



CHIEF FINANCIAL OFFICER  
STATE OF FLORIDA

ALEX SINK

October 15, 2008

Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

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:

I am submitting the Legislative Budget Request for the Department of Financial Services in accordance with Chapter 216, *Florida Statutes*. The information enclosed with this letter and forwarded to you electronically presents our proposed needs for the 2009-10 Fiscal Year.

Please let me know if you need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Alex Sink".

Alex Sink

Enclosure

AS: bbv

# Department Level Exhibits and Schedules

## Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Kristian Dunn, Esq.	Phone Number:	850-413-1606
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Pacific Roofing Corp. v. Department of Financial Services		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	07-4870		
Summary of the Complaint:	Pacific Roofing Corp. failed to secure workers' compensation coverage for its employees and failed to comply with a Stop-Work Order, thus incurring further penalties.		
Amount of the Claim:	\$3.797 million, <b>in favor of Department</b> (amended upwards from @\$2.4 million)		
Specific Statutes or Laws (including GAA) Challenged:	Section 440.107, Florida Statutes.		
Status of the Case:	We are concluding discovery and have a trial date scheduled for September 9-10, 2008 in West Palm Beach.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input 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).	N/A		

## 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:	Department of Financial Services		
Contact Person:	John E. Hale, Esq.	Phone Number:	850-413-4250
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Sheriff's Workers' Compensation Self-Insurance Fund v. Special Disability Trust Fund; Tom Gallagher, in the official capacity as Chief Financial Officer and custodian of the SDTF; and the Department of Financial Services		
Court with Jurisdiction:	Circuit Court, Second Judicial Circuit		
Case Number:	05 CA 1669		
Summary of the Complaint:	Complaint for declaratory and injunctive relief, to declare Florida's Special Disability Trust Fund assessment statute unconstitutional; to enjoin any further enforcement and collection of the assessments; and to award damages in the form of a refund of all assessments previously paid by the plaintiff.		
Amount of the Claim:	\$2,632,520.20		
Specific Statutes or Laws (including GAA) Challenged:	Section 440.49, Florida Statutes		
Status of the Case:	On 7/21/08, Final Summary Judgment for Defendants was entered on the ground Plaintiff did not exhaust its administrative remedies under Chapter 120, Florida Statutes, so the Court dismissed the action. <b>Litigation of this case has ended and the Department has no contingent liabilities as a result of the litigation.</b>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" 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).			

## 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.*

<b>Agency:</b>	Office of Insurance Regulation		
<b>Contact Person:</b>	Bobbi Scott	<b>Phone Number:</b>	413-5021
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	N/A		
<b>Court with Jurisdiction:</b>	N/A		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	N/A		
<b>Amount of the Claim:</b>	\$0		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	N/A		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>	N/A		

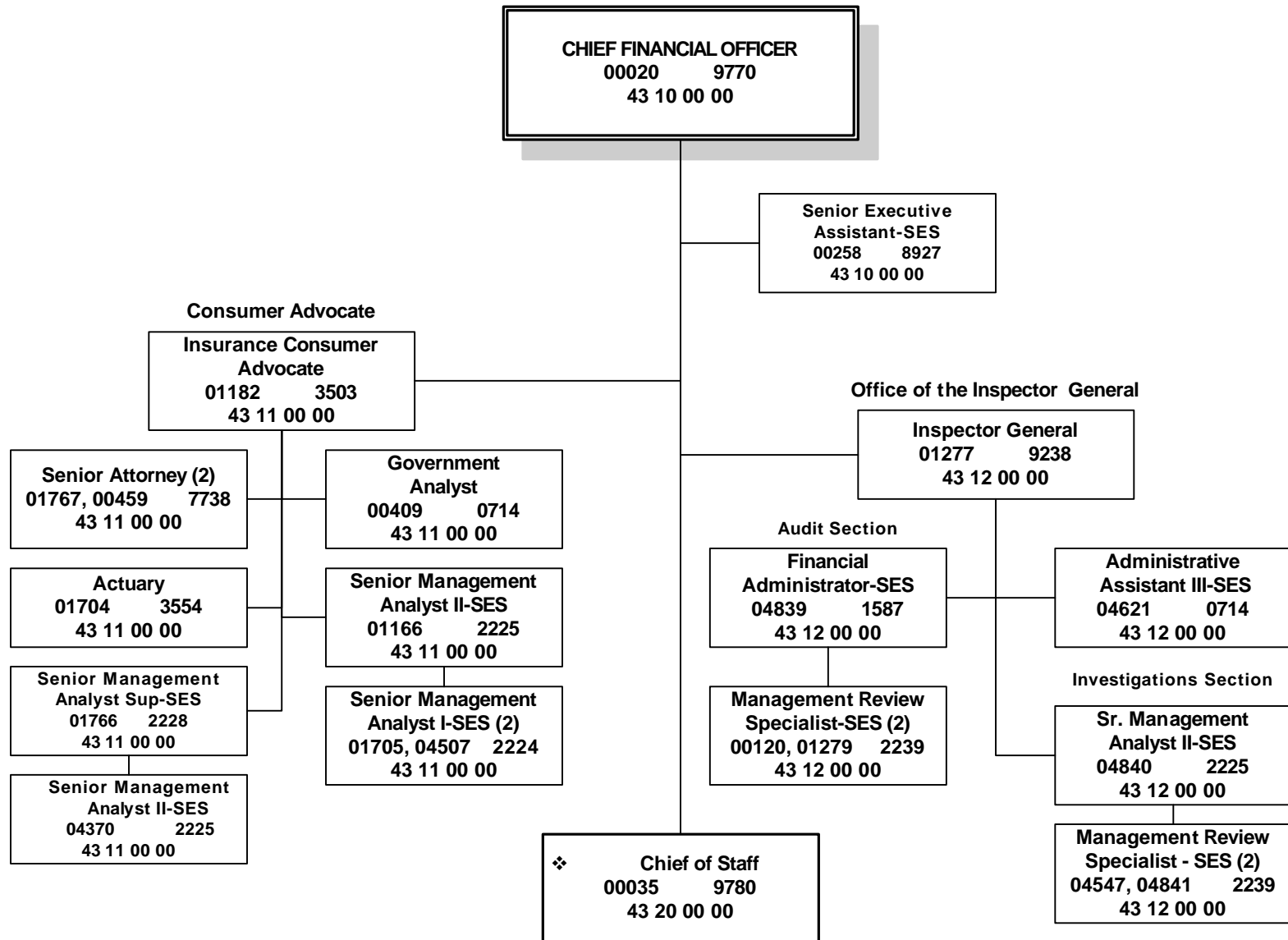
*Office of Policy and Budget – July 2008*

## Schedule VII: Agency Litigation Inventory

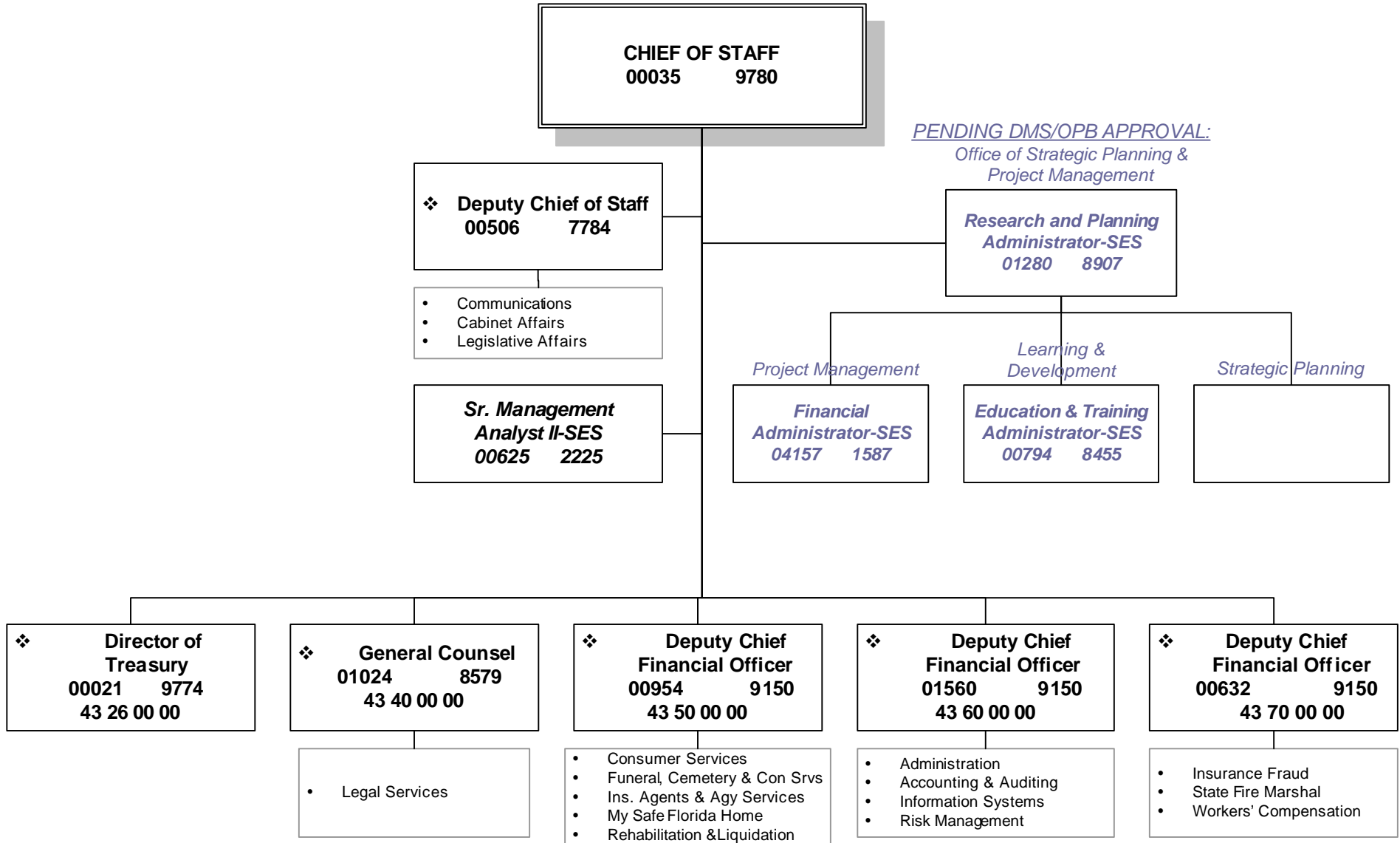
*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

<b>Agency:</b>	<b>Office of Financial Regulation</b>		
<b>Contact Person:</b>	Robert Beitler	<b>Phone Number:</b>	(850) 410-9896
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Alkow, et al. v. Pearlman, et al.		
<b>Court with Jurisdiction:</b>	U.S. District Court, Southern District of New York		
<b>Case Number:</b>	07-CV-2285(GBD)		
<b>Summary of the Complaint:</b>	This is a lawsuit by various victims of a \$300 million investment scam perpetrated by Lou Pearlman of Orlando. In addition to suing the persons actually responsible for the scam, plaintiffs sued the OFR, the Florida Governor, the Florida Attorney General, and various state employees.		
<b>Amount of the Claim:</b>	Plaintiffs asked for equitable relief only, but also asked that the state's limits to its waiver of sovereign immunity be struck. So it appears that plaintiffs intend to seek monetary damages.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Section 768.28, F.S.		
<b>Status of the Case:</b>	The judge has entered an order dismissing the Florida Attorney General and the individual OFR defendants from the suit. But the other motions to dismiss filed by the state have not yet been ruled upon.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>	NA		

# Department of Financial Services Chief Financial Officer



**Department of Financial Services  
Chief Financial Officer  
Office of the Chief of Staff**

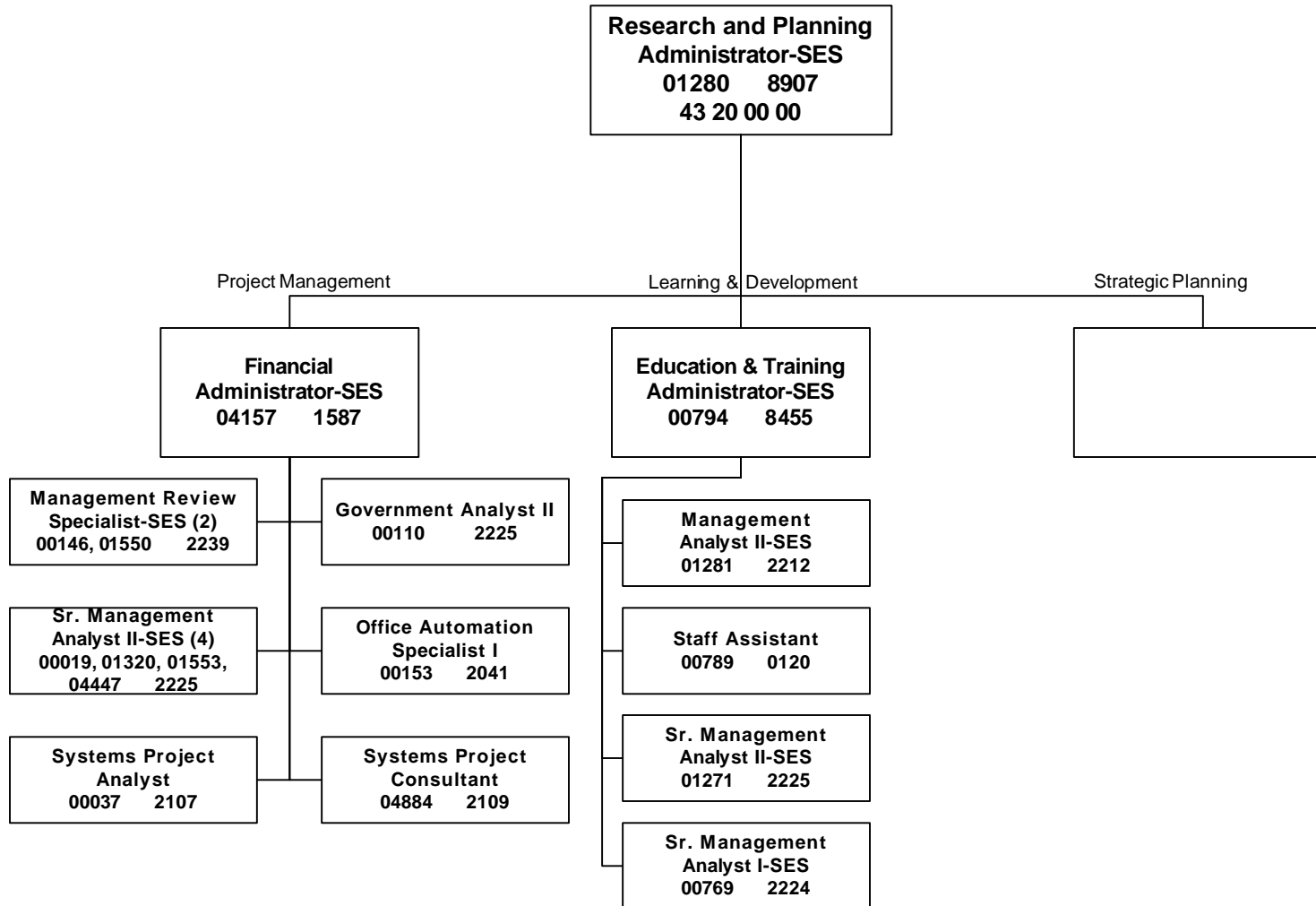


*PENDING DMS/OPB APPROVAL:  
Office of Strategic Planning &  
Project Management*

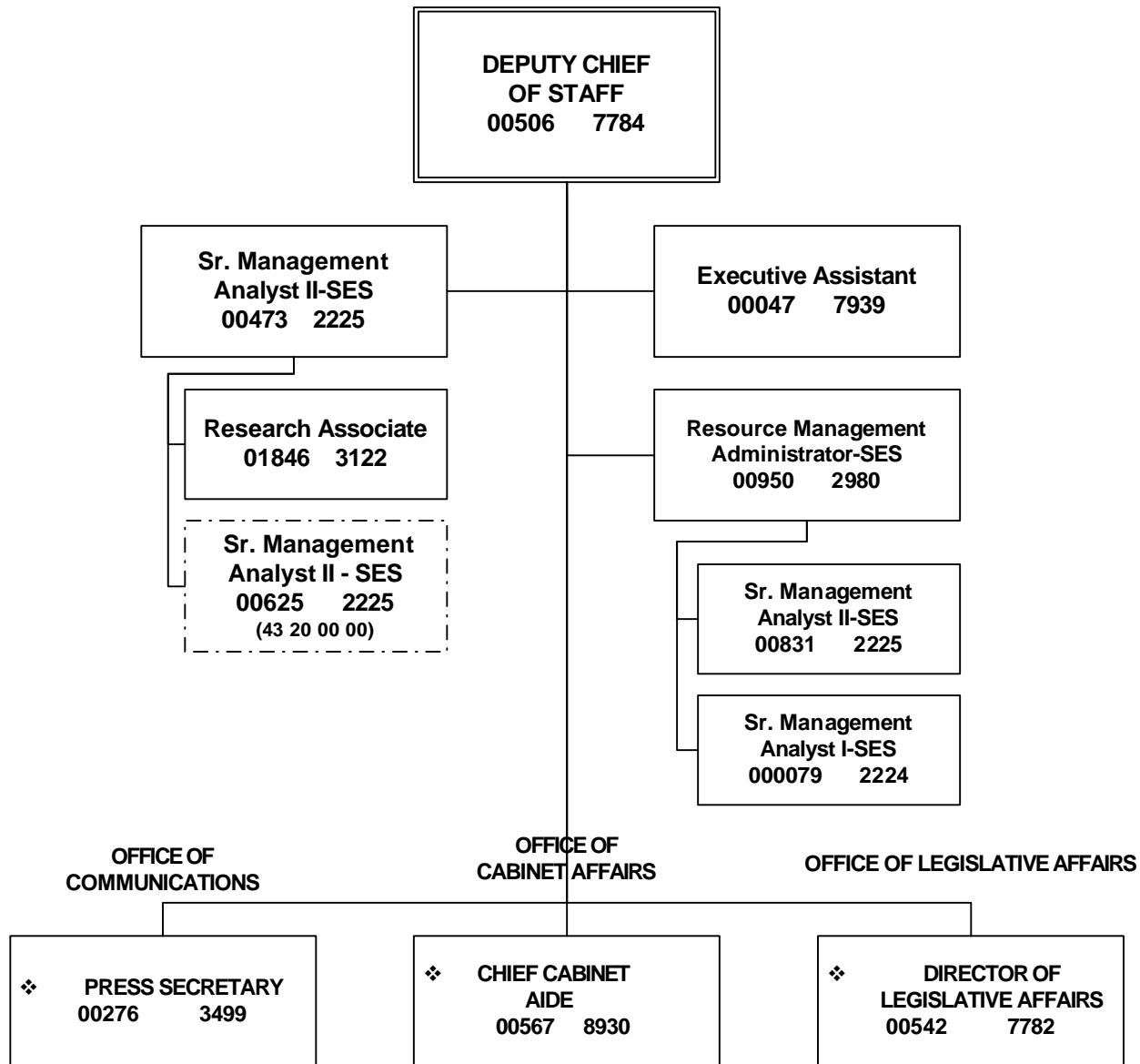


**Department of Financial Services  
 Chief Financial Officer  
 Office of the Chief of Staff  
 Office of Strategic Planning and Project Management**

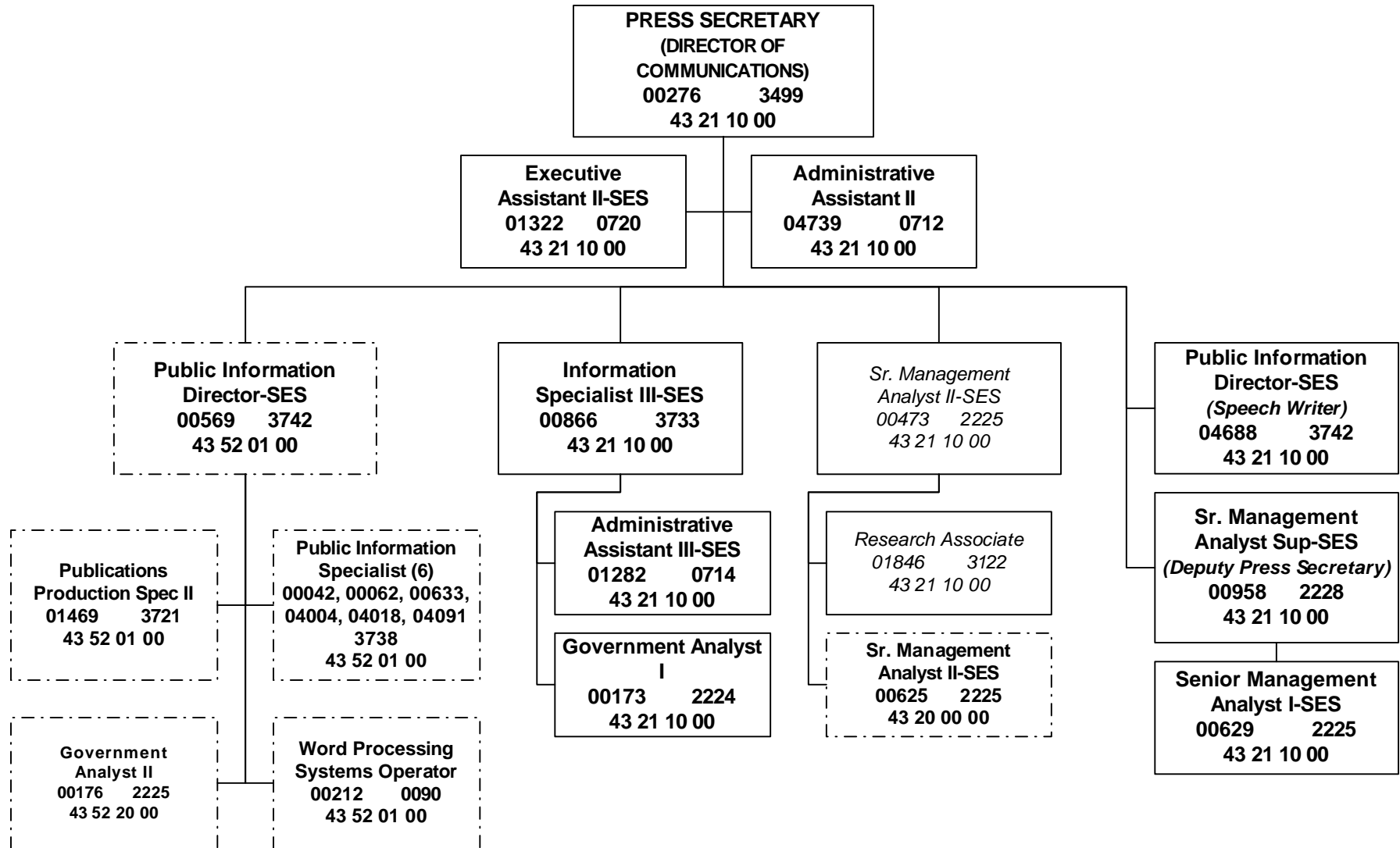
PENDING DMS/OPB APPROVAL:



**Department of Financial Services  
Office of the Chief of Staff  
Office of the Deputy Chief of Staff**

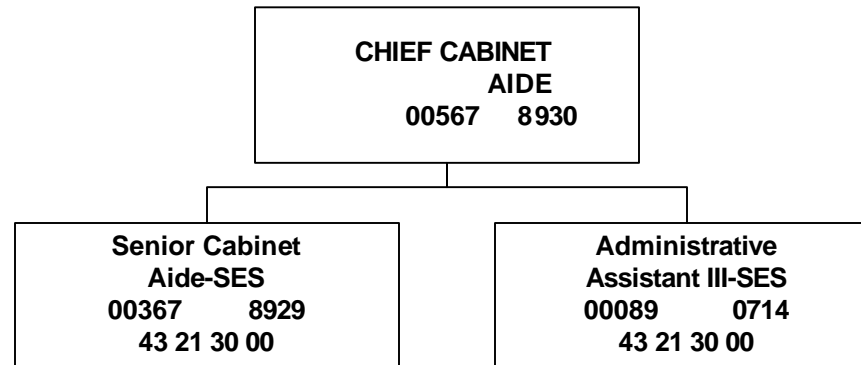


**Department of Financial Services  
Office of the Chief of Staff  
Office of the Deputy Chief of Staff  
Office of Communications**



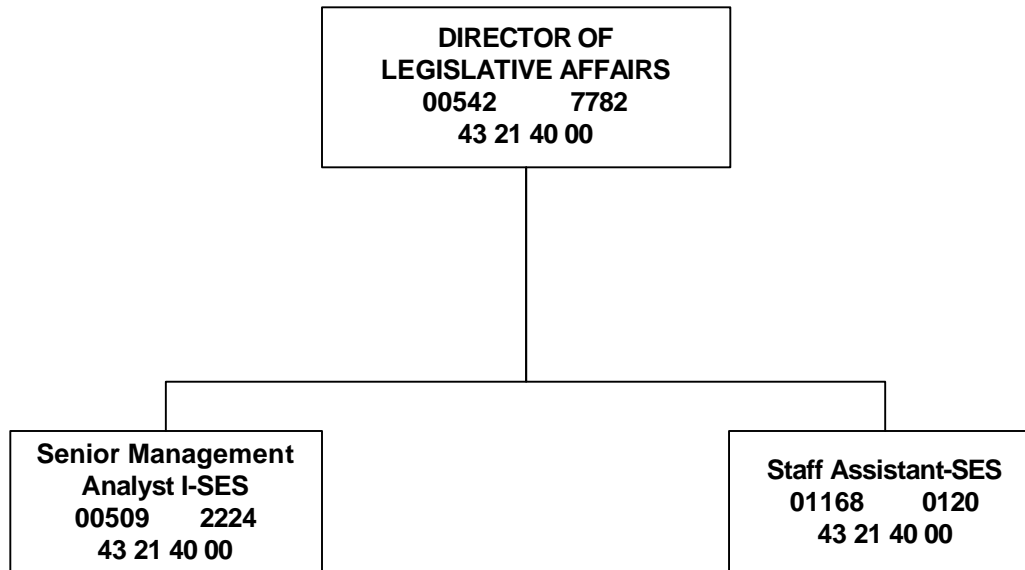
**Department of Financial Services  
Office of the Chief of Staff  
Office of the Deputy Chief of Staff  
Office of Cabinet Affairs**

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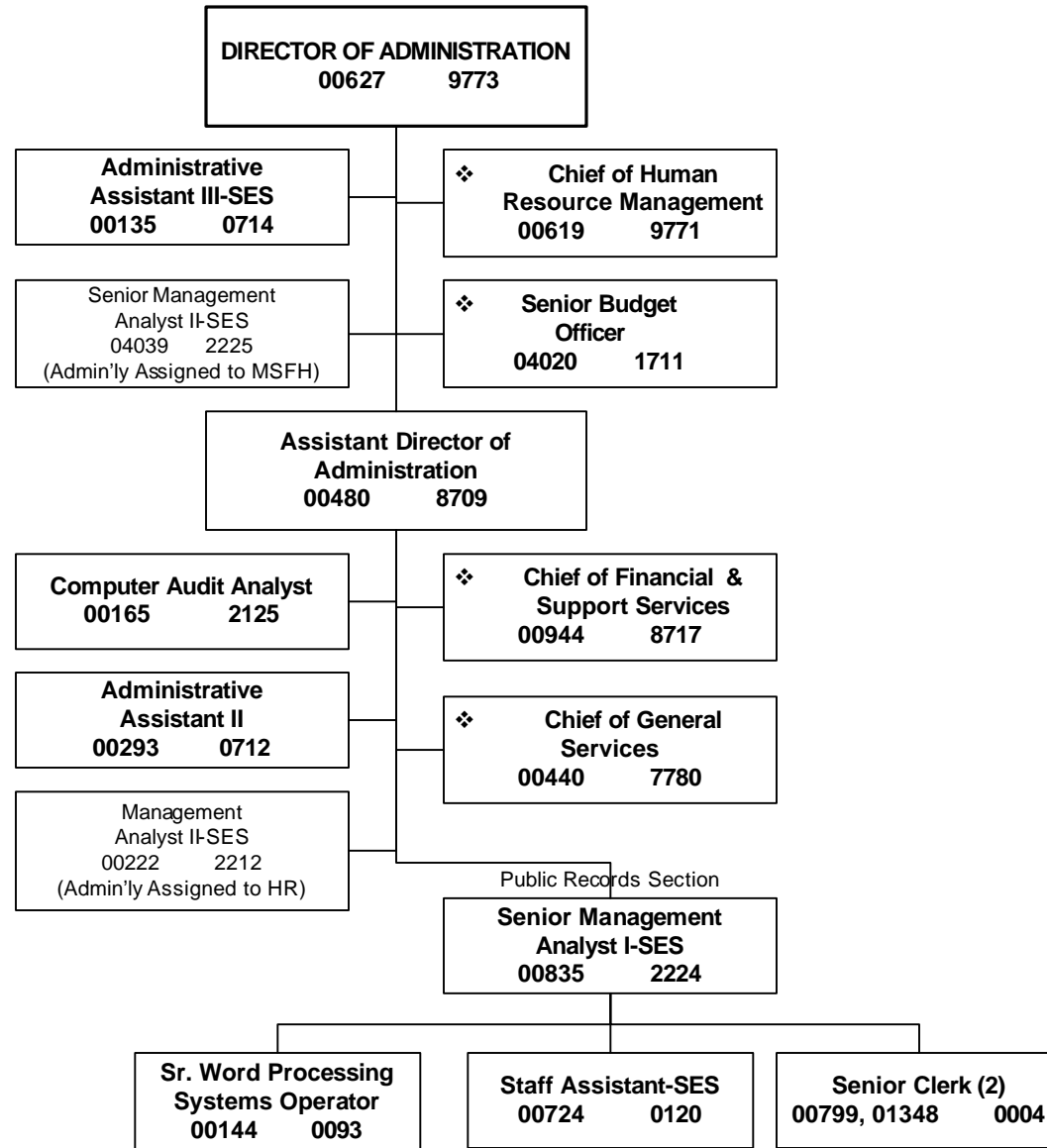


**Department of Financial Services  
Office of the Chief of Staff  
Office of the Deputy Chief of Staff  
Office of Legislative Affairs**

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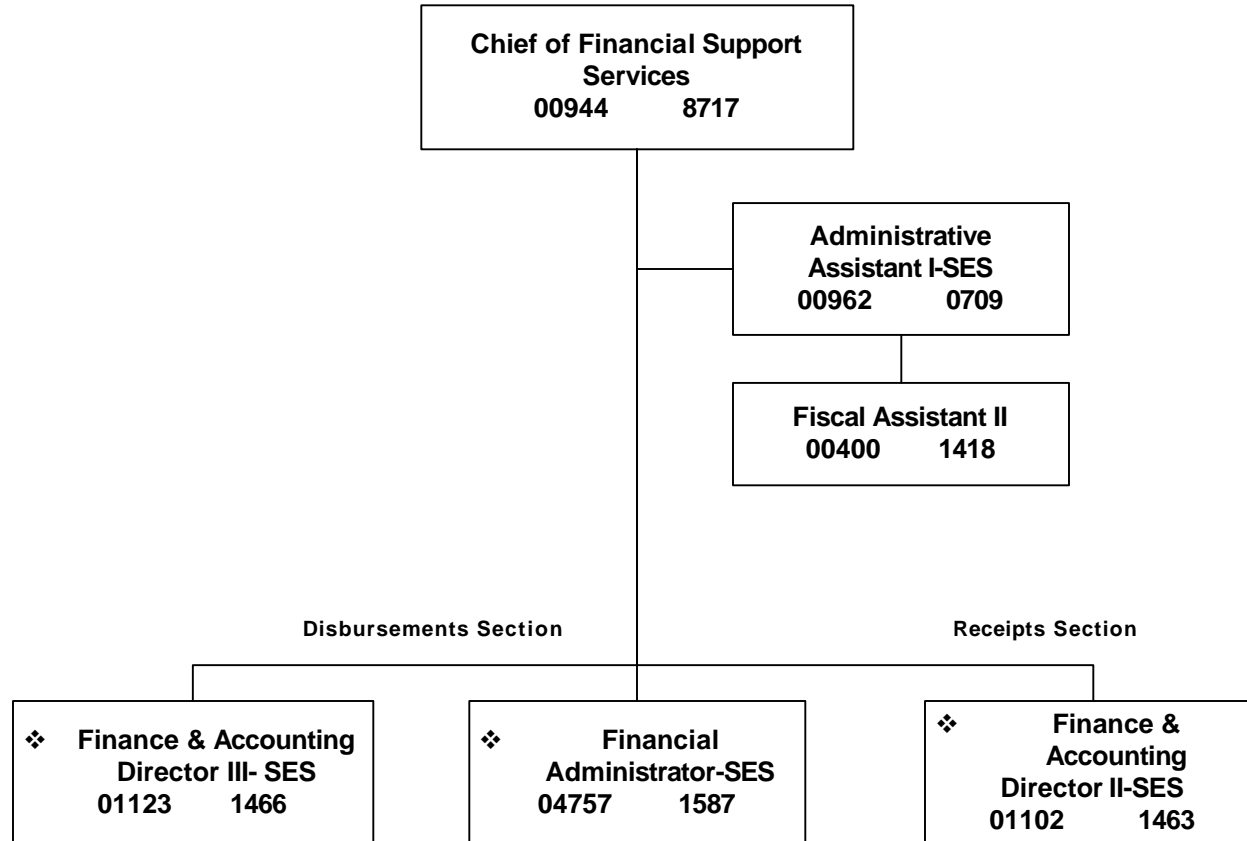


**Department of Financial Services  
Office of the Chief of Staff  
Division of Administration  
Office of the Director**

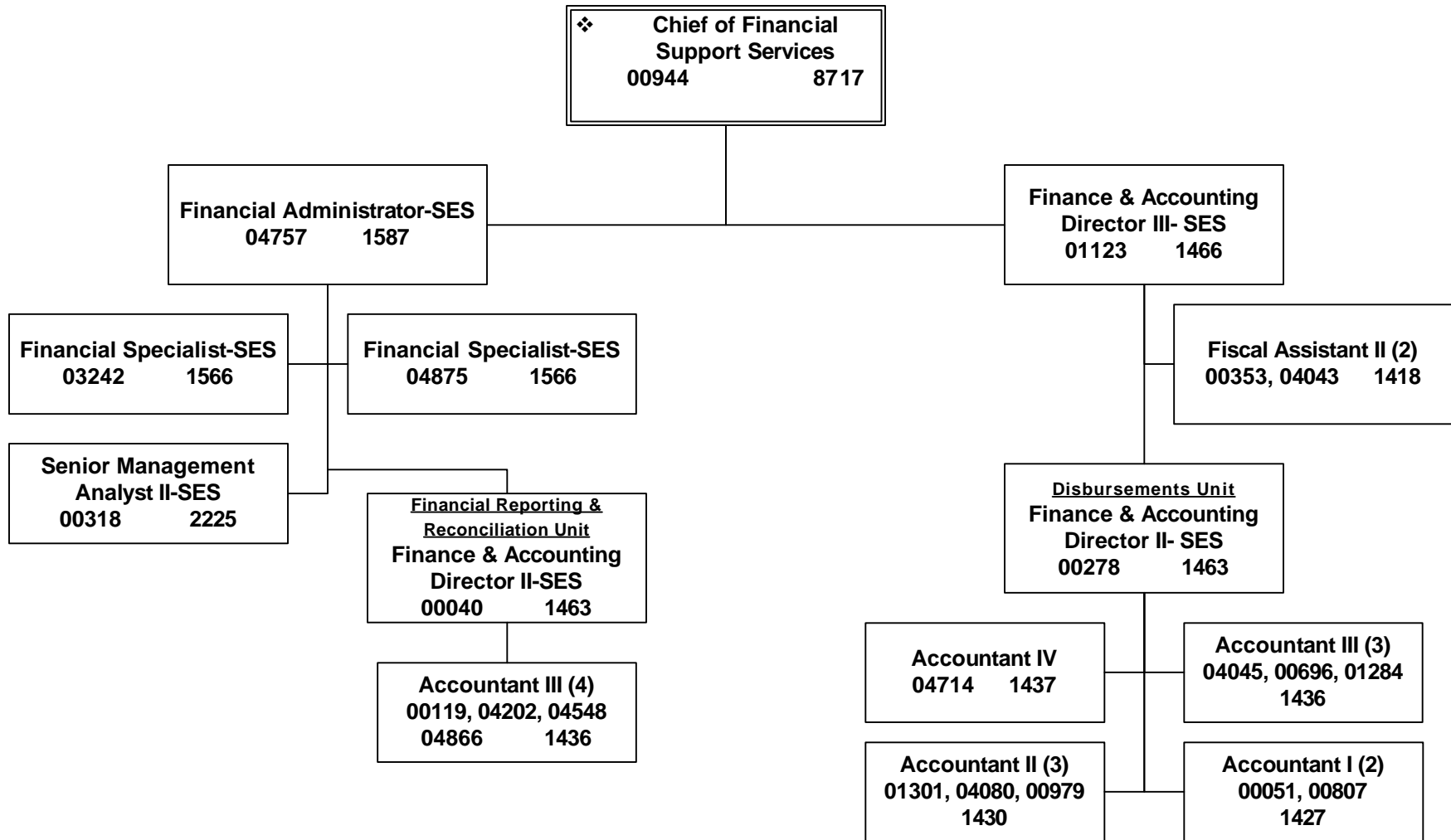


**Department of Financial Services  
 Division of Administration  
 Bureau of Financial & Support Services  
 Office of the Chief**

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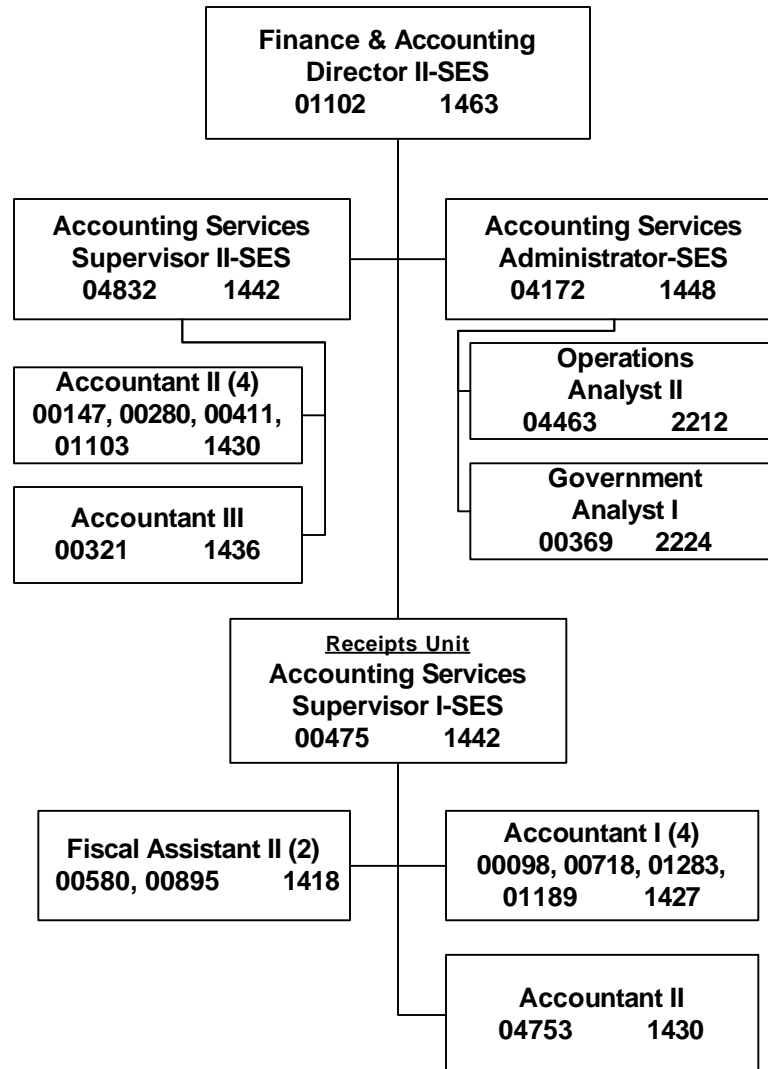
**Department of Financial Services  
 Division of Administration  
 Bureau of Financial & Support Services  
 Disbursements Section**





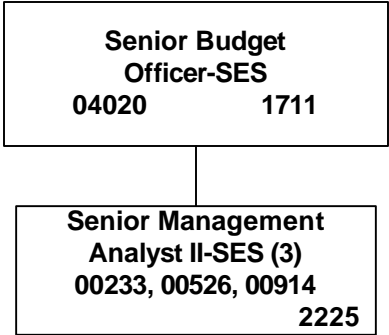
**Department of Financial Services  
 Division of Administration  
 Bureau of Financial & Support Services  
 Receipts Section**

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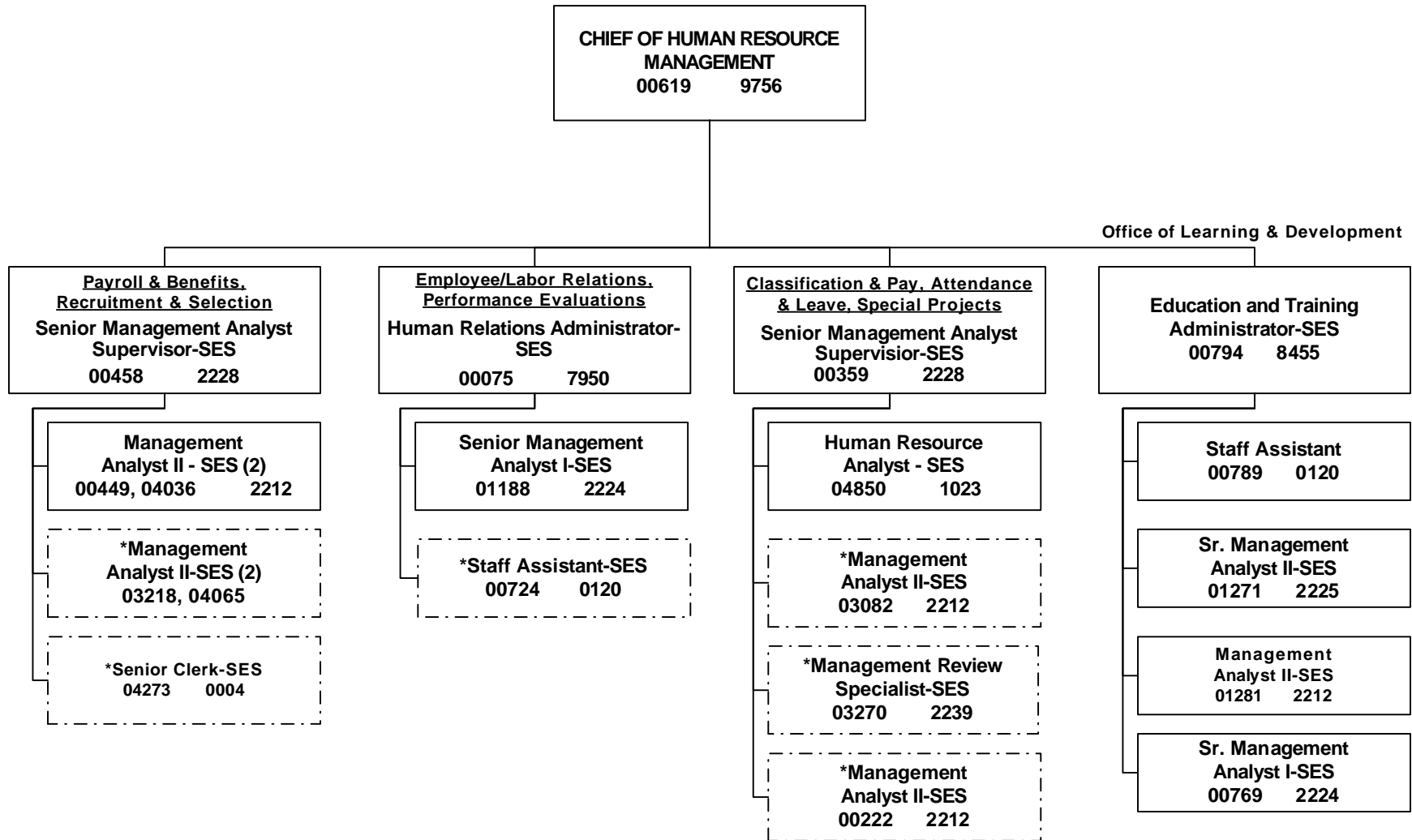


**Department of Financial Services  
Division of Administration  
Office of Budgeting**

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**Department of Financial Services  
Division of Administration  
Bureau of Human Resource Management**

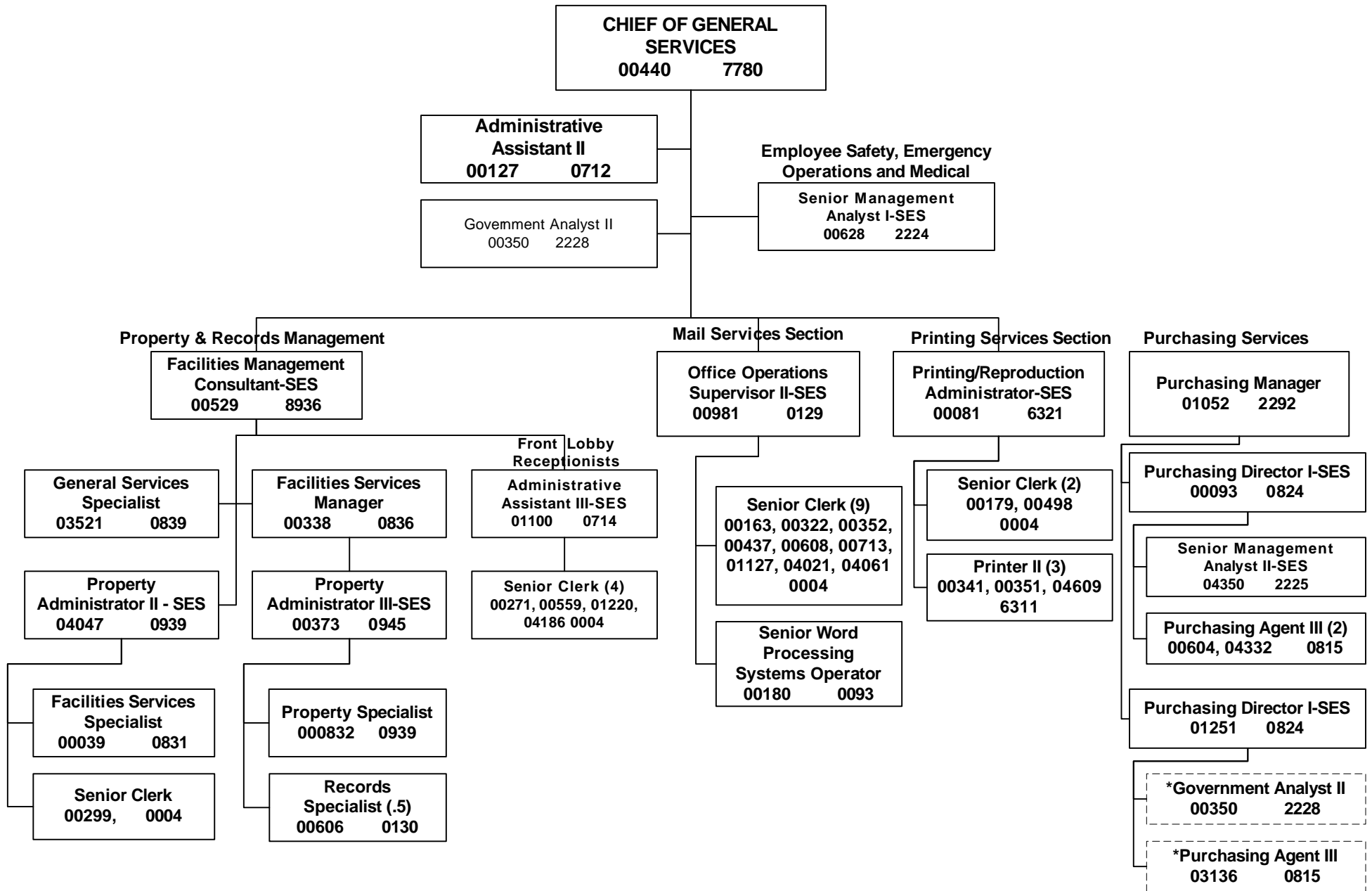


Bureau Total FTE: 13  
Human Resources: 8  
Learning & Development: 5

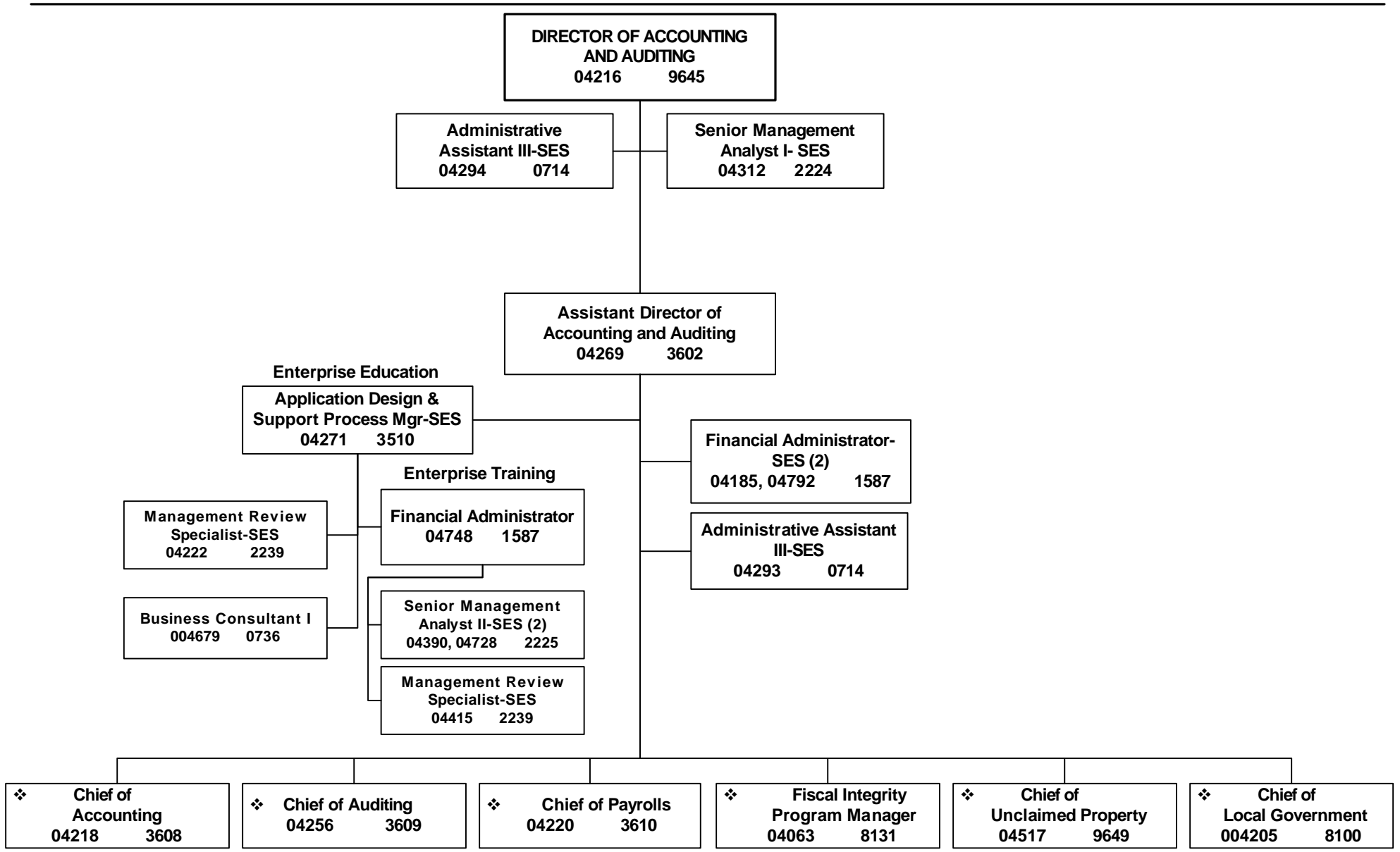
09-02-08  
Revised 09-15-08

\* Reports Administratively. Not included in FTE count.

**Department of Financial Services  
Division of Administration  
Bureau of General Services**



**Department of Financial Services  
Office of the Deputy Chief Financial Officer  
Division of Accounting and Auditing  
Office of the Director**

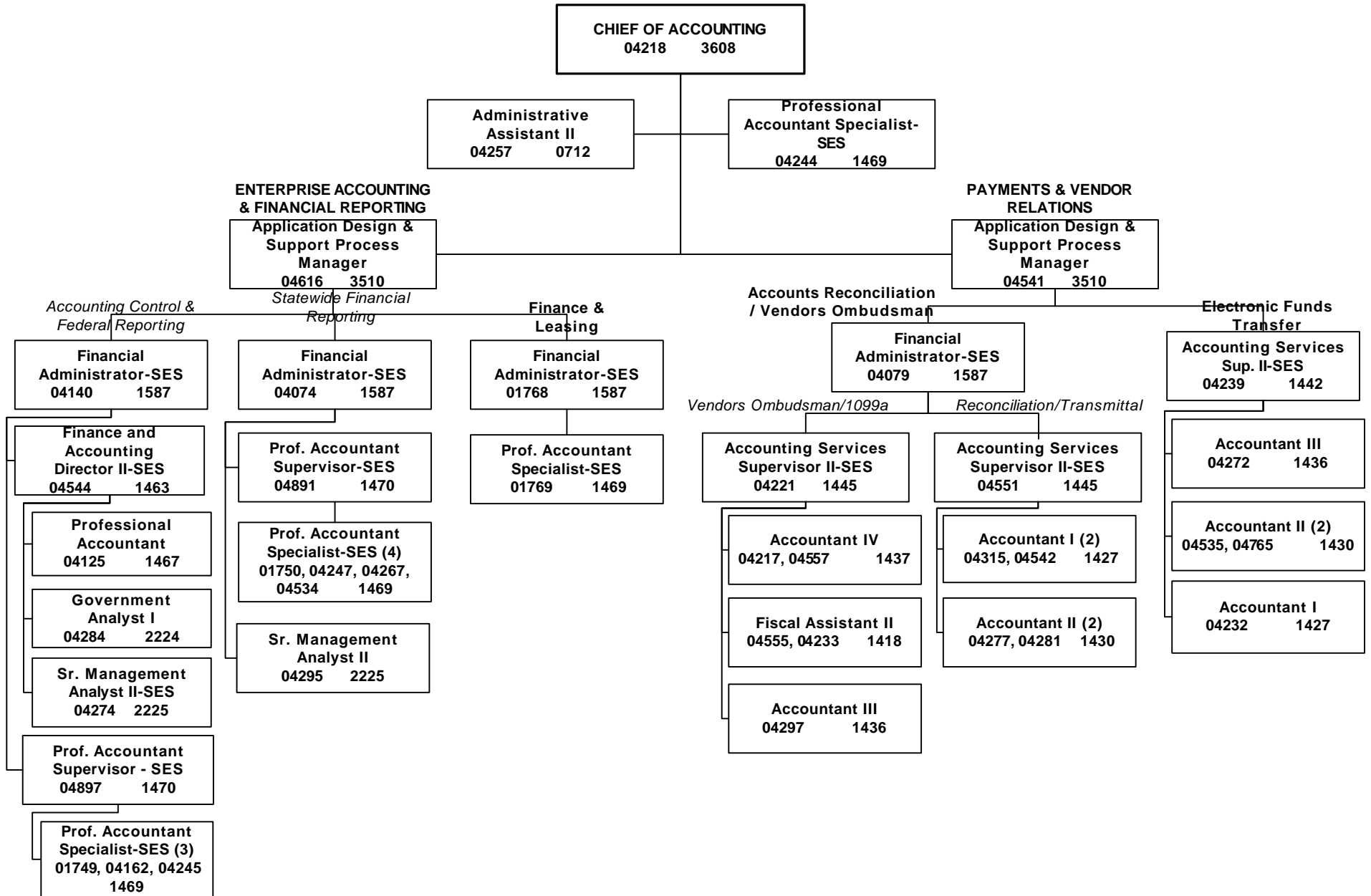


Division Total FTE: 230  
Total FTE: 14

9-1-08  
Revised 09-15-08

❖ and \* Not included in the FTE for this Section

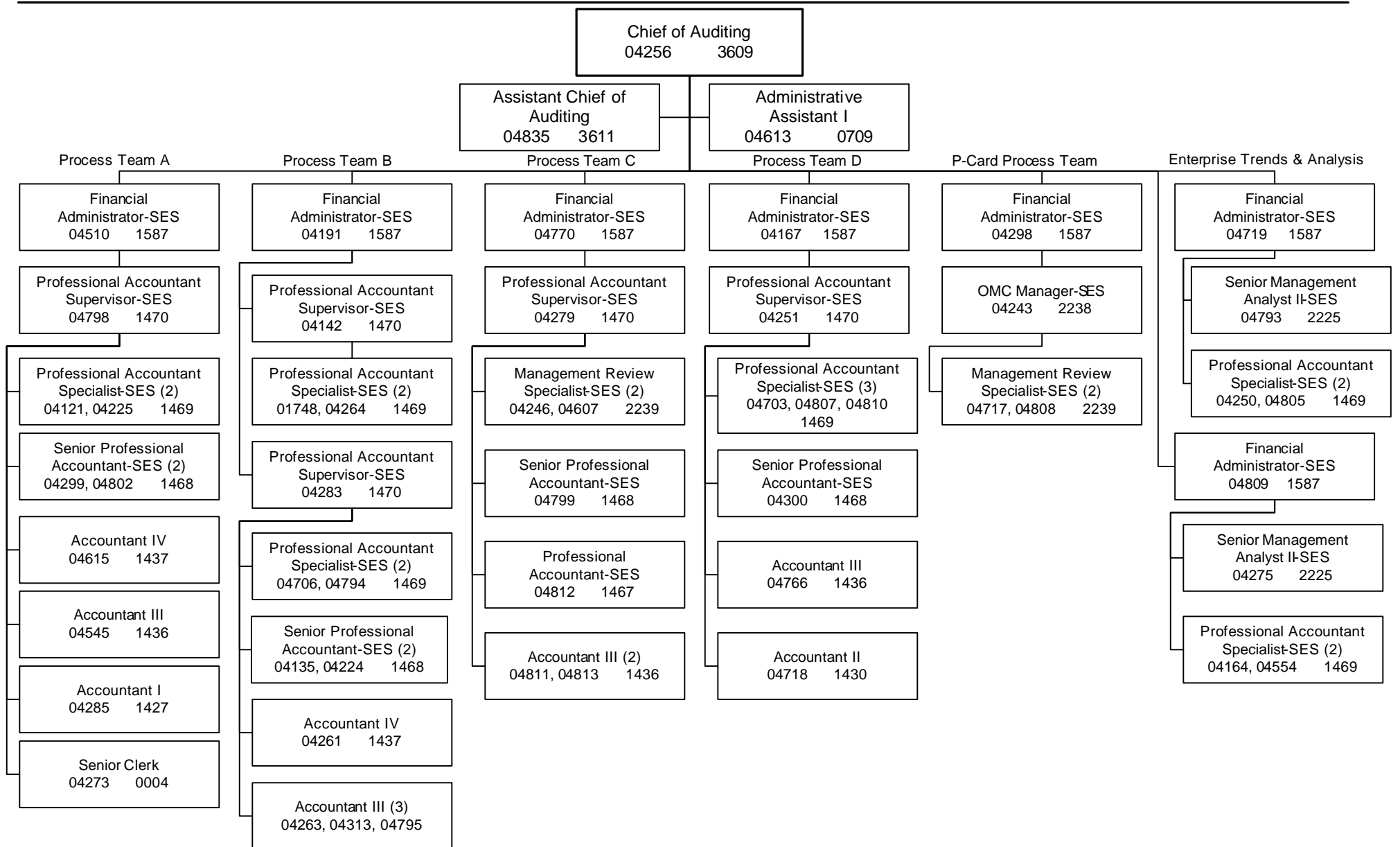
**Department of Financial Services  
Division of Accounting and Auditing  
Bureau of Accounting**



# Department of Financial Services

## Division of Accounting and Auditing

### Bureau of Auditing



**Department of Financial Services  
Division of Accounting and Auditing  
Bureau of State Payrolls**

**Chief of Payrolls**  
04220 3610

**Administrative Assistant II-SES**  
04120 0712

**Sr. Management Analyst II-SES**  
04124 2225

**Administrative Assistant I**  
04228 0709

**Payroll Processing**

**Taxation Reconciliation**

**Post-Audit**

**Employee Records**

**Financial Administrator-SES**  
04515 1587

**Financial Administrator-SES**  
04122 1587

**Financial Administrator-SES**  
04227 1587

**Financial Administrator-SES**  
04308 1587

**Sr. Professional Accountant-SES**  
04231 1468

**Accountant Supv. II-SES**  
04654 1439

**Prof. Accountant Supervisor-SES**  
04617 1470

**Prof. Accountant Supervisor-SES**  
04556 1470

**Sr. Management Analyst I-SES**  
04237 2224

**Accountant II**  
04511 1430

**Accountant II (2)**  
04230, 04536  
1430

**Sr. Professional Accountant**  
04552 1468

**Prof. Accountant Specialist-SES**  
04716 1469

**Accountant III**  
04048 1436

**Accountant IV**  
04161 1437

**Accountant II**  
04241 1430

**Accountant II**  
04235 1430

**Prof. Accountant Specialist-SES**  
04716 1469

**Accountant I**  
04270 1427

**Sr. Management Analyst II-SES**  
04890 2225

**Prof. Accountant Specialist-SES**  
04229 1469

**Computer Audit Analyst-SES**  
04236 2125

**Sr. Management Analyst II-SES**  
04219 2225

**Senior Professional Accountant**  
04553 1468

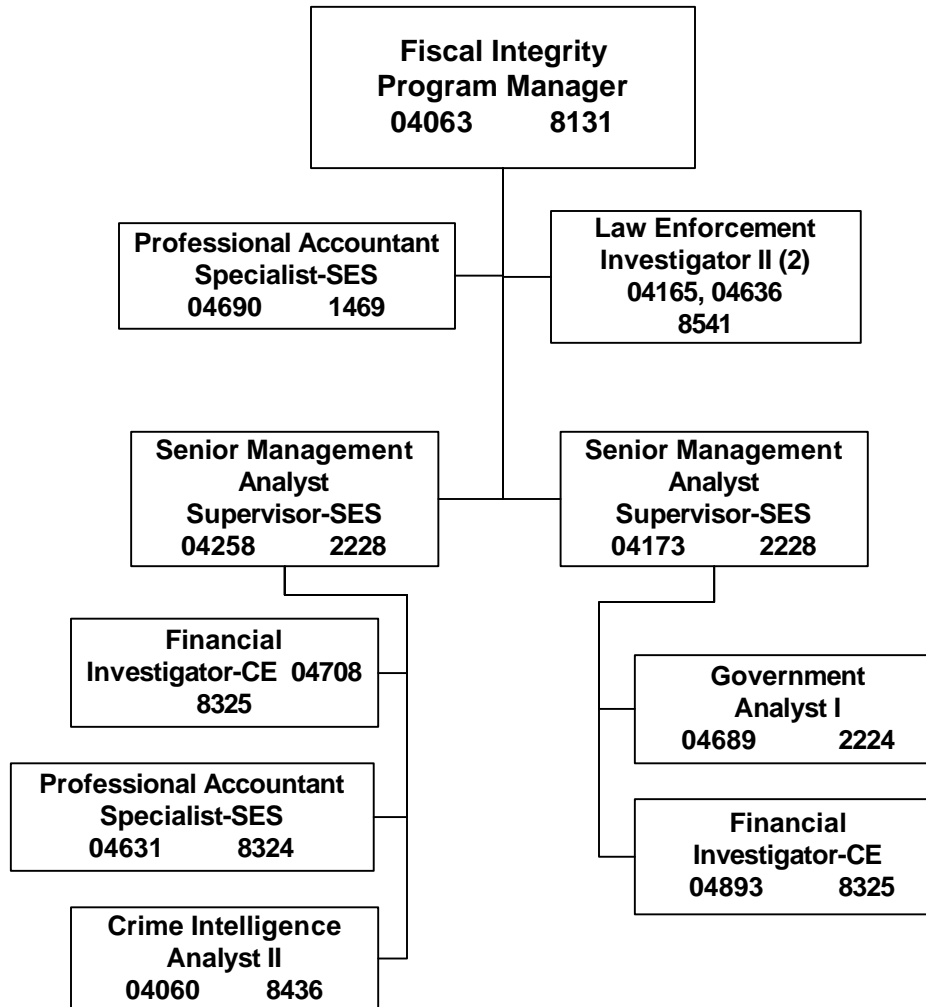
**Computer Audit Analyst-SES**  
04123 2125

**Computer Audit Analyst-SES (3)**  
04032, 04762, 04898  
2125

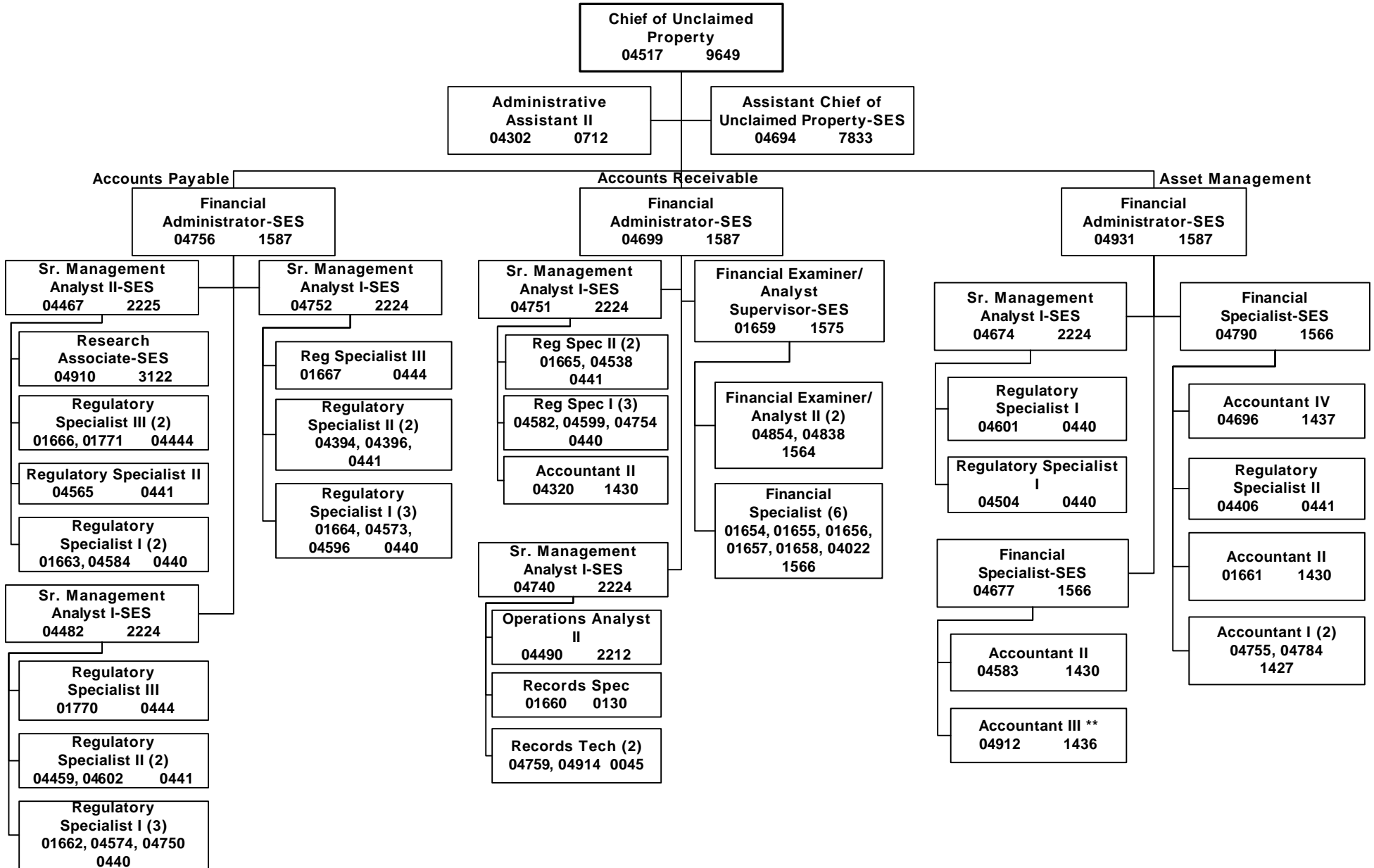


**Department of Financial Services  
Division of Accounting & Auditing  
Office of Fiscal Integrity**

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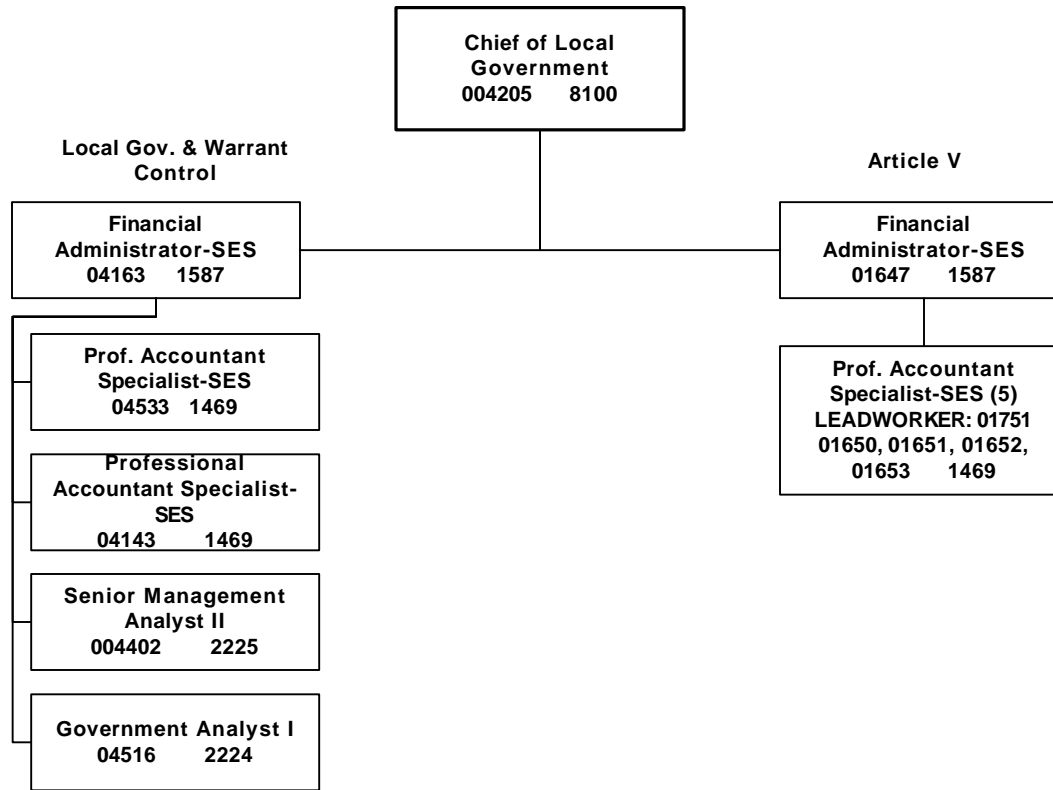


**Department of Financial Services  
Division of Accounting and Auditing  
Bureau of Unclaimed Property**

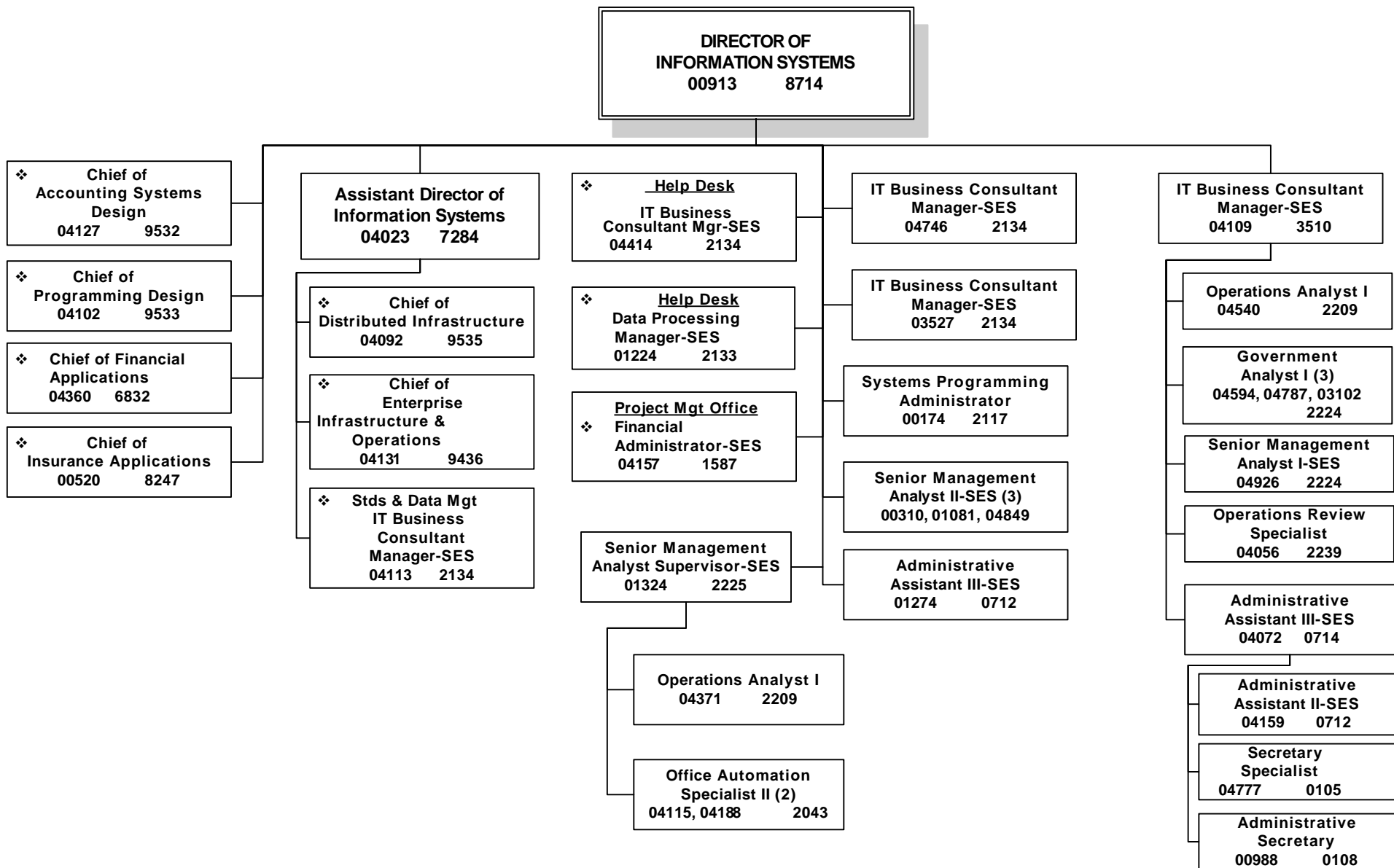


**Department of Financial Services  
Division of Accounting and Auditing  
Bureau of Local Government**

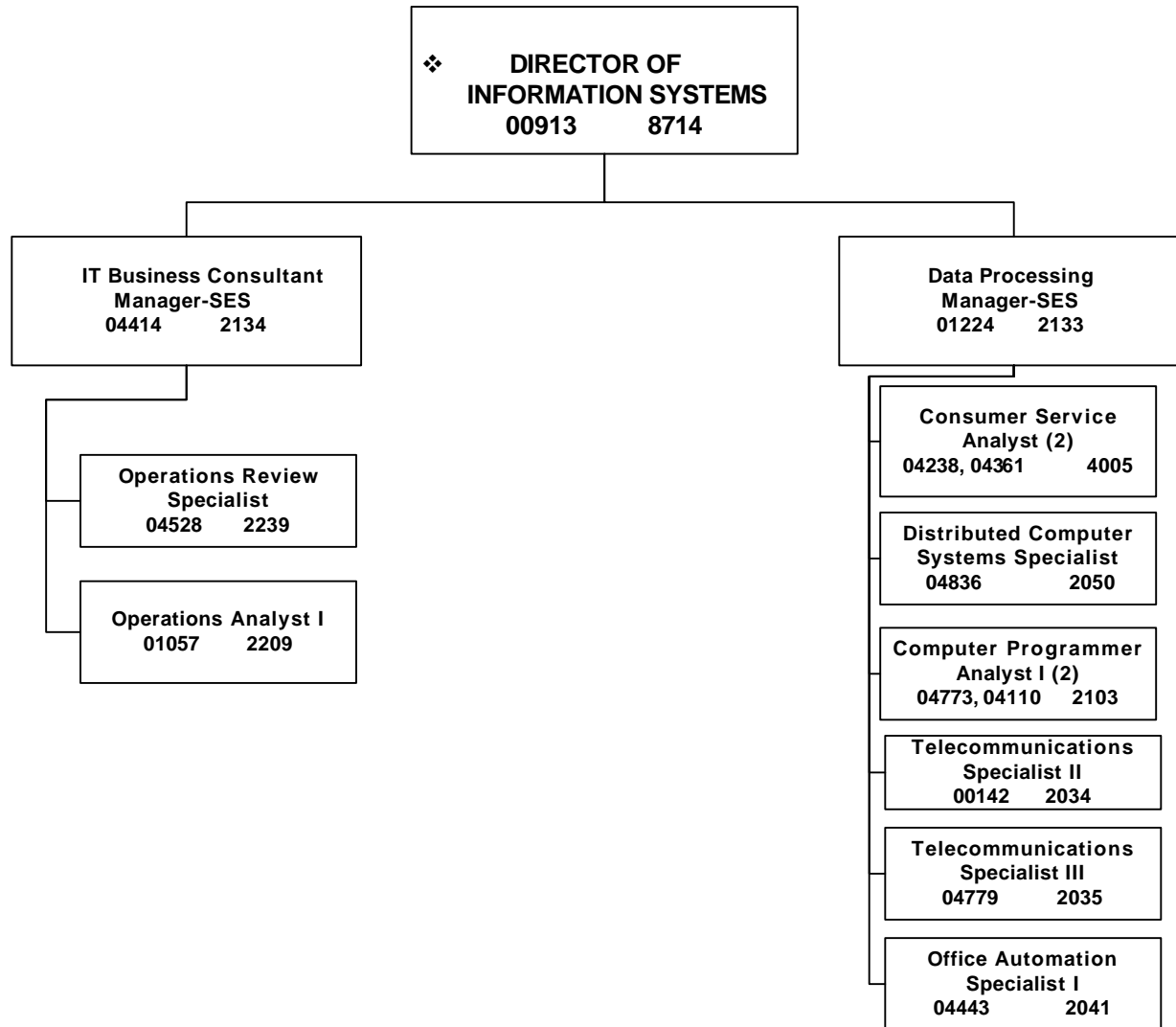
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**Department of Financial Services  
Office of the Deputy Chief Financial Officer  
Division of Information Systems  
Office of the Director**

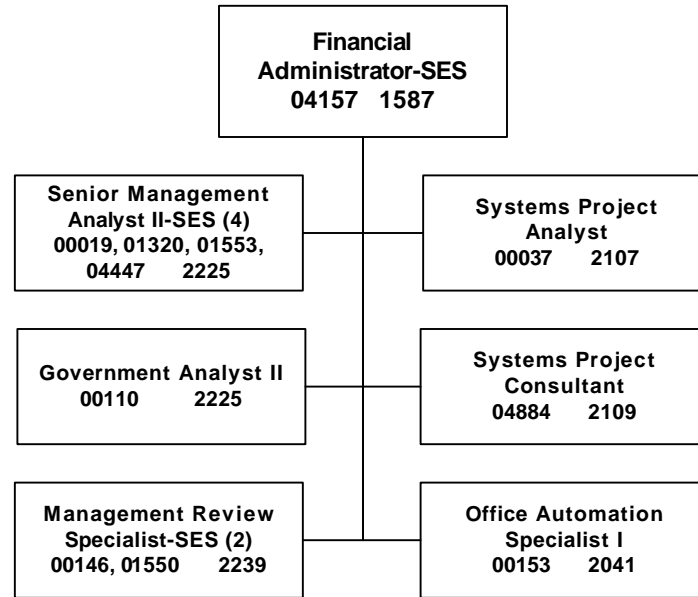


**Department of Financial Services  
Division of Information Systems  
Office of the Director  
Help Desk**

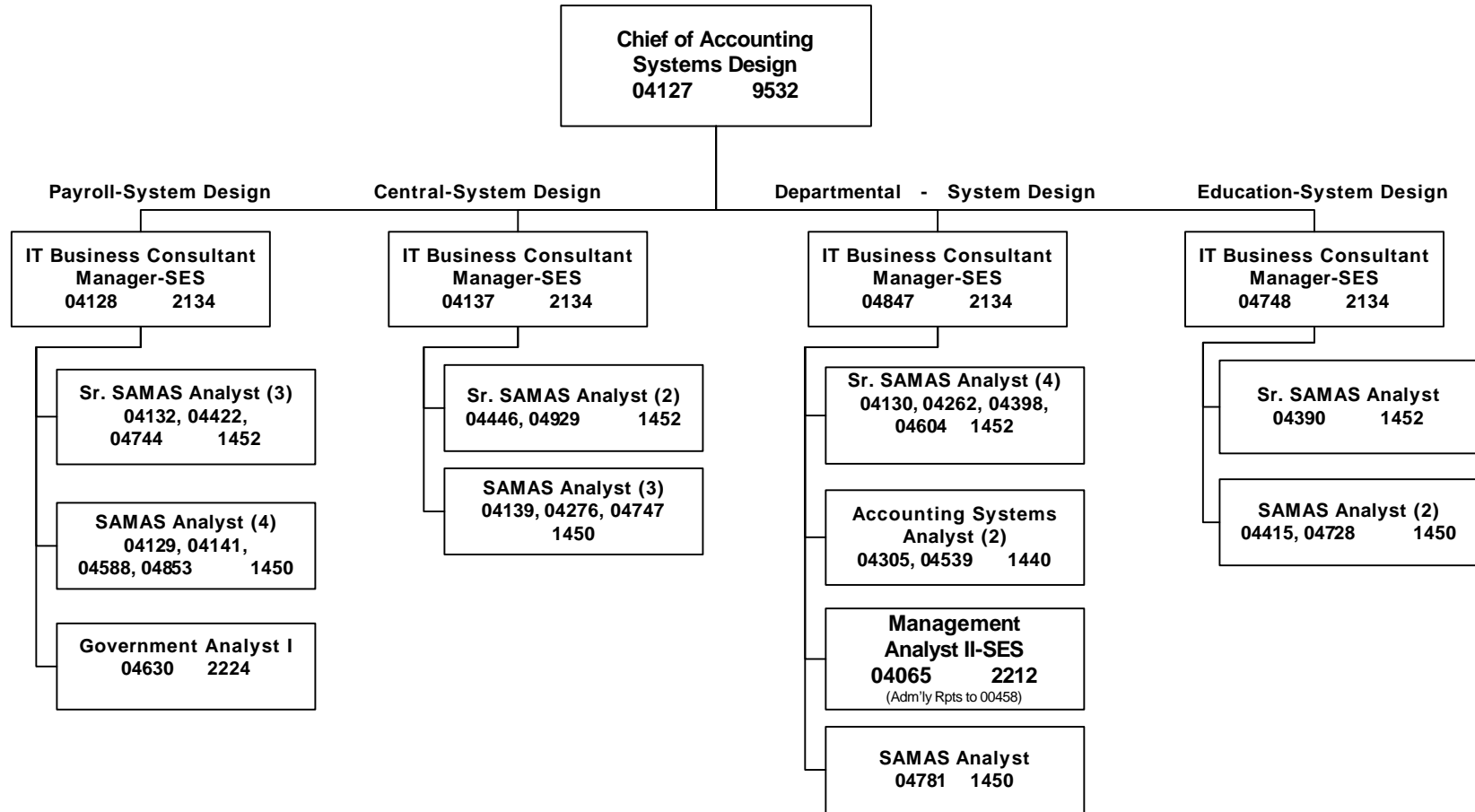


**Department of Financial Services  
Division of Information Systems  
Project Management Office**

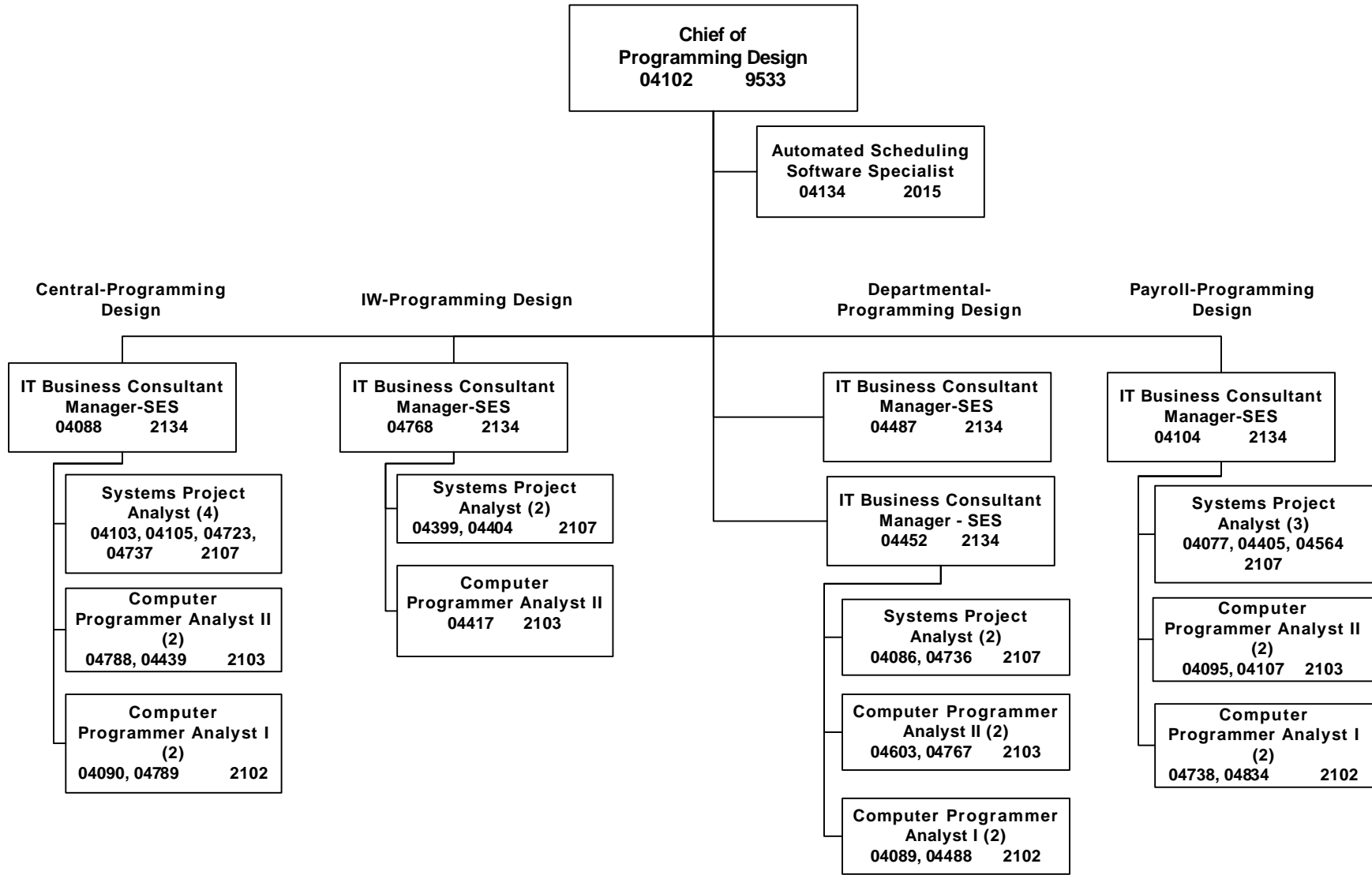
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**Department of Financial Services  
Division of Information Systems  
Bureau of Accounting Systems Design**

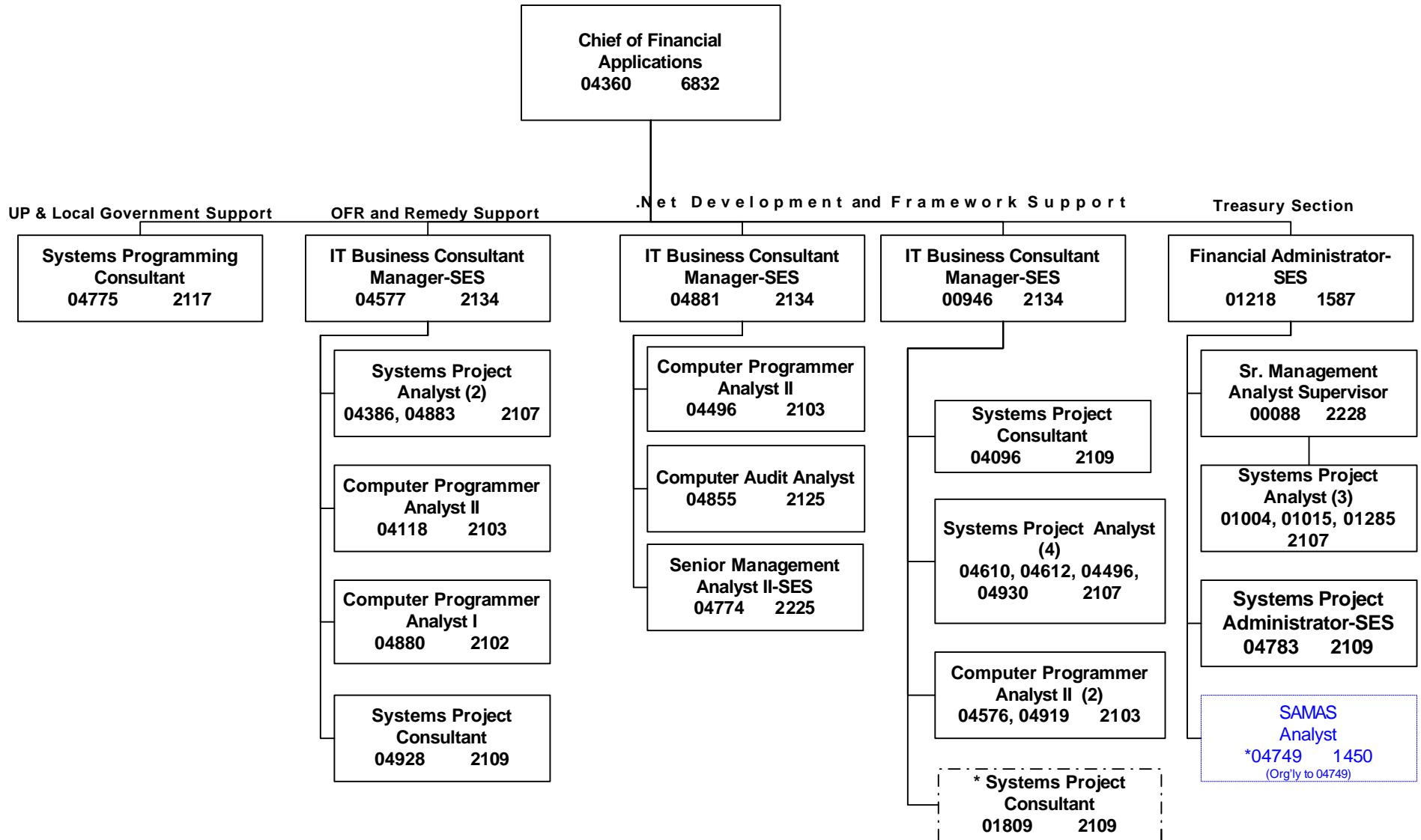


**Department of Financial Services  
Division of Information Systems  
Bureau of Programming Design**

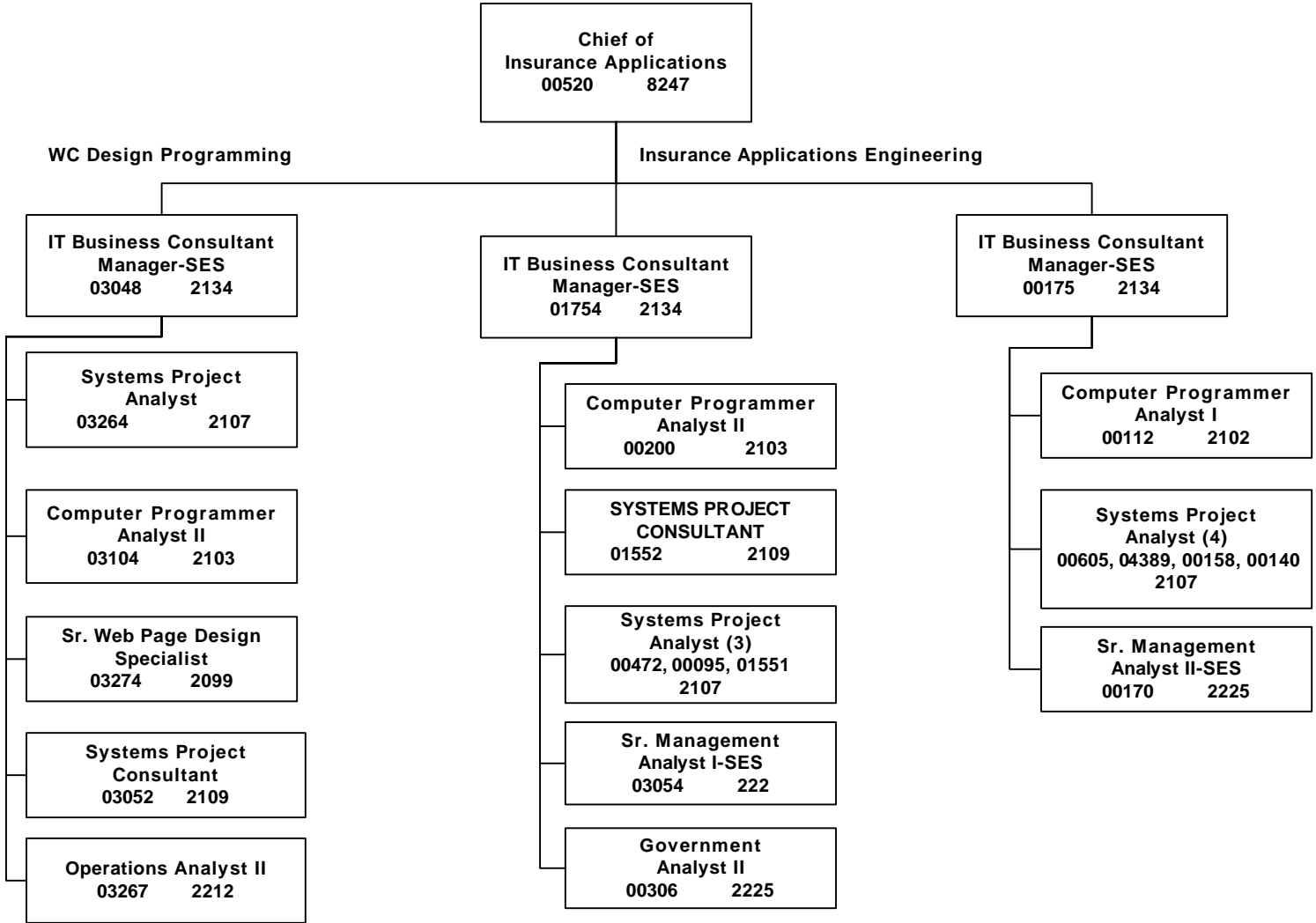




**Department of Financial Services  
Division of Information Systems  
Bureau of Financial Applications**

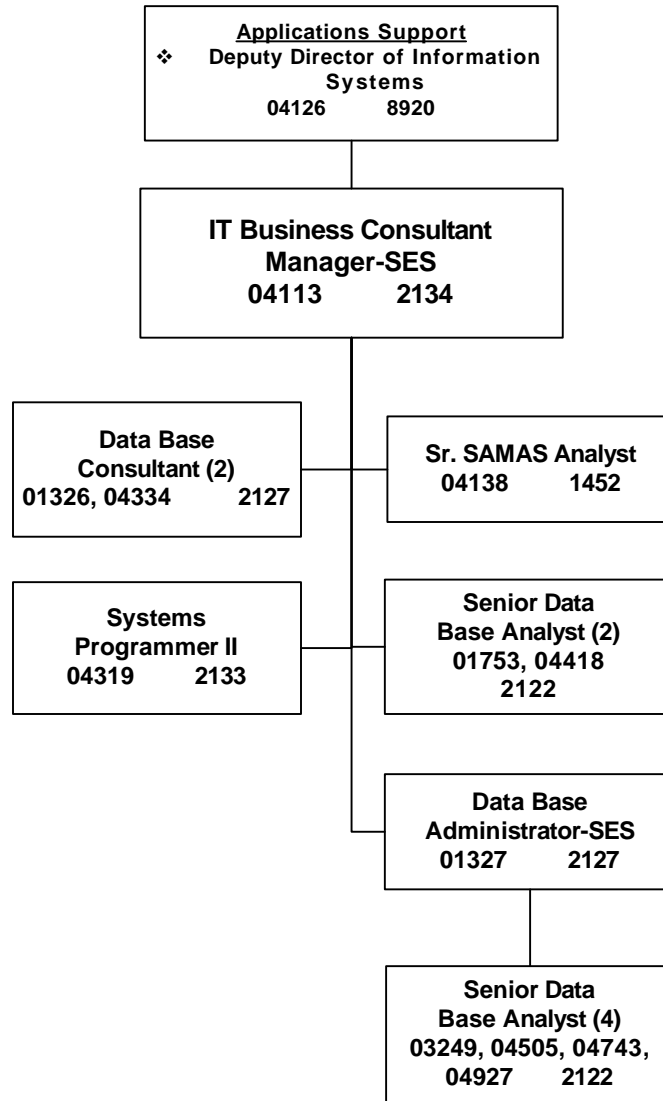


**Department of Financial Services  
Division of Information Systems  
Bureau of Insurance Applications**



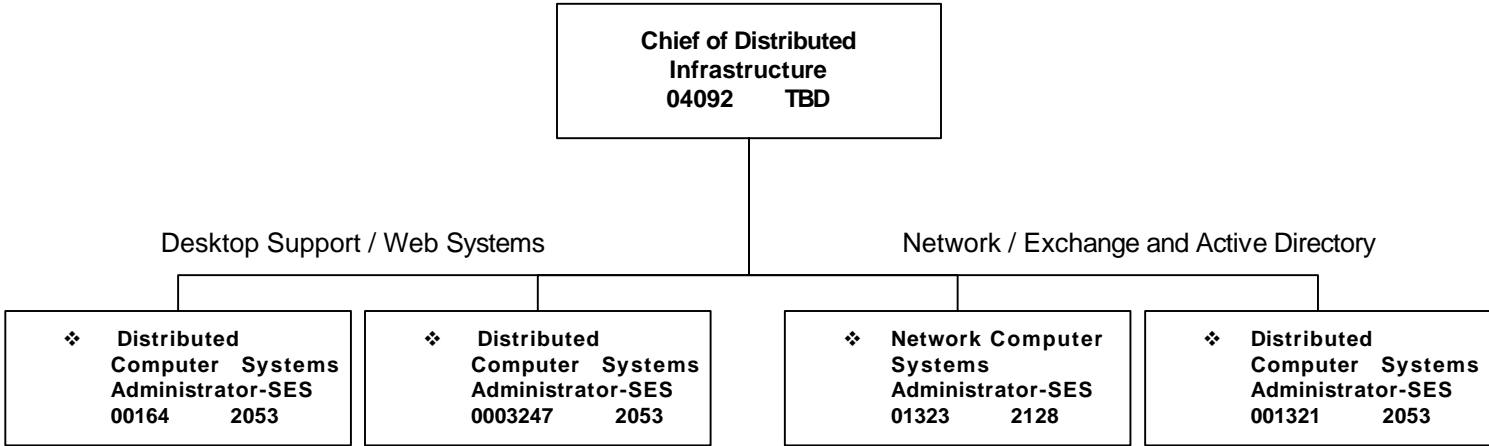
Department of Financial Services  
Division of Information Systems  
Standards & Data Management

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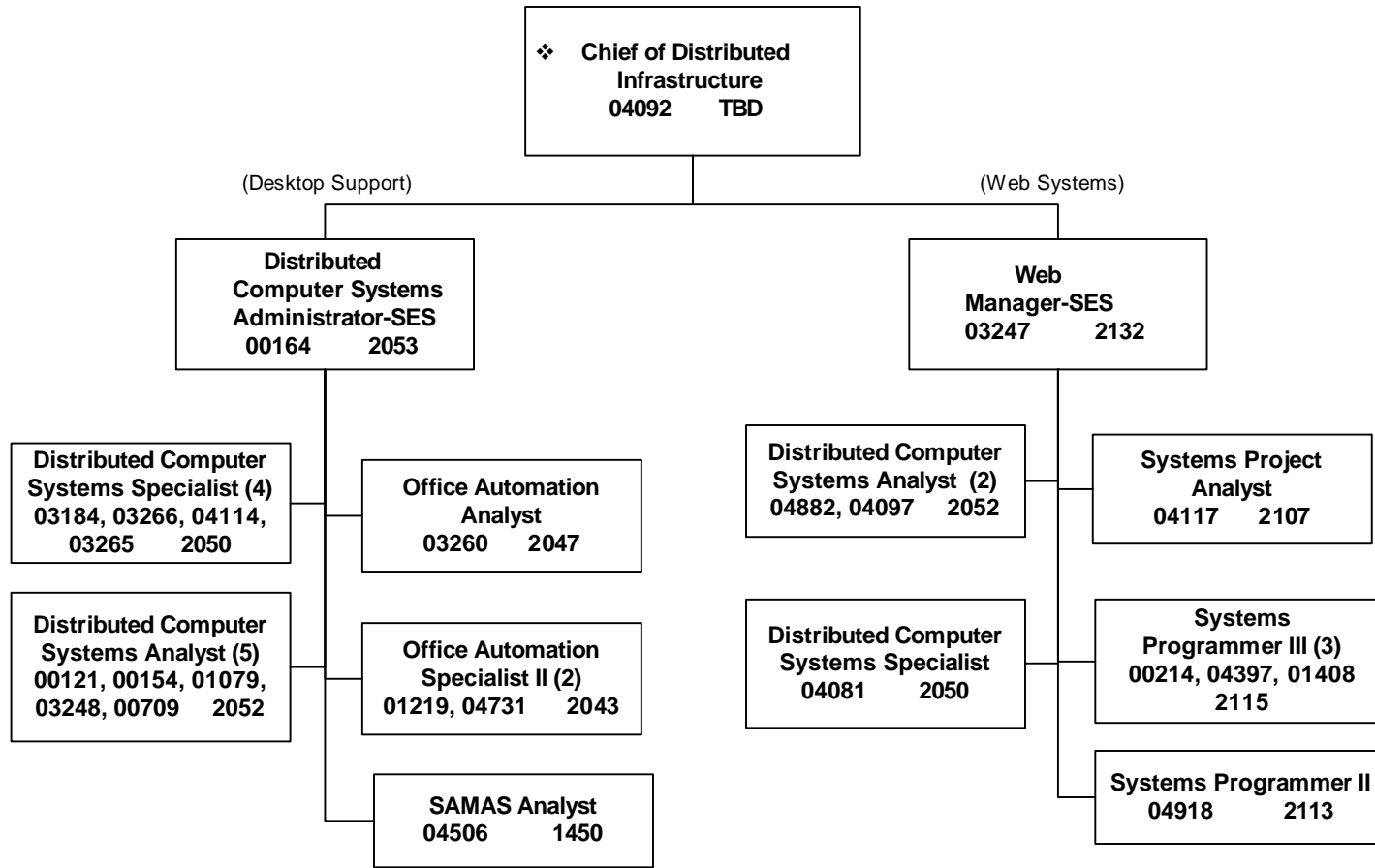
**Department of Financial Services  
Division of Information Systems  
Bureau of Distributed Infrastructure**

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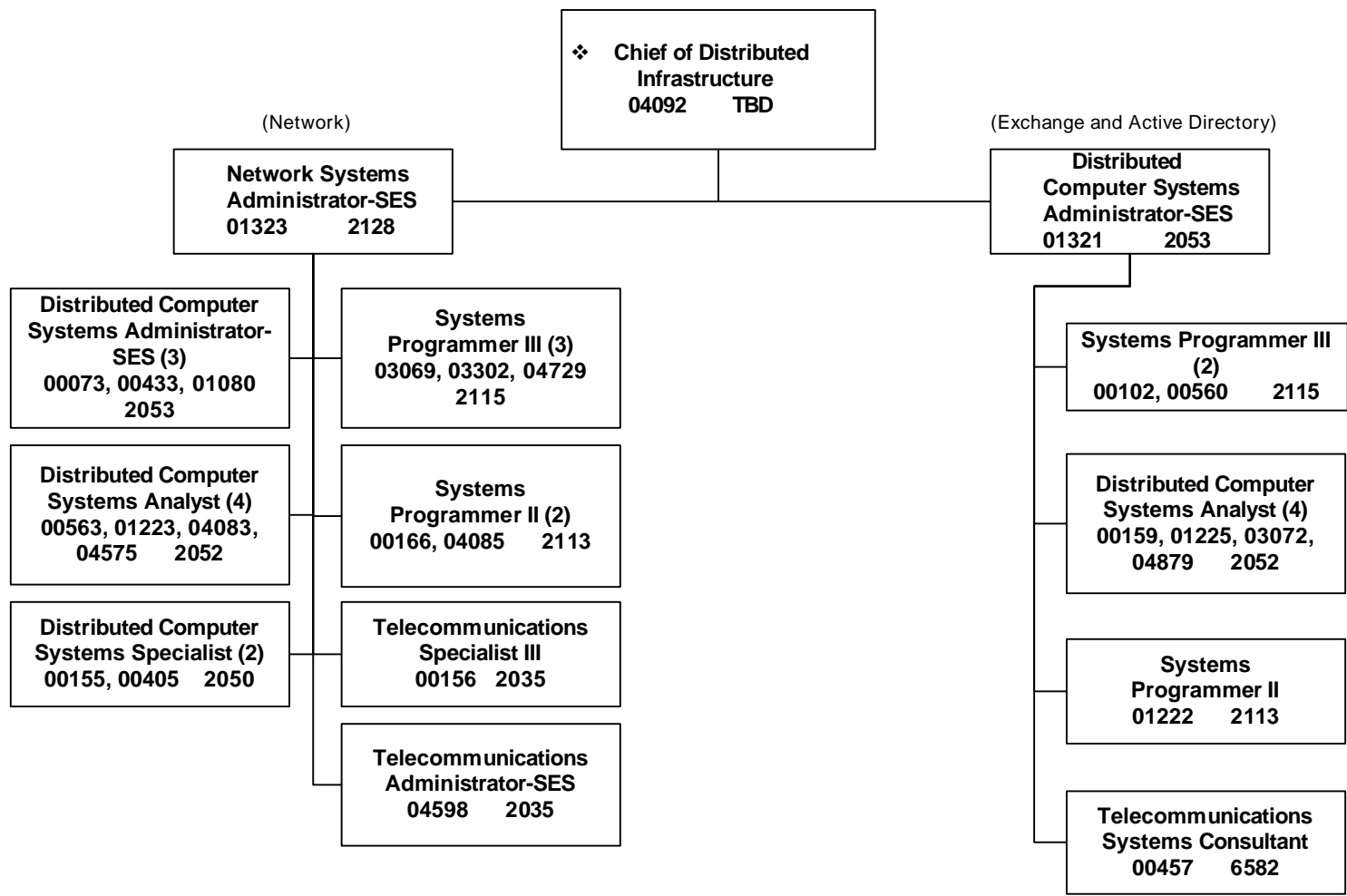
**Department of Financial Services**  
**Division of Information Systems**  
**Bureau of Distributed Infrastructure - Desktop Support / Web Systems**

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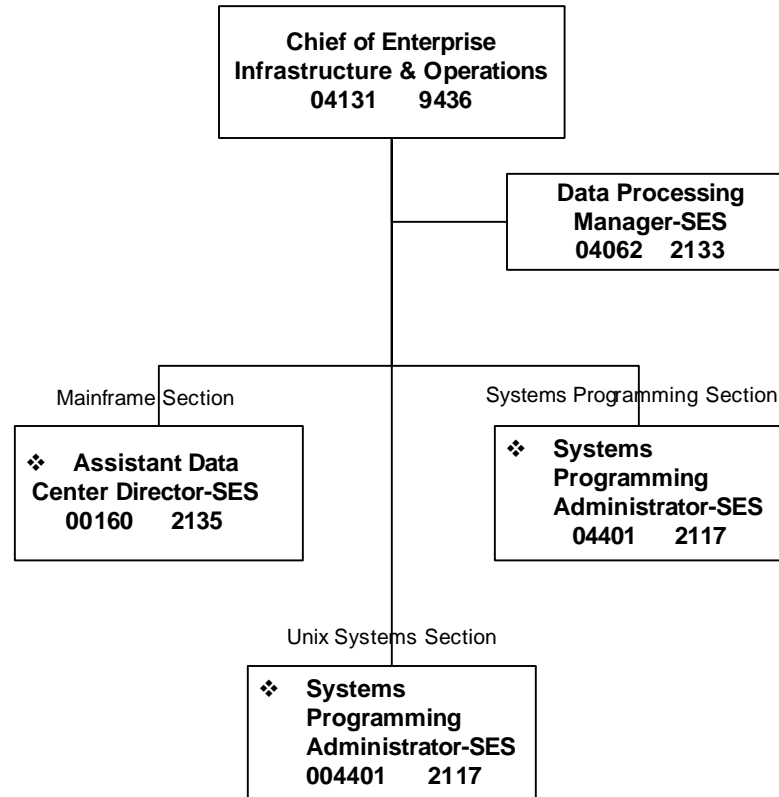
**Department of Financial Services**  
**Division of Information Systems**  
**Bureau of Distributed Infrastructure - Network / Exchange and Active Directory**

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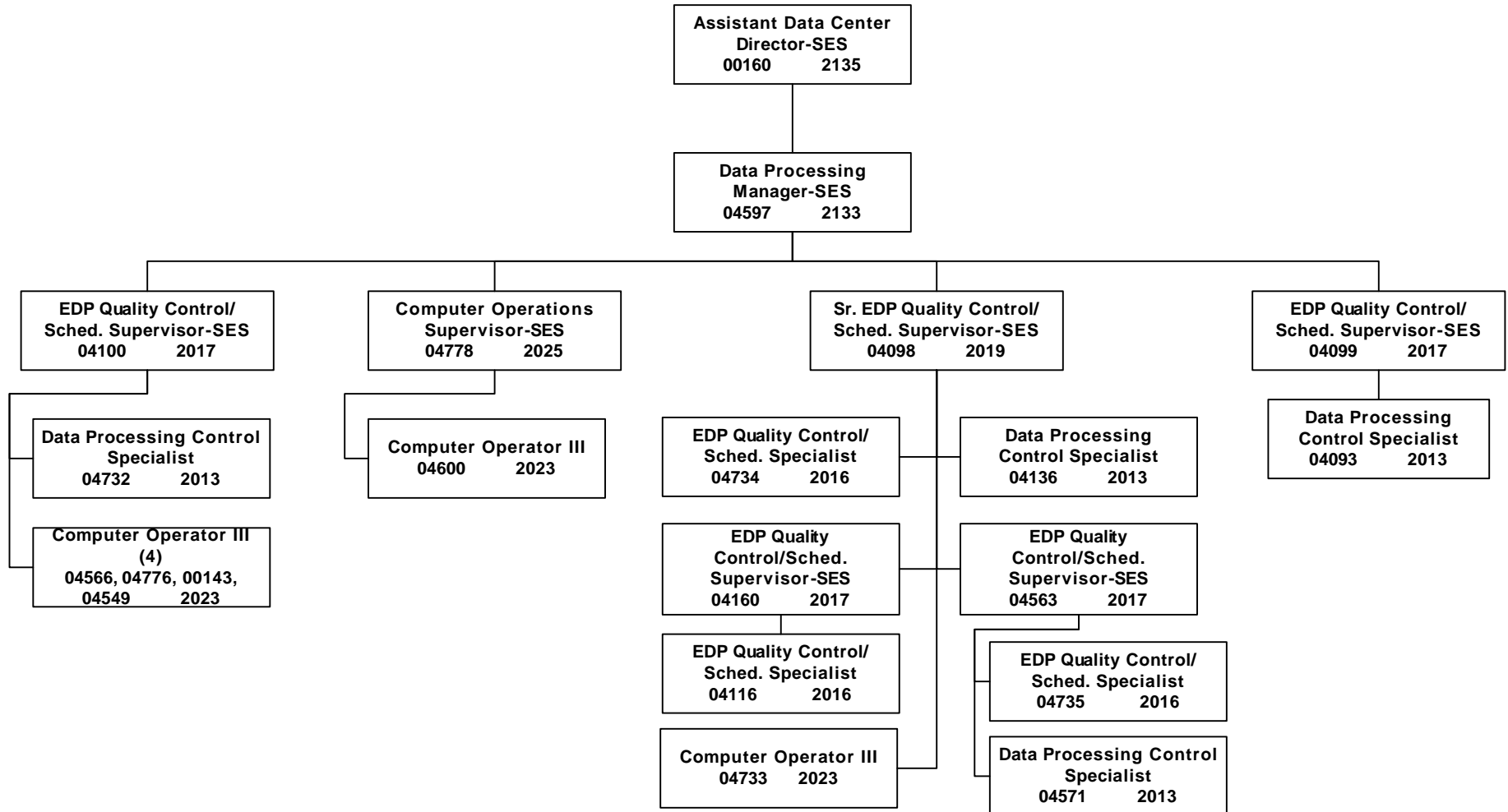


**Department of Financial Services  
Division of Information Systems  
Bureau of Enterprise Infrastructure and Operations**

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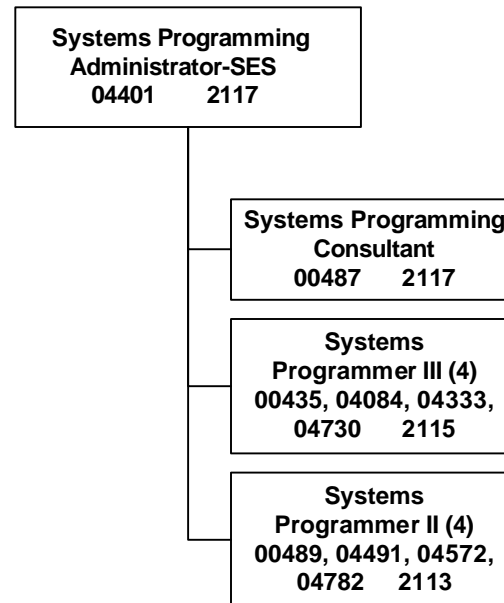
**Department of Financial Services**  
**Division of Information Systems**  
**Bureau of Enterprise Infrastructure and Operations - Operations**





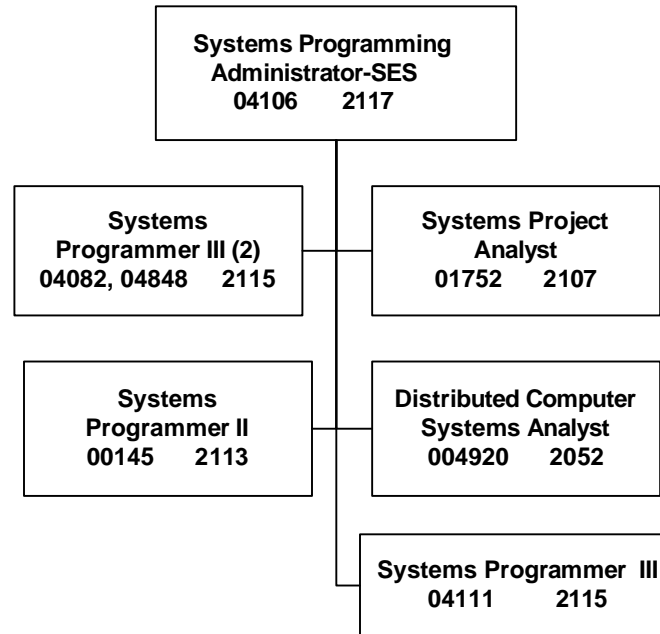
**Department of Financial Services  
Division of Information Systems  
Bureau of Enterprise Infrastructure and Operations - Mainframe Systems**

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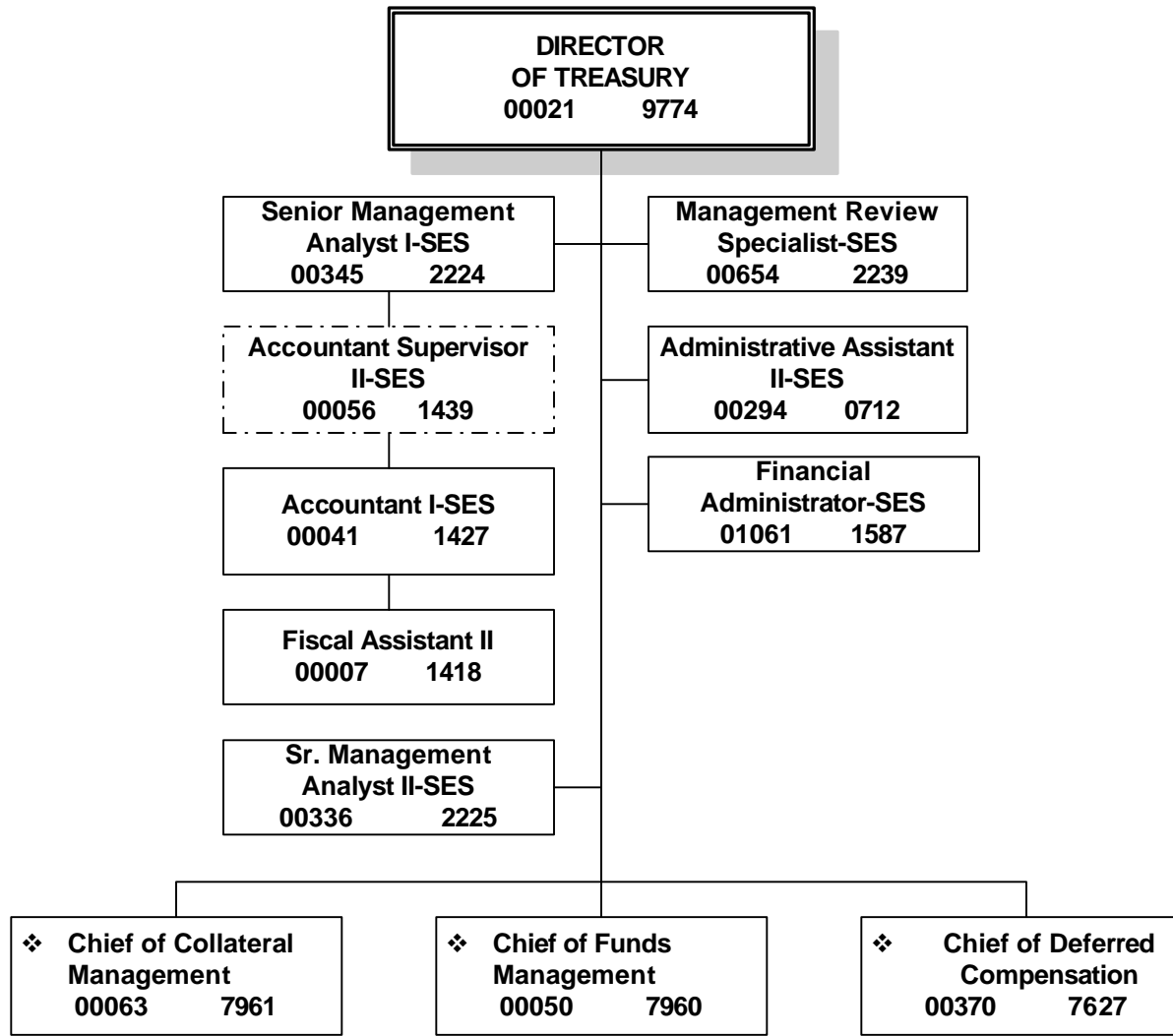
**Department of Financial Services  
Division of Information Systems  
Bureau of Enterprise Infrastructure and Operations - Unix Systems**

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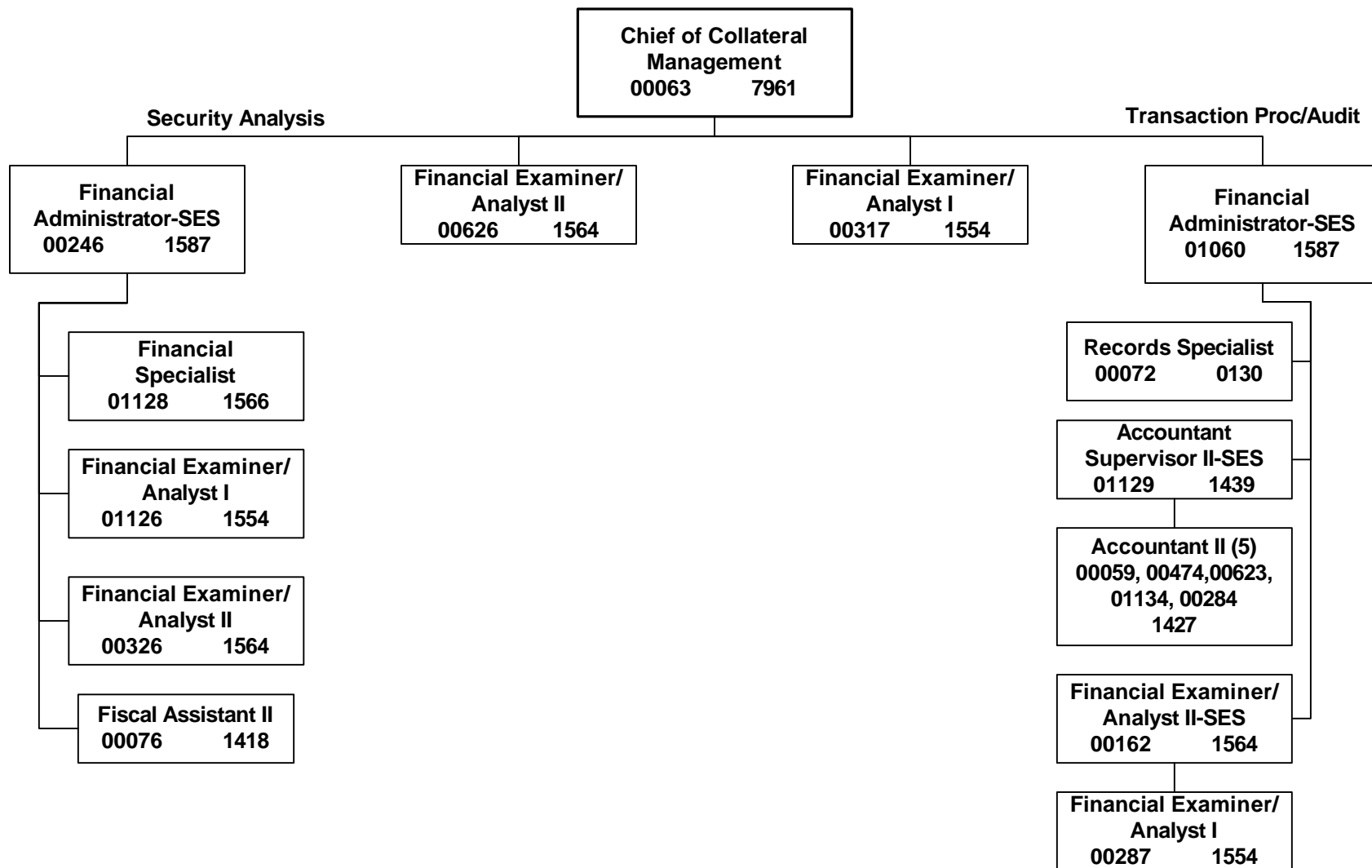


**Department of Financial Service  
Office of the Deputy Chief Financial Officer  
Division of Treasury  
Office of the Director**

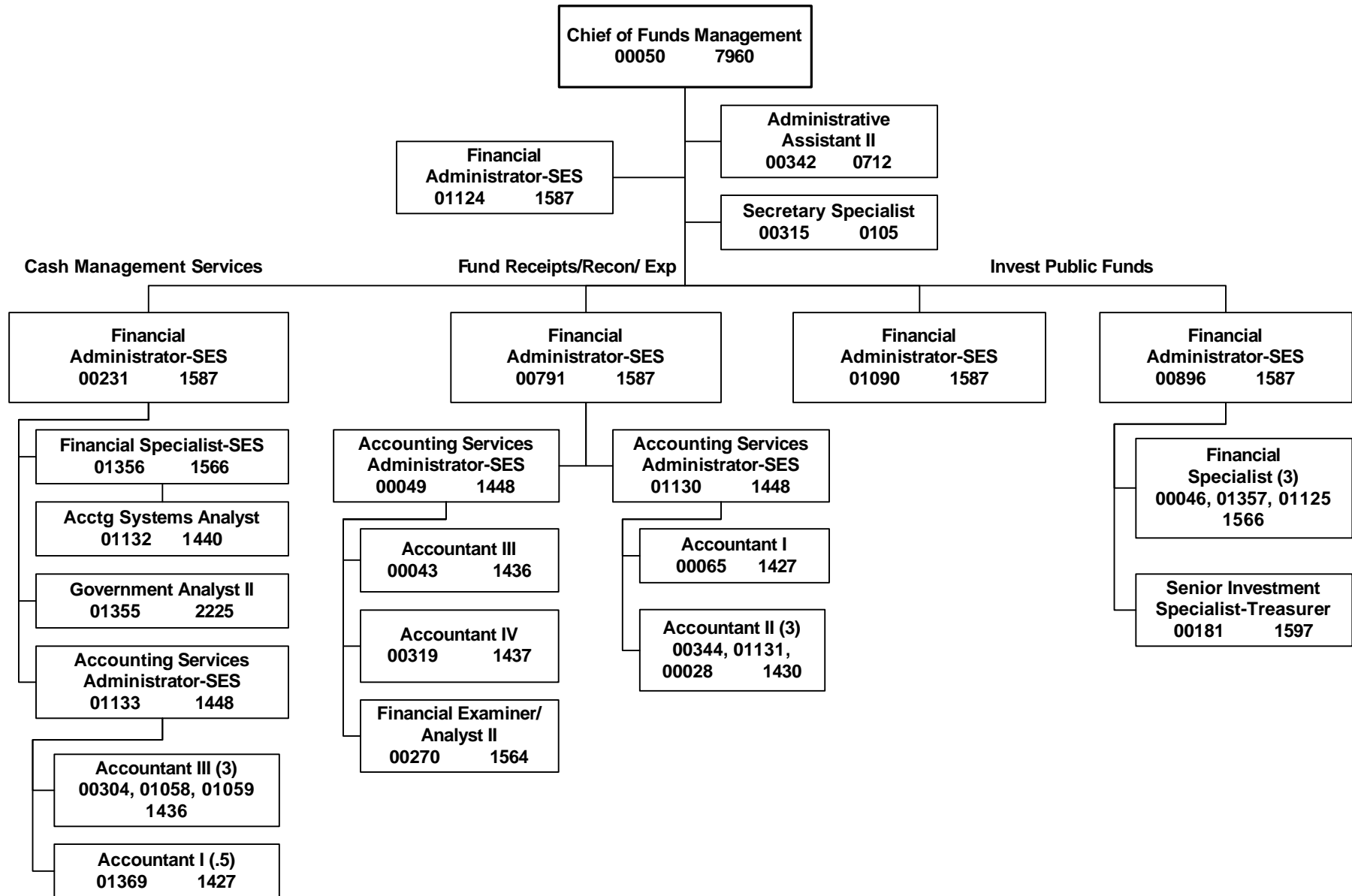
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**Department of Financial Services  
Office of the General Counsel  
Division of Treasury  
Bureau of Collateral Management**

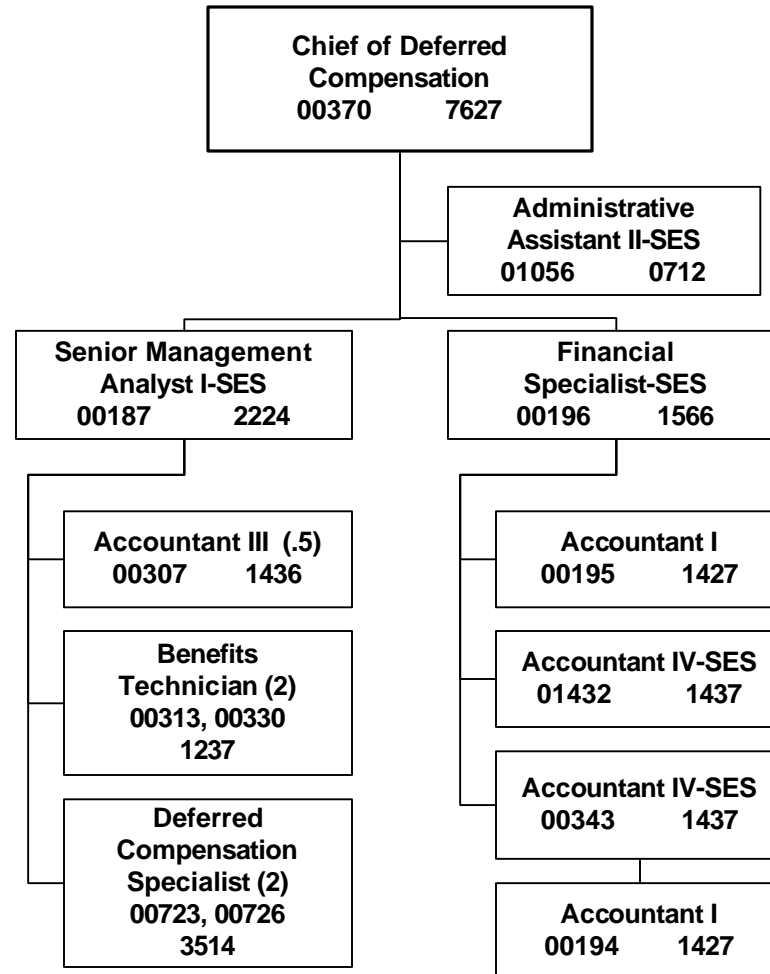


**Department of Financial Services**  
**Office of the General Counsel**  
**Division of Treasury**  
**Bureau of Funds Management**



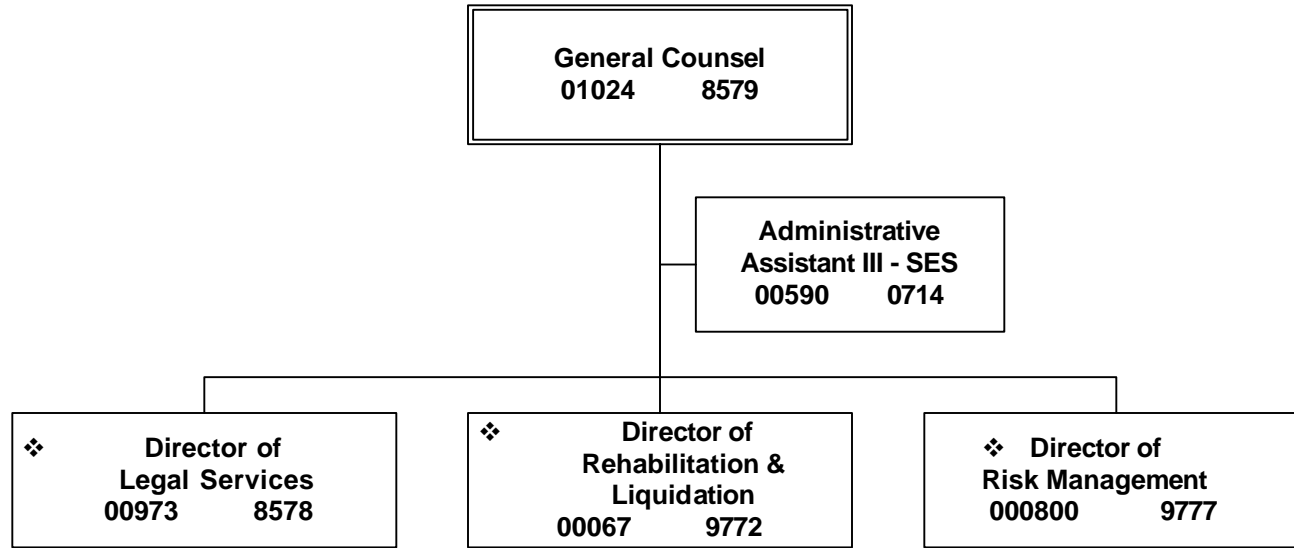
**Department of Financial Services  
Division of Treasury  
Bureau of Deferred Compensation**

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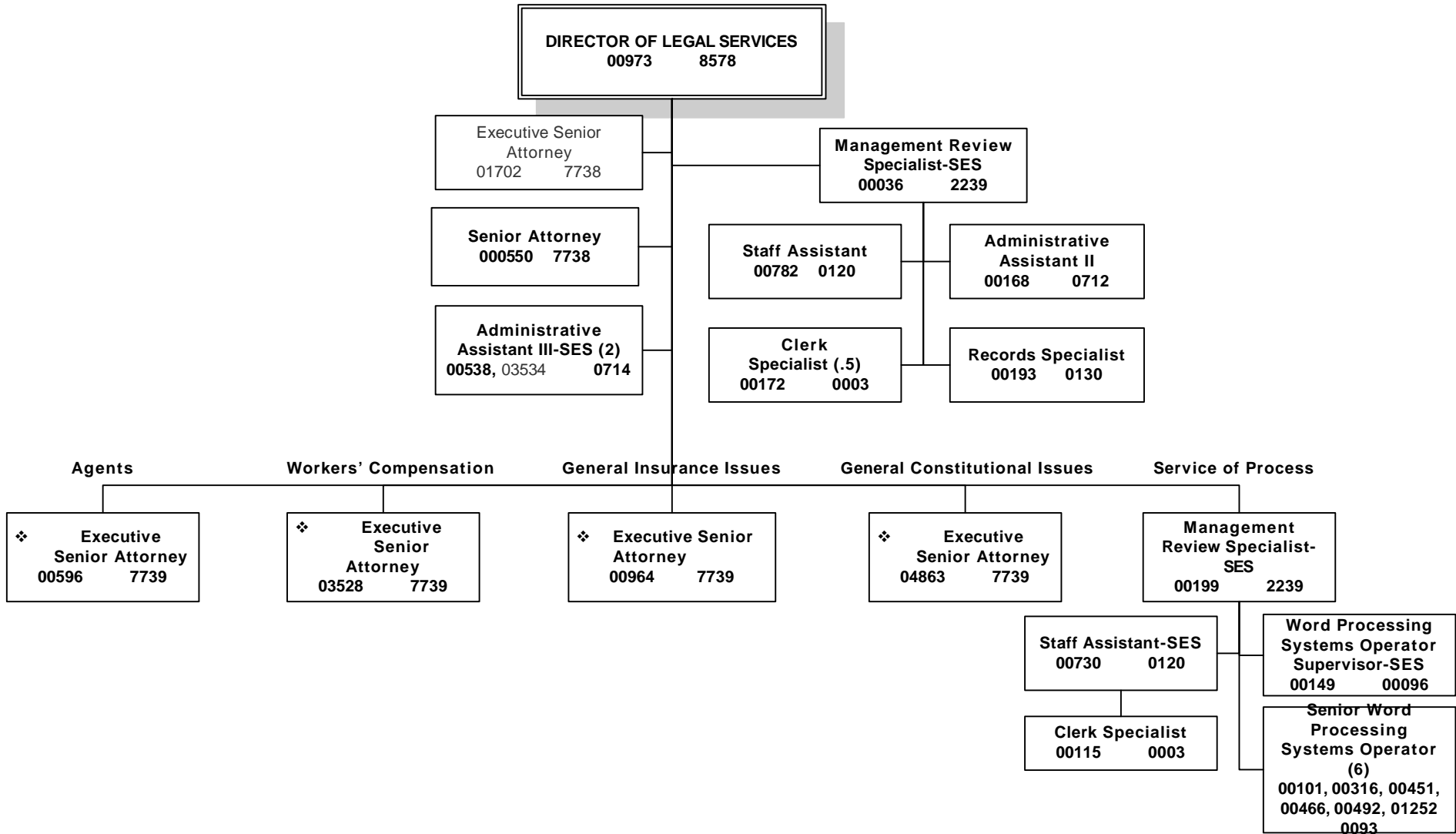


**Department of Financial Services  
Office of the General Counsel**

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**Department of Financial Services  
Office of the General Counsel  
Division of Legal Services  
Office of the Director**



Division Total FTE: 85.5  
Director Office Total FTE: 9.5  
Service of Process Total FTE: 10

07-01-08

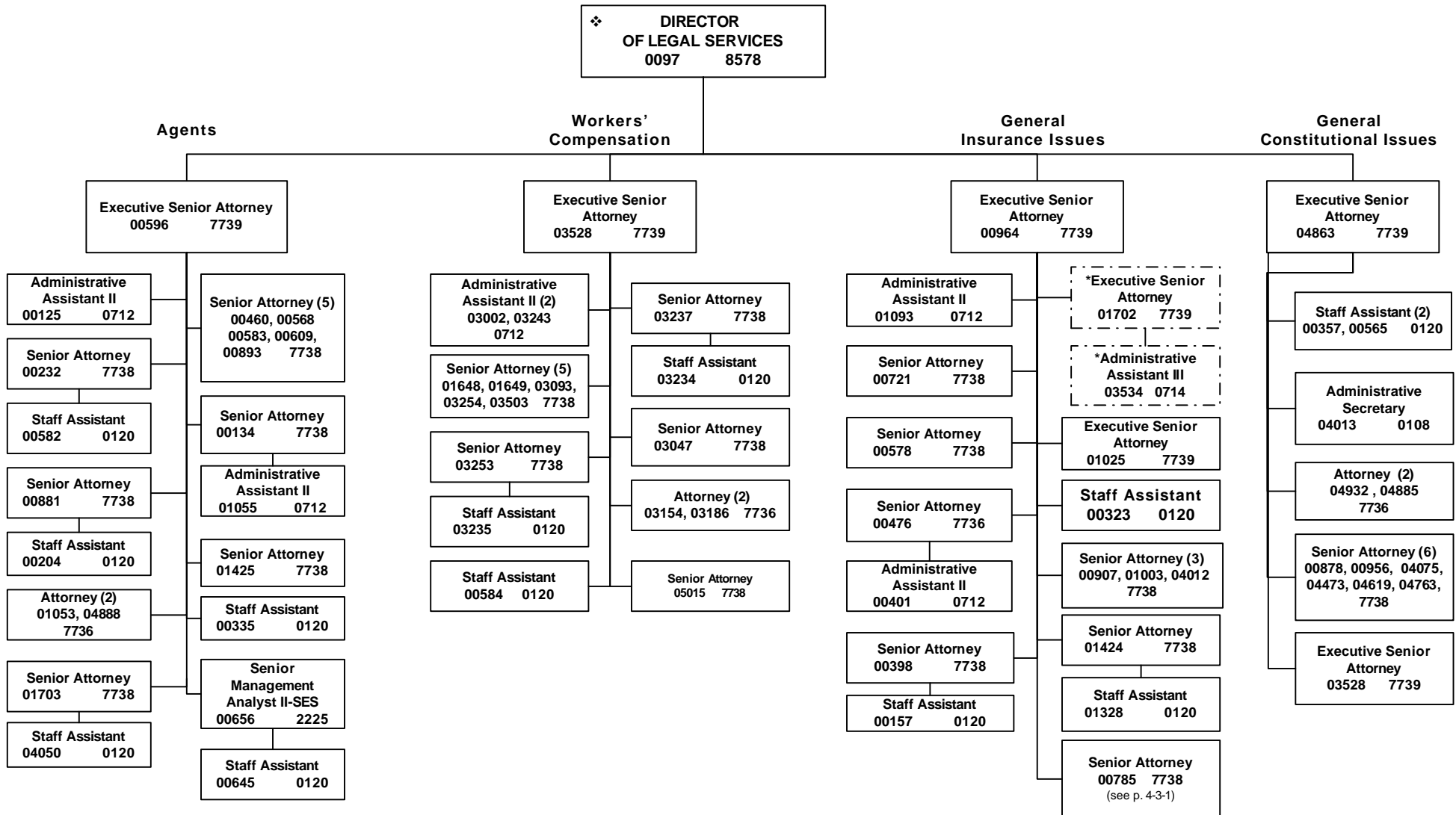
Revised 08-28-08

❖ Not included in the FTEs for this Section

3-1-1



**Department of Financial Service  
Office of the General Counsel  
Division of Legal Services**

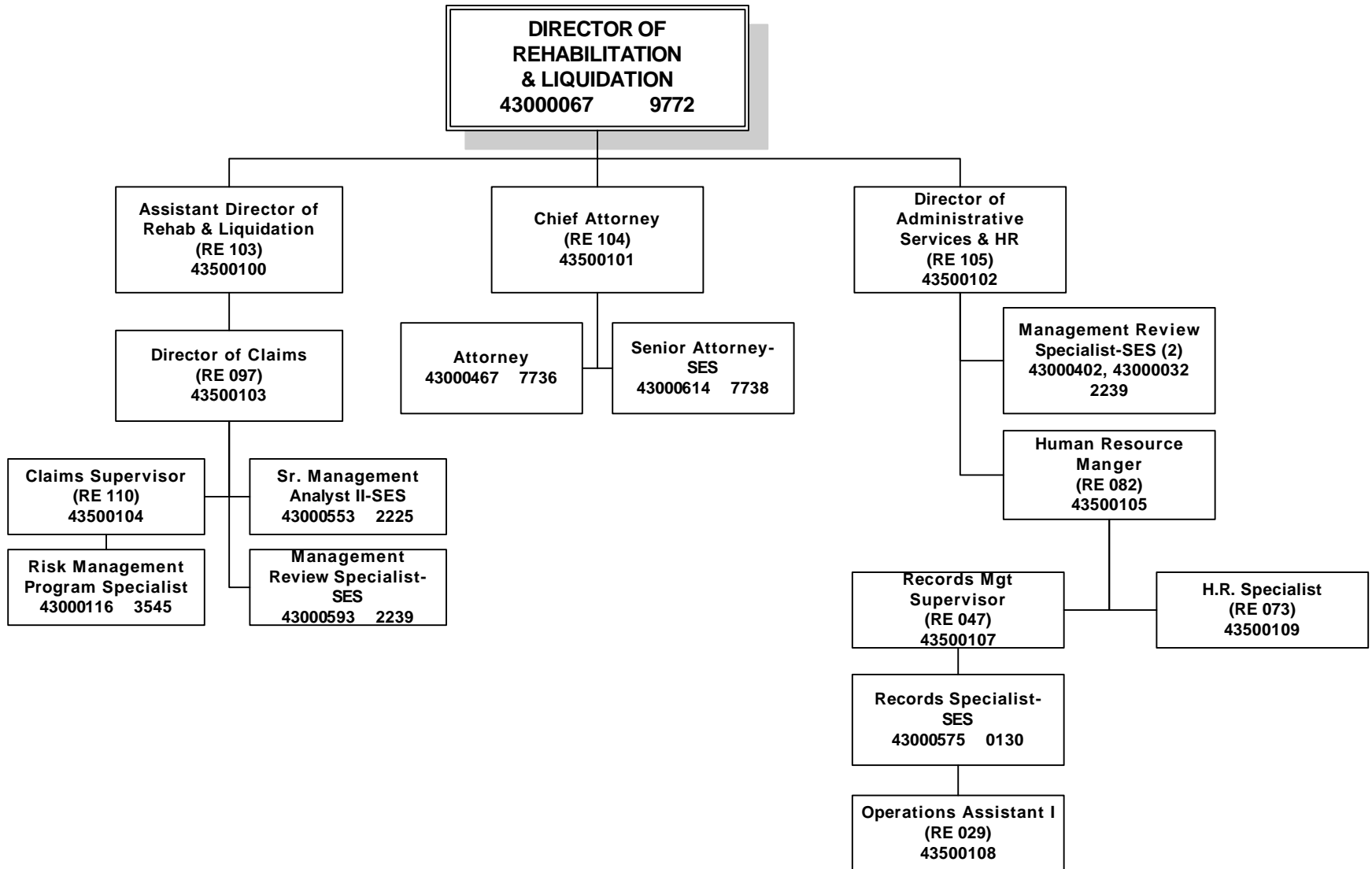


Agents Total FTE: 21  
Workers' Compensation Total FTE: 17  
General Insurance Issues Total FTE: 16  
General Constitutional Total FTE: 12

09-08-08  
Revised 09-09-08

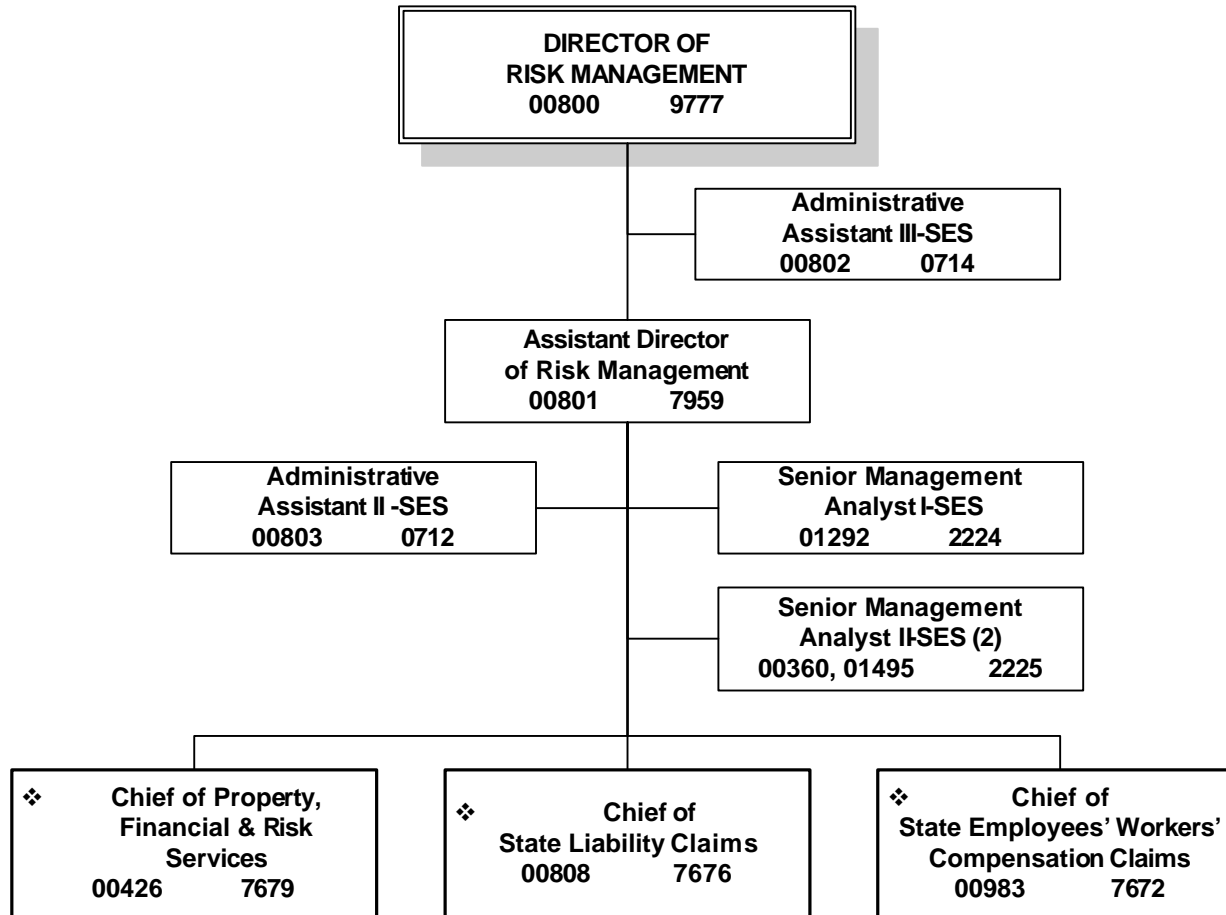
❖ Not included in FTEs for this Section  
\* Administratively Assigned. Not included in FTEs for this Section

**Department of Financial Services  
Office of the General Counsel  
Division of Rehabilitation & Liquidation  
Office of the Director**



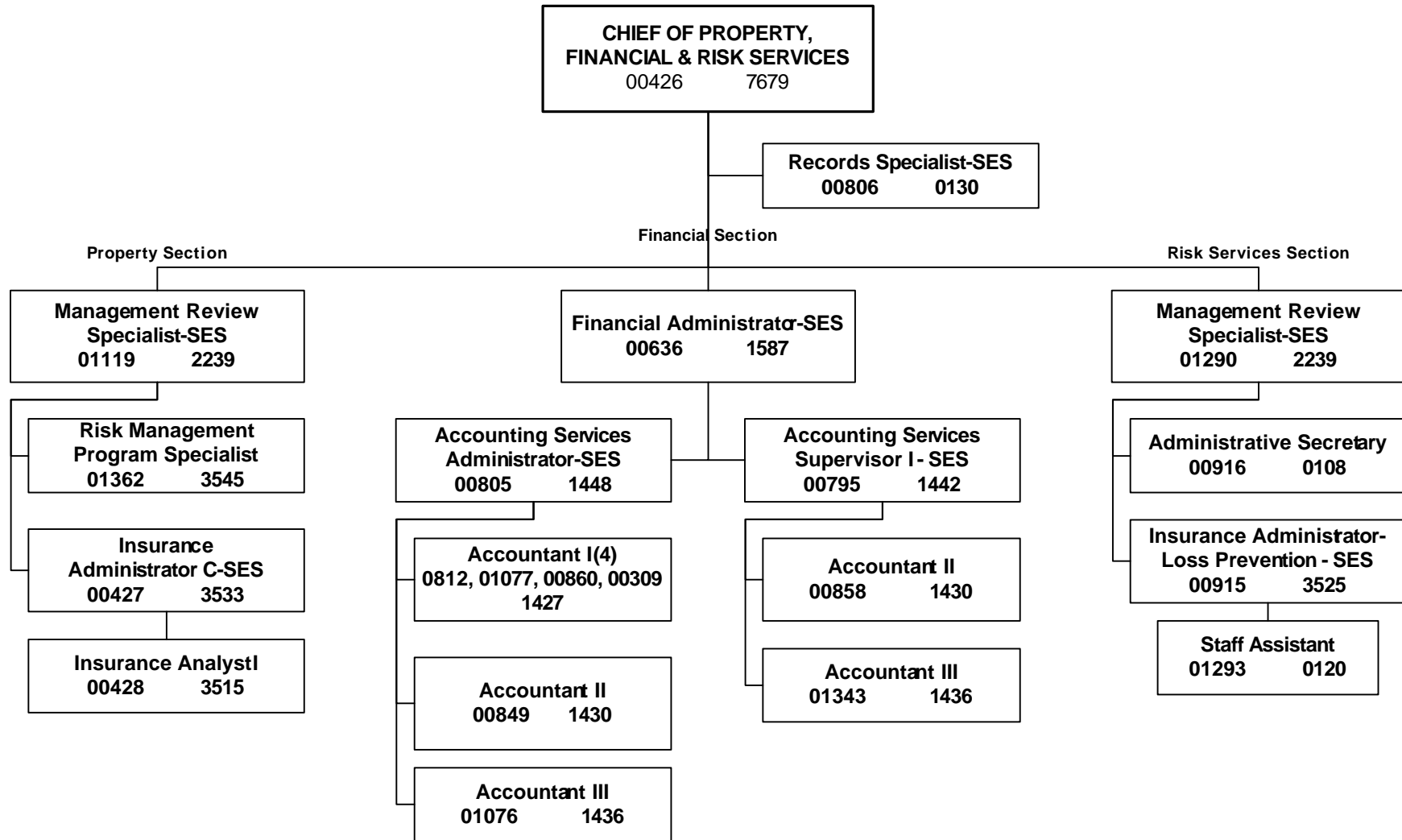
**Department of Financial Services  
Office of the Chief of Staff  
Division of Risk Management  
Office of the Director**

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**Department of Financial Services  
Division of Risk Management  
Bureau of Property, Financial & Risk Services**

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Total FTE = 21

Office of the Chief FTE = 2

Financial Section FTE = 11

Property Section FTE = 4

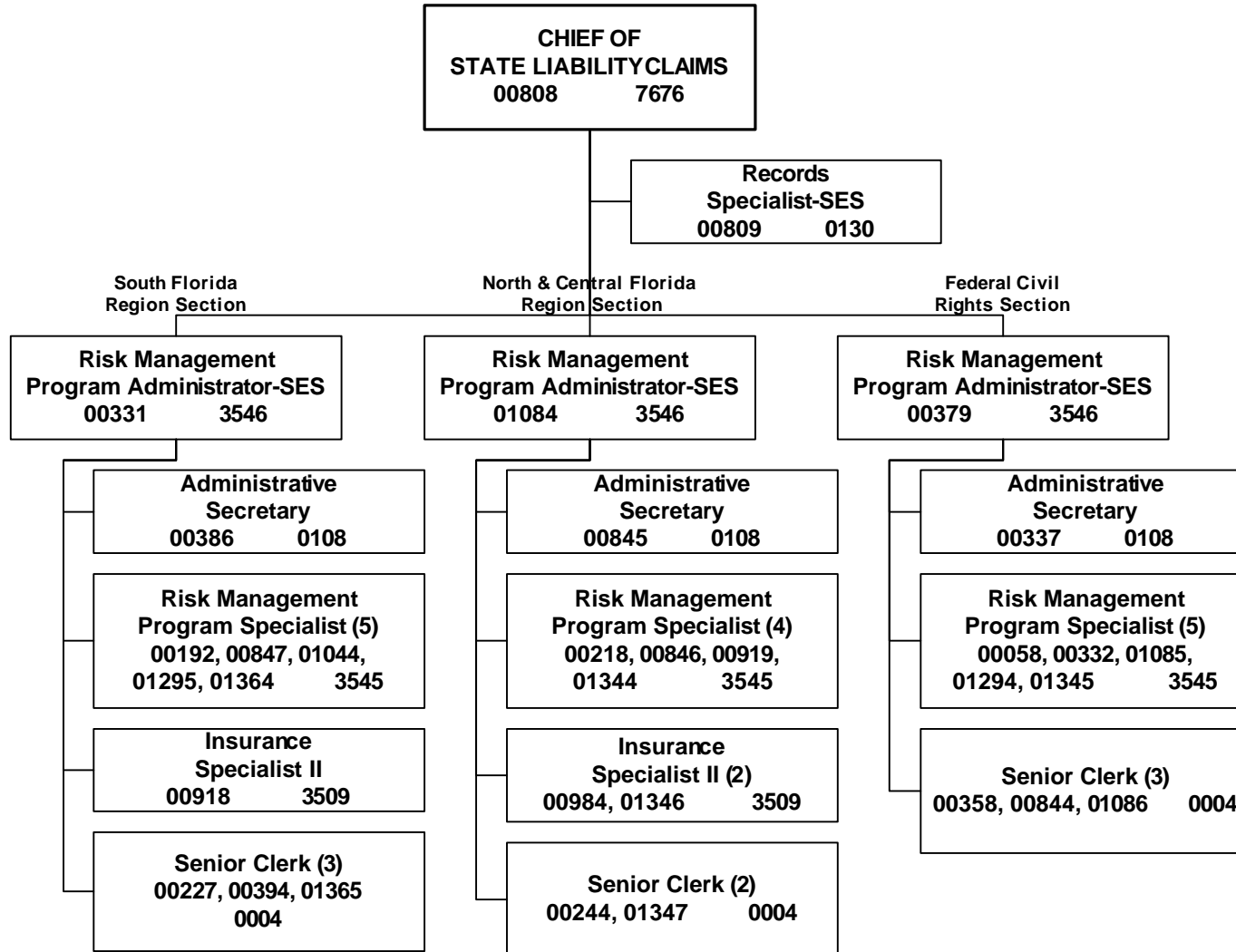
Risk Services Section FTE = 4

07/23/08

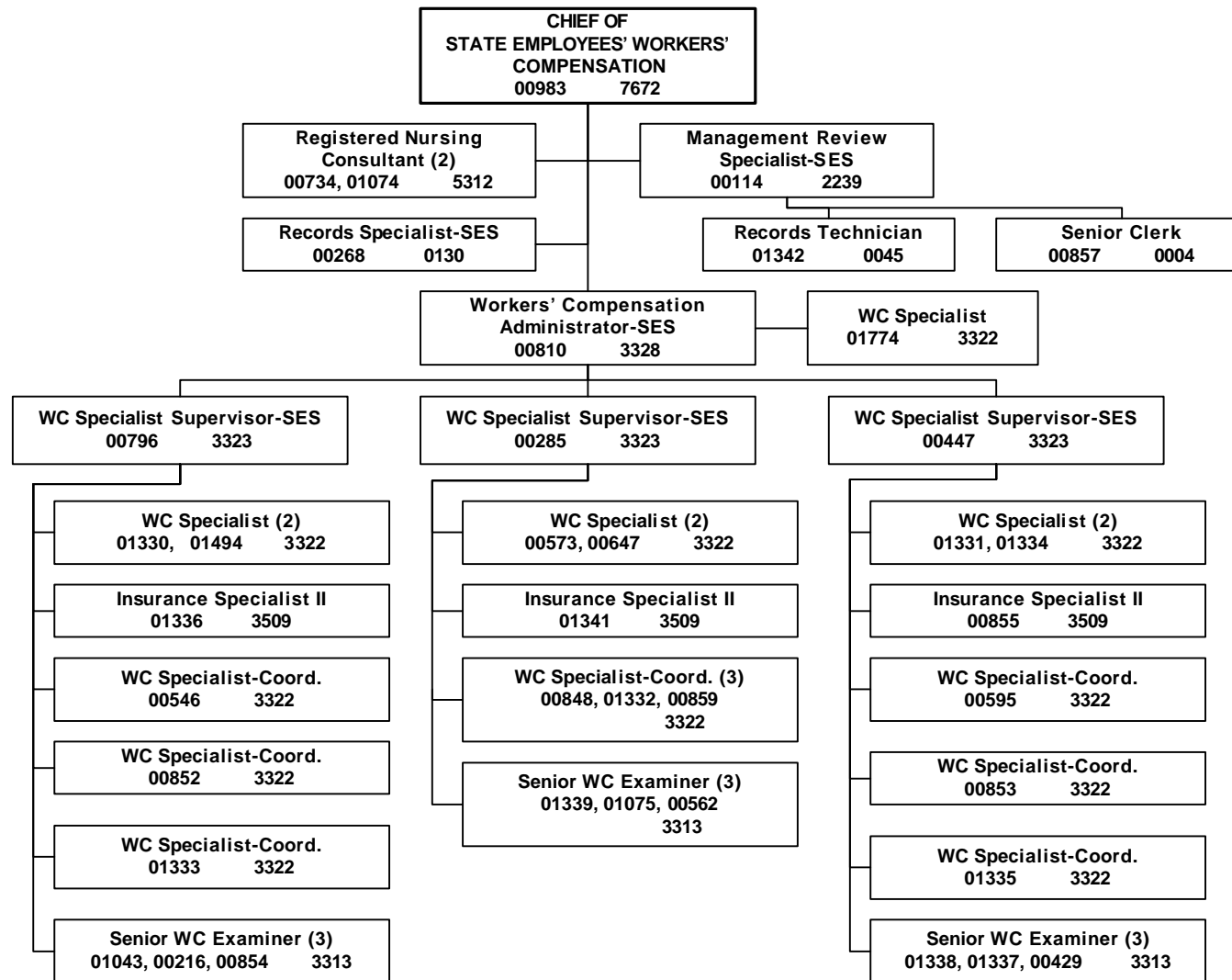
Revised 7/23/08

3-3-2

**Department of Financial Services  
Division of Risk Management  
Bureau of State Liability Claims**

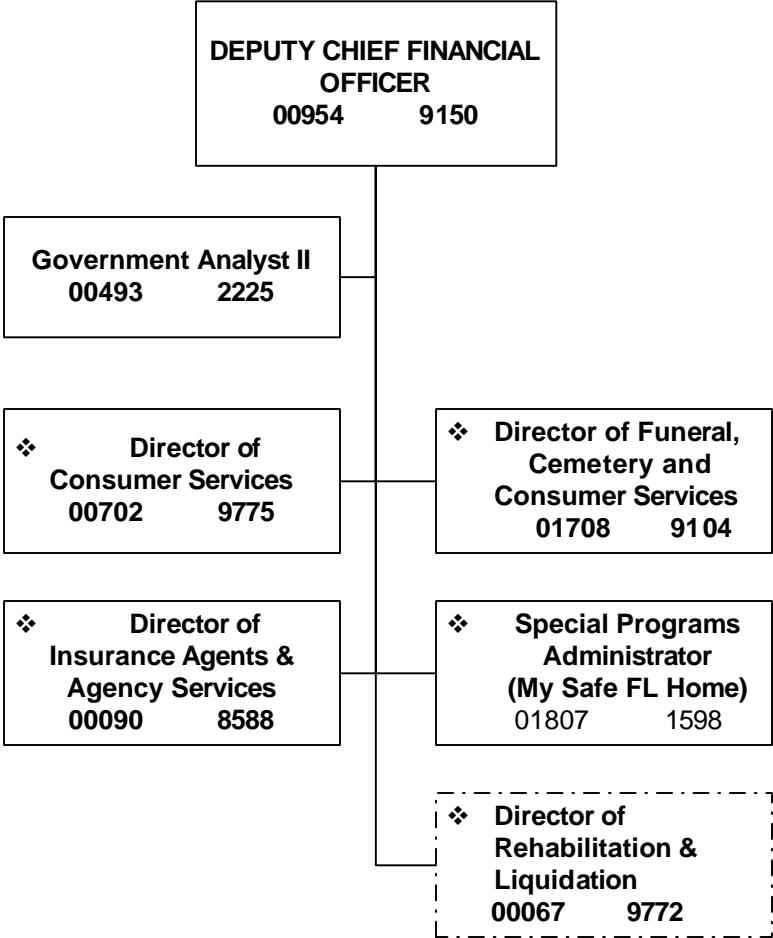


**Department of Financial Services  
Division of Risk Management  
Bureau of State Employees' Workers' Compensation Claims**

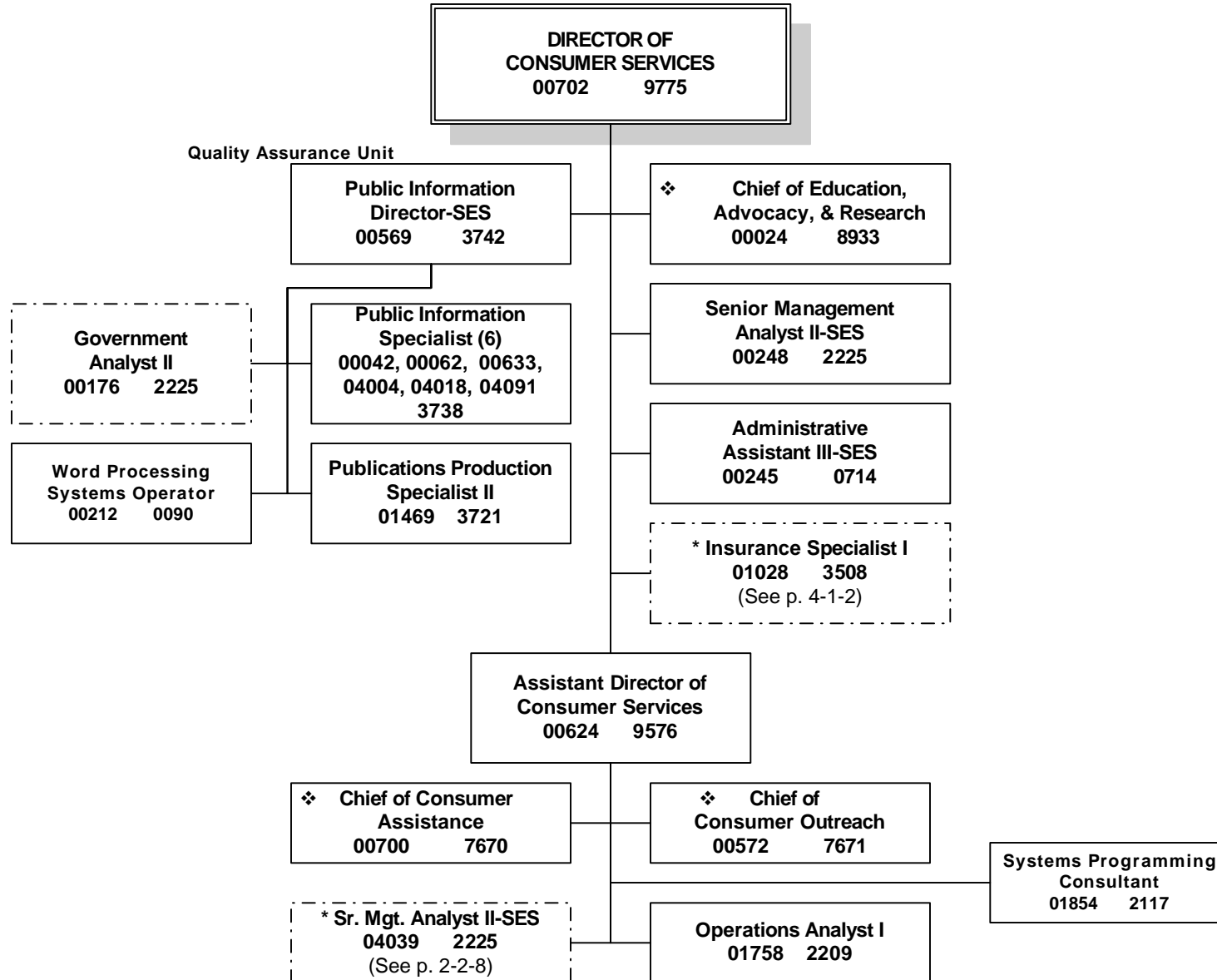


**Department of Financial Services  
Office of Deputy Chief Financial Officer**

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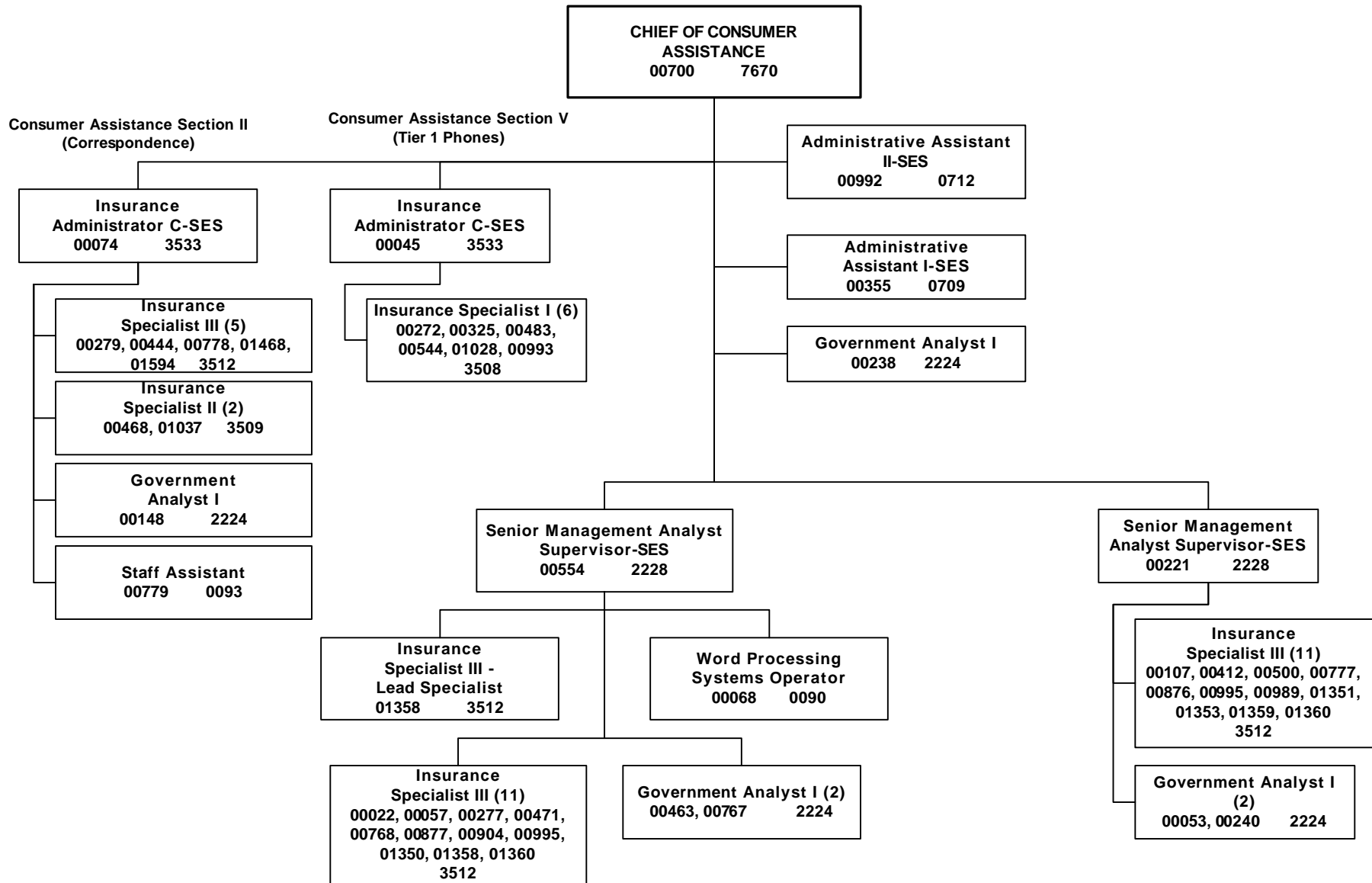


**Department of Financial Services  
Office of Deputy Chief Financial Officer  
Division of Consumer Services  
Office of the Director**

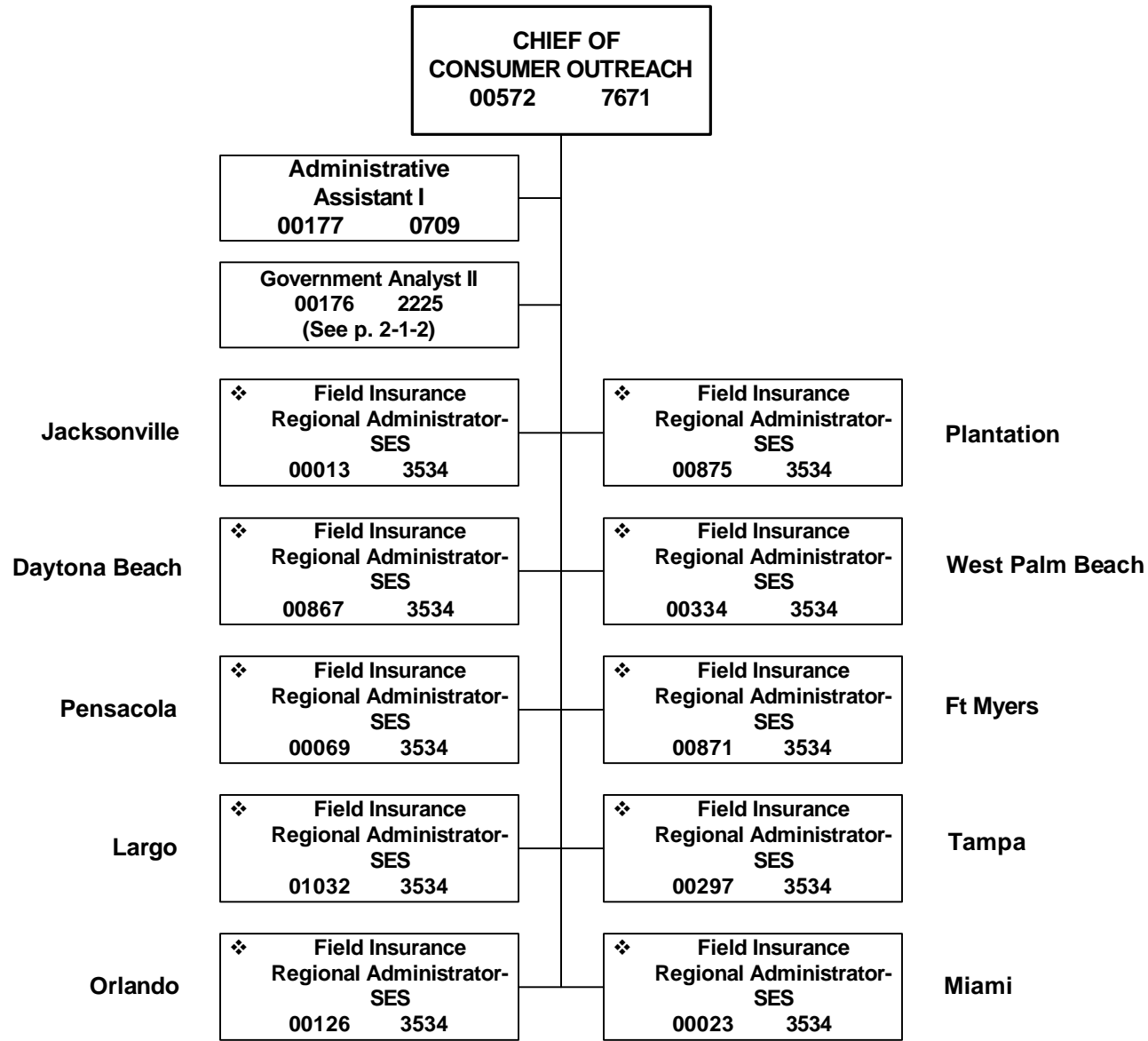




Department of Financial Services  
 Division of Consumer Services  
 Bureau of Consumer Assistance

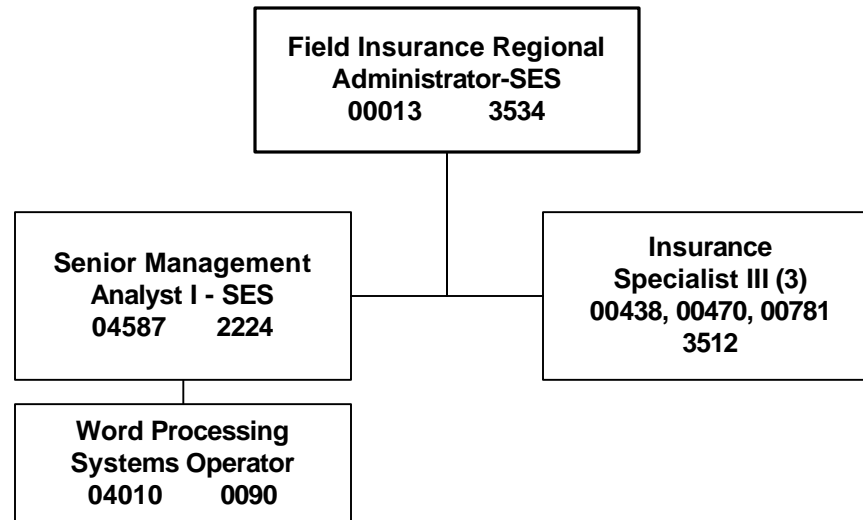


**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach**



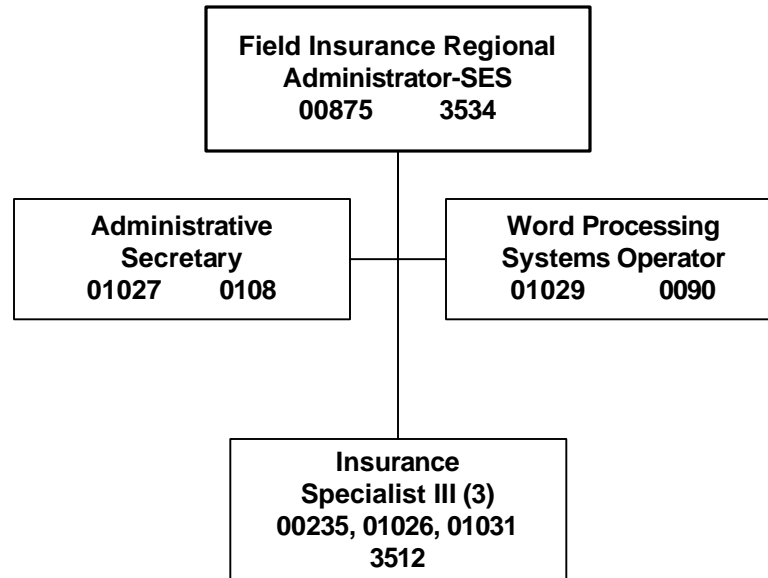
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Jacksonville Service Office**

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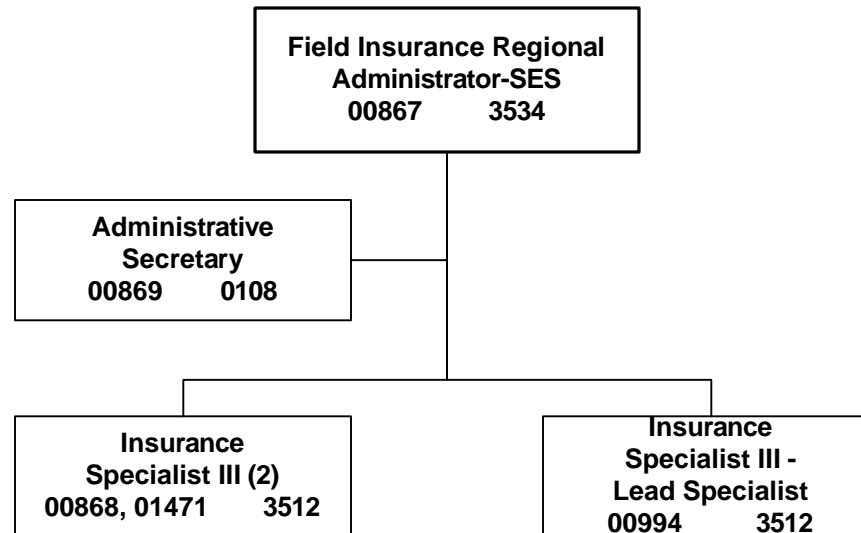
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Plantation Service Office**

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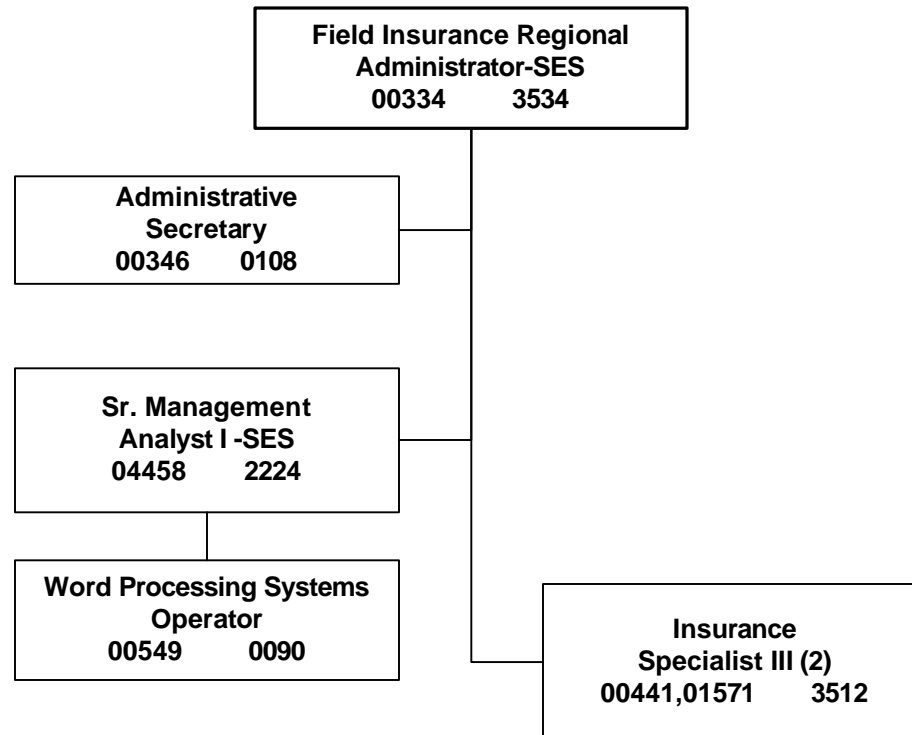
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Daytona Beach Service Office**

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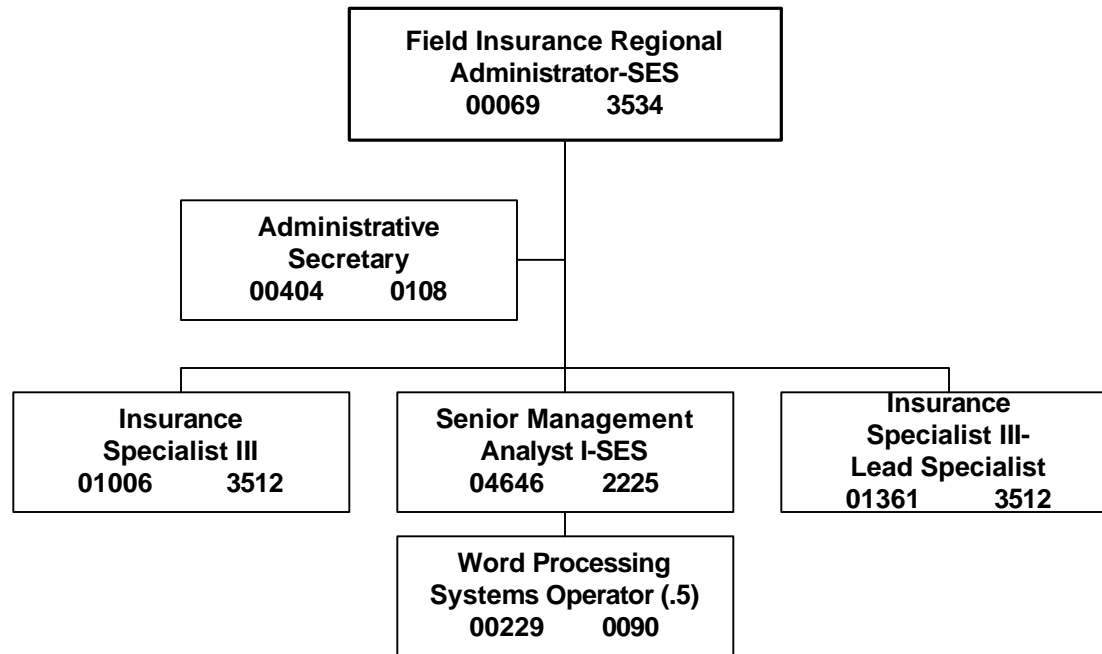
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
West Palm Beach Service Office**

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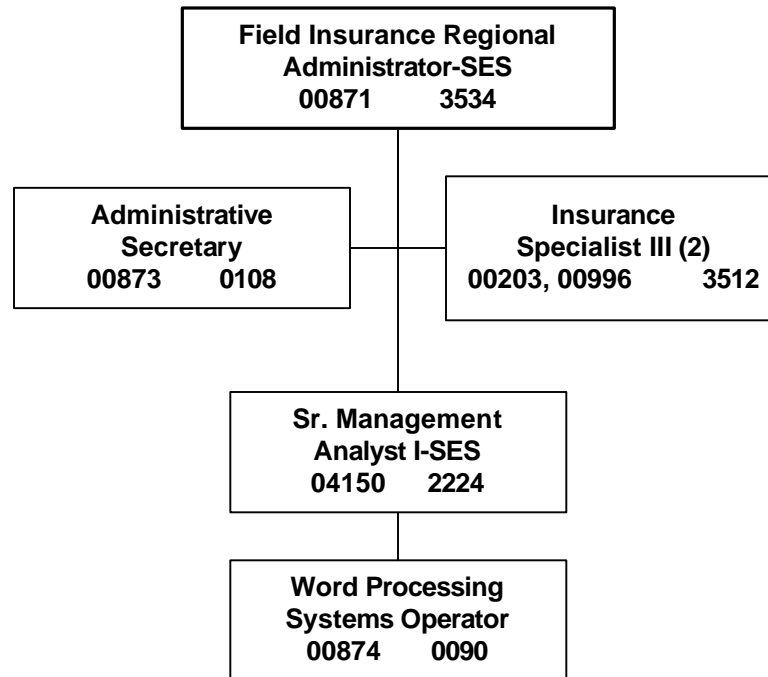
Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Pensacola Service Office

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**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Ft. Myers Service Office**

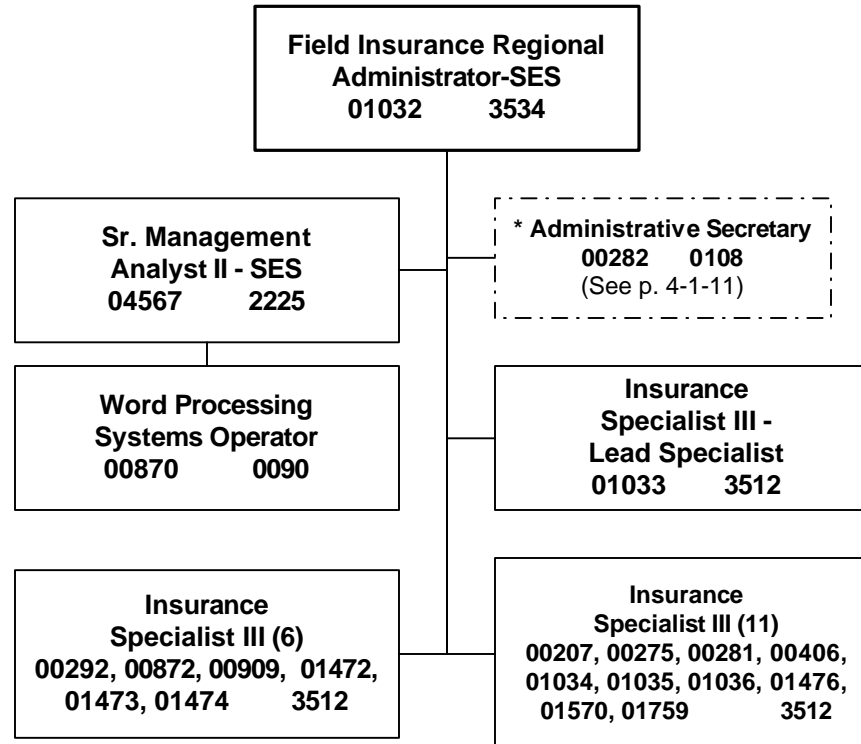
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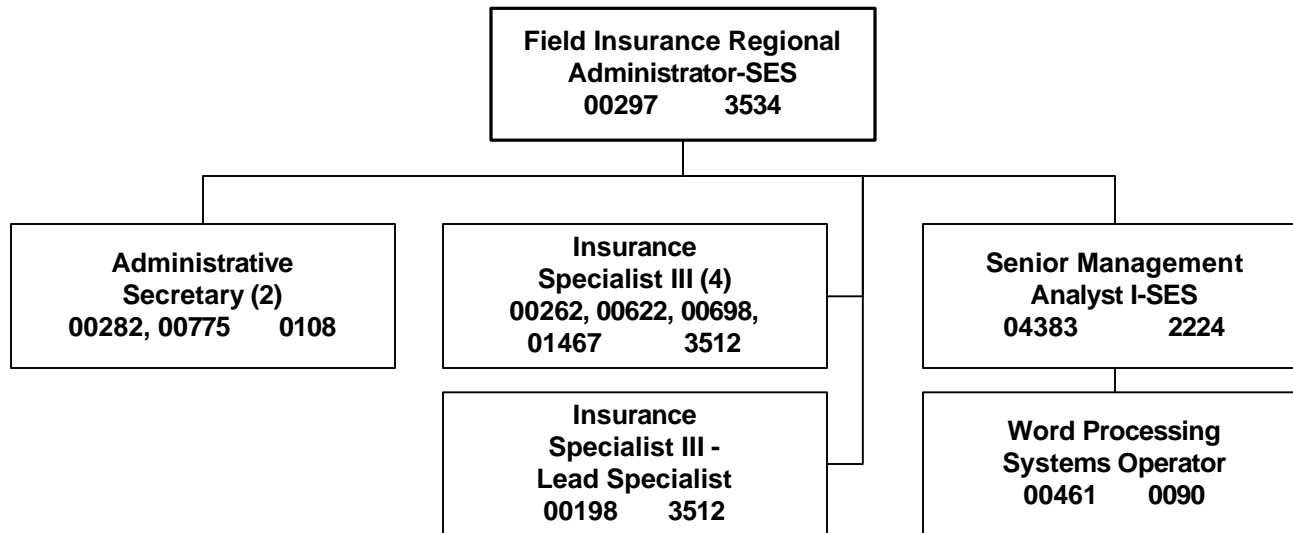
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Largo Service Office**

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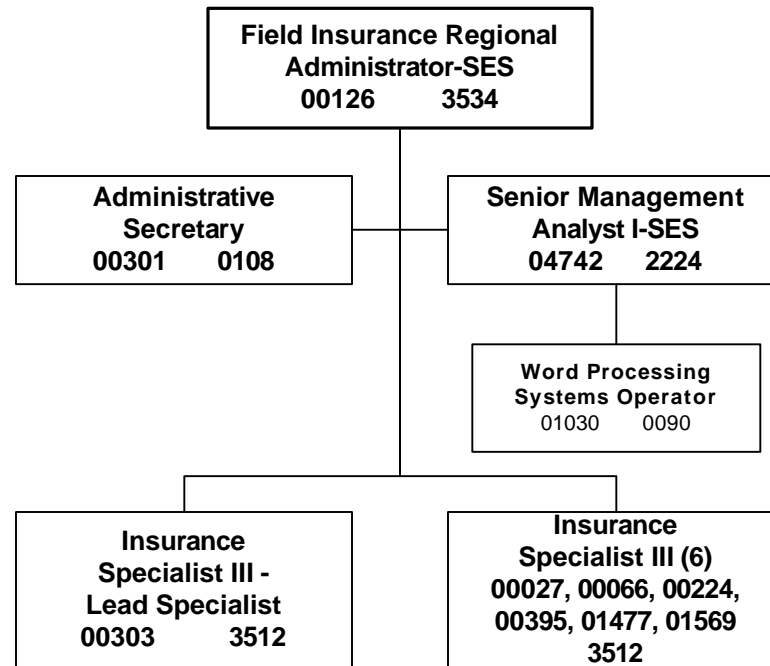
**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Tampa Service Office**

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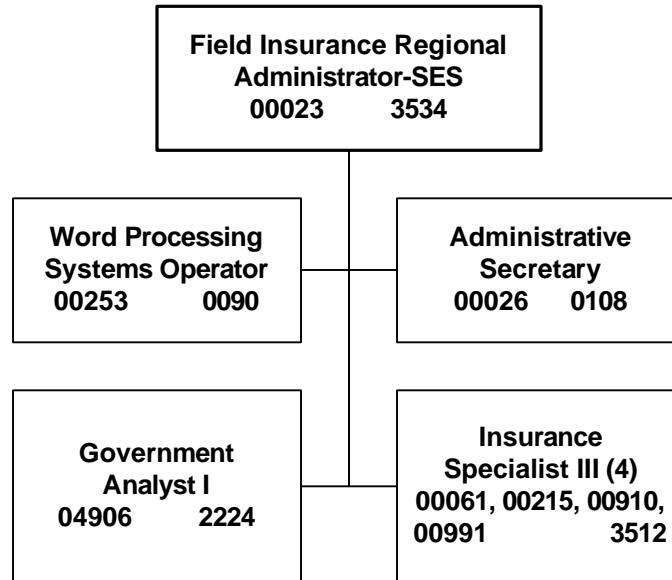
Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Orlando Service Office

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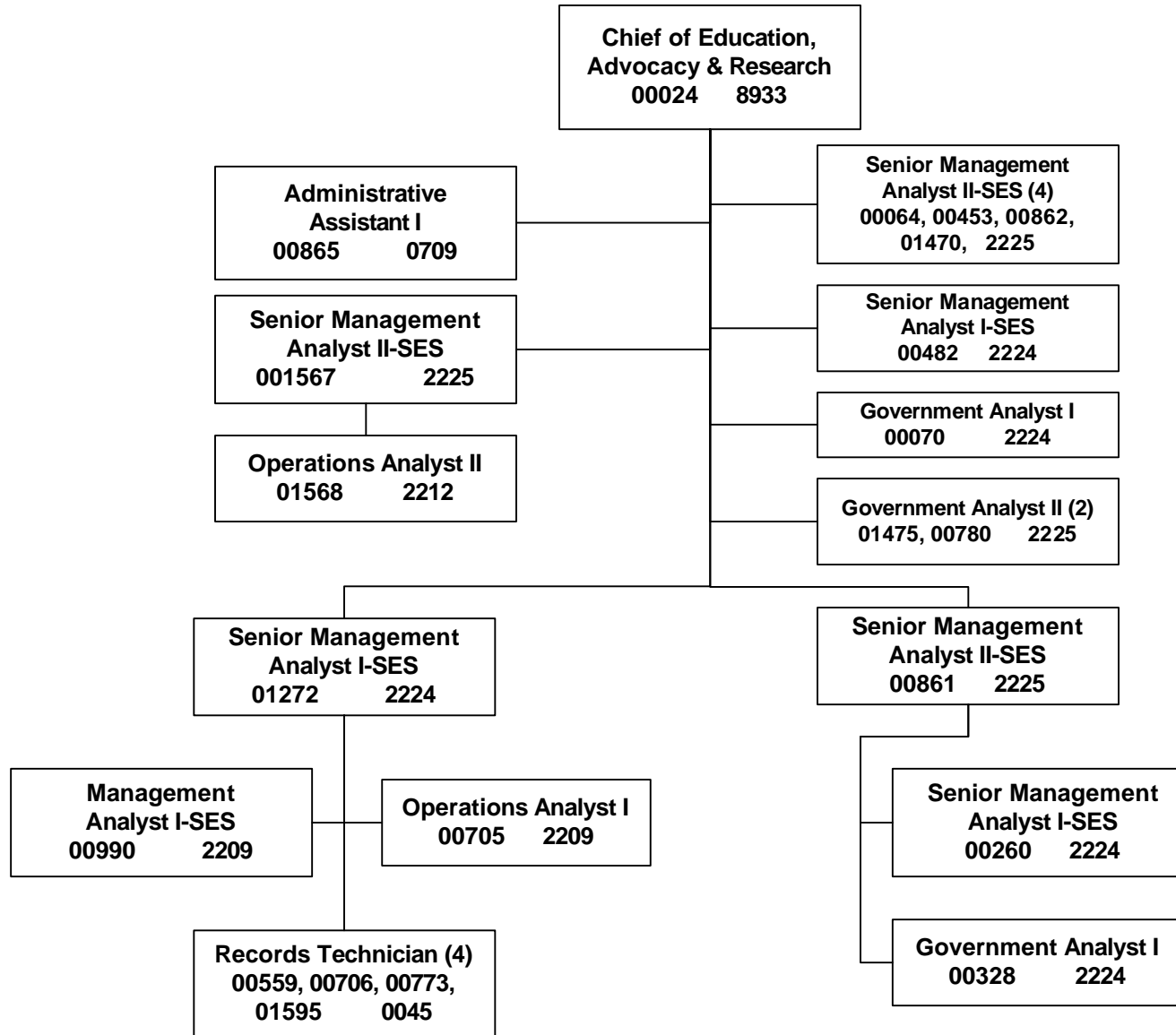


**Department of Financial Services  
Division of Consumer Services  
Bureau of Consumer Outreach  
Miami Service Office**

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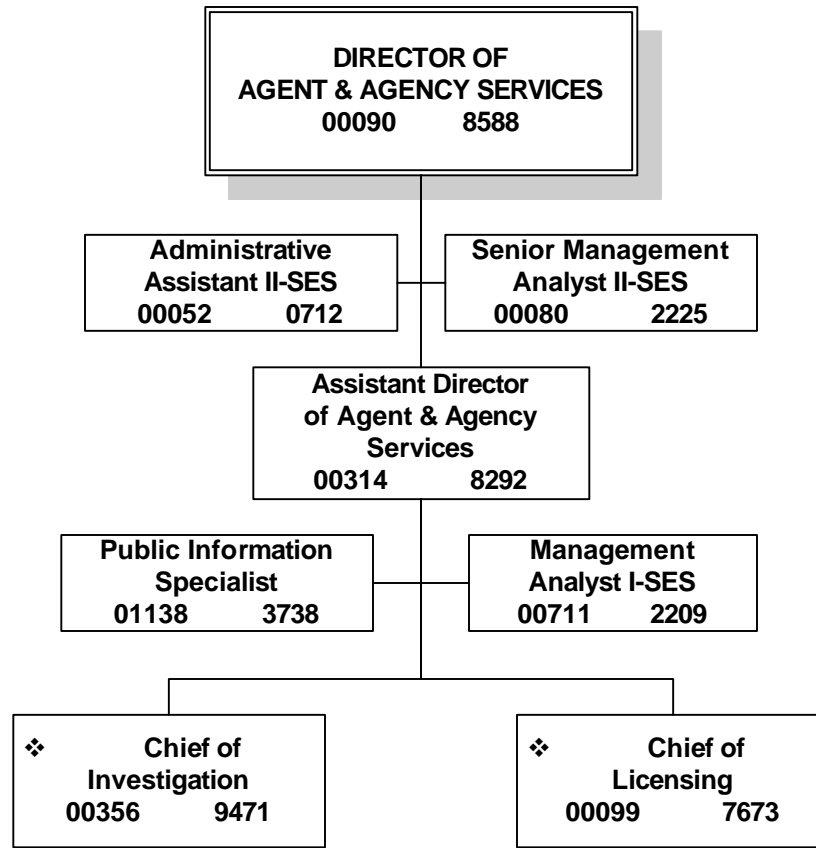


**Department of Financial Services  
Division of Consumer Services  
Bureau of Education, Advocacy, and Research**



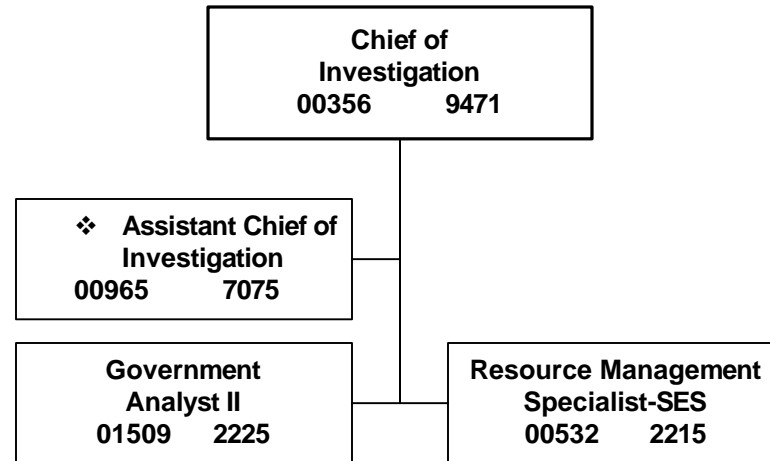
**Department of Financial Services  
Division of Insurance Agents & Agency Services  
Office of the Director**

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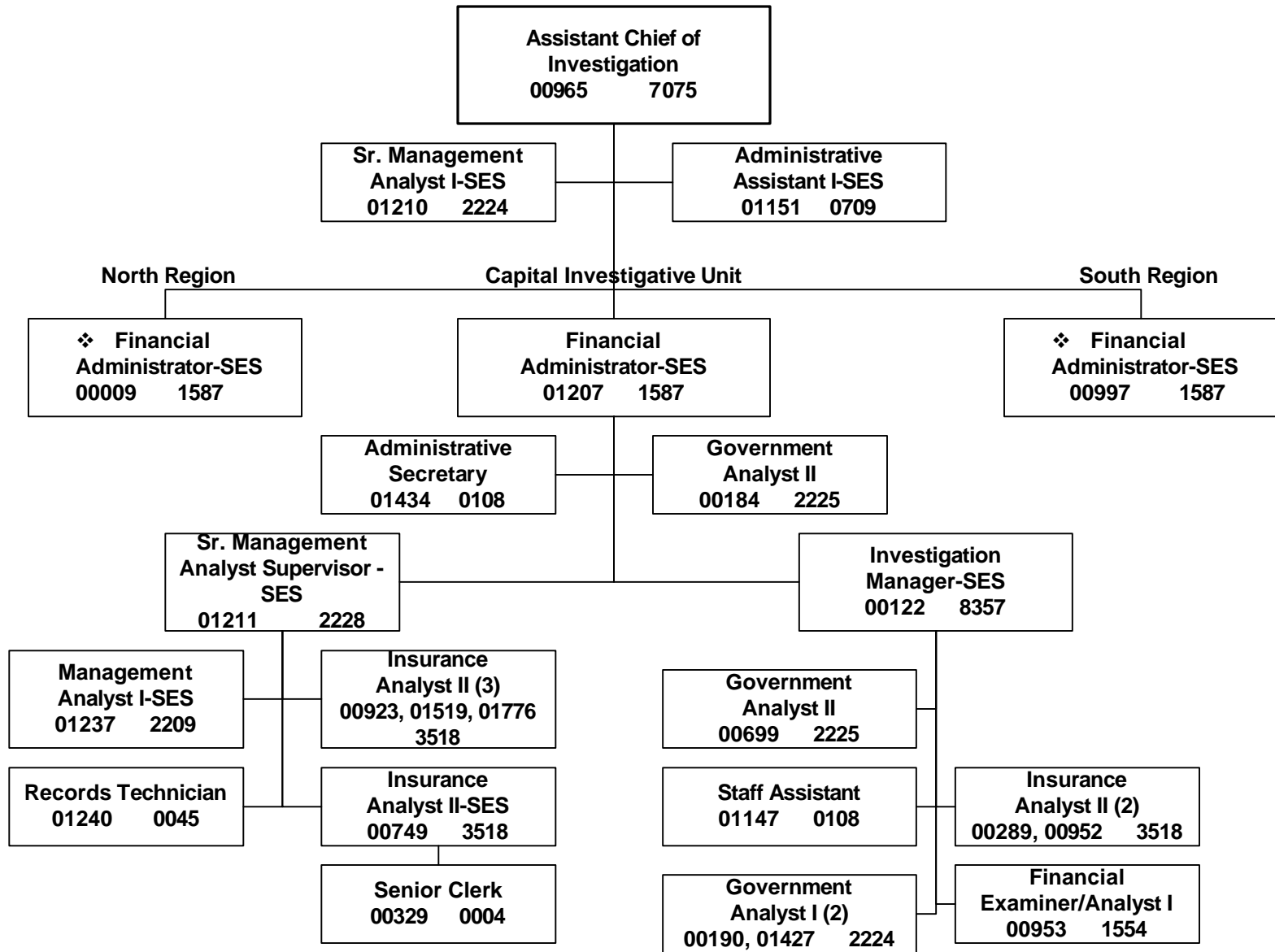


**Department of Financial Services  
Division of Insurance Agents & Agency Services  
Bureau of Investigation  
Office of the Chief**

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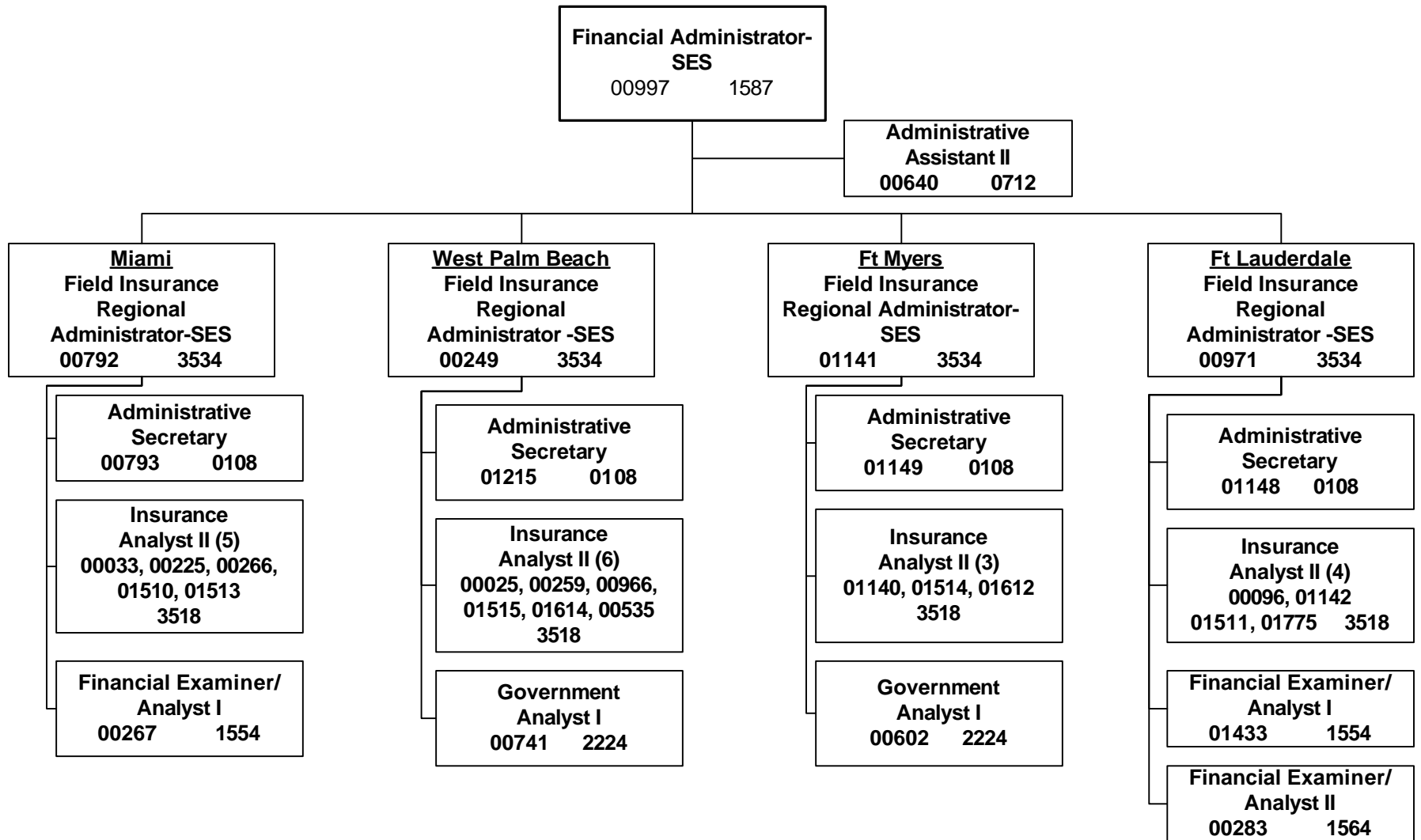


**Department of Financial Services  
 Division of Insurance Agents & Agency Services  
 Bureau of Investigation  
 Office of the Assistant Chief**

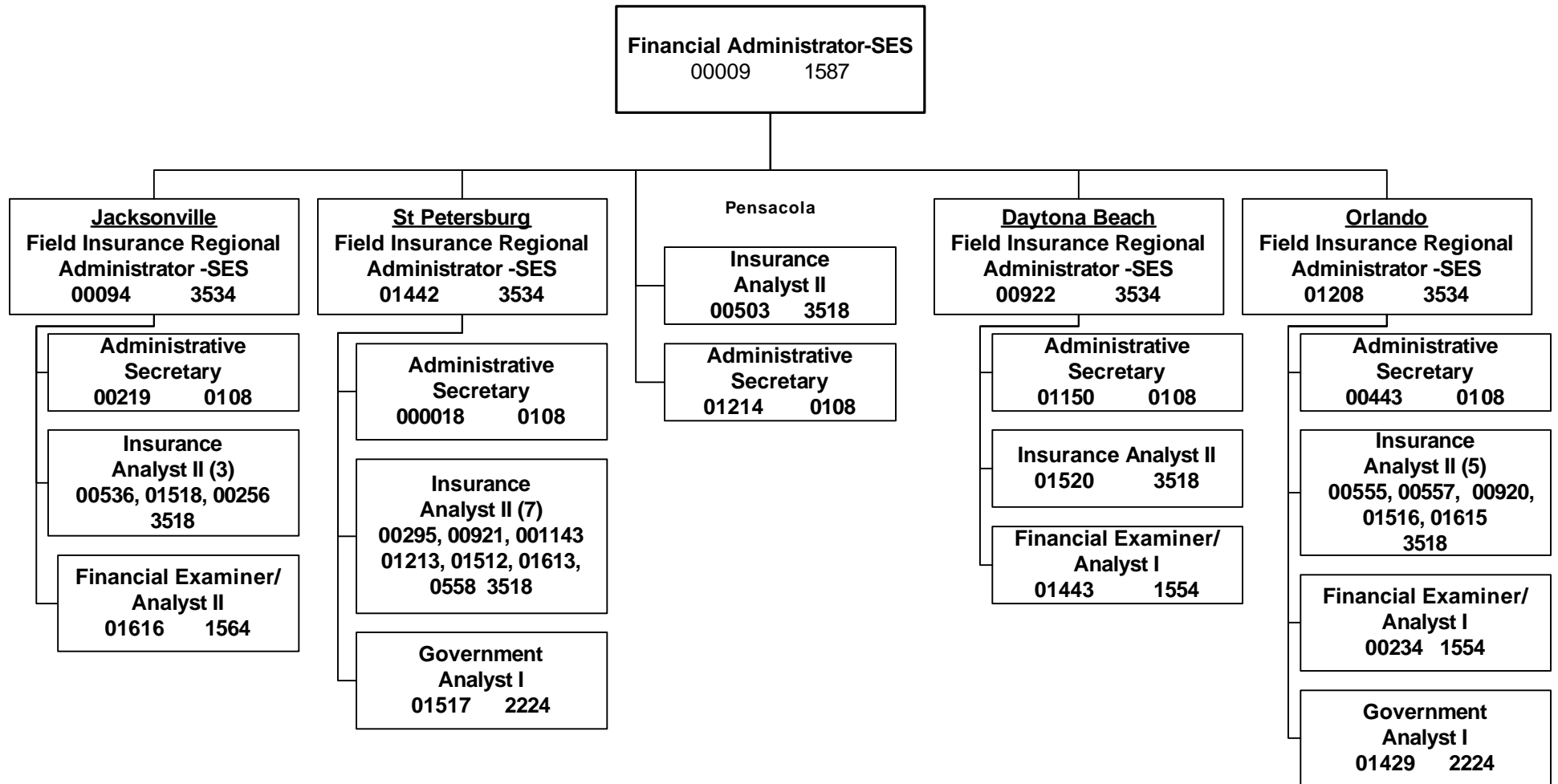




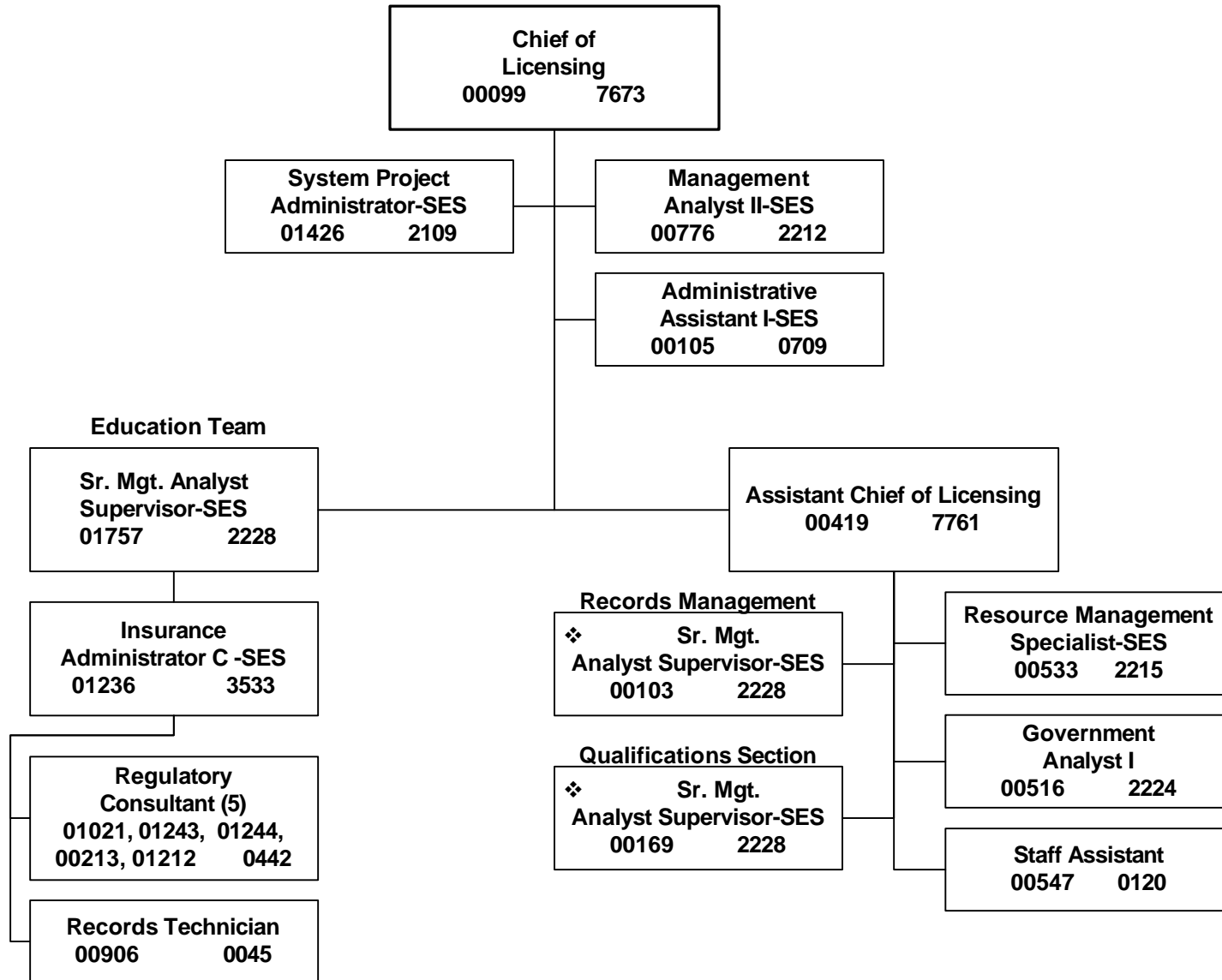
**Department of Financial Services  
 Division of Insurance Agents & Agency Services  
 Bureau of Investigation  
 South Region**



**Department of Financial Services  
Division of Insurance Agents & Agency Services  
Bureau of Investigation  
North Region**

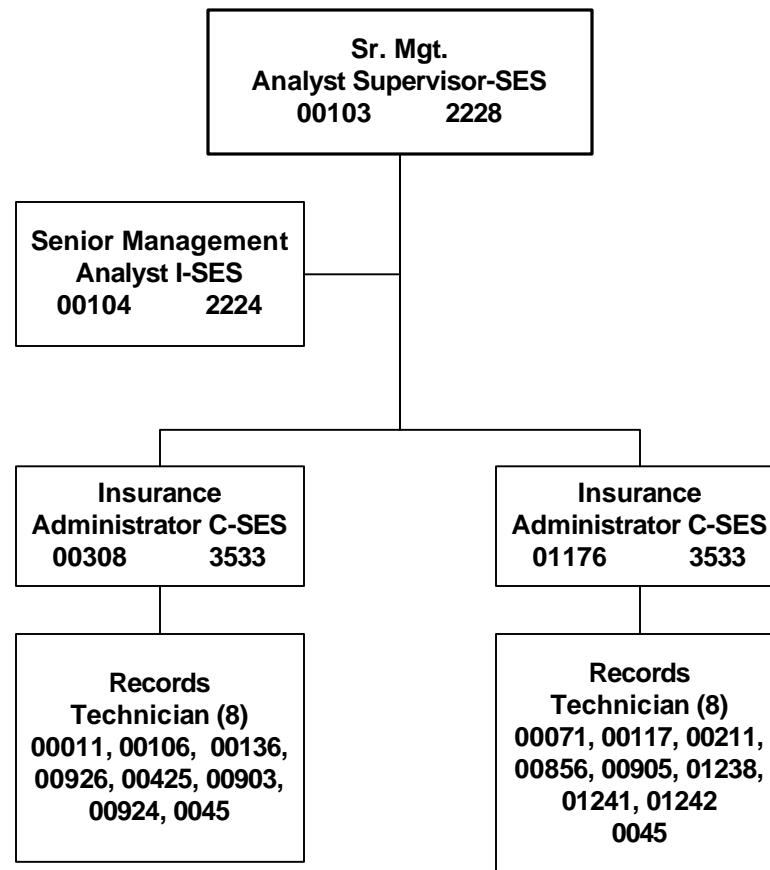


**Department of Financial Services  
Division of Insurance Agents & Agency Services  
Bureau of Licensing  
Office of the Chief**

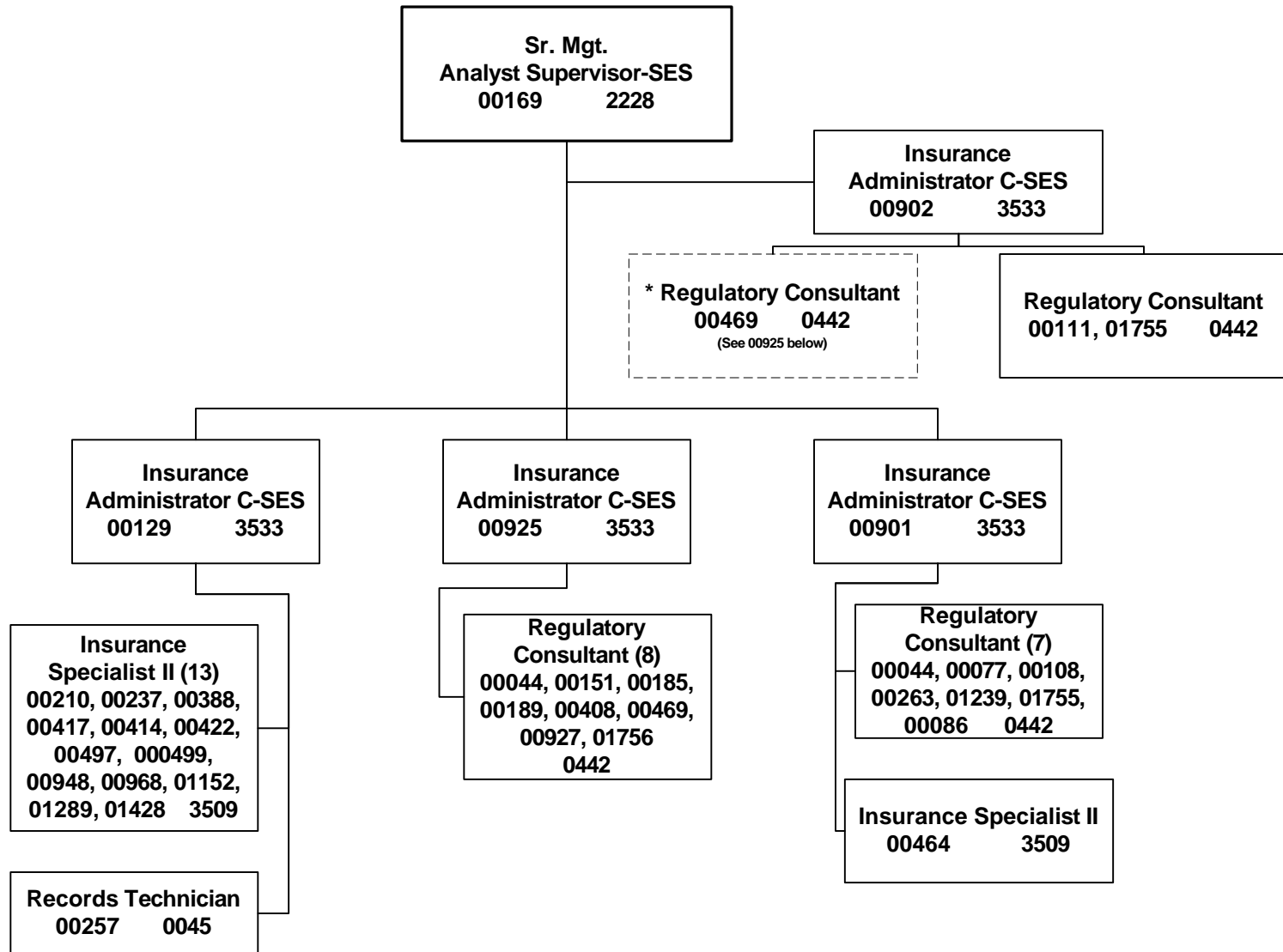


**Department of Financial Services  
Division of Insurance Agents & Agency Services  
Bureau of Licensing  
Records Management**

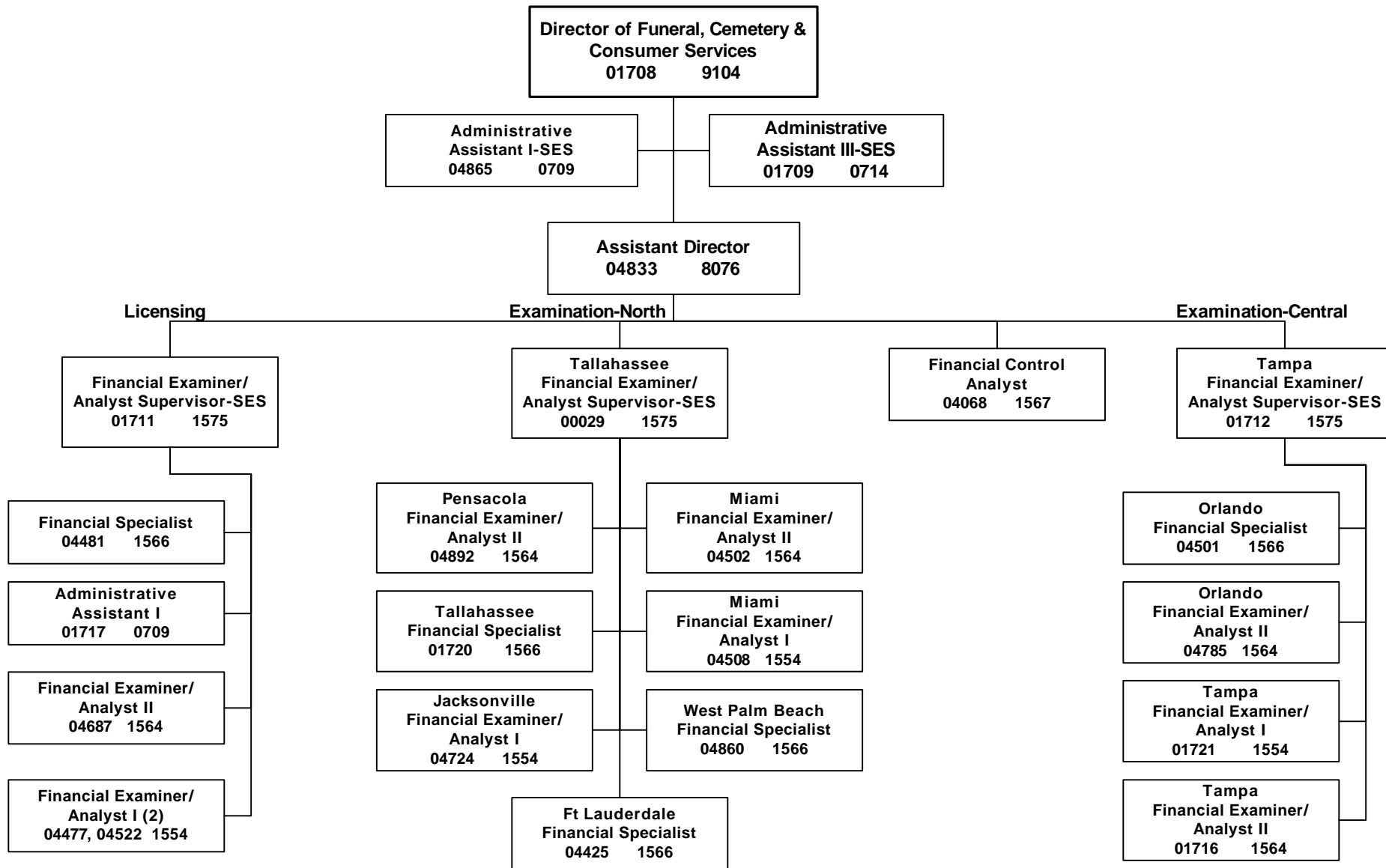
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**Department of Financial Services  
 Division of Insurance Agents & Agency Services  
 Bureau of Licensing  
 Qualifications Section**

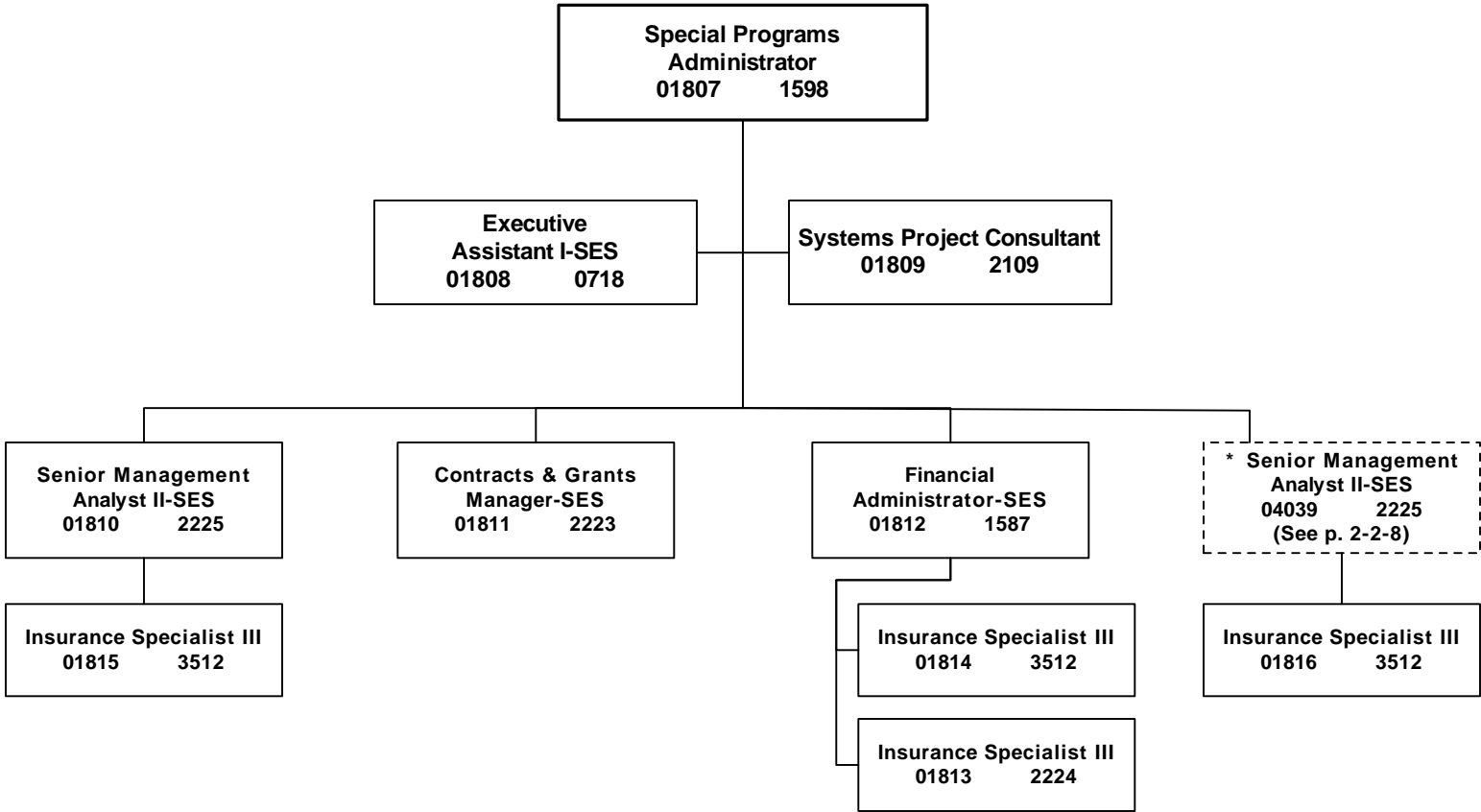


**Department of Financial Services  
Division of Funeral, Cemetery and Consumer Services**



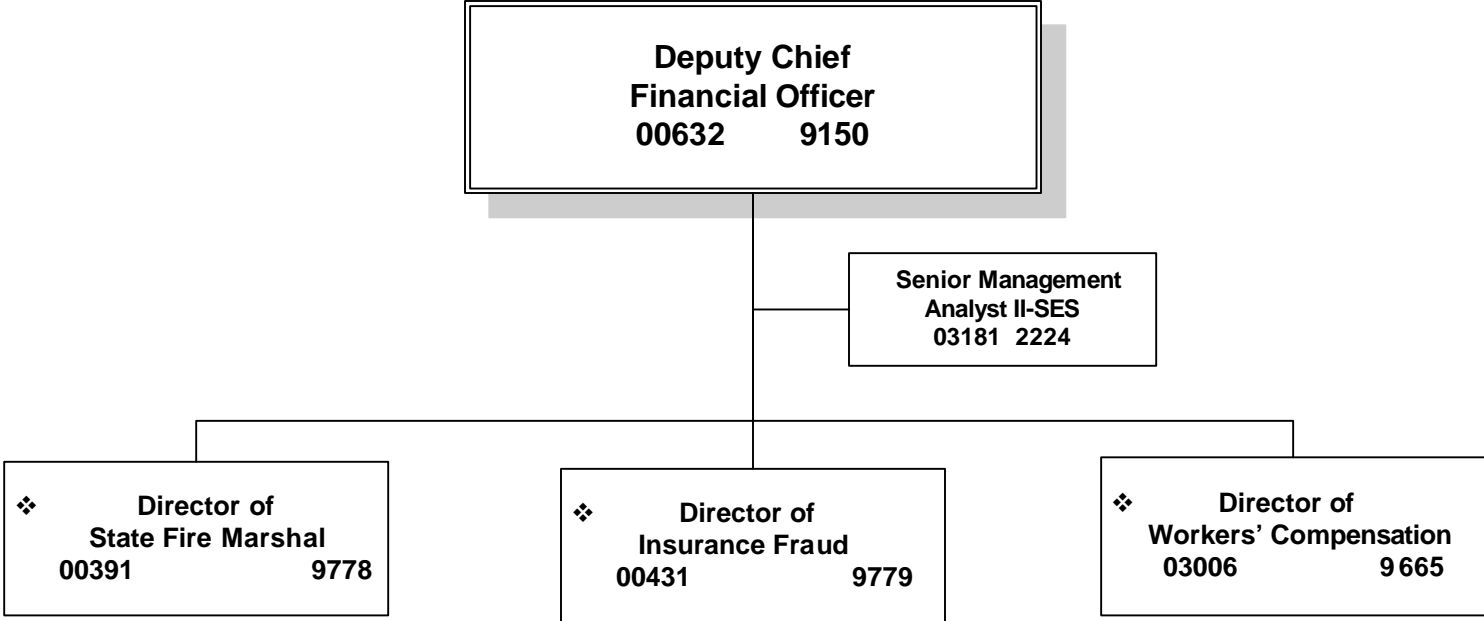
**Department of Financial Services  
Office of Deputy Chief Financial Officer  
My Safe Florida Home**

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**Department of Financial Services  
Office of the Deputy Chief Financial Officer**

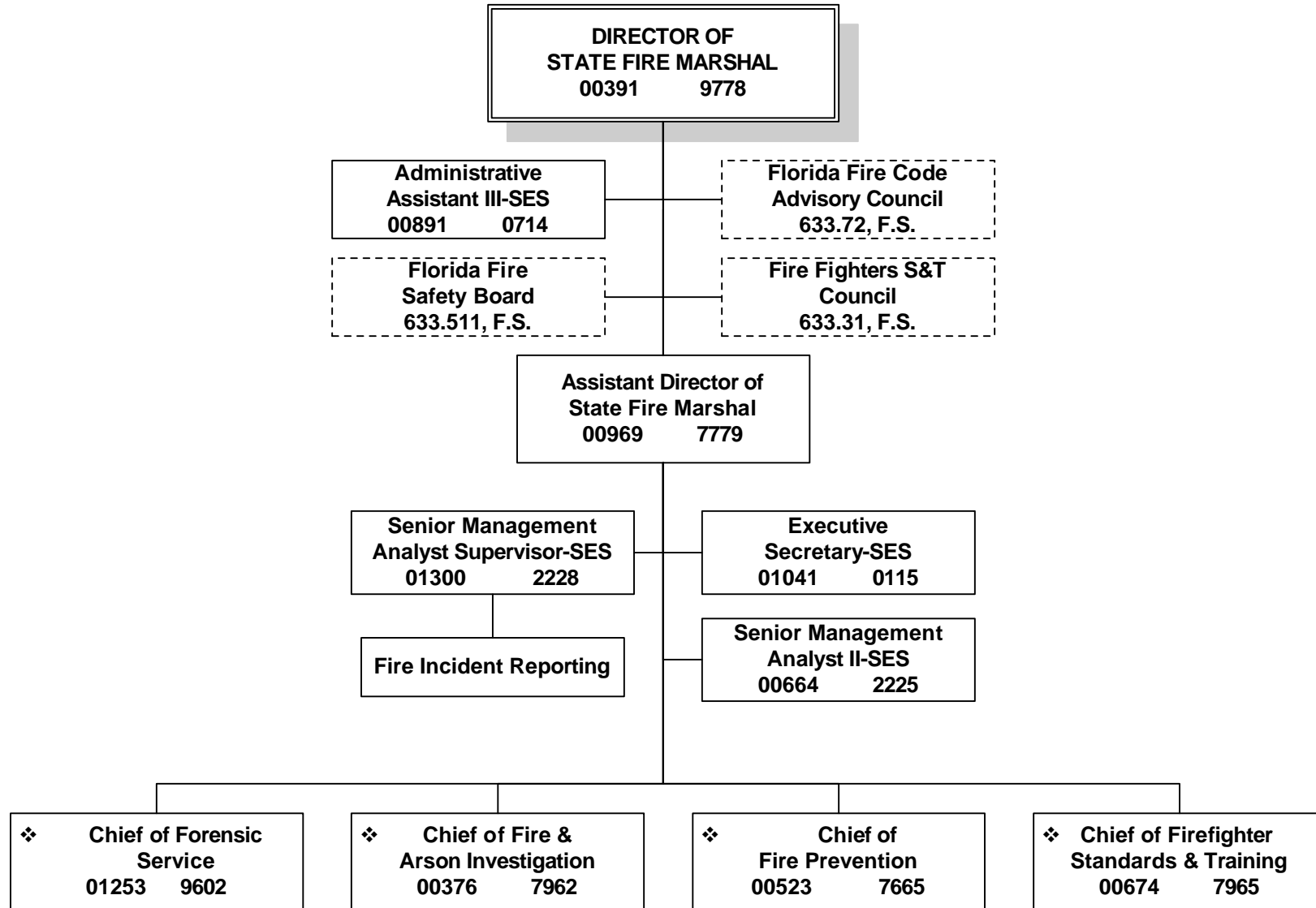
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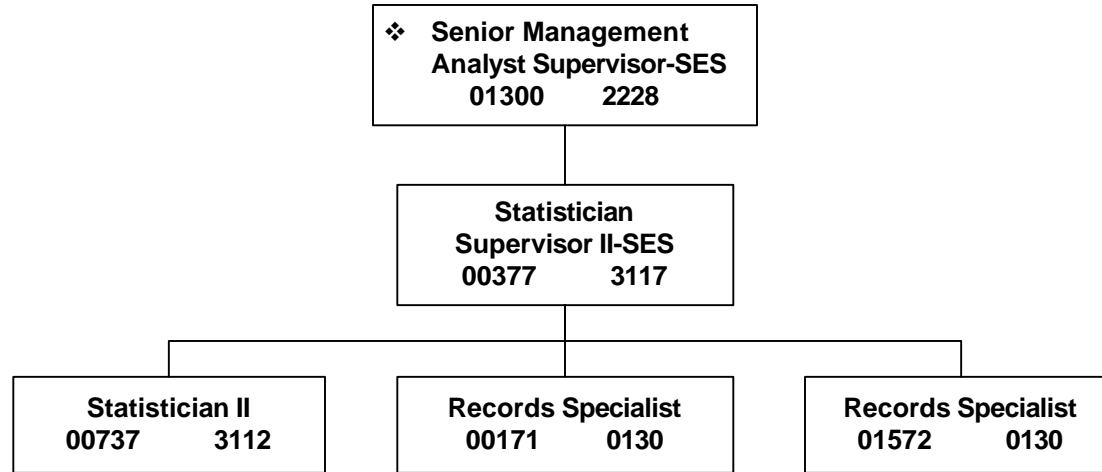
**Department of Financial Services  
Division of State Fire Marshal  
Office of the Director**

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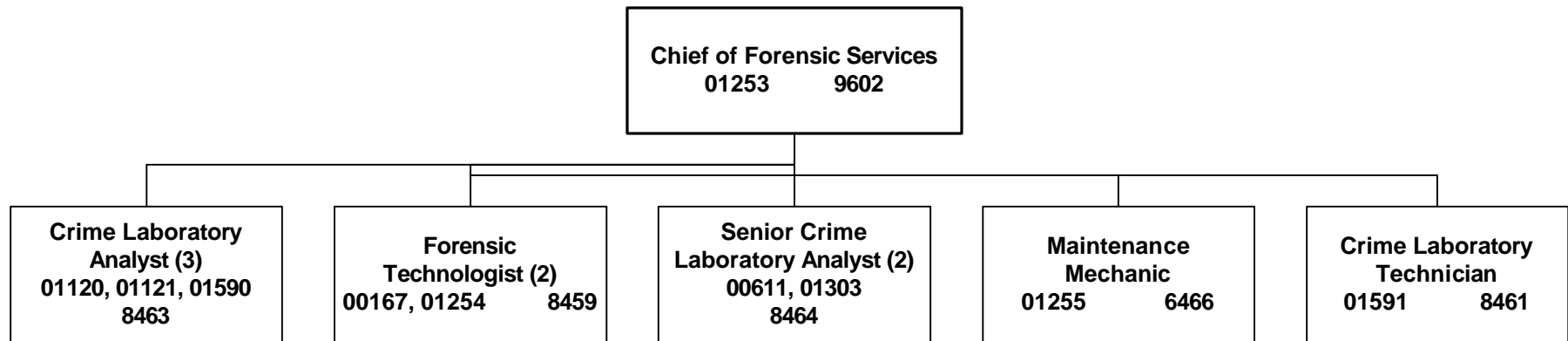
**Department of Financial Services  
Division of State Fire Marshal  
Office of the Director  
Fire Incident Reporting Section**

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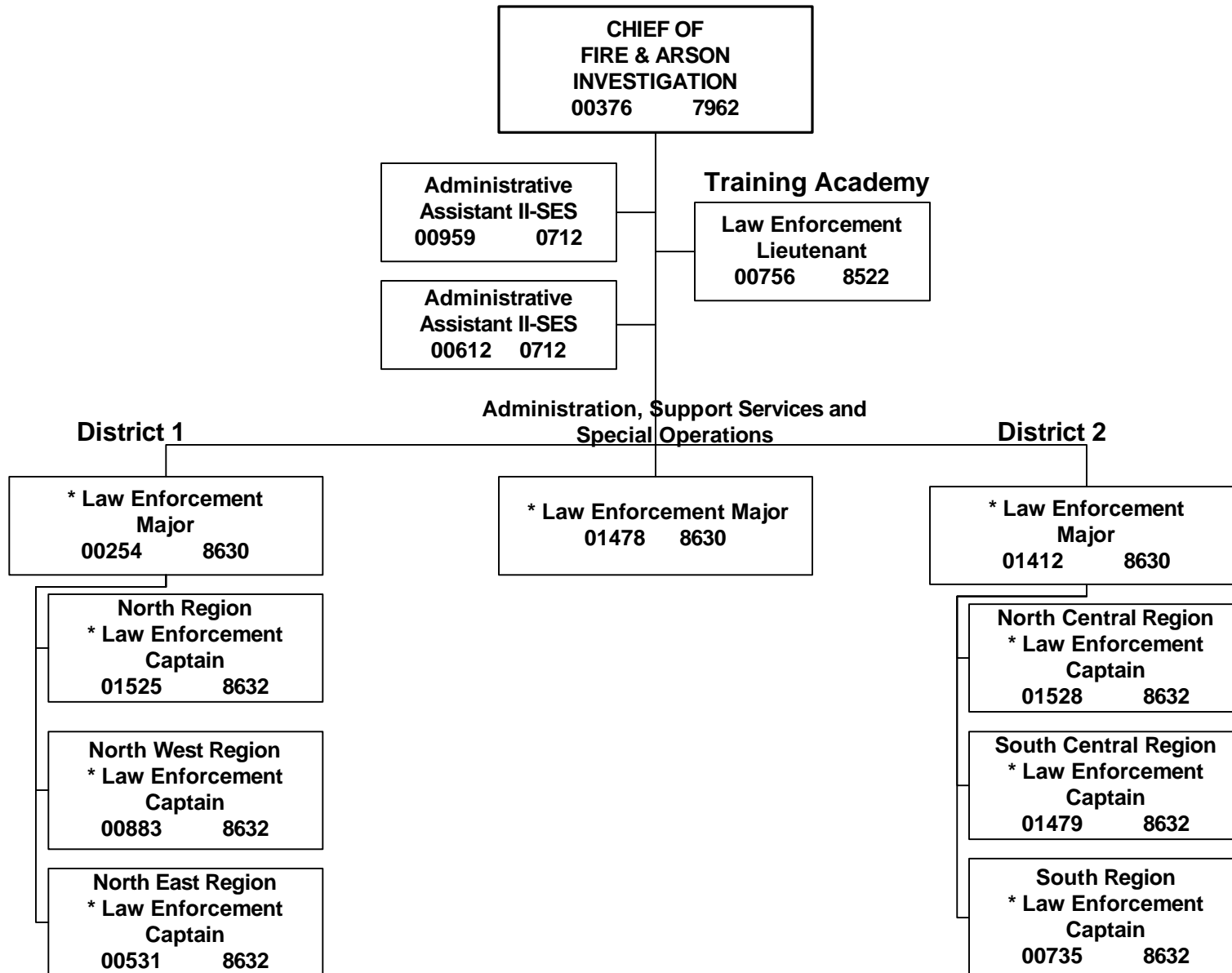


**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Forensic Fire & Explosives Analysis**

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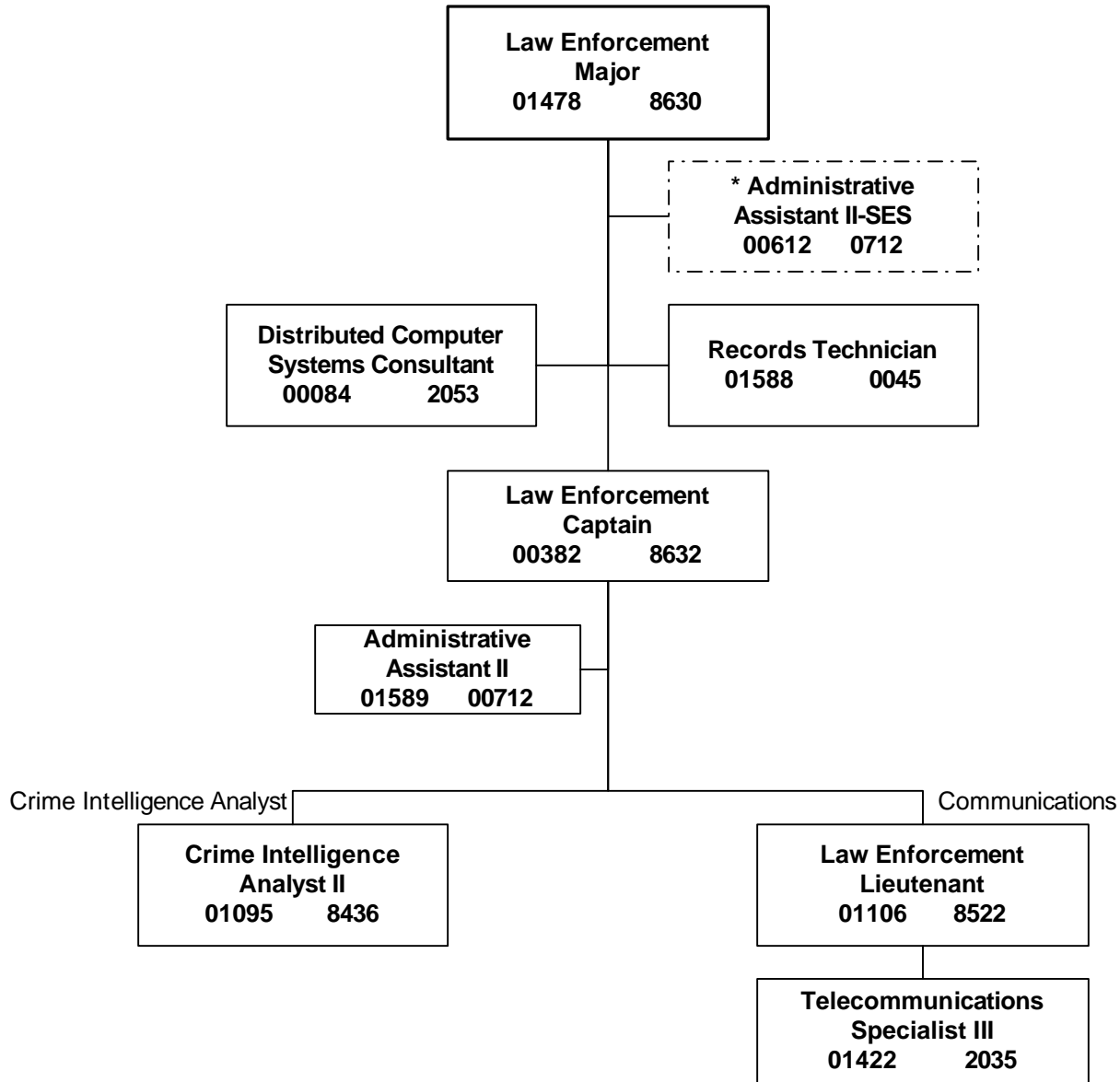


**Department of Financial Services  
 Division of State Fire Marshal  
 Bureau of Fire & Arson Investigations  
 Office of the Chief**



**Department of Financial Services  
Division of State Fire Marshal  
Office of the Chief  
Administration, Support Services and Special Operations**

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**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Fire & Arson Investigation  
District 1**

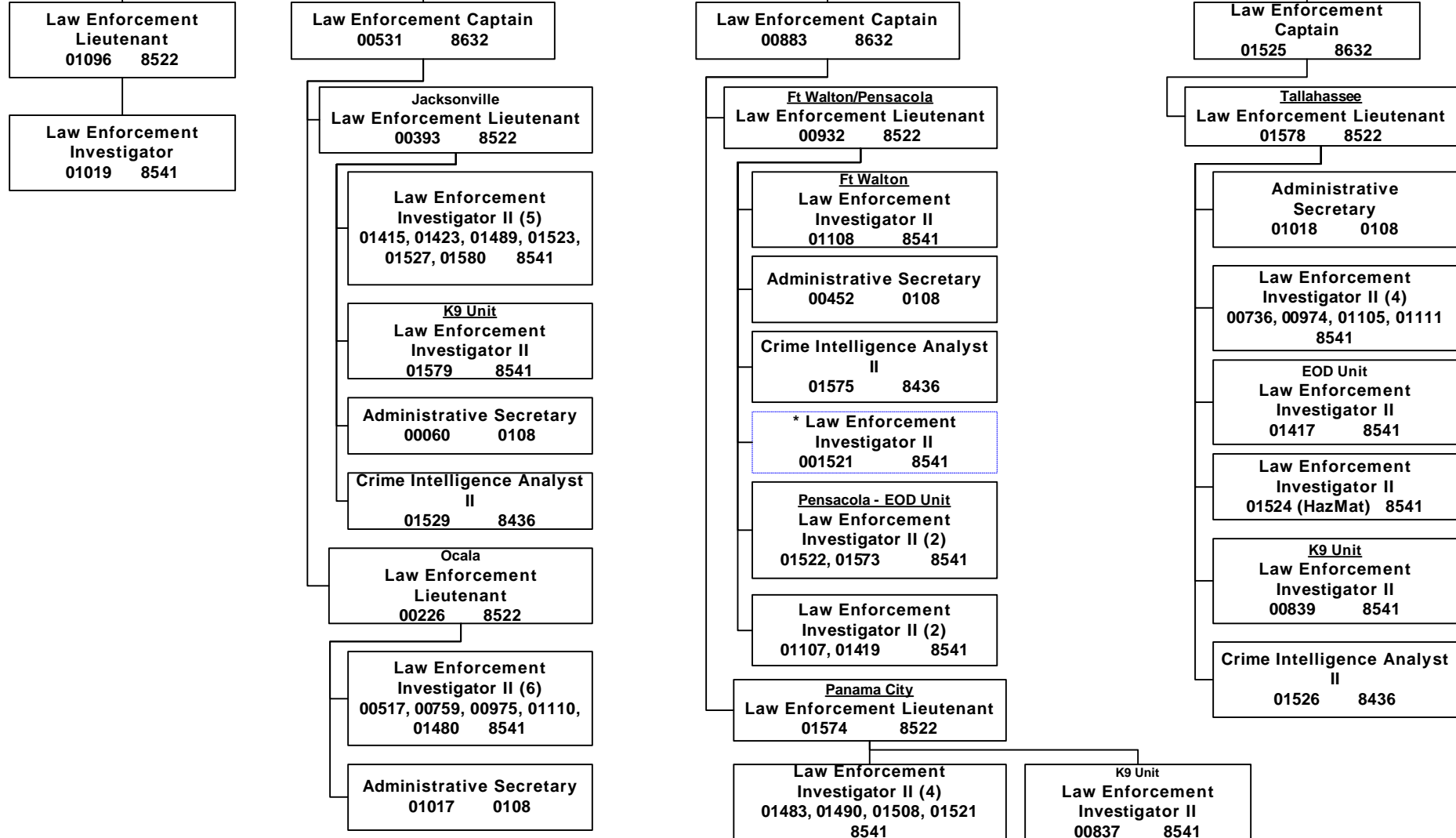
**LAW ENFORCEMENT  
MAJOR  
00254 8630**

**Operations & Professional  
Standards**

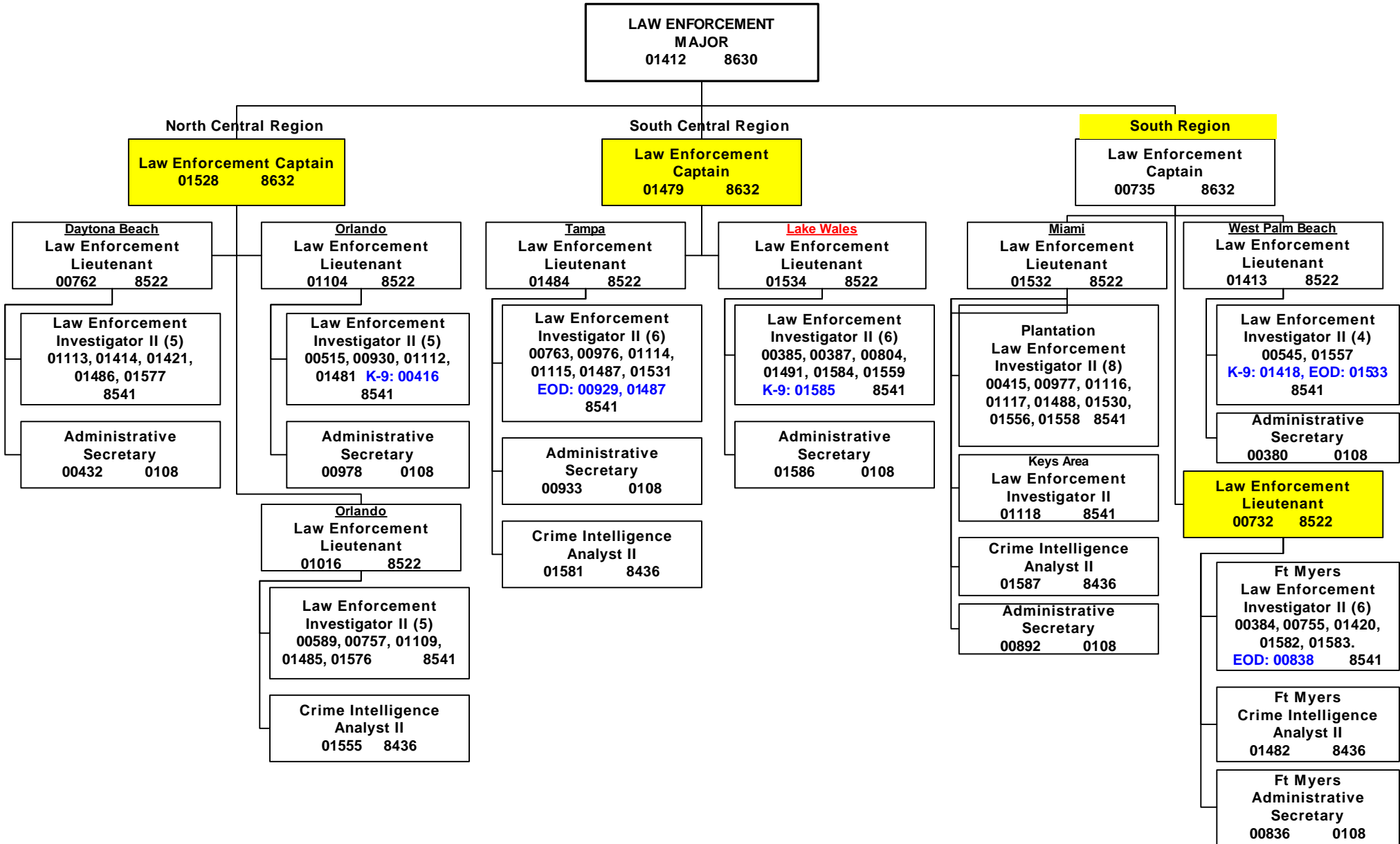
**North East Region**

**North West Region**

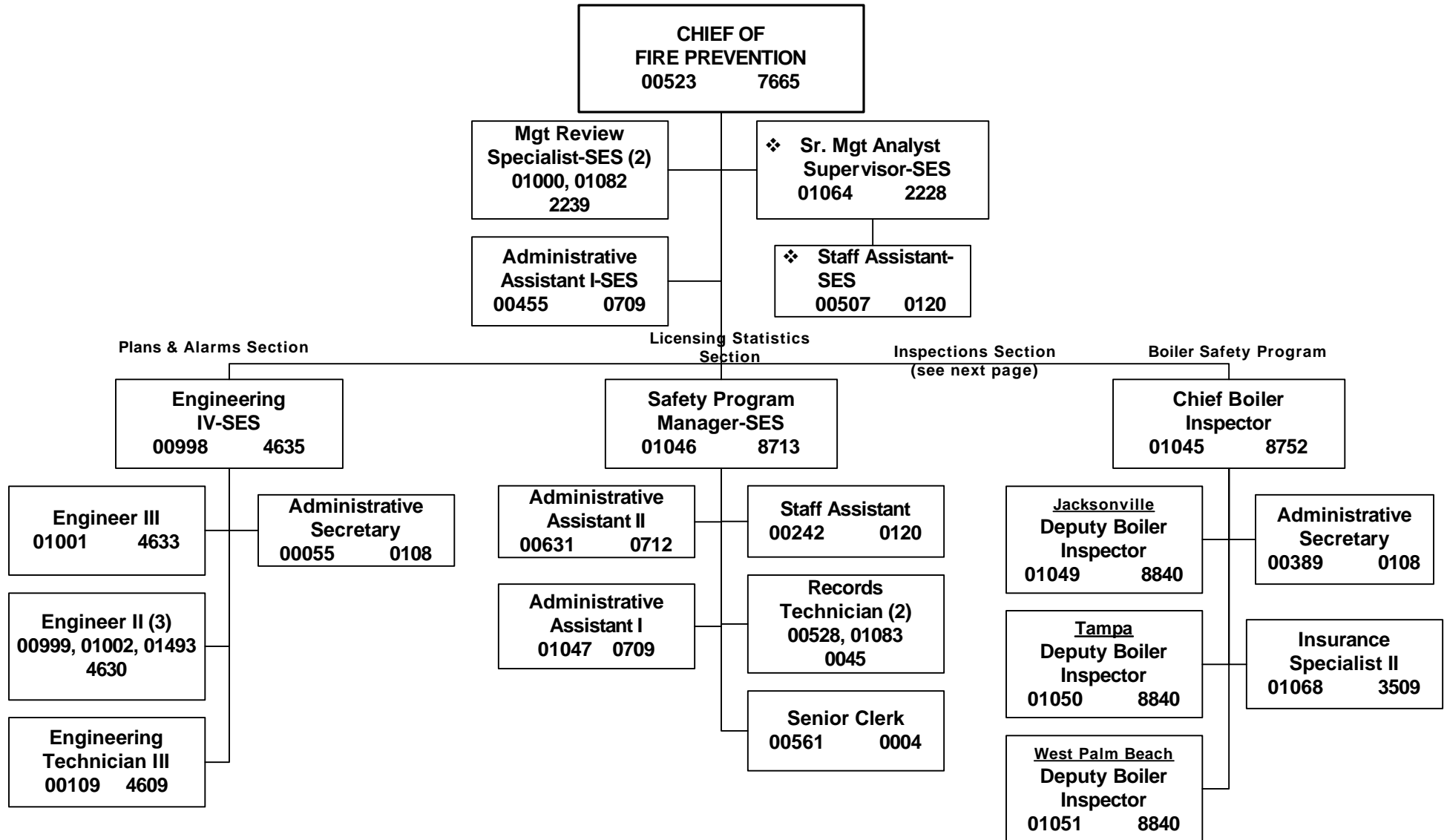
**North Region**



**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Fire & Arson Investigations  
District 2**



**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Fire Prevention  
Office of the Chief**

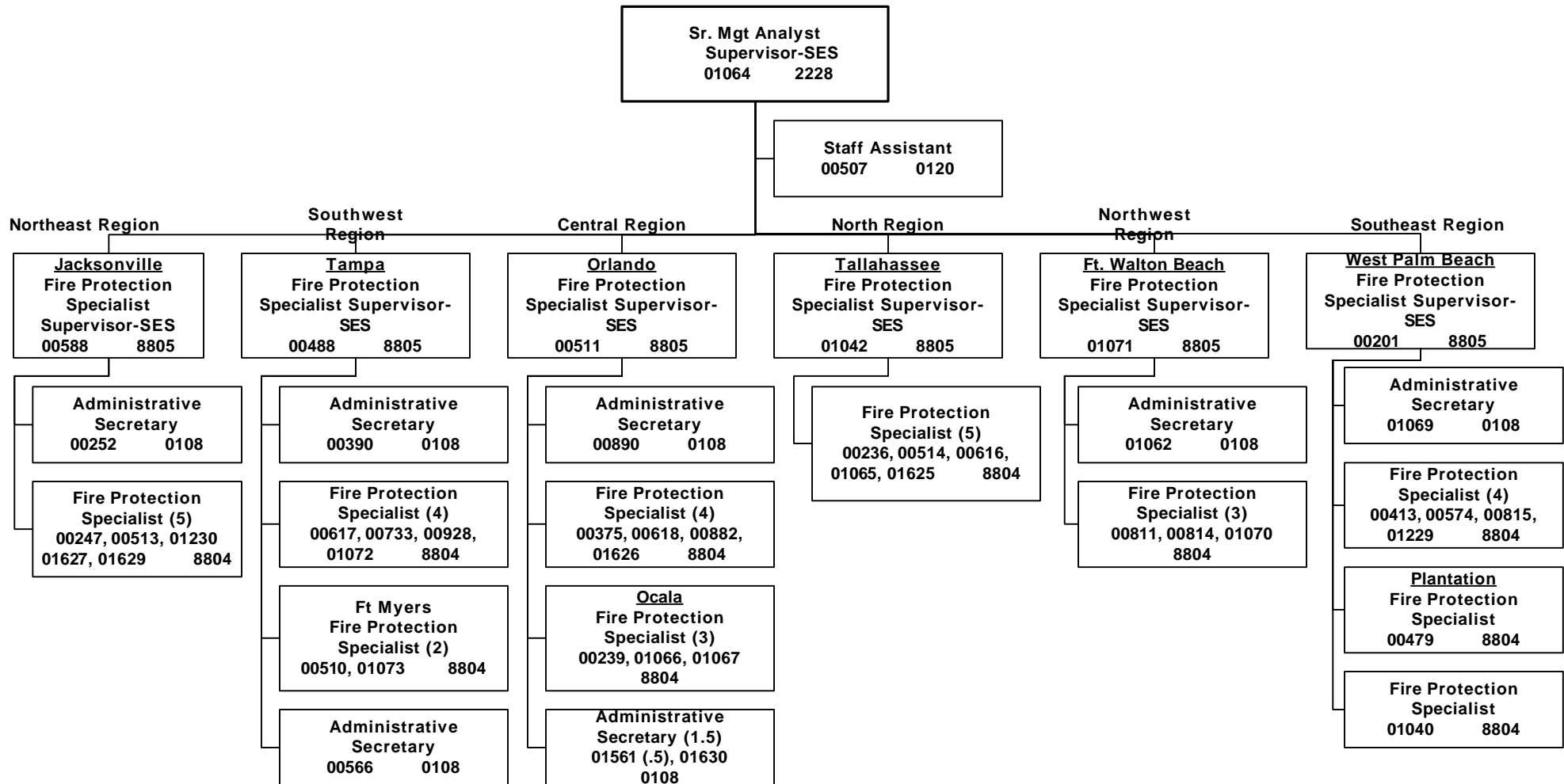


Office of the Chief: 4 ❖ FTE not counted here.  
Bureau Total: 71.5  
Plans & Alarms: 7  
Licensing & Statistics: 7  
Boiler Safety Program: 6

01-07-08  
Revised 01-08-08



**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Fire Prevention  
Inspections Section**

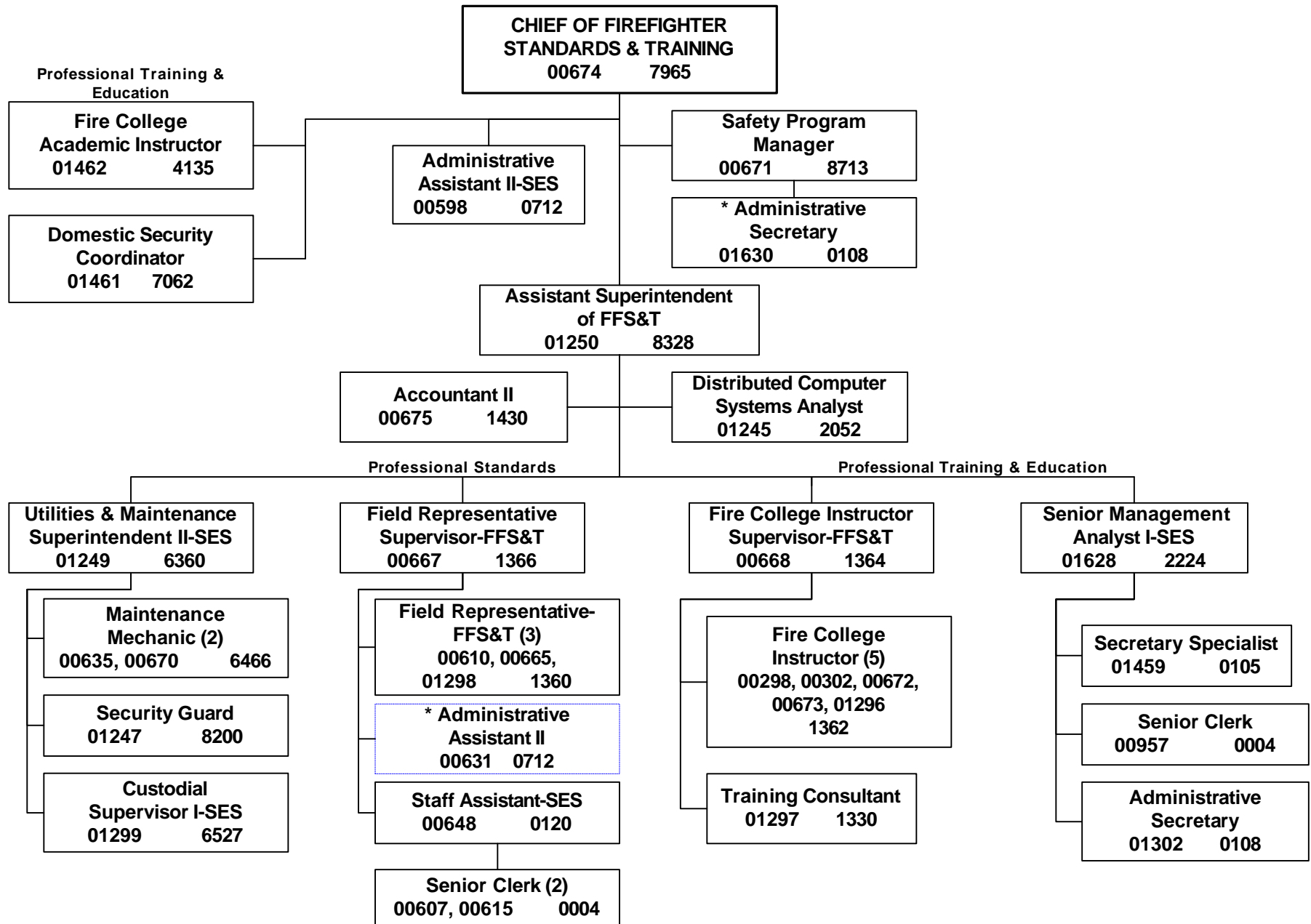


Section Total FTE: 47.5  
Northeast Region FTE: 7  
Southwest Region FTE: 9

Central Region FTE: 10.5  
North Region FTE: 6  
Northwest Region FTE: 5  
Southeast Region FTE: 8

07-01-03  
Revised 10-14-05

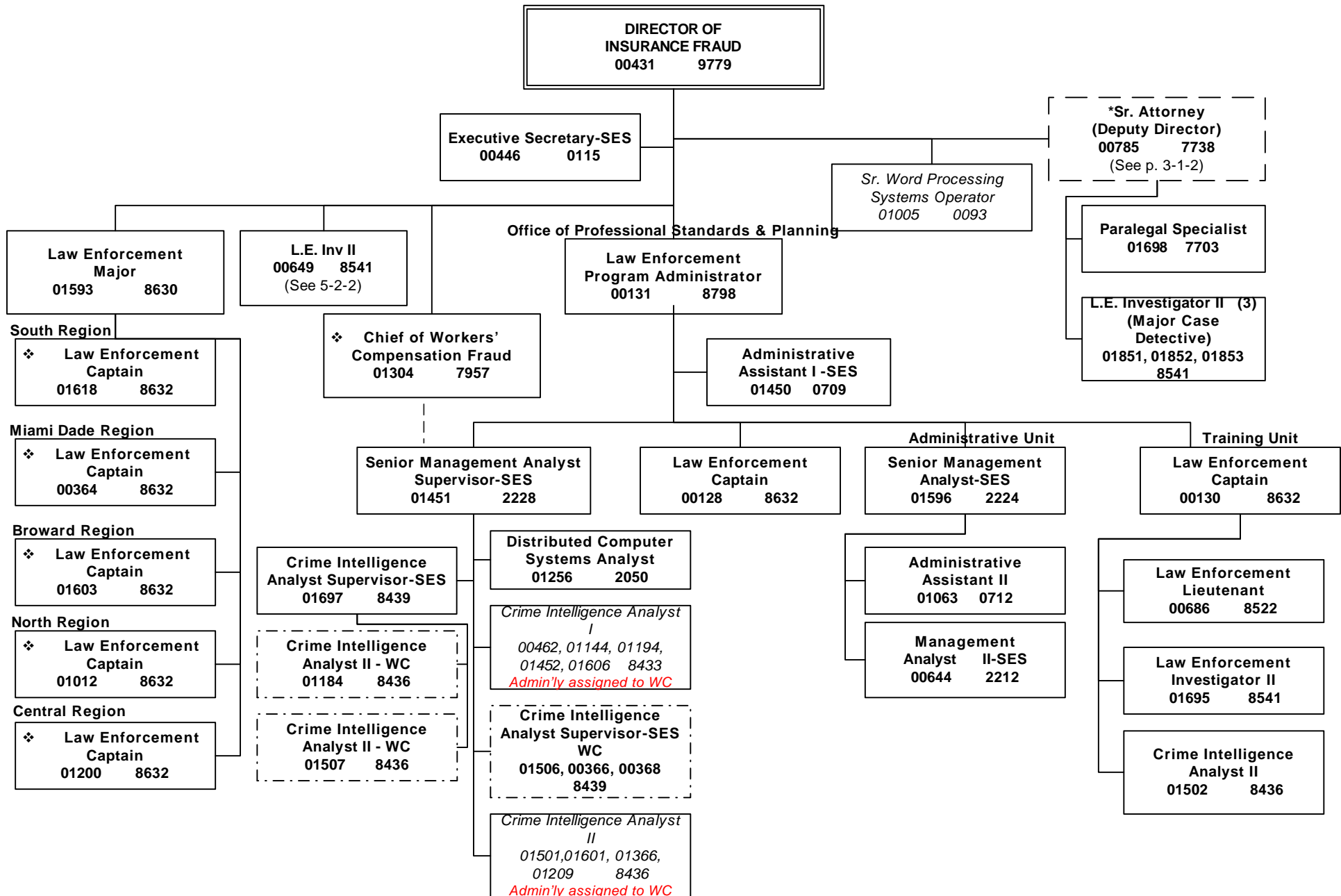
**Department of Financial Services  
Division of State Fire Marshal  
Bureau of Fire Fighter Standards & Training**



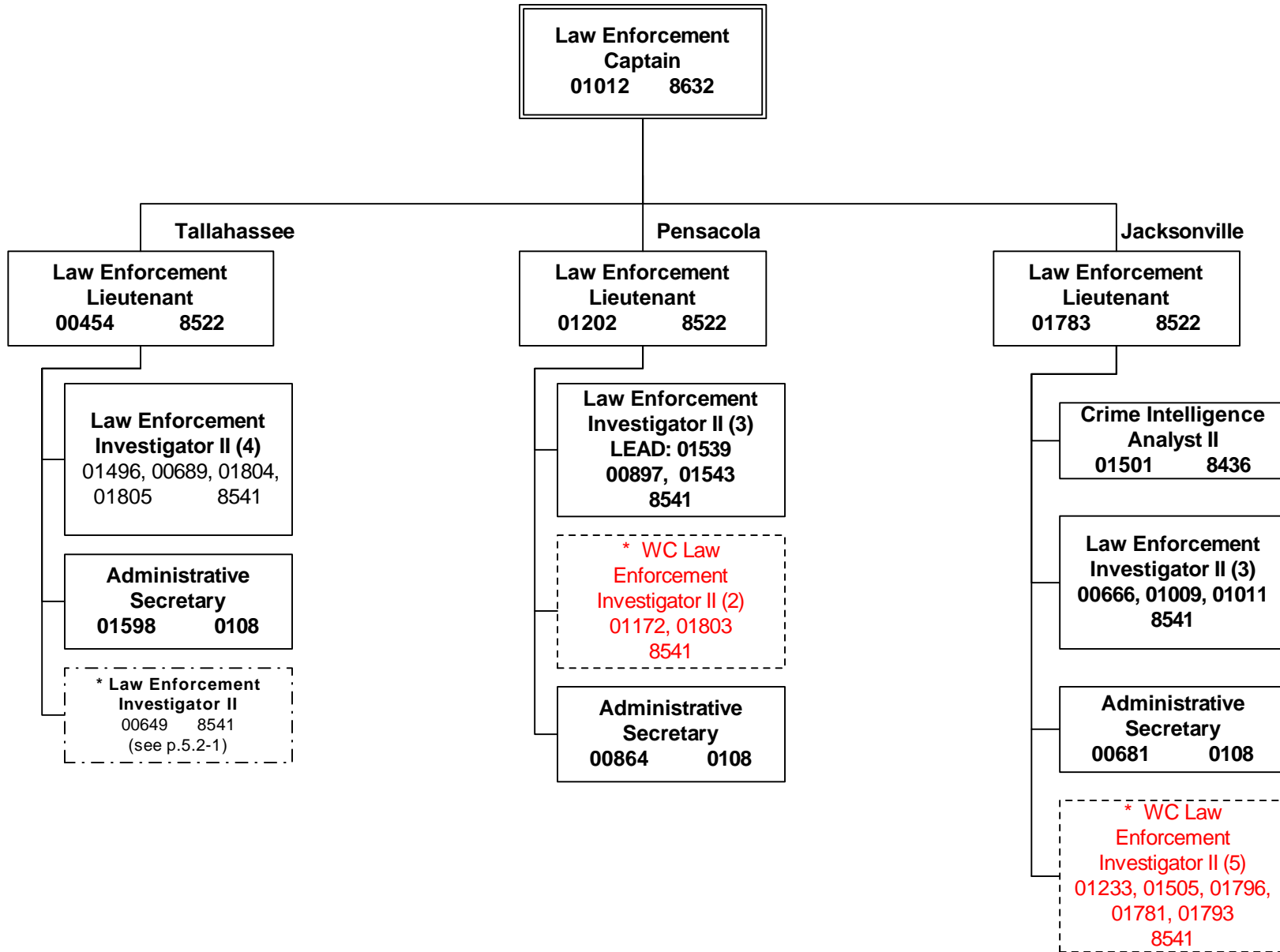
# Department of Financial Services

## Division of Insurance Fraud

### Office of the Director

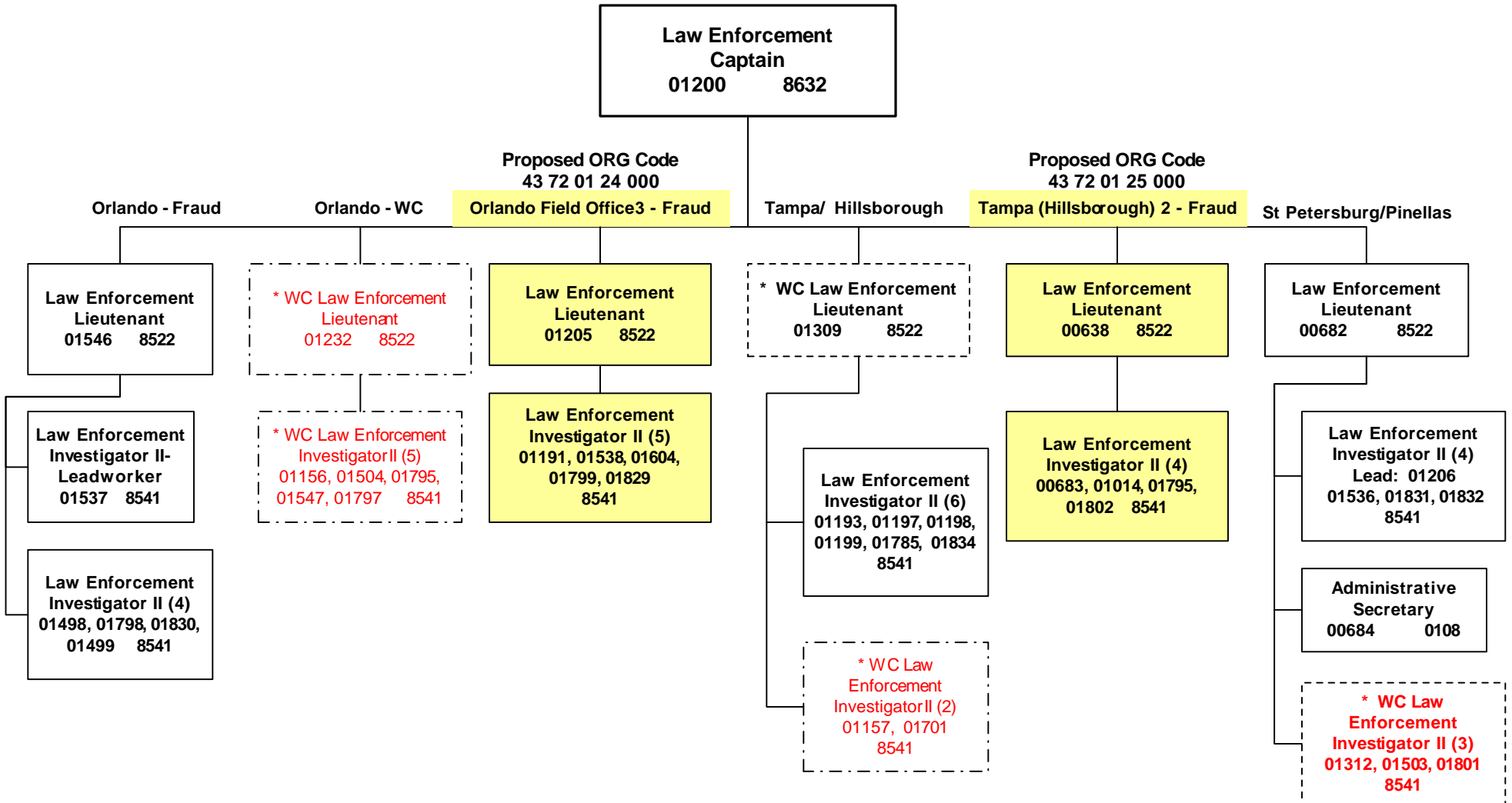


Department of Financial Services  
Division of Insurance Fraud  
North Region



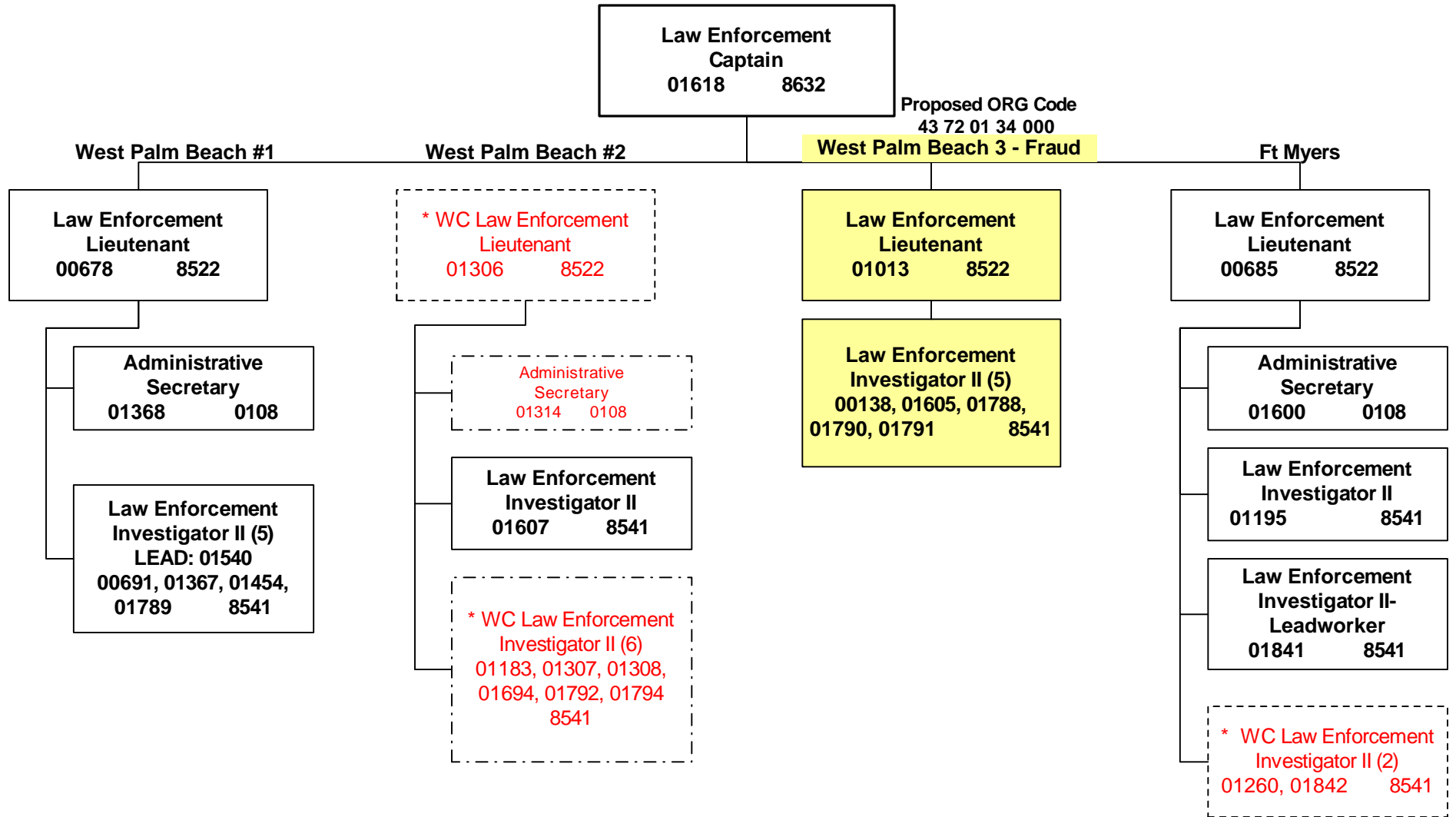
**Department of Financial Services  
Division of Insurance Fraud  
Central Region**

**PROPOSED**



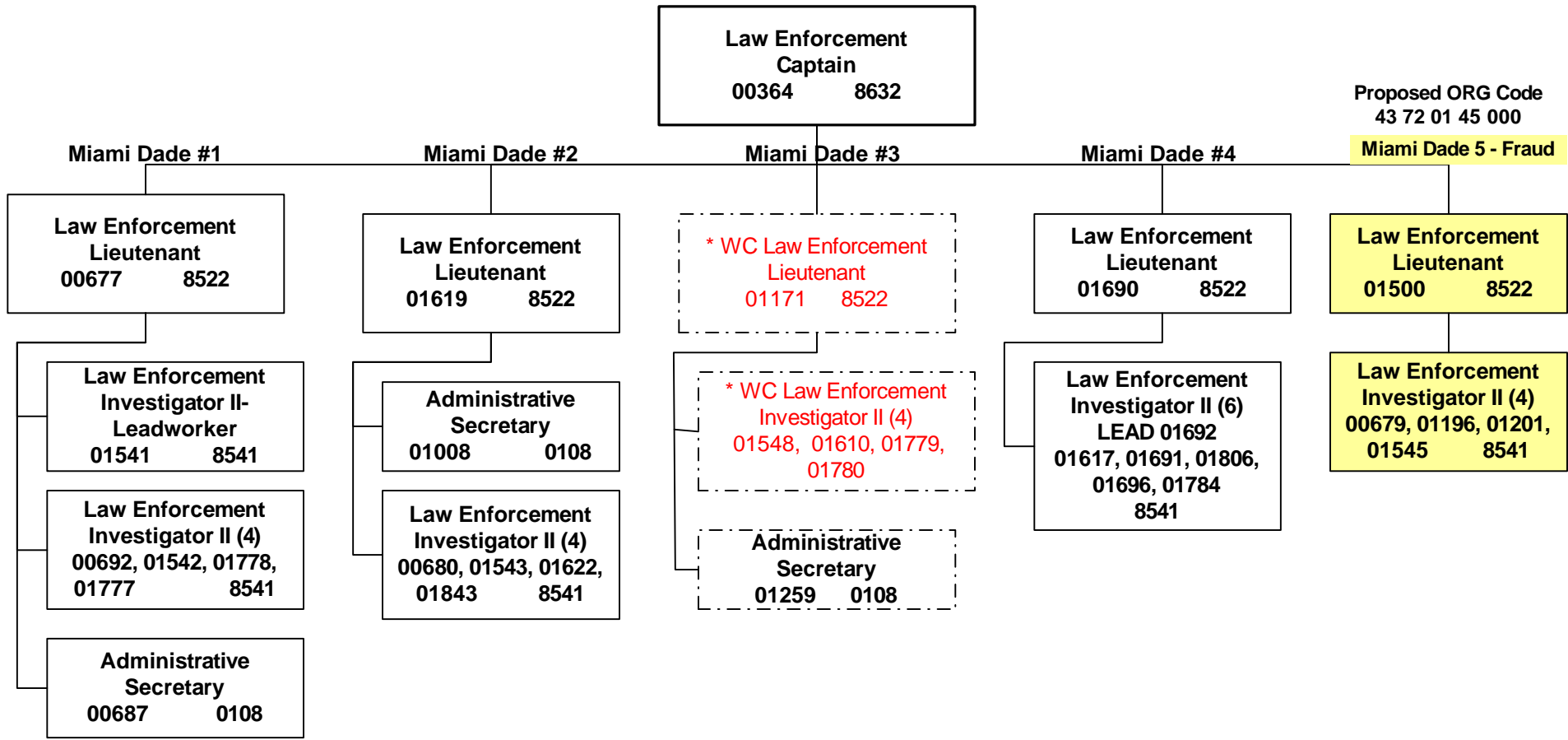
**Department of Financial Services  
Division Insurance of Fraud  
South Region**

**PROPOSED**



**Department of Financial Service  
Division of Insurance Fraud  
Miami Dade Region**

**PROPOSED**



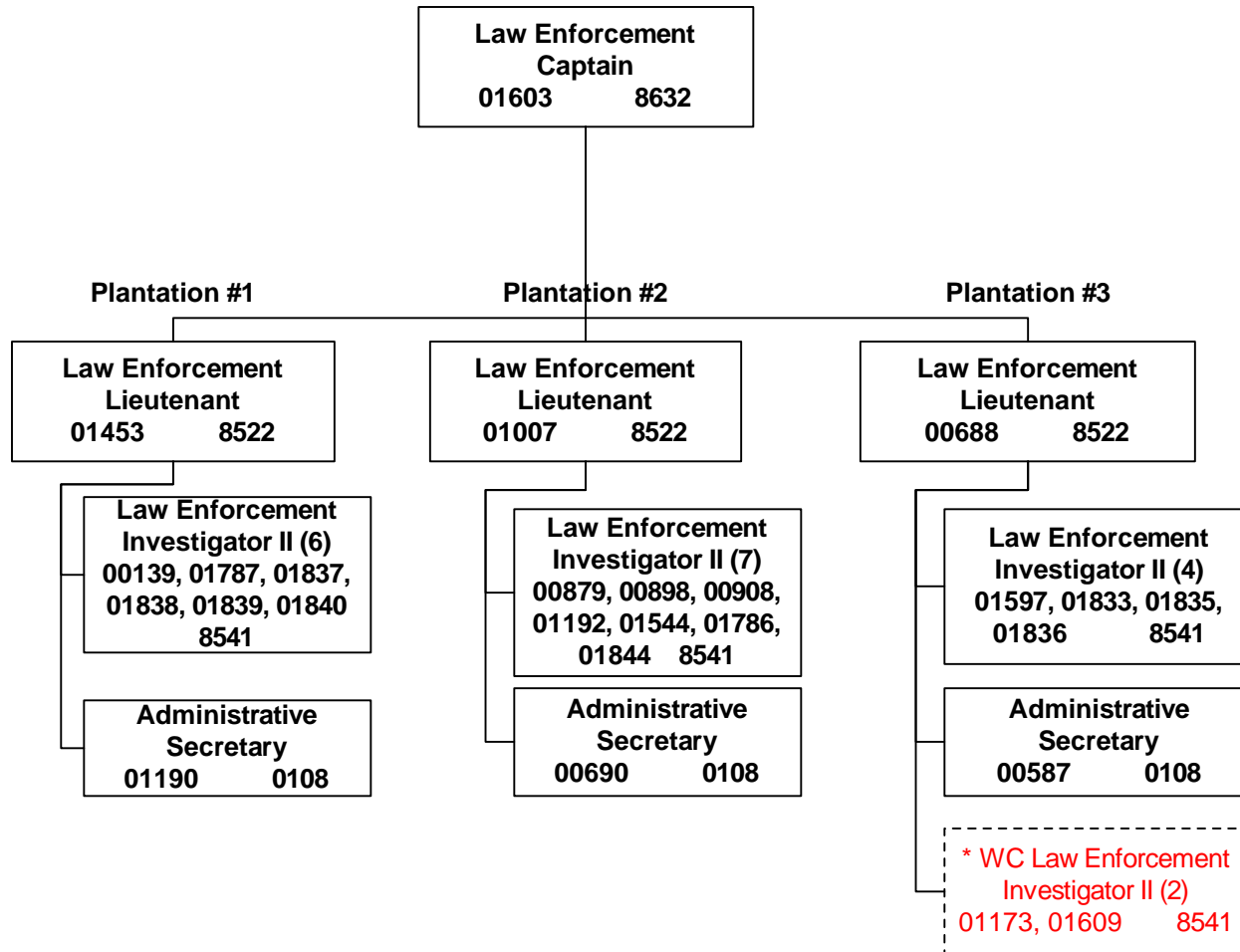
FTE = 27

\*WC positions administratively assigned. Not included in FTE count.

9-1-08  
Revised 08-22-08

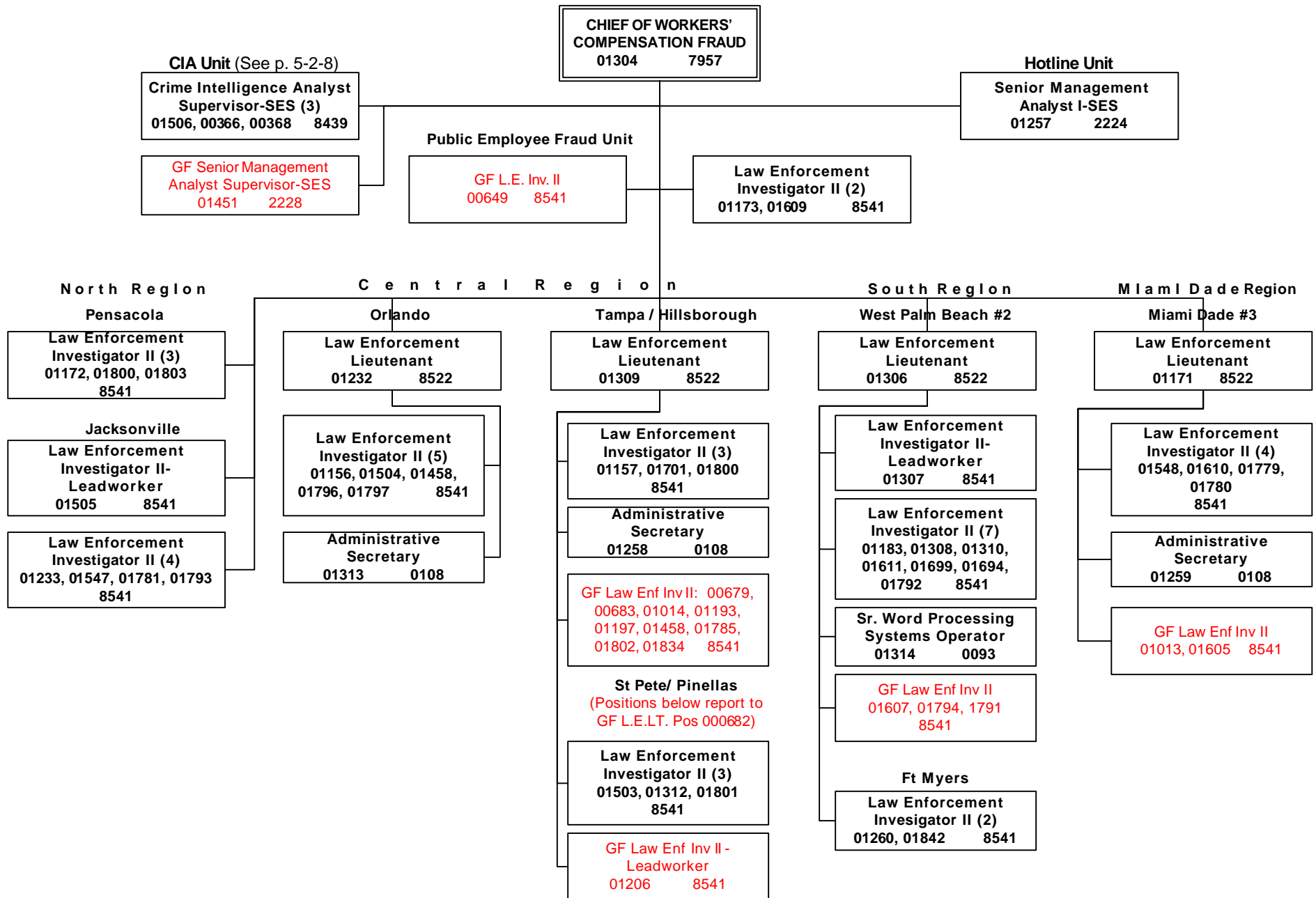
**Department of Financial Services  
Division of Fraud  
Broward Region**

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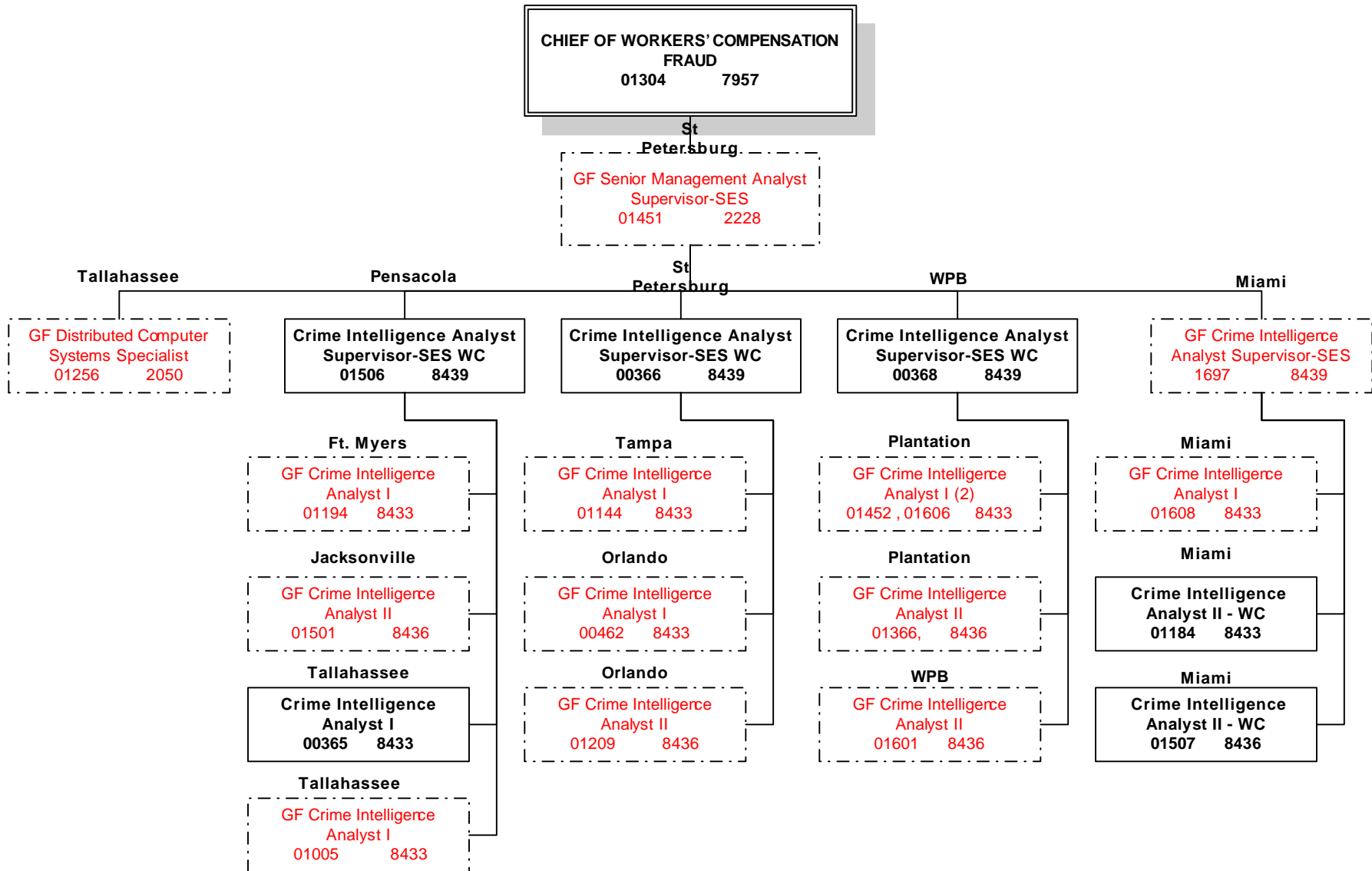




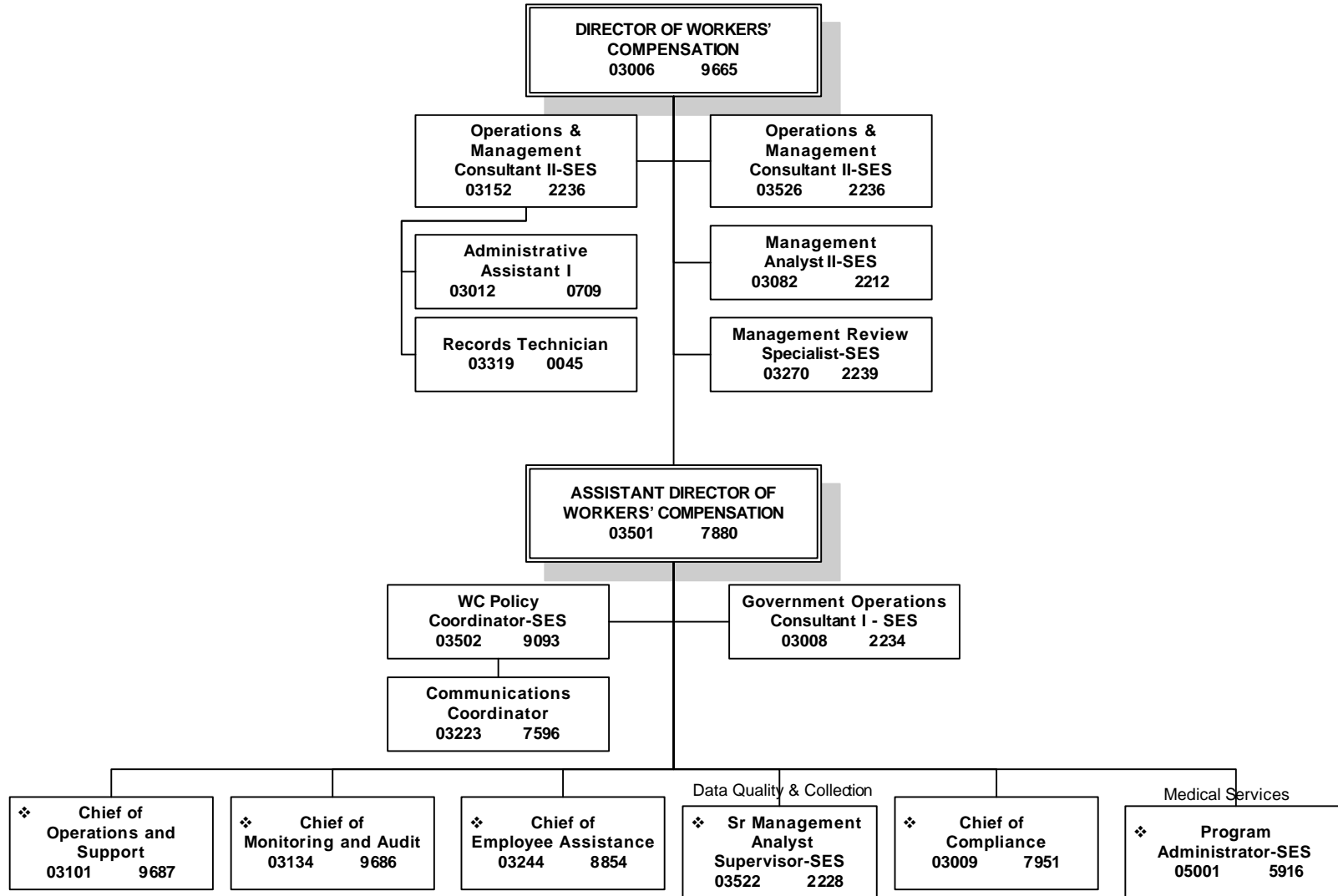
**Department of Financial Services  
Division of Insurance Fraud  
Bureau of Workers' Compensation Fraud**



**Department of Financial Services  
Division of Insurance Fraud  
Bureau of Workers' Compensation Fraud**



# Department of Financial Services Division of Workers' Compensation



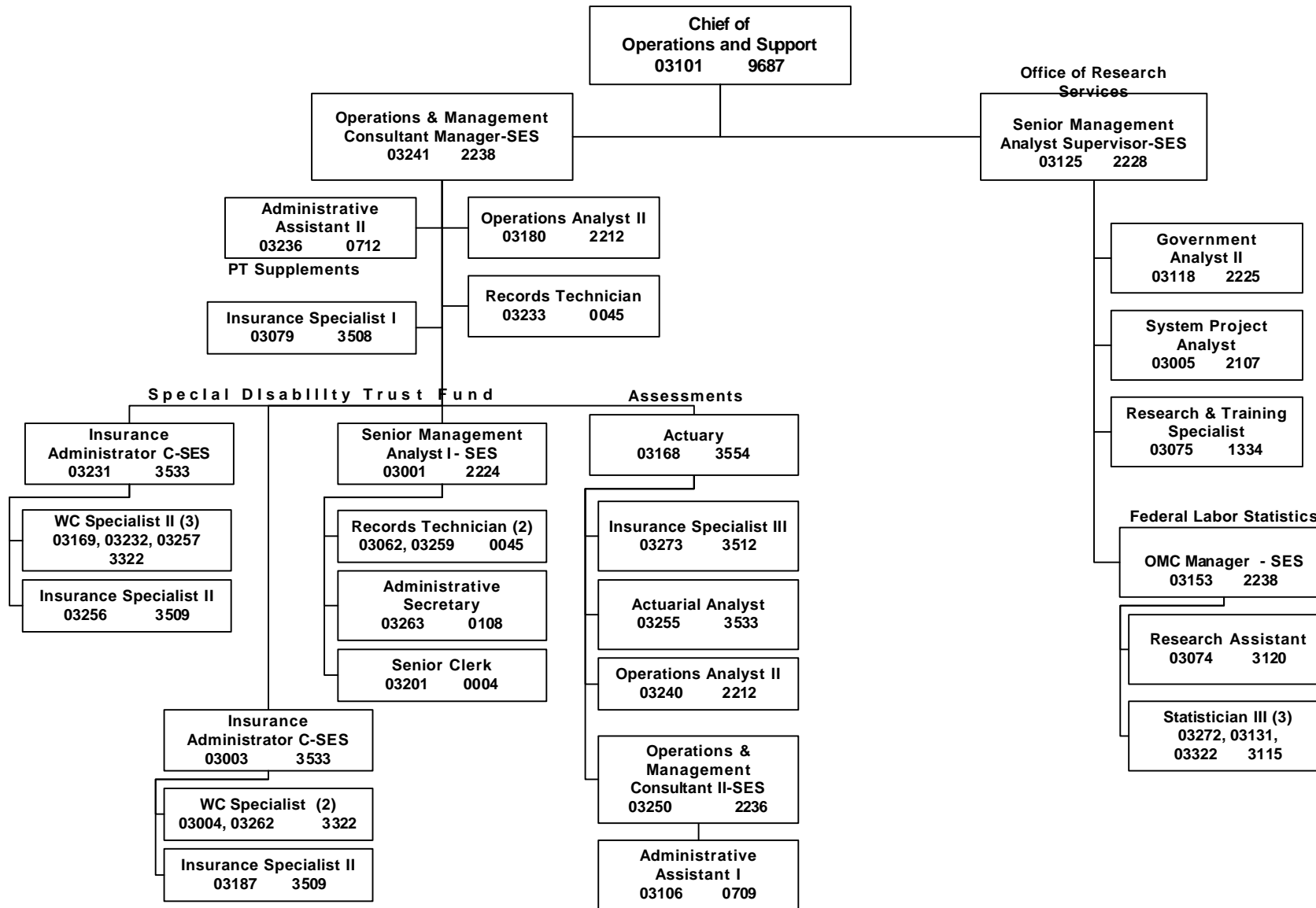
Division Total FTE: 364  
Director Office Total FTE: 11

07-01-08  
Revised 08-06-08

❖ Not included in the FTEs for this Section

5-3-1

**Department of Financial Services  
Division of Workers' Compensation  
Bureau of Operations and Support**



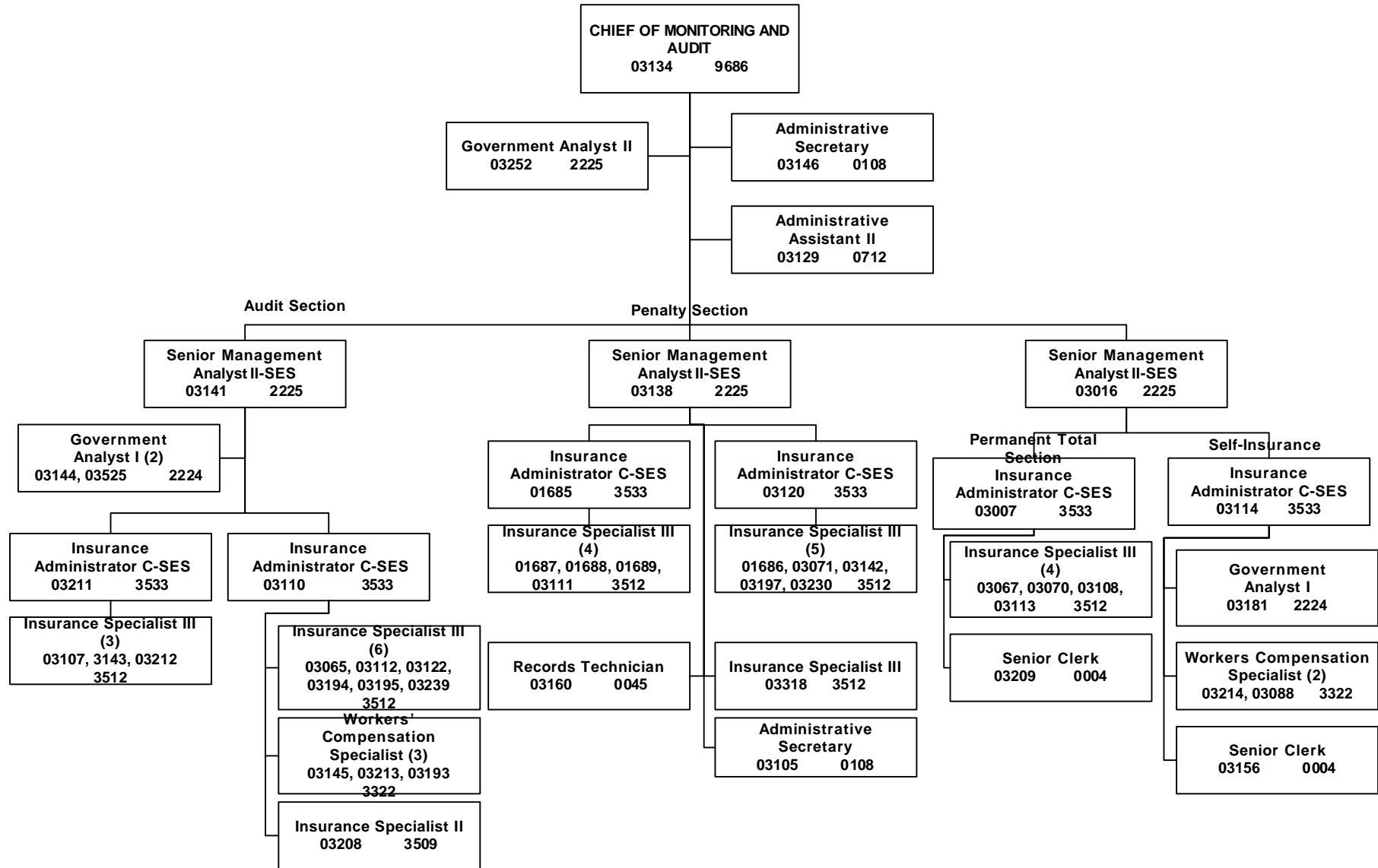
Total FTE: 35

07-01-08

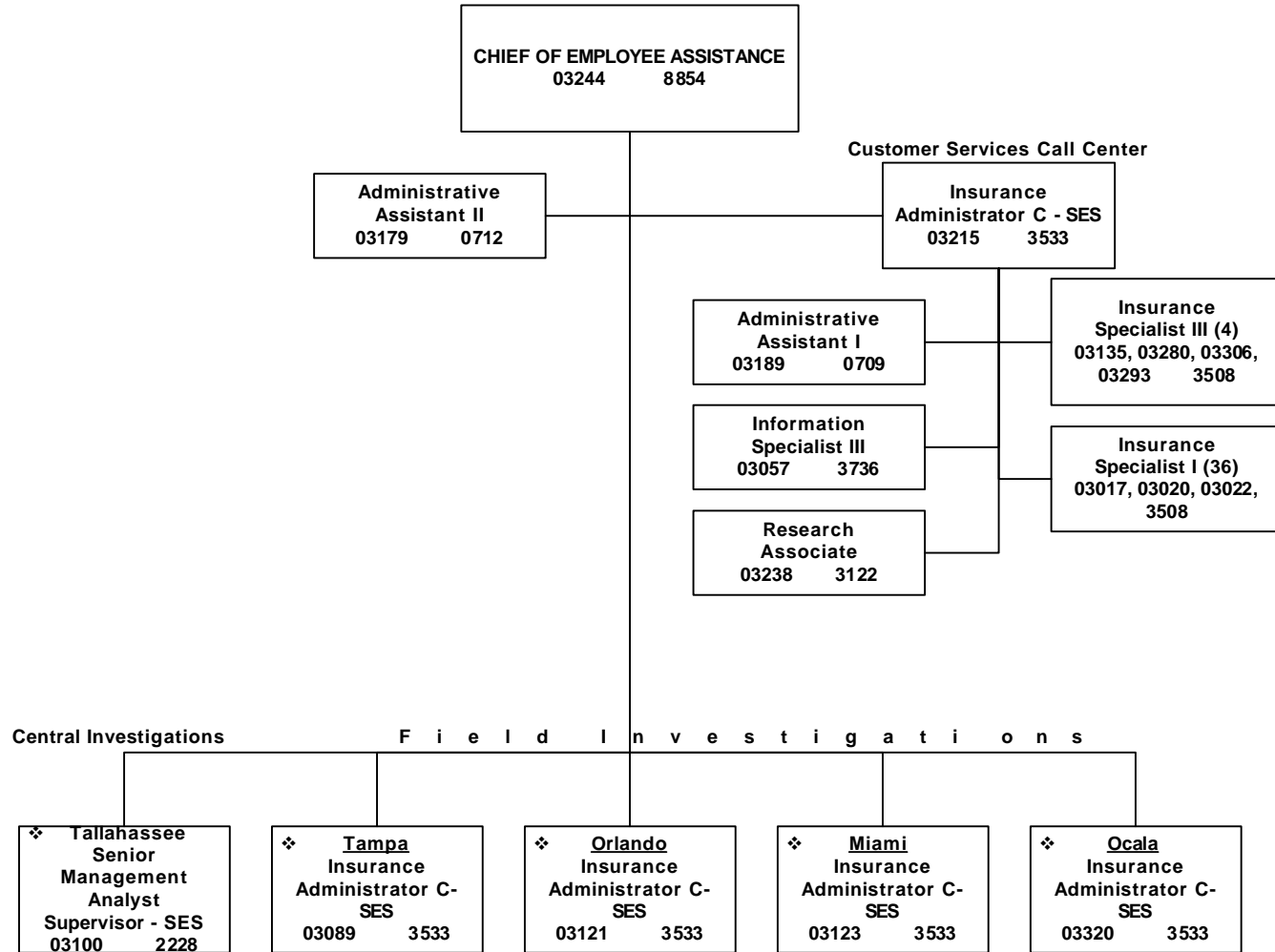
5-3-2

Revised 08-06-08

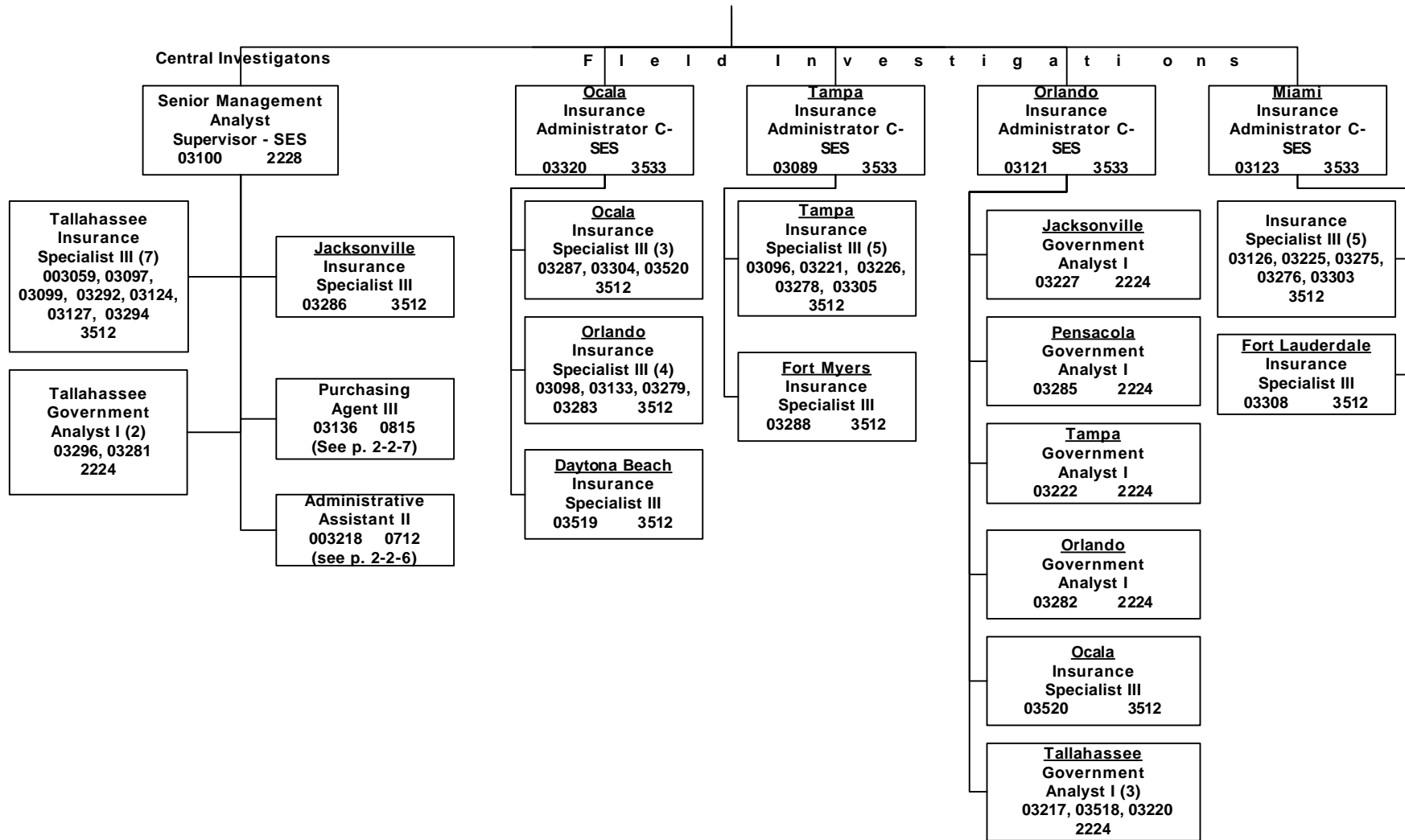
**Department of Financial Services  
Division of Workers' Compensation  
Bureau of Monitoring and Audit**



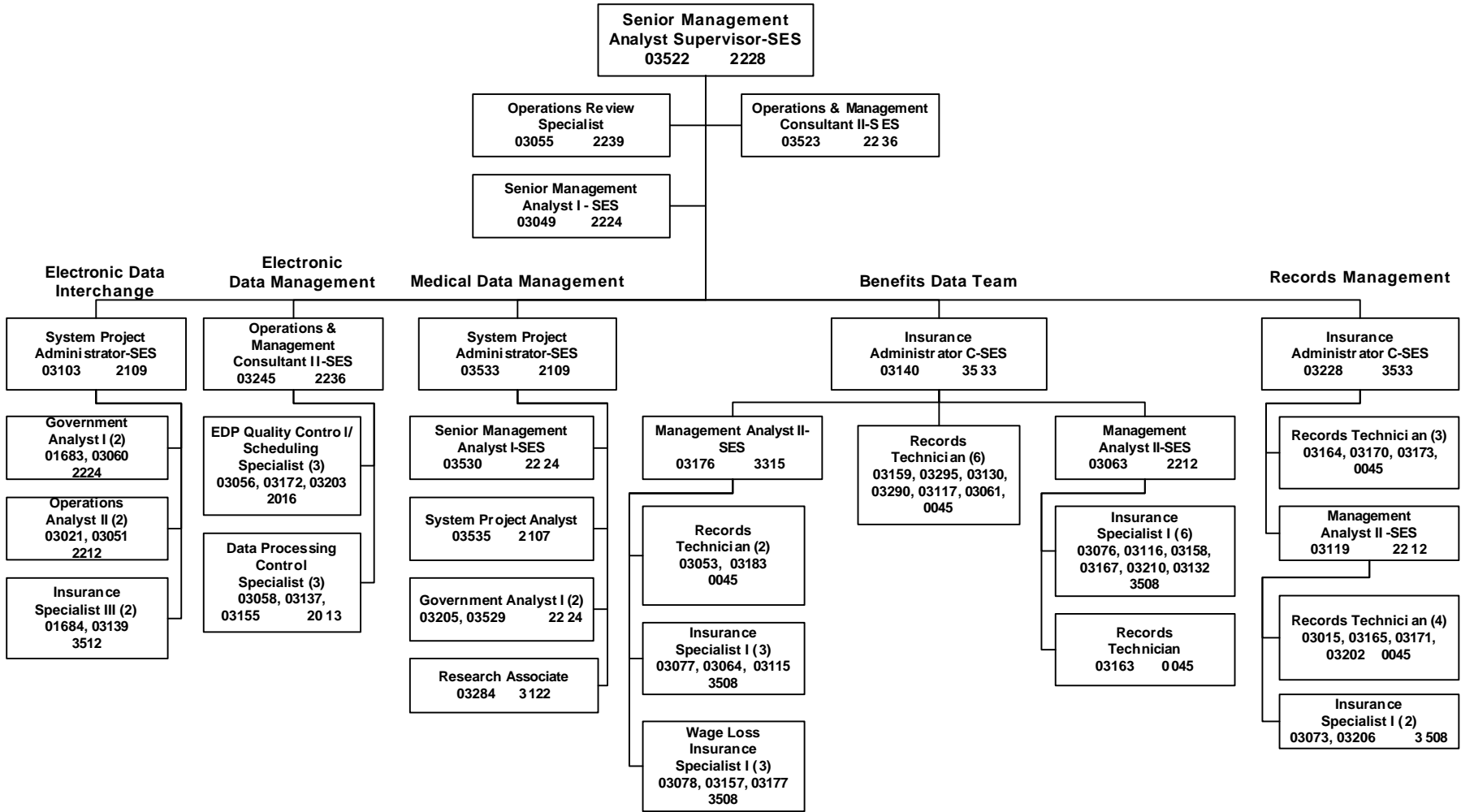
Department of Financial Services  
 Division of Workers' Compensation  
 Bureau of Employee Assistance



**Department of Financial Services  
Division of Workers' Compensation  
Bureau of Employee Assistance**

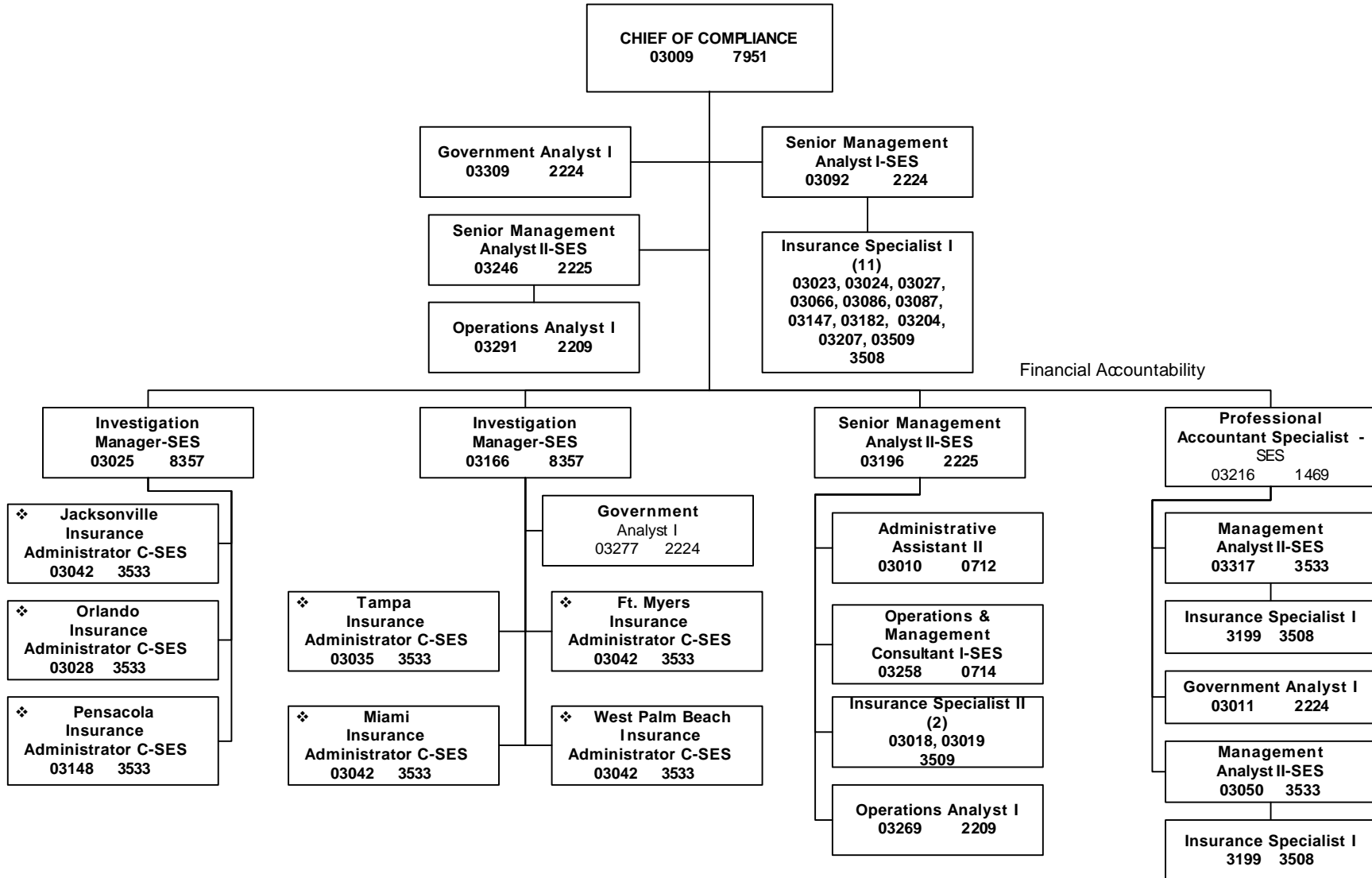


**Department of Financial Services  
Division of Workers' Compensation  
Office of Data Quality and Collection**

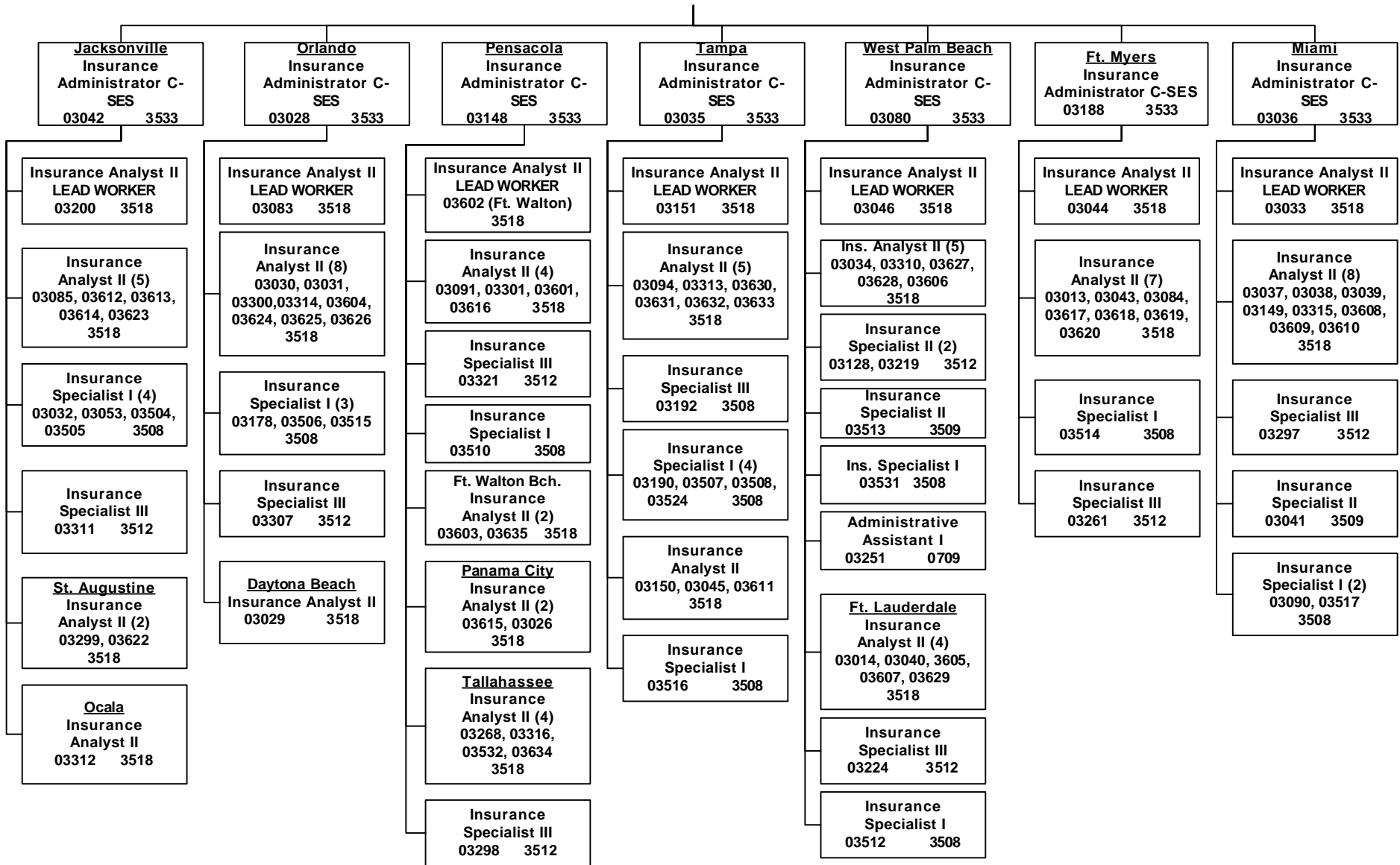




**Department of Financial Services  
Division of Workers' Compensation  
Bureau of Compliance**

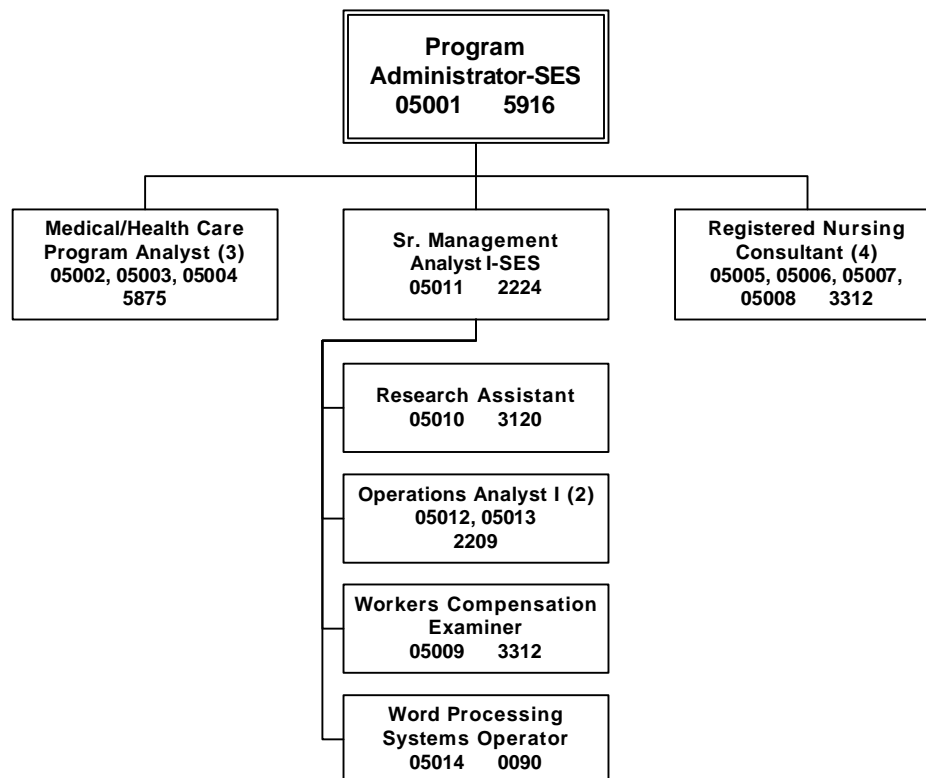


Department of Financial Services  
Division of Workers' Compensation  
Bureau of Compliance



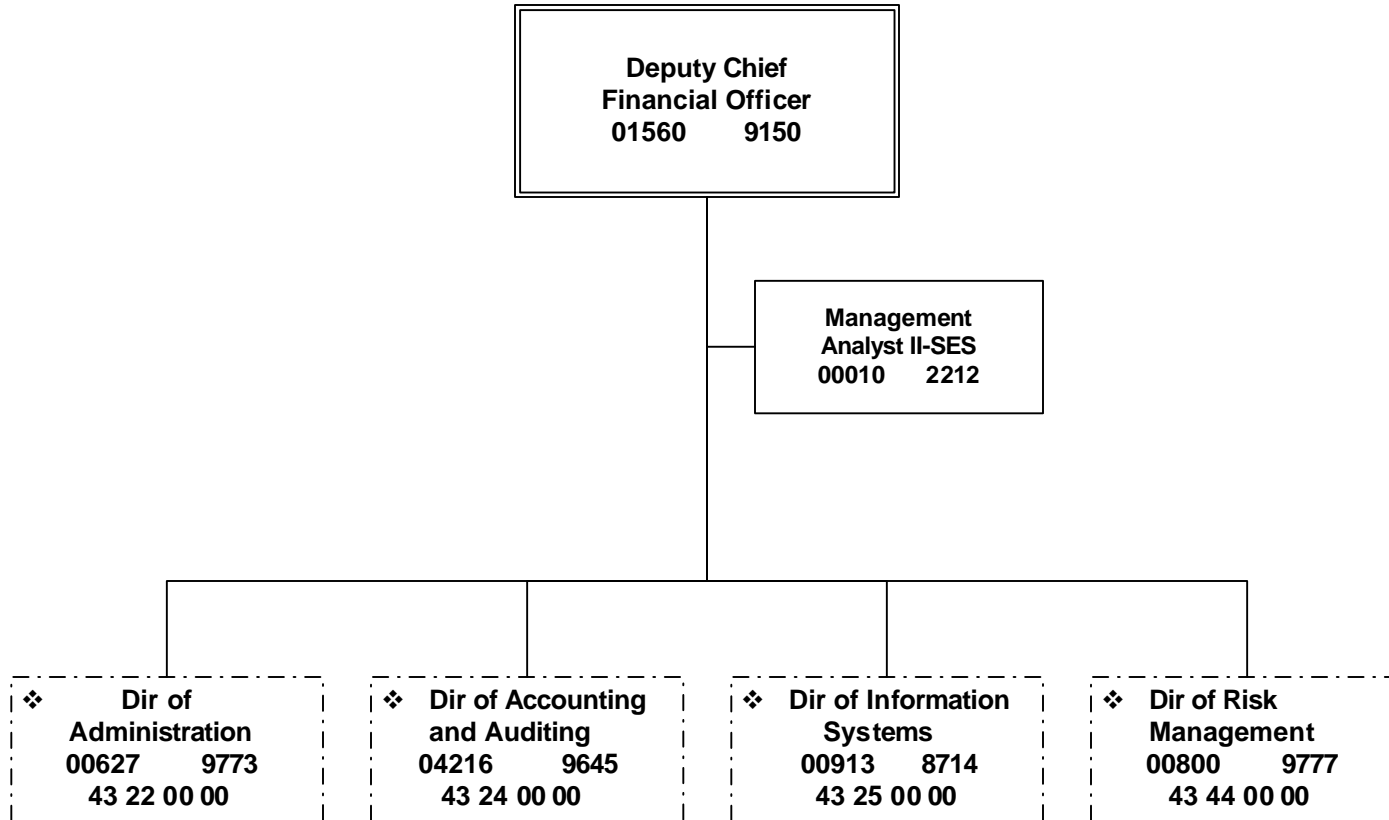
**Department of Financial Services  
Division of Workers' Compensation  
Office of Medical Services**

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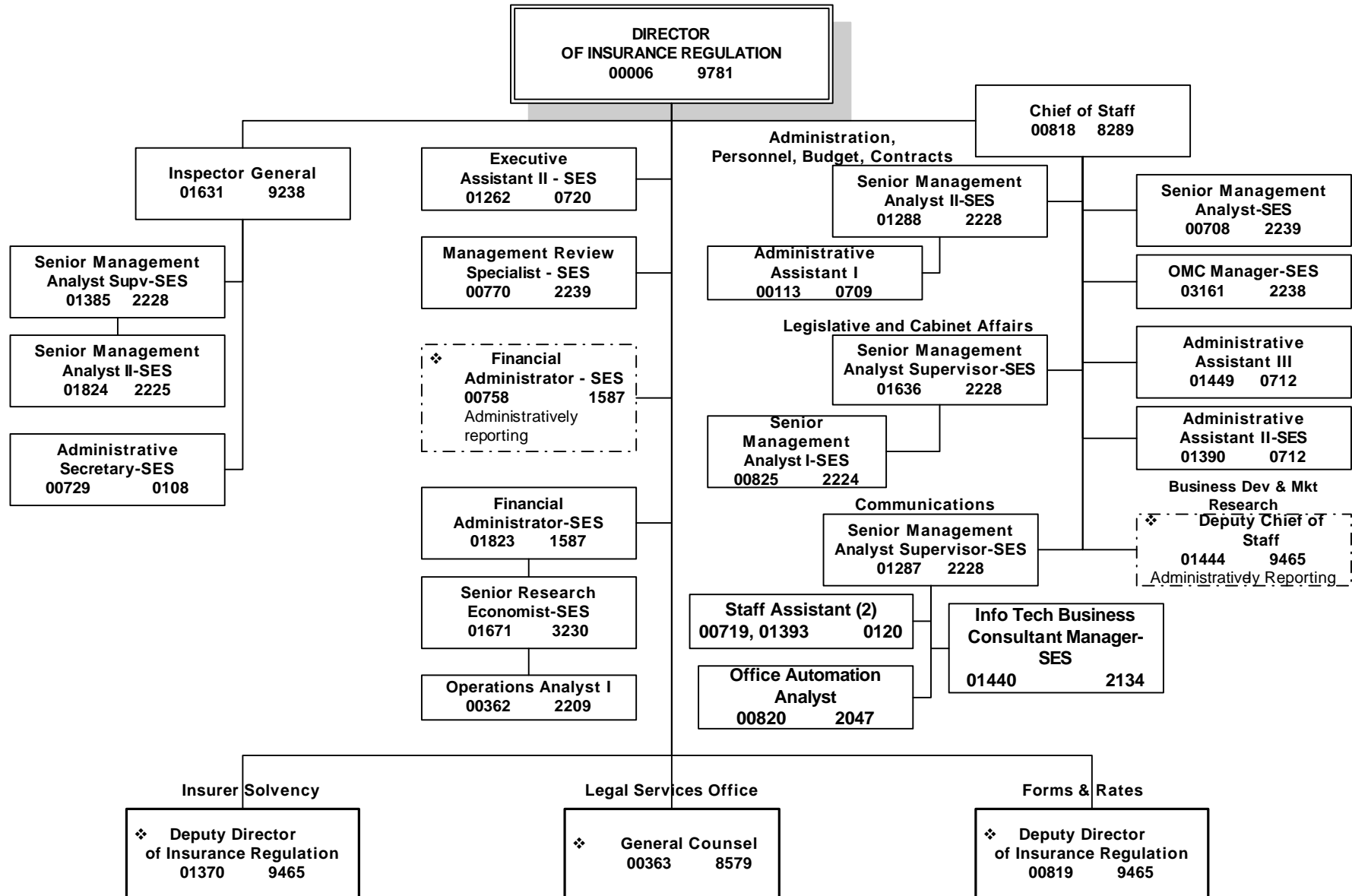


Department of Financial Services  
Deputy Chief Financial Officer

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Financial Services Commission  
Office of Insurance Regulation  
Director of Insurance Regulation



Division Total FTE: 300  
Office of the Director FTE: 22

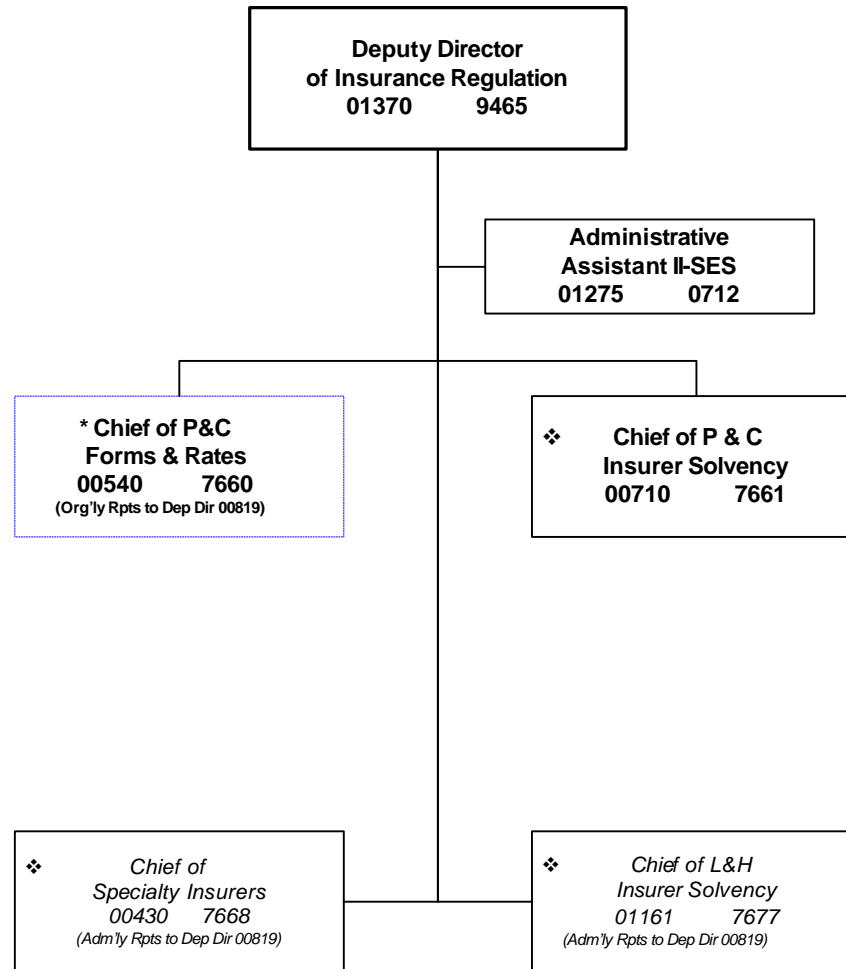
08/25/08  
Revised 09-02-08

❖ FTE not included in this Section

OIR 1

**Financial Services Commission  
Office of Insurance Regulation  
Deputy Director of Insurance Regulation**

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Office of the Deputy Director FTE: 2

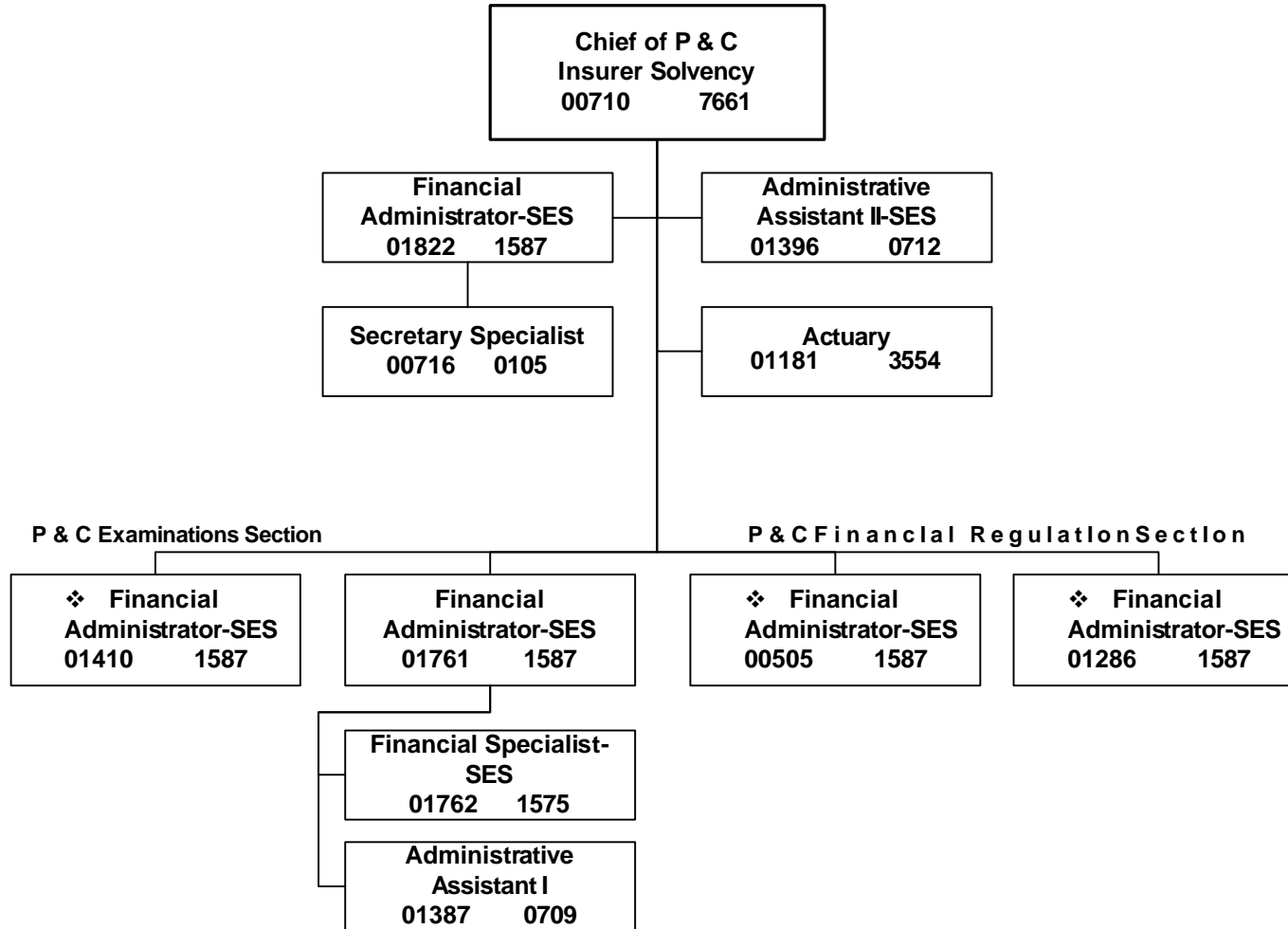
❖ Not Included in FTE

\* Administratively Assigned. Not included in FTE.

10/01/06  
Revised 08/07/07

OIR 2

**Financial Services Commission  
Office of Insurance Regulation  
Bureau of P & C Insurer Solvency  
Office of the Chief**



Bureau Total FTE: 59

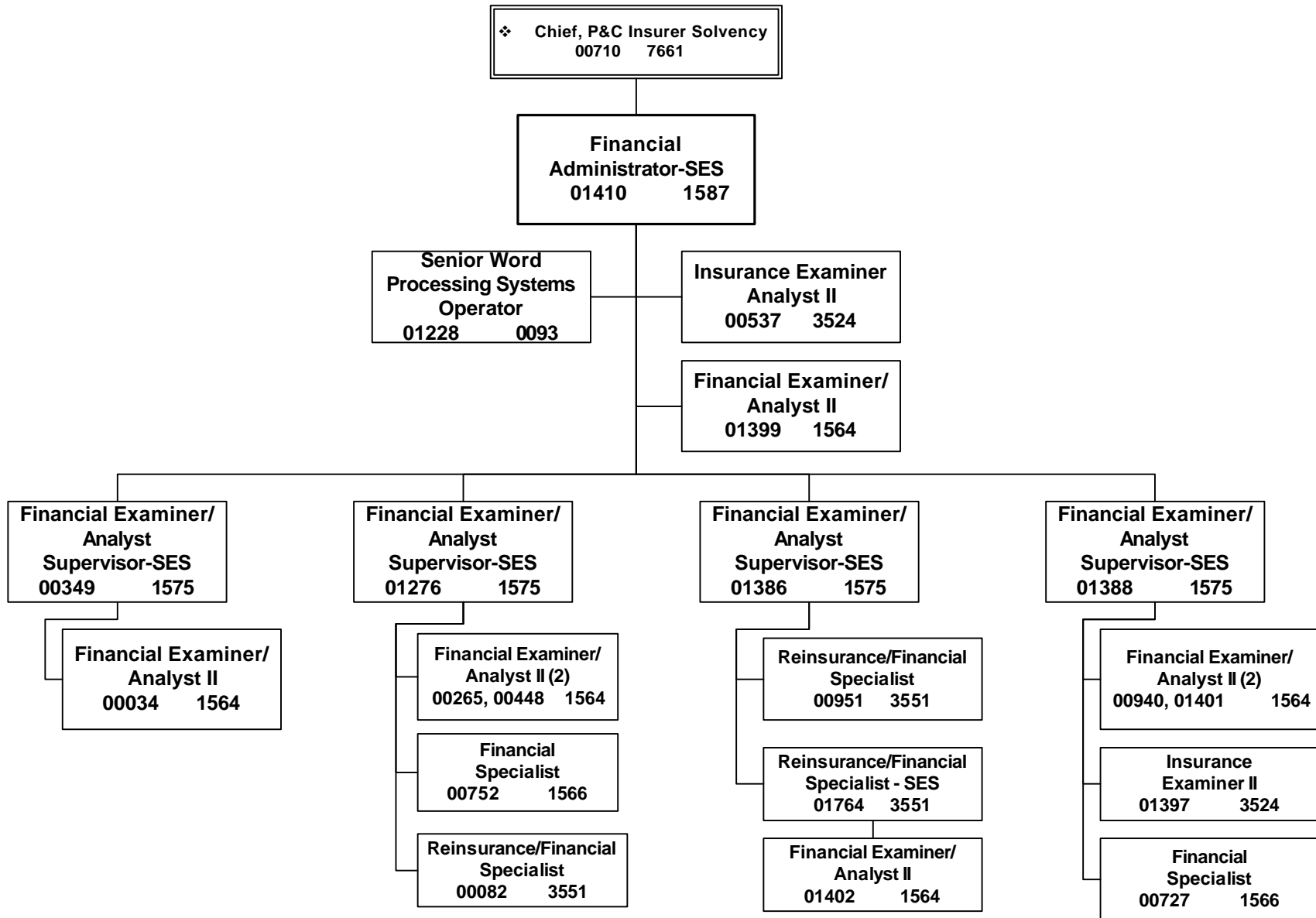
Office of the Chief FTE: 8

❖ FTE not Included in the Office of the Chief

04/23/08  
Revised 05/08/08

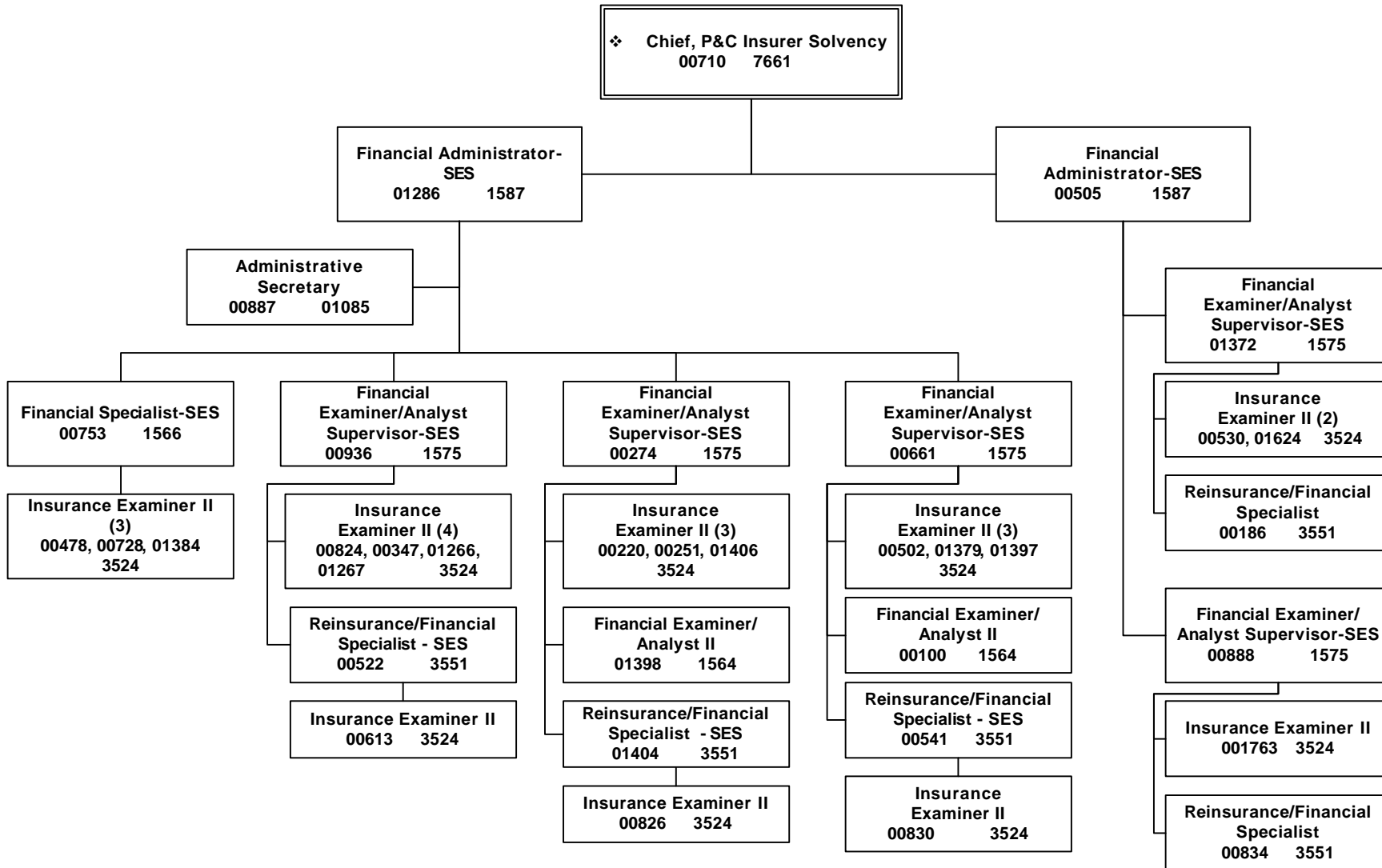
OIR 3

**Financial Services Commission  
Office of Insurance Regulation  
Bureau of P & C Insurer Solvency  
P & C Examinations Section**

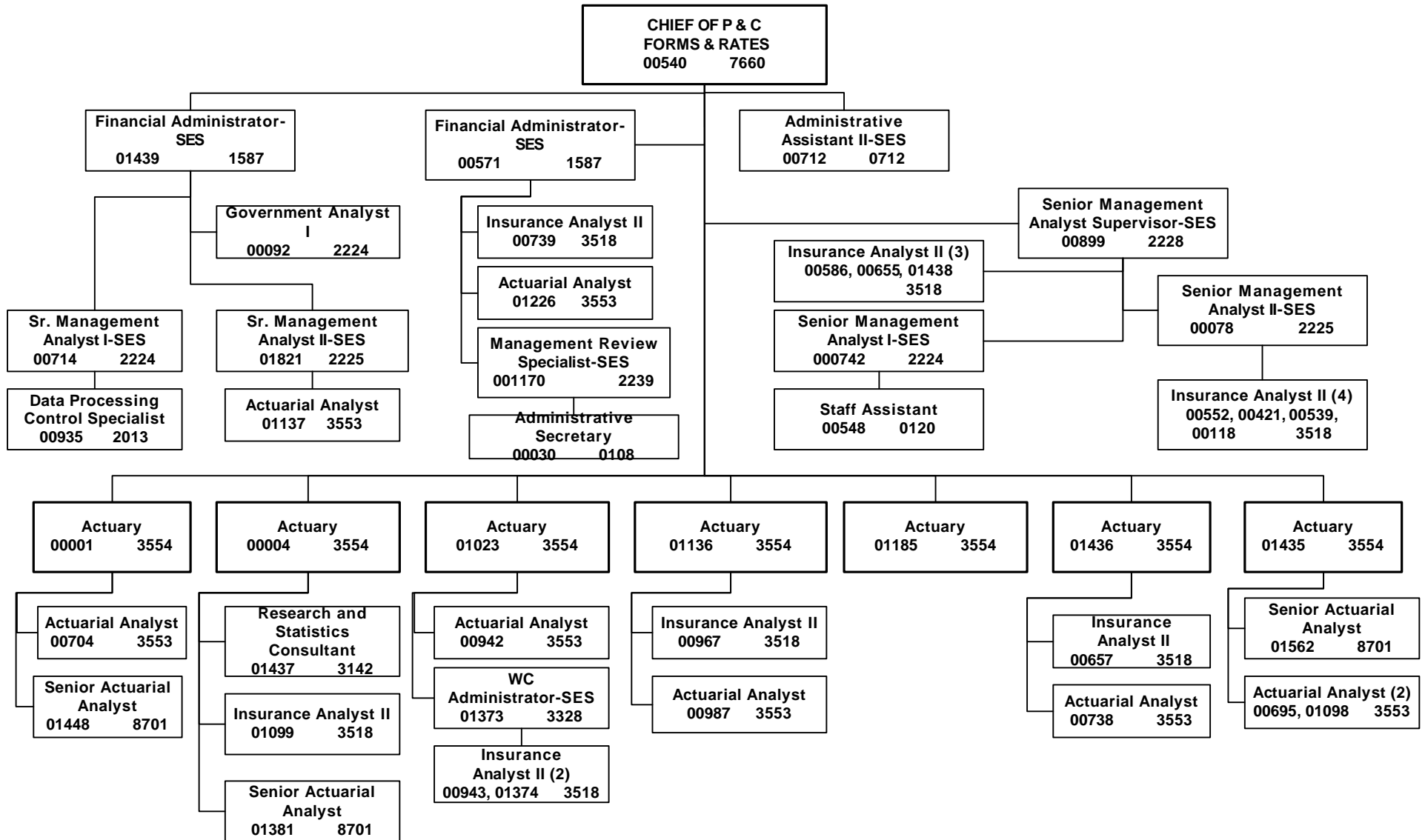




Financial Services Commission  
Office of Insurance Regulation  
Bureau of P & C Insurer Solvency  
P & C Financial Regulation Section

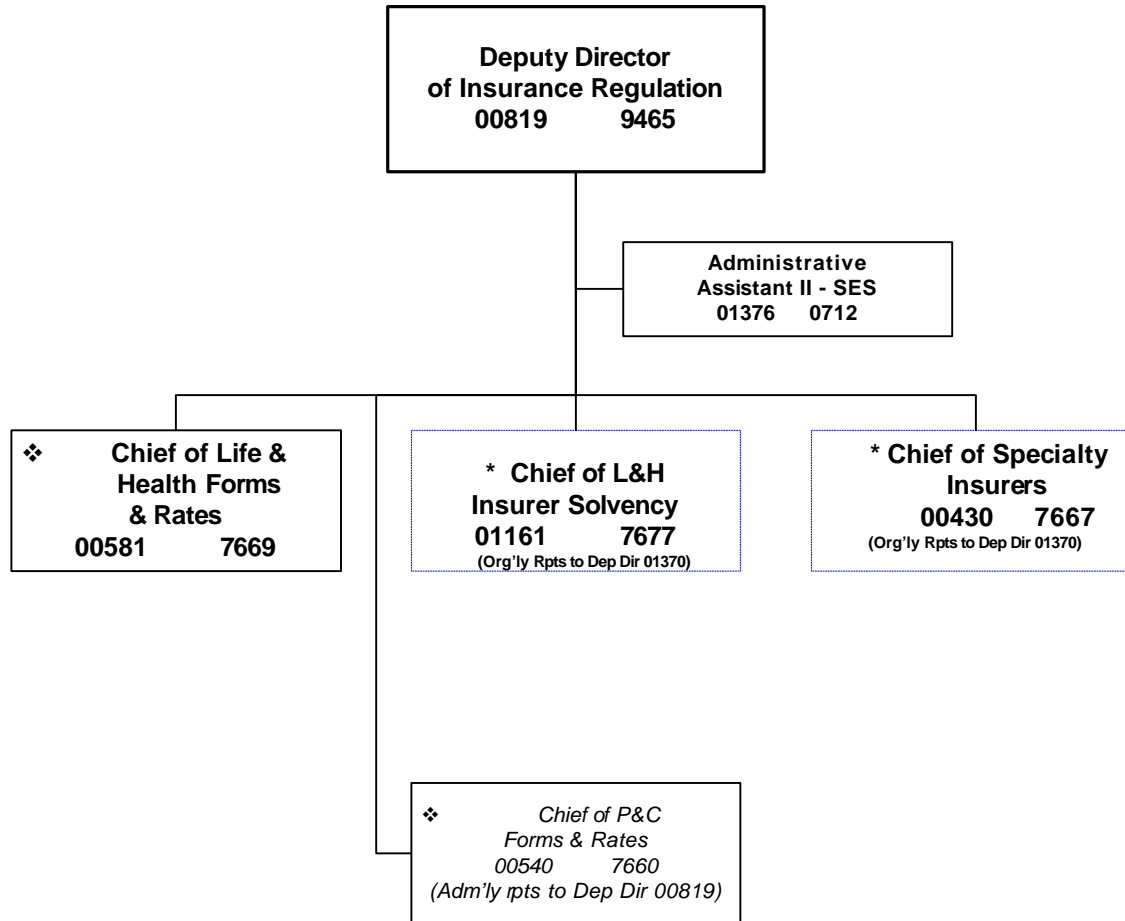


**Financial Services Commission  
Office of Insurance Regulation  
Bureau of Property & Casualty Forms & Rates**



**Financial Services Commission  
Office of Insurance Regulation  
Deputy Director of Insurance Regulation**

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Office of the Deputy Director FTE: 2

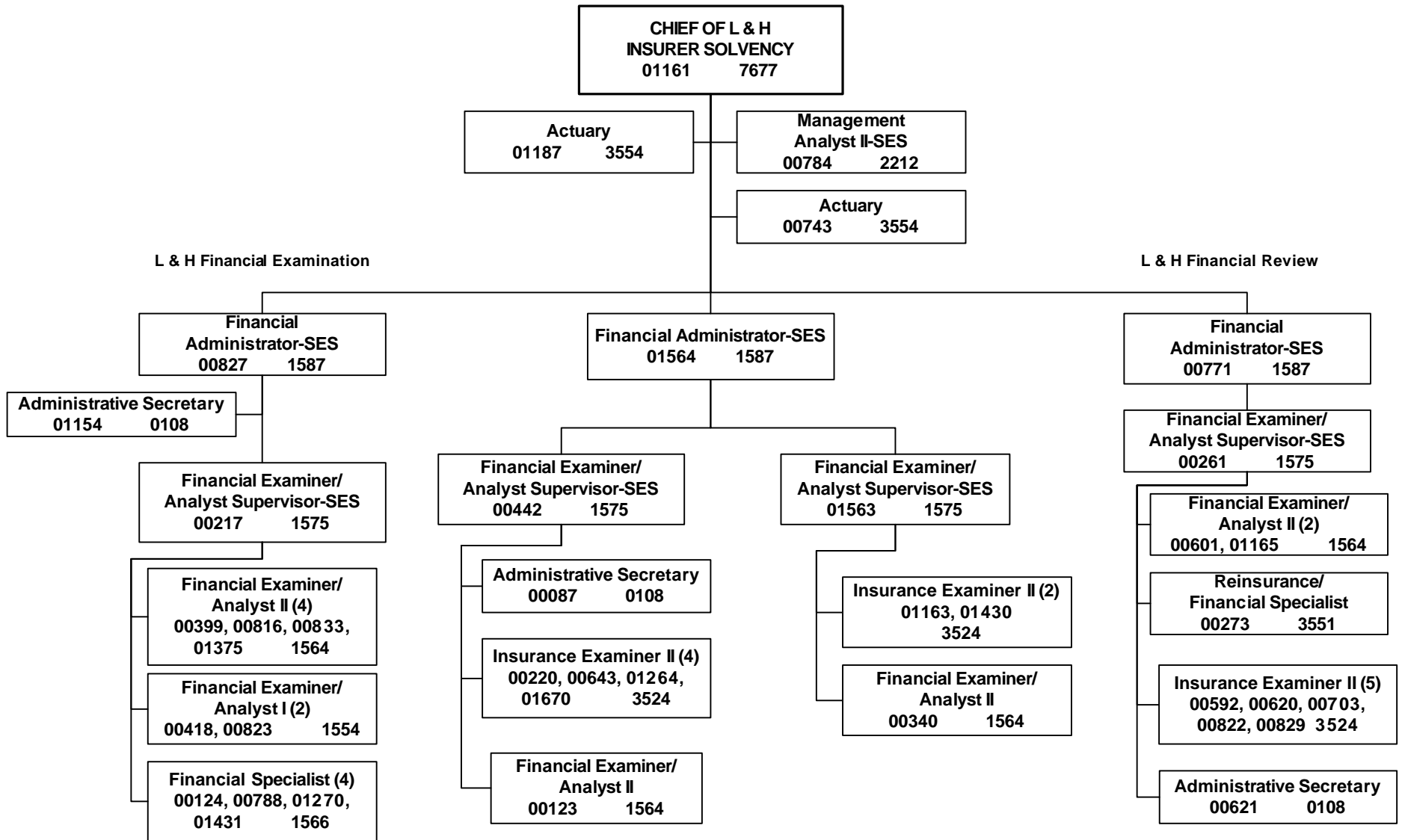
❖ Not Included in FTE

\* Administratively Assigned. Not included in FTE.

10/01/06  
Revised 08/07/07

OIR 9

**Financial Services Commission  
Office of Insurance Regulation  
Bureau of Life & Health Insurer Solvency**

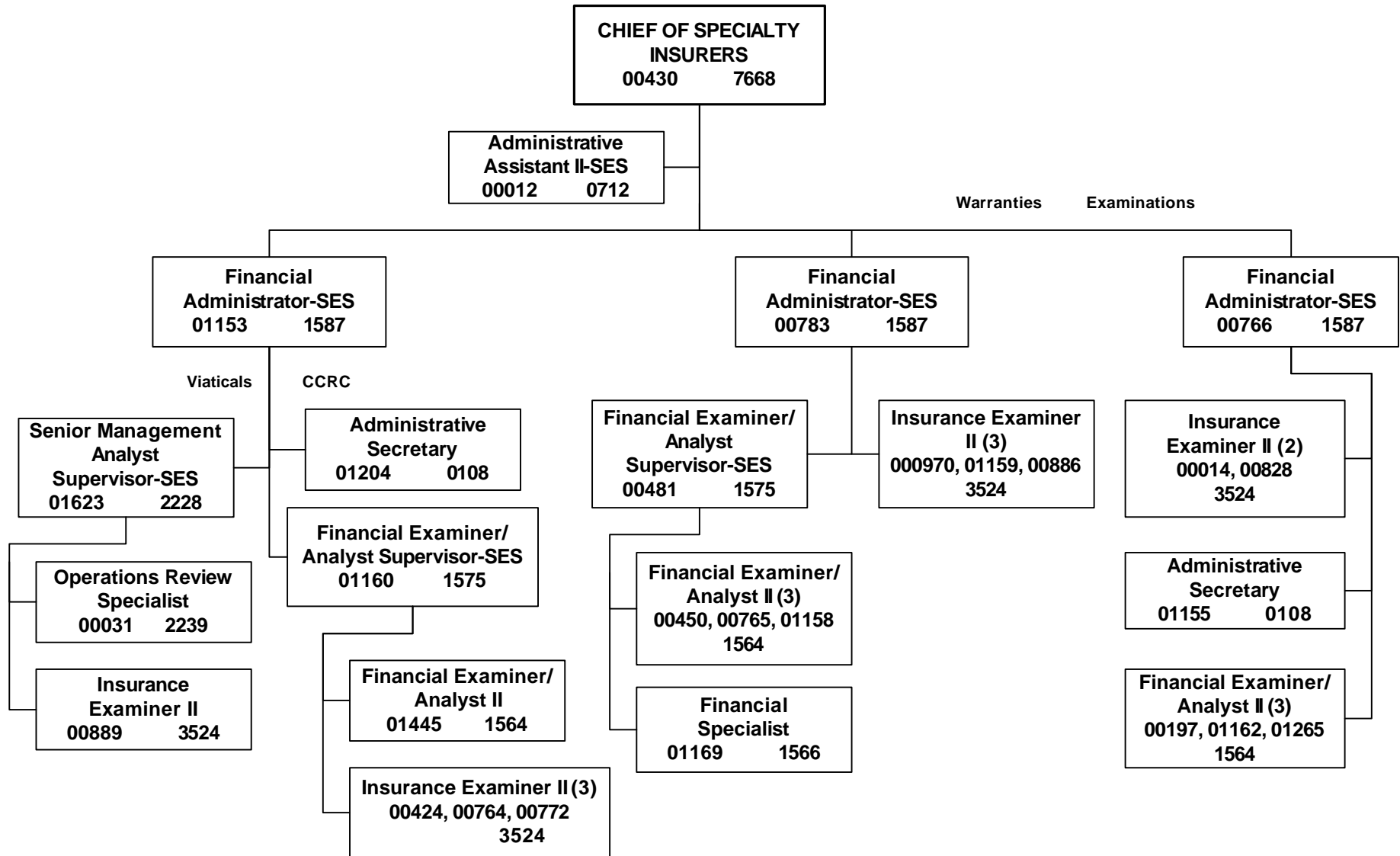


Bureau Total FTE: 39  
Office of the Chief: 4  
L & H Financial Examination FTE: 13  
L & Financial Review FTE: 22

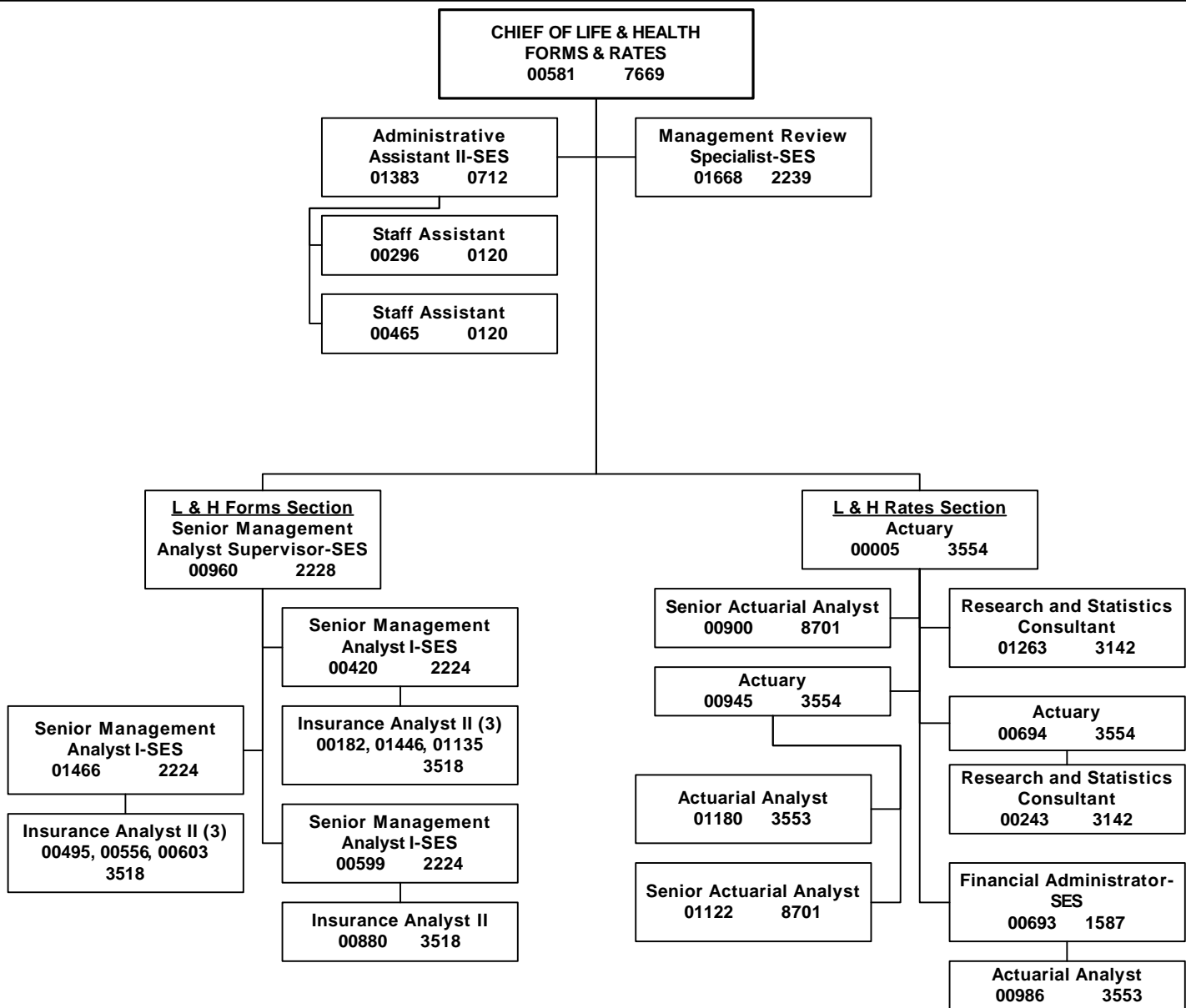
05-21-08  
Revised 05-29-08

OIR 6

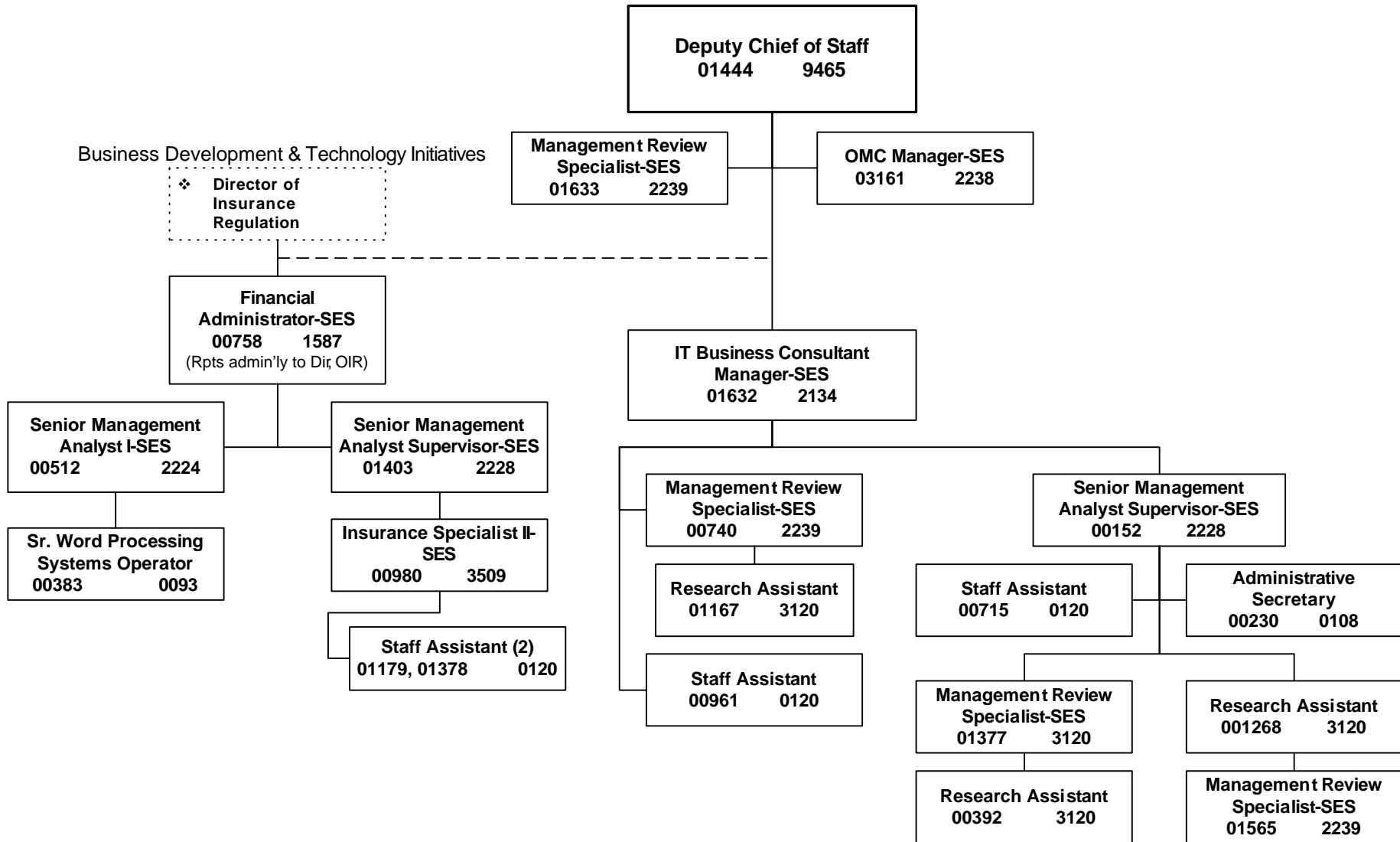
**Financial Services Commission  
Office of Insurance Regulation  
Bureau of Specialty Insurers**



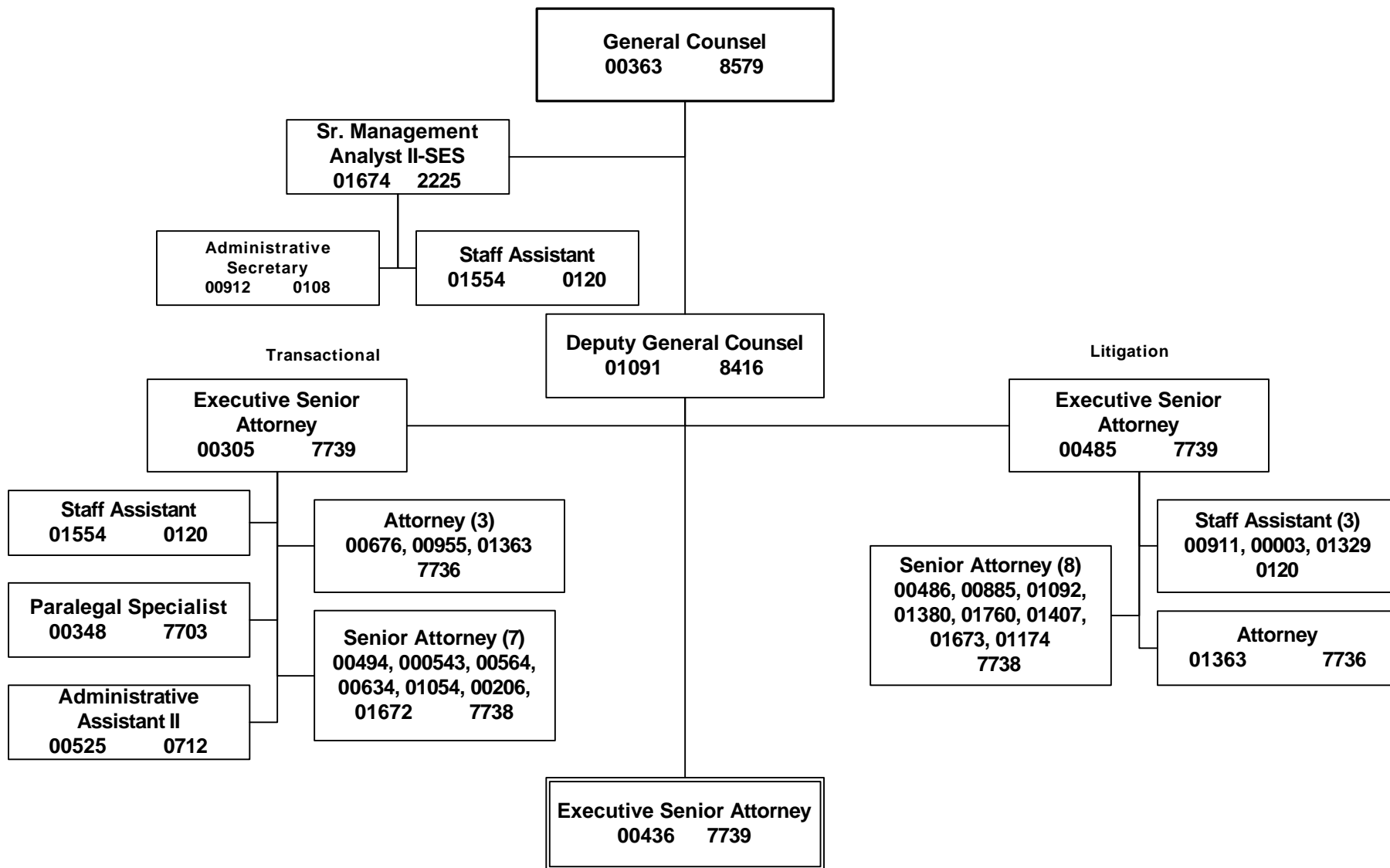
**Financial Services Commission  
Office of Insurance Regulation  
Bureau of Life & Health Forms & Rates**



**Financial Services Commission  
Office of Insurance Regulation  
Business Development & Market Research**

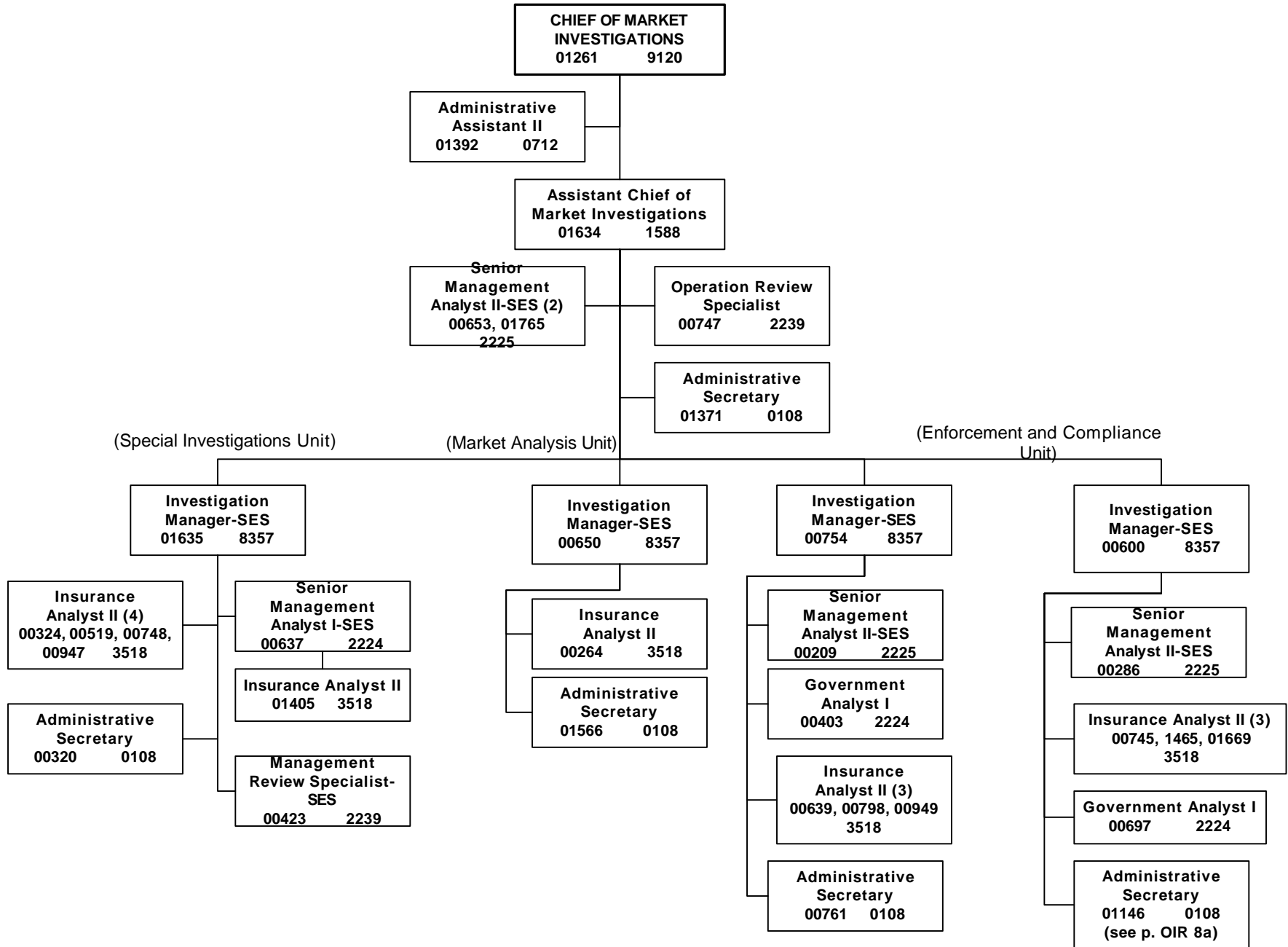


**Financial Services Commission  
Office of Insurance Regulation  
Legal Services Office**

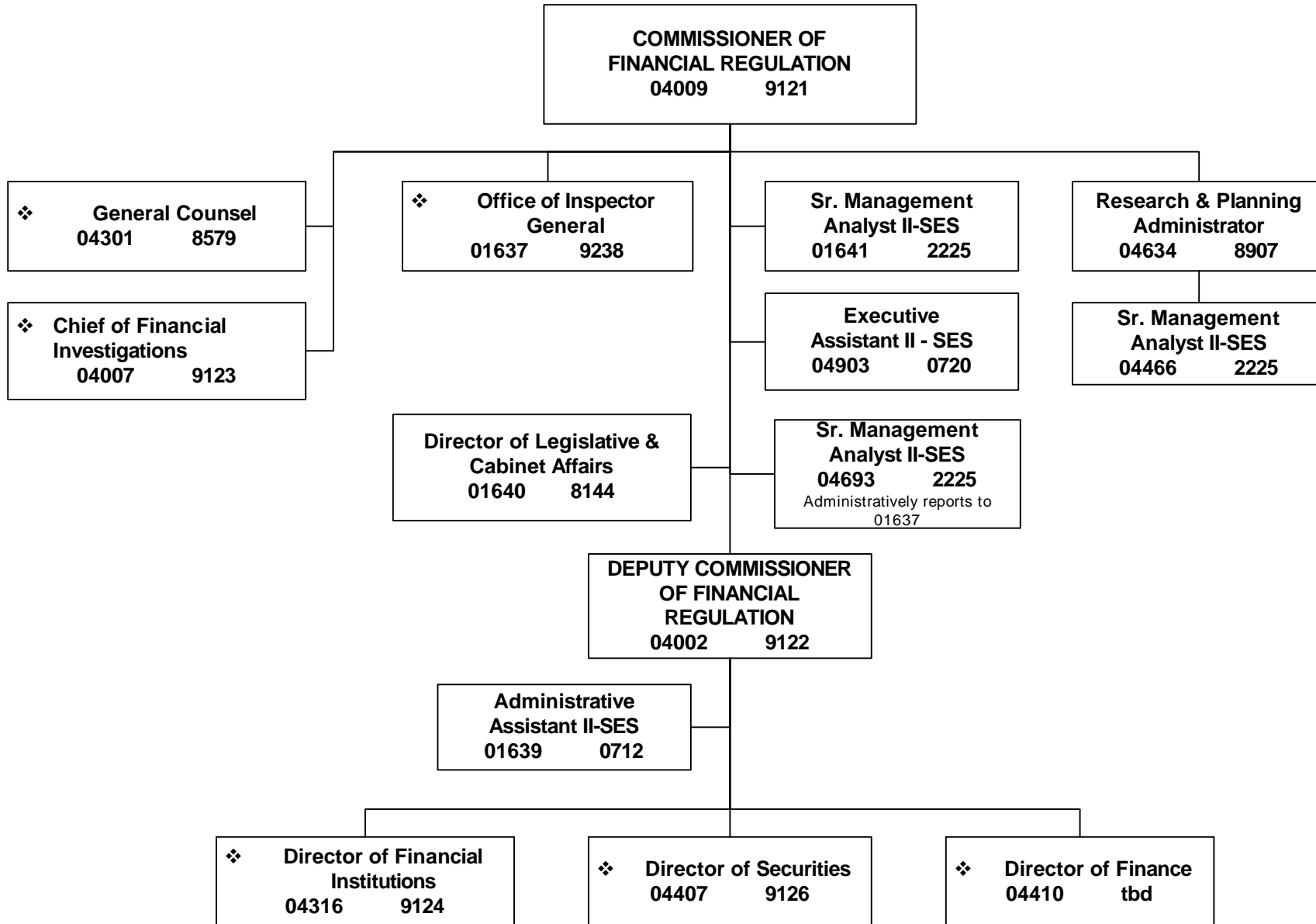




**Financial Services Commission  
Office of Insurance Regulation  
Bureau of Market Investigations**

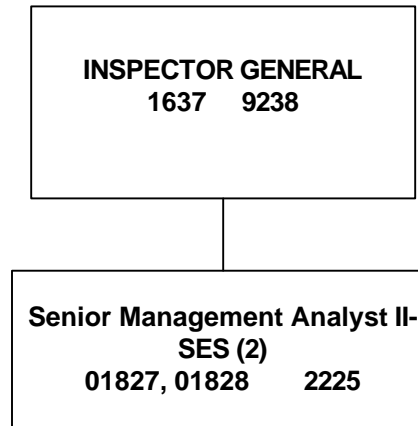


**Financial Services Commission  
Office of Financial Regulation  
Office of the Commissioner**



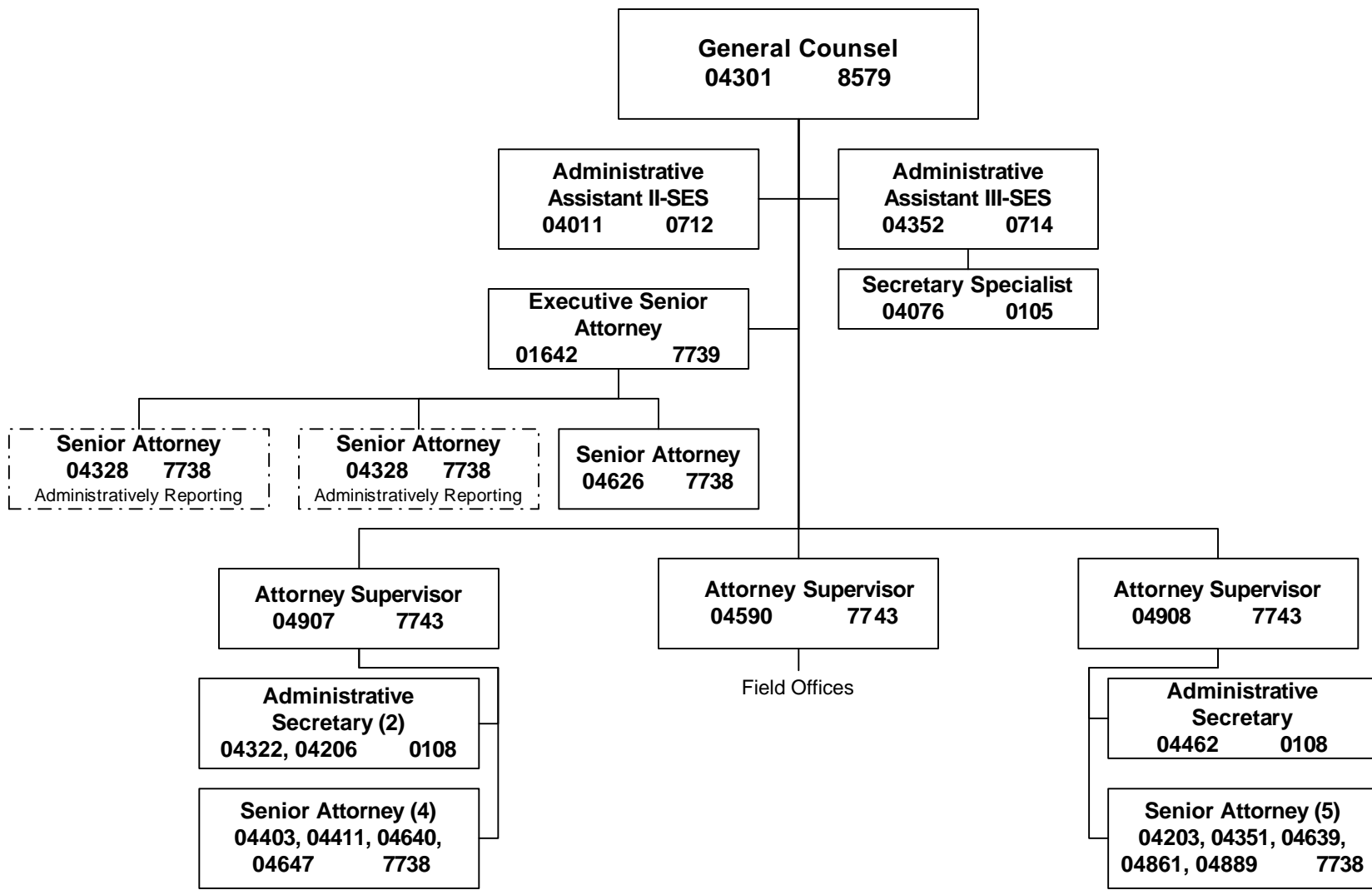
**Financial Services Commission  
Office of Financial Regulation  
Office of the Inspector General**

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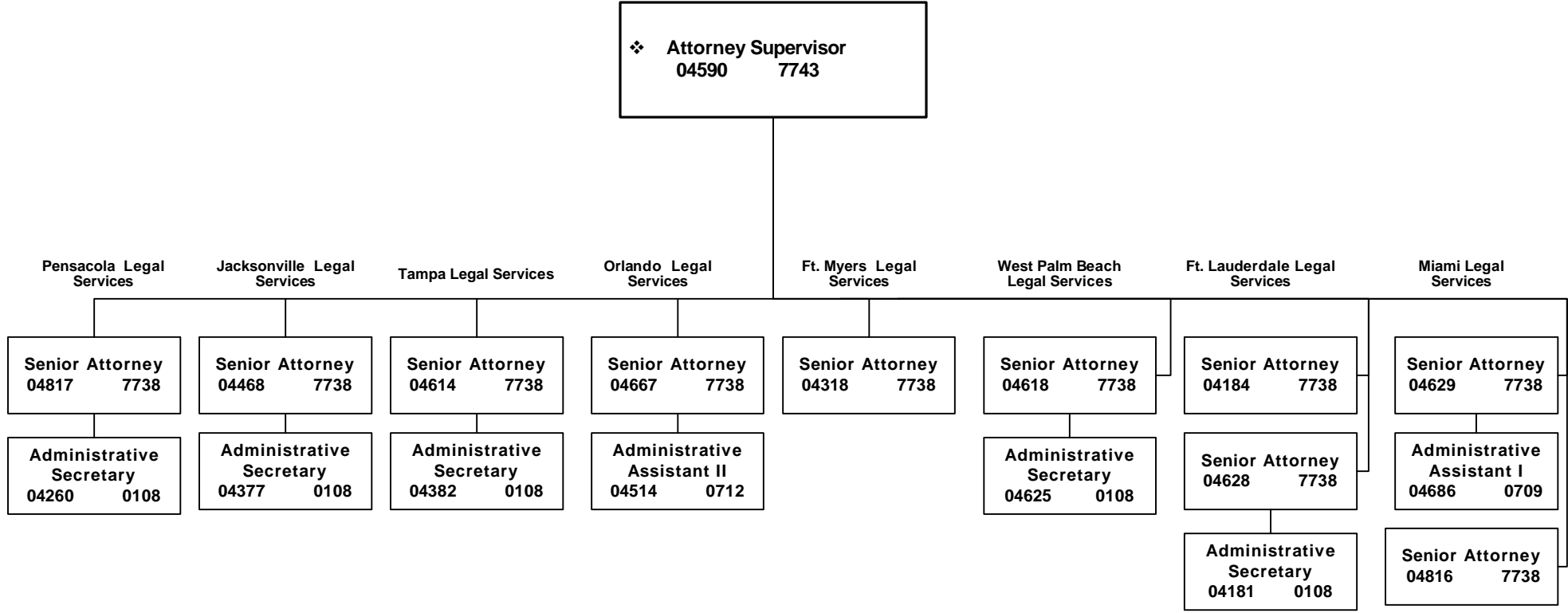


**Financial Services Commission  
Office of Financial Regulation  
Office of the General Counsel**

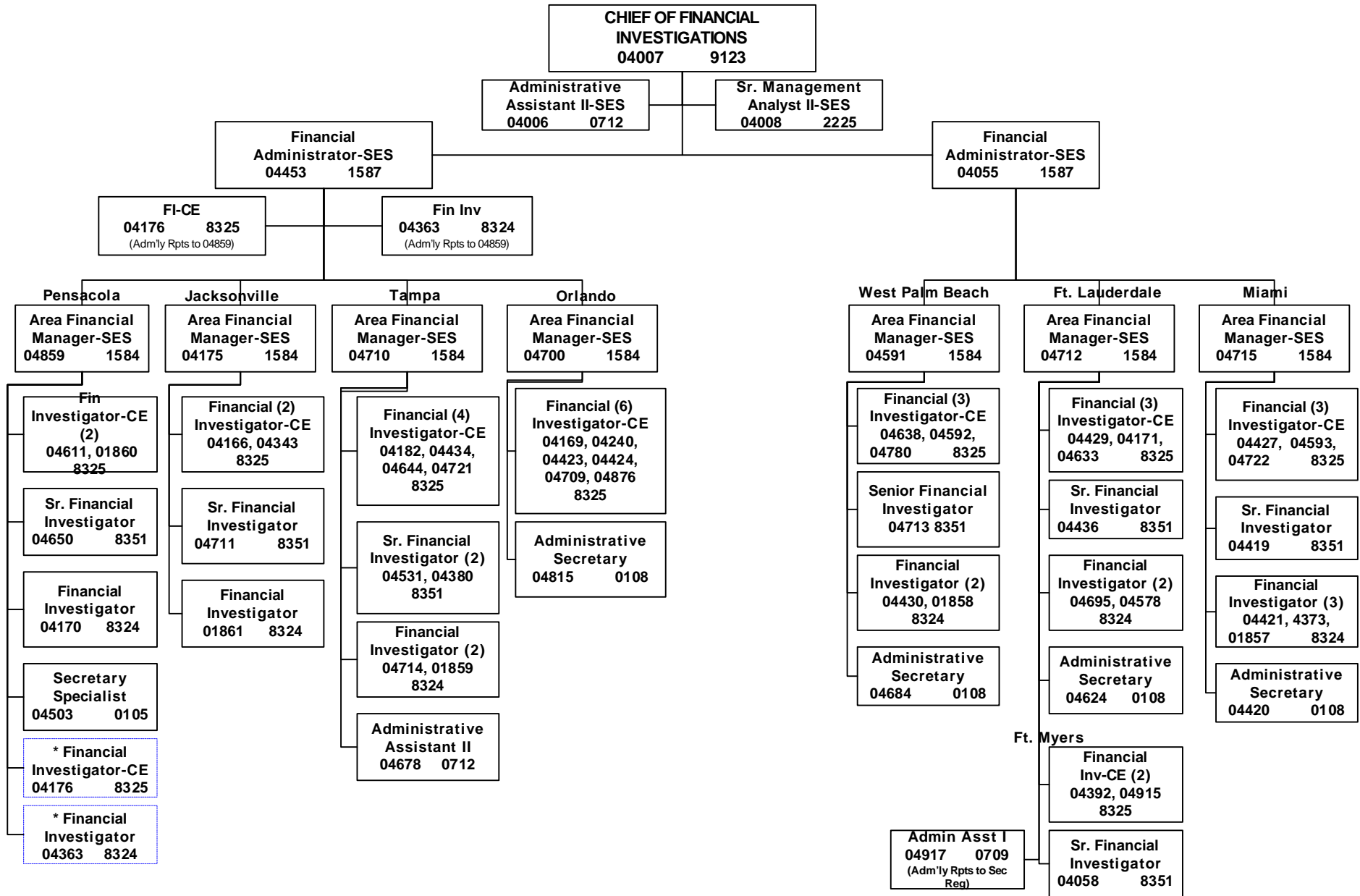
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**Financial Services Commission  
Office of Financial Regulation  
Legal Services Office**



**Financial Services Commission  
Office of Financial Regulation  
Bureau of Financial Investigations**

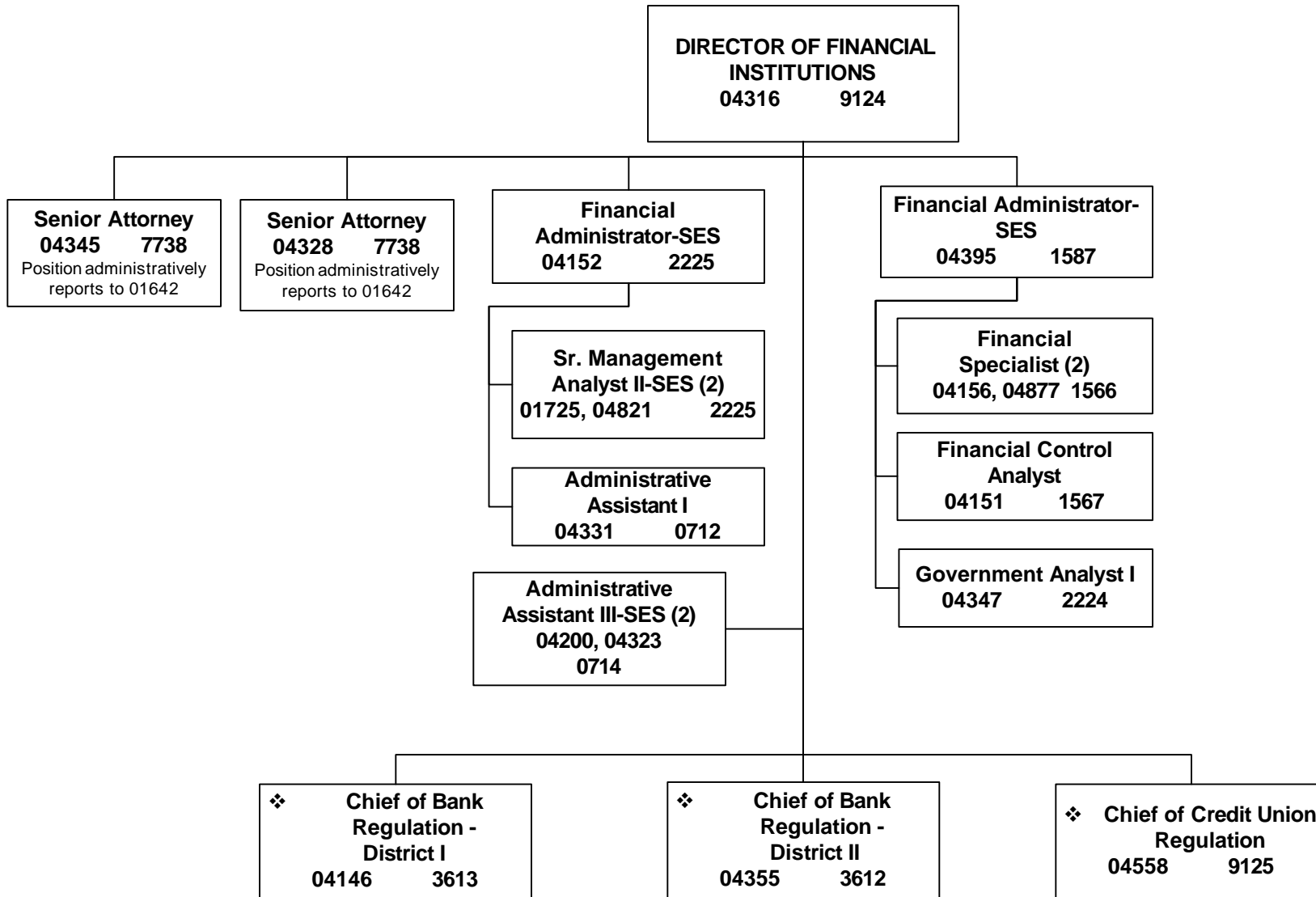


Office of the Chief FTE: 7  
Field FTE: 58  
Total Bureau FTE: 65

07-01-08  
Revised 07-15-08

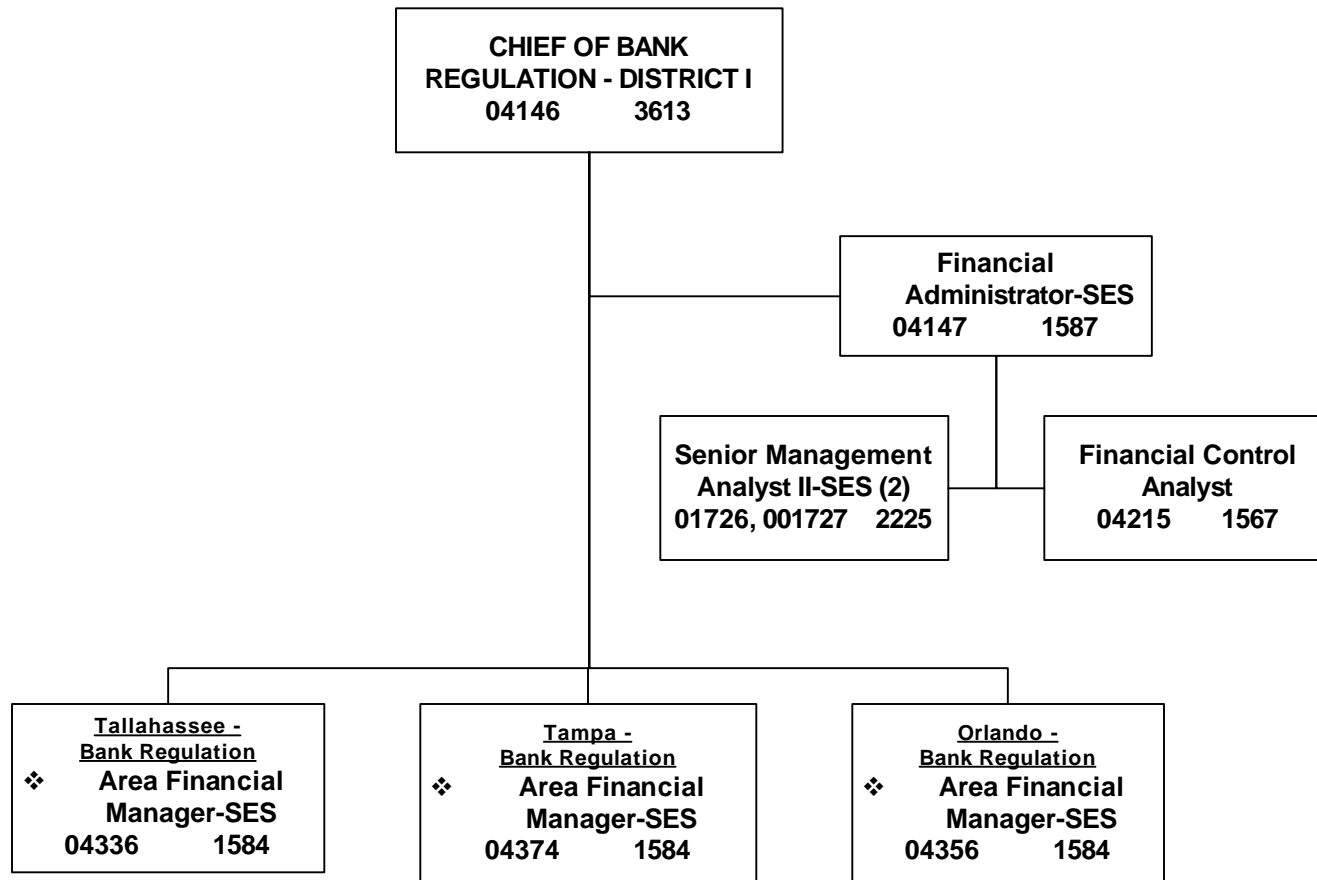
OFR-5

**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Office of the Director**



**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District I**

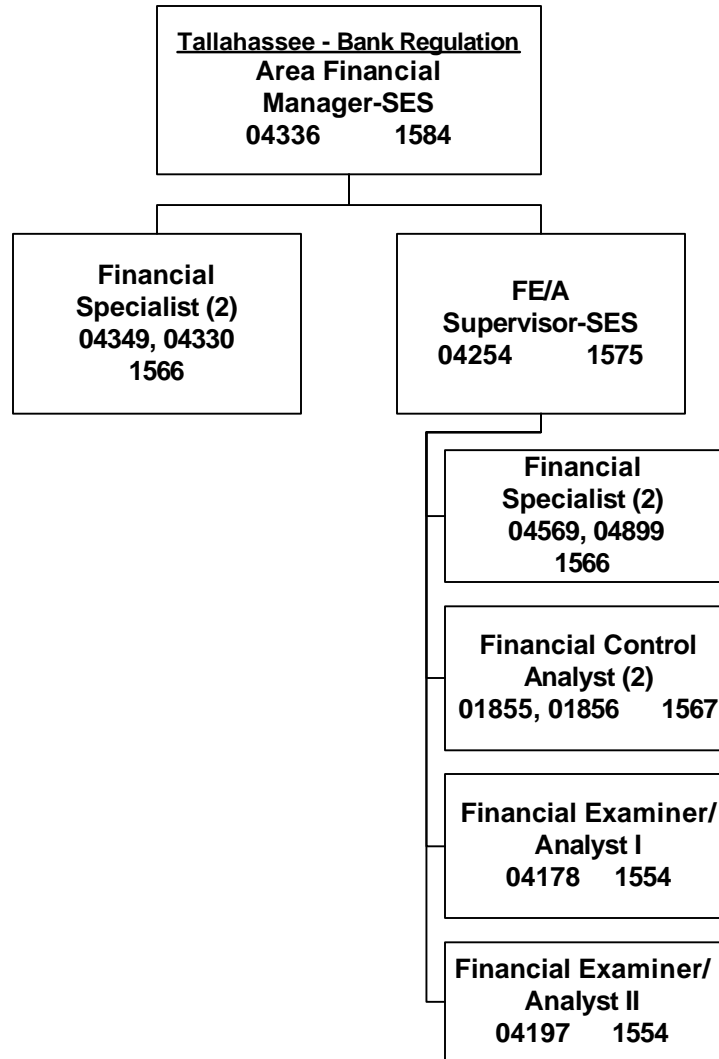
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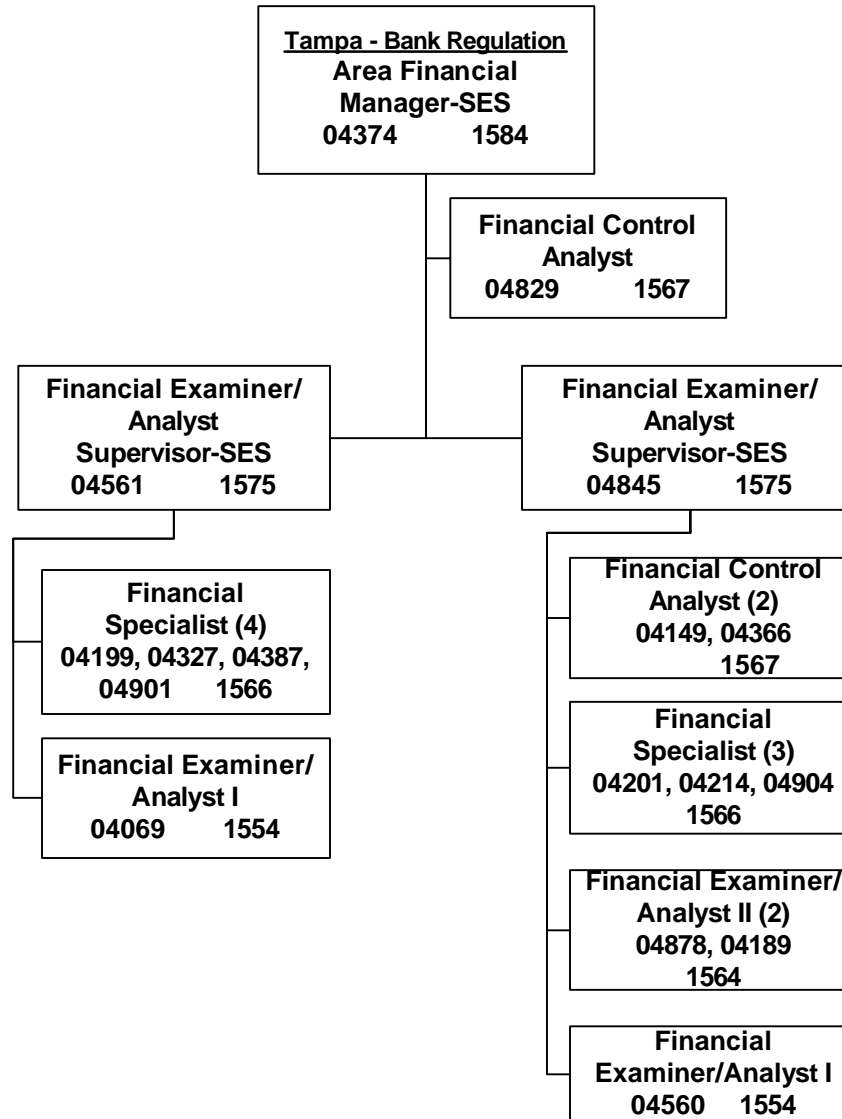
**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District I**

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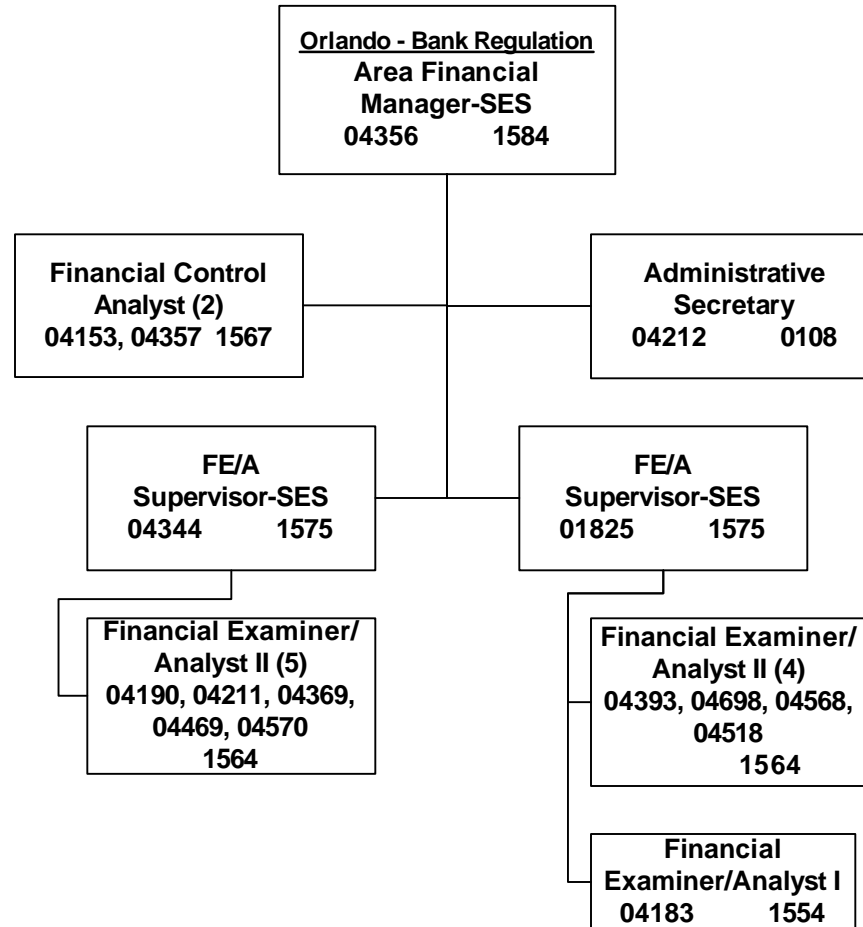
**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District I**

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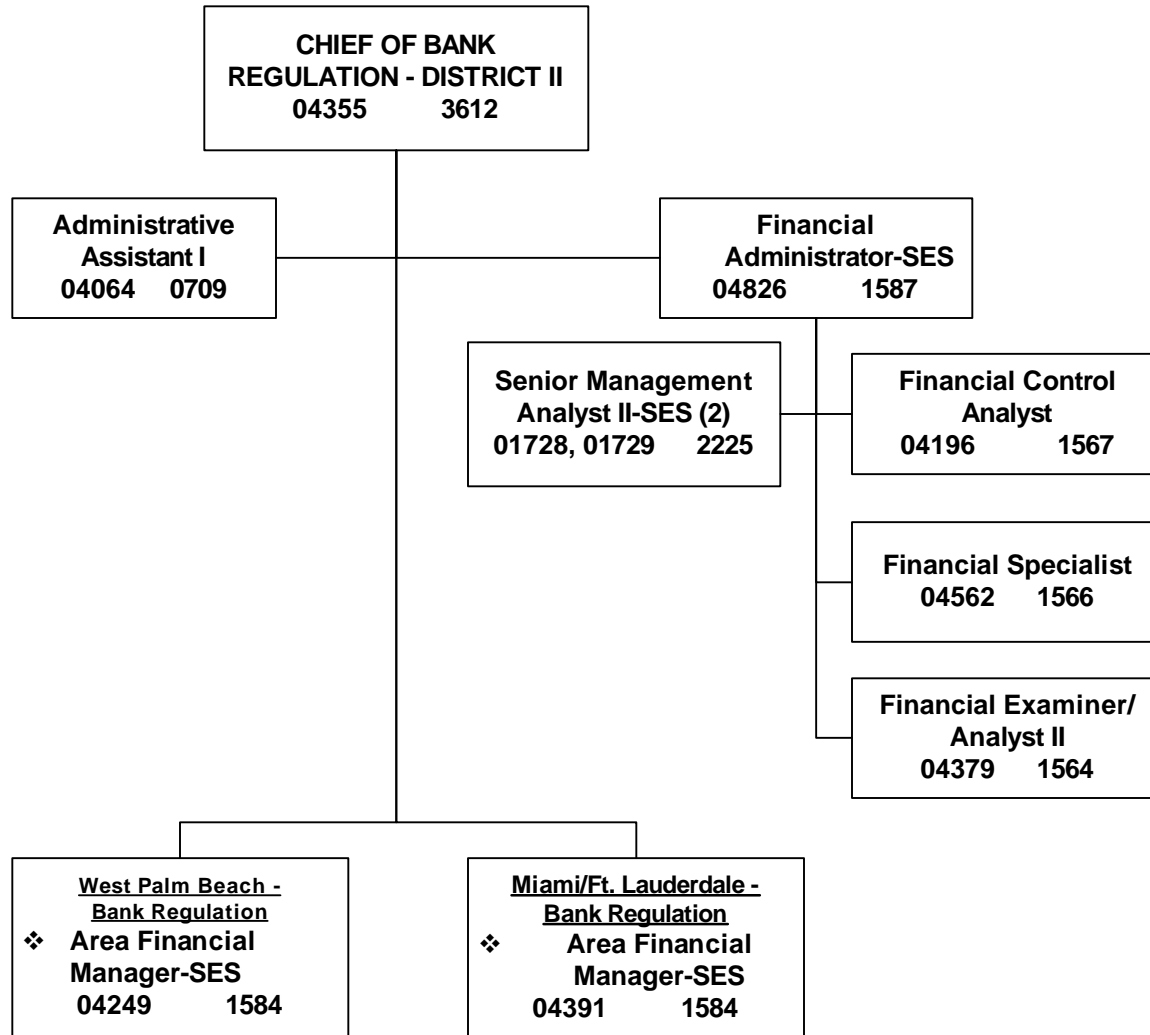
**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District I**

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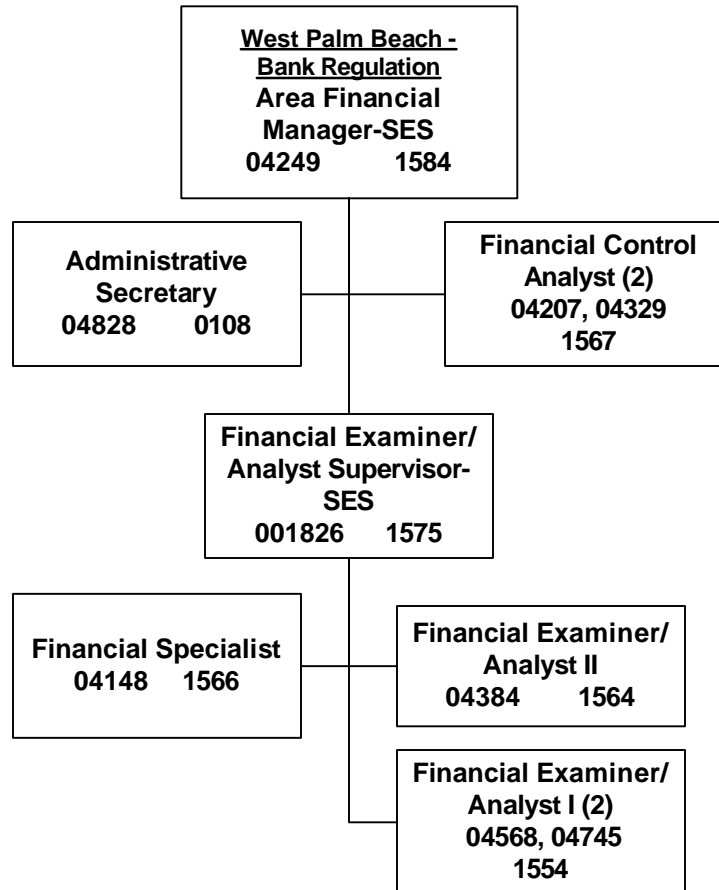
**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District II**

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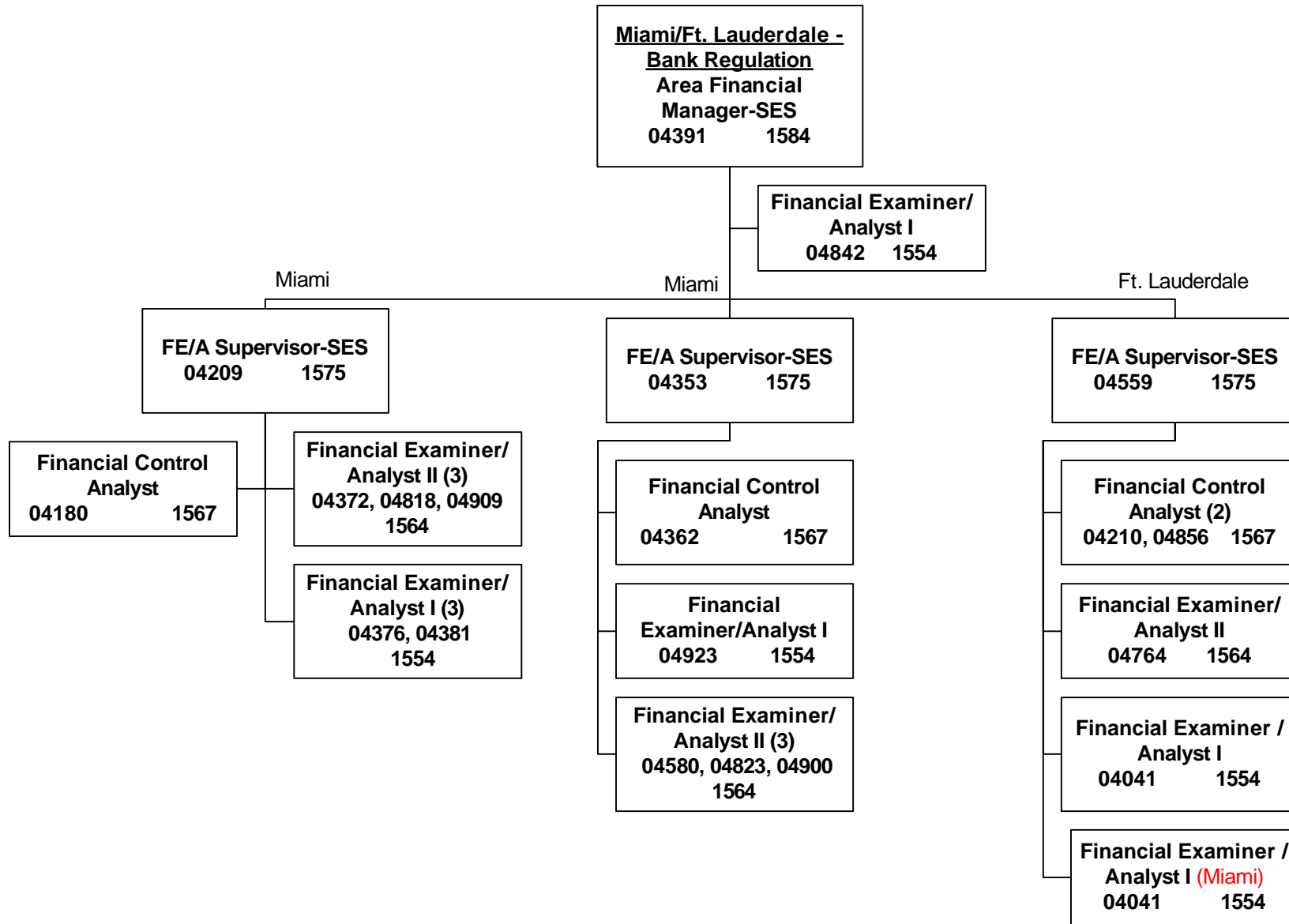


**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Bank Regulation - District II**

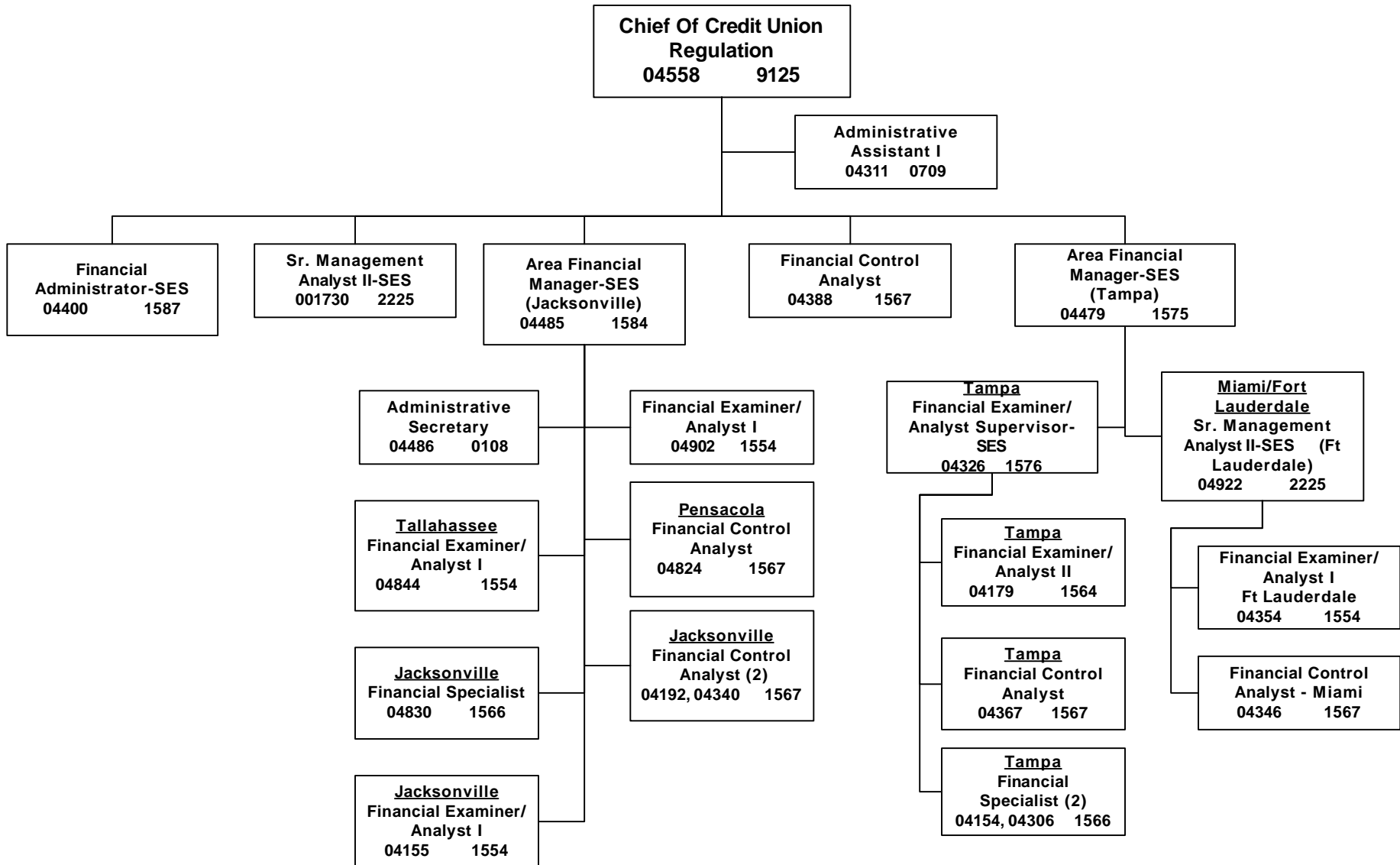
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Financial Services Commission  
 Office of Financial Regulation  
 Division of Financial Institutions  
 Bureau of Bank Regulation - District II

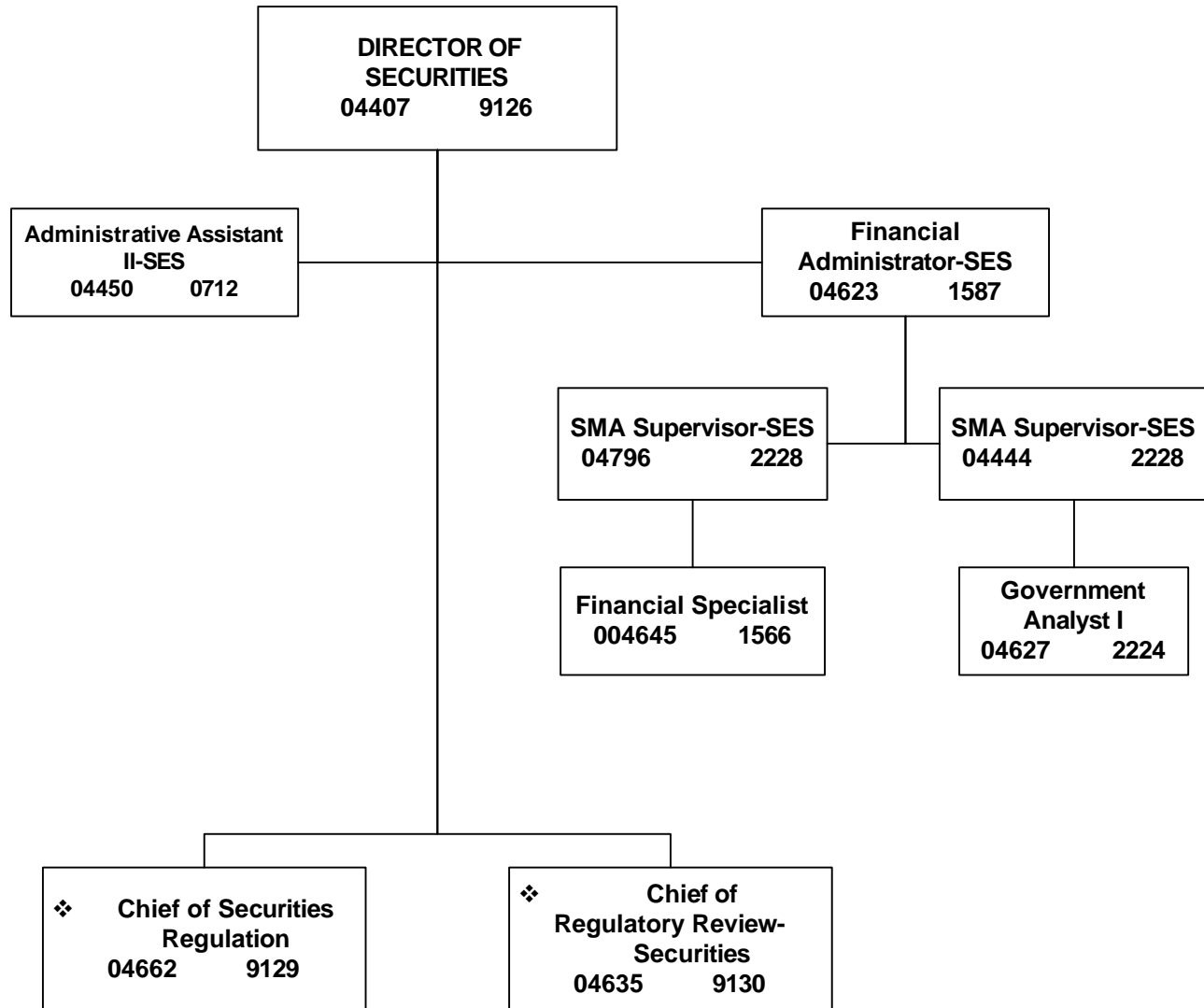


**Financial Services Commission  
Office of Financial Regulation  
Division of Financial Institutions  
Bureau of Credit Union Regulation**



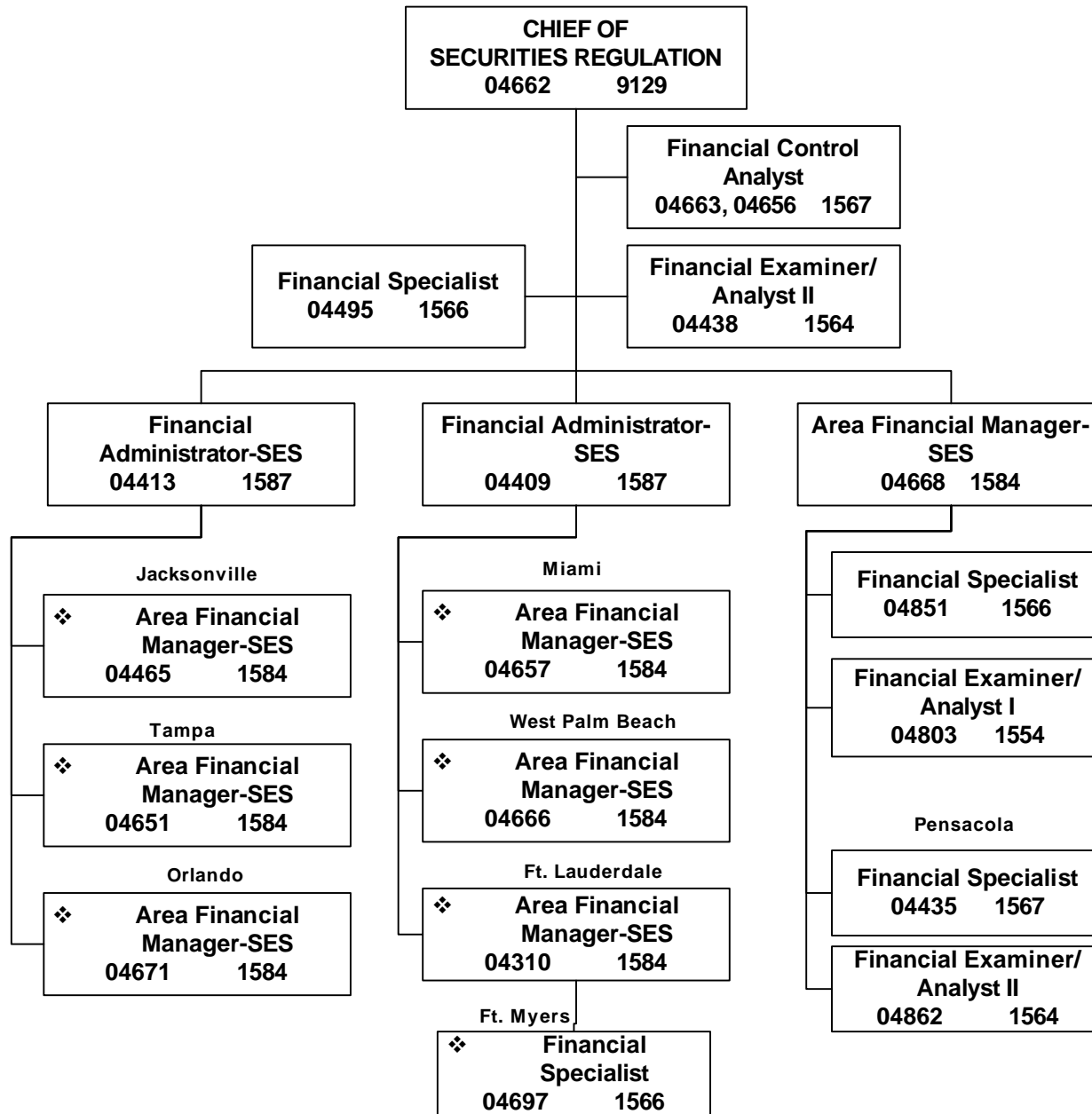
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Office of the Director**

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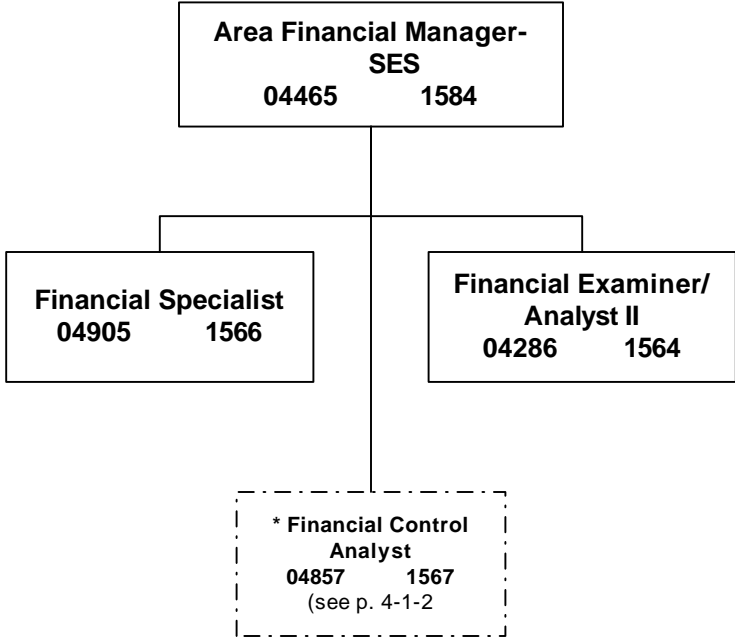


**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation**



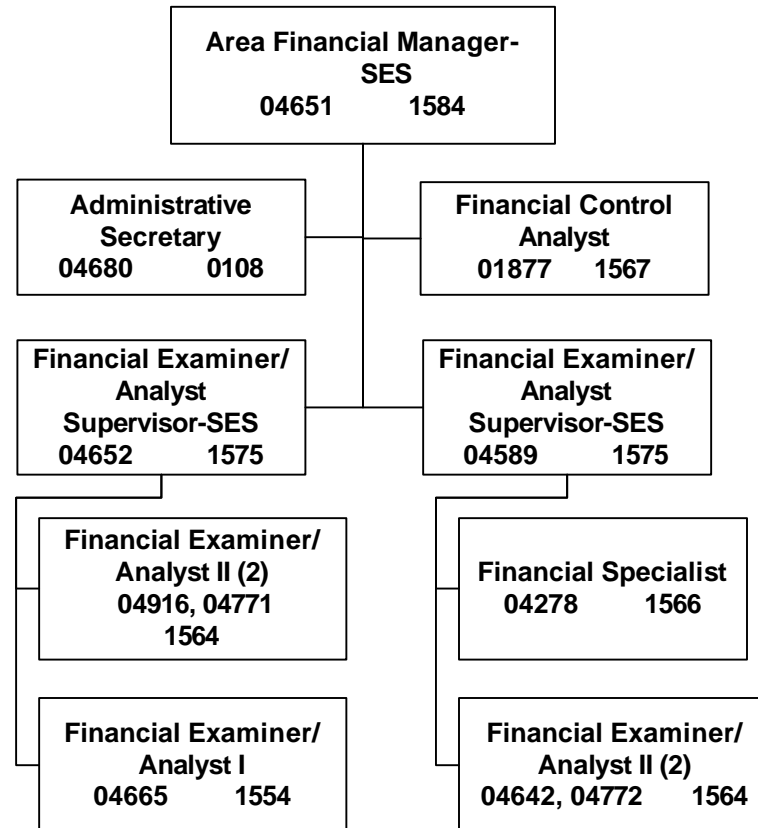
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Jacksonville - Securities Regulation**

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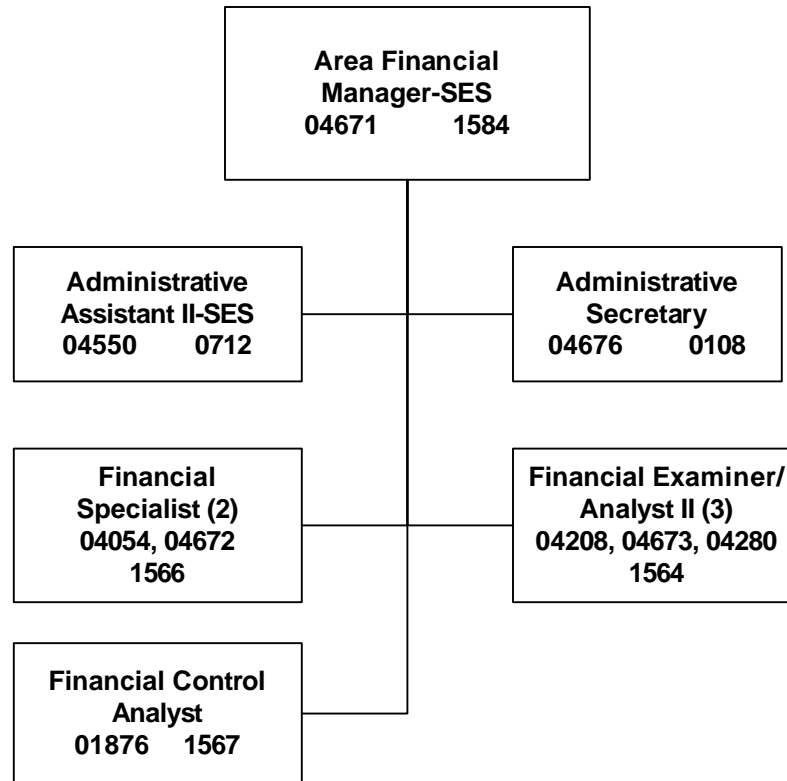
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Tampa - Securities Regulation**

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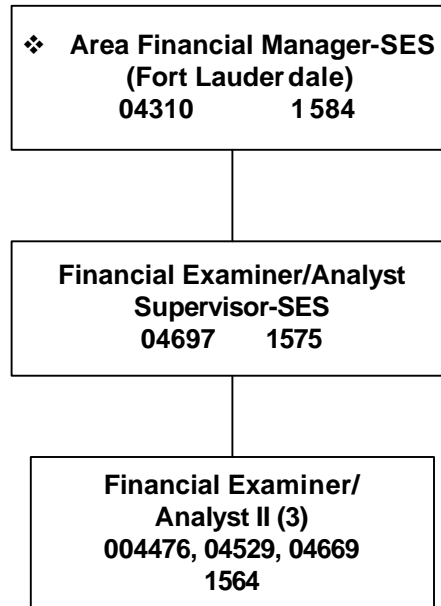
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Orlando - Securities Regulation**

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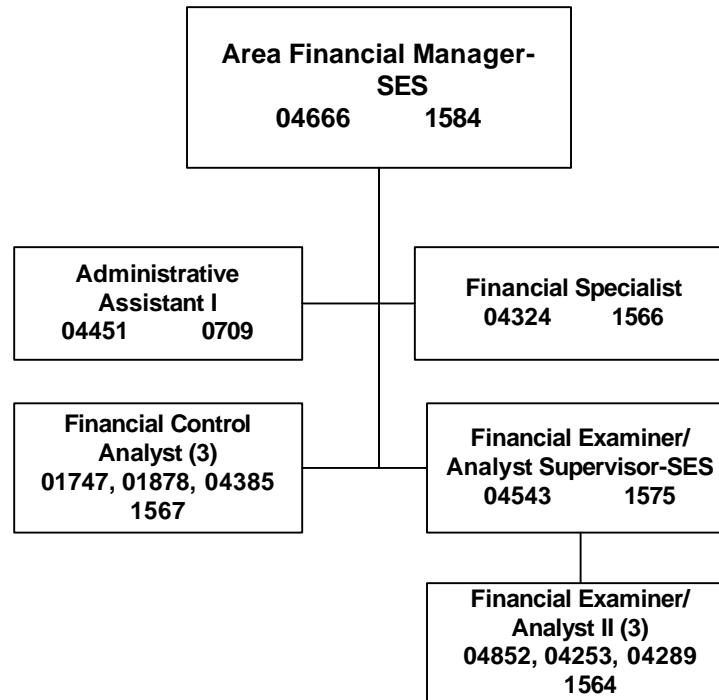
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Ft. Myers - Securities Regulation**

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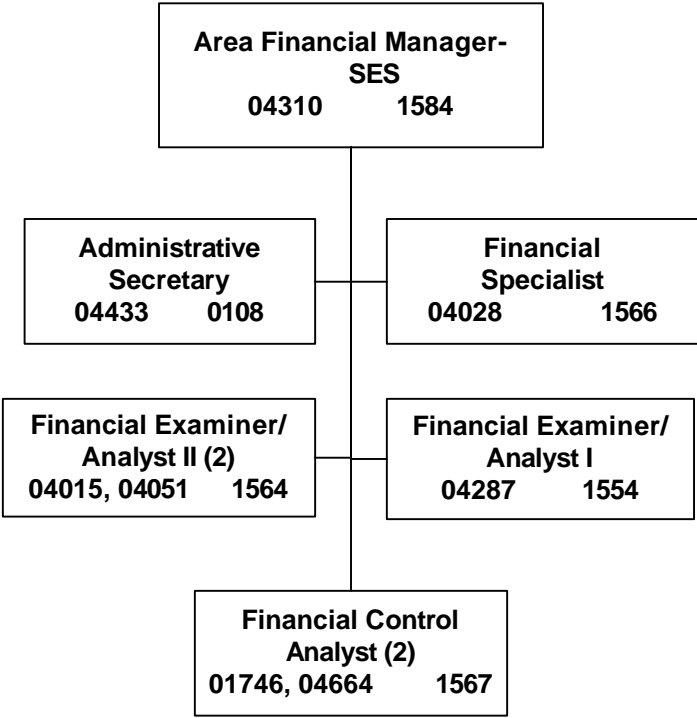
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
West Palm Beach - Securities Regulation**

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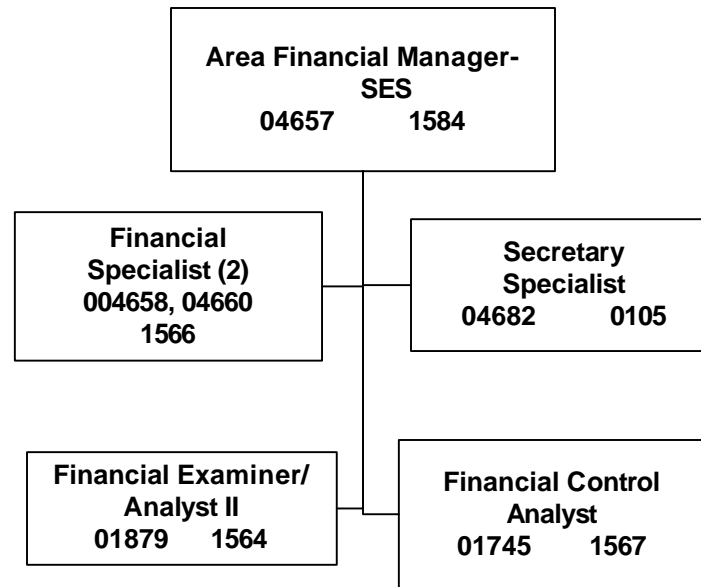
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Ft. Lauderdale - Securities Regulation**

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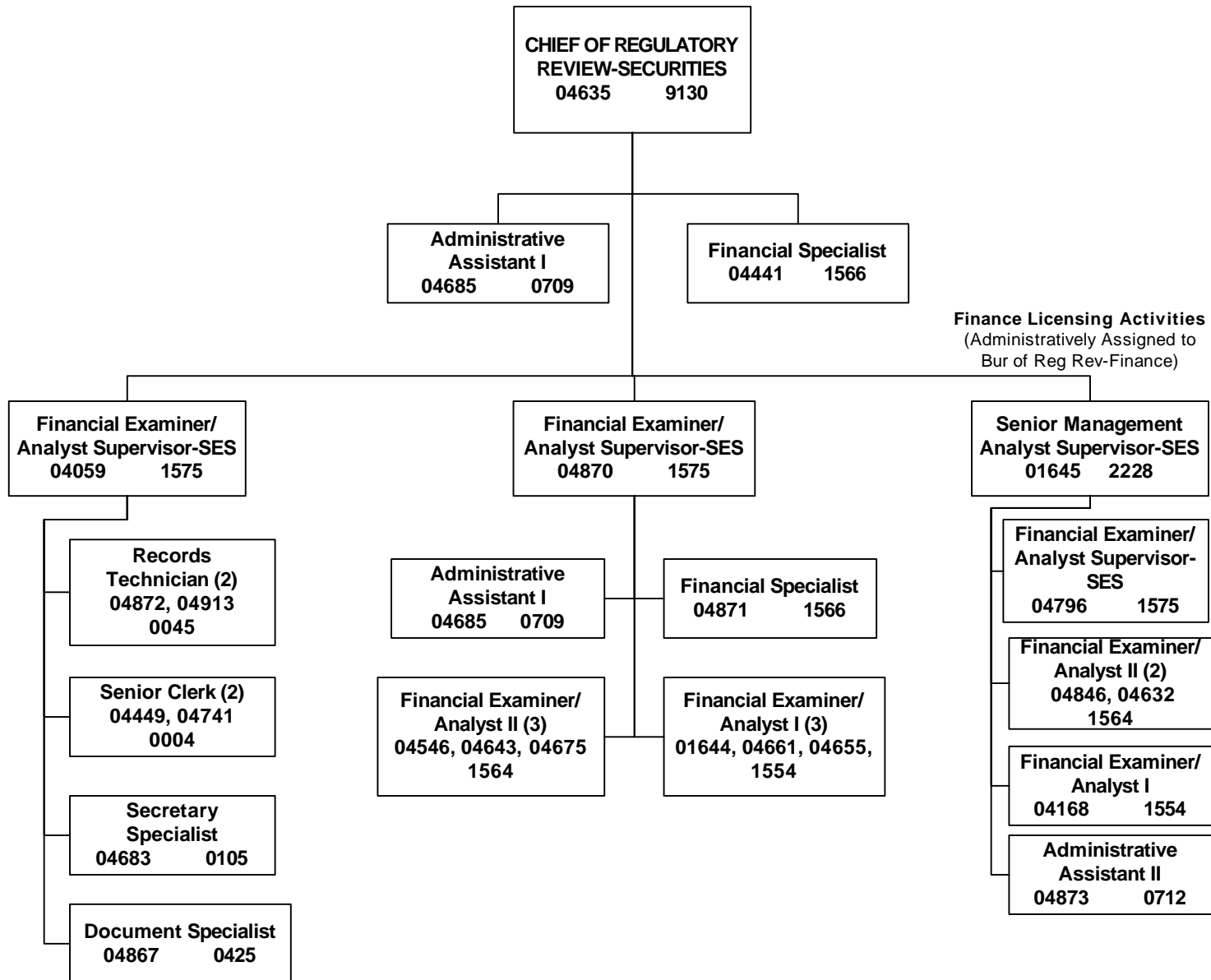
**Financial Services Commission  
Office of Financial Regulation  
Division of Securities  
Bureau of Securities Regulation  
Miami - Securities Regulation**

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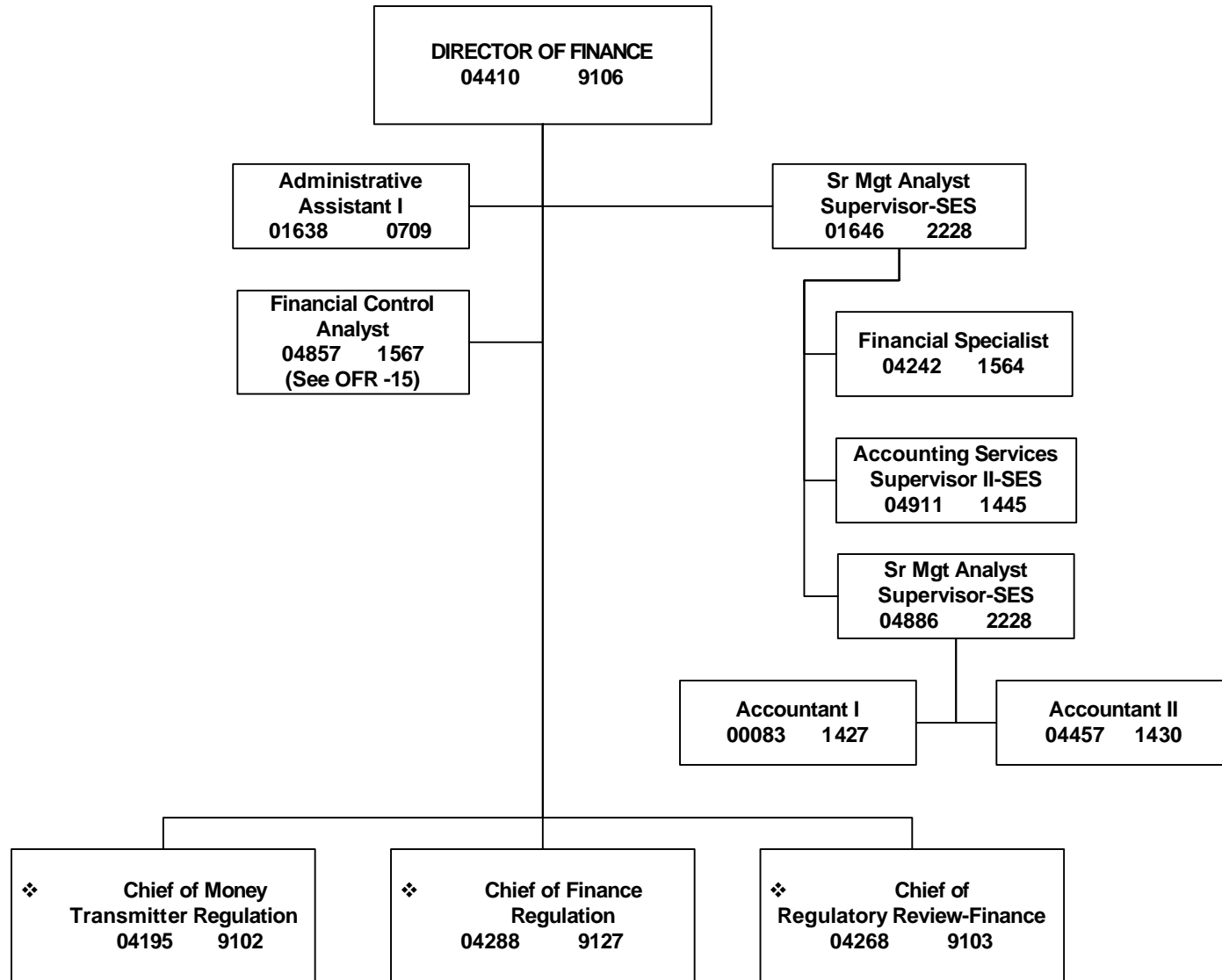




**Financial Services Commission**  
**Office of Financial Regulation**  
**Division of Securities**  
**Bureau of Regulatory Review - Securities**



**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Office of the Director**



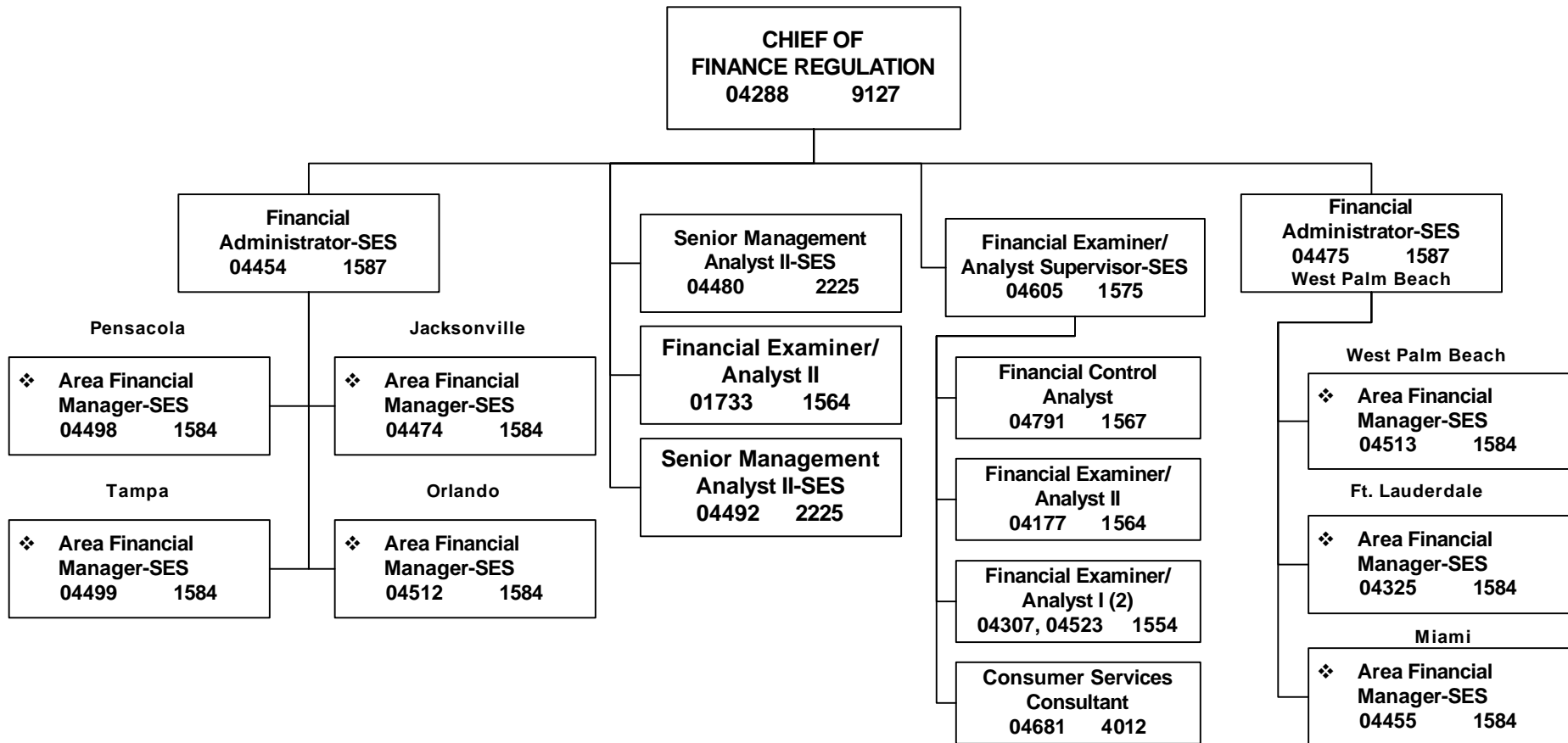
Office of the Director FTE: 9  
Total Division FTE: 127

❖ FTE not included in the Office of the Deputy Director

09-15-08  
Revised 09-18-08

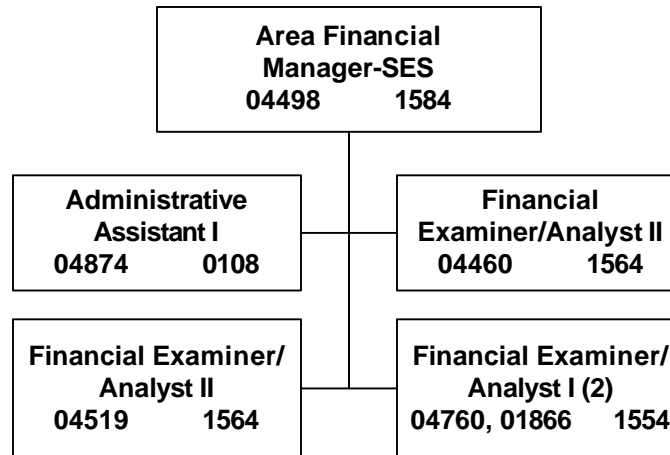
OFR-25

**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation**



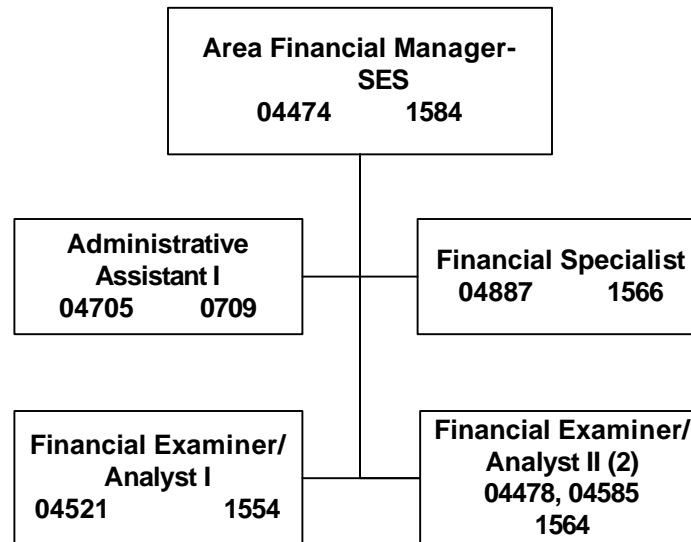
**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Pensacola - Finance Regulation**

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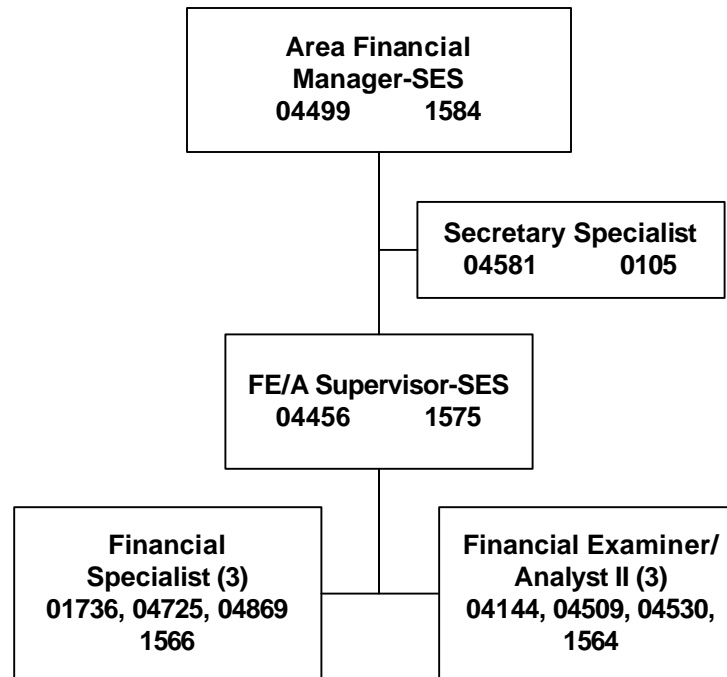
**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Jacksonville - Finance Regulation**

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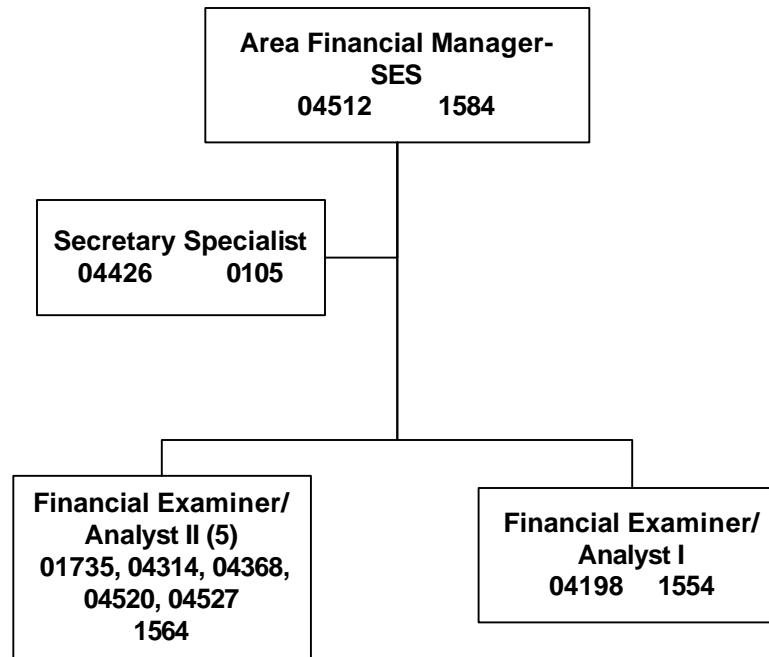
**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Tampa - Finance Regulation**

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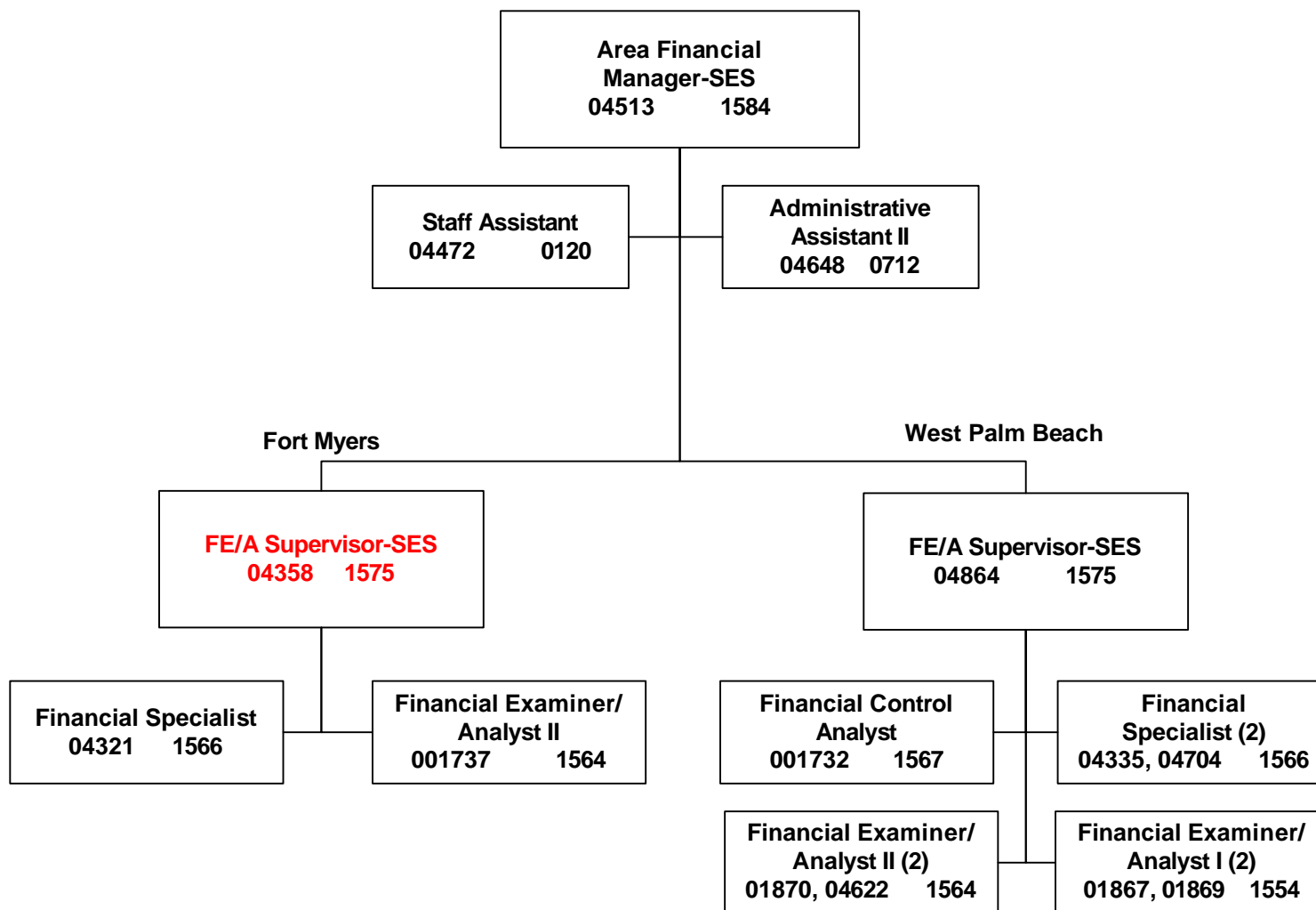
**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Orlando - Finance Regulation**

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**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
West Palm Beach - Finance Regulation**

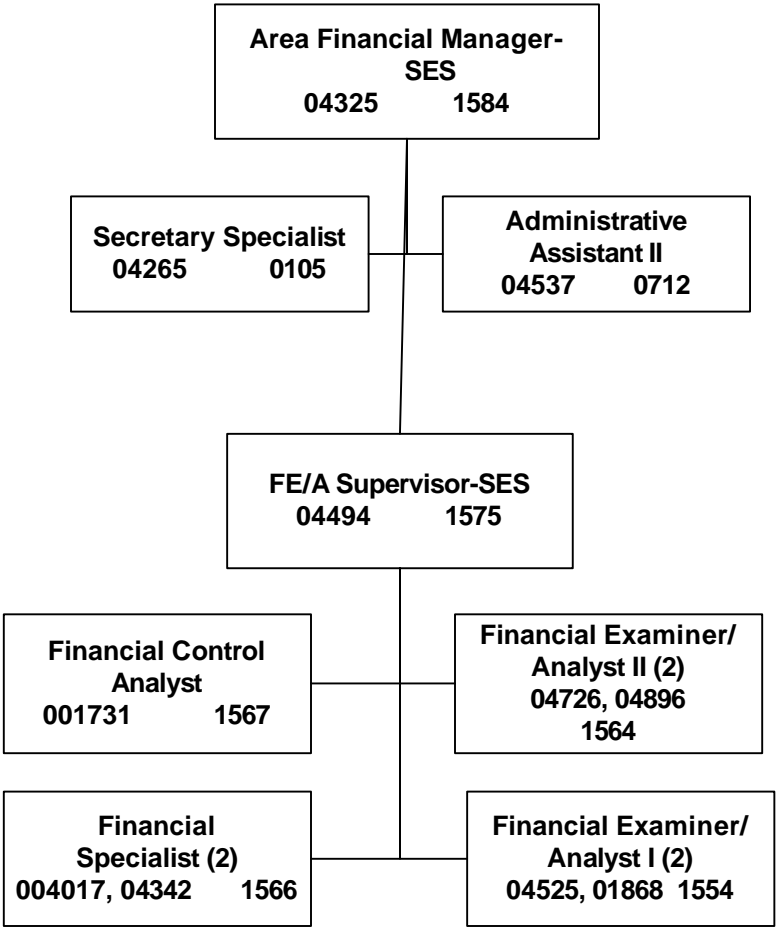
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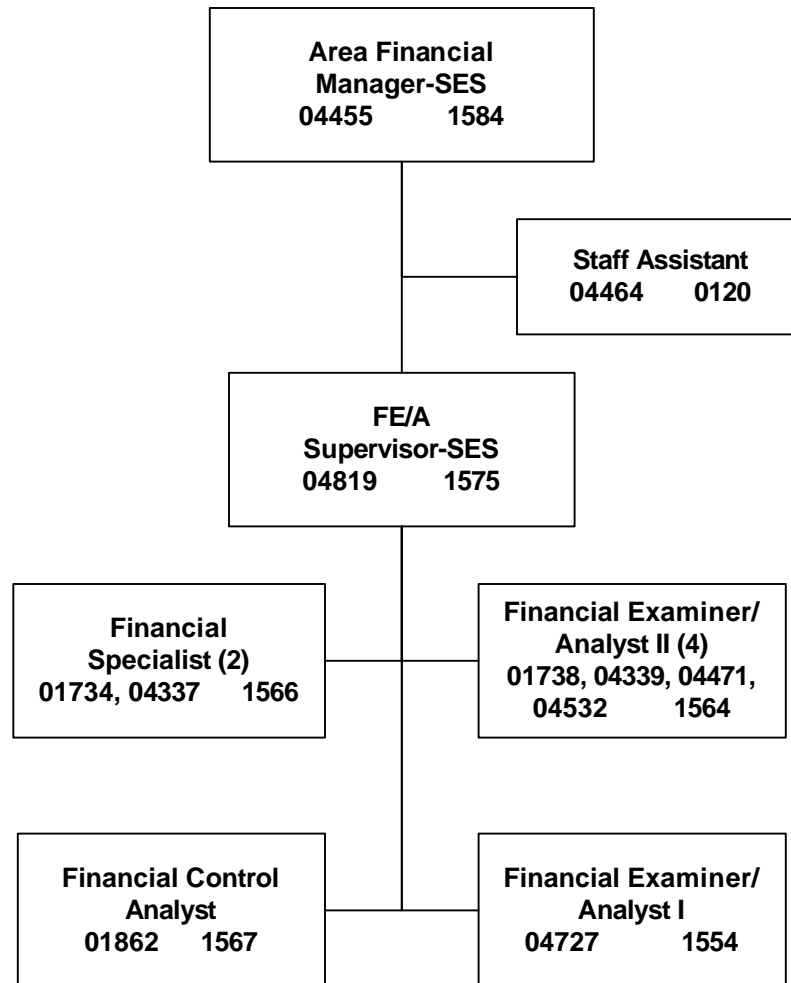
**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Ft. Lauderdale - Finance Regulation**

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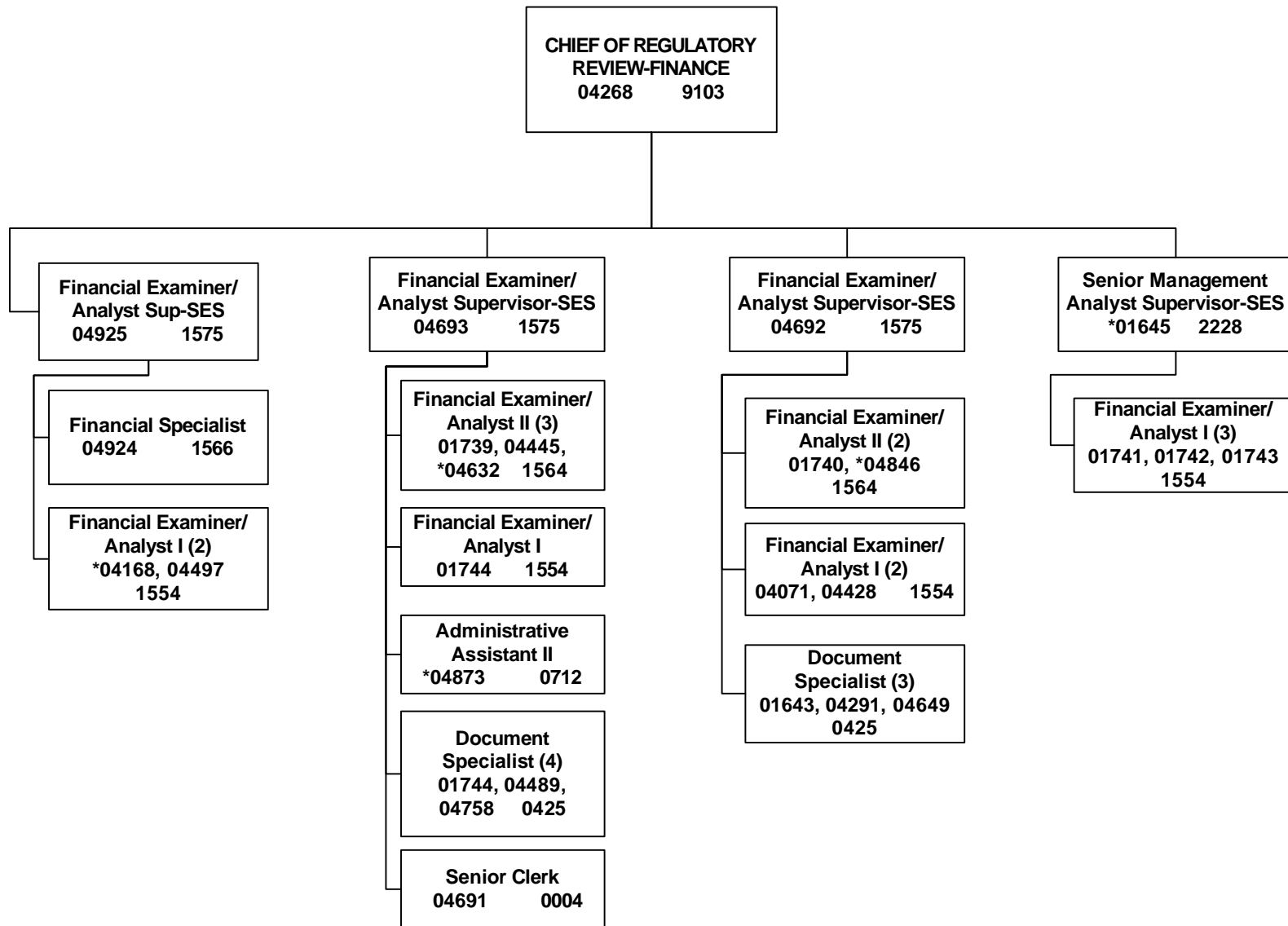


**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Finance Regulation  
Miami - Finance Regulation**

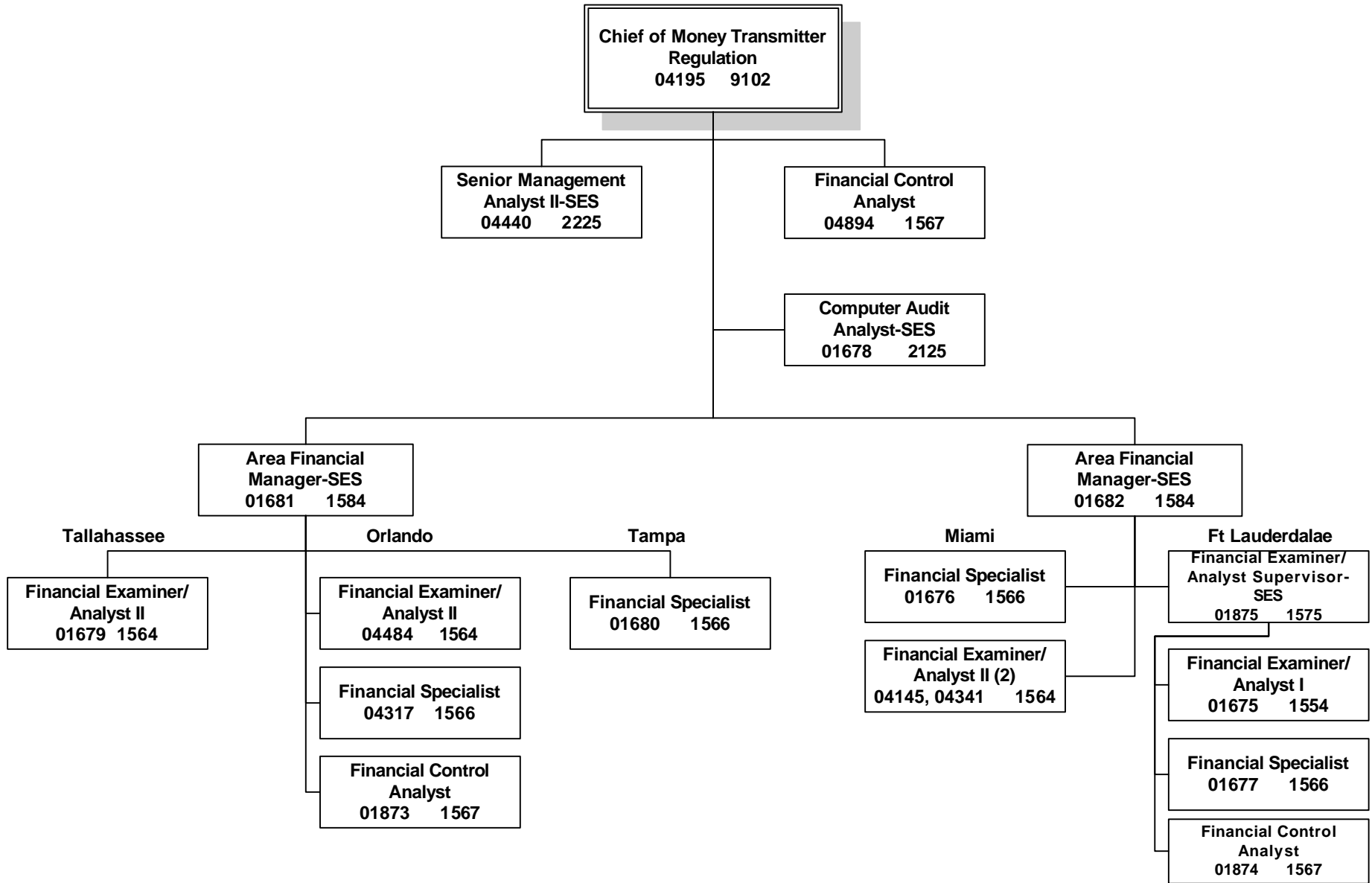
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Financial Services Commission  
 Office of Financial Regulation  
 Division of Finance  
 Bureau of Regulatory Review - Finance



**Financial Services Commission  
Office of Financial Regulation  
Division of Finance  
Bureau of Money Transmitter Regulation**



FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		293,452,438		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoed, Budget Amendments, etc.)		10,031,070		0	
FINAL BUDGET FOR AGENCY		303,483,508		0	
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>					0
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		10,613	73.87	783,936	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		52,761	31.03	1,636,924	
Investment Of Public Funds * Dollar Volume of Funds Invested		18,269	84.32	1,540,504	
Provide Cash Management Services * Number of cash management consultation services.		24	11,136.63	267,279	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		5,538,881	0.27	1,468,811	
Administer The State Supplemental Deferred Compensation Plan * Number of participant account actions processed by the state deferred compensation office.		395,224	2.74	1,082,059	
Accounting And Reporting Of State Funds * State Accounts Managed In The Florida Accounting Information Reporting System.		32,152	129.85	4,174,874	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		8,448,576	0.15	1,261,704	
Conduct Pre-audits Of Selected Accounts Payable * Vendor payment requests that are pre-audited for compliance with statutes and contract requirements.		530,254	8.29	4,396,289	
Conduct Post-audits Of Major State Programs * Post-audits completed of major state programs to determine compliance with statutes and contract requirements.		5	345,322.20	1,726,611	
Process State Employees Payroll * Payroll payments issued.		3,467,784	0.71	2,448,253	
Conduct Post-audits Of Payroll * Post-audits completed of state agencies payroll payments to determine compliance with statutes.		45	9,740.16	438,307	
Conduct Fiscal Integrity Investigations * Fiscal integrity investigations completed to investigate allegations or suspicions of fraud, waste or abuse.		24	46,129.83	1,107,116	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		1,357,847	2.01	2,725,431	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		239,518	12.24	2,931,538	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		8,564	63.94	547,566	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		16,707	278.14	4,646,809	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		966	662.98	640,440	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		3,969	161.36	640,440	
Investigate Fires Accidental, Arson And Other * Total number of closed fire investigations involving economic or physical loss.		4,251	3,451.50	14,672,339	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		174,812	27.00	4,719,679	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		7,830	299.36	2,343,971	
Provide Forensic Laboratory Services * Number of photographic images processed.		10,822	108.73	1,176,690	
Fire Incident Reporting * Number of total incidents reported to the Florida Fire Incident Reporting System.		1,868,839	0.25	470,797	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		21,874	192.10	4,202,025	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		5,475	617.71	3,381,943	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked		83	7,255.88	602,238	
Provide Risk Services Training And Consultation * Risk services training and consultation as measured by the number of training units (1 unit = 8 hours) provided and consultation contacts made.		320	1,613.14	516,206	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		46	22,736.33	1,045,871	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		120,844	41.52	5,016,948	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		110,751	7.54	834,546	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		1,595,844	0.72	1,150,015	
Administration Of Education Requirements (pre Licensure And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		155,039	3.89	602,667	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		3,712	2,585.37	9,596,904	
Investigate Insurance Fraud (general) * Number of insurance fraud investigations completed (not including workers' compensation).		1,113	13,549.25	15,080,311	
Investigate Workers' Compensation Insurance Fraud * Number of workers' compensation insurance fraud investigations completed (not including general fraud investigations).		629	7,899.56	4,968,824	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		59,240	129.94	7,697,793	
Provide Consumer Education Activities * Number of consumer educational materials created and distributed.		67,877	34.89	2,368,266	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		536,180	9.79	5,250,171	
Examine And Regulate Licensees In The Funeral & Cemetery Business (chapter 497) To Ensure Regulatory Compliance * Number of examinations and inspections completed		1,466	1,872.86	2,745,616	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		85,591	55.73	4,769,592	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		27,674	482.78	13,360,336	
Facilitate The Informal Resolution Of Disputes With Injured Workers, Employers And Insurance Carriers * Number of injured workers that obtained one or more benefits due to intervention by the Employee Assistance Office.		2,636	2,771.09	7,304,605	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited		3,814	426.66	1,627,265	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		218,386,036	0.00	892,439	
Occupation Injury And Illness Survey * Number of injuries and illnesses and incidence rates of injuries/illnesses.		15,669	31.97	498,958	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		5,719,354	1.23	7,043,645	
Approve And License Entities To Conduct Insurance Business * Number of applications processed.		311	3,681.01	1,144,794	
Conduct And Direct Market Conduct Examinations * Number of examinations and investigations completed for licensed companies and unlicensed entities		744	5,964.27	4,452,300	
Conduct Financial Reviews And Examinations * Number of financial reviews and examinations completed.		9,185	1,791.54	16,312,012	
Review And Approve Rate And Form Filings * Number of rate and forms review completed.		19,534	540.69	10,561,889	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance * Examinations of non-depository financial service companies to determine compliance with regulations.		389	41,775.58	16,250,699	
Evaluate And Process Applications For Licensure As A Financial Services Entity * Applications processed or evaluated for licensure or registration as a non-depository financial services entity.		84,032	49.53	4,161,762	
Examine And Enforce Laws Regarding Banks, Trusts, And Credit Unions To Ensure Safety And Soundness * Number of domestic financial institutions examined to ensure safety and soundness.		308	39,094.88	12,041,223	
Examine And Enforce Laws Regarding International Financial Institutions To Ensure Safety And Soundness * Number of international financial institutions examined to ensure safety and soundness.		27	31,567.89	852,333	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity * Number of financial investigations into allegations of fraudulent activity.		162	37,344.63	6,049,830	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		162	18,349.94	2,972,690	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance * Conducted examinations of securities firms and branches.		183	33,463.58	6,123,835	
Evaluate And Process Applications For Registration As A Securities Firm, Branch, And/Or Individual * Securities applications processed for registration of firms, branches, and/or individuals.		59,526	38.03	2,263,882	
<b>TOTAL</b>				<b>241,592,800</b>	
<b>SECTION III: RECONCILIATION TO BUDGET</b>					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				34,730,656	
REVERSIONS (Include 7,552,162 Domestic Security re-appropriation/HB5001, section76)				27,159,904	
<b>TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)</b>				<b>303,483,360</b>	

**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.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:  
 1-8:  
 AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:  
 1-8:

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:  
 (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

BE	PC	CODE	TITLE	EXPENDITURES	FCO
43010200	1602000000	ACT1020	HOLOCAUST VICTIMS ASSISTANCE	225,517	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	558,574	
43200100	1601000000	ACT2180	FLAIR AND CMS REPLACEMENT PROJECT	15,434,144	
43200100	1601000000	ACT2190	ARTICLE V - CLERK OF THE COURTS	1,926,881	
43200100	1601000000	ACT2195	RELIEF BILLS	1,250,000	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,488,944	
43500400	1205000000	ACT5490	TRANSFER TO FLORIDA CASTASTROPHIC	750,000	
43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	1,484,012	
43500400	1205000000	ACT9900	MY SAFE FLORIDA HOME PROGRAM	922,455	
43900120	1204000000	ACT9910	SPECIAL WIND LOSS MITIGATION	690,129	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	303,483,508	
TOTAL BUDGET FOR AGENCY (SECTION III):	303,483,360	Includes Domestic Security reversion 7,552,162 reappropriated by HB 5001, section 76.
DIFFERENCE:	148	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:  
 (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Financial Services

**Chief Internal Auditor:** Chuck Hefren

**Budget Entity:** Office of the Inspector General

**Phone Number:** 413-4962

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
OIG 06/07-02A	3/31/2008	Division of Funeral, Cemetery & Cemetery Services	Findings and recommendations were made for the concerning the handling of fees received for the Pre-need Funeral Contract Consumer Protection Trust	The Division is proceeding with the recommendation to collect remittance fees annually in place of the quarterly.	36343C0
OIG 08013	6/30/2007	Division of Administration	Findings & recommendations were made regarding the lack of adequate safeguards and accountability for Surplus Property	Administrative Policies & Procedures are being revised.	
OIG 08018	6/30/2007	Division of Risk Management	The findings and recommendations related to reducing costs and improving performance through enhanced coordination. The Division used unverified wage information to calculate benefit payments and only 31% of the general and auto liability claims, and violations of federal civil rights claims were litigated, but accounted for 78% of total claim costs.	The Division will submit a legislative proposal to the CFO; Ask agencies to notify RM of when FCHR & EEOC filings that are likely to result in a lawsuit; will provide any property specific information available from the State Fire Marshal's office to commercial insurers and; agrees to develop a new methodology for premium assessment calculation to provide an enhanced incentive for state agencies to improve current loss performance	
AG 2008-026	6/30/2007	Florida Accounting Information Resource	Findings & recommendations were made regarding FLAIR IT controls	The policies & procedures are being revised and updated; The required security controls have been put into place; Change control procedures have been updated and designated a CC manager; A baseline firewall was approved and recorded; Appropriate security controls are being implemented; Additional program edits were made to prevent future occurrences of inaccurate salary refunds	
AG 2008-141	6/30/2006	State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards - In Accordance With OMB Circular A-133	Findings & recommendations were made regarding internal control deficiencies .	Procedures have or are being revised to implement recommendations	
AG 2009-004	3/31/2008	Department of Financial Services - Division of Treasury Systems - Information Technology Audit	The Findings and Recommendations related to IT controls applicable to the following Treasury systems: Bank Accounts, Investment Accounting, Chargebacks, Receipts, and Verifies during the period January 2008 through March 2008.	Program change controls for the Treasury systems are being improved. Modifications have been made to remove individual user access to production code data. A new monthly audit procedure is being implemented to review access privileges.	36340C0

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2007 - 2008**

**Department:** Office of Insurance Regulation

**Chief Internal Auditor:** Bonnie Deering

**Budget Entity:** Office of Inspector General

**Phone Number:** (850) 413-4975

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
N/A			No significant findings were identified during the period 2007-2008. Office activities involved completing investigations, assisting external entities such as the Auditor General, and handling inquiries received from external entities.	No action was required during this period	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008-09**

**Department:** Office of Financial Regulation

**Chief Internal Auditor:** Karen Calhoun

**Budget Entity:** 43900530, 43900540, 43900550,  
43900560, 43900570

**Phone Number:** (850) 410-9674

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2007-042	6/30/2006	Office of Inspector General	<b>Finding:</b> Contrary to Section 20.055(5), Florida Statutes, the Office of Inspector General issued no audit reports during the review period, or since the inception of the Office in 2003.  <b>Recommendation:</b> We recommend that the Office of Inspector General take appropriate actions to ensure that an appropriate balance of work effort is maintained and that audits are performed as required by Section 20.055(5), Florida Statutes.	<b>Response:</b> The Office of Inspector General issued an audit report on October 2, 2007.	
			<b>Finding:</b> Office of Financial Regulation records did not clearly demonstrate that the Office made a determination that the educational background of the incumbent Inspector General met the requirements of Section 20.055(4), Florida Statutes.  <b>Recommendation:</b> We recommend that the Office of Financial Regulation take steps to ensure a demonstration of compliance with Section 20.055(4), Florida Statutes. Such steps should include the evaluation of official college transcripts received directly from the applicable college or university.	<b>Response:</b> The Office of Financial Regulation's Office of Inspector General hired a Director of Auditing on 3/19/07 who meets the educational background of Section 20.055(4).	
			<b>Finding:</b> Contrary to Section 20.055(5)(h), Florida Statutes, for the 2005-06 fiscal year, an audit plan, based on a current risk assessment, had not been prepared by the Office of Inspector General. In addition, the risk assessment process utilized did not document the Inspector General's consideration of relevant information.  <b>Recommendation:</b> We recommend that the Office of Inspector General ensure that long-term and annual audit plans are prepared as required by Section 20.055(5)(h), Florida Statutes, and are based on timely risk assessments that document the Inspector General's consideration of relevant information.	<b>Response:</b> The Office of Inspector General is currently conducting a risk assessment and upon completion, will finalize an audit plan.	
2007-090	6/30/2006	Bureau of Money Transmitter Regulation	<b>Finding:</b> The Money Transmitter Unit (Unit) is drafting a comprehensive risk analysis matrix to be used as part of a future integrated regulatory enforcement and licensing system, scheduled for implementation by 2009. In the interim, the Unit should develop and document a workable, comprehensive risk assessment process.	<b>Response:</b> The Bureau has developed a comprehensive risk assessment, documented the criteria, and used the output as the basis for the creation of a centralized master examination schedule for FY 07-08.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Recommendation:</b> Given the timeframe for completing the risk analysis matrix as part of the integrated system, we recommend that in the interim, the Unit develop and document a workable, comprehensive risk assessment process that includes, among other risk factors, the length of time an entity has operated without examination.		
			<b>Finding:</b> The Office did not appropriately verify and reconcile remittances received and invoices paid for the deferred presentment provider database and call center.	<b>Response:</b> To ensure proper receipt of all monies owed to the State of Florida, the Bureau continues to adhere to the procedures implemented in June 2006. The staff has been trained in their responsibilities, and weekly invoices are verified to the remittance receipts from the Cashier's Office prior to the invoice authorization being completed and forwarded for payment. Copies of remittance verifications and bank statements are now maintained, and monthly reconciliations are conducted upon receipt of the monthly bank statements from Veritec.	
			<b>Recommendation:</b> We recommend that the Office monitor the implementation of the newly instituted procedures to ensure that: the receipt, accuracy, and completeness of Veritec's remittances to the Department are verified before payment of the vendor's invoices; and Veritec's invoices are reconciled to corroborating data including, but not limited to, the vendor's bank statements.		
			<b>Finding:</b> The Office did not timely update the Department Licensing System to reflect the denial of applications remaining incomplete following the 90-day application period.	<b>Response:</b> The backlog of denials has been processed and their status updated in DLS to reflect the denials. Currently, 250 applications are being actively reviewed. Management reports have been created to ensure that staff can identify applications that exceed the 90-days to respond to the Office's request for additional information. As part of the corrective action to eliminate a re-occurring situation, the Office has taken steps to codify our practice. A rule change will also be submitted to complement current internal procedures.	
			<b>Recommendation:</b> For incomplete applications that have exceeded the 90-day application period, we recommend the Office timely deny applications and timely update DLS to reflect application status. <b>Finding:</b> The Office did not timely update the Department Licensing System to reflect the denial of applications remaining incomplete following the 90-day application period.		
			<b>Finding:</b> The Office could enhance its current practice to identify potential conflicts of interest of its regulatory staff and management by annually requiring a statement regarding any known conflicts of interest.	<b>Response:</b> The Office has tailored an annual Statement of Independence form for employees of the agency. The appropriate form will be prepared for each calendar year, and as required if circumstances change during the designated period.	
			<b>Recommendation:</b> We recommend the Office require from all Office regulatory personnel and management, annual statements identifying any known conflicts of interest. This information should be used by management when making work assignments.		

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
06/07-001-A	3/31/2007	Agency-wide	<b>Finding:</b> Seven of the seven purchasing card purchases over \$1,000 did not have quotes or any documentation attached to the related purchasing card receipts.	<b>Response:</b> An OFR-specific procedure has been drafted and is currently under review by the Assistant Director of Administrative Services in DFS. In this procedure, OFR addresses the standards for which quotes must be obtained and how exceptions should be handled in the event that time does not permit the standard to be followed. All Division directors (or equivalents) have been notified of the requirement to obtain quotes and provide necessary documentation, pursuant to current DFS policy, until an agency specific procedure goes into effect. We hope to finalize in time to discuss at the upcoming AFM Meeting in October. We will use that meeting as a refresher opportunity for managers and ask that they remind their staff as well. Division directors (or equivalents) will be asked to remind their supervisors and staff in Tallahassee at their next staff meeting as appropriate.	
			<b>Recommendation:</b> We recommend OFR comply with DFS purchasing procedures or write its own agency-specific purchasing procedures. Additionally, all staff should receive periodic refresher training on purchasing procedures.		
			<b>Finding:</b> DFS does not always cancel an OFR employee's purchasing card account when the employee is terminated. We compared lists, as of April 30, 2007, of employees and purchasing cardholders. We found two former employees who had active purchasing card accounts. One former employee left on October 14, 2005 and the other left on May 31, 2006.	<b>Response:</b> The agency has cancelled the purchasing card accounts of the terminated employees identified in the finding. A complete termination checklist that outlines specific procedures for cancellation of an employee's purchasing card upon departure from OFR is being drafted. Once completed, it will be discussed at the AFM Meeting and posted on the OFR intranet page. Division directors (or equivalents) will be asked to remind their supervisors and staff in Tallahassee at their next staff meeting.	
			<b>Recommendation:</b> We recommend OFR develop a termination/checkout procedure for employees working in Tallahassee or in a Regional Office to ensure employees are processed thoroughly and consistently when leaving the agency. The procedure should complement DFS' termination/checkout procedures and be available on OFR's Intranet.		
			<b>Finding:</b> We found inconsistencies in the areas of the purchasing process, purchasing card process, employee termination/checkout process, and monthly reconciliations.	<b>Response:</b> Currently, a review of all DFS Agency Policies and Procedures (AP&Ps) is underway. The review will be conducted in three phases. First, an initial review of all AP&Ps will be conducted with a recommendation made to management of which DFS policies to adopt and which require modification for use by OFR. Next, policies which only require minor modifications will be addressed (for example, where OFR Deputy Commissioner may be substituted for the DFS Chief of Staff). Finally, policies which require major modification will be drafted and circulated to OFR management for review. As policies are identified for adoption, modification or rewrite, they will be posted on the OFR intranet site.	
			<b>Recommendation:</b> We recommend OFR identify and adopt the specific DFS administrative procedures that support OFR's mission. For those procedures/policies that do not support OFR's requirements, OFR should formalize its own procedures/policies.		

## LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services/Office of the Chief Financial Officer and Administration

Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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)				
	43010100	43010200	43010300	43010400	
<b>1. GENERAL</b>					
1.1 Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y	Y	Y	Y	
1.2 Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y	Y	Y	Y	
1.3 Do agency hard copies agree with locked computer files for...	Y	Y	Y	Y	
- 1.5 Exhibit B? ( <b>EXBR, EXB</b> )	Y	Y	Y	Y	
Schedule I? ( <b>SC1R, SC1</b> )	Y	Y	Y	Y	
Schedule III? ( <b>PSCR, SC3</b> )	Y	Y	Y	Y	
<b>AUDITS:</b>					
1.6 Has security been set correctly? ( <b>CSDR, CSA</b> )	Y	Y	Y	Y	
<b>TIP</b> 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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.					
<b>TIP</b> Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.					
<b>2. EXHIBIT A</b>					
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 55 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	Y	
<b>3. EXHIBIT B</b>					
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.	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		43010100	43010200	43010300	43010400	
<b>AUDITS:</b>						
3.3	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found" )</b>	Y	Y	Y	Y	
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y	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 R50: 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.					
<b>4. EXHIBIT D</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	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.					
<b>5. EXHIBIT D-1</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					

Action		Program or Service (Budget Entity Codes)				
		43010100	43010200	43010300	43010400	
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>						
6.1	Are issues appropriately aligned with appropriation categories? (ED3R, ED3)	Y	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.					
<b>7. EXHIBIT D-3A</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	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 64 of the LBR Instructions).	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	Y	Y	Y	Y	
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/A	N/A	Y	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y	N/A	Y	Y	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	Y	N/A	Y	N/A	

Action		Program or Service (Budget Entity Codes)			
		43010100	43010200	43010300	43010400
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). <b>(PLRR, PLMO)</b>	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	N/A	N/A	Y	N/A
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/A	N/A	Y	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A
<b>AUDITS:</b>					
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - report should print "No Records Selected for Reporting")</b>	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.				
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			

Action	Program or Service (Budget Entity Codes)				
	43010100	43010200	43010300	43010400	
8.2	Is a Schedule I included for each operating trust fund?				
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)?				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?				
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?				
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 retention, recreation, modification or termination of existing trust funds?				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?				
8.10	Are the statutory authority references correct?				
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.)				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?				
8.17	Are nonrecurring revenues entered into Column A04, if applicable?				
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?				
8.19	Are appropriate service charge nonoperating amounts included in Section II?				
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?				



Action		Program or Service (Budget Entity Codes)				
		43010100	43010200	43010300	43010400	
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)					
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.23	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?					
8.24	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?					
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?					
<b>AUDITS:</b>						
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )					
8.29	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. ( <b>SC1R, DEPT</b> )					
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 121 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.					
<b>9. SCHEDULE II</b>						
<b>AUDITS:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y	N/A	N/A	N/A	
<b>10. SCHEDULE III</b>						
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A	N/A	N/A	N/A	
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	

	Program or Service (Budget Entity Codes)			
Action	43010100	43010200	43010300	43010400

<b>11. SCHEDULE IV</b>				
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? <b>(EADR, SC4)</b>	SEE SCHEDULE VI PROVIDED SEPARATELY		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			
<b>12. SCHEDULE VIII-A</b>				
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? <b>(EADR, SC8A)</b>	Y	Y	Y
<b>13. SCHEDULE VIII-B-1 and 2</b>				
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>			
<b>14. SCHEDULE XI</b>				
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y	Y
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? <b>(Audit #1 should print "No Activities Found")</b>	Y	Y	Y
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? <b>(Audit #2 should print "No Operating Categories Found")</b>	N/A	N/A	N/A
14.5	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
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? <b>(Audit #4 should print "No Discrepancies Found")</b>	Y	Y	Y
TIP	<b>NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.</b>			
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y

## LBR Technical Review Checklist

Department\Budget Entity (Service): Financial Services\Treasury  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require *further explanation/justification (additional sheets)*

Action	Program or Service (Budget Entity Codes)			
	43100200	43100300	43100400	

<b>1. GENERAL</b>				
1.1 Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y	Y	Y	
1.2 Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y	Y	Y	
1.3 Do agency hard copies agree with locked computer files for...	Y	Y	Y	
- 1.5 Exhibit B? ( <b>EXBR, EXB</b> )	Y	Y	Y	
Schedule I? ( <b>SC1R, SC1</b> )	Y	Y	Y	
Schedule III? ( <b>PSCR, SC3</b> )	Y	Y	Y	
<b>AUDITS:</b>				
1.6 Has security been set correctly? ( <b>CSDR, CSA</b> )	Y	Y	Y	
<b>TIP</b> 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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.				
<b>TIP</b> Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				
<b>2. EXHIBIT A</b>				
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 55 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 Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	
<b>3. EXHIBIT B</b>				
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.	N/A	N/A	N/A	
<b>AUDITS:</b>				
3.3 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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y	
3.4 Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y	Y	Y	
<b>TIP</b> Generally look for and be able to fully explain significant differences between A02 and A03.				
<b>TIP</b> Exhibit B - A02 equal to R50: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				

Action		Program or Service (Budget Entity Codes)				
		43100200	43100300	43100400		
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.					
<b>4. EXHIBIT D</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 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.					
<b>5. EXHIBIT D-1</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	Y		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y		
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>						
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	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.					
<b>7. EXHIBIT D-3A</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	N/A	Y	N/A		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	N/A	N/A	N/A		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		43100200	43100300	43100400		
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/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	N/A	Y	N/A		
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	N/A	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
<b>AUDITS:</b>						
7.17	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 narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.					

Action	Program or Service (Budget Entity Codes)				
	43100200	43100300	43100400		
TIP Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>					
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.2 Is a Schedule I included for each operating trust fund?					
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)?					
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?					
8.5 Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?					
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?					
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 retention, recreation, modification or termination of existing trust funds?					
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?					
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?					
8.10 Are the statutory authority references correct?					
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.)					
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					
8.16 Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?					
8.17 Are nonrecurring revenues entered into Column A04, if applicable?					

Action		Program or Service (Budget Entity Codes)				
		43100200	43100300	43100400		
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					
8.19	Are appropriate service charge nonoperating amounts included in Section II?					
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?					
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)					
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.23	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?					
8.24	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?					
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?					
<b>AUDITS:</b>						
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )					
8.29	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. ( <b>SC1R, DEPT</b> )					
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 121 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.					
<b>9. SCHEDULE II</b>						
<b>AUDITS:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	N/A	Y	N/A		
<b>10. SCHEDULE III</b>						
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A	N/A	N/A		
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A		
<b>11. SCHEDULE IV</b>						

Action		Program or Service (Budget Entity Codes)			
		43100200	43100300	43100400	
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? <b>(EADR, SC4)</b>	SEE SCHEDULE VI PROVIDED SEPARATELY			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>					
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? <b>(EADR, SC8A)</b>	Y	Y	Y	
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>				
<b>14. SCHEDULE XI</b>					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1]	Y	Y	Y	
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? <b>(Audit #1 should print "No Activities Found")</b>	Y	Y	Y	
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? <b>(Audit #2 should print "No Operating Categories Found")</b>	N/A	N/A	N/A	
14.5	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	
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? <b>(Audit #4 should print "No Discrepancies Found")</b>	Y	Y	Y	
TIP NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	
<b>AUDITS - GENERAL INFORMATION</b>					
TIP Review Section 6: Audits 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.					
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	



Action	Program or Service (Budget Entity Codes)				
	43100200	43100300	43100400		
16.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y		
16.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
16.4 Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y	Y		
16.5 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. <i>Reference the Capital Improvements Program Plan Instructions.</i>					

## LBR Technical Review Checklist

Department/Budget Entity (Service): **Financial Services/Financial Accountability for Public Funds**  
 Agency Budget Officer / OPB Analyst Name: **Sarah Goodman/Walter Liebrich**

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)			
	43200100	43200200		

1. GENERAL				
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y	Y	
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y	Y	
1.3	Do agency hard copies agree with locked computer files for...	Y	Y	
- 1.5	Exhibit B? ( <b>EXBR, EXB</b> )	Y	Y	
	Schedule I? ( <b>SC1R, SC1</b> )	Y	Y	
	Schedule III? ( <b>PSCR, SC3</b> )	Y	Y	
AUDITS:				
1.6	Has security been set correctly? ( <b>CSDR, CSA</b> )	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.			
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.			
2. EXHIBIT A				
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 55 of the LBR Instructions?	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	
3. EXHIBIT B				
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.	N/A	N/A	
AUDITS:				
3.3	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			

Action		Program or Service (Budget Entity Codes)				
		43200100	43200200			
TIP	Exhibit B - A02 equal to R50: 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.					
<b>4. EXHIBIT D</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	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.					
<b>5. EXHIBIT D-1</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>						
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	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.					
<b>7. EXHIBIT D-3A</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y	Y			

Action		Program or Service (Budget Entity Codes)			
		43200100	43200200		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A	N/A		
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/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	N/A	N/A		
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
<b>AUDITS:</b>					
7.17	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		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.				

Action	Program or Service (Budget Entity Codes)			
	43200100	43200200		
TIP Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.2 Is a Schedule I included for each operating trust fund?				
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)?				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?				
8.5 Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?				
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 retention, recreation, modification or termination of existing trust funds?				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?				
8.10 Are the statutory authority references correct?				
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.)				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
8.16 Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?				
8.17 Are nonrecurring revenues entered into Column A04, if applicable?				

Action		Program or Service (Budget Entity Codes)			
		43200100	43200200		
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?				
8.19	Are appropriate service charge nonoperating amounts included in Section II?				
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?				
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)				
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?				
8.23	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?				
8.24	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?				
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?				
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?				
<b>AUDITS:</b>					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )				
8.29	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. ( <b>SC1R, DEPT</b> )				
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 121 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.				

Action		Program or Service (Budget Entity Codes)			
		43200100	43200200		
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II</b>					
AUDITS:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y	N/A		
<b>10. SCHEDULE III</b>					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A	N/A		
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A		
<b>11. SCHEDULE IV</b>					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>					
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? ( <b>EADR, SC8A</b> )	Y	Y		
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>				
<b>14. SCHEDULE XI</b>					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y		
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
14.5	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		
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y		
TIP NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					

Action		Program or Service (Budget Entity Codes)			
		43200100	43200200		
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y		
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review Section 6: Audits 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.				
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y		
16.5	Are the appropriate counties identified in the narrative?	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. <i>Reference the Capital Improvements Program Plan Instructions.</i>				



## LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services/Fire Marshal  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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)			
	43300200	43300300	43300400	43300500

1. GENERAL					
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y	Y	Y	Y
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y	Y	Y	Y
1.3	Do agency hard copies agree with locked computer files for...	Y	Y	Y	Y
- 1.5	Exhibit B? ( <b>EXBR, EXB</b> )	Y	Y	Y	Y
	Schedule I? ( <b>SC1R, SC1</b> )	Y	Y	Y	Y
	Schedule III? ( <b>PSCR, SC3</b> )	Y	Y	Y	Y
<b>AUDITS:</b>					
1.6	Has security been set correctly? ( <b>CSDR, CSA</b> )	Y	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.				
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				
<b>2. EXHIBIT A</b>					
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 55 of the LBR Instructions?	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	Y
<b>3. EXHIBIT B</b>					
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.	N/A	N/A	N/A	N/A
<b>AUDITS:</b>					
3.3	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y	Y
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)			
		43300200	43300300	43300400	43300500
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to R50: 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.				
<b>4. EXHIBIT D</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	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.				
<b>5. EXHIBIT D-1</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.				
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>					
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	Y	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.				
<b>7. EXHIBIT D-3A</b>					

Action	Program or Service (Budget Entity Codes)			
	43300200	43300300	43300400	43300500
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	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 64 of the LBR Instructions).	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	Y	Y	N/A	N/A
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?	Y	Y	N/A	N/A
7.5 Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	Y	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y	Y	Y	Y
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	Y	N/A	N/A
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y
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 #08-005?	N/A	N/A	N/A	N/A
7.11 Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15 Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y	Y	N/A	Y
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y	Y	N/A	N/A
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A
<b>AUDITS:</b>				
7.17 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	Y

Action	Program or Service (Budget Entity Codes)				
	43300200	43300300	43300400	43300500	

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.	
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.	

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.2	Is a Schedule I included for each operating trust fund?					
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)?					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?					
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?					
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 retention, recreation, modification or termination of existing trust funds?					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?					
8.10	Are the statutory authority references correct?					
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.)					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					

Action		Program or Service (Budget Entity Codes)				
		43300200	43300300	43300400	43300500	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?					
8.17	Are nonrecurring revenues entered into Column A04, if applicable?					
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					
8.19	Are appropriate service charge nonoperating amounts included in Section II?					
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?					
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)					
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.23	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?					
8.24	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?					
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?					
<b>AUDITS:</b>						
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )					
8.29	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. ( <b>SC1R, DEPT</b> )					
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 121 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**

Action		Program or Service (Budget Entity Codes)				
		43300200	43300300	43300400	43300500	
<b>AUDITS:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y	Y	Y	Y	
<b>10. SCHEDULE III</b>						
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y	Y	Y	Y	
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	
<b>11. SCHEDULE IV</b>						
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>						
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? ( <b>EADR, SC8A</b> )	Y	Y	Y	Y	
<b>13. SCHEDULE VIII-B-1 and 2</b>						
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>					
<b>14. SCHEDULE XI</b>						
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y	Y	Y	
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	
14.5	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	Y	
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	
TIP	<b>NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.</b>					

Action		Program or Service (Budget Entity Codes)				
		43300200	43300300	43300400	43300500	
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review Section 6: Audits 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.					
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>						
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
16.5	Are the appropriate counties identified in the narrative?	Y	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. <i>Reference the Capital Improvements Program Plan Instructions.</i>					

## LBR Technical Review Checklist

Department\Budget Entity (Service): Financial Service\State Property and Casualty Claims  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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	43400100				
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1. GENERAL					
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? <b>(CSDI)</b>	Y			
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report <b>(EXBR, EXBA)</b> .	Y			
1.3	Do agency hard copies agree with locked computer files for...	Y			
- 1.5	Exhibit B? <b>(EXBR, EXB)</b>	Y			
	Schedule I? <b>(SC1R, SC1)</b>	Y			
	Schedule III? <b>(PSCR, SC3)</b>	Y			
AUDITS:					
1.6	Has security been set correctly? <b>(CSDR, CSA)</b>	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.				
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				
2. EXHIBIT A					
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 55 of the LBR Instructions?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y			
3. EXHIBIT B					
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.	N/A			
AUDITS:					
3.3	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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found" )</b>	Y			
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? <b>(EXBR, EXBC - Report should print "Records Selected Net to Zero")</b>	Y			



Action		Program or Service (Budget Entity Codes)			
		43400100			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to R50: 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.				
<b>4. EXHIBIT D</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	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.				
<b>5. EXHIBIT D-1</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y			
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.				
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>					
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	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.				

Action	Program or Service (Budget Entity Codes)			
	43400100			

**7. EXHIBIT D-3A**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A				
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/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	N/A				
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDITS:</b>						
7.17	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				

Action		Program or Service (Budget Entity Codes)			
		43400100			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.				
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.2	Is a Schedule I included for each operating trust fund?				
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)?				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?				
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?				
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 retention, recreation, modification or termination of existing trust funds?				
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8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?				
8.10	Are the statutory authority references correct?				

Action		Program or Service (Budget Entity Codes)			
		43400100			
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.)				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?				
8.17	Are nonrecurring revenues entered into Column A04, if applicable?				
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?				
8.19	Are appropriate service charge nonoperating amounts included in Section II?				
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?				
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8.23	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?				
8.24	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?				
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?				
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?				
<b>AUDITS:</b>					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )				
8.29	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. ( <b>SC1R, DEPT</b> )				
<b>TIP</b>	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!				

Action		Program or Service (Budget Entity Codes)			
		43400100			
TIP	Determine if the agency is scheduled for trust fund review. See page 121 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.				
<b>9. SCHEDULE II</b>					
AUDITS:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y			
<b>10. SCHEDULE III</b>					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A			
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV</b>					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIII-A</b>					
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? ( <b>EADR, SC8A</b> )	Y			
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>				
<b>14. SCHEDULE XI</b>					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y			
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXXX or 14XXXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			

Action		Program or Service (Budget Entity Codes)			
		43400100			
14.5	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			
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y			
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review Section 6: Audits 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.				
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y			
16.5	Are the appropriate counties identified in the narrative?	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. <i>Reference the Capital Improvements Program Plan Instructions.</i>				

## LBR Technical Review Checklist

Department\Budget Entity (Service): Financial Services/Licensing and Consumer Protection					
Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich					
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require <i>further explanation/justification (additional sheets can</i>					
	Program or Service (Budget Entity Codes)				
Action	43500100	43500200	43500300	43500400	43500500
<b>1. GENERAL</b>					
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y	Y	Y	Y
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y	Y	Y	Y
1.3	Do agency hard copies agree with locked computer files for...	Y	Y	Y	Y
- 1.5	Exhibit B? ( <b>EXBR, EXB</b> )	Y	Y	Y	Y
	Schedule I? ( <b>SC1R, SC1</b> )	Y	Y	Y	Y
	Schedule III? ( <b>PSCR, SC3</b> )	Y	Y	Y	Y
<b>AUDITS:</b>					
1.6	Has security been set correctly? ( <b>CSDR, CSA</b> )	Y	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.				
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				
<b>2. EXHIBIT A</b>					
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 55 of the LBR Instructions?	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	Y
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	Y
<b>3. EXHIBIT B</b>					
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.	N/A	N/A	N/A	N/A
<b>AUDITS:</b>					
3.3	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y	Y	Y	Y
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y	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 R50: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				

Action	Program or Service (Budget Entity Codes)				
	43500100	43500200	43500300	43500400	43500500
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.					
<b>4. EXHIBIT D</b>					
4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2 Is the program component code and title used correct?	Y	Y	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.					
<b>5. EXHIBIT D-1</b>					
5.1 Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	Y	Y	Y
<b>AUDITS:</b>					
5.2 Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	Y
5.3 FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y	Y	Y	Y
5.4 A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y	Y	Y	Y
TIP If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>					
6.1 Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	Y	Y	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.					
<b>7. EXHIBIT D-3A</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	N/A	Y	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 64 of the LBR Instructions).	N/A	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A	N/A	Y	Y	Y
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/A	N/A	N/A	Y	Y



Action	Program or Service (Budget Entity Codes)				
	43500100	43500200	43500300	43500400	43500500
7.5 Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A	N/A	Y	N/A	N/A
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	N/A	N/A	Y	Y	N/A
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	Y	Y	N/A	N/A
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	N/A	N/A
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	N/A	N/A	N/A	N/A	N/A
7.11 Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). ( <b>PLRR, PLMO</b> )	N/A	N/A	N/A	N/A	N/A
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	Y	Y	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15 Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	N/A	Y	Y	N/A	N/A
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/A	N/A	Y	Y	Y
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
<b>AUDITS:</b>					
7.17 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	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.					
TIP Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

Action		Program or Service (Budget Entity Codes)				
		43500100	43500200	43500300	43500400	43500500
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.2	Is a Schedule I included for each operating trust fund?					
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)?					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?					
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?					
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 retention, recreation, modification or termination of existing trust funds?					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?					
8.10	Are the statutory authority references correct?					
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.)					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?					
8.17	Are nonrecurring revenues entered into Column A04, if applicable?					
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					
8.19	Are appropriate service charge nonoperating amounts included in Section II?					
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?					
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)					

Action	Program or Service (Budget Entity Codes)				
	43500100	43500200	43500300	43500400	43500500
8.22 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.23 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?					
8.24 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?					
8.25 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
8.26 Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?					
<b>AUDITS:</b>					
8.27 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.28 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )					
8.29 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. ( <b>SC1R, DEPT</b> )					
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 121 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.					
<b>9. SCHEDULE II</b>					
<b>AUDITS:</b>					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	N/A	Y	Y	Y	N/A
<b>10. SCHEDULE III</b>					
10.1 Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A	N/A	Y	Y	N/A
10.2 Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A	Y	N/A	N/A
<b>11. SCHEDULE IV</b>					
11.1 Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>					
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? ( <b>EADR, SC8A</b> )	Y	Y	Y	Y	Y
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1 <b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>					

Action	Program or Service (Budget Entity Codes)					
	43500100	43500200	43500300	43500400	43500500	
<b>14. SCHEDULE XI</b>						
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y	Y	Y	Y
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXXX or 14XXXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	N/A
14.5	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	Y	Y
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review Section 6: Audits 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.					
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>						
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
16.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	43500100	43500200	43500300	43500400	43500500
<b>TIP</b> 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. <i>Reference the Capital Improvements Program Plan Instructions.</i>					

## LBR Technical Review Checklist

Department\Budget Entity (Service): Financial Service\Workers' Compensation  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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)			
43600100				

1. GENERAL				
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? ( <b>CSDI</b> )	Y		
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report ( <b>EXBR, EXBA</b> ).	Y		
1.3	Do agency hard copies agree with locked computer files for...	Y		
- 1.5	Exhibit B? ( <b>EXBR, EXB</b> )	Y		
	Schedule I? ( <b>SC1R, SC1</b> )	Y		
	Schedule III? ( <b>PSCR, SC3</b> )	Y		
AUDITS:				
1.6	Has security been set correctly? ( <b>CSDR, CSA</b> )	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.			
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.			
2. EXHIBIT A				
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 55 of the LBR Instructions?	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y		
3. EXHIBIT B				
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.	N/A		
AUDITS:				
3.3	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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y		
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? ( <b>EXBR, EXBC - Report should print "Records Selected Net to Zero"</b> )	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			

Action		Program or Service (Budget Entity Codes)			
		43600100			
TIP	Exhibit B - A02 equal to R50: 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.				
<b>4. EXHIBIT D</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	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.				
<b>5. EXHIBIT D-1</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y			
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.				
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>					
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	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.				
<b>7. EXHIBIT D-3A</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y			

Action		Program or Service (Budget Entity Codes)			
		43600100			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A			
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/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	Y			
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y			
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/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
<b>AUDITS:</b>					
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - report should print "No Records Selected for Reporting")</b>	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.				



Action	Program or Service (Budget Entity Codes)			
	43600100			

TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.	

**8. SCHEDULE I & RELATED DOCUMENTS**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.2	Is a Schedule I included for each operating trust fund?				
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)?				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?				
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?				
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 retention, recreation, modification or termination of existing trust funds?				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?				
8.10	Are the statutory authority references correct?				
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.)				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?				
8.17	Are nonrecurring revenues entered into Column A04, if applicable?				

Action		Program or Service (Budget Entity Codes)			
		43600100			
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?				
8.19	Are appropriate service charge nonoperating amounts included in Section II?				
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?				
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)				
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?				
8.23	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?				
8.24	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?				
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?				
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?				
<b>AUDITS:</b>					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )				
8.29	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. ( <b>SC1R, DEPT</b> )				
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 121 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.				

		Program or Service (Budget Entity Codes)			
Action		43600100			
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II</b>					
AUDITS:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	N/A			
<b>10. SCHEDULE III</b>					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A			
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV</b>					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>					
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? ( <b>EADR, SC8A</b> )	Y			
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>				
<b>14. SCHEDULE XI</b>					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y			
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
14.5	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			
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

Action	Program or Service (Budget Entity Codes)			
	43600100			

<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y			
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review Section 6: Audits 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.				
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y			
16.5	Are the appropriate counties identified in the narrative?	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. <i>Reference the Capital Improvements Program Plan Instructions.</i>				

## LBR Technical Review Checklist

Department\Budget Entity (Service): Financial Services\Office of Insurance Regulation  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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)			
	43900110	43900120		

1. GENERAL				
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? <b>(CSDI)</b>	Y	Y	
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report <b>(EXBR, EXBA)</b> .	Y	Y	
1.3	Do agency hard copies agree with locked computer files for...	Y	Y	
- 1.5	Exhibit B? <b>(EXBR, EXB)</b>	Y	Y	
	Schedule I? <b>(SC1R, SC1)</b>	Y	Y	
	Schedule III? <b>(PSCR, SC3)</b>	Y	Y	
AUDITS:				
1.6	Has security been set correctly? <b>(CSDR, CSA)</b>	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.			
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.			
2. EXHIBIT A				
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 55 of the LBR Instructions?	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	
3. EXHIBIT B				
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.	N/A	N/A	
AUDITS:				
3.3	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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found" )</b>	Y	Y	
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? <b>(EXBR, EXBC - Report should print "Records Selected Net to Zero")</b>	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
TIP	Exhibit B - A02 equal to R50: 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.					
<b>4. EXHIBIT D</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	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.					
<b>5. EXHIBIT D-1</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y			
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>						
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	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.					
<b>7. EXHIBIT D-3A</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y	N/A			

Action		Program or Service (Budget Entity Codes)			
		43900110	43900120		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A	N/A		
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/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	Y	N/A		
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
<b>AUDITS:</b>					
7.17	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		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.				

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TIP Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. 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.				
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8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
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8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
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Action		Program or Service (Budget Entity Codes)			
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8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?				
AUDITS:					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY			
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )				
8.29	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. ( <b>SC1R, DEPT</b> )				
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 121 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.				

Action		Program or Service (Budget Entity Codes)			
		43900110	43900120		
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II</b>					
AUDITS:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	N/A	N/A		
<b>10. SCHEDULE III</b>					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	N/A	N/A		
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A		
<b>11. SCHEDULE IV</b>					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIII-A</b>					
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? ( <b>EADR, SC8A</b> )	Y	Y		
<b>13. SCHEDULE VIII-B-1 and 2</b>					
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>				
<b>14. SCHEDULE XI</b>					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y		
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y		
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A		
14.5	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		
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y		
TIP NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

Action	Program or Service (Budget Entity Codes)			
	43900110	43900120		
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
15.1 Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y		
15.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y		
15.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
<b>AUDITS - GENERAL INFORMATION</b>				
TIP Review Section 6: Audits 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.				
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>				
16.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
16.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y		
16.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
16.4 Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y		
16.5 Are the appropriate counties identified in the narrative?	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. <i>Reference the Capital Improvements Program Plan Instructions.</i>				

## LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services/Office of Financial Regulation  
 Agency Budget Officer / OPB Analyst Name: Sarah Goodman/Walter Liebrich

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)				
	43900530	43900540	43900550	43900560	43900570

1. GENERAL						
1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and 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? <b>(CSDI)</b>	Y	Y	Y	Y	Y
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report <b>(EXBR, EXBA)</b> .	Y	Y	Y	Y	Y
1.3	Do agency hard copies agree with locked computer files for...	Y	Y	Y	Y	Y
- 1.5	Exhibit B? <b>(EXBR, EXB)</b>	Y	Y	Y	Y	Y
	Schedule I? <b>(SC1R, SC1)</b>	Y	Y	Y	Y	Y
	Schedule III? <b>(PSCR, SC3)</b>	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
1.6	Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	Y
<b>TIP</b>	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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.					
<b>TIP</b>	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.					
<b>2. EXHIBIT A</b>						
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 55 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	Y	Y
<b>3. EXHIBIT B</b>						
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.	N/A	N/A	N/A	N/A	N/A
<b>AUDITS:</b>						
3.3	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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found" )</b>	Y	Y	Y	Y	Y
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? <b>(EXBR, EXBC - Report should print "Records Selected Net to Zero")</b>	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to R50: 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.					
<b>4. EXHIBIT D</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	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.					
<b>5. EXHIBIT D-1</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	Y	Y	Y
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? ( <b>EXBR, EXBB - Negative differences mean corrections need to be made in Column A01</b> )	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01</b> )	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
<b>6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)</b>						
6.1	Are issues appropriately aligned with appropriation categories? ( <b>ED3R, ED3</b> )	Y	Y	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.					

Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570

**7. EXHIBIT D-3A**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	Y	N/A	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y	Y	N/A	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	N/A	N/A	N/A	Y	N/A
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/A	N/A	N/A	Y	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	Y	N/A	N/A	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y	N/A	N/A	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	N/A	N/A	Y	Y
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 #08-005?	N/A	N/A	N/A	N/A	N/A
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y	Y	N/A	Y	Y
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/A	N/A	N/A	Y	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
<b>AUDITS:</b>						
7.17	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	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run <b>OADA/OADR</b> 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 63 through 66 of the LBR Instructions.					
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2007-08 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 should have been taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS</b>		<b>SEE SCHEDULE I BOOK SUBMITTED SEPARATELY</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?					
8.2	Is a Schedule I included for each operating trust fund?					
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)?					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?					
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?					
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 retention, recreation, modification or termination of existing trust funds?					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?					
8.10	Are the statutory authority references correct?					
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.)					

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?					
8.17	Are nonrecurring revenues entered into Column A04, if applicable?					
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					
8.19	Are appropriate service charge nonoperating amounts included in Section II?					
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?					
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)					
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.23	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?					
8.24	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?					
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?					
AUDITS:						
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	SEE SCHEDULE I BOOK SUBMITTED SEPARATELY				
8.28	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - report should print "No Discrepancies Found For This Request"</b> )					
8.29	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. ( <b>SC1R, DEPT</b> )					
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 121 of the LBR Instructions.					



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TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II</b>						
AUDITS:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - report should print "No Records Selected For This Request"</b> ). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y	N/A	N/A	Y	Y
<b>10. SCHEDULE III</b>						
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y	Y	Y	Y	Y
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use <b>OADA/OADR</b> to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	
<b>11. SCHEDULE IV</b>						
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? ( <b>EADR, SC4</b> )	SEE SCHEDULE VI PROVIDED SEPARATELY				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
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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? ( <b>EADR, SC8A</b> )	Y	Y	Y	Y	Y
<b>13. SCHEDULE VIII-B-1 and 2</b>						
13.1	<b>NOTE: This schedule is not required in the October 15, 2007 LBR submittal.</b>					
<b>14. SCHEDULE XI</b>						
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [ <b>Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1</b> ]	Y	Y	Y	Y	Y
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	Y
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)				
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14.5 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	Y	Y
14.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y	Y	Y	Y
<b>TIP</b> NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>15. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
15.1 Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
15.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
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<b>AUDITS - GENERAL INFORMATION</b>					
<b>TIP</b> Review Section 6: Audits of the LBR Instructions for a list of audits and their descriptions.					
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)</b>					
16.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
16.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.4 Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
16.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
<b>TIP</b> 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. <i>Reference the Capital Improvements Program Plan Instructions.</i>					