disabilities served in Children Supported Living and In Home Subsidies	72	54,569.72	3,929,020	
Children Transportation * Number of persons with disabilities served in Children Transportation	31	2,234.68	69,275	
Forensic Care * Number of adults found incompetent to proceed who are provided competency training and custodial care in the Mentally Retarded Defendant Program	350	72,678.85	25,437,599	
TOTAL			641,011,299	

SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER		2,505,747	1,200,000
REVERSIONS		549,745,337	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		1,193,262,383	1,200,000

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.



agency for persons with disabilities
State of Florida

Home and Community Services

67100100

Exhibits and Schedules

Budget Entity 67100100
Home and Community Services
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100100
Fund: 2021

(1)	(2)	(3)	(4)
<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	31,229	31,229	31,229
TOTALS*	31,229	31,229	31,229

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Administrative Trust Fund - 67100100
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 31,229.00 (A)

Add/Subtract: 0.00 (B)

Other Adjustment(s): 0.00 (C)

0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 31,229.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 31,229.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2008 - 2009
Trust Fund Title:	67-Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	67100100 - Home & Community Services
	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	31,228.96	(A)	0.00	31,228.96
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00	0.00
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	31,228.96	(F)	0.00	31,228.96
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	0.00	(H)	0.00	0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: _____	0.00	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/08	31,228.96	(K)	0.00	31,228.96 **

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: All BE's Combined
Fund: 2122

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
	0	0	0
TOTALS*	0	0	0

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title: Agency for Persons with Disabilities
Trust Fund Title: Tobacco Settlement Trust Fund
LAS/PBS Fund Number: 2122

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Tobacco Settlement Trust Fund
LAS/PBS Fund Number:	All BE's Combined
	2122

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)	0.00	0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00	0.00
ADD: _____		(E)		
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	0.00	(H)	0.00	0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/08	0.00	(K)	0.00	0.00**

Notes:

*SWFS = Statewide Financial Statement

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SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100100
Fund: 2261

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	143,877	144,120	143,620
TOTALS*	143,877	144,120	143,620

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 132,290.00 (A)

Add/Subtract: 0.00 (B)

Other Adjustment(s):

Non-Certified Forward Accounts Payable 0.00 (C)

0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 132,290.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 132,290.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	67100100
	2261

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	27,739.49	(A)	0.00	27,739.49
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00	0.00
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	27,739.49	(F)	0.00	27,739.49
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	35,925.78	(H)	0.00	35,925.78
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: Other Accounts Payable (Operating)	1,901.00	(J)	0.00	1,901.00
Unreserved Fund Balance, 07/01/08	(10,087.29)	(K)	0.00	(10,087.29)**

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100100
Fund: 2516

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	5,325,116	2,676,947	2,676,447
TOTALS*	5,325,116	2,676,947	2,676,447

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
LAS/PBS Fund Number:	Operations & Maintenance Trust Fund
	2516

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	(39,674,884.33)	(A)
Add/Subtract:		
SWFS Adjustments - FCO	0.00	(B)
Non-Certified Accounts Payable (Operating)	0.00	(C)
Non-Certified Accounts Payable (Non-Operating)	0.00	(C)
Compensated Absences	0.00	(C)
ADJUSTED BEGINNING TRIAL BALANCE:	(39,674,884.33)	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	(39,674,884.33)	(E)
DIFFERENCE:	0.00	(F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2008

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	67100100
	2516

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(25,311,898.13)	(A)	0.00		(25,311,898.13)
ADD: Other Cash (See Instructions)	0.00	(B)	0.00		0.00
ADD: Investments	0.00	(C)	0.00		0.00
ADD: Outstanding Accounts Receivable	2,352,508.00	(D)	0.00		2,352,508.00
ADD: _____	0.00	(E)	0.00		0.00
Total Cash plus Accounts Receivable	(22,959,390.13)	(F)	0.00		(22,959,390.13)
LESS Allowances for Uncollectibles		(G)	0.00		0.00
LESS Approved "A" Certified Forwards	15,715,494.20	(H)	0.00		15,715,494.20
Approved "B" Certified Forwards	0.00	(H)	0.00		0.00
Approved "FCO" Certified Forwards	1,000,000.00	(H)	0.00		1,000,000.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00		0.00
LESS: _____	0.00	(J)	0.00		0.00
Unreserved Fund Balance, 07/01/08	(39,674,884.33)	(K)	0.00		(39,674,884.33)**

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100100
Fund: 2639

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	7,550,358	7,550,358	2,814,617
Social Services Block Grant	6,001,868	6,653,817	
TOTALS*	13,552,226	14,204,175	2,814,617

*Must agree to amounts on Schedule I, Section IV, Line I.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
LAS/PBS Fund Number:	Social Services Block Grant Trust Fund
	2639

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 (A)

Add/Subtract: (B)

Other Adjustment(s): (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons
Budget Entity:	Social Services Block Grant
LAS/PBS Fund Number:	67100100
	2639

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,937,974.28	(A)		15,937,974.28
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	15,937,974.28	(F)	0.00	15,937,974.28
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	2,383,242.22	(H)		2,383,242.22
Approved "B" Certified Forwards	2,506.50	(H)		2,506.50
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/08	13,552,225.56	(K)	0.00	13,552,225.56 **

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-025	Jul-07	CDC+	<p>Finding No. 1 - Due to lack of fiscal controls, CDC+ Waiver Program funds were allowed to accumulate in DD consumers' accounts instead of being returned to the State.</p> <p>Recommendation: APD should continue steps to ensure that CDC+ Waiver Program funds do not idly accumulate in consumers' accounts and ensure that the annual care plan and support plan preparation processes include an assessment of whether funds were fully utilized in the previous period.</p>	<p>Effective March 1, 2008, the APD cancelled the contract with the prior fiscal agent and took over the majority of the fiscal agent functions for the program, including the accounting function. The Agency received a summary report from the prior fiscal agent that was in a format that could not be readily used to determine ending balances. The Agency sent a letter, dated April 14, 2008, requesting the consumer information in a specific format. Once the accounting unit account balances, the Agency will work closely with AHCA to ensure that recoupment is implemented as originally planned.</p>	
AG 2008-025	Jul-07	CDC+	<p>Finding No. 2 - The CDC+ Waiver Program had not sustained the required Federal budget-neutrality status. As the Waiver nears the expiration date of February 2008, the State intends to ensure budget neutrality by recouping excess funds accumulated in consumers' accounts. Recommendation: Upon approval of the revised State Plan, APD should ensure that the revision is timely implemented in order to maintain the funding for consumers now enrolled in the CDC+ Waiver Program. This new CDC+ Waiver Program should include appropriate monitoring procedures to ensure that Waiver funds are used in the most cost-effective manner.</p>	<p>AHCA indicated that preliminary calculations show the 2007 recoupment resulted in budget neutrality over the life of the program. The 1915(j) was formally approved at the end of March 2008, and the program is now operating under 1915(j) authority. The Agency will continue to review cost-effectiveness as part of their quality assurance process.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-025	Jul-07	CDC+	Finding No. 3 - APD had not implemented the formal monitoring procedures described in the State's CDC+ Waiver Program Operational Protocol. Recommendation: APD Should continue to develop and implement monitoring procedures in order to ensure that the CDC+ Waiver Program is operating as required.	The CDC+ Program Office began developing various monitoring tools in mid-2007; however, implementation of a statewide, systematic monitoring was delayed when it became necessary to bring the fiscal agent function in-house. Now that the transition to in-house payment processing is complete and successful, and the 1915(j) with its extensive monitoring requirements has been approved, the Agency will revise the tools to include the 1915(j) requirements prior to implementing a comprehensive monitoring plan.	
AG 2008-180 Six Month Follow Up not due until 11/08	Mar-08	Admin Activities & Contract Mgt	Finding No. 1 - Improvement was needed in defining the terms of the interagency agreement between the Agency and the Department of Children and Family Services (DCFS). Recommendation: The Agency should ensure the interagency agreement has complete and clearly defined terms and conditions, which to the extent possible, address the service level and quality concerns expressed by staff of both agencies.	Interagency agreement was completed and became effective July 1, 2008.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 2 - The Agency made payments to DCFS which exceeded the amount specified in the Information Technology Service Level Agreement for the 2006-07 fiscal year. Recommendation: The Agency should negotiate timely amendments to the Information Technology Service Level Agreement with DCFS.	Service Level Agreement was completed and became effective May 1, 2008.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 3 - Contrary to governing statute, the Agency did not always obtain the approval of the Executive Office of the Governor prior to making changes in its organizational structure.</p> <p>Recommendation: The Agency should ensure that organizational changes are approved in compliance with law.</p>	<p>As APD has identified efficiencies and opportunities to become more self sufficient, there have been a number of organizational changes. APD has submitted revised organizational charts on several occasions to the DMS. The last submission was on March 12, 2007 which was approved by DMS. The request was submitted to OPB in April 2007, but the request was referred back to APD for further revisions due to organizational changes mandated by changes in statute.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 4 - The Agency did not submit to the Legislative Budget Commission required quarterly reports concerning positions and salary rates. Recommendation: The Agency should ensure that required salary rate information is submitted to the Legislative Budget Commission on a timely basis.</p>	<p>The Agency started regular submission of the required report in the form and manner prescribed by the Commission in January 2008. The Agency has created a reporting system which will enable it to ensure ongoing compliance.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 5 - Improvements were needed in the Agency's procedures for the preparation of quarterly reports on the financial status of the Home and Community-Based Services Program.</p> <p>Recommendation: The Agency should enhance procedures to ensure the accuracy, completeness, and timeliness of statutorily-required reports. Additionally, supporting documentation should be maintained to allow the Agency to respond to information requests.</p>	<p>Financial projections are now based on the actual amounts reflected for waiver services in the General Appropriations Act plus any anticipated interim adjustments. The Agency routinely consults with House and Senate appropriations staff to verify that appropriated amounts are properly reflected.</p> <p>All supporting documents are now maintained and are available upon request by any interested party.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 6 - Improvements were needed in the Agency's follow-up on deficiencies reported in quality assurance reviews of direct service providers and waiver support coordinators.</p> <p>Recommendation: The Agency should continue to enhance procedures to ensure timely and complete follow-up on deficiencies noted in the quality assurance reviews.</p>	<p>APD finalized and formally implemented Operating Procedure OP18-002, Area Responsibilities for Recoupment and Overpayment, on July 31, 2007. Recoupment and detection of fraud is a priority of the Agency. APD is meeting regularly with AHCA's Medicaid Program Integrity staff and staff from the Attorney General's office to increase communication between the entities and resolve issues relating to provider performance and inter-agency coordination and cooperation.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 7 - The Agency did not perform periodic reconciliations between the State's general ledger accounting system (FLAIR) and the system used to plan and manage services for individuals with developmental disabilities.</p> <p>Recommendation: The Agency should enhance procedures to ensure the timely reconciliation of data recorded in the ABC System to related information recorded in FLAIR.</p>	<p>The Agency recognized the need to perform this function and moved a position to the Bureau prior to the start of the audit fieldwork in February 2007. Training was provided to the position and a partial reconciliation was performed. The 2007/2008 fiscal year reconciliation process was started and remained current until the position was vacated at the end of January 2008. Due to the past freeze on positions this position was just recently filled and additional staff is being trained to prevent disruption in the reconciliation process for the future, should the current position vacate.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 8 - Instances of missing tangible personal property, such as computers and printers, were not timely investigated. Recommendation: We recommend that the Agency comply with governing laws and rules regarding the prompt investigation of missing State-owned tangible personal property.	Investigations are now conducted by the Agency's General Services staff or other appropriate staff upon notification. If an item is stolen, the appropriate law enforcement agency is notified.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 9 - The Agency did not maintain a complete and accurate listing of all contracts and related expenditures. Recommendation: The Agency should ensure that a complete and accurate contract listing is compiled and maintained.	The Agency continues to rely heavily upon the DCF for support in the area of contract management. DCF has not been able to provide an adequate level of support because of its own resource constraints. The Agency has hired a contract administrator and professional support staff to provide technical assistance and oversight of Agency contracts. This unit is currently compiling and maintaining a comprehensive and accurate listing of contracts and related expenditures.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 10 - The Agency had not developed written policies and procedures related to contract management. Recommendation: The Agency should begin efforts to compile its own written policies and procedures for contract management.	The Agency is currently in the process of developing written policies and procedures related to the contract management process.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 11 - Deficiencies in the overall contract management framework and in the communication between the Agency and contract management staff were identified.</p> <p>Recommendation: We recommend that the Agency complete its contract management framework and include consideration of those areas noted above. In completing the framework, comments and suggestions from the Agency's contract management staff should be solicited.</p>	<p>Inconsistent levels of support from DCF among the areas hinder our ability to develop and communicate uniform, statewide processes. APD has started the initial specifications for a new web-based system which will provide some of the lost functionality. APD will send out clear directions on how closed contracts should be stored. APD will schedule a monthly call with all contract administrators to promote better communication and to help promote better understanding of APD programs and processes.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 12 - Agency contract management staff reported deficiencies in job-related training. Recommendation: The Agency should consider surveying its contract managers to determine whether, and in which areas, more training is needed. In addition, the Agency should review the contract management training provided by DCFS to ensure that it meets the needs of those managing Agency contracts.</p>	<p>Contract management training is provided by DCF. The DFS contract staff has agreed to provide training from a statewide perspective including compliance with State and Federal laws. The APD contract administrator will provide agency specific information in the joint training sessions with DFS. APD is working with DCF to ensure all contract managers receive the needed training.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 13 - Improvements were needed with regard to the monitoring of the Agency's contracts. Recommendation: The Agency, upon completion of a comprehensive contract listing, should ensure that all of its contracts are included in the DCFS COU risk assessment and should review DCFS' monitoring efforts to ensure its interests are protected.	Currently the DCF Contract Oversight Unit obtains the list of contracts information by downloading it from the IDS. The current APD contract administrator has tested this process with the COU to ensure that they are receiving all APD contracts for monitoring purposes and assessing risk management issues. A new process implemented by the APD contract administrator moved the FLAIR titling function to Central Office. This will provide additional oversight to ensure all contracts are recorded in FLAIR/IDS.	
A-07/08-004	FY 06/07	Agency Ethics	Finding - The following deficiencies were noted concerning the Agency's Ethic Program: <ul style="list-style-type: none"> • At the time of the audit there was uncertainty as to who was the Agency's designated Chief Ethics Officer; • Specified employees, including the Agency Director, had not taken the (FY 07/08) annual "Ethics for Specified Employees" training required by DCF; and • The Office of Inspector General had not completed its intranet web-page to inform employees on how to file complaints concerning possible unethical issues. Recommendation: We recommend the following steps be taken by the Agency to improve the Agency's Ethics Program: <ul style="list-style-type: none"> • A Chief Ethics Officer be designated to ensure employees responsible for adhering to the Governor's Code of Ethics become familiar with relevant ethics, public records, and open 	The Agency General Counsel has been designated as the Chief Ethics Officer. The Agency held a two hour session for specified employees for the annual "Ethics for Specified Employees" training on March 28, 2008. The Agency will establish a procedure for annual training for employees and new employees filling specified employee positions. The Office of the Inspector General will work to complete it's intranet web page to inform employees on how to file complaints, to include, issues dealing with possible unethical behavior.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			meeting requirements and can answer Agency staff ethics questions. • The Agency coordinate with DCF to ensure that all the Agency specified employees receive the annual "Ethics for Specified Employees" training. •The Office of Inspector General complete it's intranet web-page to inform employees on how to file complaints, to include, issues dealing with possible unethical behavior.		
A-07/08-005	Jan-08	Supported Living Subsidy	<p>Finding - The following deficiencies were noted in the review of client files:</p> <ul style="list-style-type: none"> • Five areas did not use one or more of the required forms or if the forms were used were not properly completed such as not including the subsidy amount and/or timeframe. • Six of the areas made payments to clients without adequate documentation to support either the need for the subsidy or the amount of the subsidy. • Two of the areas made payments to clients that were either not eligible for the program or were coded to the incorrect service code. • One area made a payment to a client that was more than the approved amount. <p>Recommendation: We recommend the following steps be taken by the Agency to improve the compliance with Agency approved policies and procedures:</p> <ul style="list-style-type: none"> • Provide additional training to employees regarding the correct forms to be used and the proper way to complete the forms. • To continue to provide clarification in the correct service codes to be used for client payments. 	The Supported Living information on the Agency web-site has been updated and expanded to include all current operating procedures, forms, guides, and supporting documentation. Current definitions for supported living subsidies service codes are being updated to be more specific. Technical assistance will be provided to each area based on the specific audit deficiencies noted.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-07/08-008	FY 06/07	Family Care Councils	Finding - We noted one expenditure item where documentation could not be provided to support the amount reimbursed. This resulted in questioned costs of \$491.75 to the Family Care Council. Recommendation: We recommend that complete documentation be maintained for all reimbursements made by the Family Care Councils.	Area 14 staff was able to obtain documentation, from the vendor, to support the cost of \$491.75 and agrees with the recommendation to maintain complete documentation for all reimbursements made by the Family Care Council.	

Office of Policy and Budget - July 2008



agency for persons with disabilities
State of Florida

Program Management and Compliance

67100200

Exhibits and Schedules

Budget Entity 67100200
Program Management and Compliance
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100200
Fund: 2021

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	1,155,743	1,155,348	1,155,348
TOTALS*	1,155,743	1,155,348	1,155,348

*Must agree to amounts on Schedule I, Section IV, Line I.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 1,155,743.00 (A)

Add/Subtract: 0.00 (B)

Other Adjustment(s): 0.00 (C)

0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 1,155,743.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 1,155,743.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	67100200 - Program Management & Compliance
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,341,462.26	(A)	0.00		1,341,462.26
ADD: Other Cash (See Instructions)	0.00	(B)	0.00		0.00
ADD: Investments	0.00	(C)	0.00		0.00
ADD: Outstanding Accounts Receivable	15,115.86	(D)	0.00		15,115.86
ADD: _____	0.00	(E)	0.00		0.00
Total Cash plus Accounts Receivable	1,356,578.12	(F)	0.00		1,356,578.12
LESS Allowances for Uncollectibles	0.00	(G)	0.00		0.00
LESS Approved "A" Certified Forwards	835.47	(H)	0.00		835.47
Approved "B" Certified Forwards	0.00	(H)	0.00		0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00		0.00
LESS: _____	0.00	(J)	0.00		0.00
Unreserved Fund Balance, 07/01/08	1,355,742.65	(K)	0.00		1,355,742.65 **

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100200
Fund: 2261

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	241,510	241,510	241,510
Federal Grants	5,293	6,769	6,769
TOTALS*	246,803	248,279	248,279

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Federal Grants Trust Fund - 67100200
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="108,865.00"/>	(A)
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Add/Subtract:	<input type="text" value="0.00"/>	(B)
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Other Adjustment(s):

Non-Certified Forward Accounts Payable	<input type="text" value="0.00"/>	(C)
--	-----------------------------------	-----

<input type="text" value=""/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="108,865.00"/>	(D)
--	---	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="108,865.00"/>	(E)
---	---	-----

DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	67100200
	2261

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	427,176.94	(A)	0.00	427,176.94
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	8,558.94	(D)	0.00	8,558.94
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	435,735.88	(F)	0.00	435,735.88
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	21,292.29	(H)	0.00	21,292.29
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: Other Accounts Payable (Operating)	13,681.00	(J)	0.00	13,681.00
Unreserved Fund Balance, 07/01/08	400,762.59	(K)	0.00	400,762.59 **

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100200
Fund: 2516

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	3,778,813	1,265,995	316,207
TOTALS*	3,778,813	1,265,995	316,207

*Must agree to amounts on Schedule I, Section IV, Line I.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
LAS/PBS Fund Number:	Operations & Maintenance Trust Fund
	2516

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	3,802,821.09	(A)
Add/Subtract:		
SWFS Adjustments - FCO	0.00	(B)
Non-Certified Accounts Payable (Operating)	0.00	(C)
Non-Certified Accounts Payable (Non-Operating)	(24,007.56)	(C)
Compensated Absences	0.00	(C)
ADJUSTED BEGINNING TRIAL BALANCE:	3,778,813.53	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	3,778,813.53	(E)
DIFFERENCE:	0.00	(F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	67100200
	2516

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,425,427.52	(A)	0.00	1,425,427.52
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	4,068,456.00	(D)	0.00	4,068,456.00
ADD: _____		(E)	0.00	0.00
Total Cash plus Accounts Receivable	5,493,883.52	(F)	0.00	5,493,883.52
LESS Allowances for Uncollectibles		(G)	0.00	0.00
LESS Approved "A" Certified Forwards	1,674,534.26	(H)	0.00	1,674,534.26
Approved "B" Certified Forwards	16,528.17	(H)	0.00	16,528.17
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	24,007.56	(I)	0.00	24,007.56
LESS: _____	0.00	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/08	3,778,813.53	(K)	0.00	3,778,813.53 **

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67020000
Fund: 2516

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	0	0	0
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTALS*	0	0	0

*Must agree to amounts on Schedule I, Section IV, Line I.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
LAS/PBS Fund Number:	Operations & Maintenance Trust Fund - 67020000
	2516

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(20.44)"/>	(A)
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Add/Subtract:

SWFS Adjustments - FCO	<input type="text" value="0.00"/>	(B)
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Non-Certified Accounts Payable (Operating)	<input type="text" value="20.44"/>	(C)
--	------------------------------------	-----

Non-Certified Accounts Payable (Non-Operating)	<input type="text" value="0.00"/>	(C)
--	-----------------------------------	-----

Compensated Absences	<input type="text" value="0.00"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(D)
--	-----------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="0.00"/>	(E)
---	-----------------------------------	-----

DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
--------------------	-----------------------------------	------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	67020000
	2516

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	25,185.79	(A)	0.00		25,185.79
ADD: Other Cash (See Instructions)	0.00	(B)	0.00		0.00
ADD: Investments	0.00	(C)	0.00		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00		0.00
ADD: _____	0.00	(E)	0.00		0.00
Total Cash plus Accounts Receivable	25,185.79	(F)	0.00		25,185.79
LESS Allowances for Uncollectibles		(G)	0.00		0.00
LESS Approved "A" Certified Forwards	0.00	(H)	0.00		0.00
Approved "B" Certified Forwards	0.00	(H)	0.00		0.00
Approved "FCO" Certified Forwards	25,185.79	(H)	0.00		25,185.79
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00		0.00
LESS: _____	0.00	(J)	0.00		0.00
Unreserved Fund Balance, 07/01/08	0.00	(K)	0.00		0.00

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-025	Jul-07	CDC+	<p>Finding No. 1 - Due to lack of fiscal controls, CDC+ Waiver Program funds were allowed to accumulate in DD consumers' accounts instead of being returned to the State.</p> <p>Recommendation: APD should continue steps to ensure that CDC+ Waiver Program funds do not idly accumulate in consumers' accounts and ensure that the annual care plan and support plan preparation processes include an assessment of whether funds were fully utilized in the previous period.</p>	<p>Effective March 1, 2008, the APD cancelled the contract with the prior fiscal agent and took over the majority of the fiscal agent functions for the program, including the accounting function. The Agency received a summary report from the prior fiscal agent that was in a format that could not be readily used to determine ending balances. The Agency sent a letter, dated April 14, 2008, requesting the consumer information in a specific format. Once the accounting unit account balances, the Agency will work closely with AHCA to ensure that recoupment is implemented as originally planned.</p>	
AG 2008-025	Jul-07	CDC+	<p>Finding No. 2 - The CDC+ Waiver Program had not sustained the required Federal budget-neutrality status. As the Waiver nears the expiration date of February 2008, the State intends to ensure budget neutrality by recouping excess funds accumulated in consumers' accounts. Recommendation: Upon approval of the revised State Plan, APD should ensure that the revision is timely implemented in order to maintain the funding for consumers now enrolled in the CDC+ Waiver Program. This new CDC+ Waiver Program should include appropriate monitoring procedures to ensure that Waiver funds are used in the most cost-effective manner.</p>	<p>AHCA indicated that preliminary calculations show the 2007 recoupment resulted in budget neutrality over the life of the program. The 1915(j) was formally approved at the end of March 2008, and the program is now operating under 1915(j) authority. The Agency will continue to review cost-effectiveness as part of their quality assurance process.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-025	Jul-07	CDC+	Finding No. 3 - APD had not implemented the formal monitoring procedures described in the State's CDC+ Waiver Program Operational Protocol. Recommendation: APD Should continue to develop and implement monitoring procedures in order to ensure that the CDC+ Waiver Program is operating as required.	The CDC+ Program Office began developing various monitoring tools in mid-2007; however, implementation of a statewide, systematic monitoring was delayed when it became necessary to bring the fiscal agent function in-house. Now that the transition to in-house payment processing is complete and successful, and the 1915(j) with its extensive monitoring requirements has been approved, the Agency will revise the tools to include the 1915(j) requirements prior to implementing a comprehensive monitoring plan.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 1 - Improvement was needed in defining the terms of the interagency agreement between the Agency and the Department of Children and Family Services (DCFS). Recommendation: The Agency should ensure the interagency agreement has complete and clearly defined terms and conditions, which to the extent possible, address the service level and quality concerns expressed by staff of both agencies.	Interagency agreement was completed and became effective July 1, 2008.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 2 - The Agency made payments to DCFS which exceeded the amount specified in the Information Technology Service Level Agreement for the 2006-07 fiscal year. Recommendation: The Agency should negotiate timely amendments to the Information Technology Service Level Agreement with DCFS.	Service Level Agreement was completed and became effective May 1, 2008.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 3 - Contrary to governing statute, the Agency did not always obtain the approval of the Executive Office of the Governor prior to making changes in its organizational structure.</p> <p>Recommendation: The Agency should ensure that organizational changes are approved in compliance with law.</p>	<p>As APD has identified efficiencies and opportunities to become more self sufficient, there have been a number of organizational changes. APD has submitted revised organizational charts on several occasions to the DMS. The last submission was on March 12, 2007 which was approved by DMS. The request was submitted to OPB in April 2007, but the request was referred back to APD for further revisions due to organizational changes mandated by changes in statute.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 4 - The Agency did not submit to the Legislative Budget Commission required quarterly reports concerning positions and salary rates. Recommendation: The Agency should ensure that required salary rate information is submitted to the Legislative Budget Commission on a timely basis.</p>	<p>The Agency started regular submission of the required report in the form and manner prescribed by the Commission in January 2008. The Agency has created a reporting system which will enable it to ensure ongoing compliance.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 5 - Improvements were needed in the Agency's procedures for the preparation of quarterly reports on the financial status of the Home and Community-Based Services Program.</p> <p>Recommendation: The Agency should enhance procedures to ensure the accuracy, completeness, and timeliness of statutorily-required reports. Additionally, supporting documentation should be maintained to allow the Agency to respond to information requests.</p>	<p>Financial projections are now based on the actual amounts reflected for waiver services in the General Appropriations Act plus any anticipated interim adjustments. The Agency routinely consults with House and Senate appropriations staff to verify that appropriated amounts are properly reflected.</p> <p>All supporting documents are now maintained and are available upon request by any interested party.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 6 - Improvements were needed in the Agency's follow-up on deficiencies reported in quality assurance reviews of direct service providers and waiver support coordinators.</p> <p>Recommendation: The Agency should continue to enhance procedures to ensure timely and complete follow-up on deficiencies noted in the quality assurance reviews.</p>	<p>APD finalized and formally implemented Operating Procedure OP18-002, Area Responsibilities for Recoupment and Overpayment, on July 31, 2007. Recoupment and detection of fraud is a priority of the Agency. APD is meeting regularly with AHCA's Medicaid Program Integrity staff and staff from the Attorney General's office to increase communication between the entities and resolve issues relating to provider performance and inter-agency coordination and cooperation.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 7 - The Agency did not perform periodic reconciliations between the State's general ledger accounting system (FLAIR) and the system used to plan and manage services for individuals with developmental disabilities.</p> <p>Recommendation: The Agency should enhance procedures to ensure the timely reconciliation of data recorded in the ABC System to related information recorded in FLAIR.</p>	<p>The Agency recognized the need to perform this function and moved a position to the Bureau prior to the start of the audit fieldwork in February 2007. Training was provided to the position and a partial reconciliation was performed. The 2007/2008 fiscal year reconciliation process was started and remained current until the position was vacated at the end of January 2008. Due to the past freeze on positions this position was just recently filled and additional staff is being trained to prevent disruption in the reconciliation process for the future, should the current position vacate.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 8 - Instances of missing tangible personal property, such as computers and printers, were not timely investigated. Recommendation: We recommend that the Agency comply with governing laws and rules regarding the prompt investigation of missing State-owned tangible personal property.	Investigations are now conducted by the Agency's General Services staff or other appropriate staff upon notification. If an item is stolen, the appropriate law enforcement agency is notified.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 9 - The Agency did not maintain a complete and accurate listing of all contracts and related expenditures. Recommendation: The Agency should ensure that a complete and accurate contract listing is compiled and maintained.	The Agency continues to rely heavily upon the DCF for support in the area of contract management. DCF has not been able to provide an adequate level of support because of its own resource constraints. The Agency has hired a contract administrator and professional support staff to provide technical assistance and oversight of Agency contracts. This unit is currently compiling and maintaining a comprehensive and accurate listing of contracts and related expenditures.	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 10 - The Agency had not developed written policies and procedures related to contract management. Recommendation: The Agency should begin efforts to compile its own written policies and procedures for contract management.	The Agency is currently in the process of developing written policies and procedures related to the contract management process.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 11 - Deficiencies in the overall contract management framework and in the communication between the Agency and contract management staff were identified.</p> <p>Recommendation: We recommend that the Agency complete its contract management framework and include consideration of those areas noted above. In completing the framework, comments and suggestions from the Agency's contract management staff should be solicited.</p>	<p>Inconsistent levels of support from DCF among the areas hinder our ability to develop and communicate uniform, statewide processes. APD has started the initial specifications for a new web-based system which will provide some of the lost functionality. APD will send out clear directions on how closed contracts should be stored. APD will schedule a monthly call with all contract administrators to promote better communication and to help promote better understanding of APD programs and processes.</p>	
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	<p>Finding No. 12 - Agency contract management staff reported deficiencies in job-related training. Recommendation: The Agency should consider surveying its contract managers to determine whether, and in which areas, more training is needed. In addition, the Agency should review the contract management training provided by DCFS to ensure that it meets the needs of those managing Agency contracts.</p>	<p>Contract management training is provided by DCF. The DFS contract staff has agreed to provide training from a statewide perspective including compliance with State and Federal laws. The APD contract administrator will provide agency specific information in the joint training sessions with DFS. APD is working with DCF to ensure all contract managers receive the needed training.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2008-180	Mar-08	Admin Activities & Contract Mgt	Finding No. 13 - Improvements were needed with regard to the monitoring of the Agency's contracts. Recommendation: The Agency, upon completion of a comprehensive contract listing, should ensure that all of its contracts are included in the DCFS COU risk assessment and should review DCFS' monitoring efforts to ensure its interests are protected.	Currently the DCF Contract Oversight Unit obtains the list of contracts information by downloading it from the IDS. The current APD contract administrator has tested this process with the COU to ensure that they are receiving all APD contracts for monitoring purposes and assessing risk management issues. A new process implemented by the APD contract administrator moved the FLAIR titling function to Central Office. This will provide additional oversight to ensure all contracts are recorded in FLAIR/IDS.	
A-07/08-004	FY 06/07	Agency Ethics	Finding - The following deficiencies were noted concerning the Agency's Ethic Program: <ul style="list-style-type: none"> • At the time of the audit there was uncertainty as to who was the Agency's designated Chief Ethics Officer; • Specified employees, including the Agency Director, had not taken the (FY 07/08) annual "Ethics for Specified Employees" training required by DCF; and • The Office of Inspector General had not completed its intranet web-page to inform employees on how to file complaints concerning possible unethical issues. Recommendation: We recommend the following steps be taken by the Agency to improve the Agency's Ethics Program: <ul style="list-style-type: none"> • A Chief Ethics Officer be designated to ensure employees responsible for adhering to the Governor's Code of Ethics become familiar with relevant ethics, public records, and open 	<p>The Agency General Counsel has been designated as the Chief Ethics Officer.</p> <p>The Agency held a two hour session for specified employees for the annual "Ethics for Specified Employees" training on March 28, 2008. The Agency will establish a procedure for annual training for employees and new employees filling specified employee positions.</p> <p>The Office of the Inspector General will work to complete it's intranet web page to inform employees on how to file complaints, to include, issues dealing with possible unethical behavior.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			meeting requirements and can answer Agency staff ethics questions. • The Agency coordinate with DCF to ensure that all the Agency specified employees receive the annual "Ethics for Specified Employees" training. •The Office of Inspector General complete it's intranet web-page to inform employees on how to file complaints, to include, issues dealing with possible unethical behavior.		
A-07/08-005	Jan-08	Supported Living Subsidy	<p>Finding - The following deficiencies were noted in the review of client files:</p> <ul style="list-style-type: none"> • Five areas did not use one or more of the required forms or if the forms were used were not properly completed such as not including the subsidy amount and/or timeframe. • Six of the areas made payments to clients without adequate documentation to support either the need for the subsidy or the amount of the subsidy. • Two of the areas made payments to clients that were either not eligible for the program or were coded to the incorrect service code. • One area made a payment to a client that was more than the approved amount. <p>Recommendation: We recommend the following steps be taken by the Agency to improve the compliance with Agency approved policies and procedures:</p> <ul style="list-style-type: none"> • Provide additional training to employees regarding the correct forms to be used and the proper way to complete the forms. • To continue to provide clarification in the correct service codes to be used for client payments. 	The Supported Living information on the Agency web-site has been updated and expanded to include all current operating procedures, forms, guides, and supporting documentation. Current definitions for supported living subsidies service codes are being updated to be more specific. Technical assistance will be provided to each area based on the specific audit deficiencies noted.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Karen Laiche

Budget Entity: 67100100 & 67100200

Phone Number: 414-8309

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-07/08-008	FY 06/07	Family Care Councils	Finding - We noted one expenditure item where documentation could not be provided to support the amount reimbursed. This resulted in questioned costs of \$491.75 to the Family Care Council. Recommendation: We recommend that complete documentation be maintained for all reimbursements made by the Family Care Councils.	Area 14 staff was able to obtain documentation, from the vendor, to support the cost of \$491.75 and agrees with the recommendation to maintain complete documentation for all reimbursements made by the Family Care Council.	

Office of Policy and Budget - July 2008



agency for persons with disabilities
State of Florida

Developmental Disabilities Public Facilities

67100300

Exhibits and Schedules

Budget Entity 67100300
Developmental Disabilities Public Facilities
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2009 - 2010

Department: Agency for Persons with Disabilities
Budget Entity: 67100300
Fund: 2021

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
Equity Unrestricted Cash	93,967	93,836	93,836
TOTALS*	93,967	93,836	93,836

***Must agree to amounts on Schedule I, Section IV, Line I.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2009 - 2010

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Administrative Trust Fund - 67100300
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 93,967.00 (A)

Add/Subtract: 0.00 (B)

Other Adjustment(s): 0.00 (C)

0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 93,967.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 93,967.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2008 - 2009	67-Agency for Persons with Disabilities
Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	67100300 - Developmental Disabilities Public Facilities
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(145,912.25)	(A)	0.00	(145,912.25)
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	39,879.00	(D)	0.00	39,879.00
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	(106,033.25)	(F)	0.00	(106,033.25)
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	0.00	(H)	0.00	0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: _____	0.00	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/08	(106,033.25)	(K)	0.00	(106,033.25)**

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: 2009 - 2010

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08 8,068.00 (A)

Add/Subtract: 0.00 (B)

Other Adjustment(s):

Non-Certified Forward Accounts Payable 0.00 (C)

0.00 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 8,068.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 8,068.00 (E)

DIFFERENCE: 0.00 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	All BE's Combined
	2261

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,067.98	(A)	0.00	8,067.98
ADD: Other Cash (See Instructions)	0.00	(B)	0.00	0.00
ADD: Investments	0.00	(C)	0.00	0.00
ADD: Outstanding Accounts Receivable	0.00	(D)	0.00	0.00
ADD: _____	0.00	(E)	0.00	0.00
Total Cash plus Accounts Receivable	8,067.98	(F)	0.00	8,067.98
LESS Allowances for Uncollectibles	0.00	(G)	0.00	0.00
LESS Approved "A" Certified Forwards	0.00	(H)	0.00	0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards	0.00	(H)	0.00	0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00	0.00
LESS: Other Accounts Payable (Operating)	0.00	(J)	0.00	0.00
Unreserved Fund Balance, 07/01/08	8,067.98	(K)	0.00	8,067.98 **

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.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 67-Agency for Persons with Disabilities **Budget Period: 2009- 2010**
Program: 67100300 - DSI - PC 1303000000
Fund: 2516
Specific Authority: Chapter 393
Purpose of Fees Collected: Deposits used for client services funded by third-party payors.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
<u>Receipts:</u>			
<u>Reimbursement of Client Custodian Care</u>	5,380,613	5,030,513	4,608,272
<u>AHCA Transfer for Client Care (Medicaid, Medi</u>	64,295,439	60,627,230	55,402,598
Total Fee Collection to Line (A) - Section III	69,676,052	65,657,743	60,010,870

SECTION II - FULL COSTS

	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	56,401,381	53,833,724	55,039,360
<u>Other Personal Services</u>	1,881,699	1,856,526	1,856,526
<u>Expenses</u>	6,456,823	4,798,554	4,648,554
<u>Operating Capital Outlay</u>	388,617	444,195	444,195
<u>Special Category (070000)</u>	1,431,814	1,411,462	1,411,462
<u>Special Category (100777)</u>	216,118	840,903	840,903
<u>Special Category (100779)</u>	4,140,811	4,929,060	4,498,060
<u>Special Category (103241)</u>	1,949,604	1,535,093	1,535,093
		-	
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	72,866,867	69,649,517	70,274,153

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	69,676,052	65,657,743	60,010,870
TOTAL SECTION II	(B)	72,866,867	69,649,517	70,274,153
TOTAL - Surplus/Deficit	(C)	(3,190,815)	(3,991,774)	(10,263,283)

EXPLANATION of LINE C:

The Developmental Institutions are supported in the OMTF by fees and Medicaid transfers from AHCA for client custodial care. Only BE 67100300 and Program Component 1303000000 are involved. The forensic program component in BE 67100300 is only supported by GR. Deficits are to be covered by existing cash in the O&M Trust Fund.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons with Disabilities
LAS/PBS Fund Number:	Operations & Maintenance Trust Fund
	2516

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	63,883,388.91	(A)
Add/Subtract:		
SWFS Adjustments - FCO	(4,899,795.00)	(B)
Non-Certified Accounts Payable (Operating)	0.00	(C)
Non-Certified Accounts Payable (Non-Operating)	0.00	(C)
Compensated Absences	0.00	(C)
ADJUSTED BEGINNING TRIAL BALANCE:	58,983,593.91	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	58,983,593.91	(E)
DIFFERENCE:	0.00	(F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	67-Agency for Persons
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	67100300
	2516

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	59,004,422.82	(A)	0.00		59,004,422.82
ADD: Other Cash (See Instructions)	0.00	(B)	0.00		0.00
ADD: Investments	0.00	(C)	0.00		0.00
ADD: Outstanding Accounts Receivable	5,449,926.00	(D)	0.00		5,449,926.00
ADD: _____	0.00	(E)	0.00		0.00
Total Cash plus Accounts Receivable	64,454,348.82	(F)	0.00		64,454,348.82
LESS Allowances for Uncollectibles		(G)	0.00		0.00
LESS Approved "A" Certified Forwards	563,834.78	(H)	0.00		563,834.78
Approved "B" Certified Forwards	7,125.13	(H)	0.00		7,125.13
Approved "FCO" Certified Forwards	4,899,795.00	(H)	0.00		4,899,795.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)	0.00		0.00
LESS: _____	0.00	(J)	0.00		0.00
Unreserved Fund Balance, 07/01/08	58,983,593.91	(K)	0.00		58,983,593.91 **

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.

LBR Technical Review Checklist

Department/Budget Entity (Service): **Agency for Persons with Disabilities**

Agency Budget Officer/OPB Analyst Name: **Rhonda Stodard/Tonja Webb**

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.

Action	Program or Service (Budget Entity Codes)		
	67100100	67100200	67100300

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y
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.			

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 53 of the LBR Instructions?	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y

3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and 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.	Y	N/J-No fund shift issue	N/J-No fund shift issue
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Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
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")	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: 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.			
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, the 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 56 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
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.)	Y	Y	Y
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")	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y
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.			

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.			
TIP	If G08 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 G08 was created.			
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
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).	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/J-No IT issue	Y	N/J-No IT issue
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?	N/J-No IT issue	Y	N/J-No IT issue
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/J-None requested in the issues	Y	N/J-None requested in the issues
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.	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/J-None entered	N/J-None entered	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/J- No Estimating Conference available	N/J- No Estimating Conference available	N/J- No Estimating Conference available
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/J-Issues are statewide or areas(s) specific	Y	N/J-Issues are statewide or areas(s) specific

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
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 #09-002?	N/J-No 160XXX0 issue	Y	Y
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/J-No 160XXX0 issue	N/J-No 160XXX0 issue	N/J-No 160XXX0 issue
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/J-Current leases can accommoda te additional staff	N/J-Current leases can accommoda te additional staff	N/J-Current leases can accommoda te additional staff
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/J-No lump sum distribution	N/J-No lump sum distribution	N/J-No lump sum distribution
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/J-No issue	N/J-No issue	N/J-No issue
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/J-No IT issue	Y	N/J-No IT issue
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/J-Not applicable	N/J-Not applicable	N/J-Not applicable
AUDIT:				
7.18	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")	Y	Y	Y
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 61 through 64 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.			

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
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 an appropriation made in the FY 2008-09 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?	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/J-Agency does not have any regulatory fees	N/J-Agency does not have any regulatory fees	N/J-Agency does not have any regulatory fees
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)?	Y	Y	Y
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?	Y	Y	Y
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?	N/J-Not applicable	N/J-Not applicable	N/J-Not applicable
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 <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y
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, 000799, 001510 and 001599)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/J- No Estimating Conference available	N/J- No Estimating Conference available	N/J- No Estimating Conference available

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/J-Not applicable	N/J-Not applicable	N/J-Not applicable
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y
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?	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
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.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
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?	Y	Y	Y
8.27	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?	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
AUDITS:				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y
8.31	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)	Y	Y	Y
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 119 of the LBR Instructions.)			
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 150 of the LBR Instructions.)	N/J-No issue	Y	N/J-No issue
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/J-No issue	Y	N/J-No issue
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/J-OAD not used	N/J-OAD not used	Y
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	N/J-No issue	Y	N/J-No issue
TIP	If IT issues are not coded correctly (with "C" in 6th position), 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 VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y
13. SCHEDULE VIIIB-1				
13.1	This schedule is not required in the October 15, 2008 LBR submittal.			

		Program or Service (Budget Entity Codes)		
Action		67100100	67100200	67100300
14. SCHEDULE VIII B-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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.)	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y
15.3	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")	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y
15.5	Has the agency provided the necessary demand (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.)	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J- Discrepanci es due to rounding	N/J- Discrepanci es due to rounding	N/J- Discrepanci es due to rounding
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
16. MANUALLY PREPARED EXHIBITS & SCHEDULES				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y

		Program or Service (Budget Entity Codes)		
Action		67100100	67100200	67100300
AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.			
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	Y	Y
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.			