

Charles W. Drago, Secretary

Charlie Crist, Governor

LEGISLATIVE BUDGET REQUEST

Department of Business and Professional Regulation

Tallahassee

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 P. Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Department of Business and Professional Regulation. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Secretary Charles W. Drago.

Sincerely,



Charlie Liem
Chief of Staff

Enclosure

Florida Department of
Business
Professional
Regulation



Charlie Crist
Governor

Charles W. Drago
Secretary

Legislative Budget Request FY 2009 - 2010

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:	DBPR – Division of Pari-Mutuel Wagering		
Contact Person:	Joe Helton	Phone Number:	(850) 487-9654
Names of the Parties:	HIALEAH RACING ASSOCIATION, LLC. – PLAINTIFF DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION, DIVISION OF PARI-MUTUEL WAGERING – DEFENDANT		
Court with Jurisdiction:	Circuit Court – 11th Judicial Circuit – Dade County		
Case Number:	CASE NO. 2004-2337-CA-01		
Summary of the Complaint:	Plaintiff challenges the constitutionality of Section 550.5251(2), Florida Statutes. Plaintiff, who is charged with violating that statute, claims application of the statute constitutes an unconstitutional taking of its thoroughbred horseracing permit and violates due process.		
Amount of the Claim:	\$ Not specified, but would exceed \$1,000,000 if successful.		
Specific Law(s) Challenged:	Sections 550.01215, 550.09515(3)(a), and 550.5251(2), Florida Statutes		
Status of the Case:	The parties are engaging in discovery. There are no motions pending.		
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 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).			

Office of Policy and Budget – June, 2004

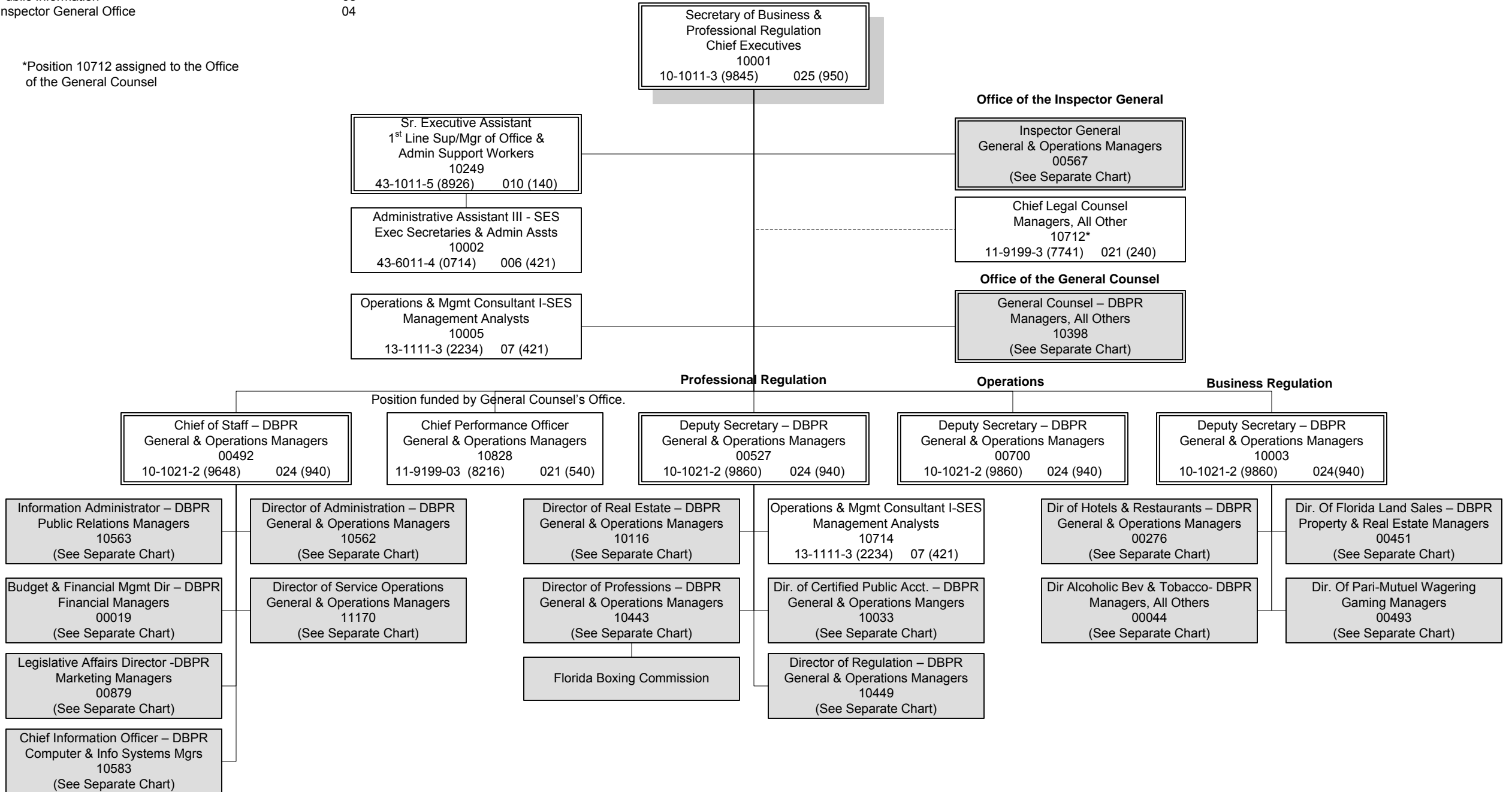
Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Business and Professional Regulation		
Contact Person:	J. Sue Richardson	Phone Number:	850.488.0062
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Department of Business and Professional Regulation, Division of Florida Land Sales, Condominiums, and Mobile Homes and Division of Real Estate v. Stroman Realty, Inc.		
Court with Jurisdiction:	Second Circuit Court, Leon County, Florida		
Case Number:	98-490		
Summary of the Complaint:	The department is seeking an injunction against Stroman Realty, Inc., a Texas licensed real estate brokerage, from engaging in the practice of real estate in Florida without a Florida license in violation of chapter 475, Florida Statutes, and from collecting an advance fee to list timeshare interests in violation of section 721.20, Florida Statutes. The department is seeking restitution for complainants.		
Amount of the Claim:	\$ Unknown		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 475 and section 721.20, Florida Statutes.		
Status of the Case:	The court has stayed the case pending appeal of a federal district court judgment enjoining the department from seeking to impose Florida law against Stroman. The Fifth Circuit Court of Appeal dismissed the district court injunction with prejudice on May 14, 2008 and issued a revised opinion vacating the trial court judgment on June 18, 2008. Notice of the 5th Circuit opinion has been filed with the state court.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Department of Business & Professional Regulation Office of the Secretary

*Position 10712 assigned to the Office of the General Counsel



**Department of Business and Professional Regulation
Office of the Secretary
Legislative Affairs**

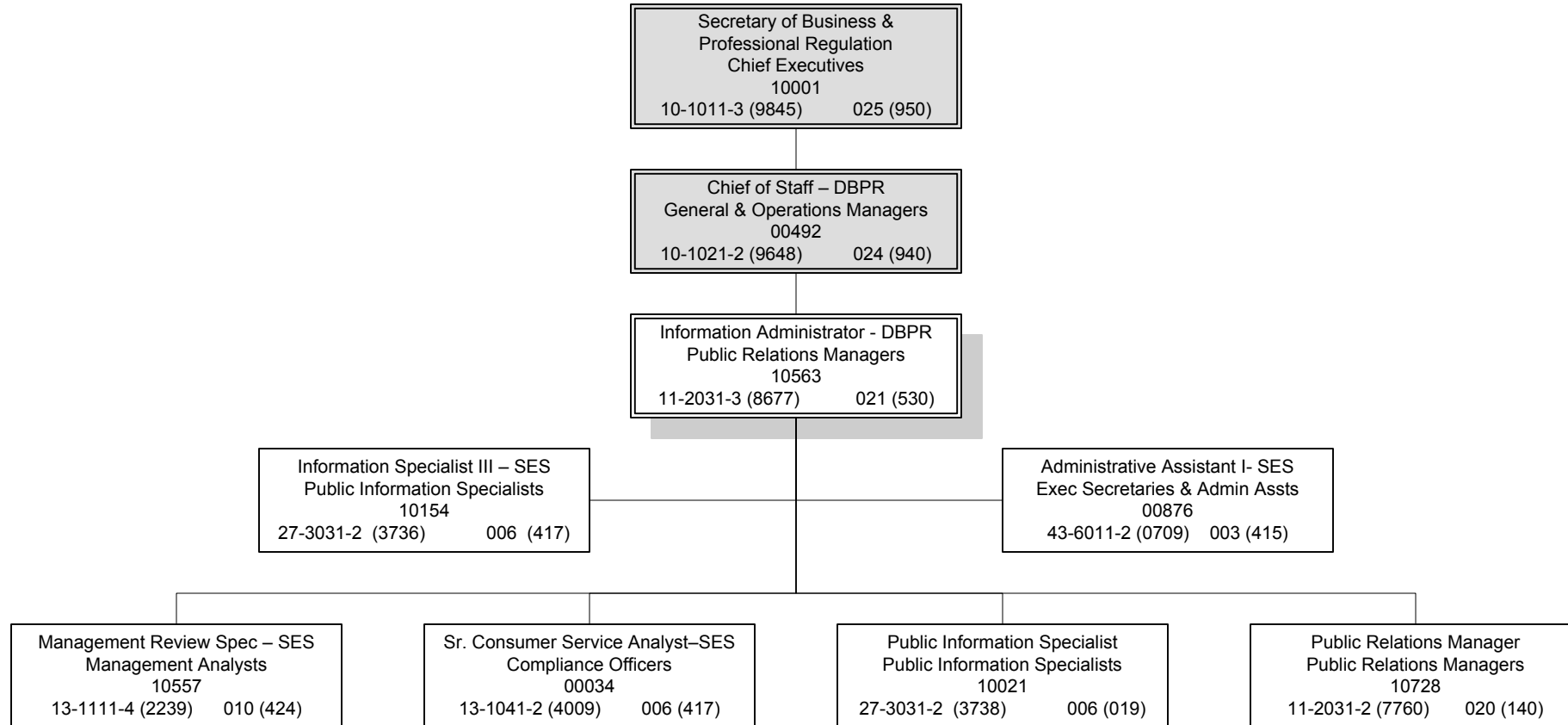
Secretary of Business &
Professional Regulation
Chief Executives
10001
10-1011-3 (9845) 025 (950)

Chief of Staff – DBPR
General & Operations Managers
00492
10-1021-2 (9648) 024 (940)

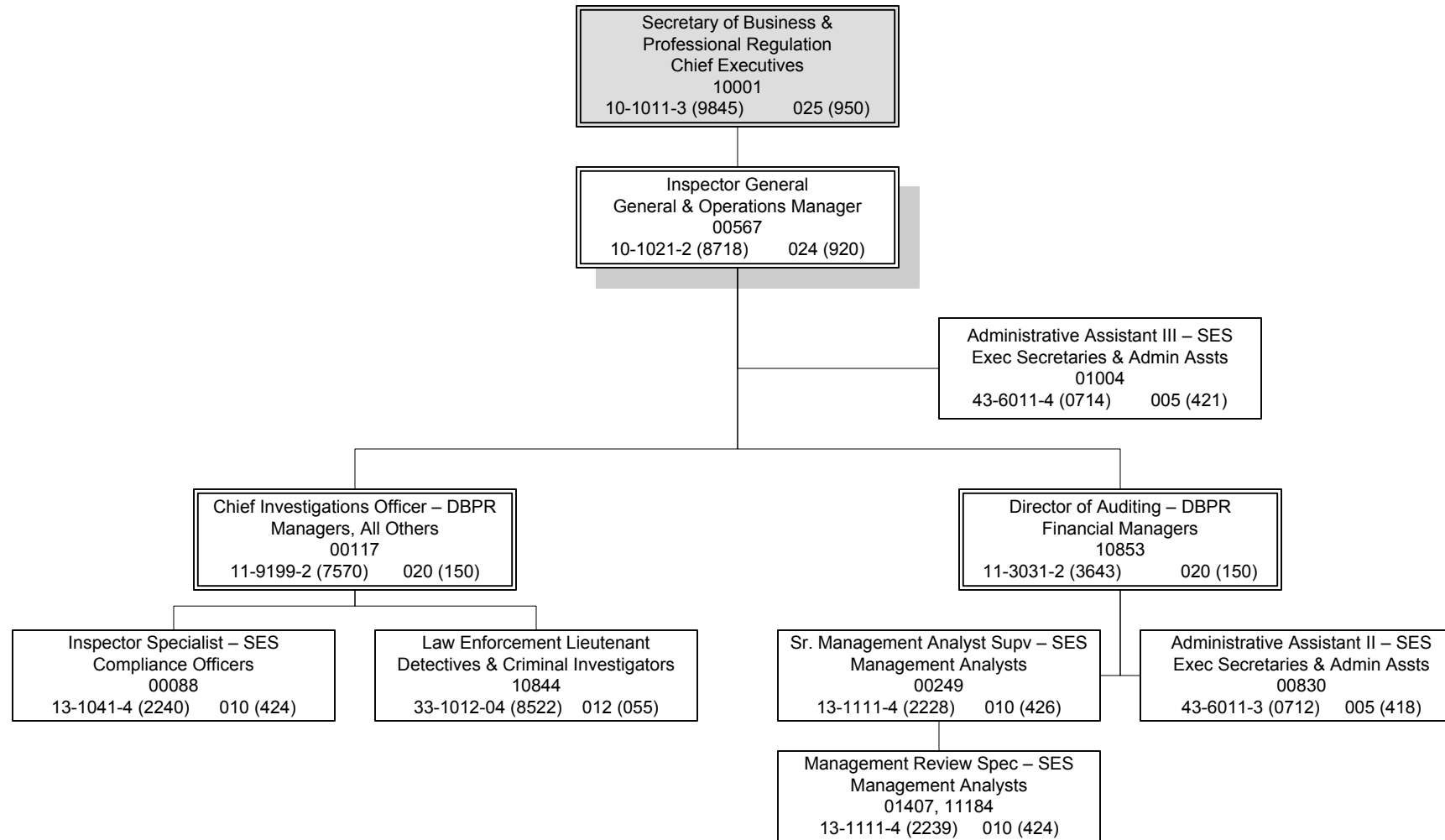
Legislative Affairs Director – DBPR
Marketing Managers
00879
10-2021-1 (8384) 023 (930)

Legislative Coordinator- DBPR
Management Analysts
00494, 10368, 10881
13-1111-4 (7885) (3) 010 (140)

**Department of Business and Professional Regulation
 Office of the Secretary
 Office of Public Information**



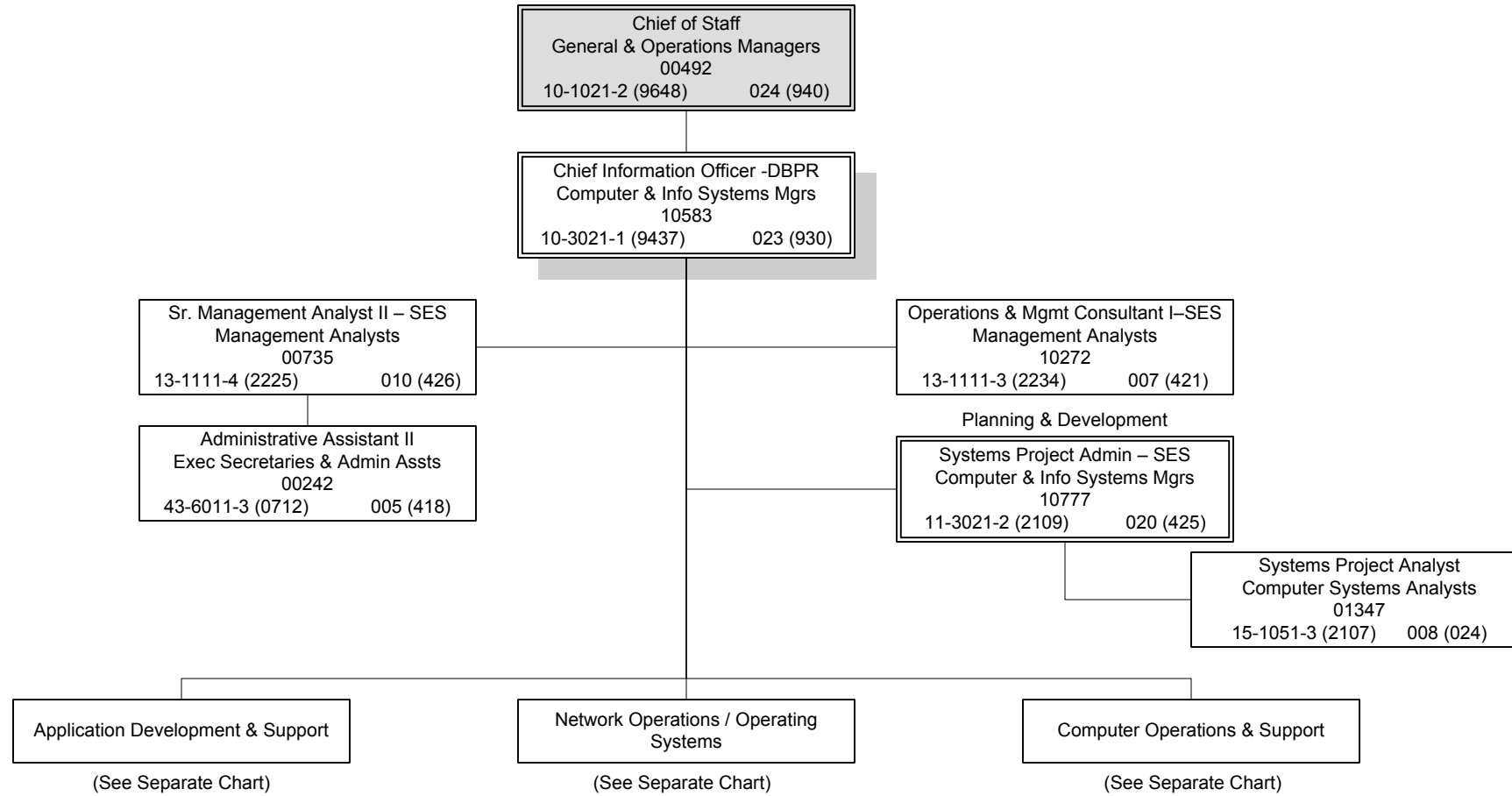
Department of Business & Professional Regulation
Office of the Secretary
Inspector General



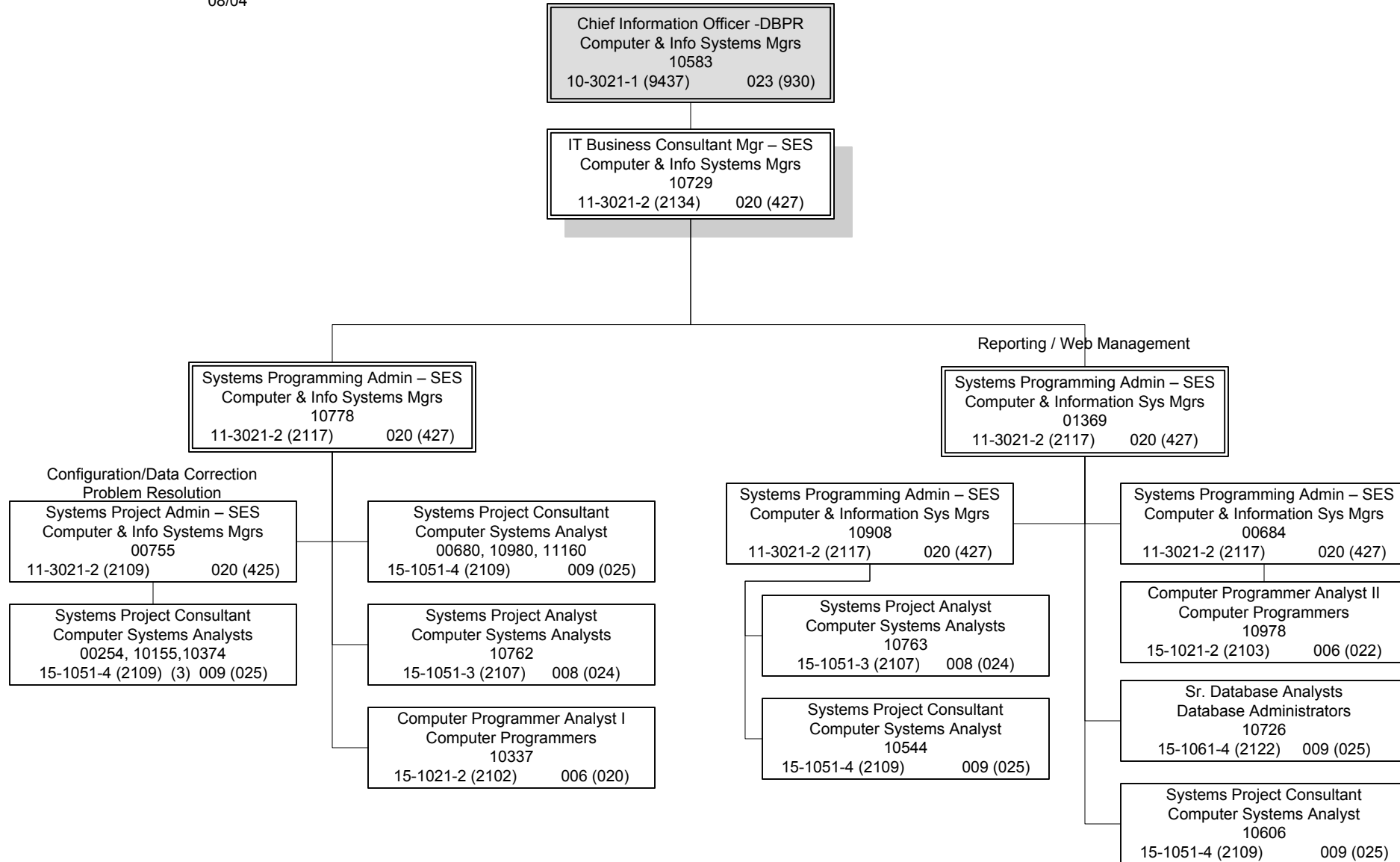
Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Development/Production Support 08/02
 Architecture/Infrastructure 08/03
 Help Desk/Field Support 08/04

Department of Business and Professional Regulation
Division of Technology

Current: 6-30-08
 Last Updated: 4-22-08



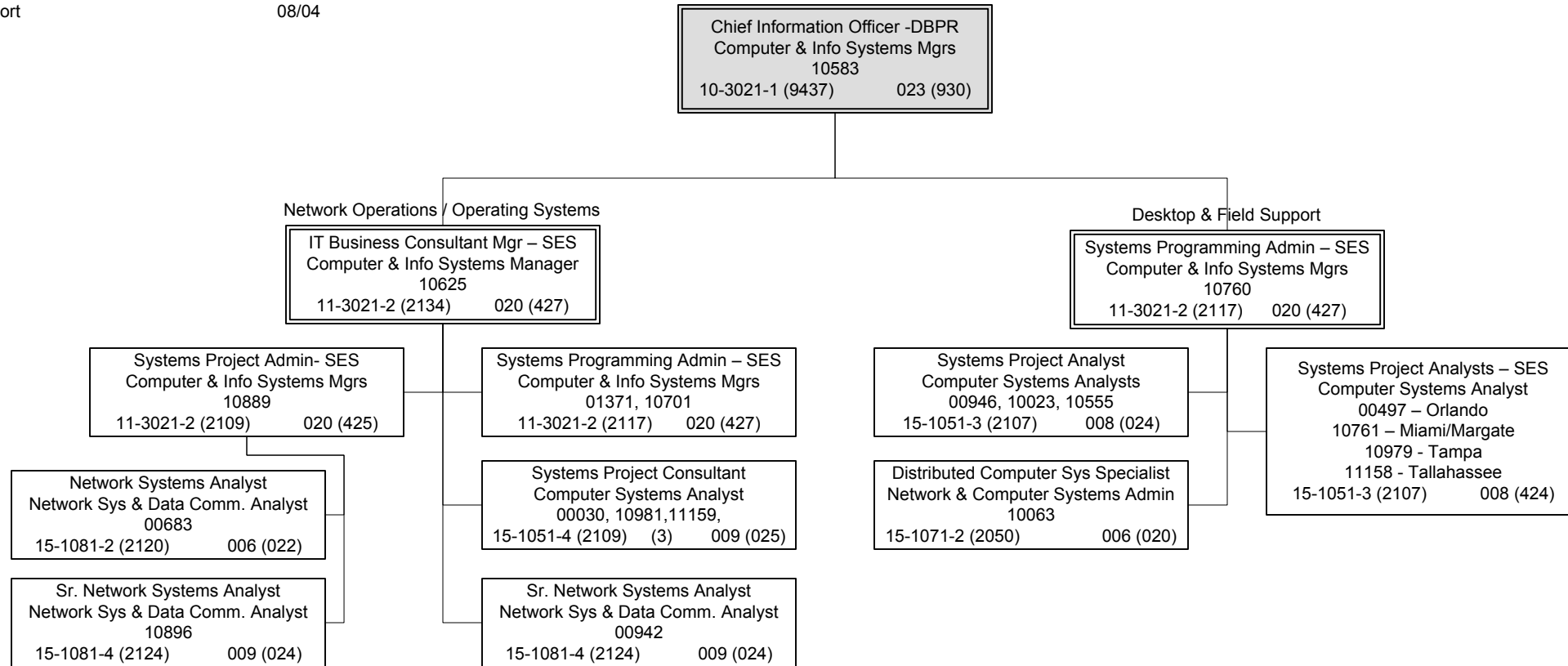
**Division of Technology
 Application Development & Support**



Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Development/Production Support 08/02
 Architecture/Infrastructure 08/03
 Help Desk/Field Support 08/04

Division of Technology Computer Operations and Support

Current: 6-30-08
 Last Updated: 4-22-08



Department of Business & Professional Regulations 79
 Office of the Secretary 01
 Office of the General Counsel 0105

Department of Business & Professional Regulation

Office of the General Counsel

Current: 6-30-08
 Last Updated: 6-30-08

*Position 10712 funded by the Office of the Secretary

**Position 10828 is assigned to the Office of the Secretary.

Secretary of Business & Professional Regulation
 Chief Executive
 10001
 10-1011-3 (9845) 025 (950)

General Counsel – DBPR
 Managers, All Others
 10398
 10-9199-2 (9858) 024 (930)

Chief Performance Officer
 Managers, All Other
 10828
 11-9199-03 (8216) 021 (540)

Administrative Assistant III-SES
 Exec Secretaries & Admin Assts
 10088
 43-6011-4 (0714) 006 (421)

Agency Clerk
 (See Separate Chart)

Administrative Assistant III-SES
 Exec Secretaries & Admin Assts
 01105
 43-6011-4 (0714) 006 (421)

Appeals/Rules

Chief Legal Counsel
 Managers, All Others
 10745
 11-9199-3 (7741) 021 (240)

Support Services Admin – SES
 Administrative Services Managers
 10288
 11-3011-2 (0765) 020 (530)

Senior Attorney
 Lawyers
 10916
 23-1011-4 (7738) 014 (230)

Chief Legal Counsel
 Managers, All Others
 10712*
 11-9199-3 (7741) 021 (240)

Chief Legal Counsel
 Managers, All Others
 10058
 11-9199-3 (7741) 021 (240)

Construction
 (See Separate Chart)

Staff Assistant
 Exec Secretaries & Admin Assts
 10770
 43-6011-2 (0120) 003 (013)

Professions/Hotels & Restaurants
 Boxing Commission
 (See Separate Chart)

Administrative Assistant I - SES
 Exec Secretaries & Admin Assistants
 01208
 43-6011-2 (0709) 003 (415)

Unlicensed Activity/Accountancy
 (See Separate Chart)

Real Estate - Legal
 Attorney Supervisor
 Lawyers
 10328
 23-1011-5 (7743) 016 (240)

Alcoholic Beverages & Tobacco
 (See Separate Chart)

Land Sales, Condominiums &
 Mobile Homes
 (See Separate Chart)

Pari-Mutuel Wagering
 (See Separate Chart)

Data Steward

Management Review Specialist-SES
 Management Analysts
 00754
 13-1111-4 (2225) 010 (426)

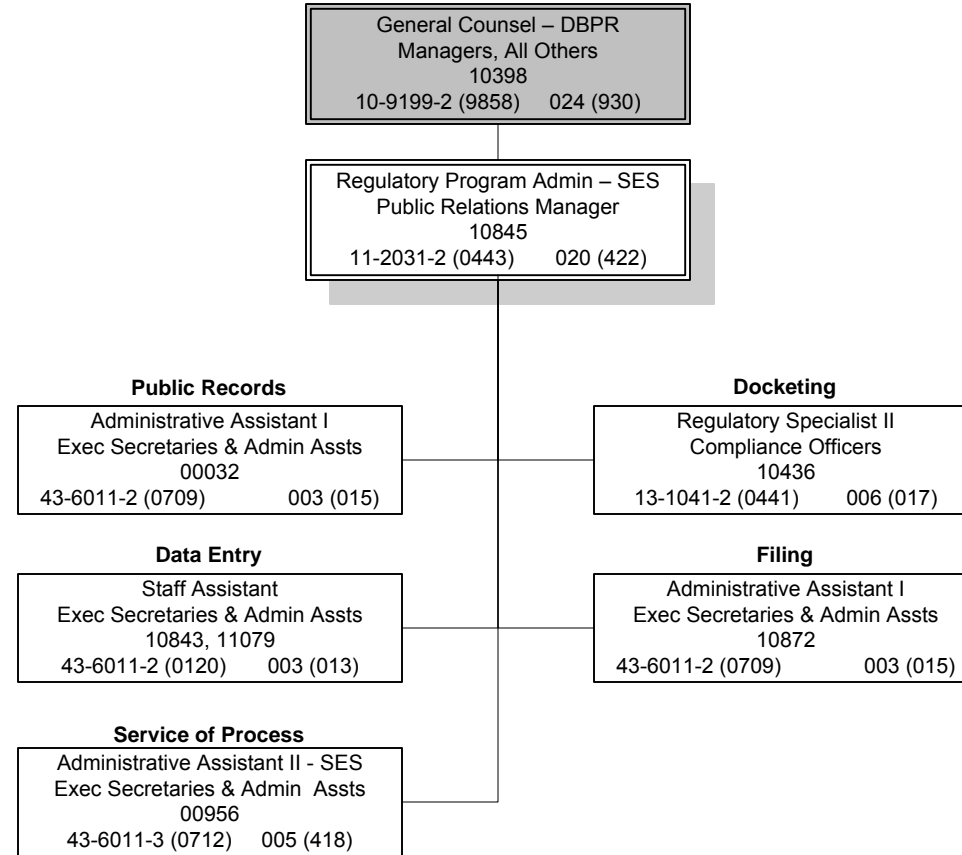
Collections
 (See Separate Chart)

Personnel/Contracts

Senior Attorney
 Lawyers
 00535
 23-1011-4 (7738) 014 (230)

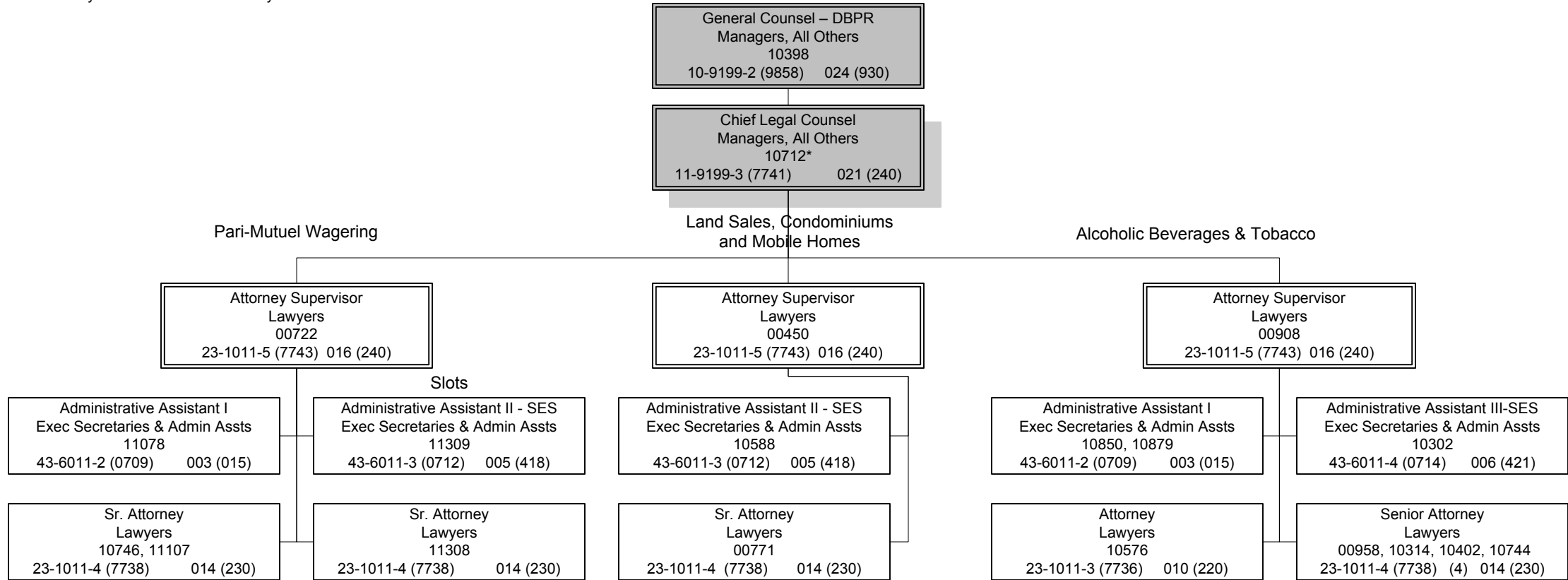
CIRF/Bankruptcy
 (See Separate Chart)

Office of the General Counsel Agency Clerk

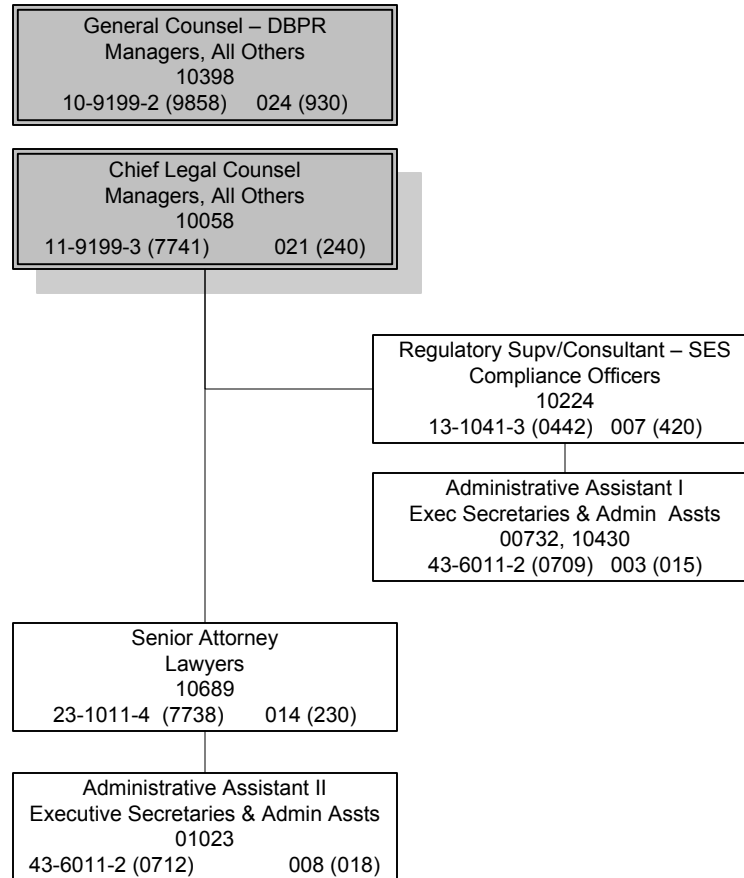


**Office of the General Counsel
 Pari-Mutuel Wagering/Land Sales,
 Condominiums and Mobile Homes,
 Alcoholic Beverages & Tobacco**

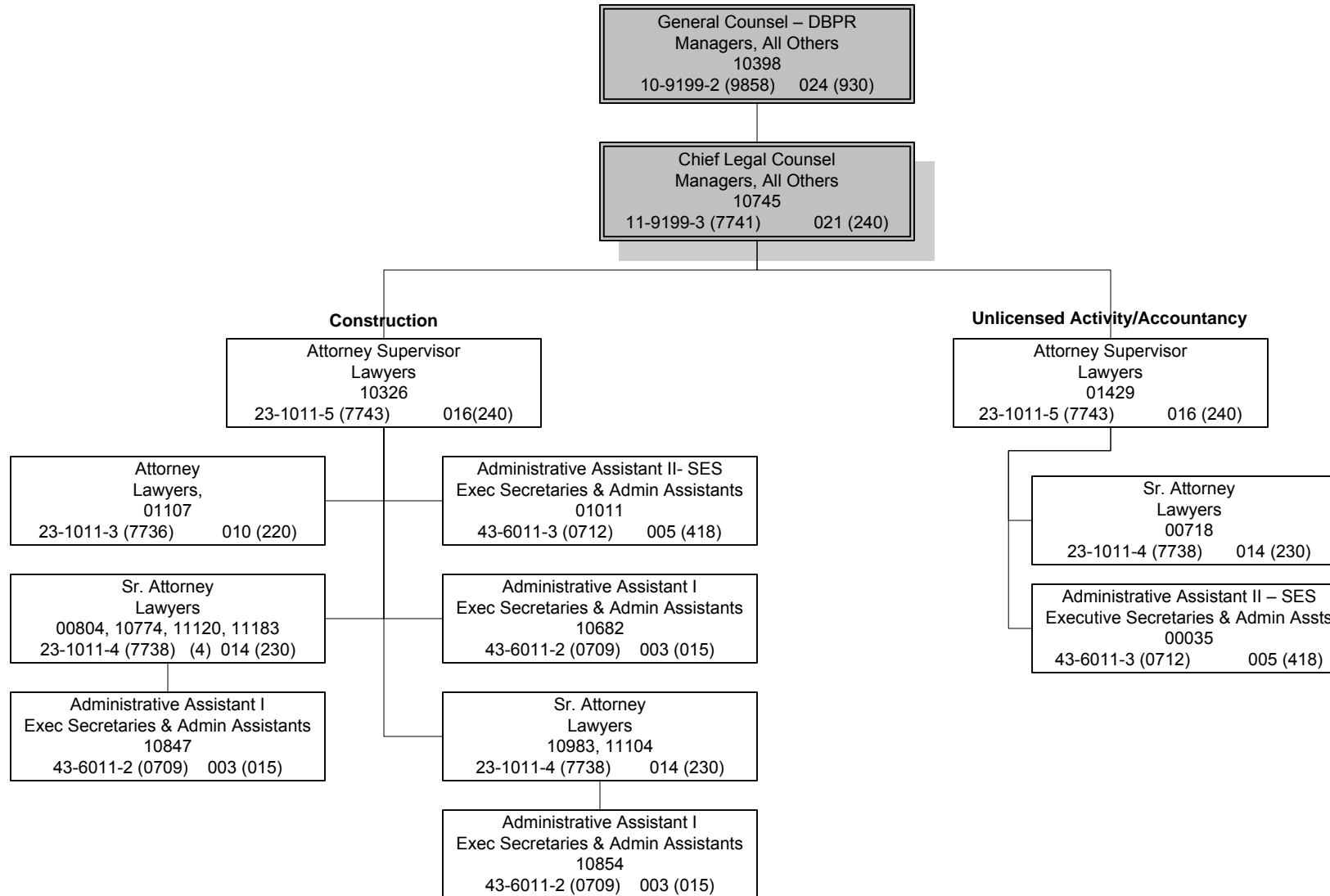
*Position 10712 funded by the Office of the Secretary



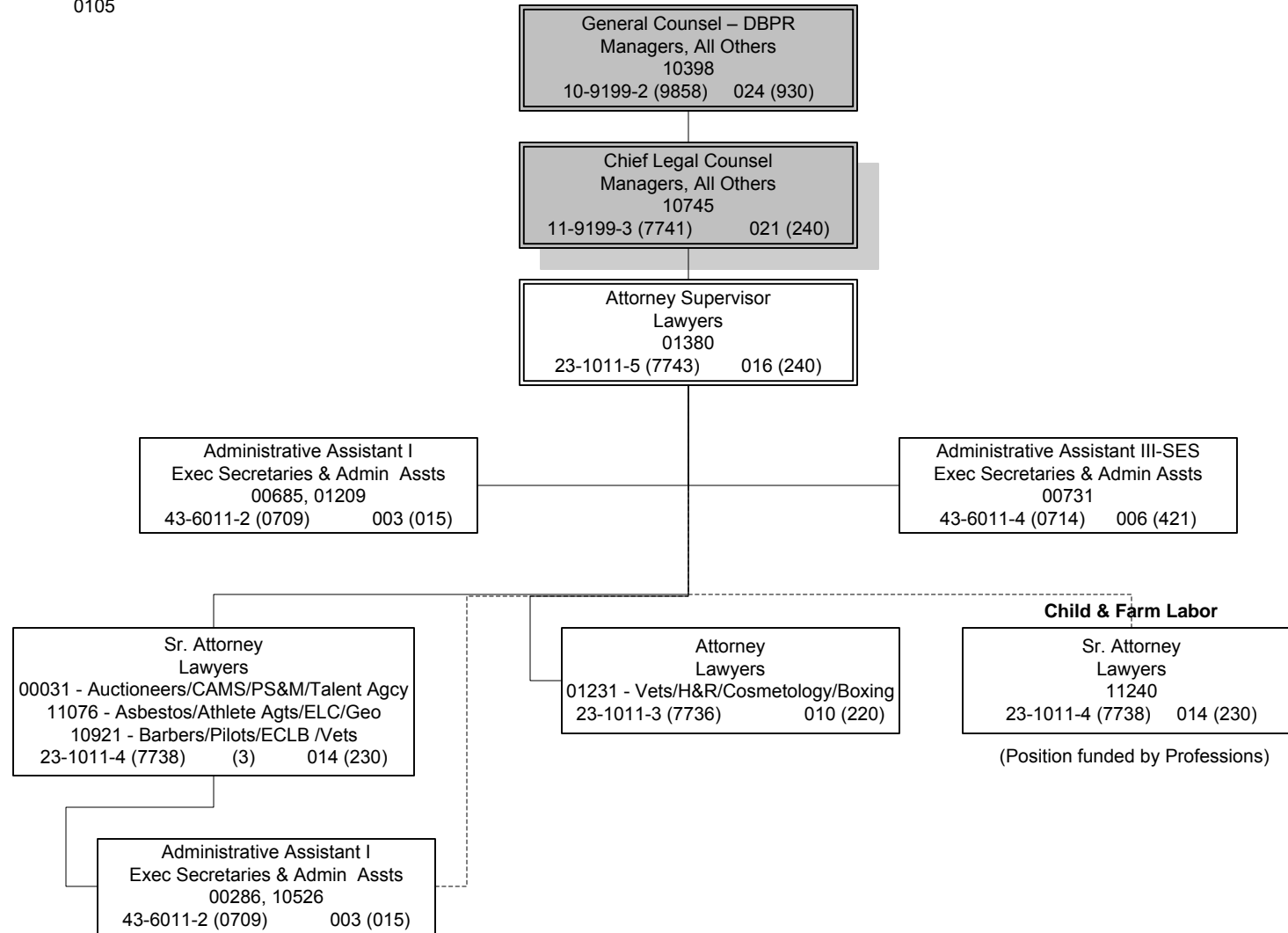
**Office of the General Counsel
CIRF/Bankruptcy and Collections**



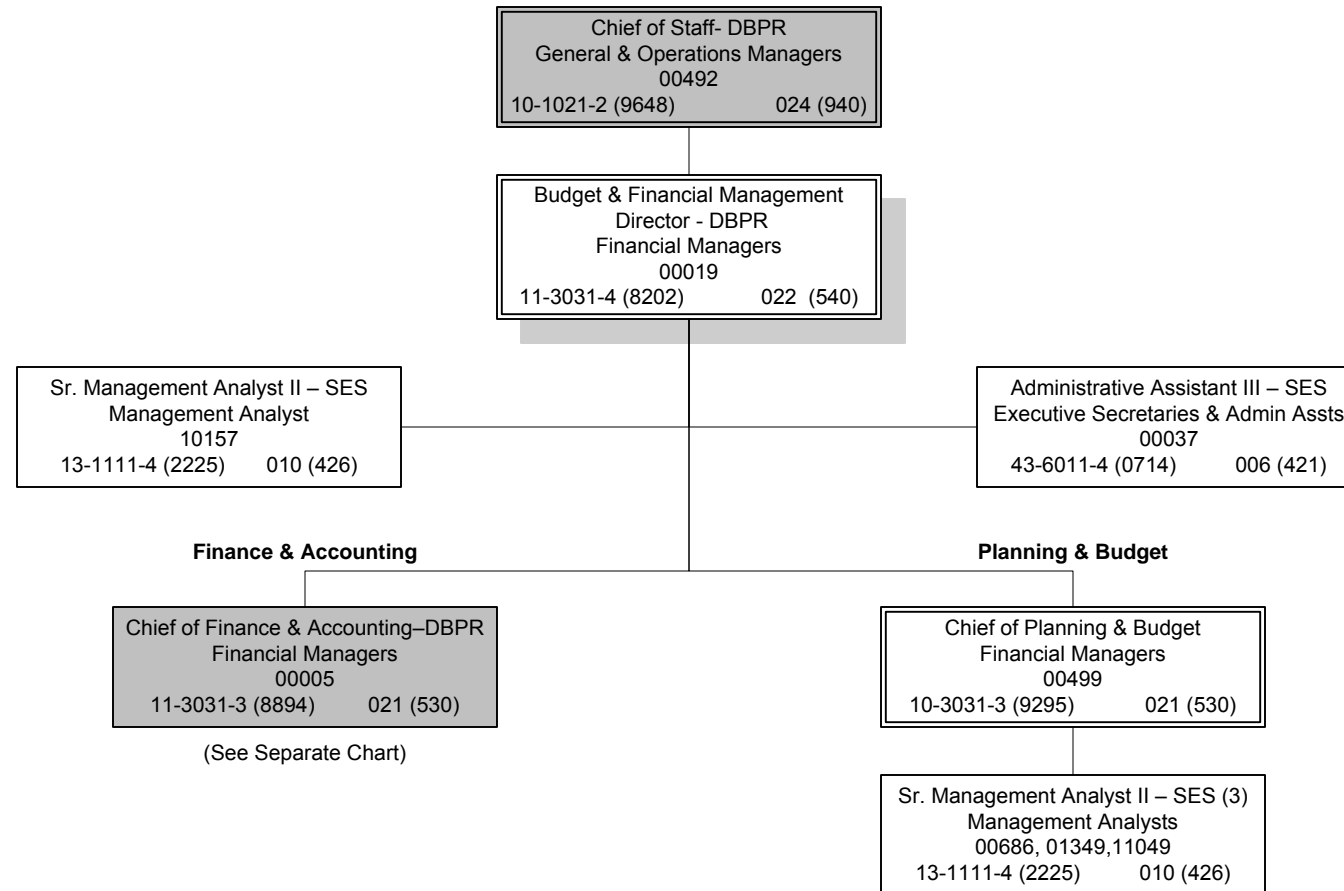
**Office of the General Counsel
 Unlicensed Activity / Accountancy
 Construction**



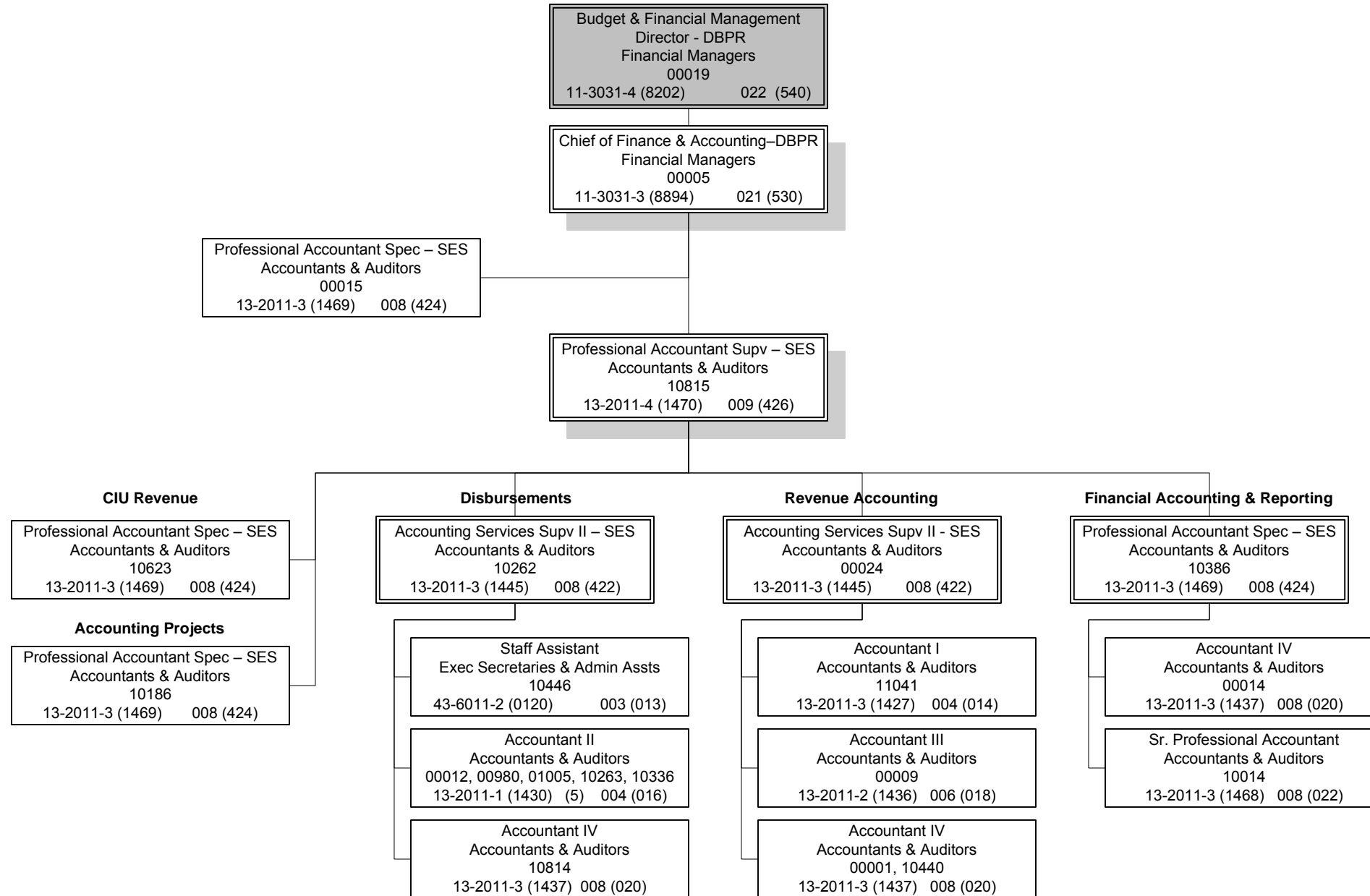
**Office of the General Counsel
 Professions / H&R / Boxing**



Office of the Secretary Office of Budget & Financial Management



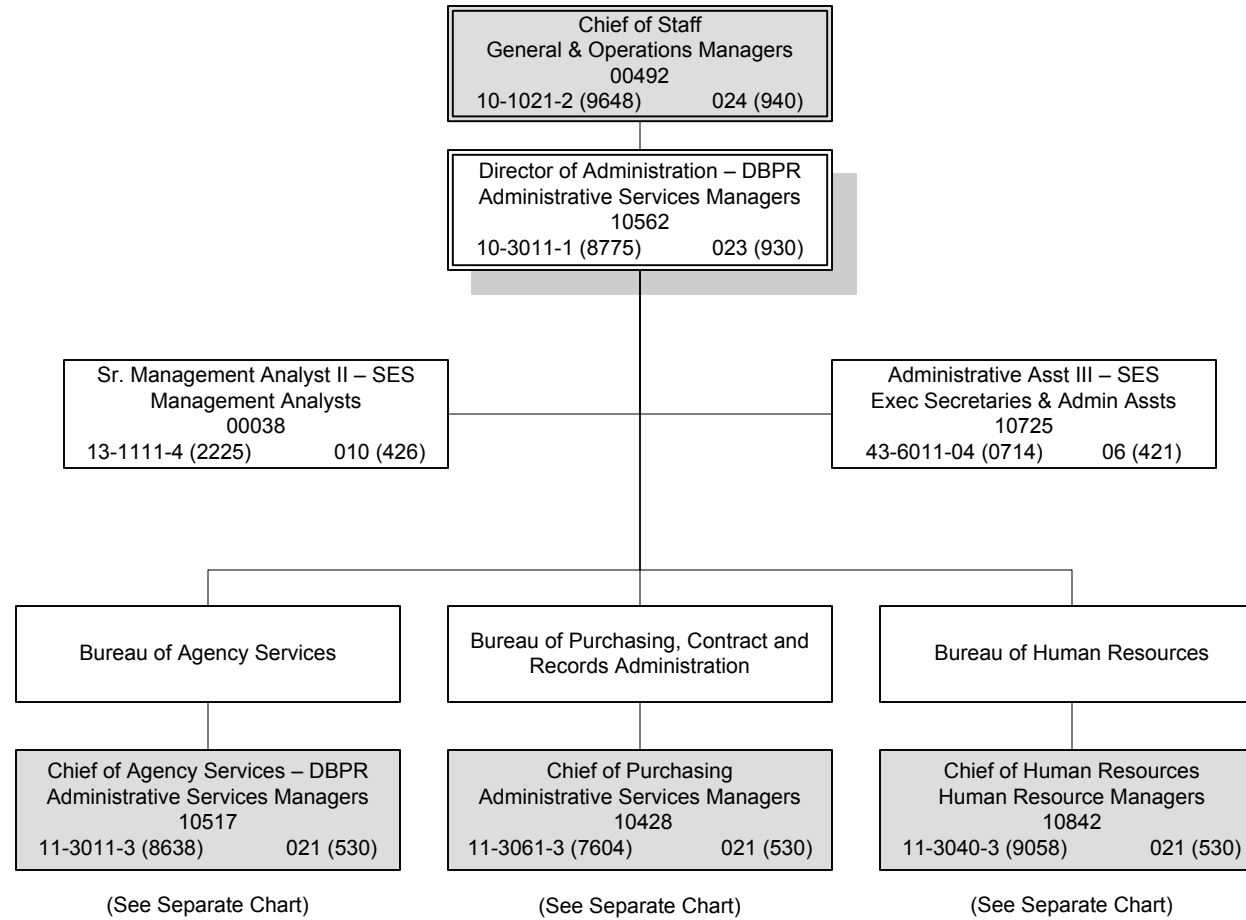
**Office of the Secretary
 Budget & Financial Management
 Office of Finance & Accounting**



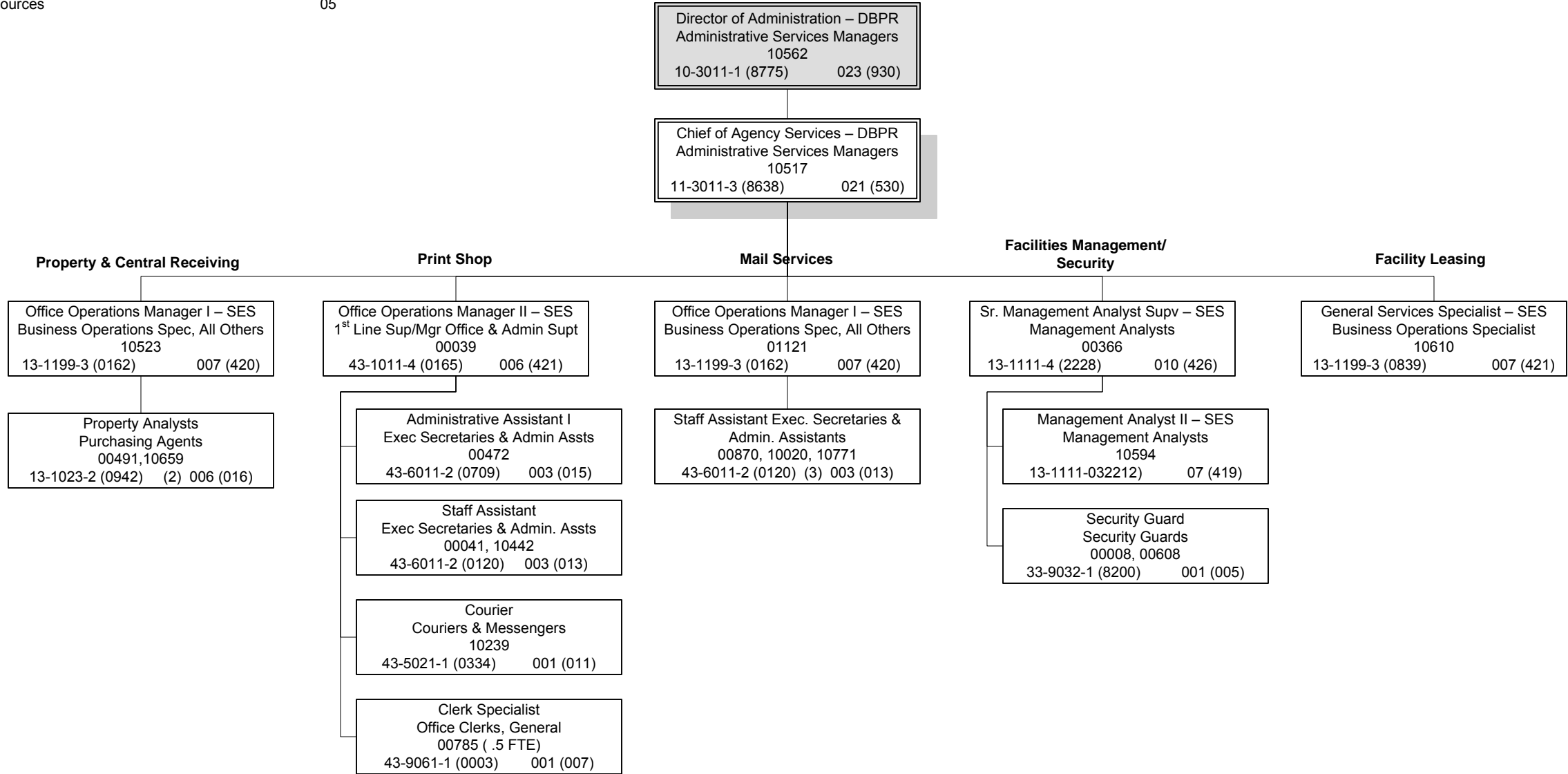
Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing, Contract and Records Administration 04
 Human Resources 05

Current: 6-30-08
 Last Updated: 11-29-07

Department of Business & Professional Regulation
Division of Administration
Director's Office



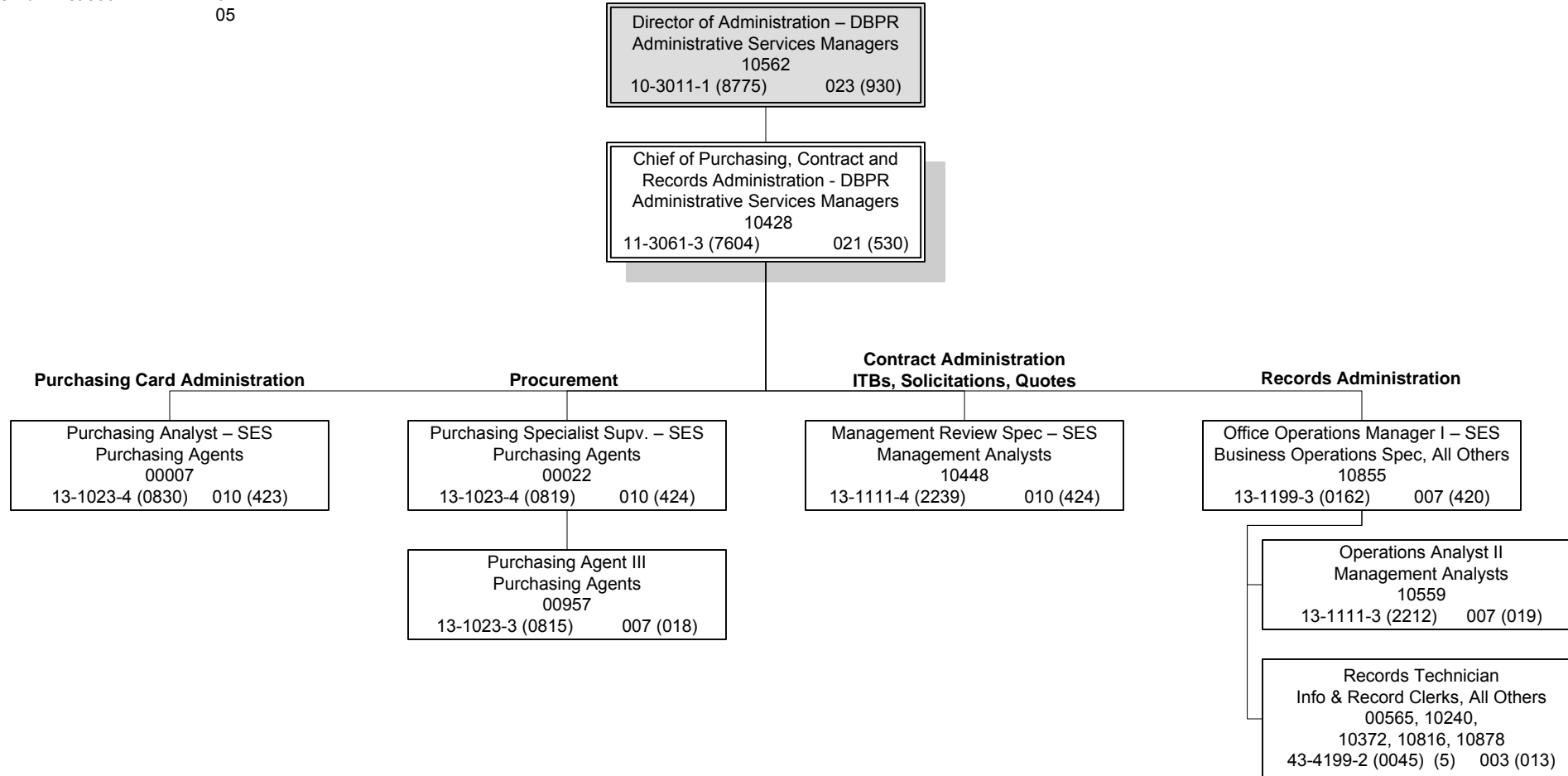
Division of Administration Agency Services



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing, Contract and Records Administration 04
 Human Resources 05

**Division of Administration
 Bureau of Purchasing, Contract
 and Record Administration**

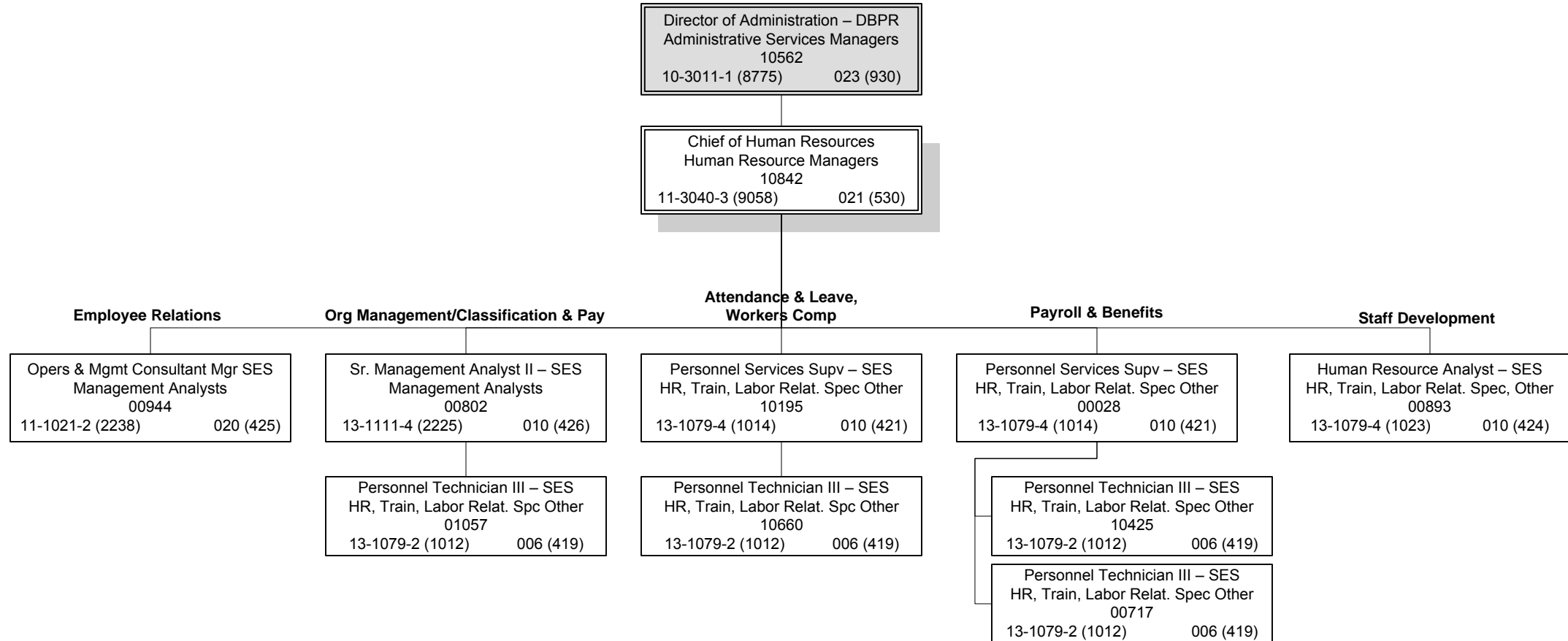
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 Last Updated: 11-29-07



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Purchasing, Contract and Records Administration 04
 Human Resources 05

Current: 6-30-08
 Last Updated: 11-29-07

Division of Administration Bureau of Human Resources

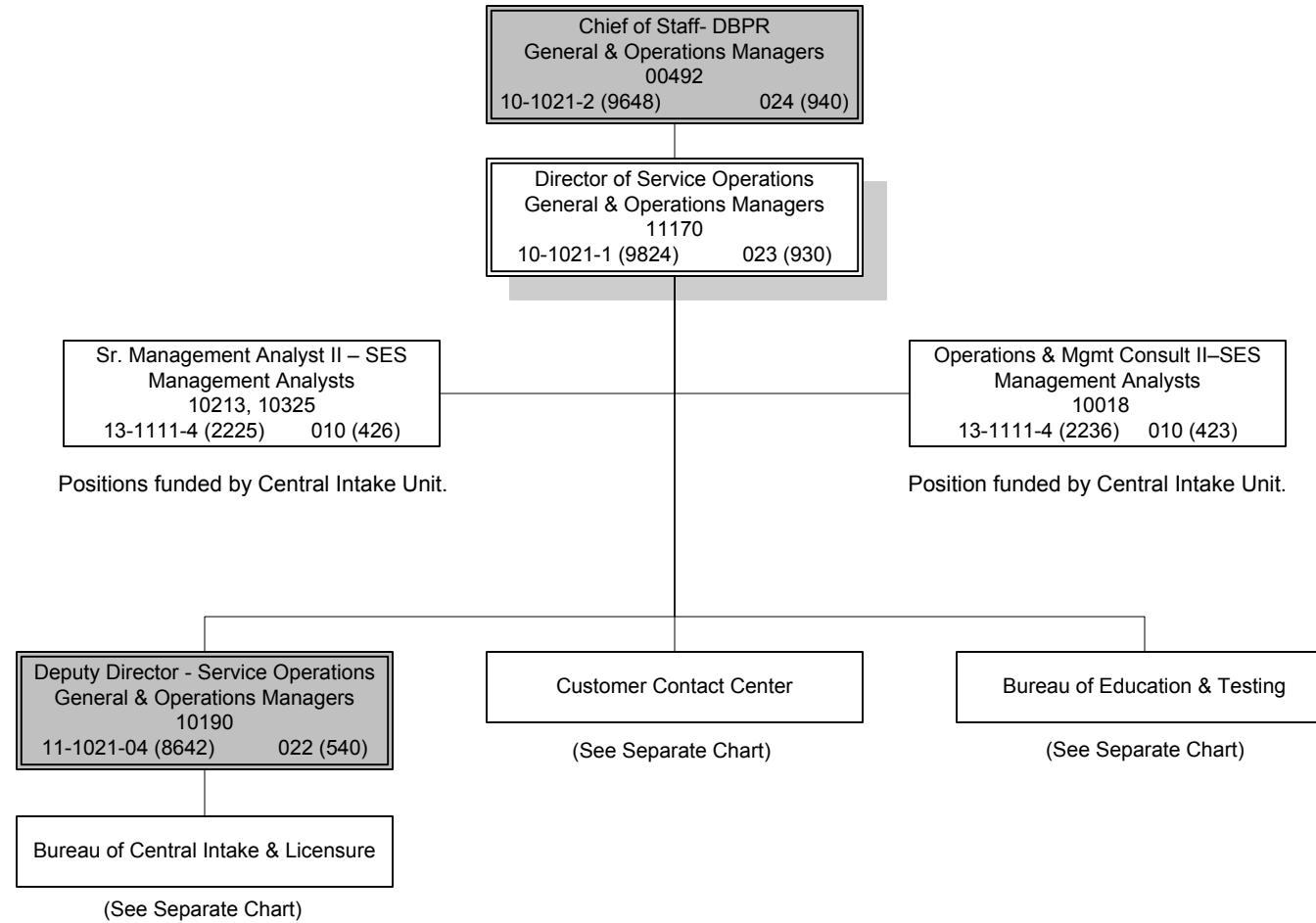


Department of Business & Professional Regulations
 Division of Service Operations
 Bureau of Customer Contact
 Bureau of Central Intake & Licensure
 Bureau of Education & Testing

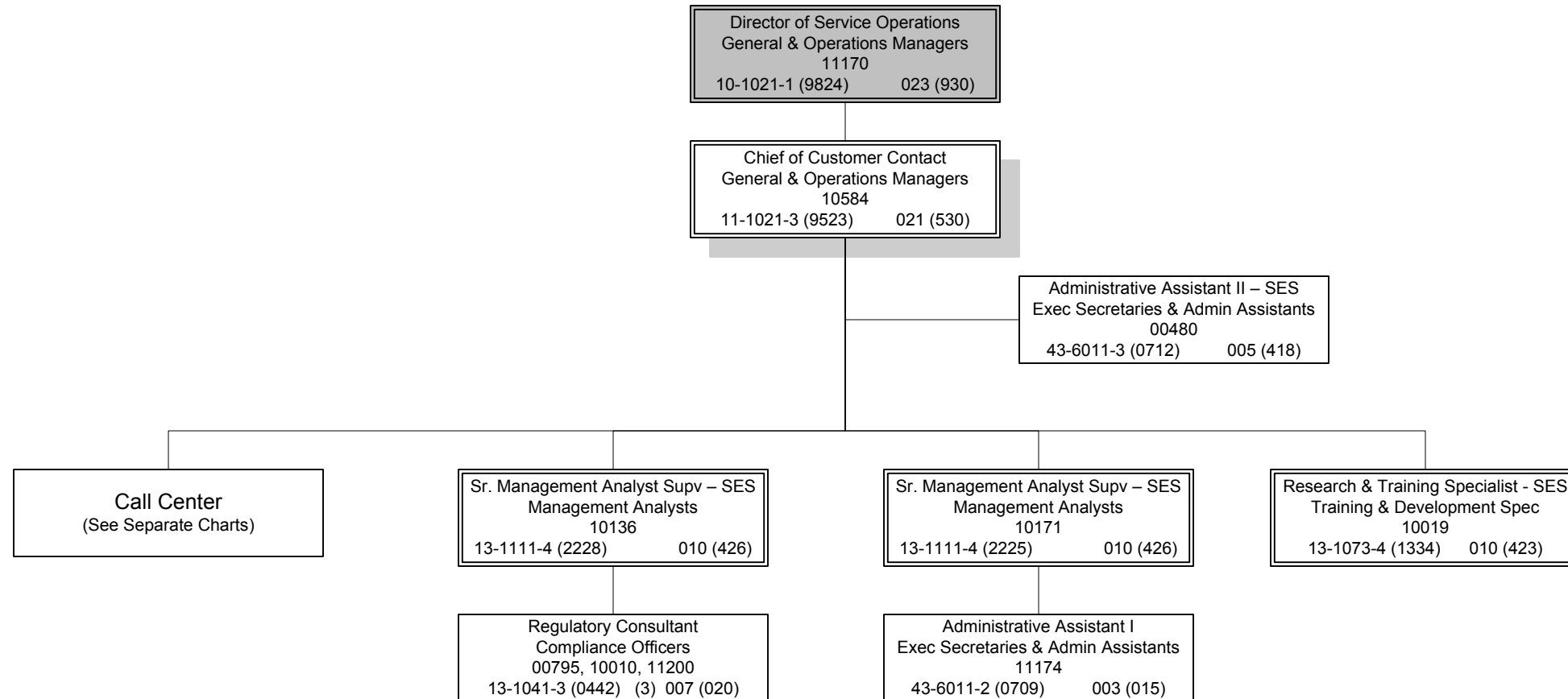
79
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Department of Business & Professional Regulation
Division of Service Operations
Director's Office

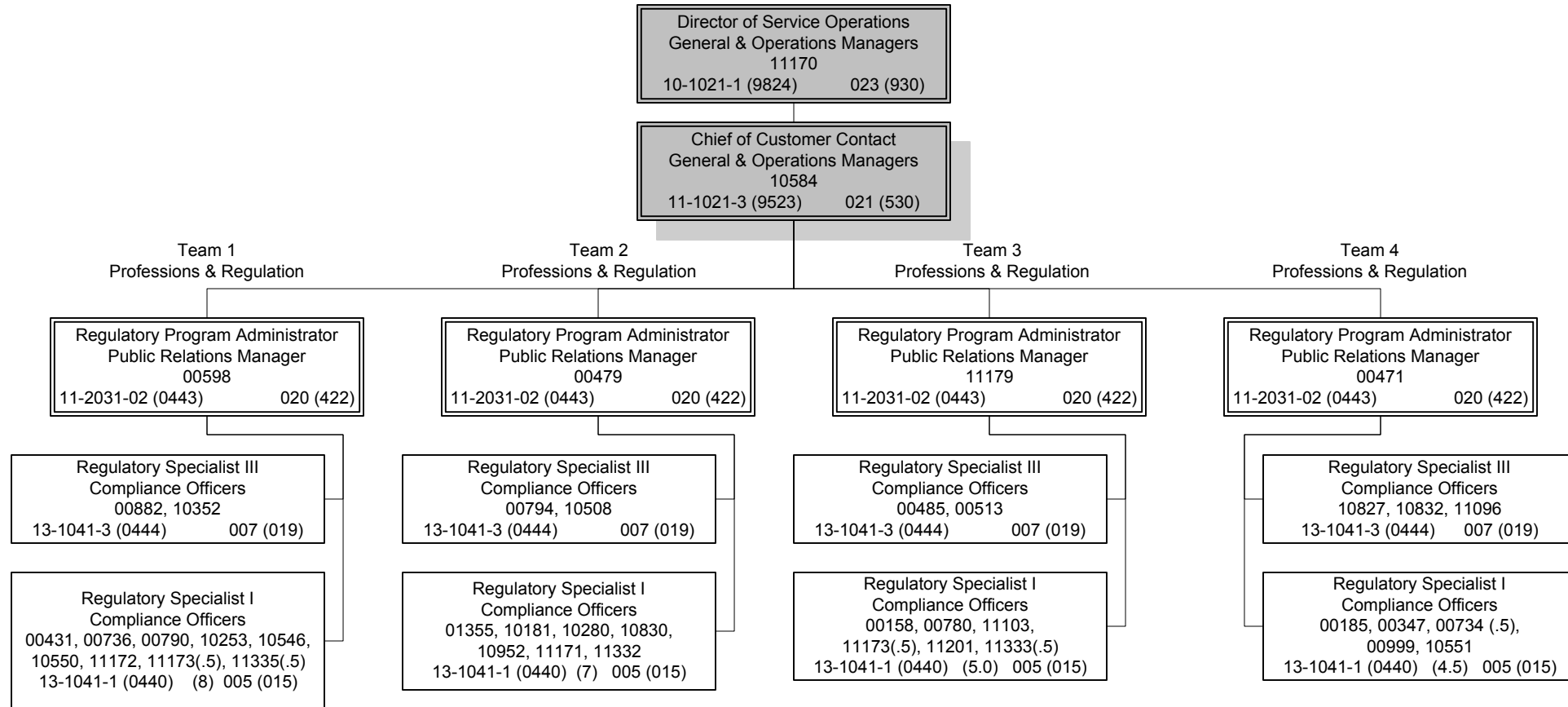
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 Last Updated: 6-27-08



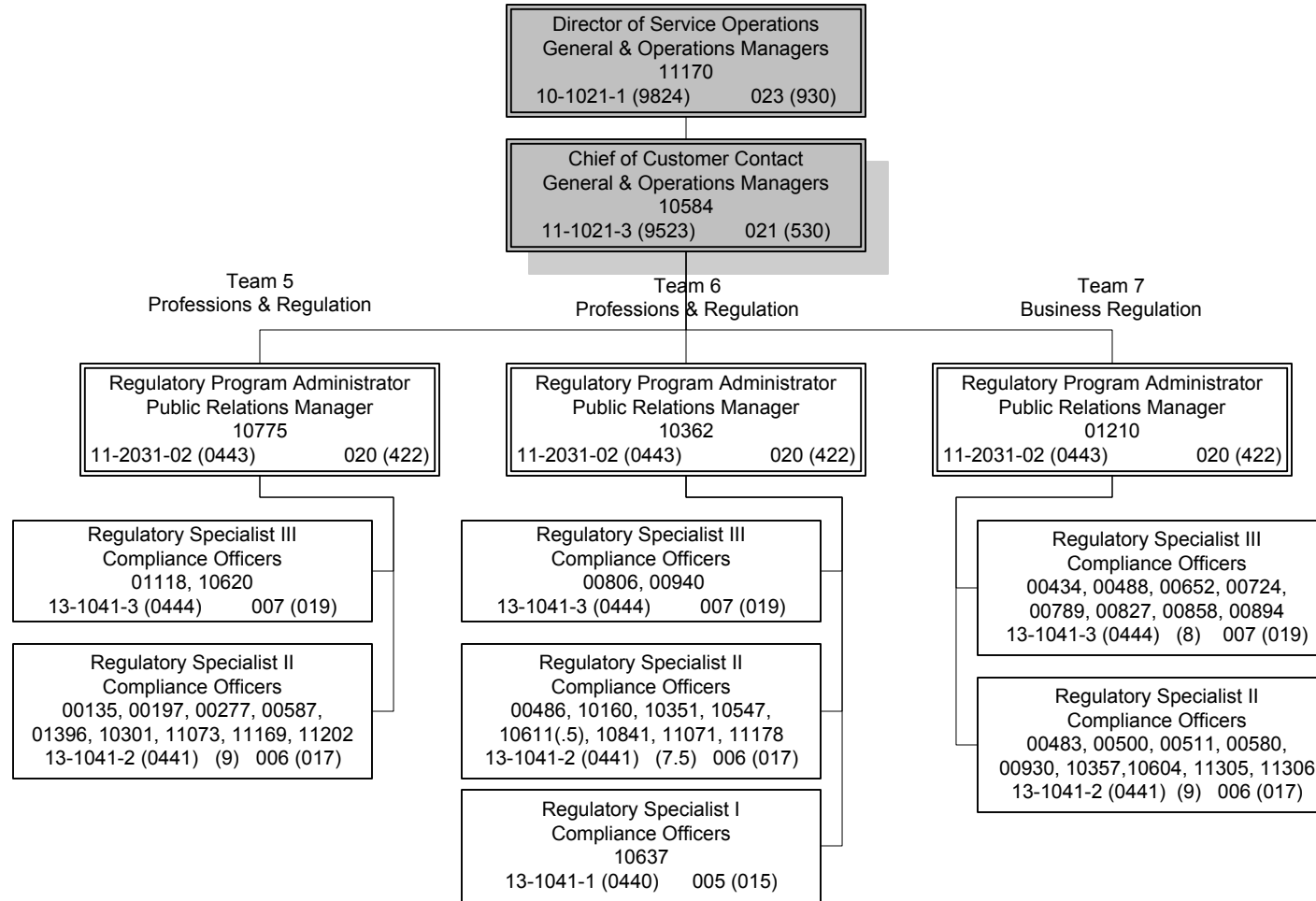
**Division of Service Operations
 Customer Contact Center
 Chief's Office**



Division of Service Operations Customer Contact Center



Division of Service Operations Customer Contact Center

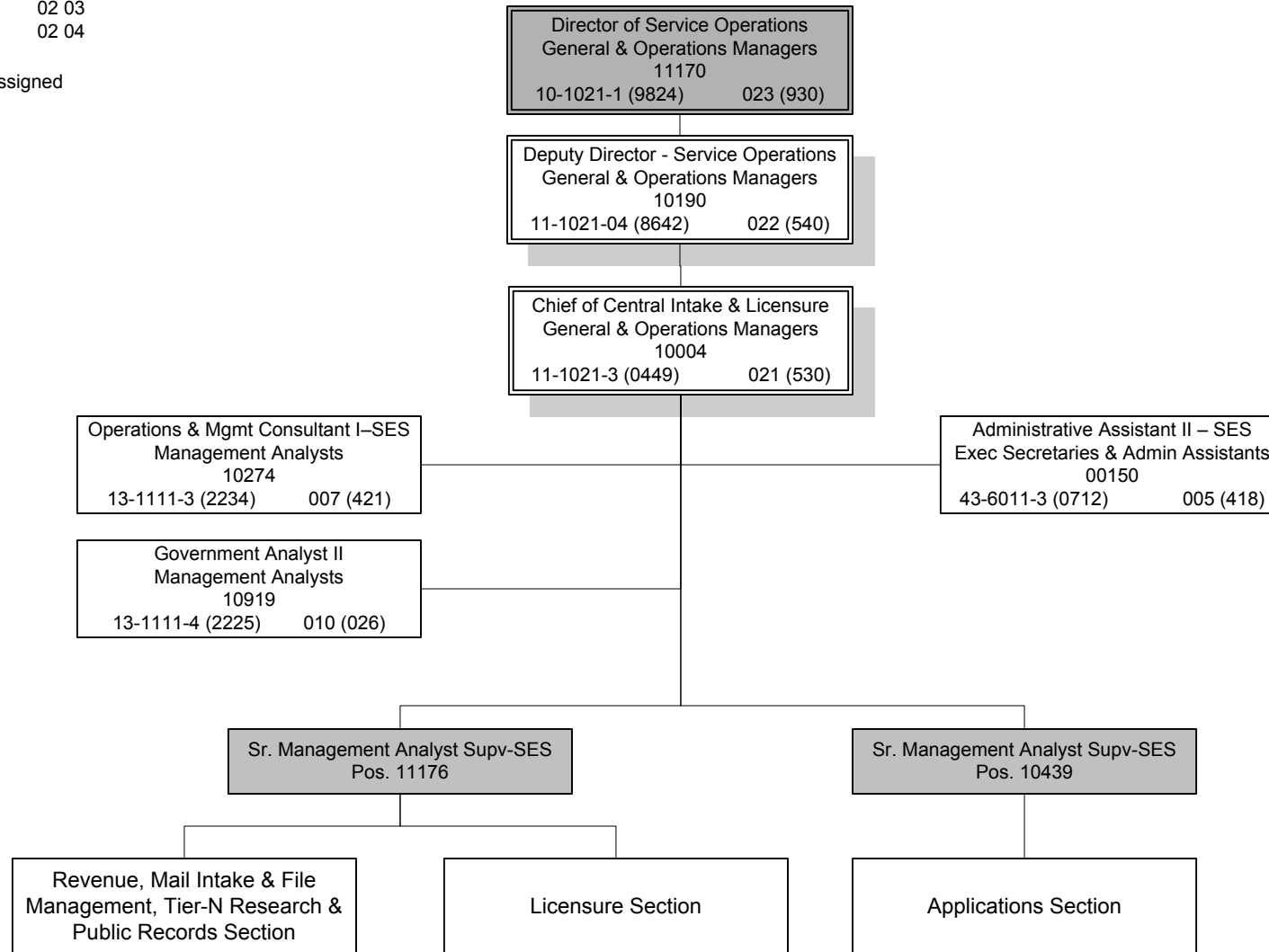


Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Division of Service Operations
Central Intake & Licensure
Chief's Office

Current: 6-30-08
 Last Updated: 6-27-08

Position numbers 10018, 10213 and 10325 are assigned
 to the DSO Director's Office.



Division of Service Operations Central Intake & Licensure Applications

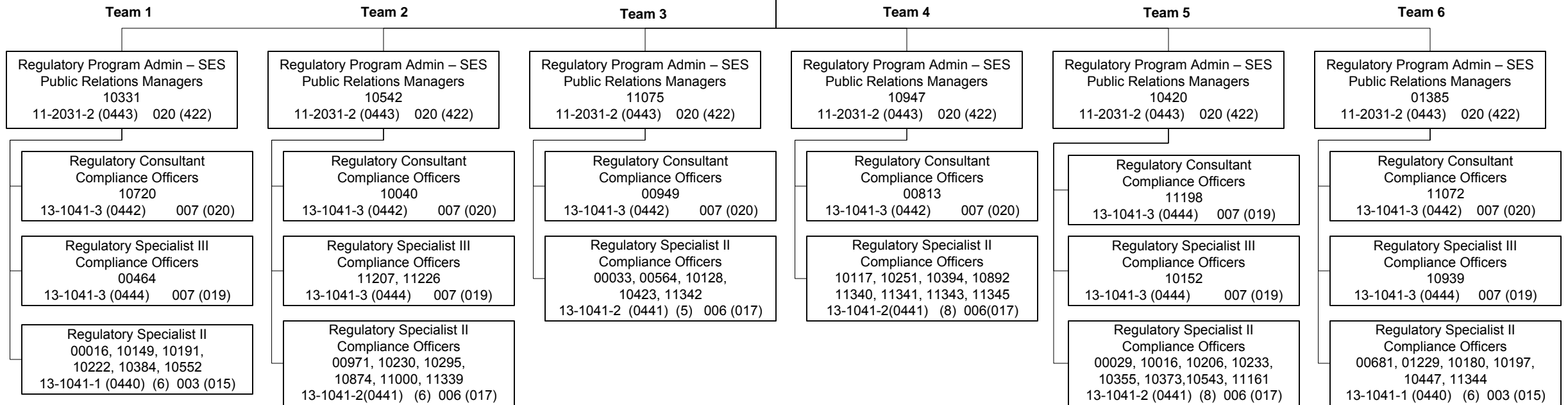
Current: 6-30-08
Last Updated: 6-27-08

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

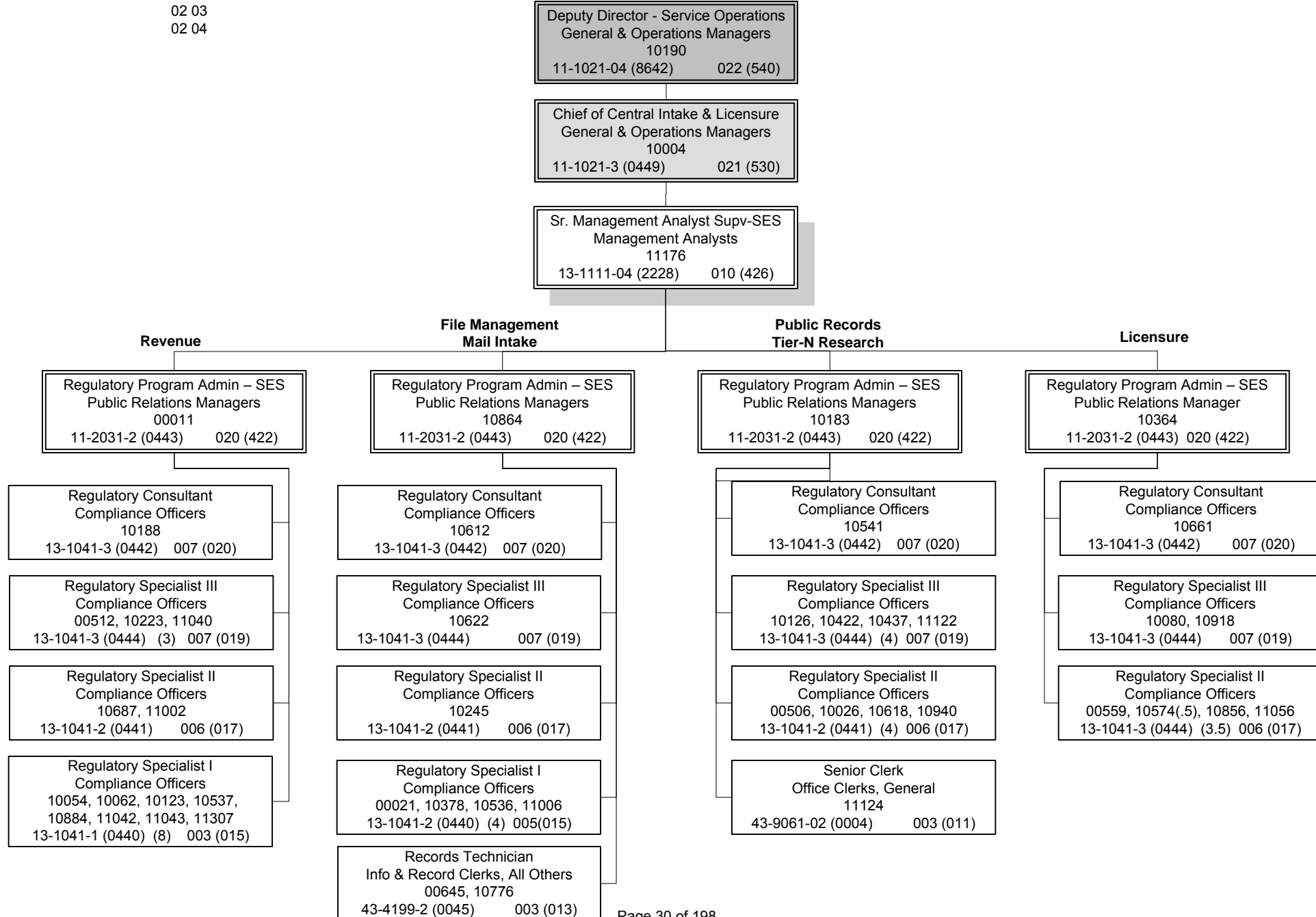
Deputy Director - Service Operations
 General & Operations Managers
 10190
 11-1021-04 (8642) 022 (540)

Chief of Central Intake & Licensure
 General & Operations Managers
 10004
 11-1021-3 (0449) 021 (530)

Sr. Management Analyst Supv-SES
 Management Analysts
 10439
 13-1111-4 (2228) 010 (426)



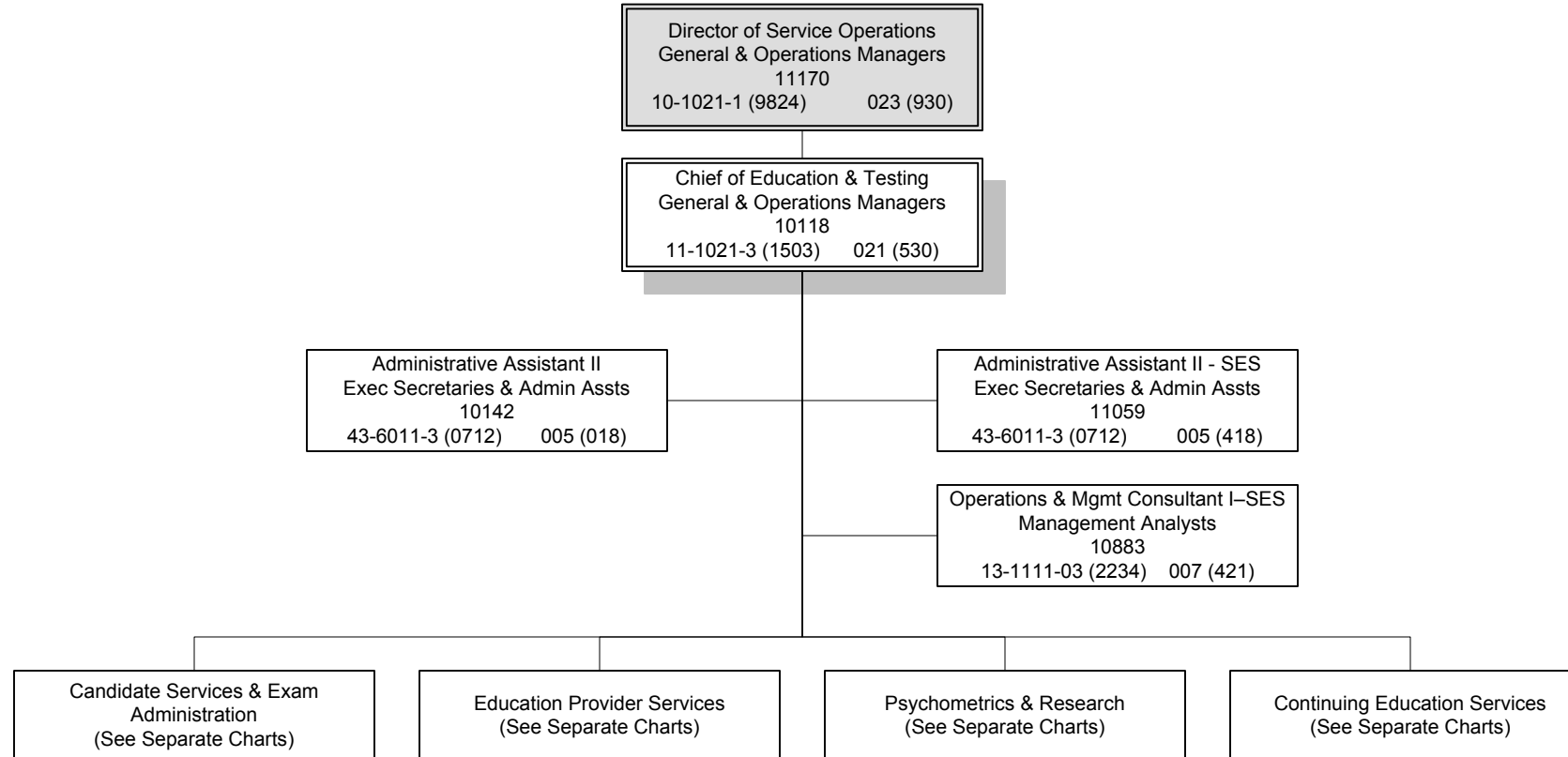
Division of Service Operations Central Intake & Licensure Revenue/Administration/File Management



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Education & Testing 04
 BET – Psychometrics & Research 04 02
 BET – Candidate Services 04 03
 BET – Education Provider Services 04 04
 BET – Continuing Education Services 04 05

Current: 6-30-08
 Last Updated: 6-27-08

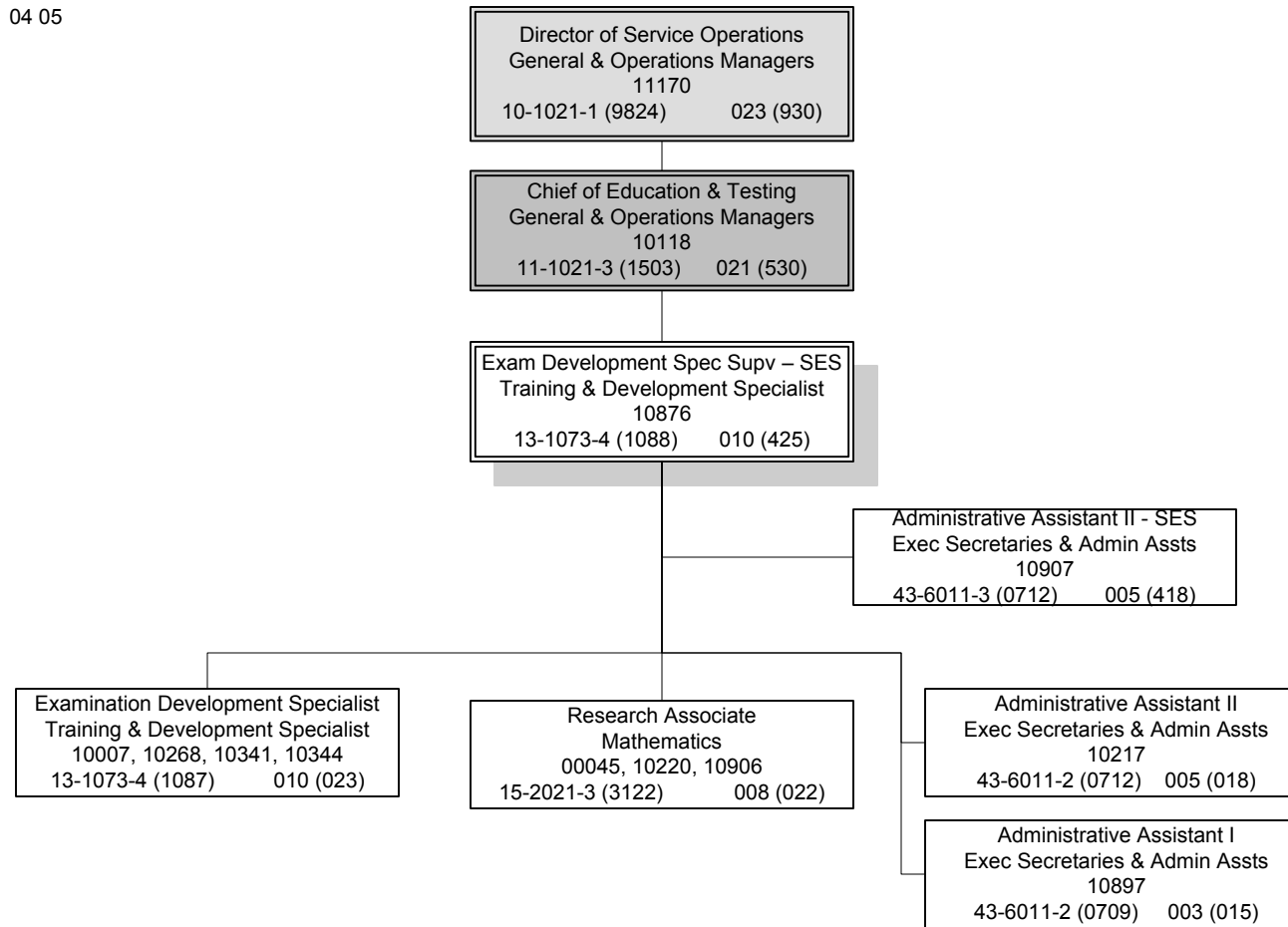
Division of Service Operations
Bureau of Education & Testing
Chief's Office



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Education & Testing 04
 BET – Psychometrics & Research 04 02
 BET – Candidate Services 04 03
 BET – Education Provider Services 04 04
 BET – Continuing Education Services 04 05

Current: 6-30-08
 Last Updated: 6-27-08

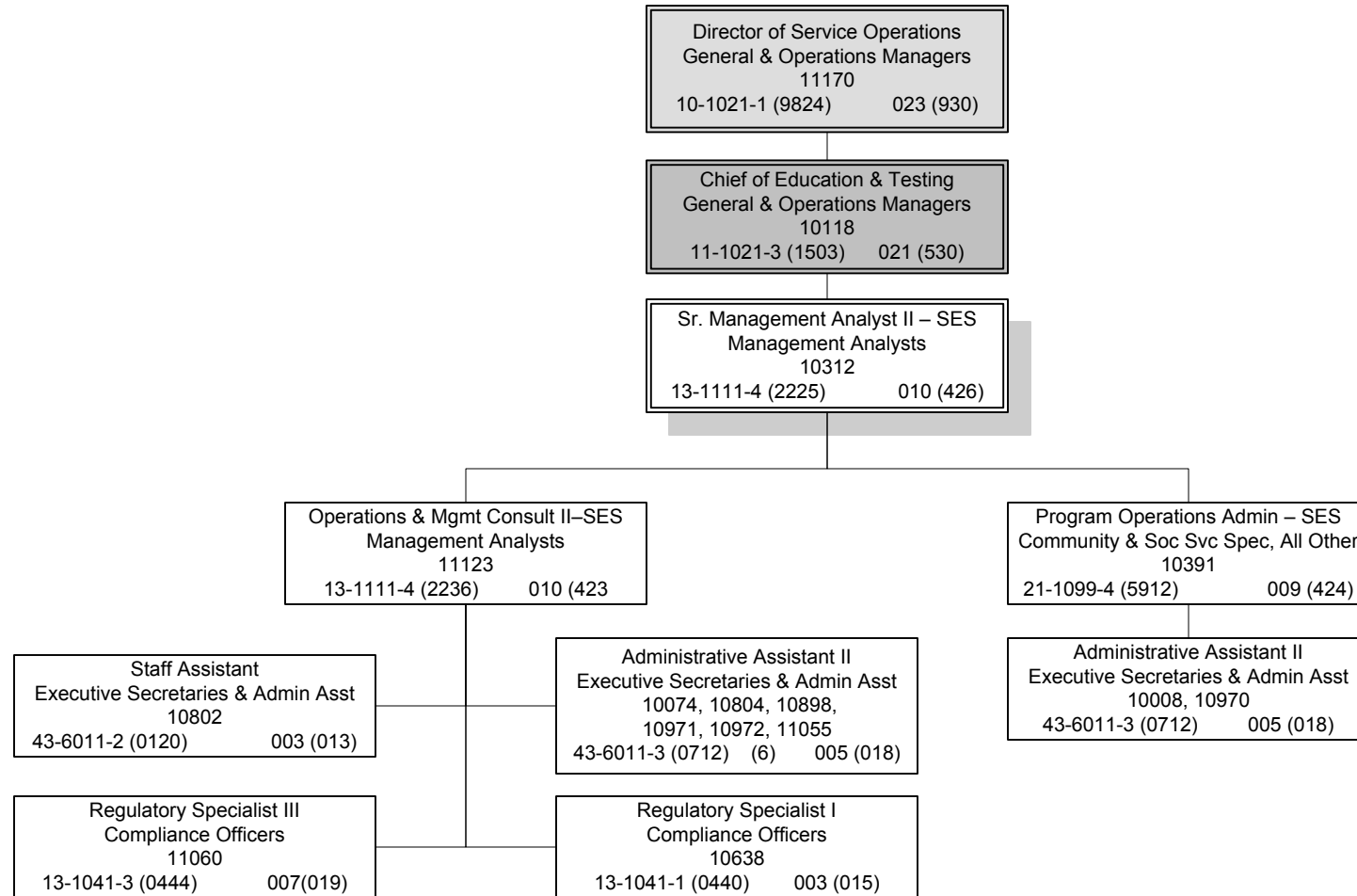
Bureau of Education & Testing Psychometrics & Research



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Education & Testing 04
 BET – Psychometrics & Research 04 02
 BET – Candidate Services 04 03
 BET – Education Provider Services 04 04
 BET – Continuing Education Services 04 05

Current: 6-30-08
 Last Updated: 6-27-08

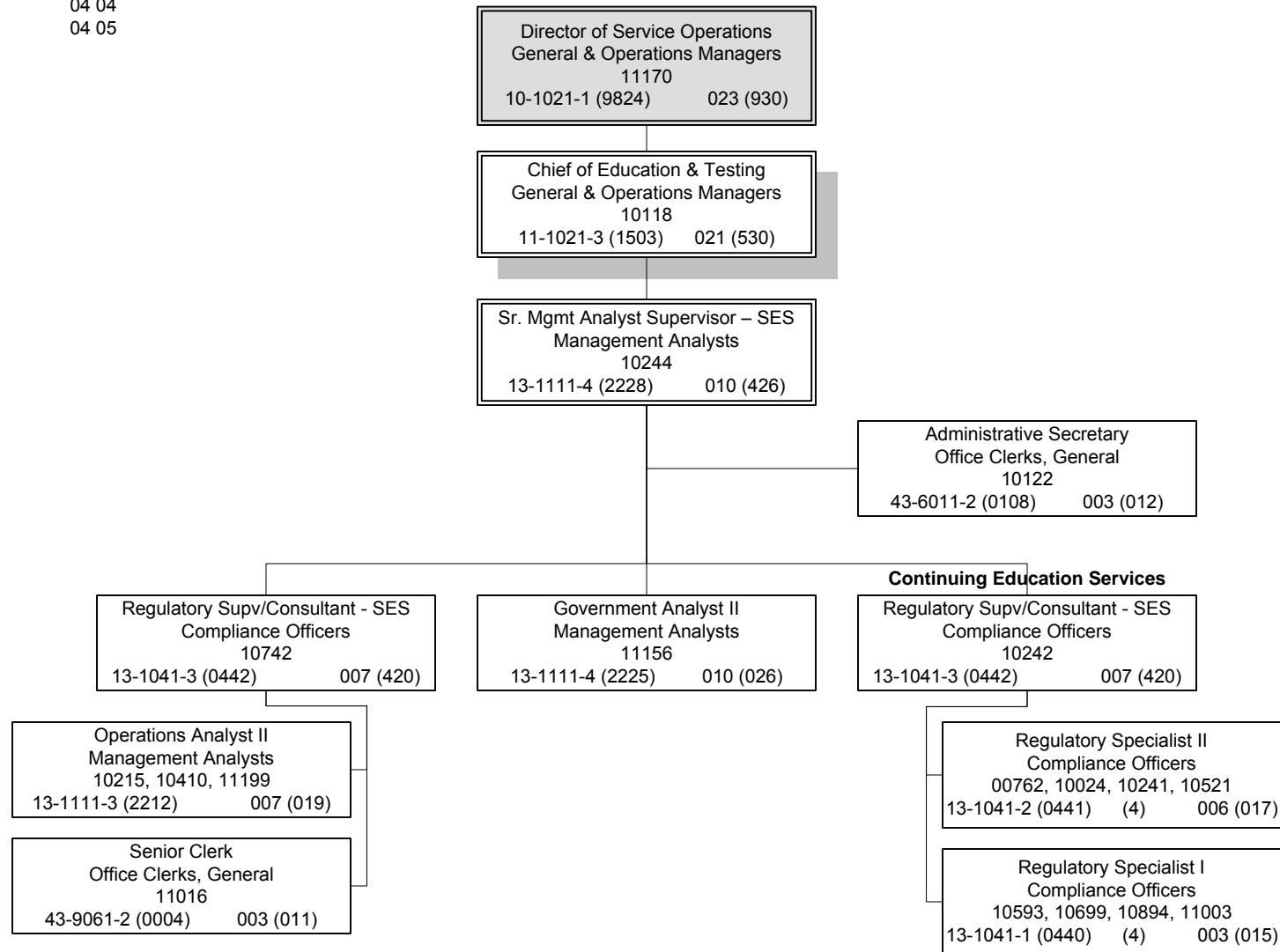
Division of Service Operations
Bureau of Education & Testing
Candidate Services & Exam Administration



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Education & Testing 04
 BET – Psychometrics & Research 04 02
 BET – Candidate Services 04 03
 BET – Education Provider Services 04 04
 BET – Continuing Education Services 04 05

Division of Service Operations
Bureau of Education & Testing
Education Provider Services

Current: 6-30-08
 Last Updated: 6-27-08

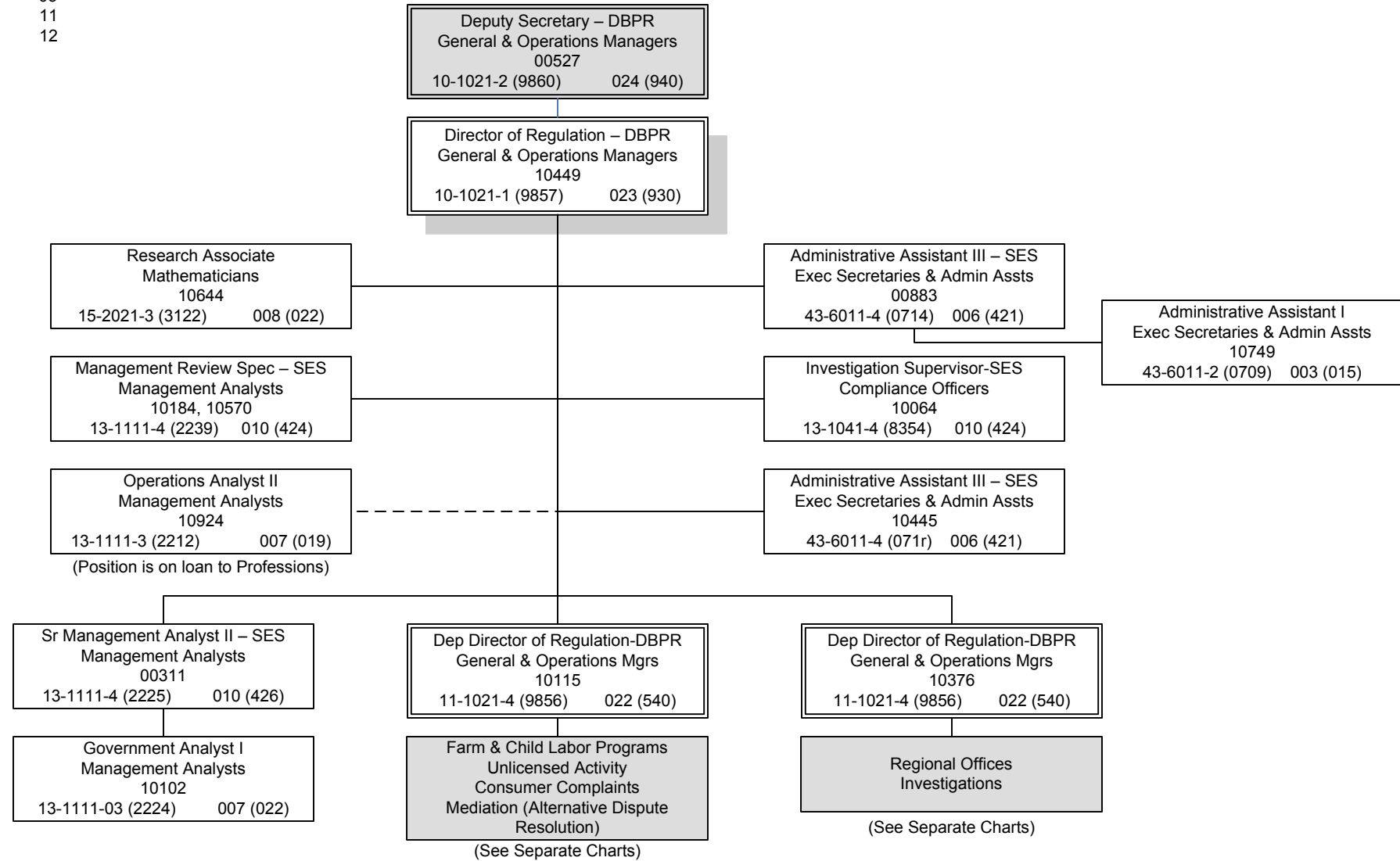


Department of Business & Professional Regulation
 Division of Regulation
 Director's Office
 Inspections
 Investigative Services
 Farm Labor
 Child Labor

79
 30
 01
 02
 03
 11
 12

Department of Business & Professional Regulation
Division of Regulation
Director's Office

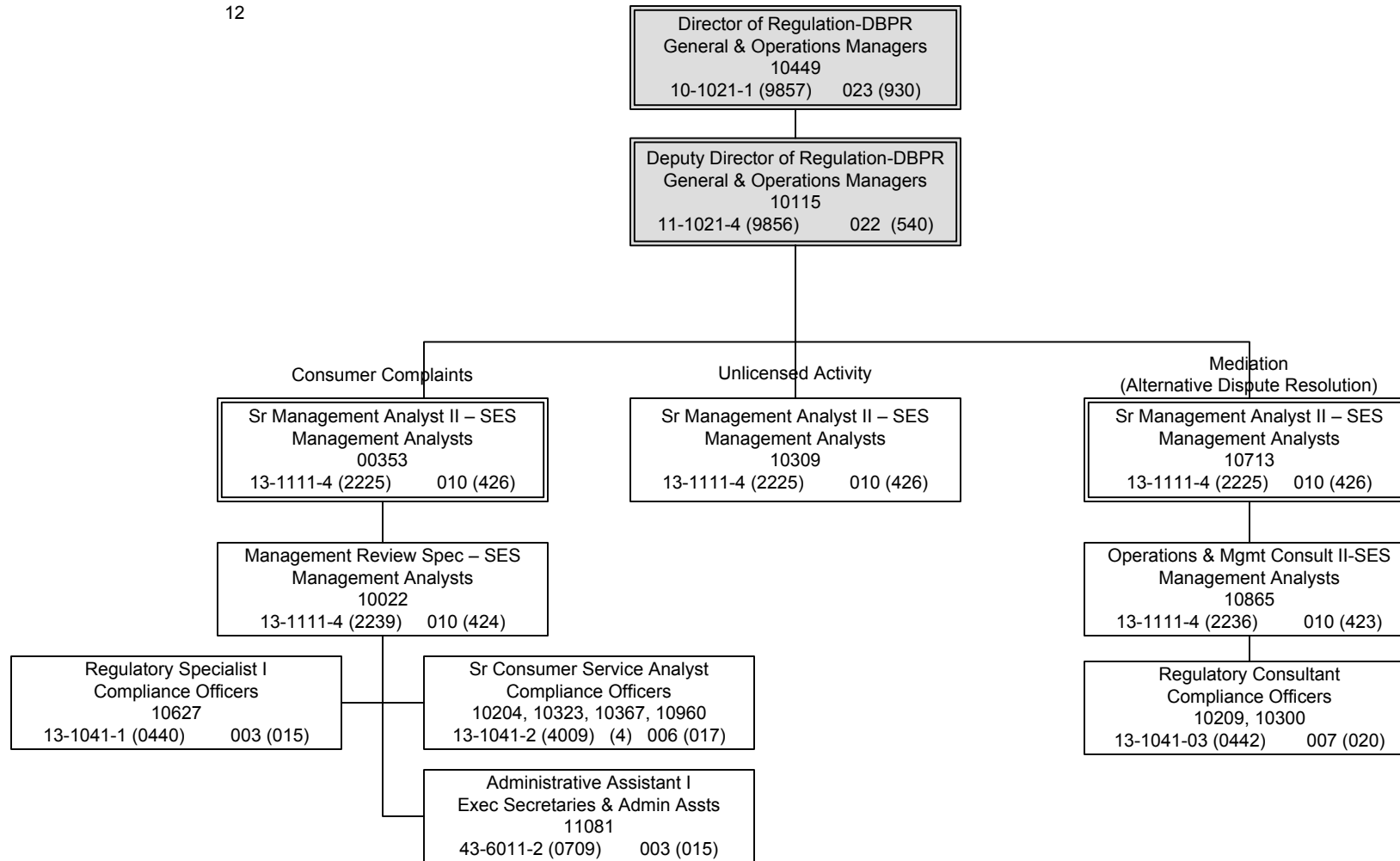
Current: 6-30-08
 Last Updated: 1-29-08



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Current: 6-30-08
 Last Updated: 1-29-08

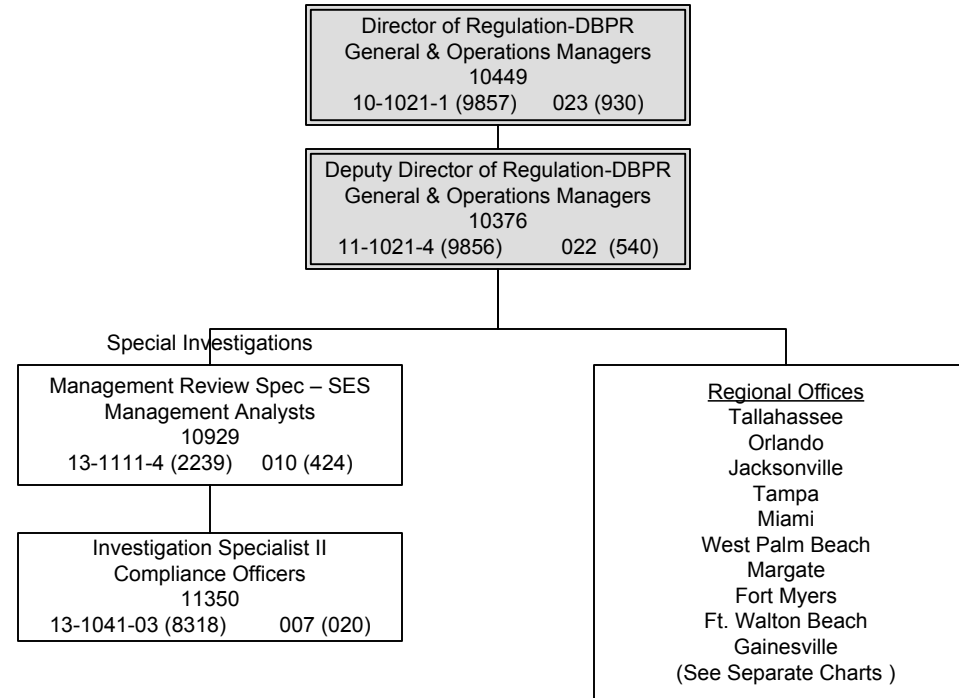
Division of Regulation Consumer Complaints, Unlicensed Activity, Mediation



Department of Business & Professional Regulation	79
Division of Regulation	30
Director's Office	01
Inspections	02
Investigative Services	03
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

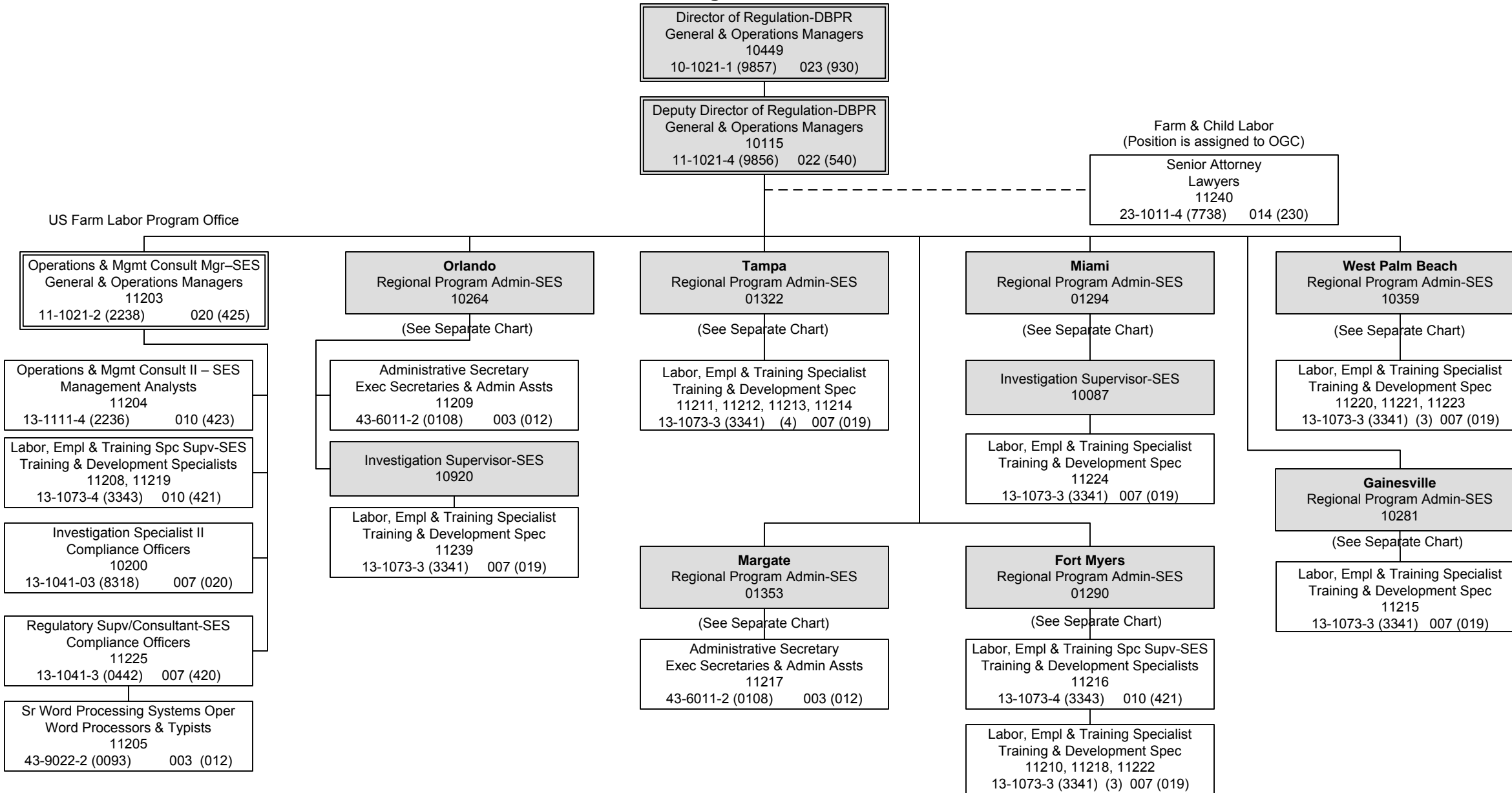
Current: 6-30-08
 Last Updated: 1-29-08

Division of Regulation Operations - Regional Offices



Note: Positions 10929 and 11350 are funded by Consumer Complaints.

Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices

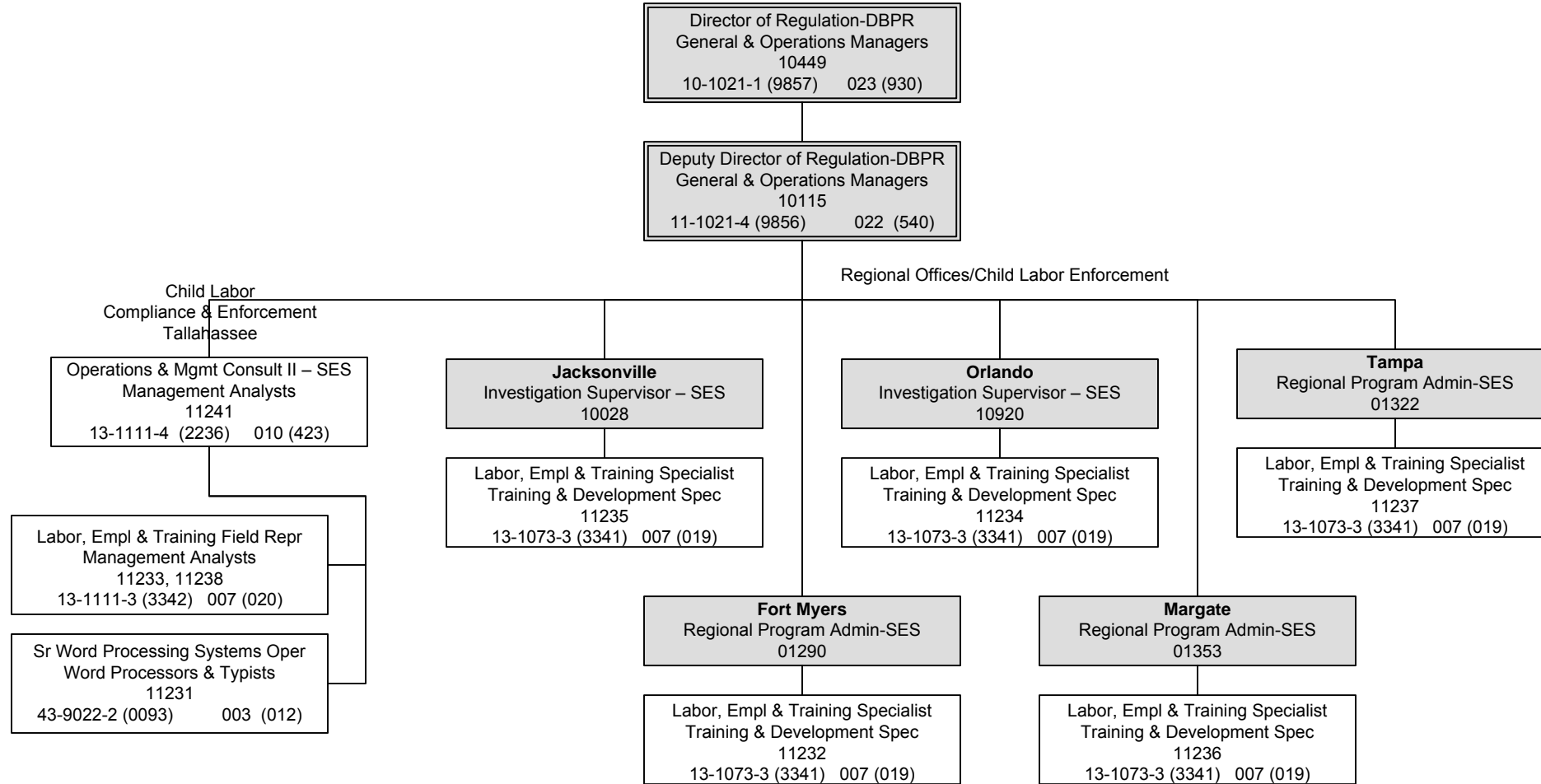


Note: Farm Labor positions in Regional Offices report to local supervisors.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Division of Regulation Compliance & Enforcement Child Labor

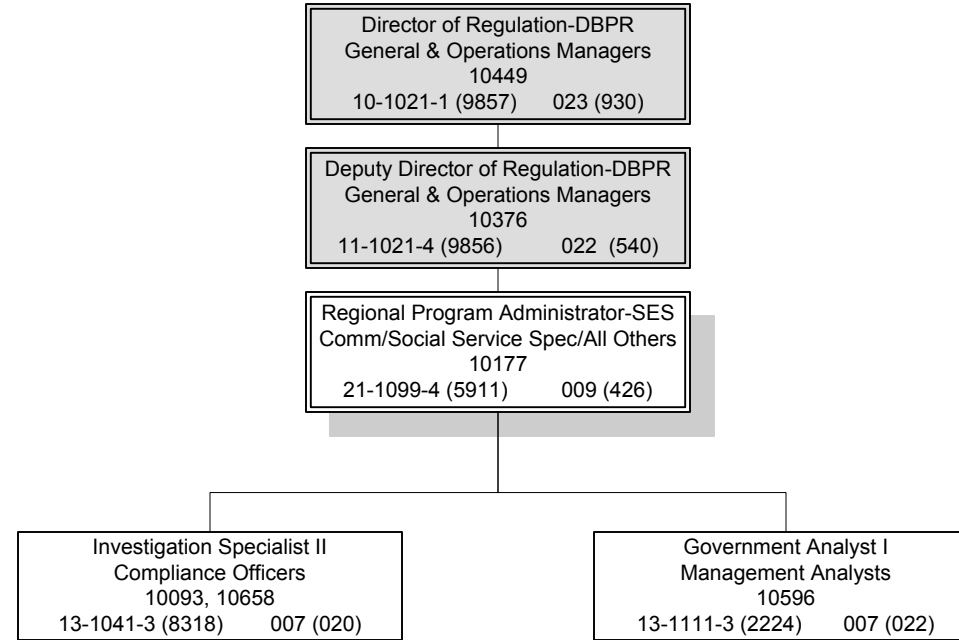
Current: 6-30-08
 Last Updated: 1-29-08



Note: Child Labor positions in Regional Offices report to local supervisors.

Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

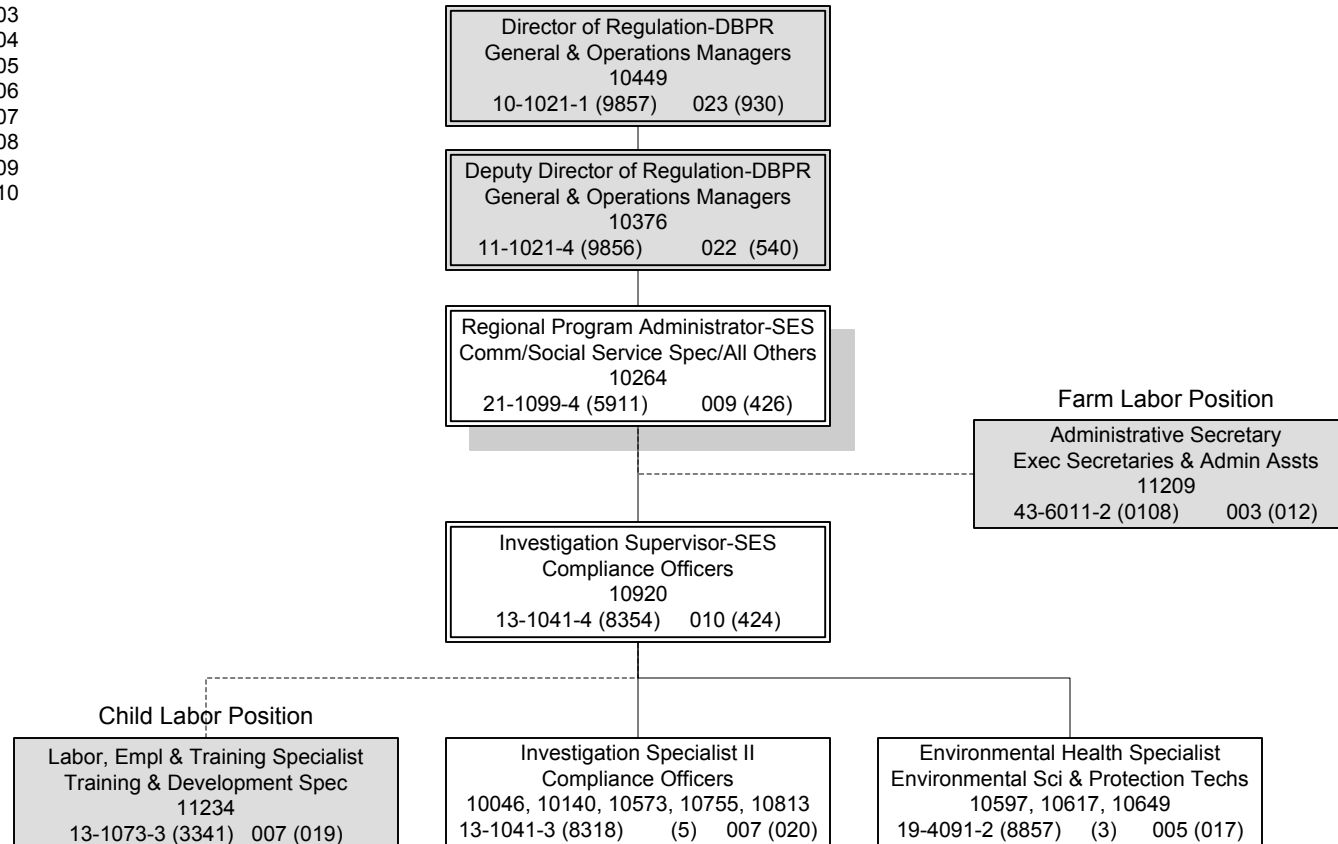
Division of Regulation Regional Office - Tallahassee



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Orlando 02
 Tallahassee 01
 Jacksonville 03
 Tampa 04
 Miami 05
 West Palm Beach 06
 Margate 07
 Fort Myers 08
 Fort Walton Beach 09
 Gainesville 10

Final 6-30-08
 Last Updated: 5-02-08

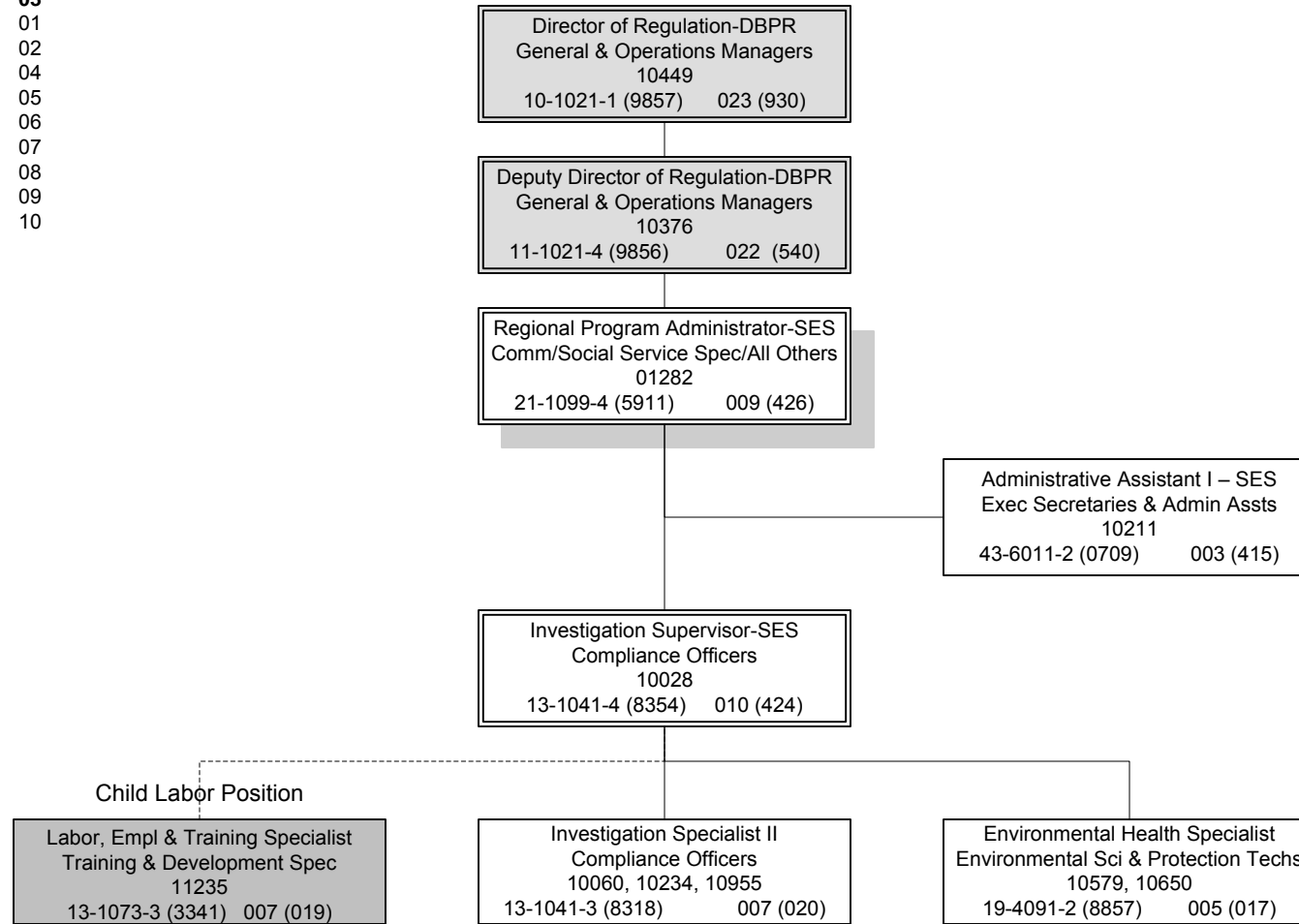
Division of Regulation Regional Office - Orlando



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Jacksonville	03
Tallahassee	01
Orlando	02
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Division of Regulation Regional Office - Jacksonville

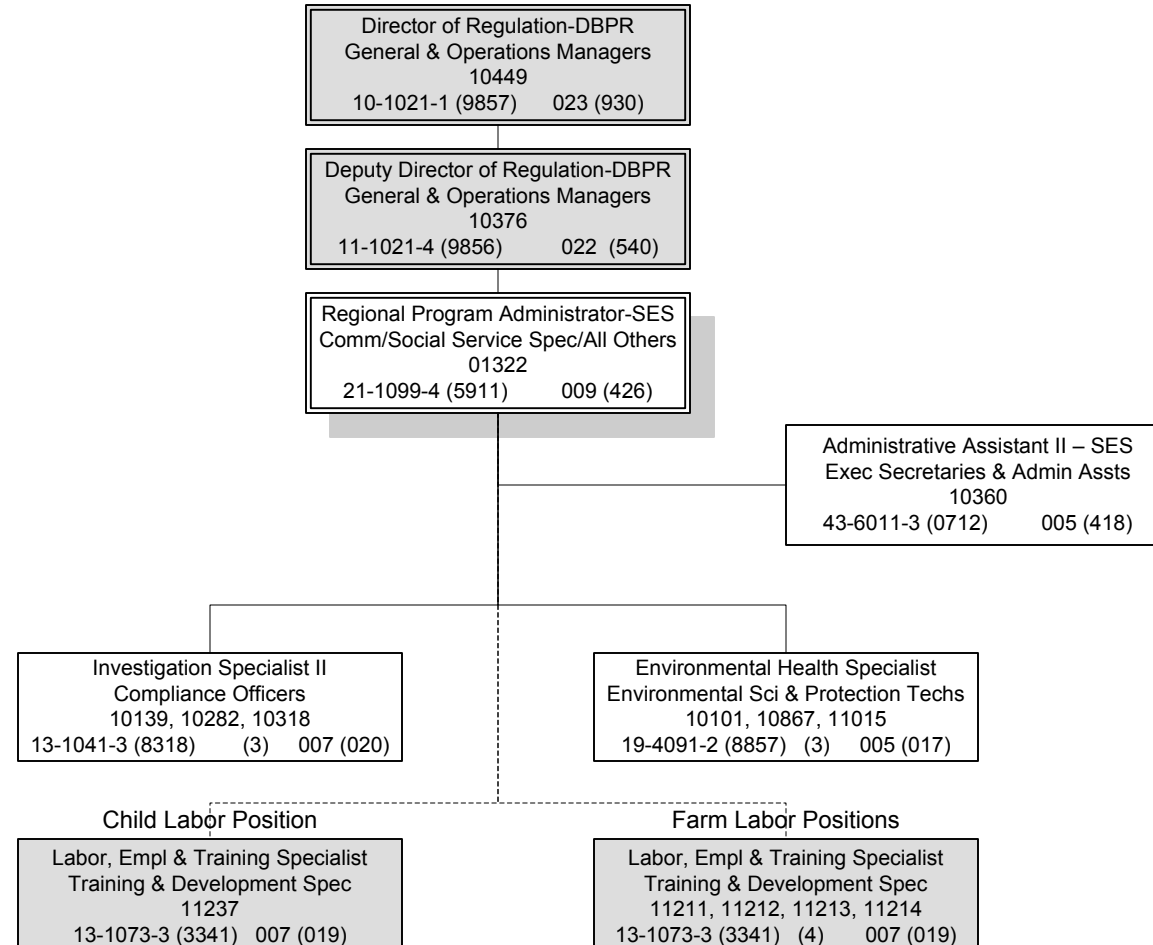
Final 6-30-08
Last Updated: 5-02-08



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Tampa	04
Tallahassee	01
Orlando	02
Jacksonville	03
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

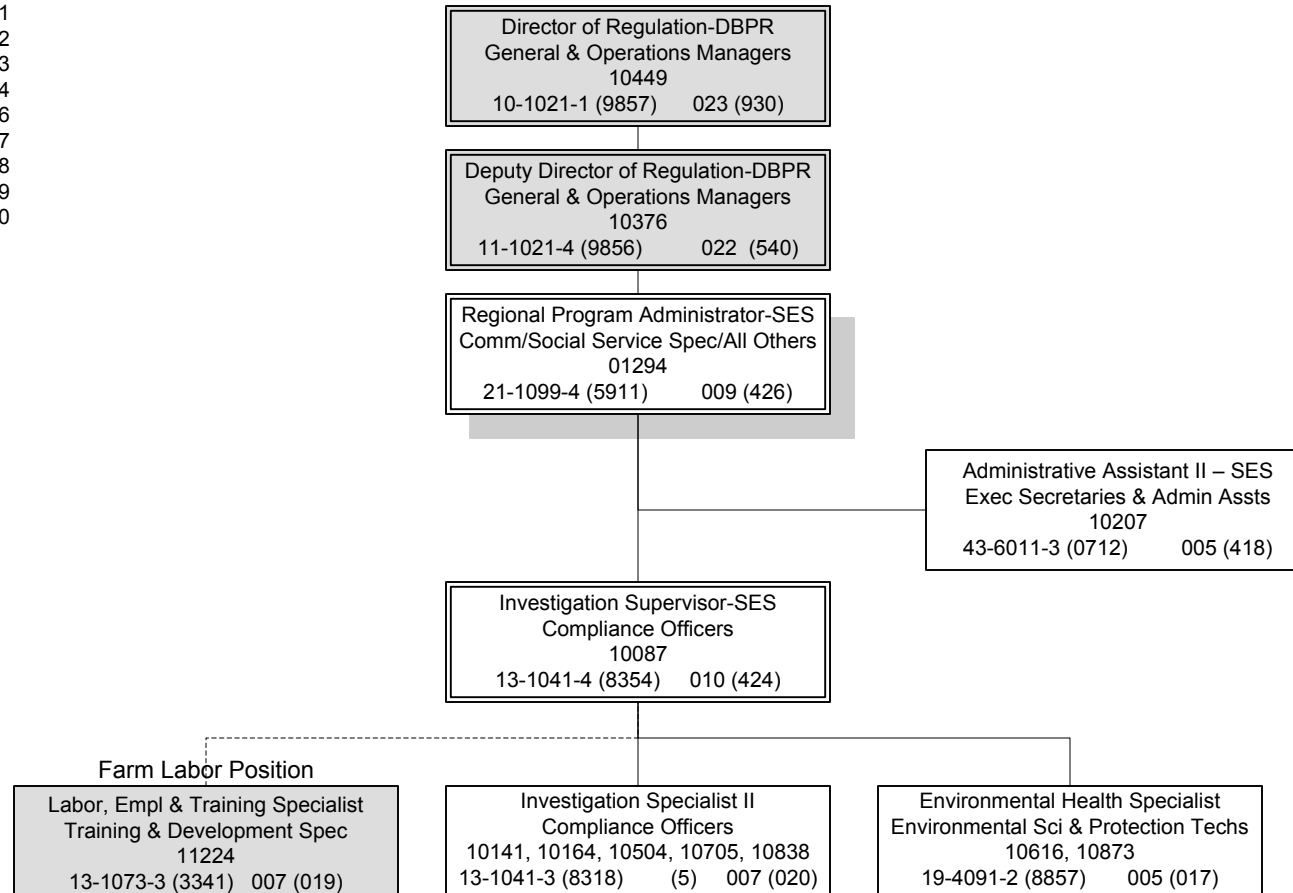
Final 6-30-08
Last Updated: 5-02-08

Division of Regulation Regional Office - Tampa



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Miami	05
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

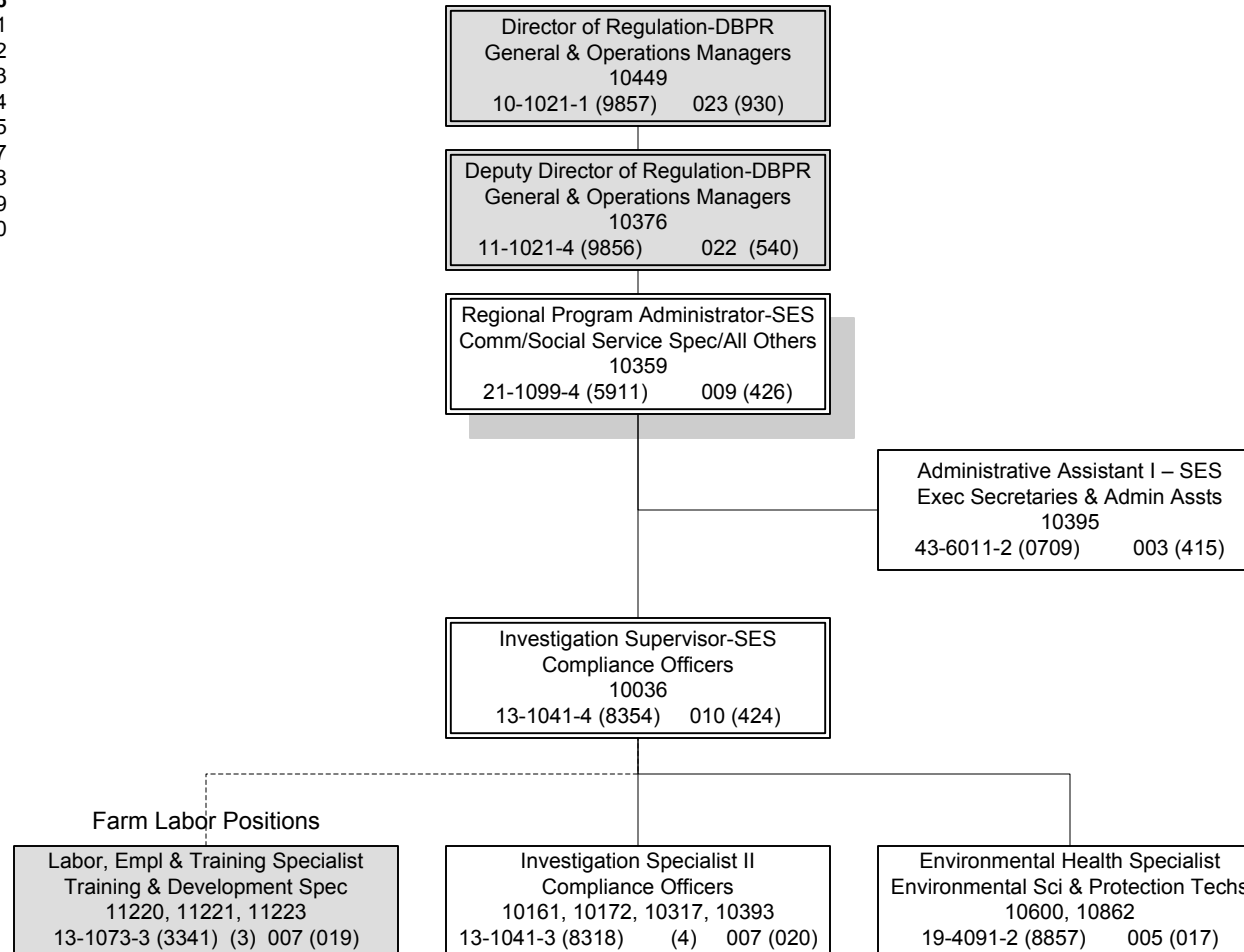
Division of Regulation Regional Office - Miami



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
West Palm Beach	06
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
Margate	07
Fort Myers	08
Fort Walton Beach	09
Gainesville	10

Final 6-30-08
Last Updated: 5-02-08

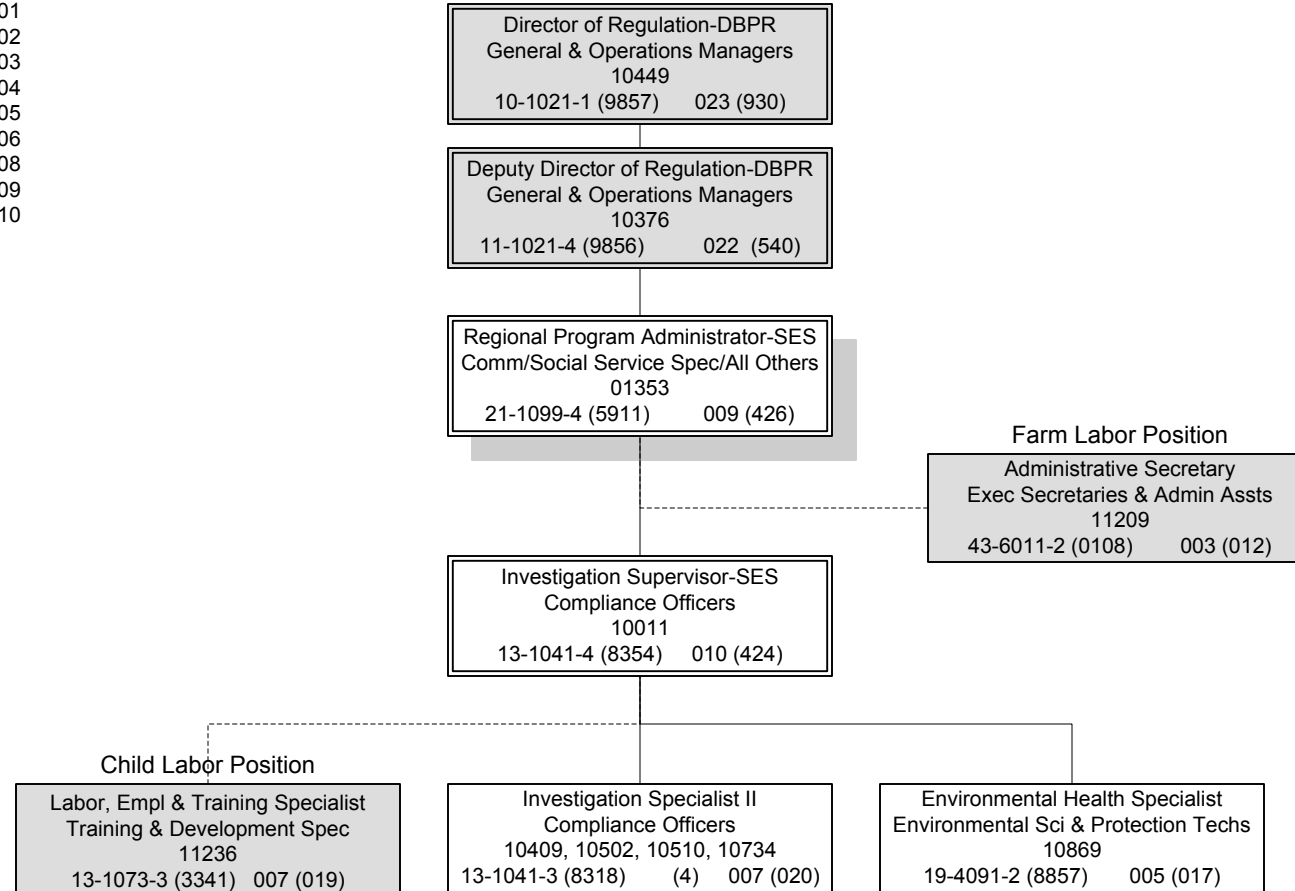
Division of Regulation Regional Office – West Palm Beach



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Investigative Services - Field Offices 03
Margate 07
 Tallahassee 01
 Orlando 02
 Jacksonville 03
 Tampa 04
 Miami 05
 West Palm Beach 06
 Fort Myers 08
 Fort Walton Beach 09
 Gainesville 10

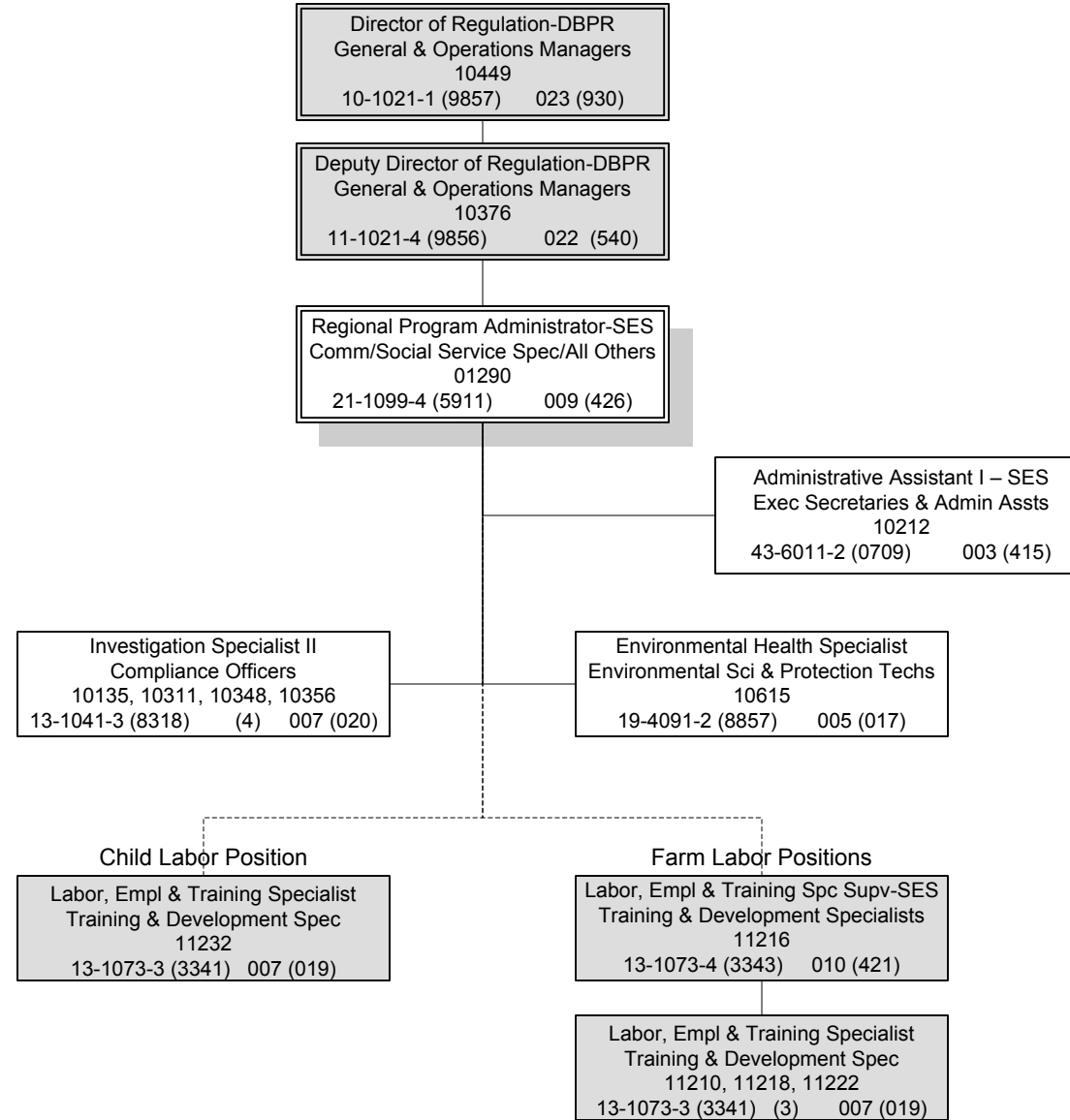
Final 6-30-08
 Last Updated: 5-02-08

Division of Regulation Regional Office – Margate



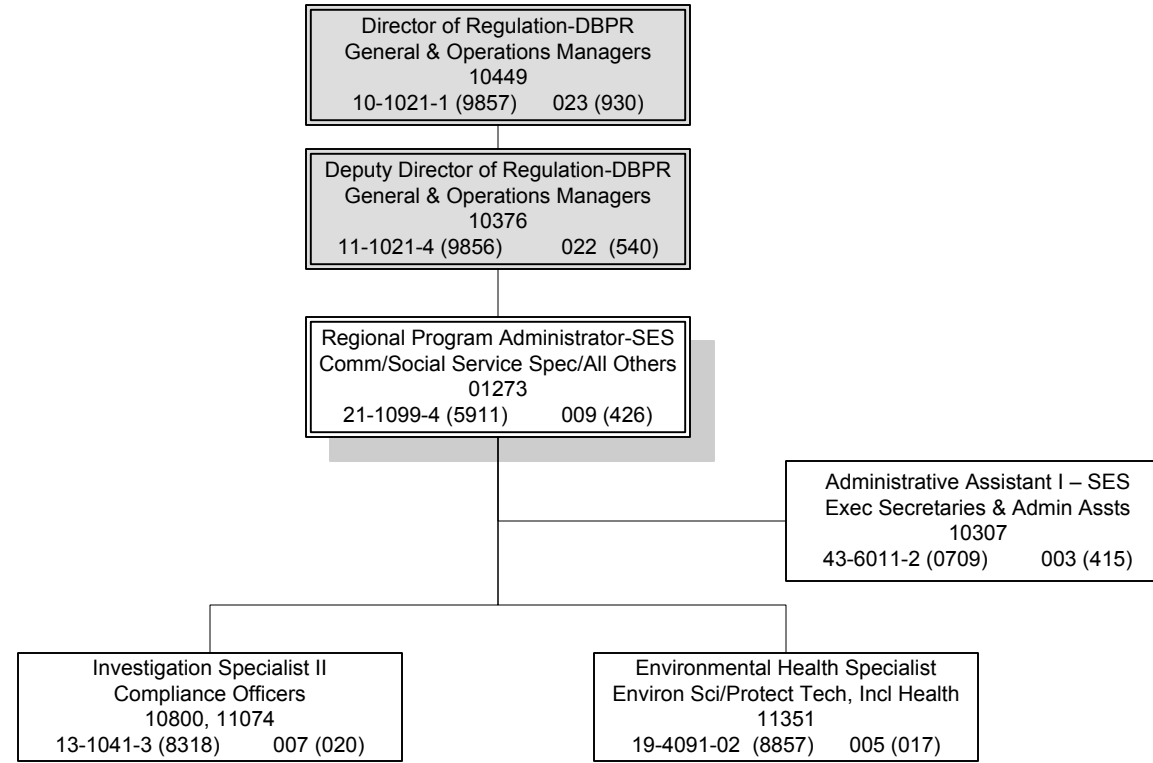
Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Fort Myers	08
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Walton Beach	09
Gainesville	10

Division of Regulation Regional Office – Fort Myers



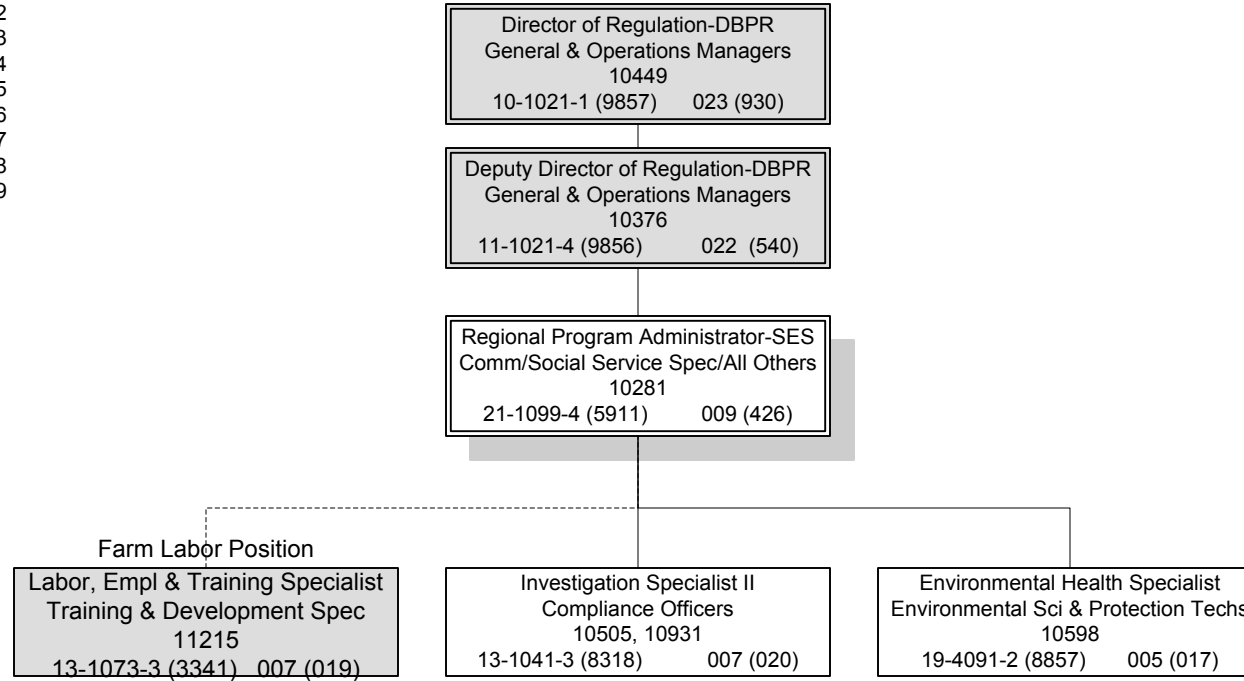
Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Fort Walton Beach	09
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Gainesville	10

Division of Regulation Regional Office – Fort Walton Beach



Department of Business & Professional Regulation	79
Division of Regulation	30
Investigative Services - Field Offices	03
Gainesville	10
Tallahassee	01
Orlando	02
Jacksonville	03
Tampa	04
Miami	05
West Palm Beach	06
Margate	07
Fort Myers	08
Fort Walton Beach	09

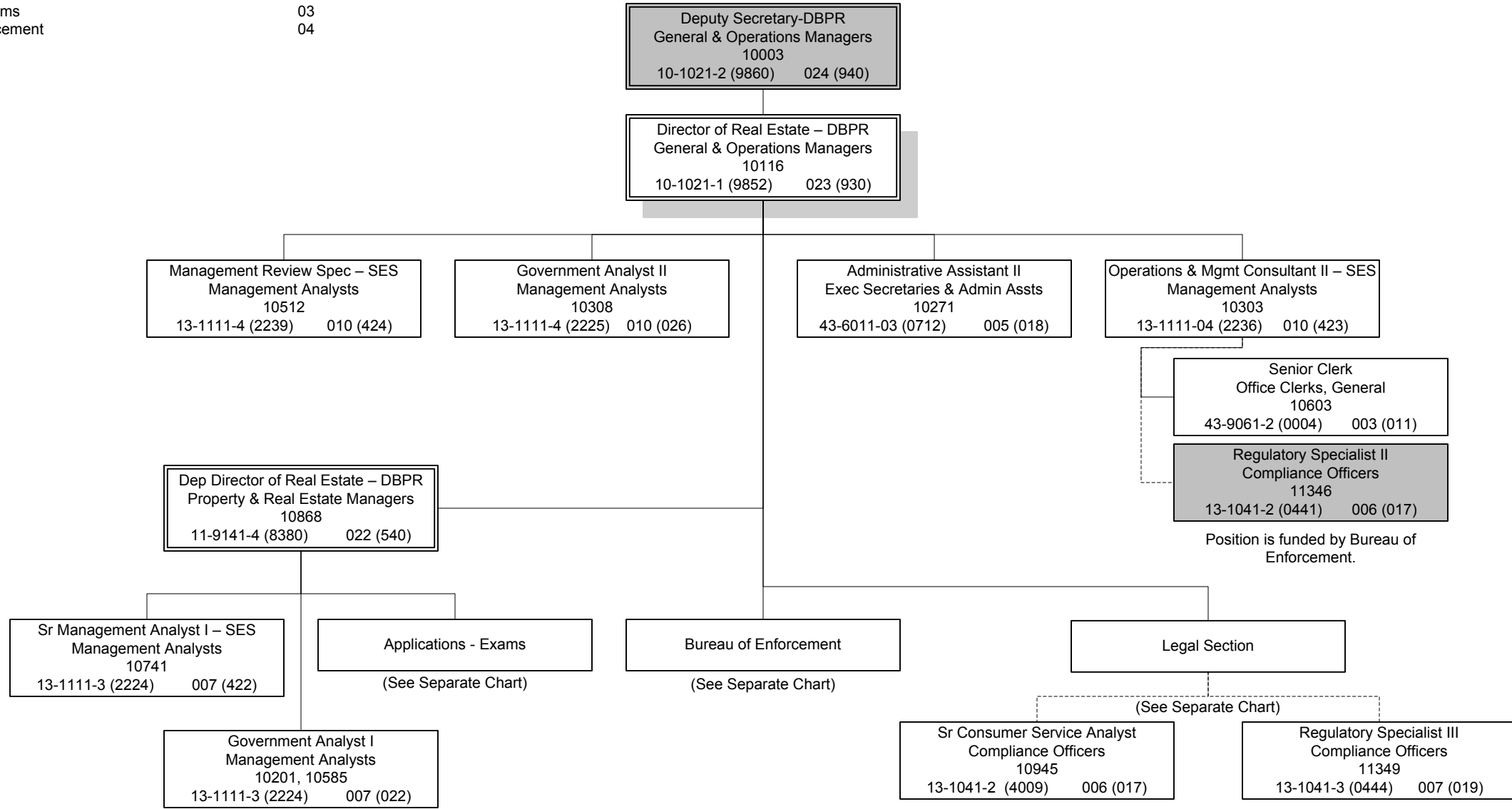
Division of Regulation Regional Office – Gainesville



**Department of Business & Professional Regulation
Division of Real Estate
Director's Office**

Current: 6-30-08
Last updated: 4-17-08

Department of Business & Professional Regulation 79
Division of Real Estate 70
Director's Office 01 01
Legal Section 01 02
Applications/Exams 03
Bureau of Enforcement 04



Position is funded by Bureau of Enforcement.

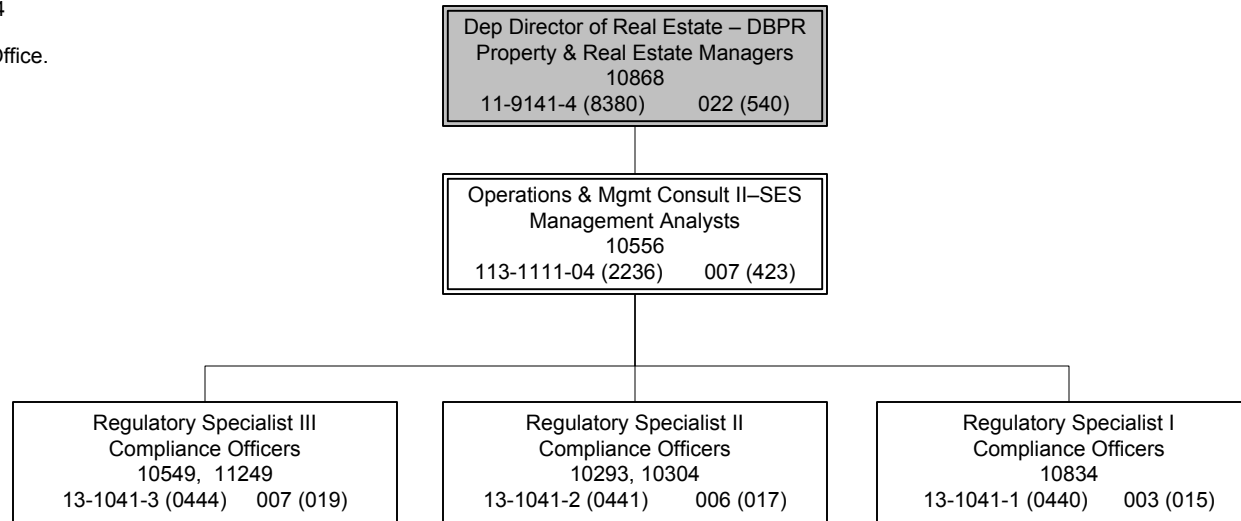
Assigned to Legal Section

Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

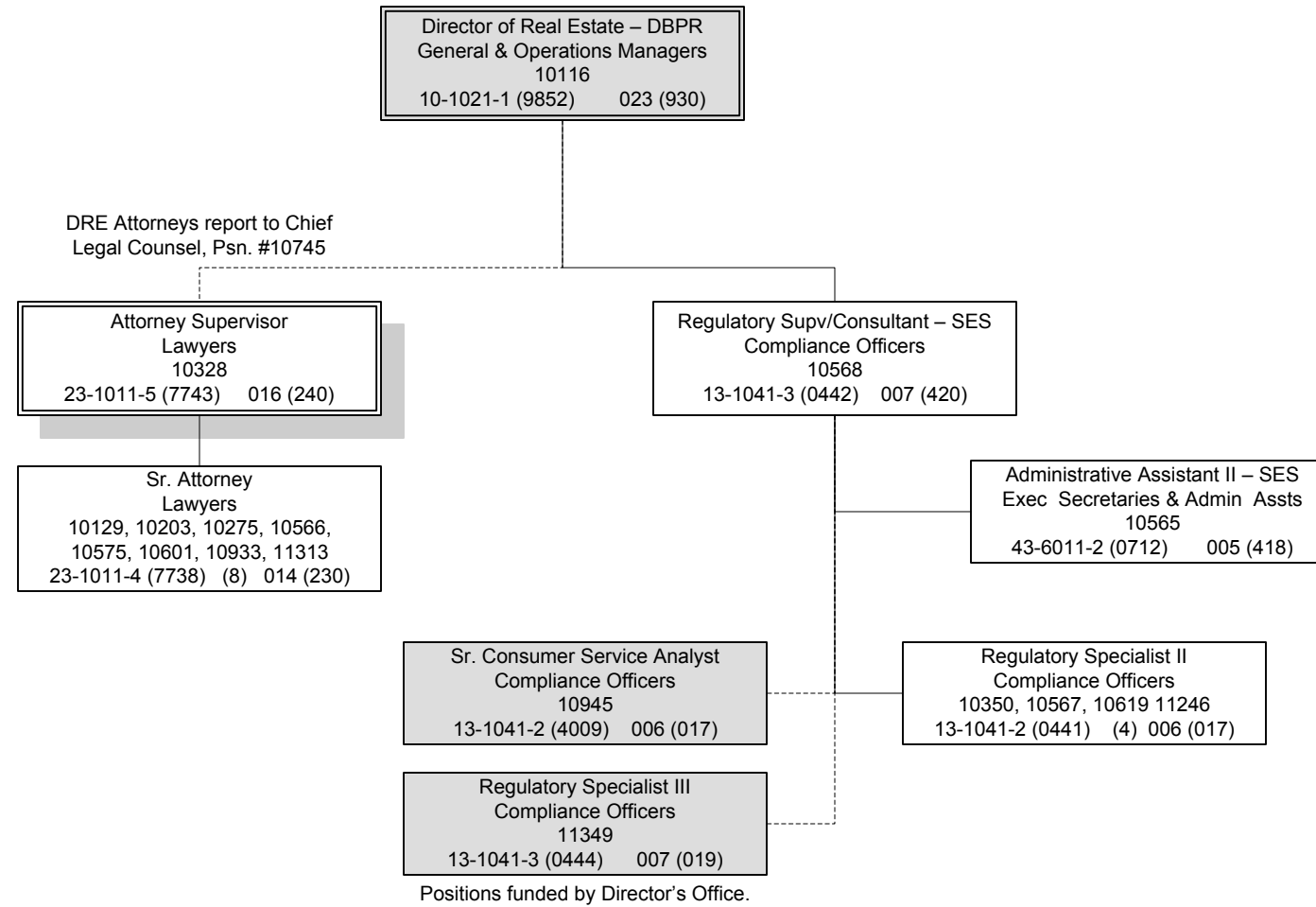
Position 10308, Government Analyst II, assigned to Director's Office.

Current: 6-30-08
 Last updated: 4-17-08

Division of Real Estate Application - Exams



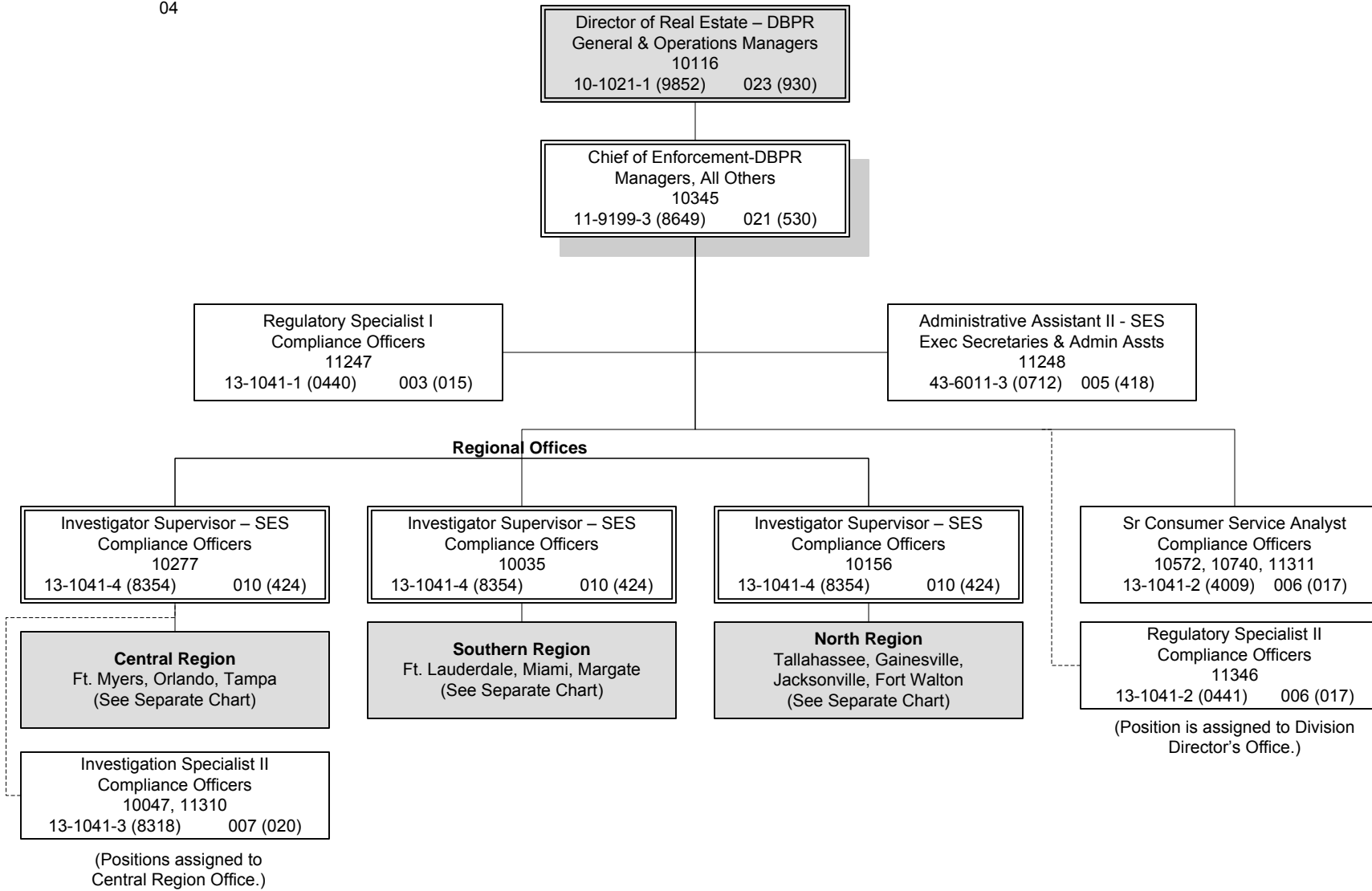
Division of Real Estate Legal Section



Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Division of Real Estate
Bureau of Enforcement
Chief's Office

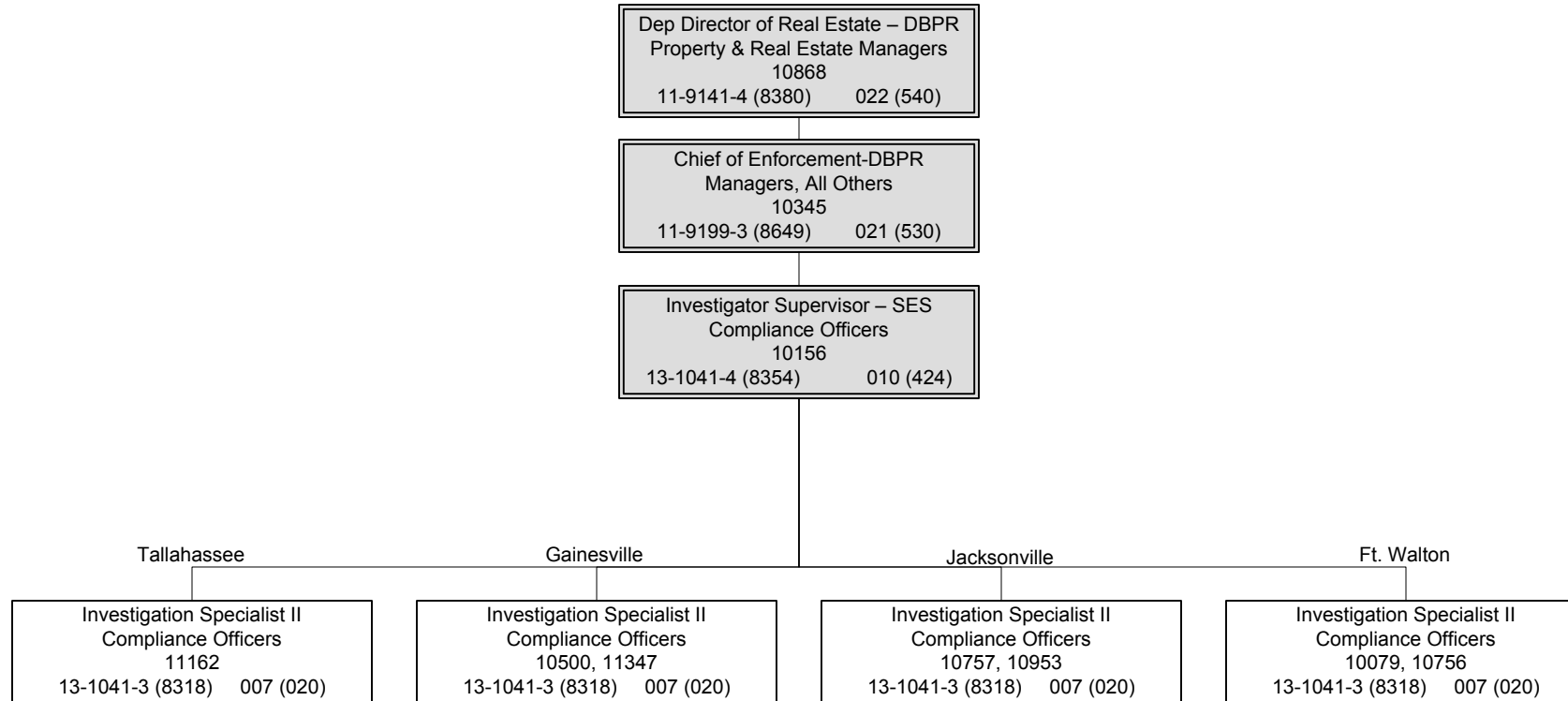
Current: 6-30-08
 Last updated: 4-17-08



Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 6-30-08
 Last updated: 4-17-08

Division of Real Estate Bureau of Enforcement North Region

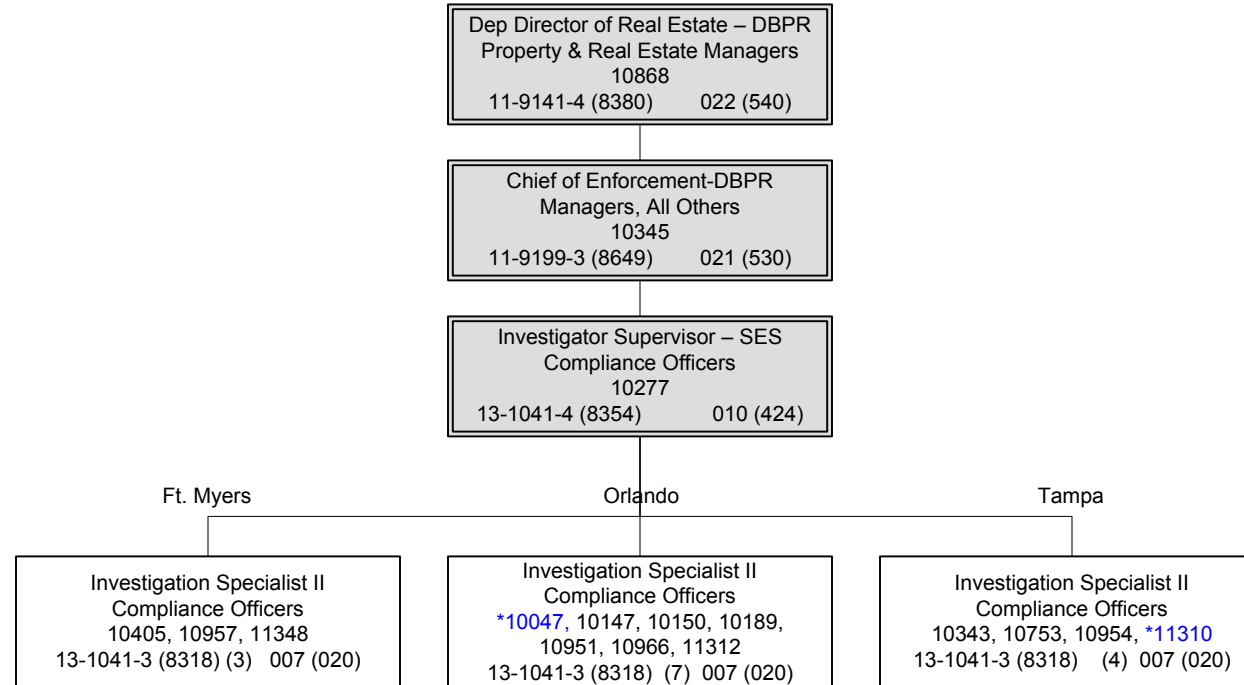


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Current: 6-30-08
 Last updated: 4-17-08

*Positions 10047 and 11310 funded by Chief's Office.

Division of Real Estate Bureau of Enforcement Central Region

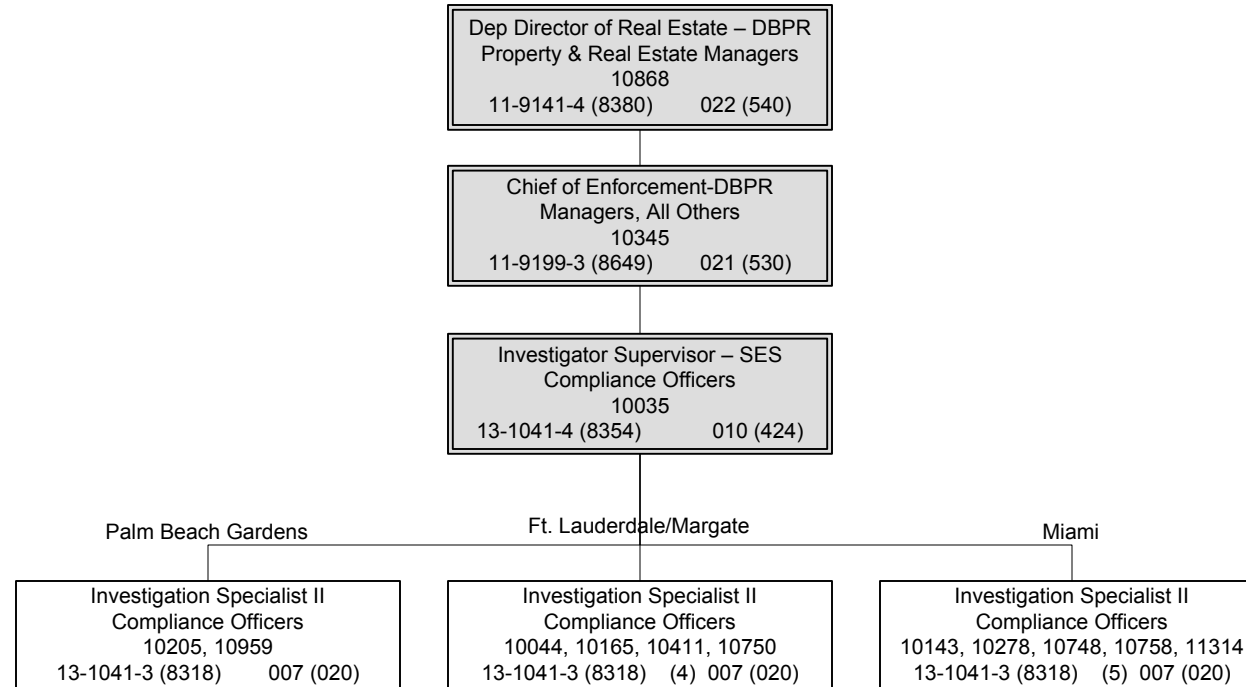


Department of Business & Professional Regulation
Division of Real Estate
Director's Office
Legal Section
Applications/Exams
Bureau of Enforcement

79
70
01 01
01 02
03
04

Current: 6-30-08
Last updated: 4-17-08

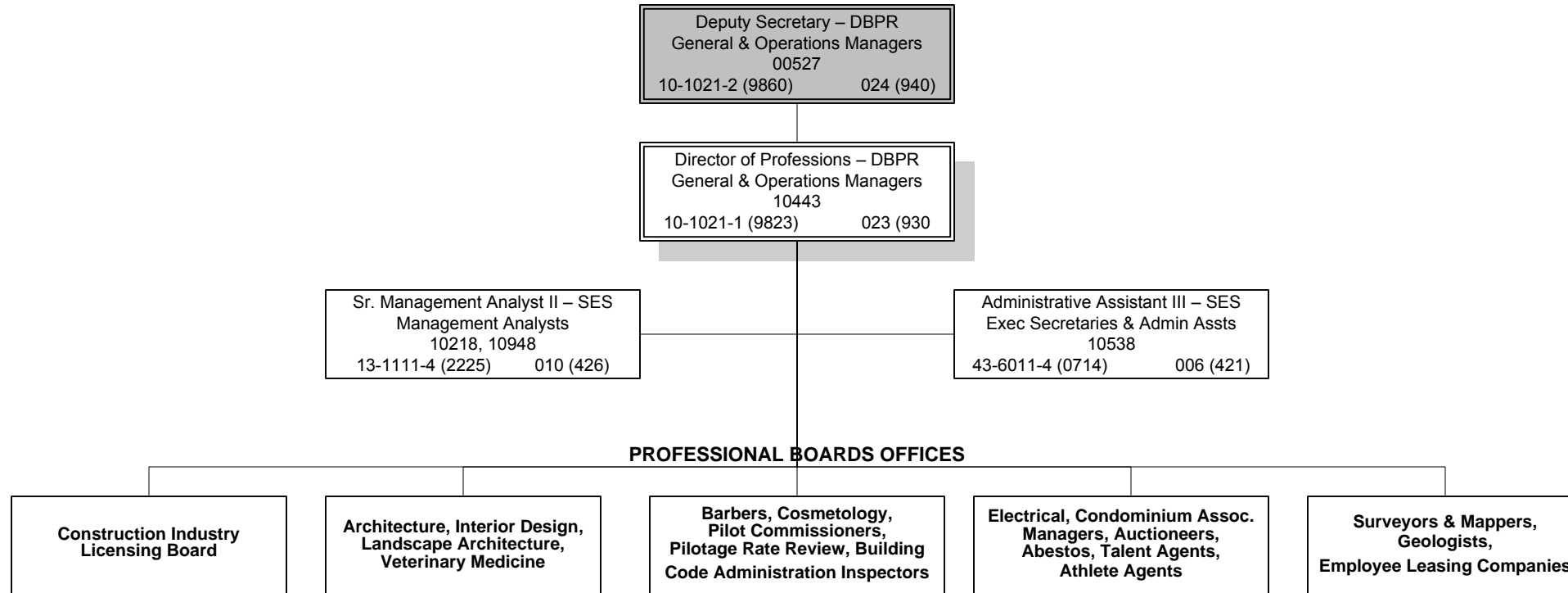
**Division of Real Estate
Bureau of Enforcement
Southern Region**



Department of Business & Professional Regulation	79
Division of Professions	50
Director's Office	01
Construction Industry Licensing Board	07
Arch&Int Design/LandArch/Vet Medicine	10
Electr/CAMS/Auctioneers/Talent Agts/Asbestos/AthAgts	11
Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Surveyors&Mappers/Geologists/Empl Leasing	13

Current: 6-30-08
Last Updated: 6-15-07

**Department of Business & Professional Regulation
Division of Professions
Director's Office**



Department of Business & Professional Regulation 79
 Division of Professions 50
 Director's Office 01
 Construction Industry Licensing Board 07
 Arch&Int Design/LandArch/Vet Medicine 10
 Electr/CAMS/Auctioneers/Talent Agts/Asbestos/AthAgts 11
 Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode 12
 Surveyors&Mappers/Geologists/Empl Leasing 13

Current: 6-30-08
 Last Updated: 6-15-07

Division of Professions Professions Board Offices

Director of Professions – DBPR General & Operations Managers 10443 10-1021-1 (9823) 023 (930)	
---	--

Construction Industry Licensing Board

Board Executive Director Administrative Services Managers 10114 11-3011-3 (9938) 021 (530)	
--	--

Administrative Assistant II – SES Exec Secretaries & Admin Assts 10120 43-6011-3 (0712) 005 (418)	
---	--

Government Analyst I Management Analysts 10540, 11190 13-1111-4 (2224) 007 (022)	
--	--

Architecture, Landscape Architecture, Interior Design, Veterinary Medicine

Board Executive Director Administrative Services Managers 10196 11-3011-3 (9938) 021 (530)	
--	--

Administrative Assistant II – SES Exec Secretaries & Admin Assts 10913 43-6011-3 (0712) 005 (418)	
---	--

Government Analyst II Management Analysts 11080 13-1111-4 (2225) 010 (426)	
--	--

Government Analyst I Management Analysts 10266 13-1111-4 (2224) 007 (022)	
---	--

Electrical Contractors, Condominium Assoc. Mgrs, Auctioneers, Talent Agents, Asbestos, Athlete Agents

Board Executive Director Administrative Services Managers 11005 11-3011-3 (9938) 021 (530)	
--	--

Administrative Assistant II – SES Exec Secretaries & Admin Assts 10730 43-6011-3 (0712) 005 (418)	
---	--

Government Analyst I Management Analysts 00668, 10330 13-1111-4 (2224) 007 (022)	
--	--

Barbers, Cosmetology, Pilot Commissioners, Pilotage Rate Review, Building Code

Board Executive Director Administrative Services Managers 11157 11-3011-3 (9938) 021 (530)	
--	--

Administrative Assistant II – SES Exec Secretaries & Admin Assts 10532 43-6011-3 (0712) 005 (418)	
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Government Analyst I Management Analysts 11175 13-1111-4 (2224) 007 (022)	
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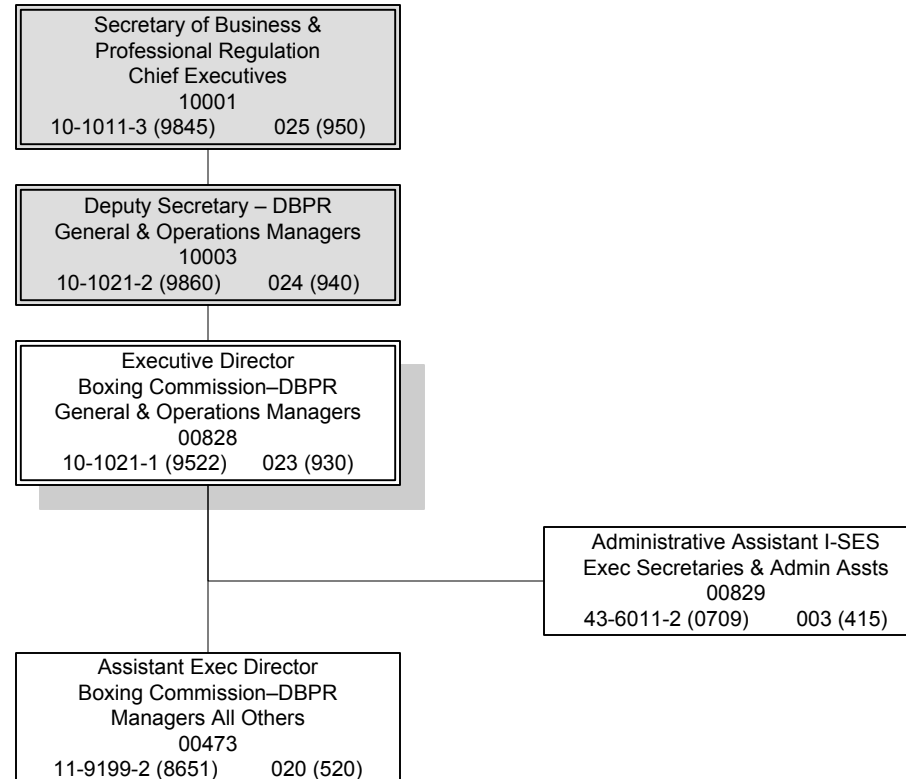
Government Analyst II Management Analysts 10747 13-1111-4 (2225) 010 (426)	
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Surveyors & Mappers, Geologists Employee Leasing

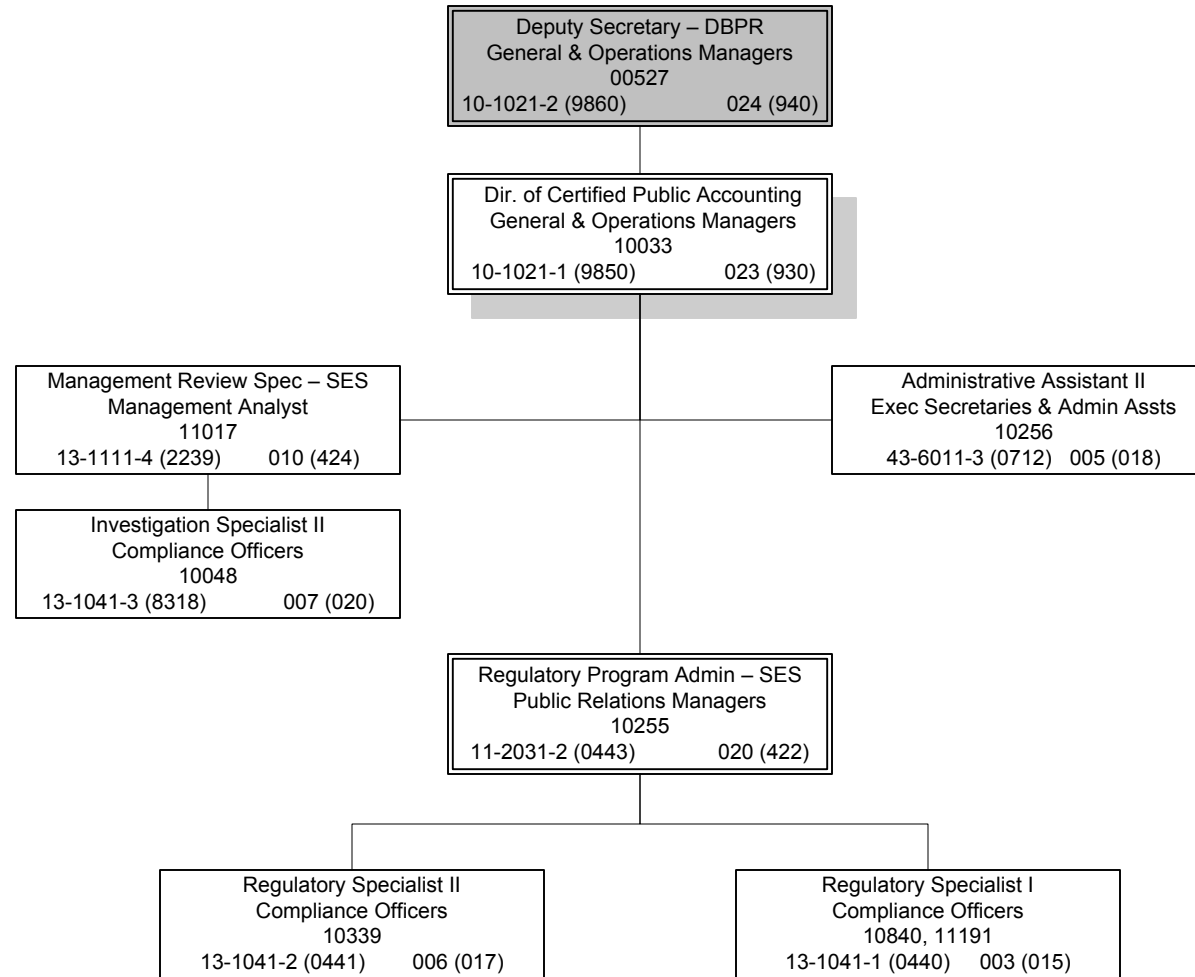
Sr. Management Analyst II – SES Management Analysts 10032 13-1111-4 (2225) 10 (426)	
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Government Analyst II Management Analysts 11102, 11070 13-1111-4 (2225) 010 (426)	
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Department of Business & Professional Regulation Florida Boxing Commission



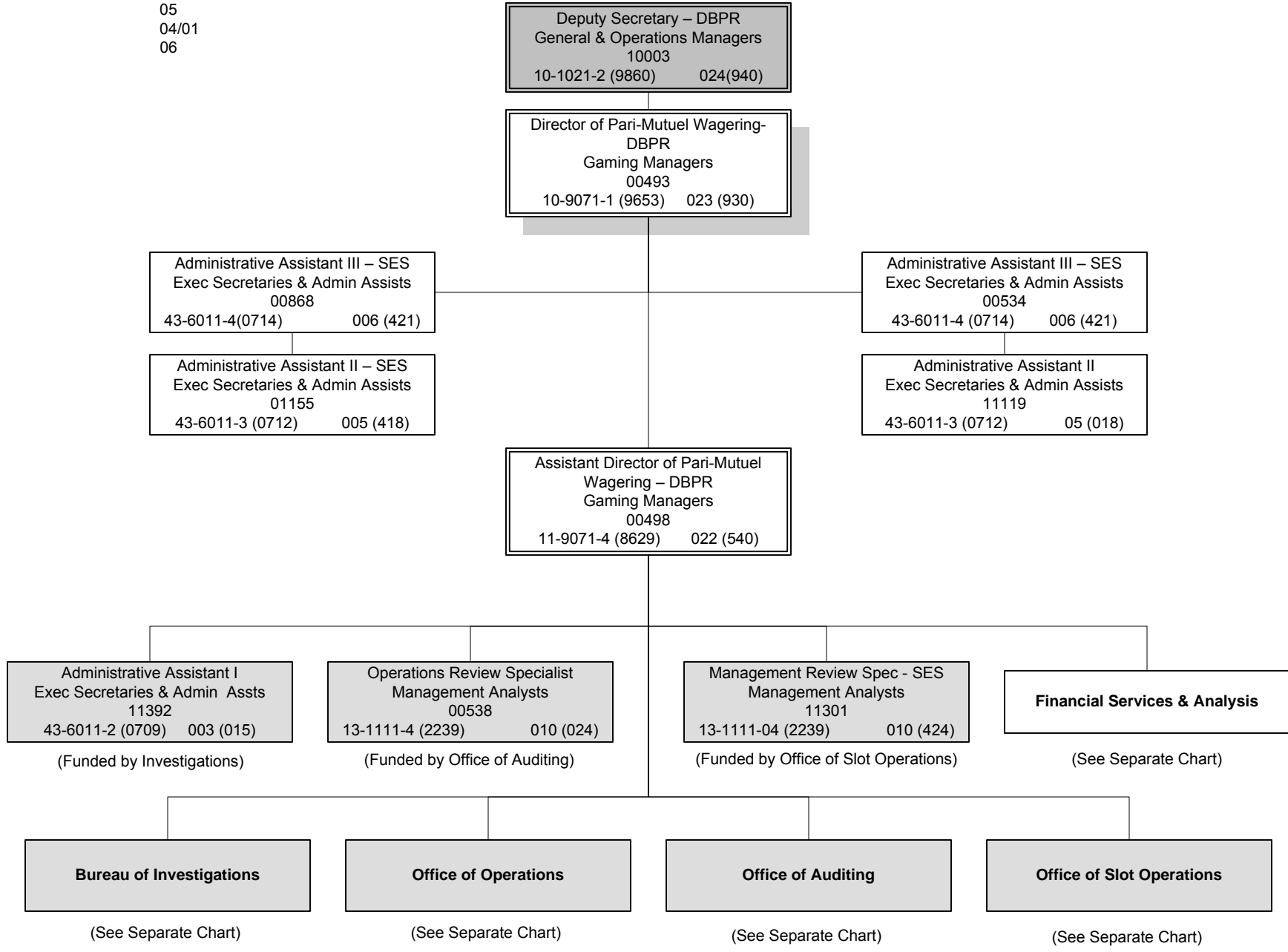
Department of Business & Professional Regulations Division of Certified Public Accounting



Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
 Operations 05
 Auditing/Revenue 04/01
 Office of Slot Operations 06

Department of Business & Professional Regulation
Division of Pari-Mutuel Wagering
Director's Office

Current: 6-30-08
 Last Update: 6-19-08

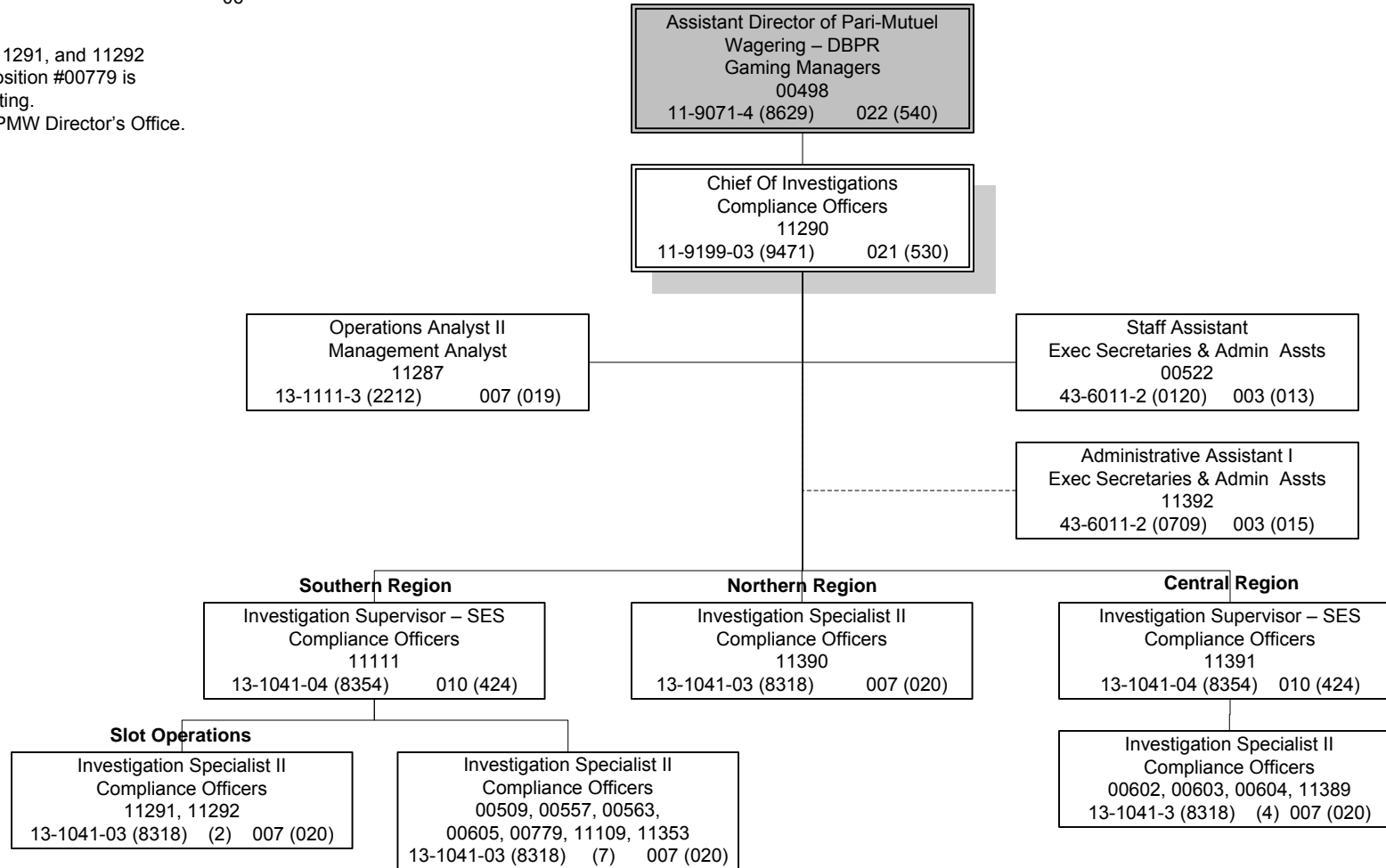


Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
 Operations 05
 Auditing/Revenue 04/01
 Office of Slot Operations 06

Current: 6-30-08
 Last Update: 6-19-08

Position numbers 11287, 11290, 11291, and 11292 are funded by Slot Operations. Position #00779 is funded by the PMW Office of Auditing. Position 11392 is assigned to the PMW Director's Office.

Division of Pari-Mutuel Wagering Bureau of Investigations

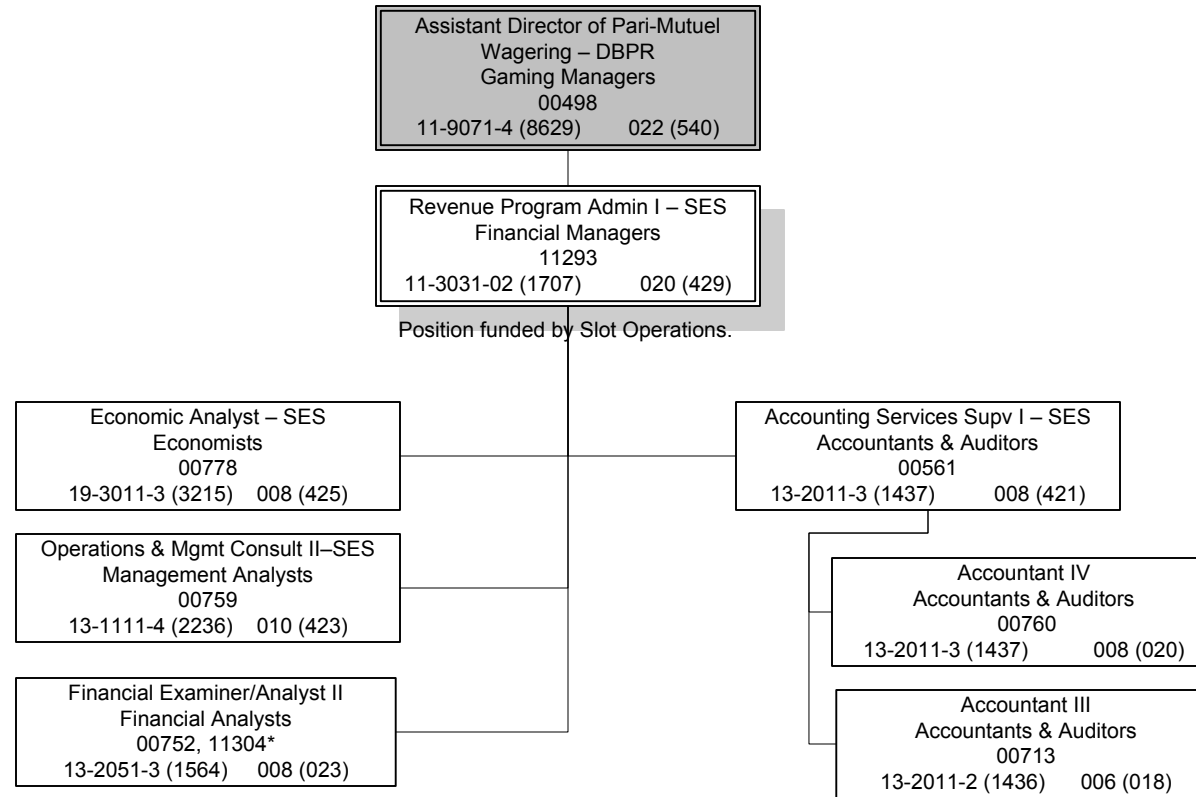


Department of Business & Professional Regulation
 Division of Pari-Mutuel Wagering
 Director's Office
 Investigations
 Operations
 Auditing/Revenue
 Office of Slot Operations

79
 10
 01
 02
 05
 04/01
 06

Current: 6-30-08
 Last Update: 6-19-08

**Division of Pari-Mutuel Wagering
 Office of Auditing
 Financial Services & Analysis**



Position funded by Slot Operations.

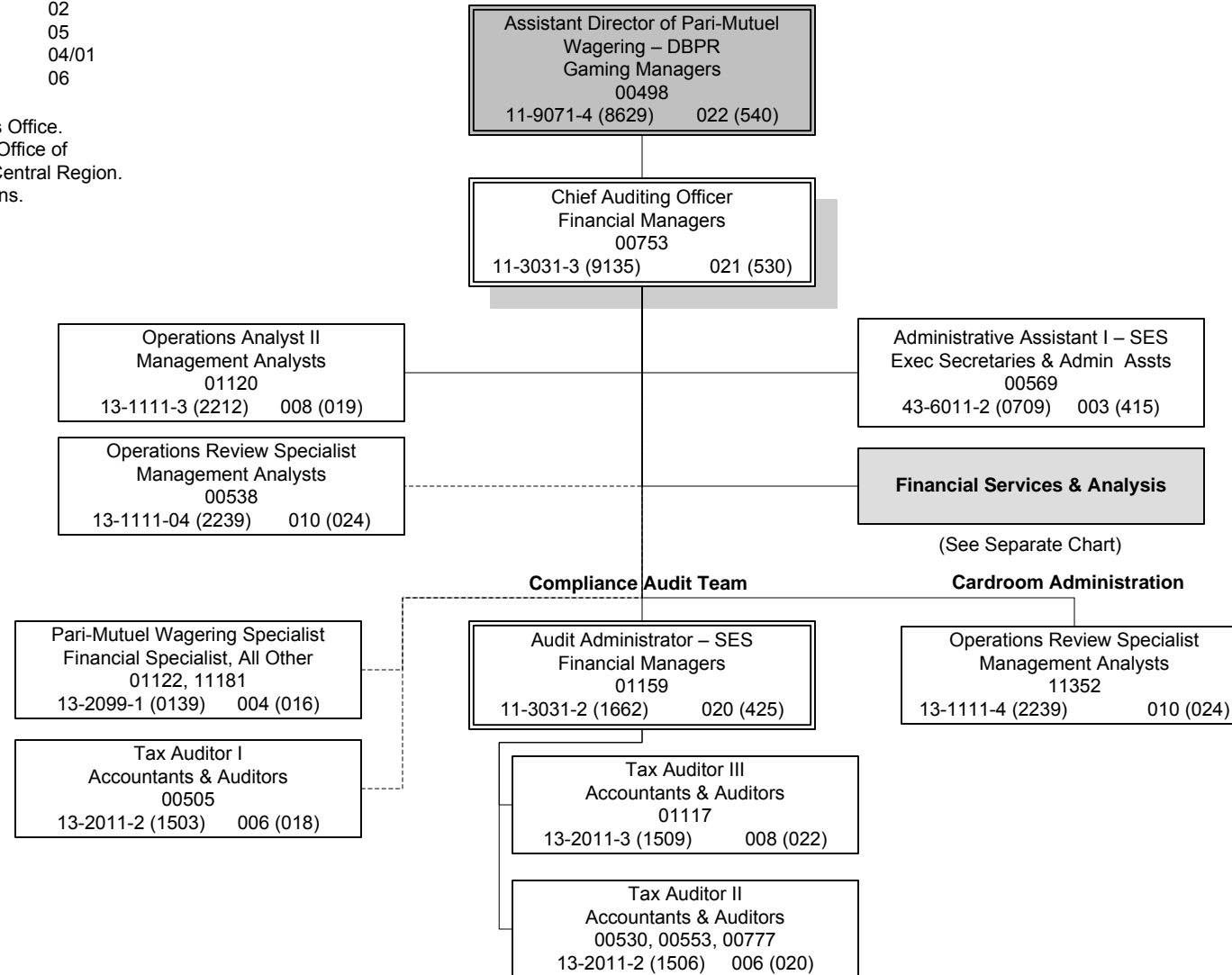
*Position funded by Slot Operations.

Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
 Operations 05
 Auditing/Revenue 04/01
 Office of Slot Operations 06

**Division of Pari-Mutuel Wagering
 Office of Auditing**

Current: 6-30-08
 Last Update: 6-19-08

Note: Position 00538 is assigned to the PMW Director's Office.
 Positions 00505, 01122 and 11181 are assigned to the Office of
 Operations. Position 11182 is assigned to Operations/Central Region.
 Position 00779 is assigned to the Bureau of Investigations.

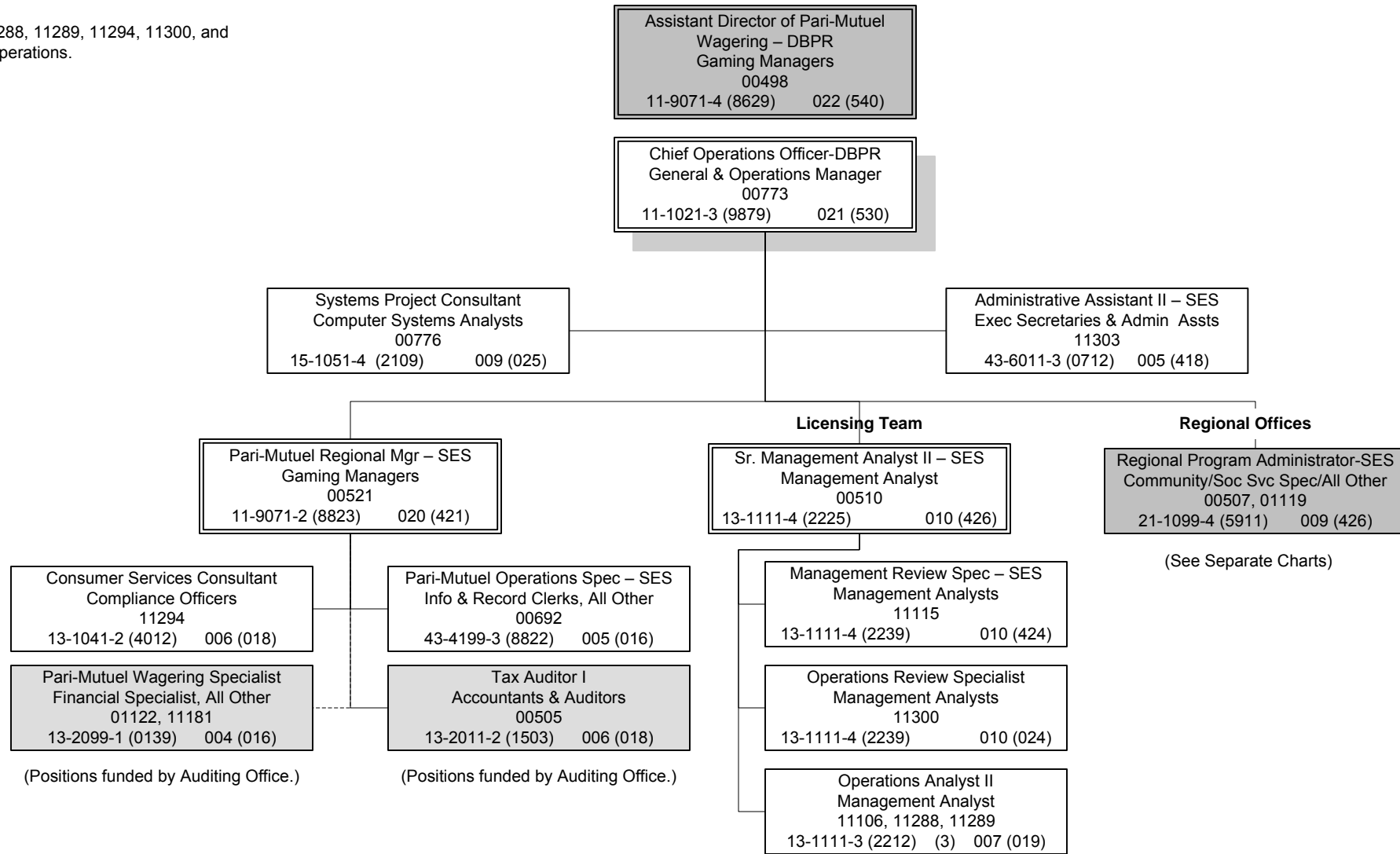


Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
 Operations 05
 Auditing/Revenue 04/01
 Office of Slot Operations 06

Current: 6-30-08
 Last Update: 6-19-08

**Division of Pari-Mutuel Wagering
 Office of Operations
 Chief's Office**

Note: Position numbers 11288, 11289, 11294, 11300, and 11303 are funded by Slot Operations.



Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
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Division of Pari-Mutuel Wagering
Office of Operations
Central Region

Current: 6-30-08
 Last Update: 6-19-08

Assistant Director of Pari-Mutuel
 Wagering – DBPR
 Gaming Managers
 00498
 11-9071-4 (8629) 022 (540)

Chief Operations Officer-DBPR
 General & Operations Manager
 00773
 11-1021-3 (9879) 021 (530)

Regional Program Administrator-SES
 Community/Soc Svc Spec/All Other
 01119
 21-1099-4 (5911) 009 (426)

Office Operations Manager I – SES
 Business Operations Spec, All Others
 11182
 13-1199-3 (0162) 007 (420)

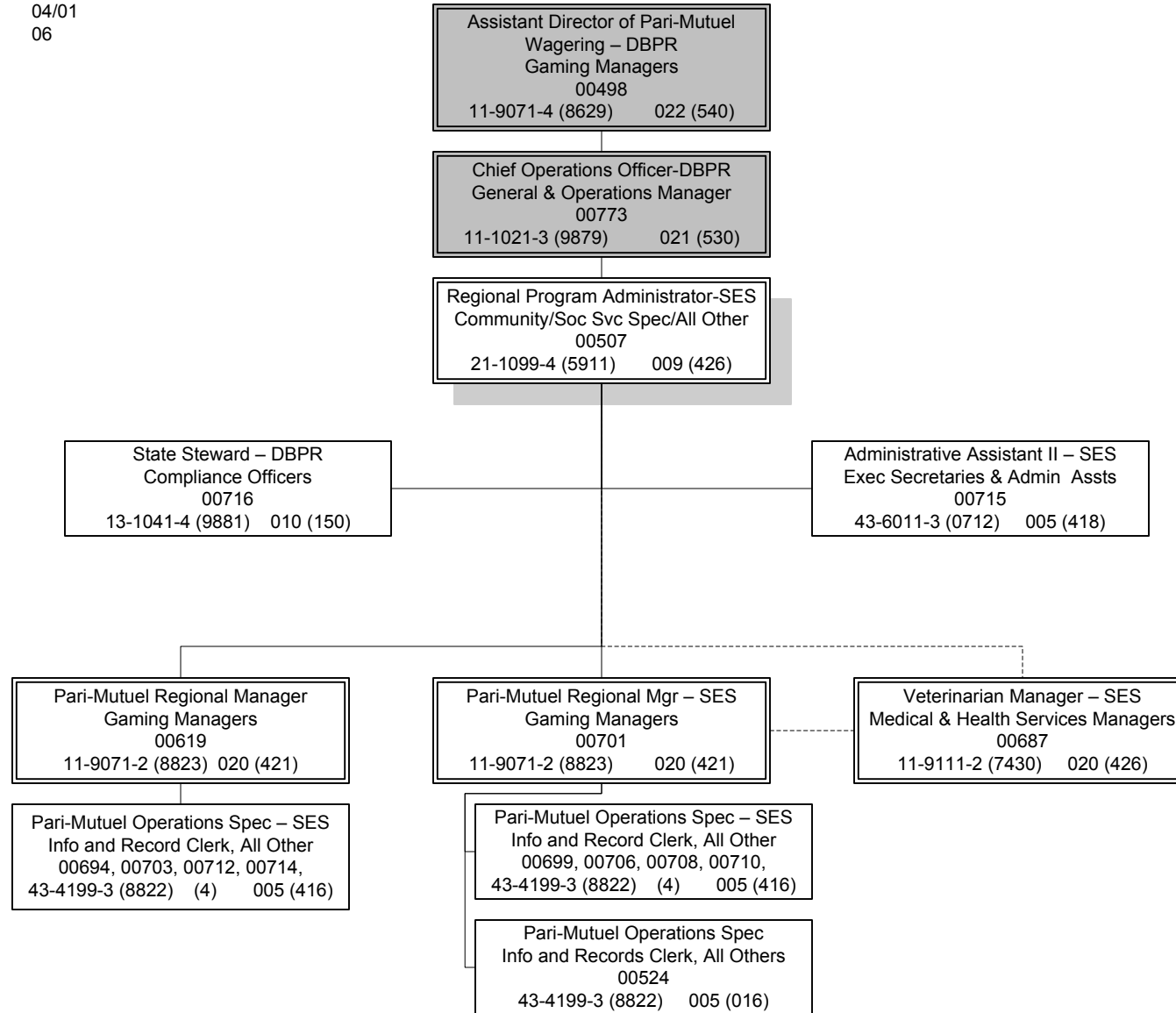
(Position is funded by Office of Auditing.)

Pari-Mutuel Operations Spec – SES
 Info and Record Clerk, All Other
 00690, 00691, 00960
 43-4199-3 (8822) (3) 005 (416)

Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
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 Auditing/Revenue 04/01
 Office of Slot Operations 06

Current: 6-30-08
 Last Update: 6-19-08

Division of Pari-Mutuel Wagering
Office of Operations
Southern Region

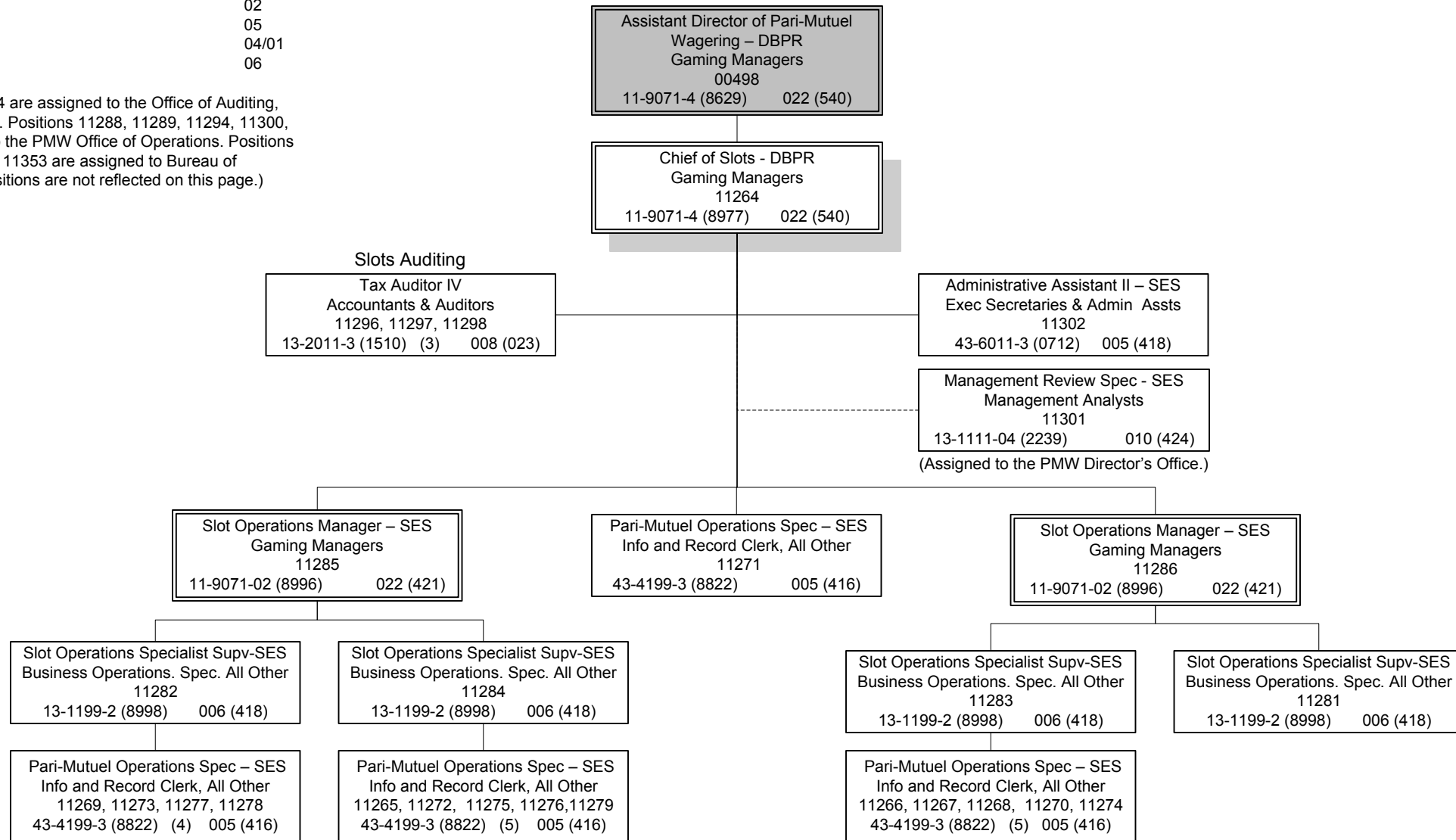


Department of Business & Professional Regulation 79
 Division of Pari-Mutuel Wagering 10
 Director's Office 01
 Investigations 02
 Operations 05
 Auditing/Revenue 04/01
 Office of Slot Operations 06

Division of Pari-Mutuel Wagering Office of Slot Operations

Current: 6-30-08
 Last Update: 6-19-08

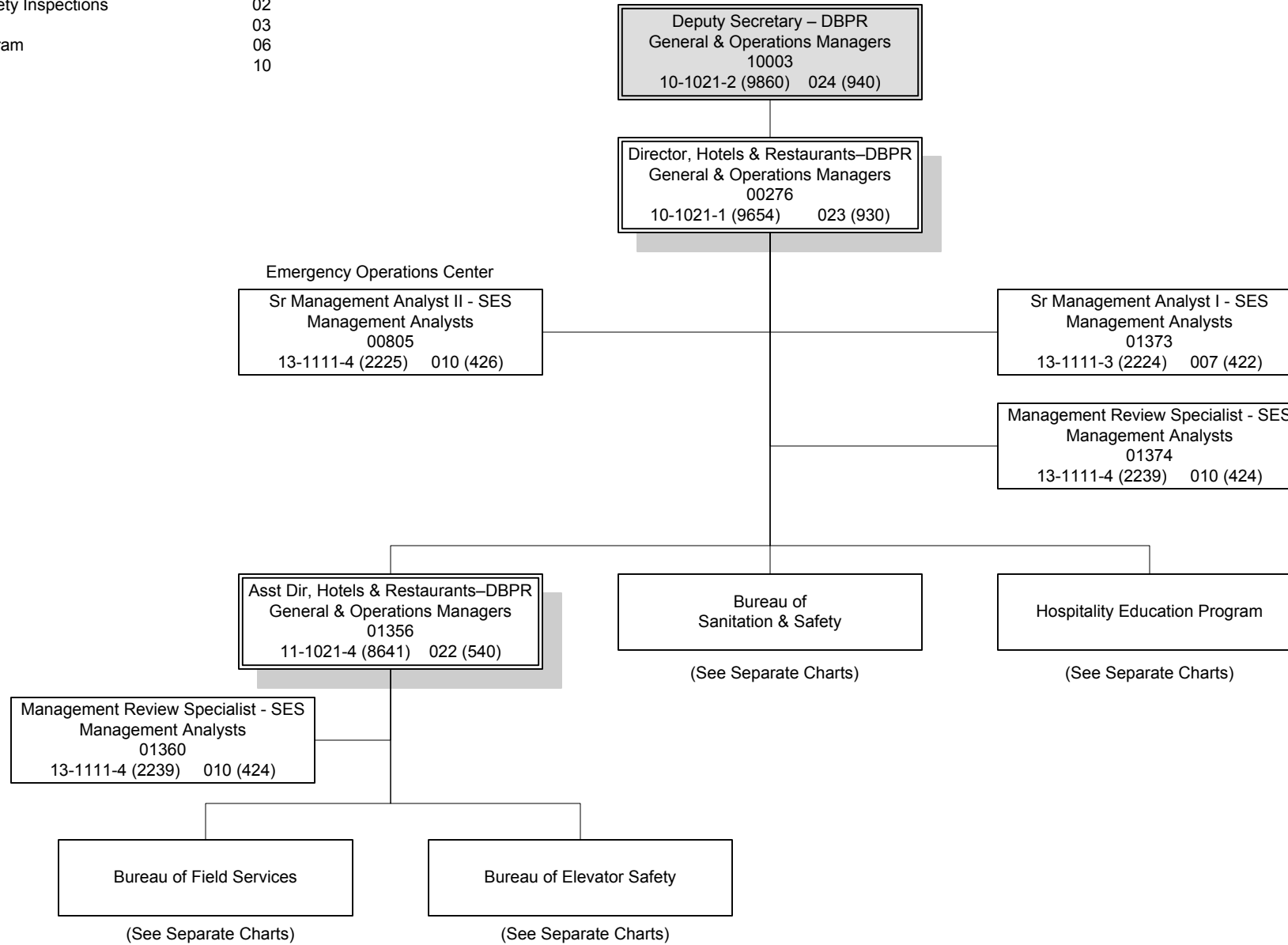
Positions 11293 and 11304 are assigned to the Office of Auditing, Financial Services Section. Positions 11288, 11289, 11294, 11300, and 11303 are assigned to the PMW Office of Operations. Positions 11287, 11291, 11292, and 11353 are assigned to Bureau of Investigations. (These positions are not reflected on this page.)



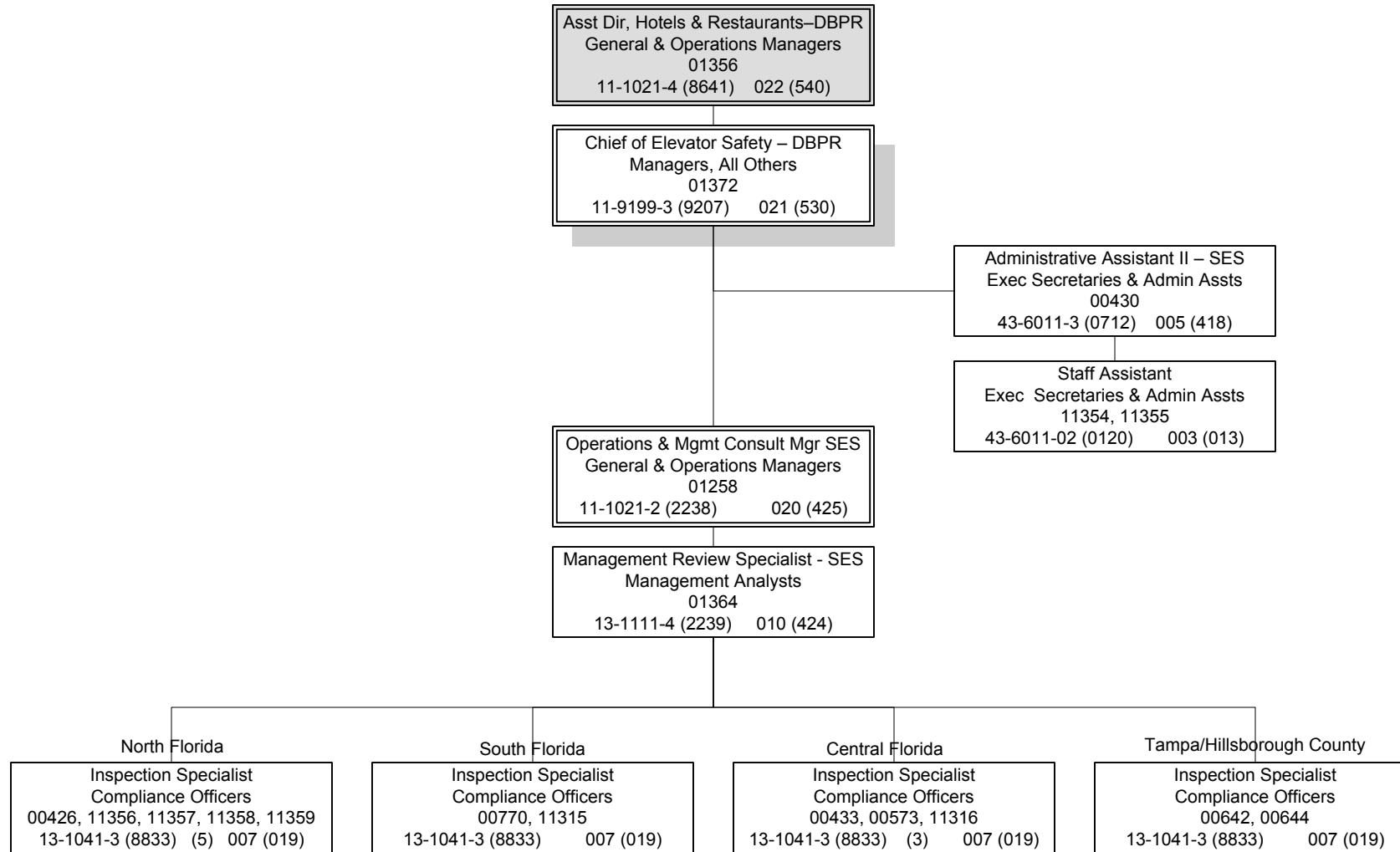
Department of Business & Professional Regulations	79
Division of Hotels & Restaurants	20
Director's Office	01
Program Policy	02/09
Bureau of Sanitation & Safety Inspections	02
Bureau of Elevator Safety	03
Hospitality Education Program	06
Bureau of Field Services	10

Division of Hotels & Restaurants Director's Office

Current: 6-30-08
Last Updated: 3-13-08



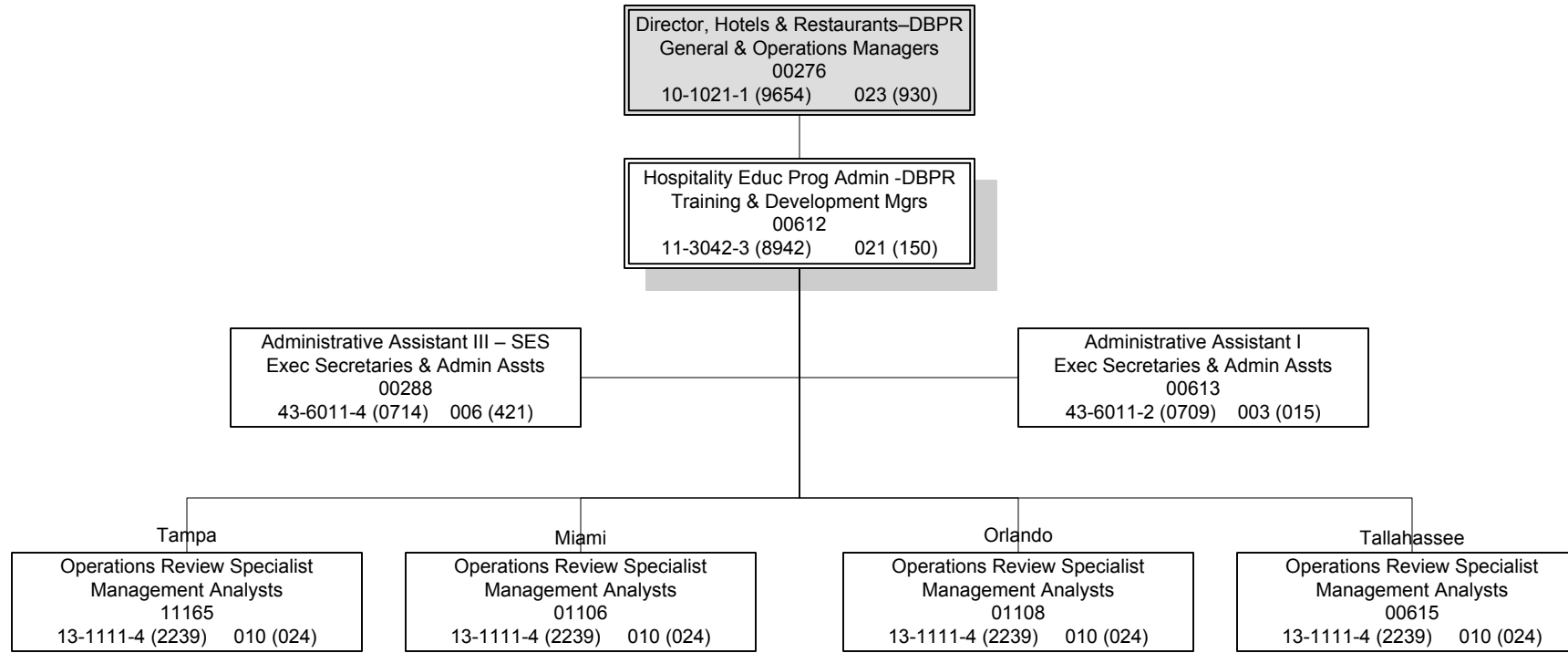
Division of Hotels & Restaurants
Bureau of Elevator Safety



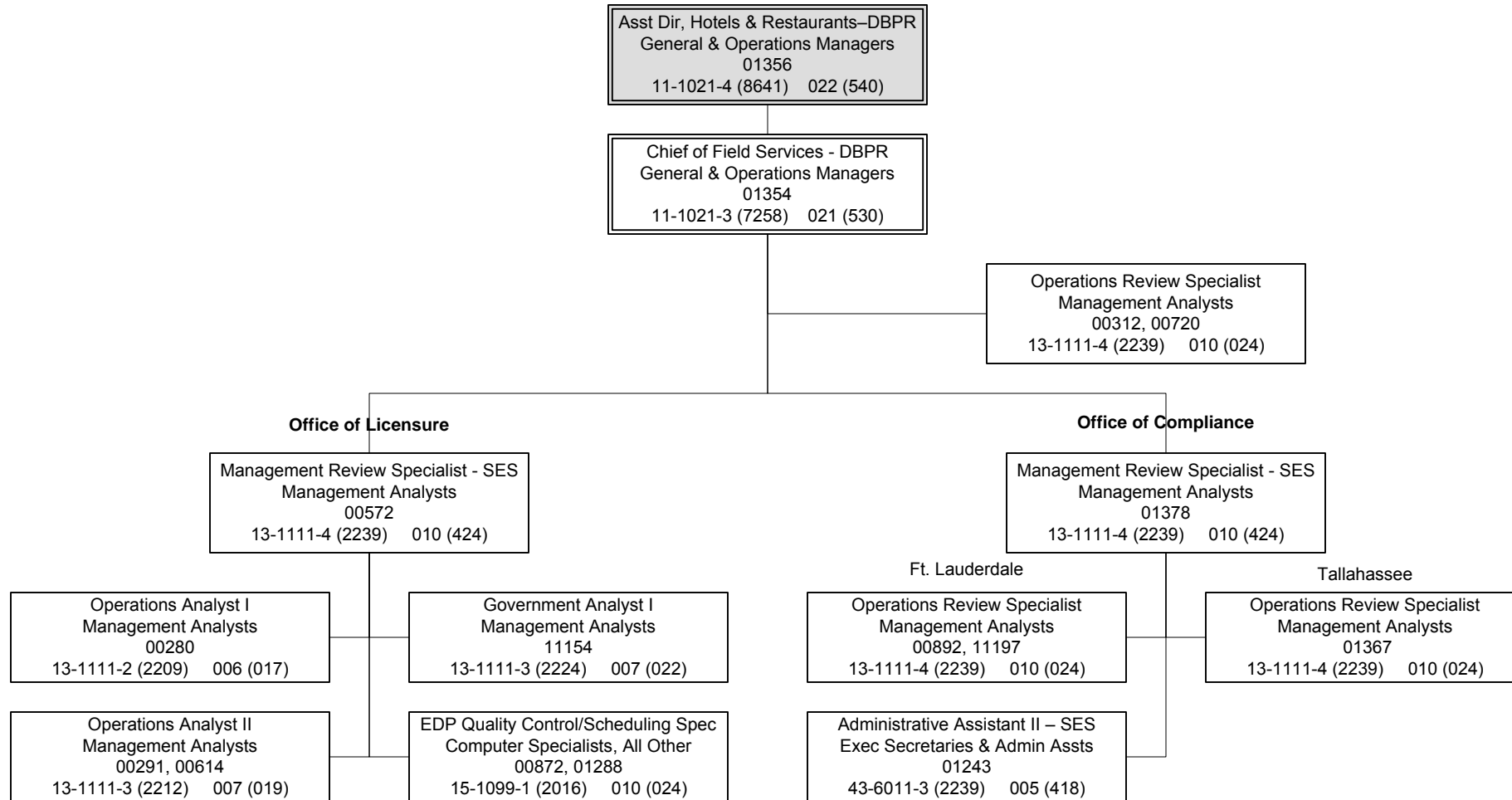
Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Director's Office 01
 Hospitality Education Program 06

Current: 6-30-08
 Last Updated: 3-13-08

Division of Hotels & Restaurants Hospitality Education Program



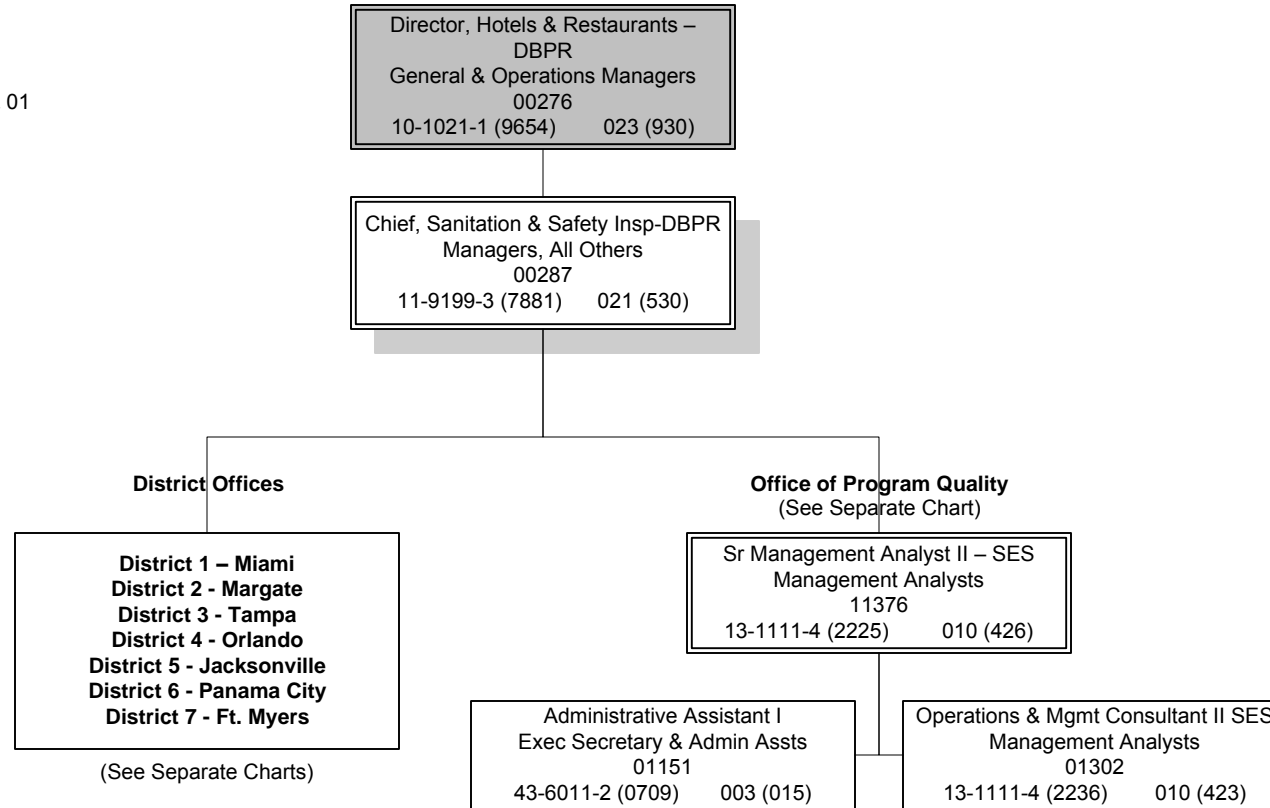
Division of Hotels & Restaurants
Bureau of Field Services



Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Bureau of Sanitation & Safety 02
 District 1 - Miami 02 02
 District 2 - Margate 02 03
 District 3 - Tampa 02 04
 District 4 - Orlando 02 05
 District 5 - Jacksonville 02 06
 District 6 - Panama City 02 07
 District 7 - Ft. Myers 02 08
 Office of Program Quality/Plan Review 02 09 & 01

Current: 6-30-08
 Last Updated: 2-20-08

Division of Hotels & Restaurants Bureau of Sanitation & Safety

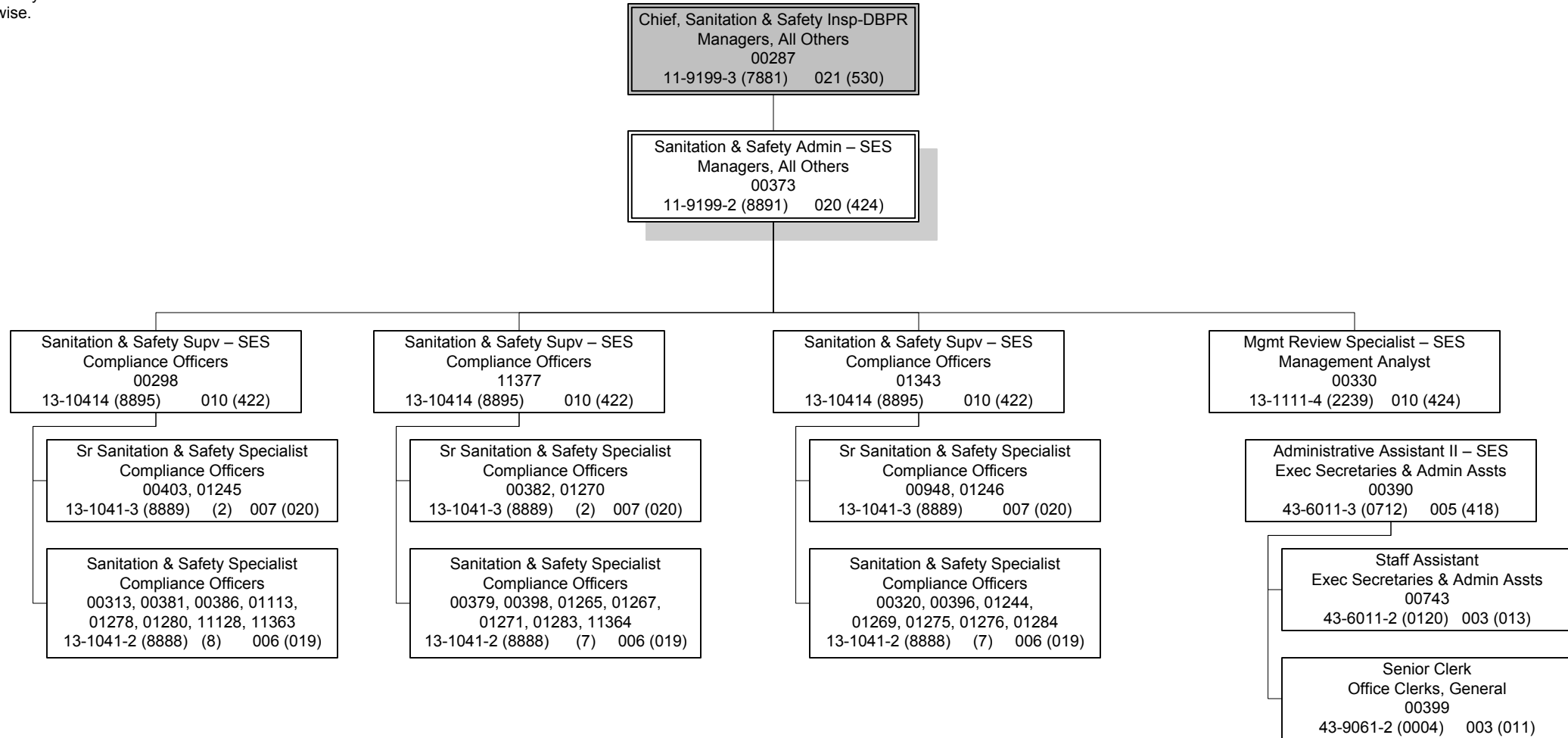


Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Sanitation & Safety Inspections 02
 District 1 - Miami 02

Current: 6-30-08
 Last Updated: 7-02-07

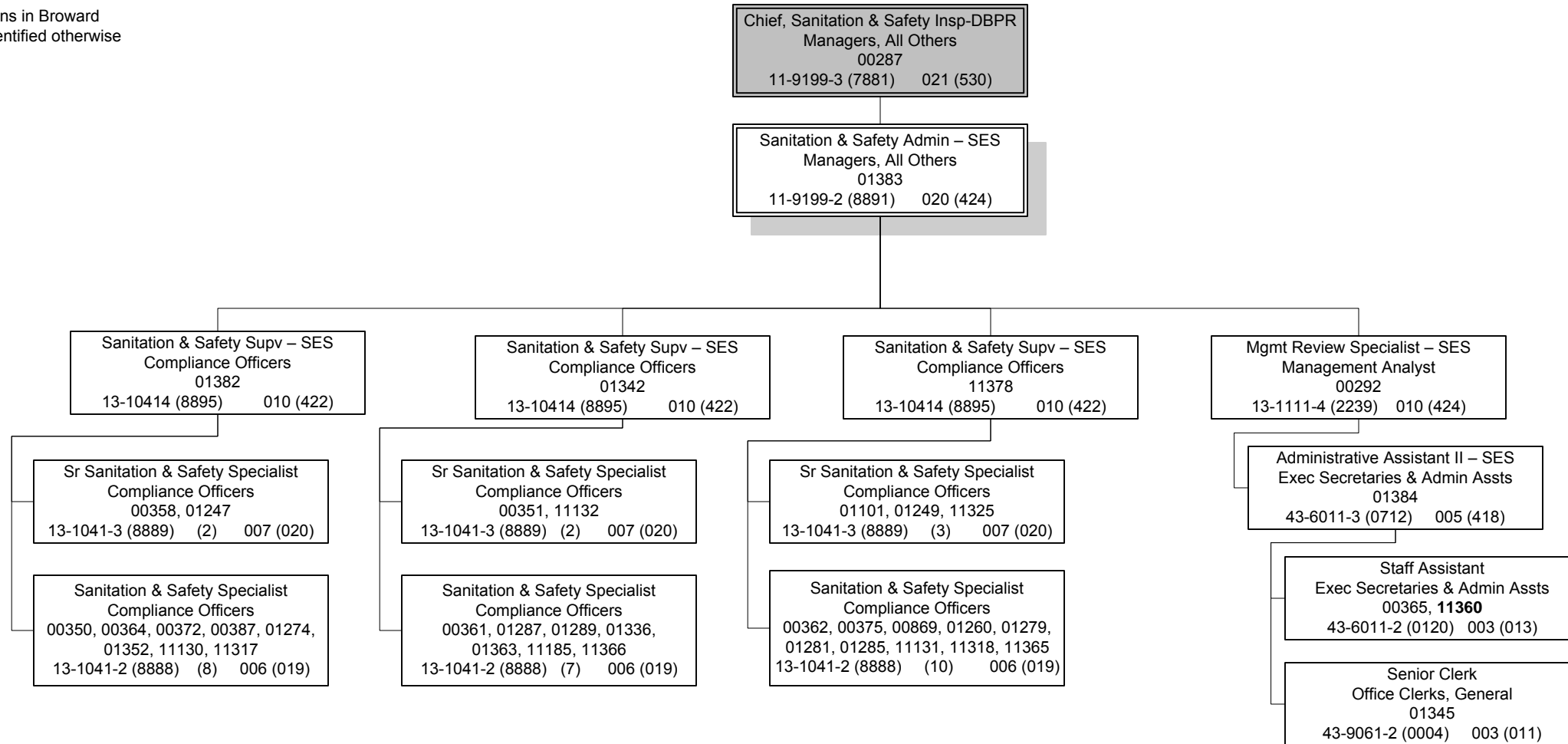
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 1 – Miami**

All positions in Dade County
 unless identified otherwise.



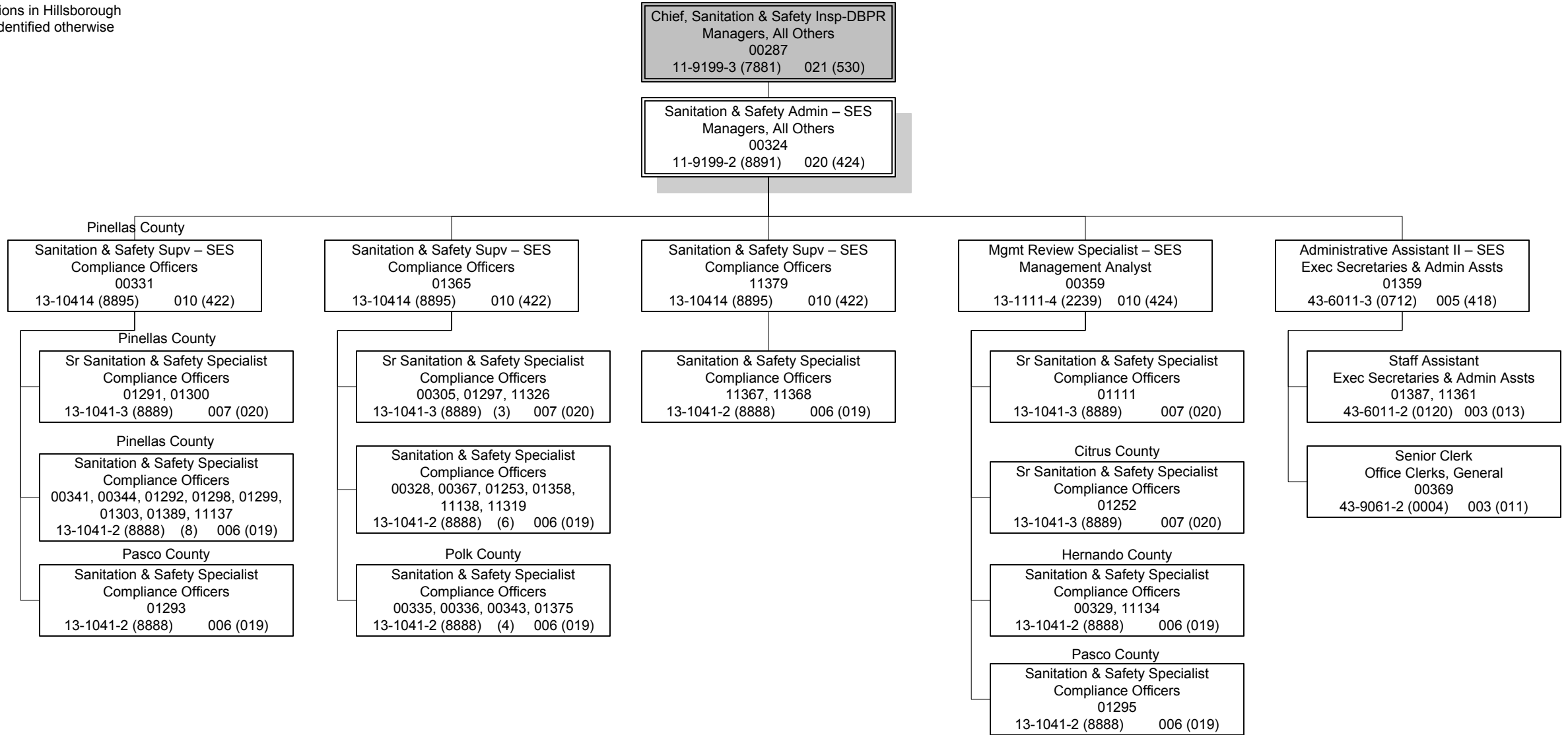
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 2 - Margate**

All positions in Broward
 unless identified otherwise

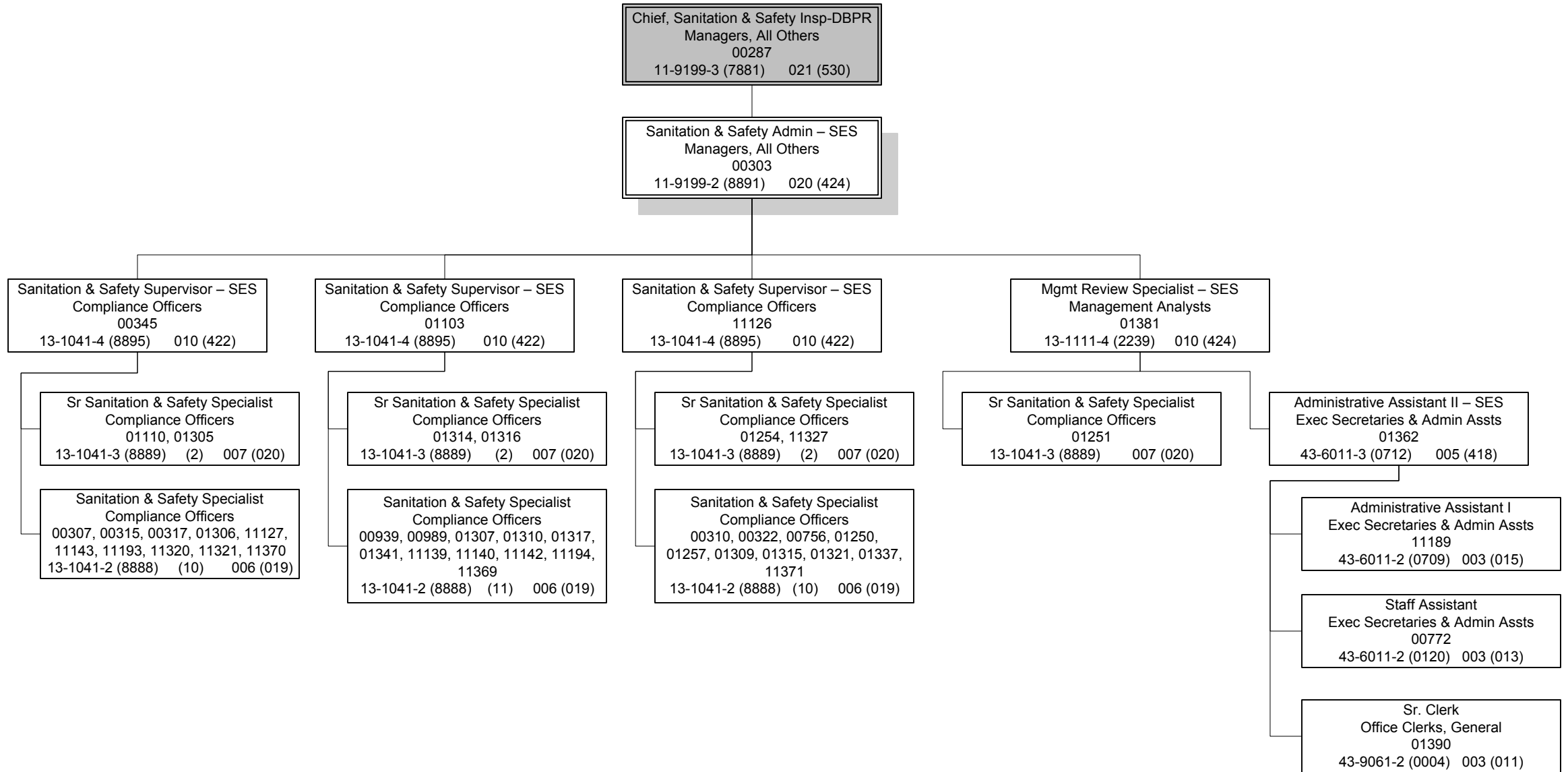


**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 3 - Tampa**

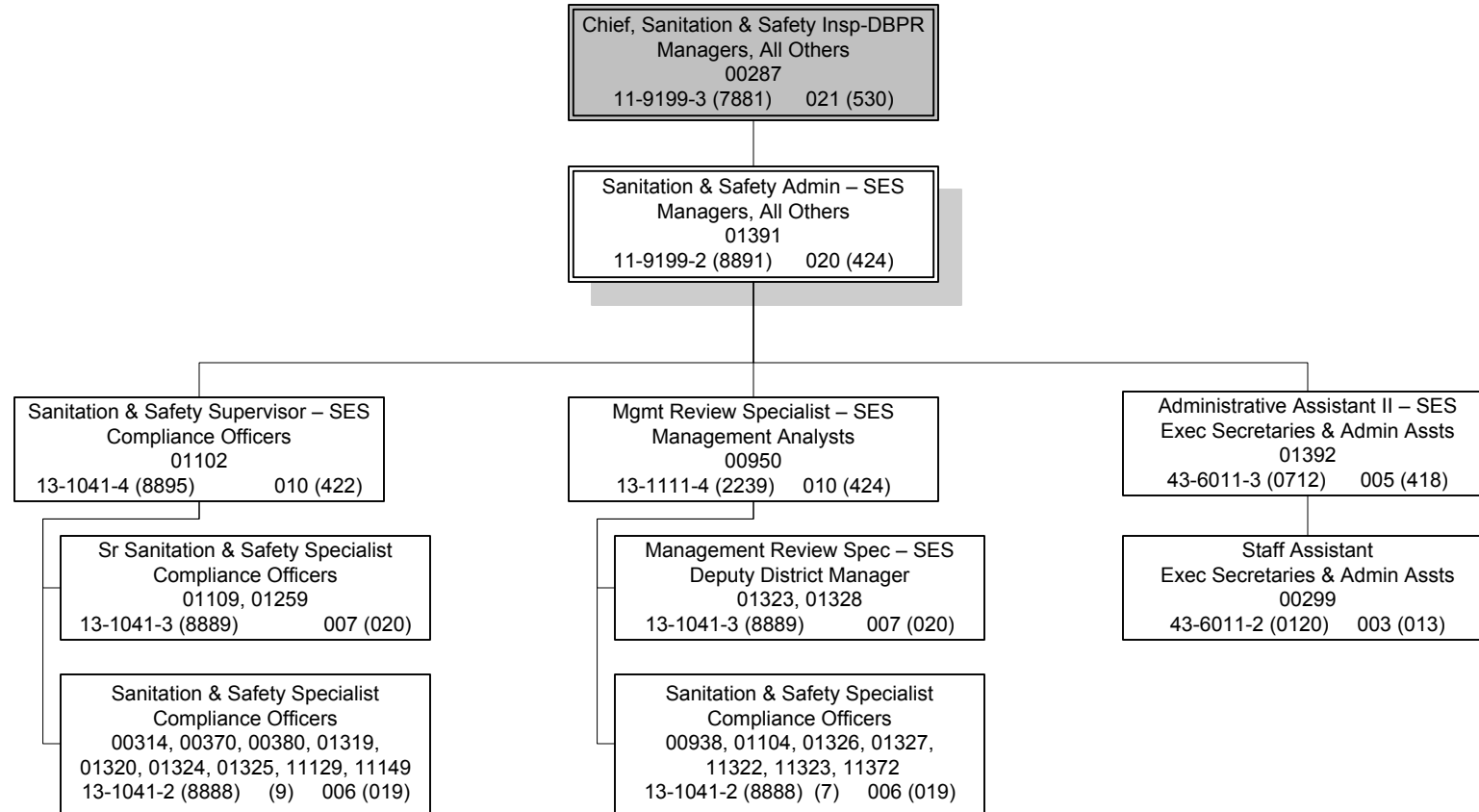
All positions in Hillsborough
 unless identified otherwise



**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 4 - Orlando**



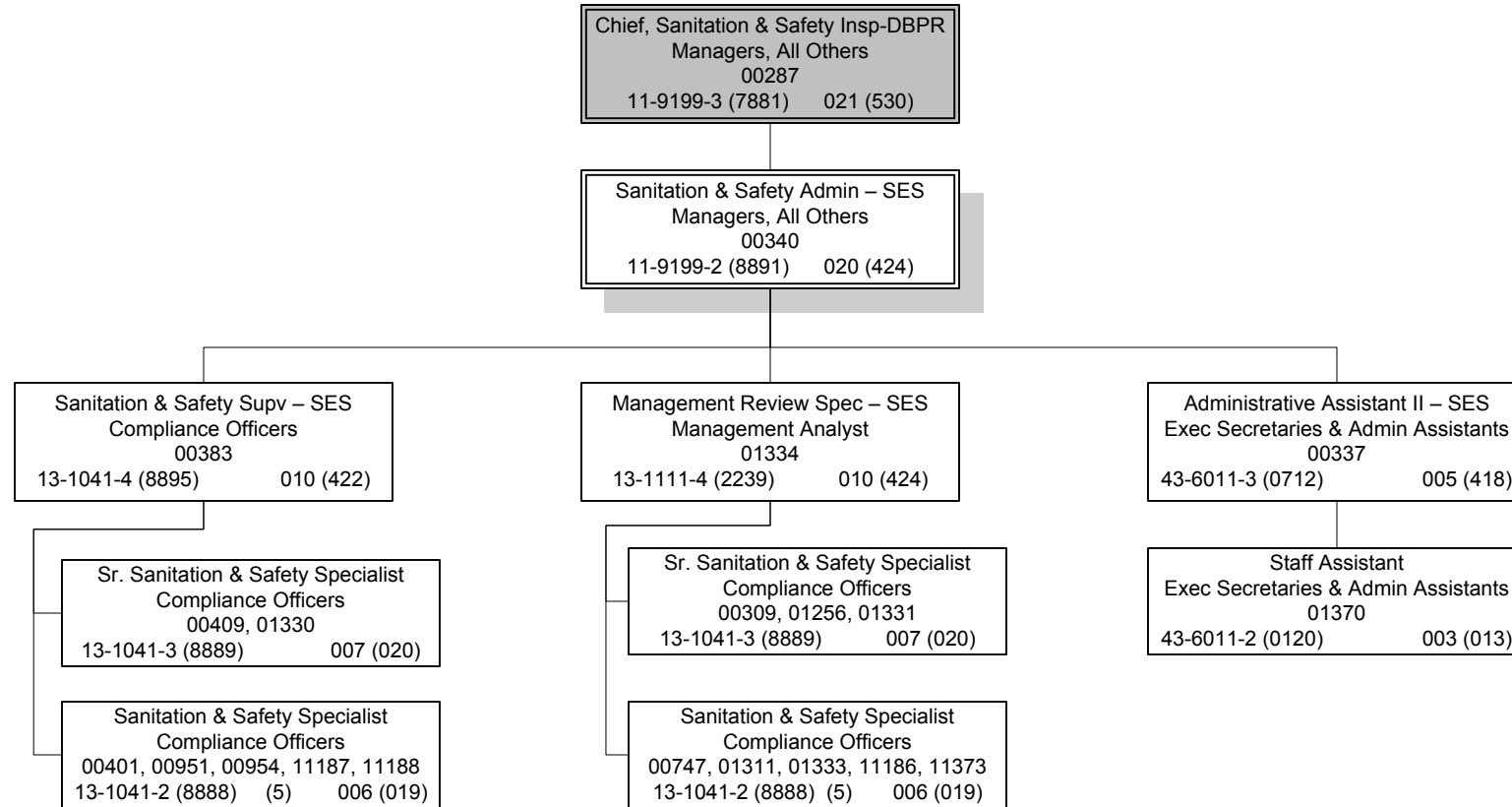
**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 5 - Jacksonville**



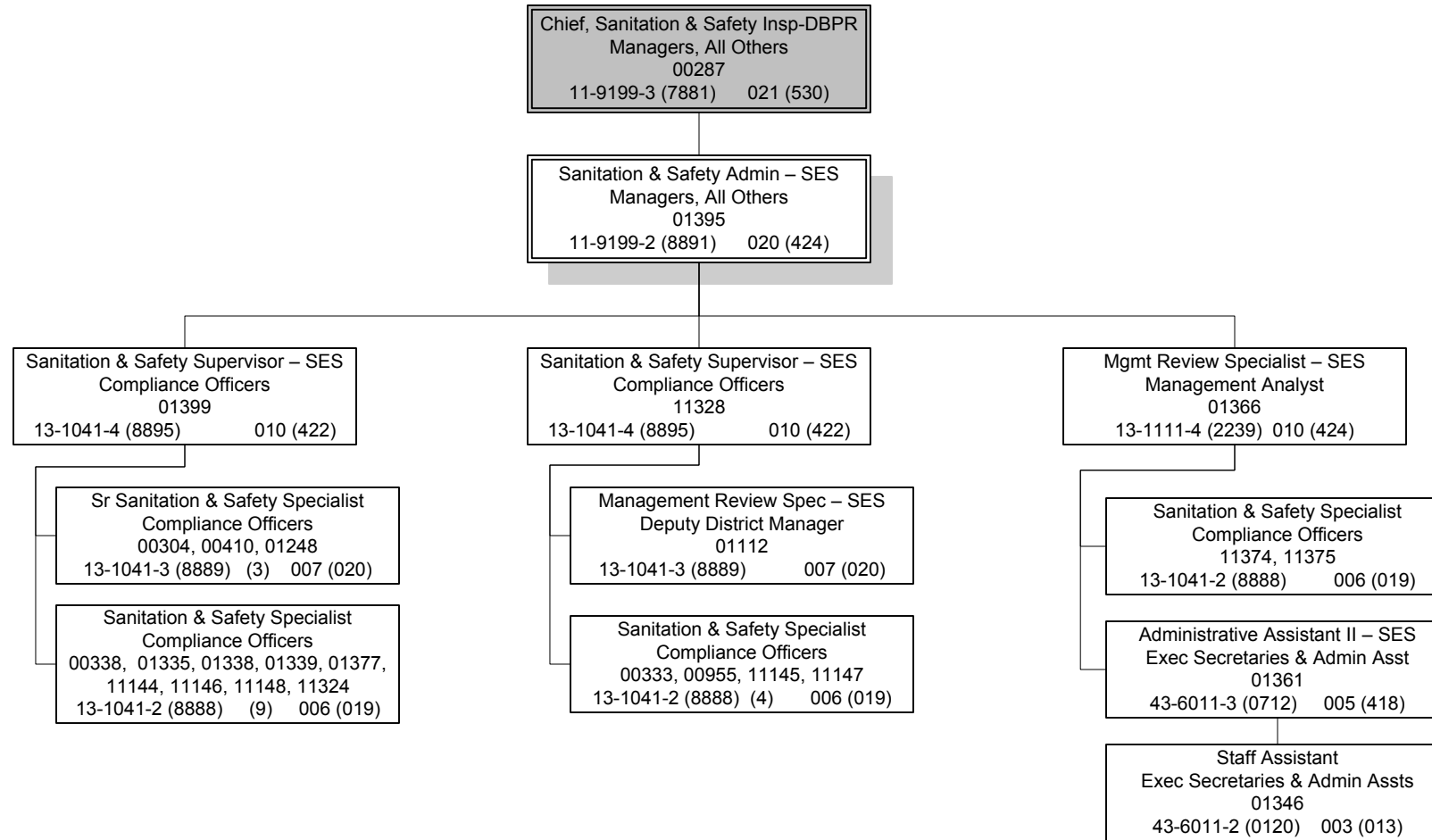
Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Sanitation & Safety Inspections 02
 District 6 – Panama City 07

**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 6 - Panama City**

Current: 6-30-08
 Last Updated: 7-02-07

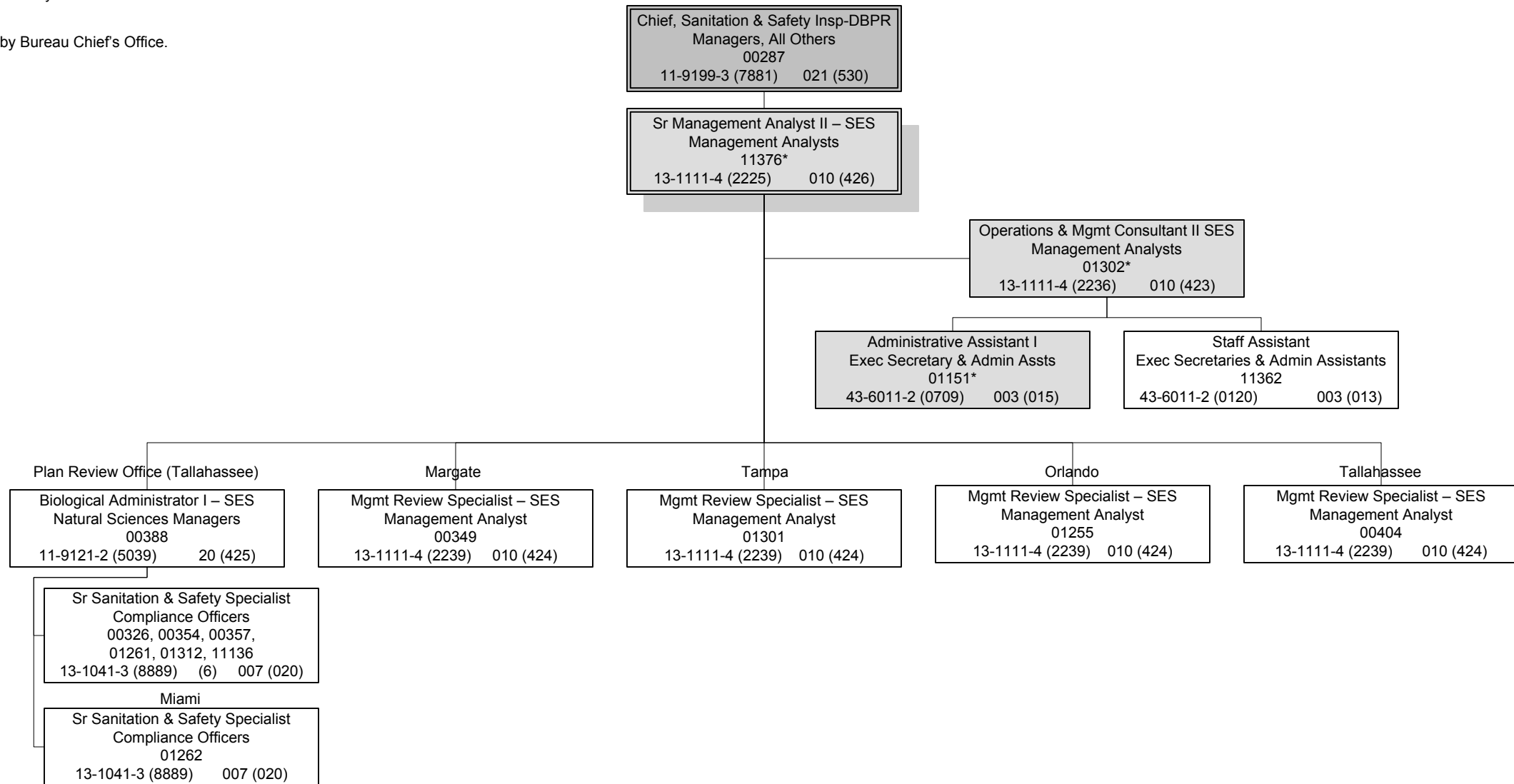


**Division of Hotels & Restaurants
 Sanitation & Safety Inspections
 District 7 - Ft. Myers**



Division of Hotels & Restaurants Office of Program Quality

*Positions funded by Bureau Chief's Office.

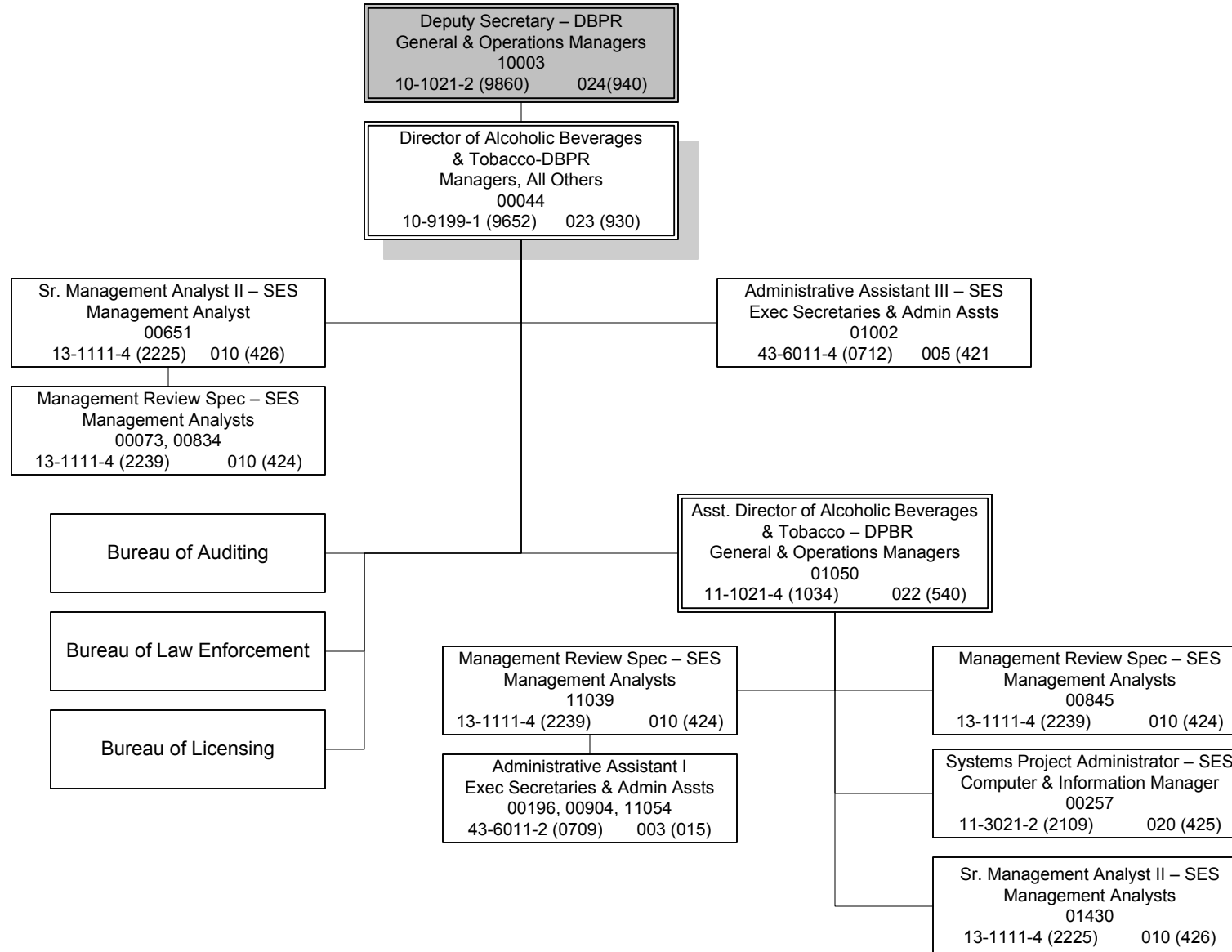


Department of Business & Professional Regulation
 Division of Alcoholic Beverages & Tobacco
 Director's Office
 Auditing/Field Operations
 Licensing
 Law Enforcement

79
 40
 01
 04
 05
 06

Department of Business & Professional Regulation
Division of Alcoholic Beverages & Tobacco
Director's Office

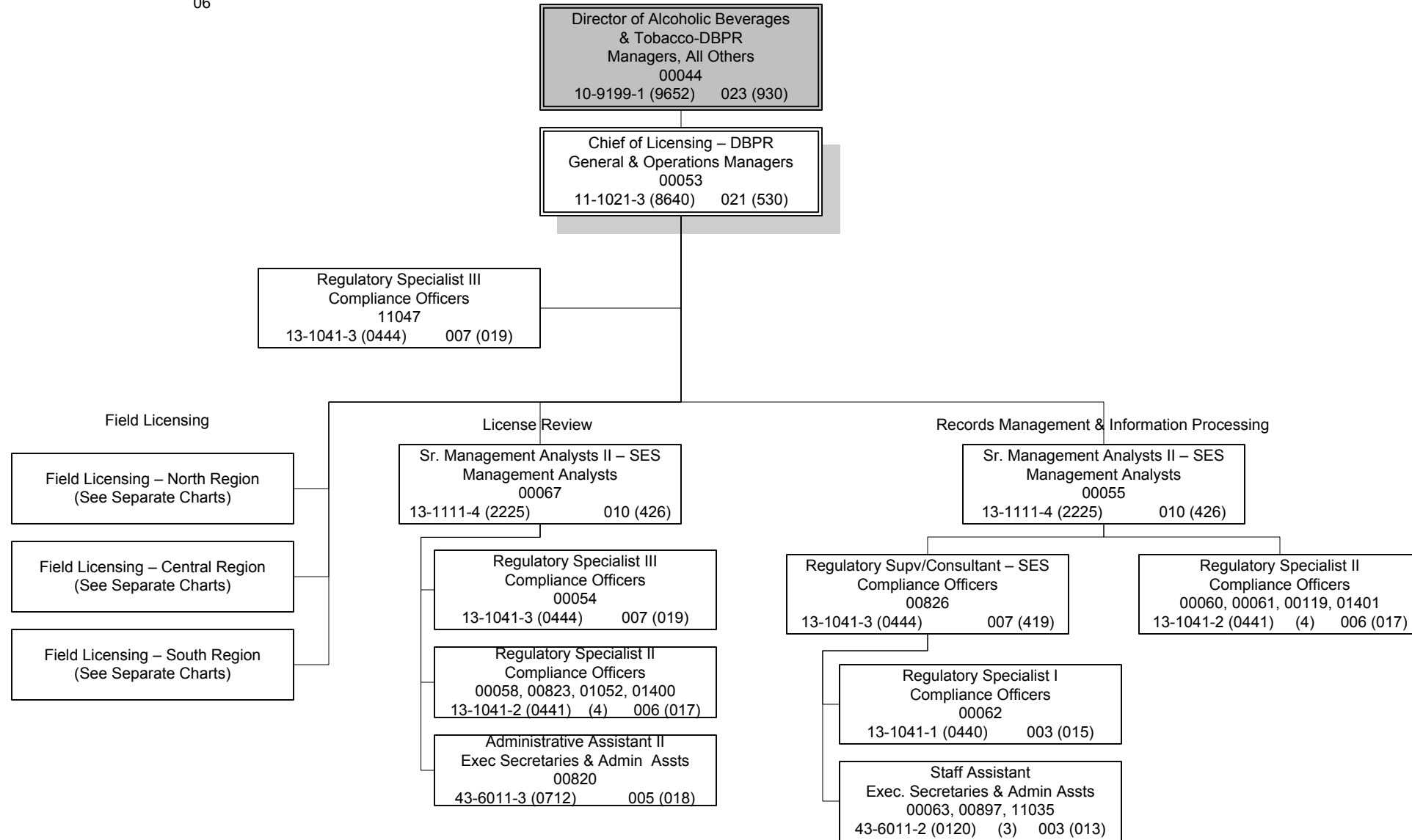
Current: 6-30-08
 Last Updated: 5-28-08



Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Director's Office 01
 Auditing/Field Operations 04
 Licensing 05
 Law Enforcement 06

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Chief's Office

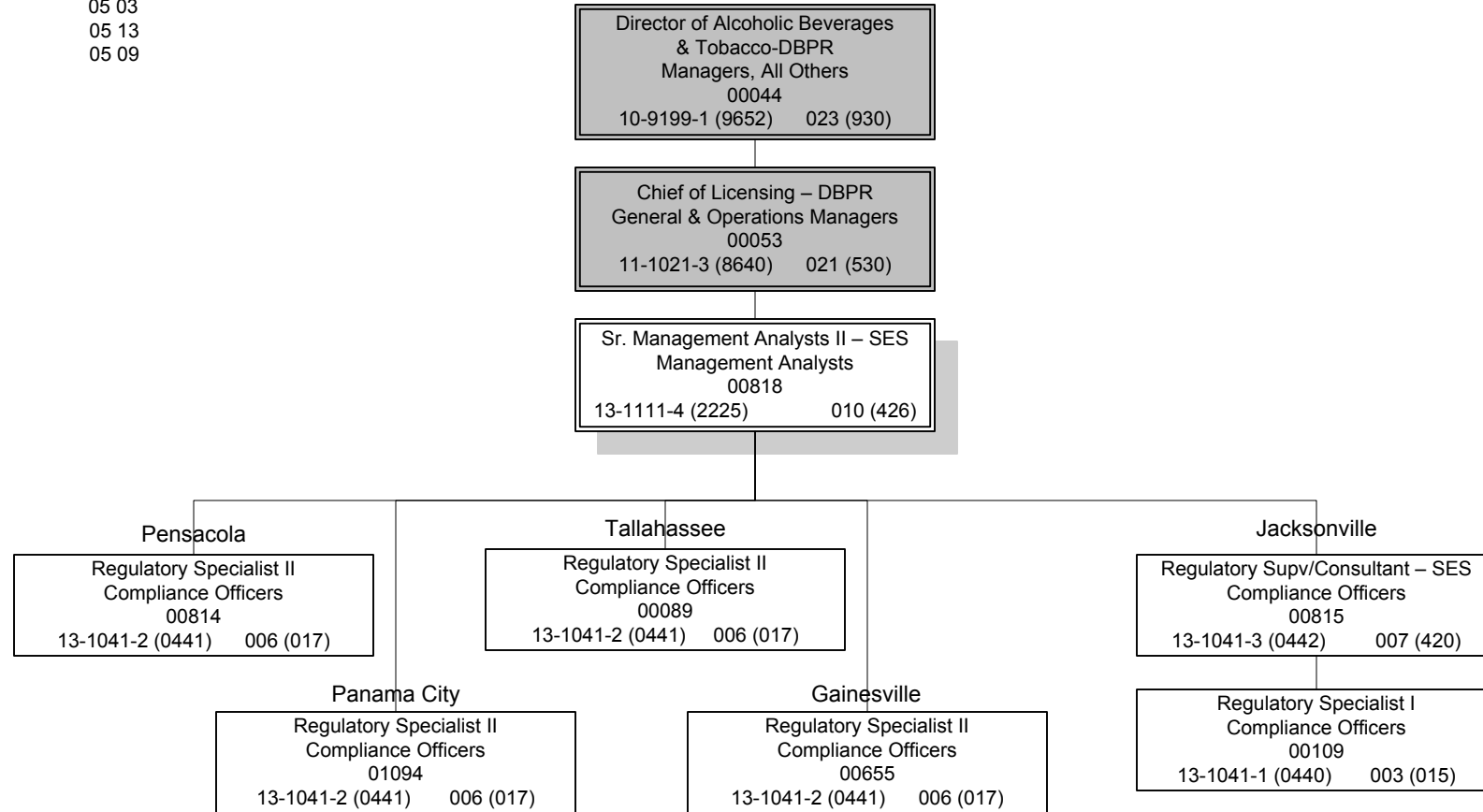
Current: 6-30-08
 Last Updated: 11-7-07



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing North:
 Pensacola 05 01
 Tallahassee 05 02
 Jacksonville 05 03
 Gainesville 05 13
 Panama City 05 09

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing - North Region

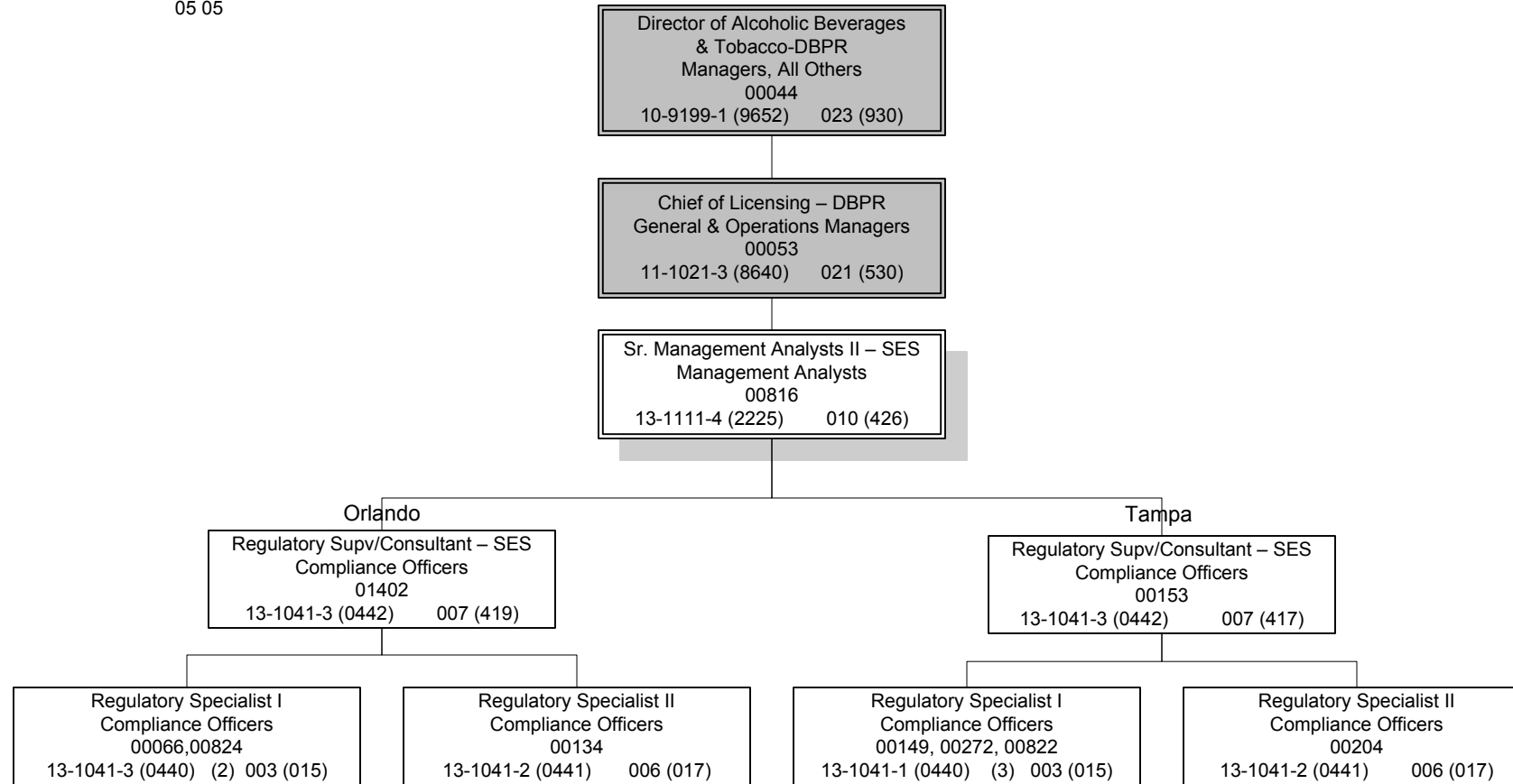
Current: 6-30-08
 Last Updated: 11-7-07



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing:
 Tampa 05 04
 Orlando 05 05

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing – Central Region

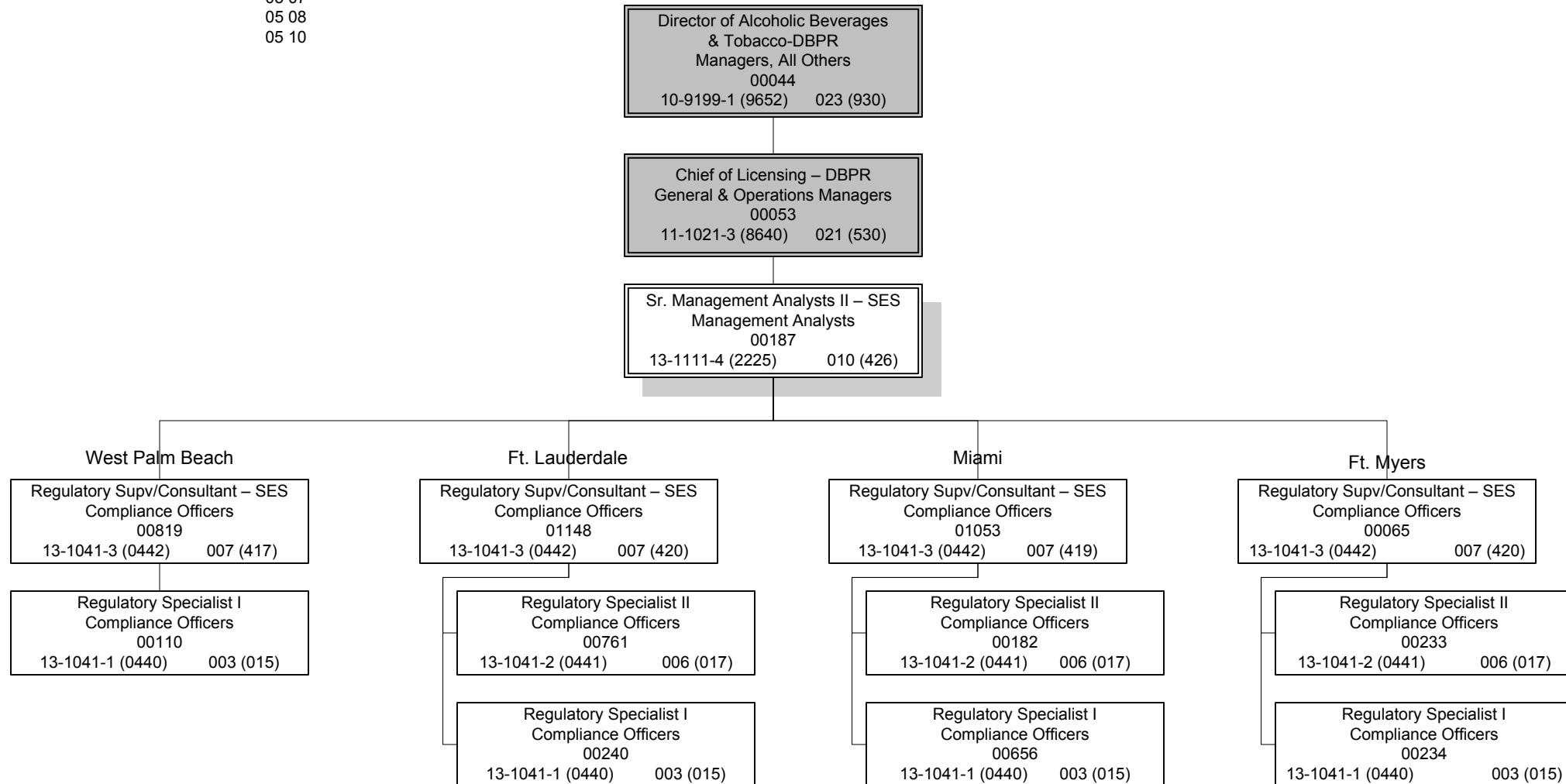
Current: 6-30-08
 Last Updated: 11-7-07



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing:
 West Palm Beach 05 06
 Margate 05 07
 Miami 05 08
 Ft. Myers 05 10

Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing – South Region

Current: 6-30-08
 Last Updated: 11-7-07



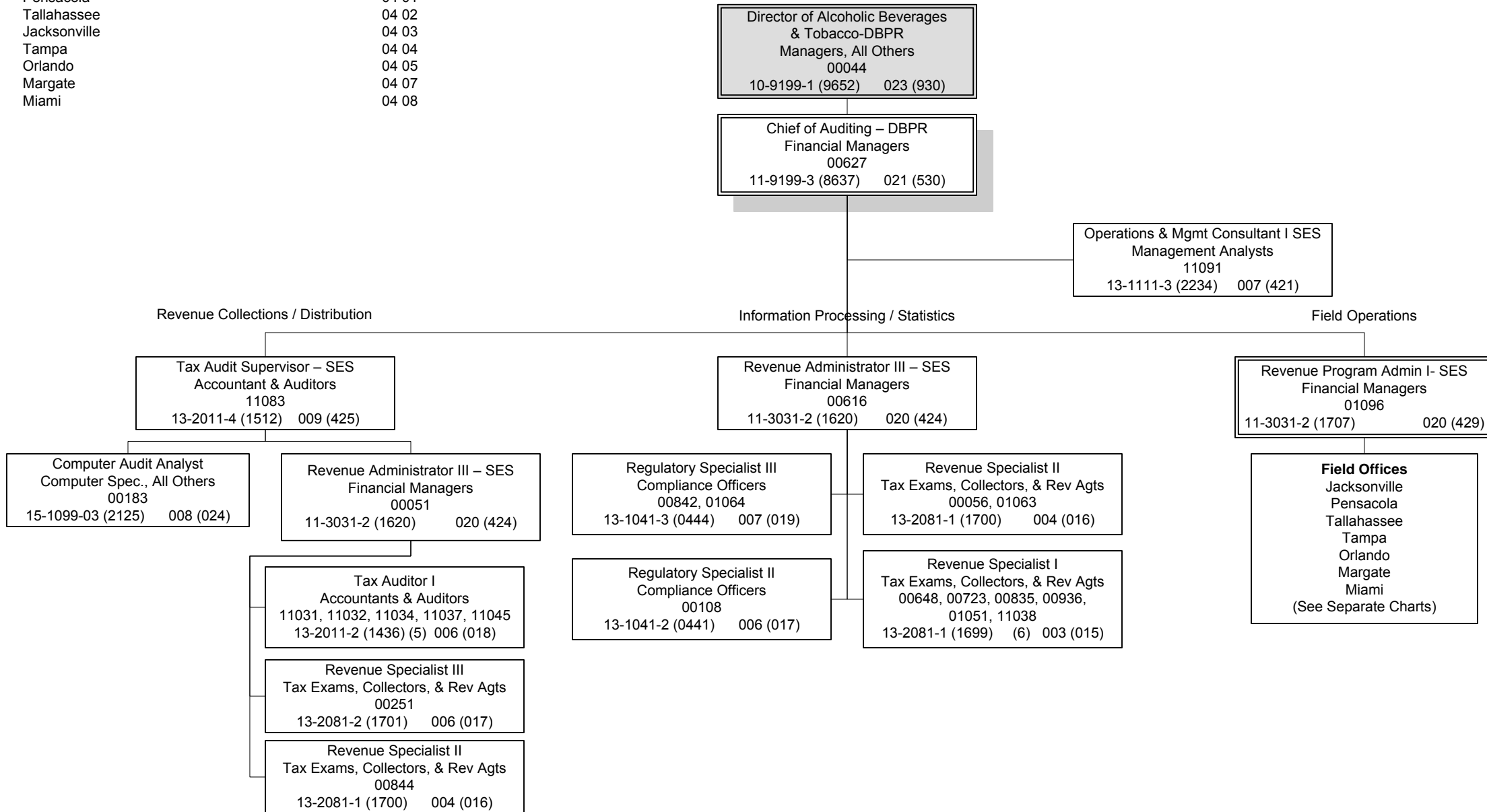
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco

Bureau of Auditing

Chief's Office

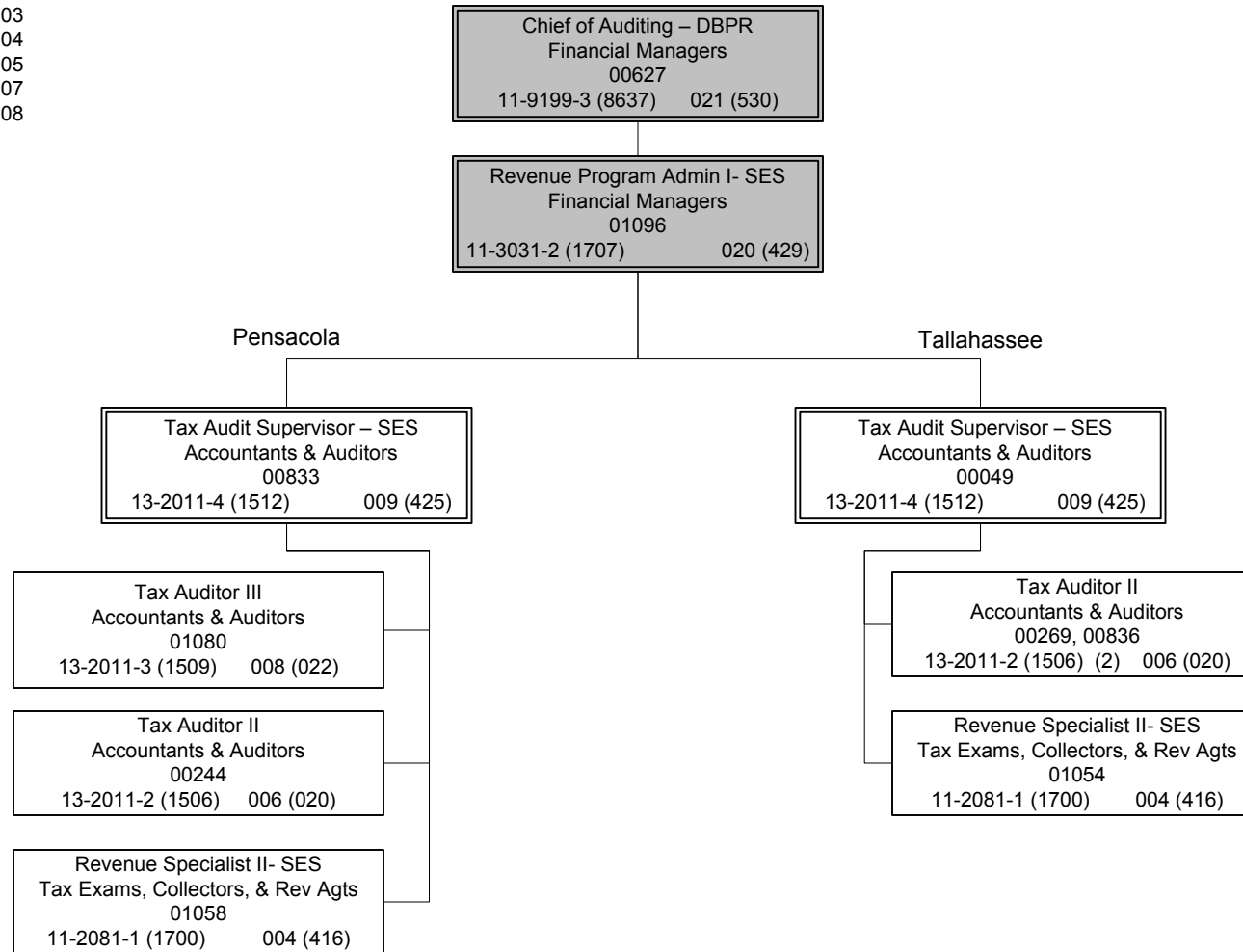
Current: 6-30-08
 Last Updated: 10-29-07



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Pensacola and Tallahassee Field Offices

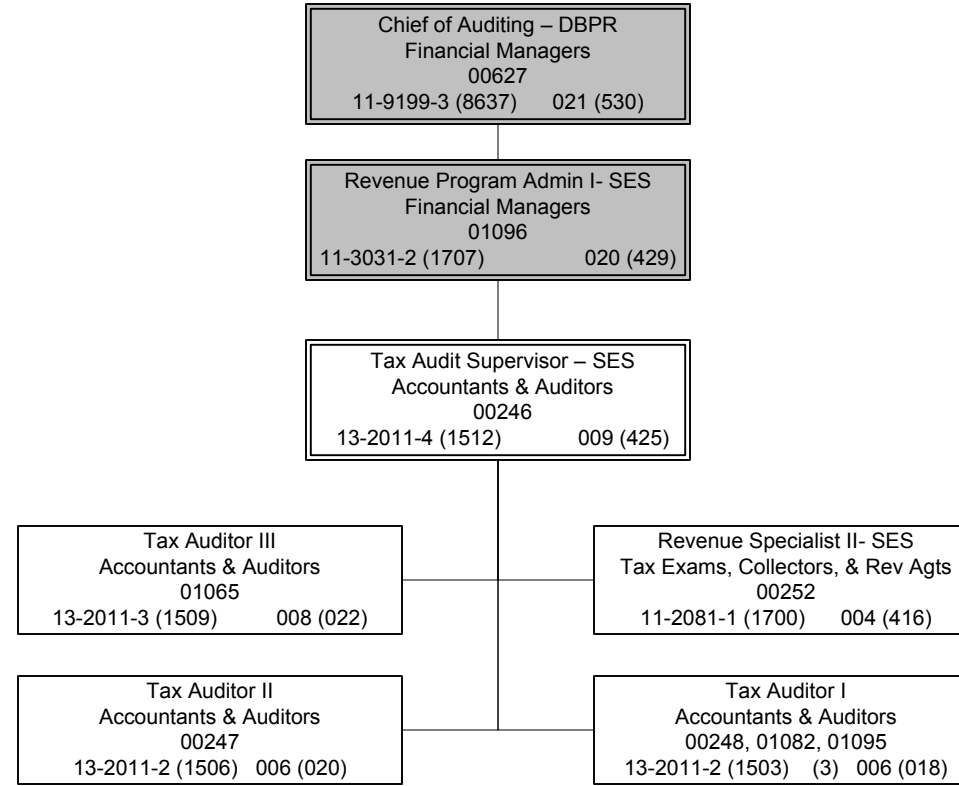
Current: 6-30-08
 Last Updated: 10-29-07



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Jacksonville Field Office

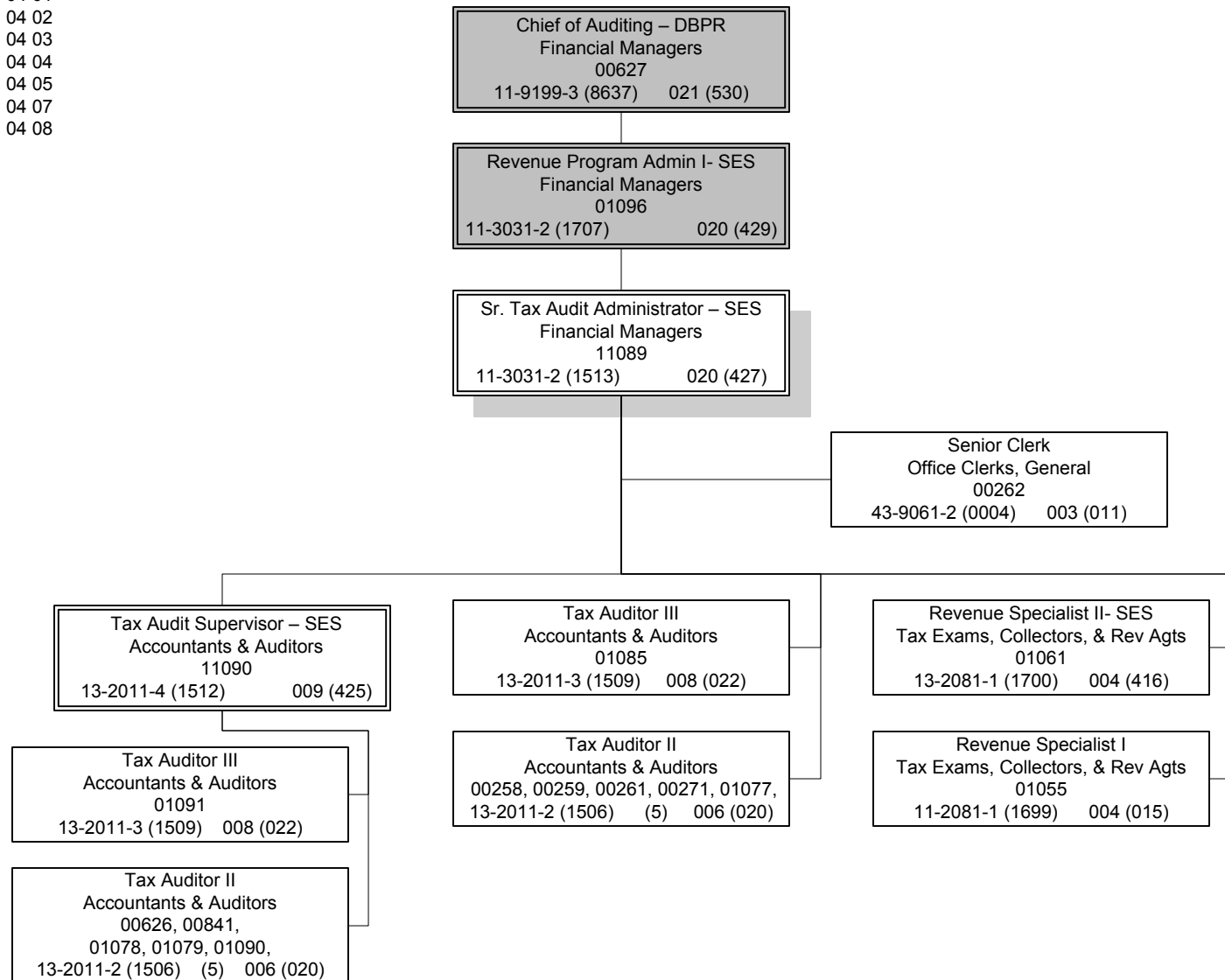
Current: 6-30-08
 Last Updated: 10-29-07



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco Bureau of Auditing Tampa Field Office

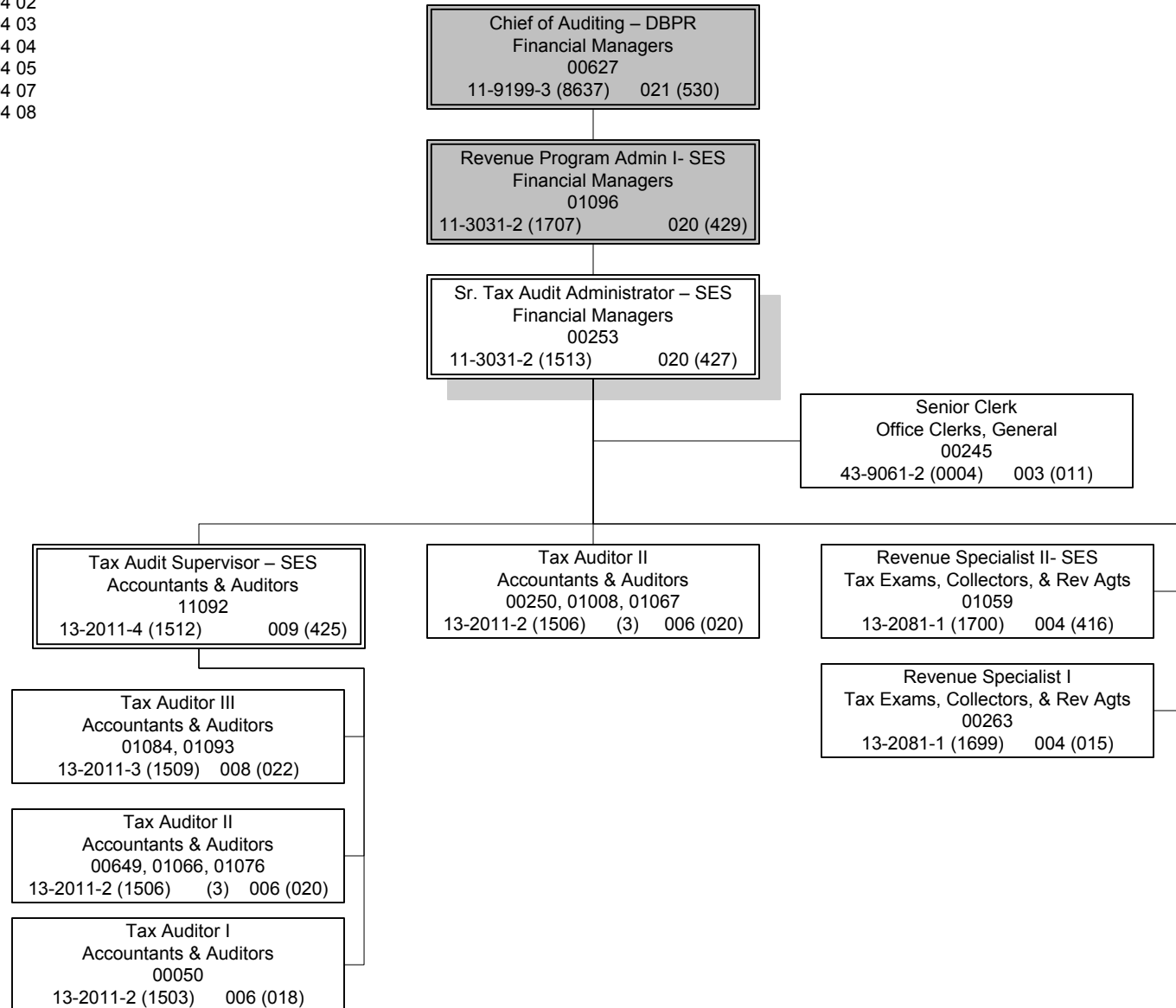
Current: 6-30-08
 Last Updated: 10-29-07



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Orlando Field Office

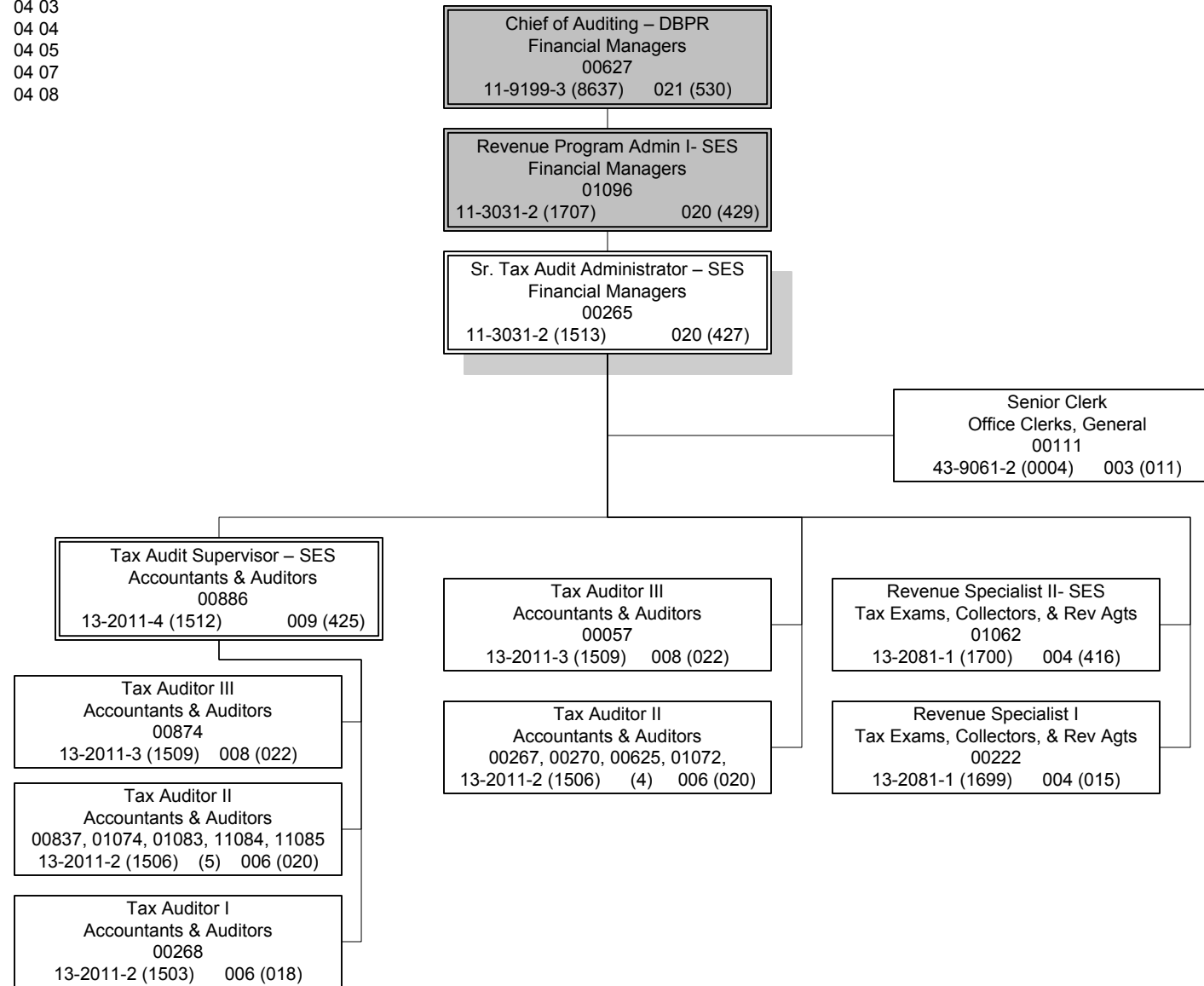
Current: 6-30-08
 Last Updated: 10-29-07



Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Margate Field Office
(Includes West Palm Beach)

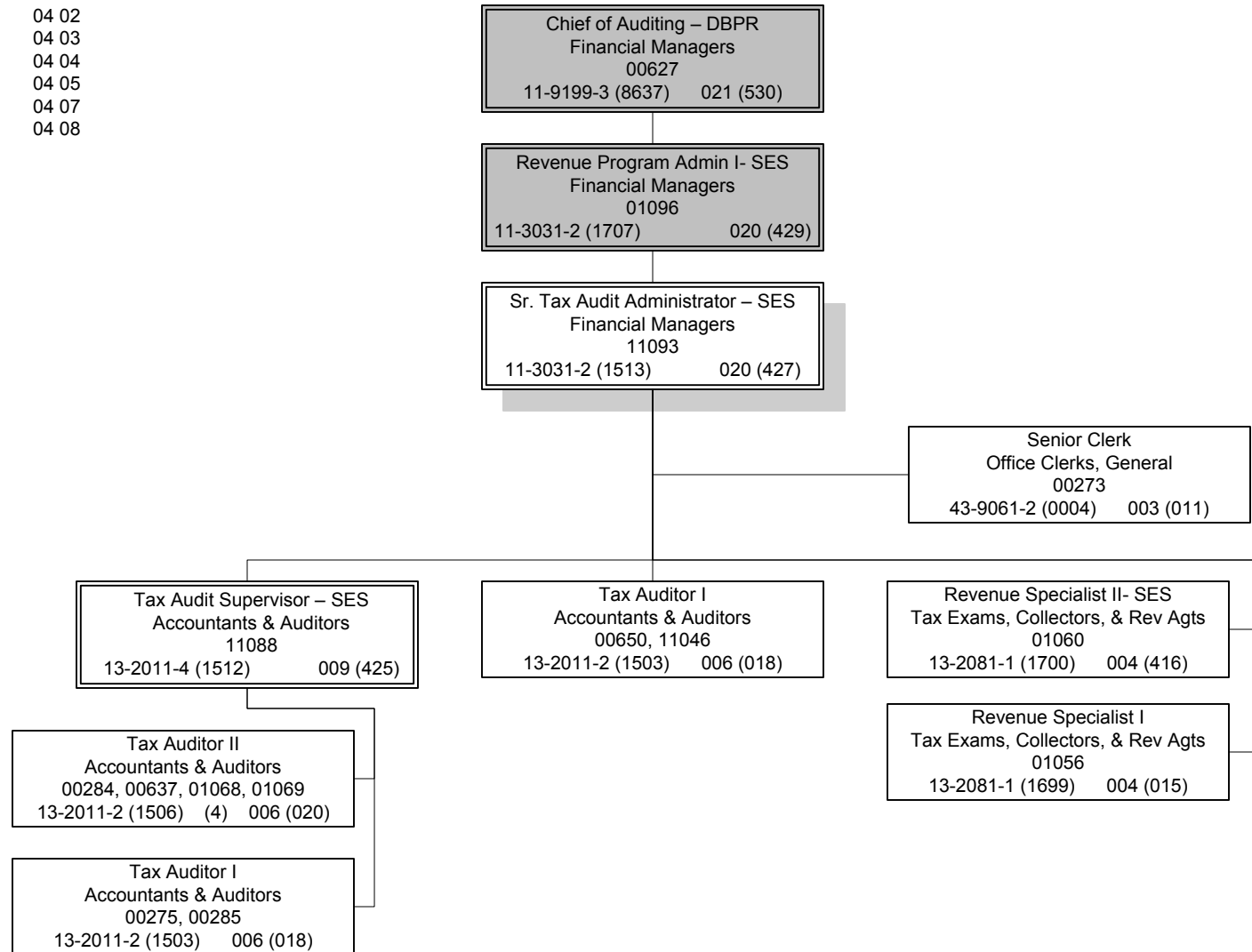
Current: 6-30-08
 Last Updated: 10-29-07



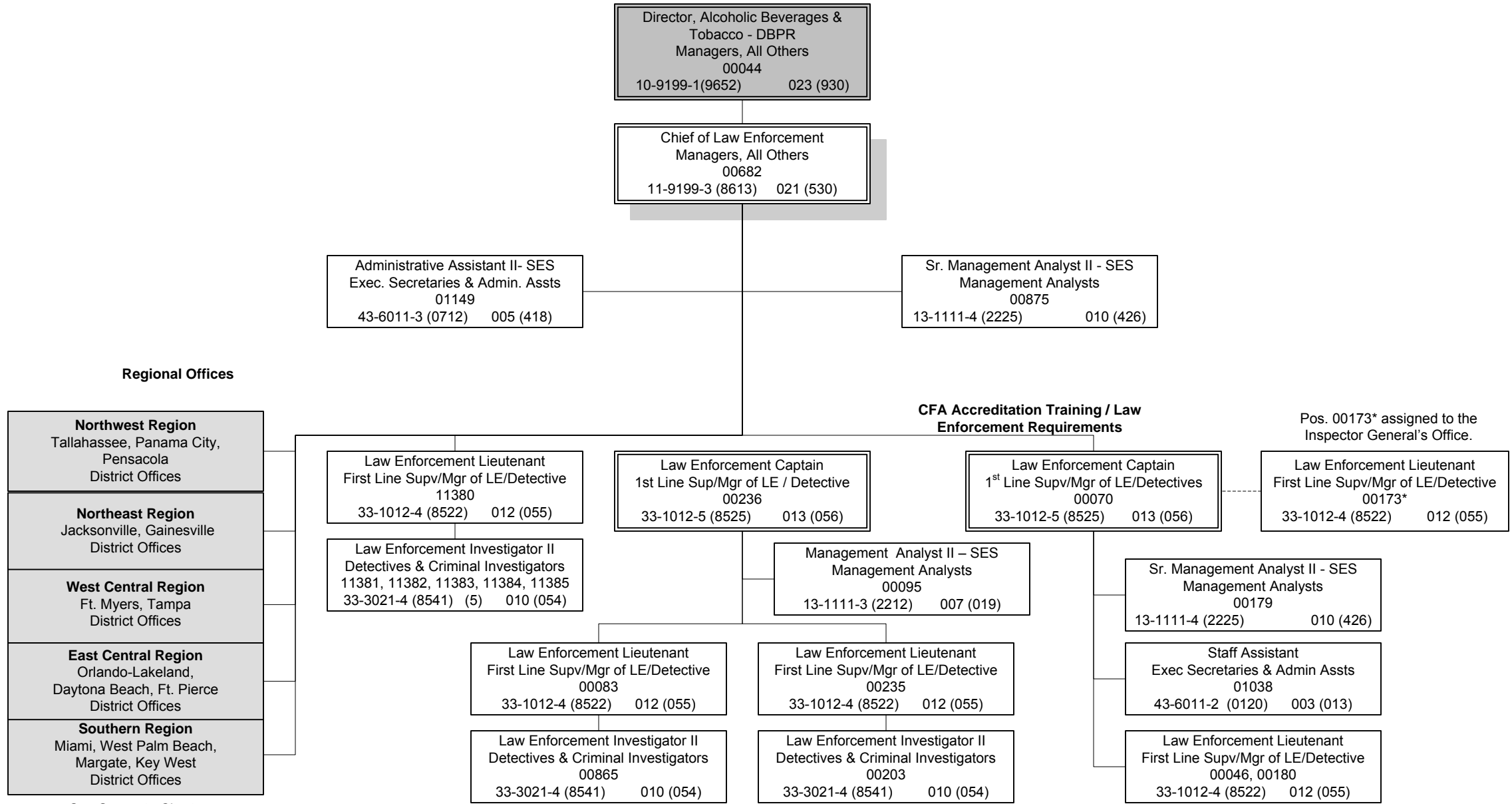
Department of Business and Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Auditing 04
 Field Operations:
 Pensacola 04 01
 Tallahassee 04 02
 Jacksonville 04 03
 Tampa 04 04
 Orlando 04 05
 Margate 04 07
 Miami 04 08

Division of Alcoholic Beverages & Tobacco
Bureau of Auditing
Miami Field Office

Current: 6-30-08
 Last Updated: 10-29-07

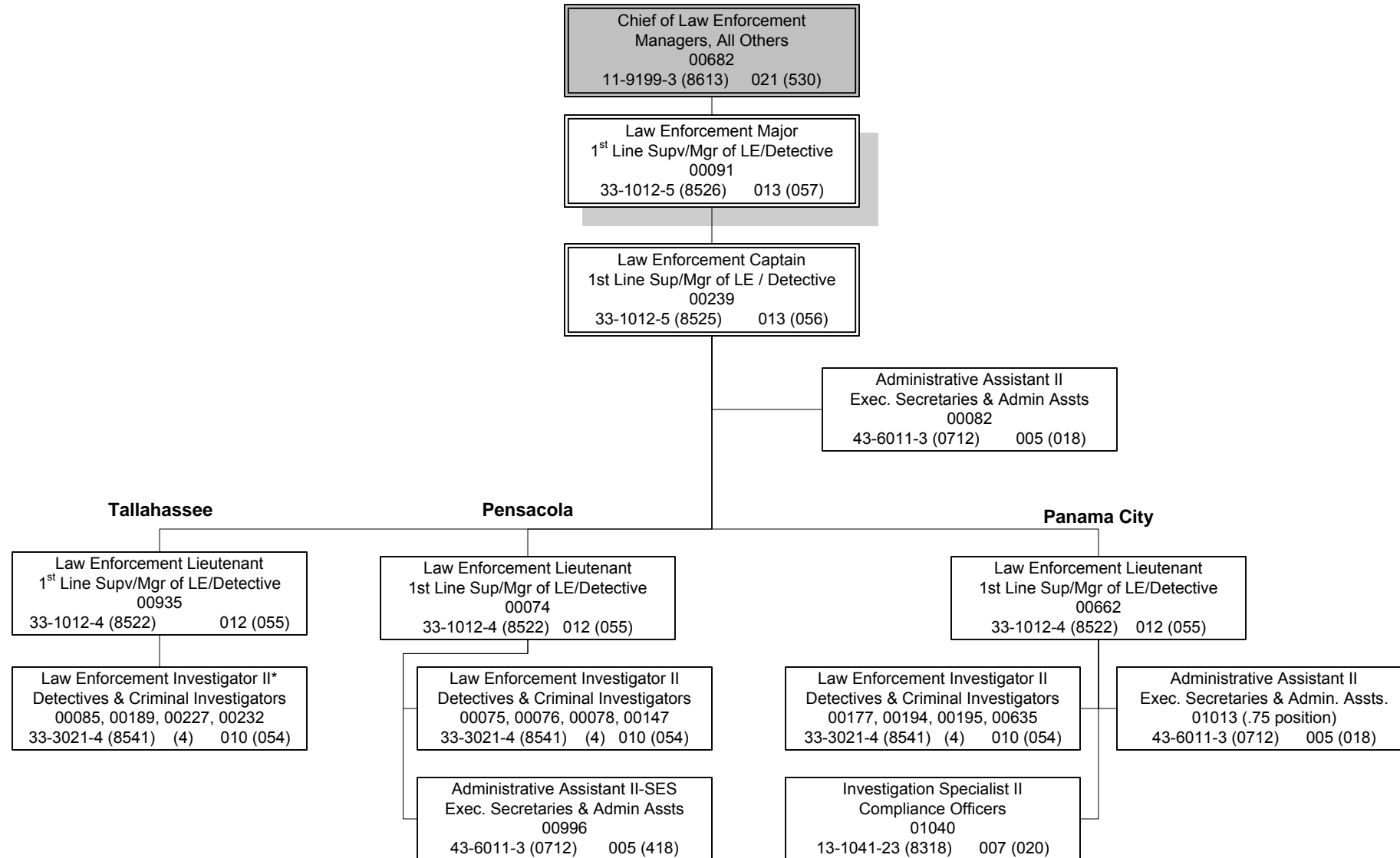


Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office



See Separate Charts

Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northwest Region
Tallahassee, Pensacola & Panama City District Offices

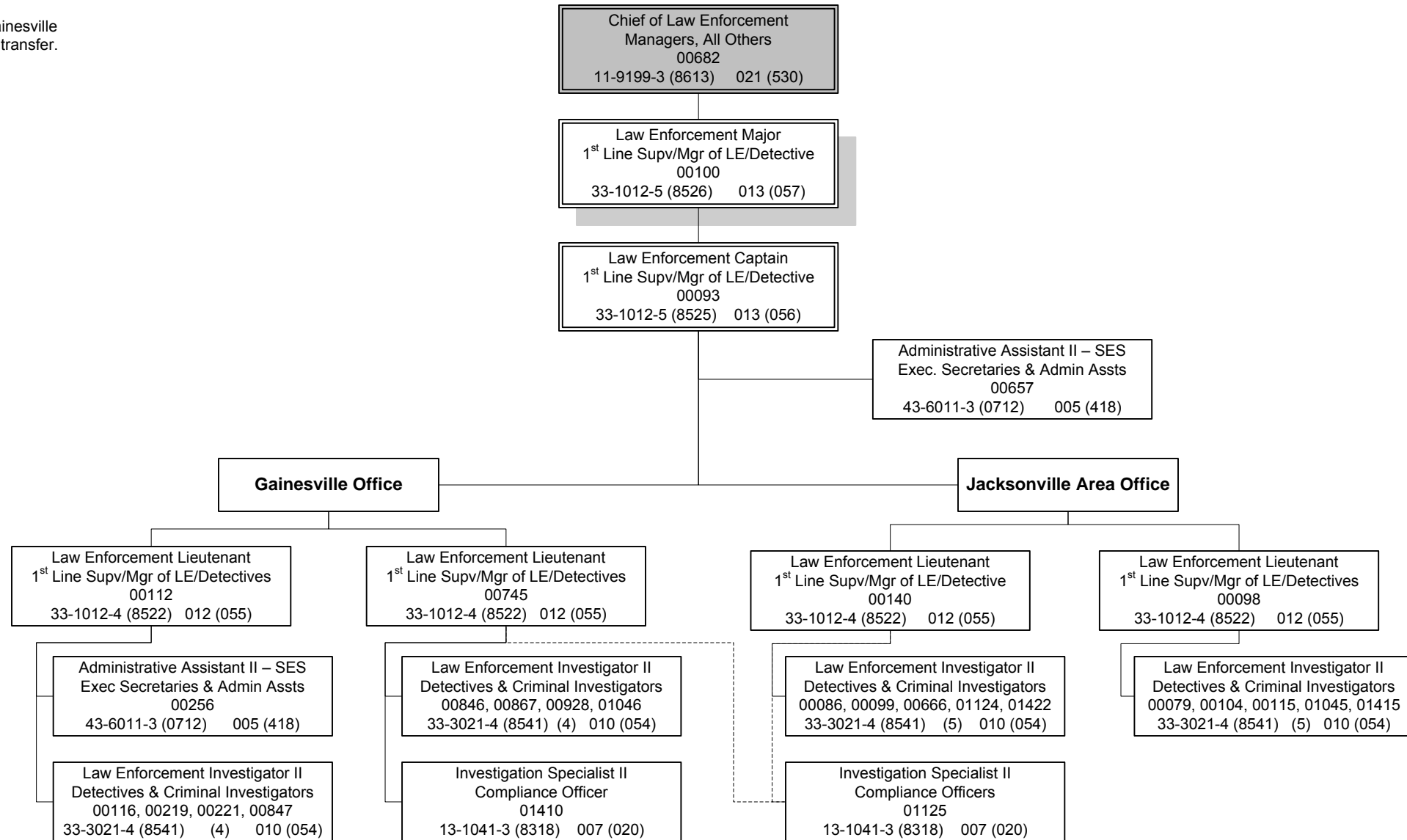


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Northeast Region:
 Gainesville 06 01
 Jacksonville 06 13

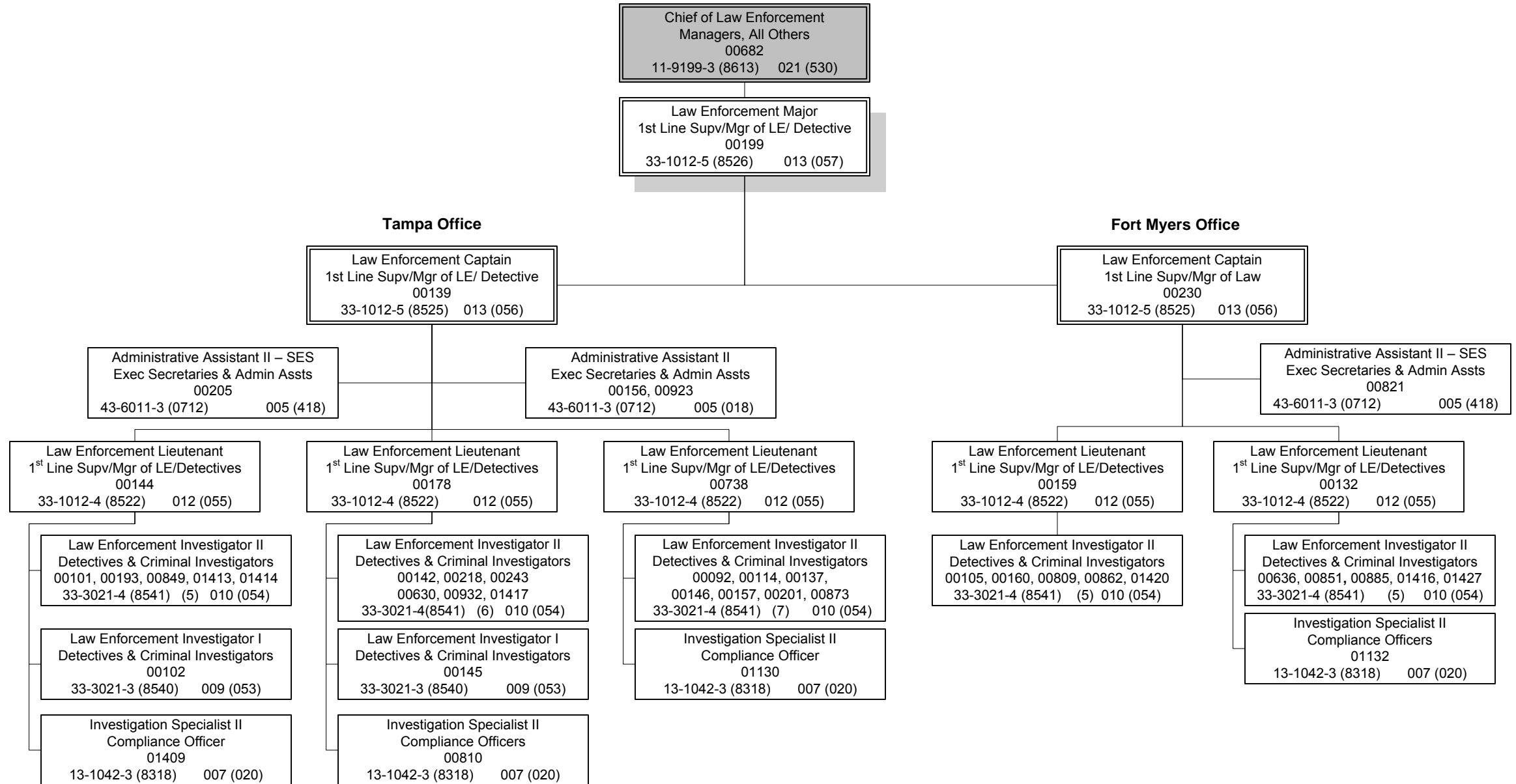
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northeast Region
Jacksonville & Gainesville District Offices

Current: 6-30-08
 Last Updated: 4-08-08

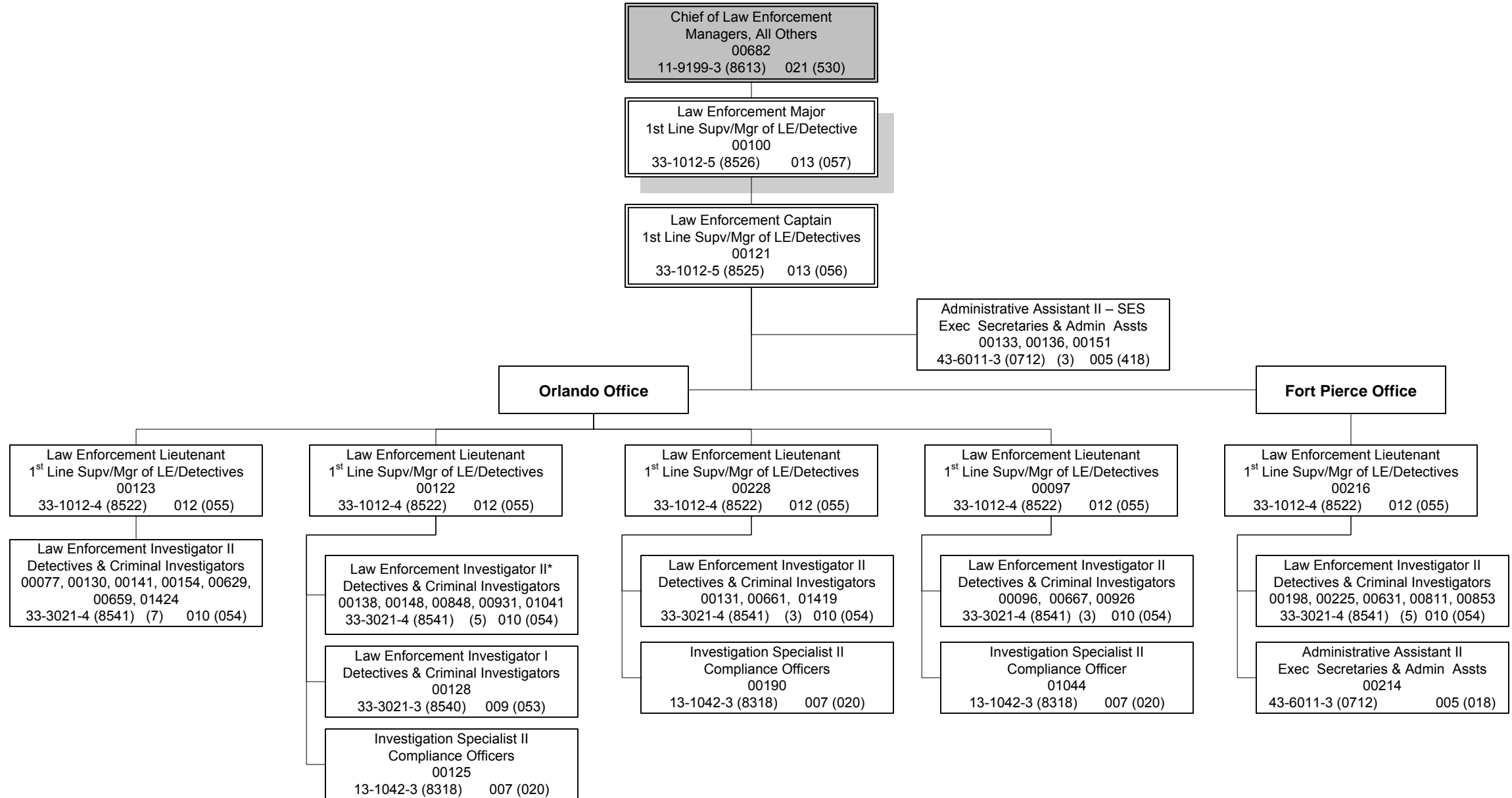
Position 01125 reporting to Gainesville
 Lt. pos. 00745 pending official transfer.



Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – West Central Region
Tampa & Fort Myers District Offices



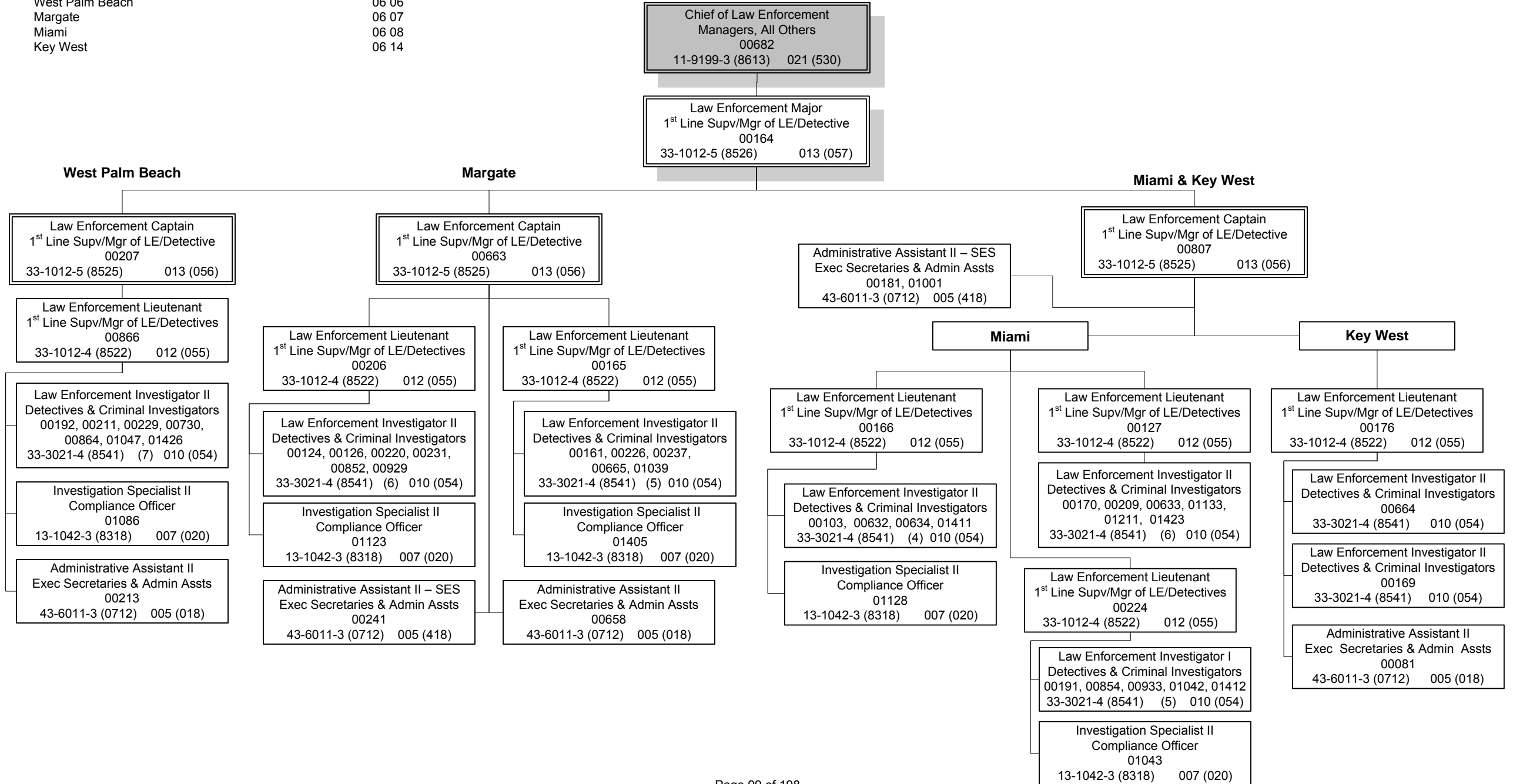
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – East Central Region
Orlando & Fort Pierce District Offices



Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Southern Region:
 West Palm Beach 06 06
 Margate 06 07
 Miami 06 08
 Key West 06 14

Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Southern Region
Miami, Key West, Margate, &
West Palm Beach District Offices

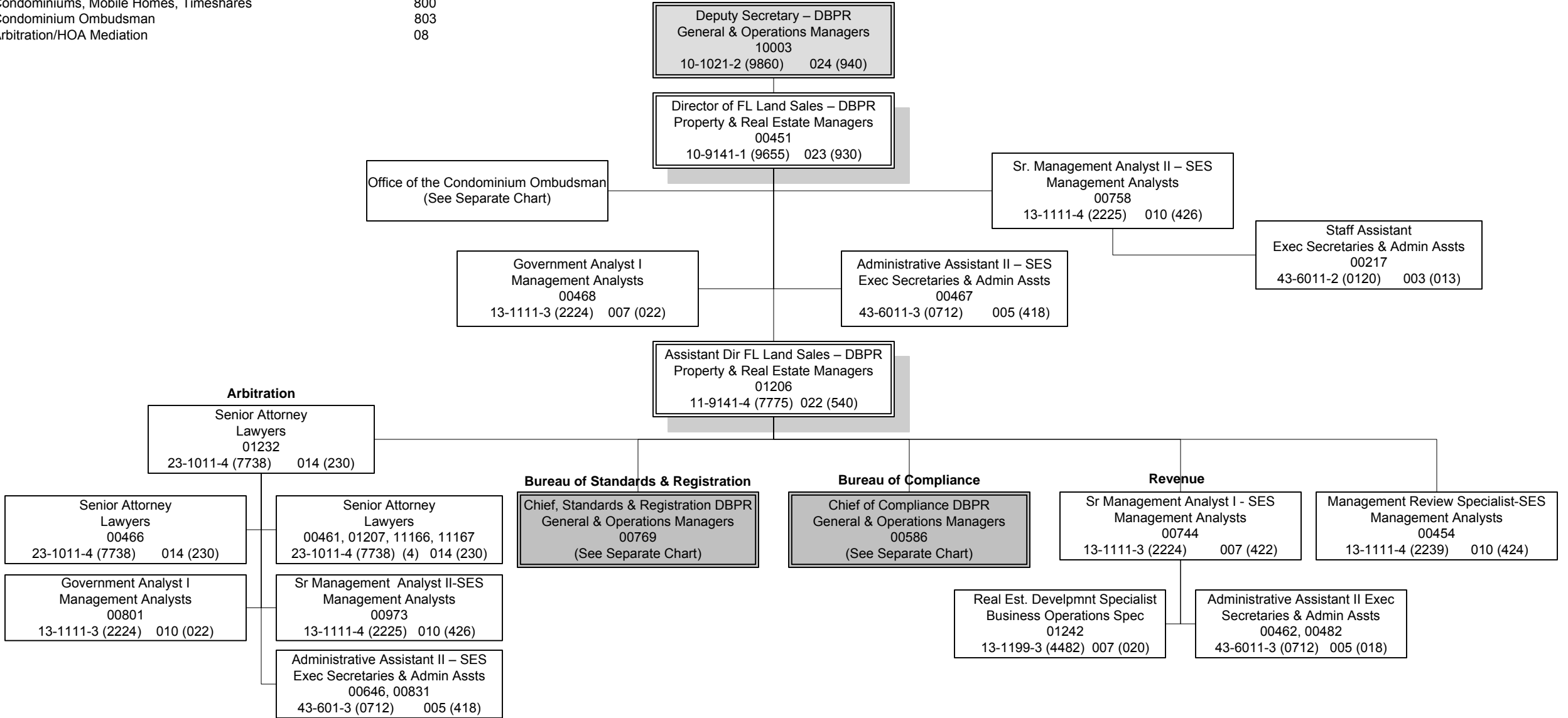
Current: 6-30-08
 Last Updated: 4-08-08



Department of Business & Professional Regulation 79
 Division of Florida Land Sales, Condominiums & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Division of Florida Land Sales, Condominiums & Mobile Homes Director's Office

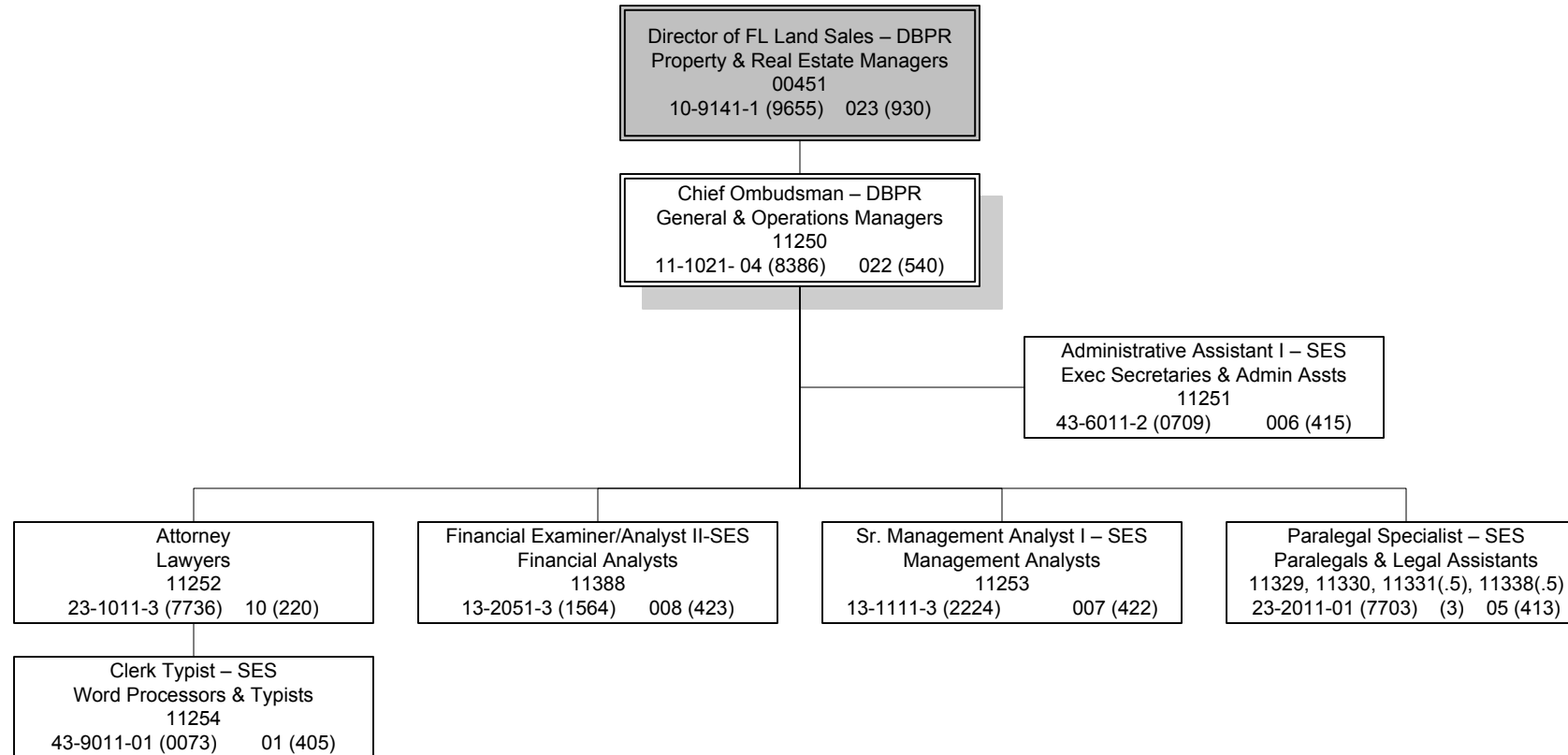
Current: 6-30-08
 Last Updated: 6-09-08



Department of Business & Professional Regulation 79
 Division of Florida Land Sales, Condominiums & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Current: 6-30-08
 Last Updated: 6-09-08

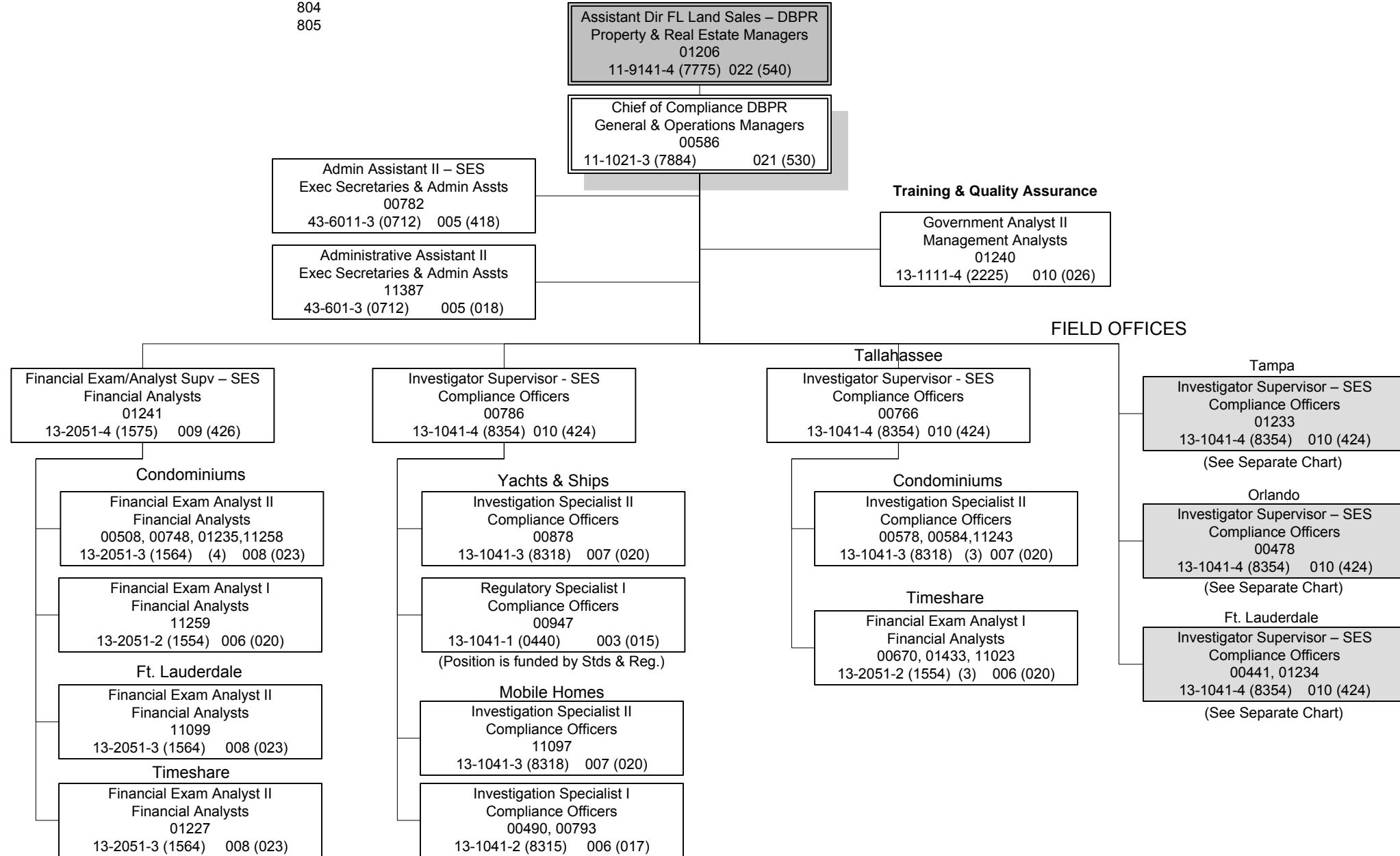
**Division of Florida Land Sales,
 Condominiums & Mobile Homes
 Office of the Condominium Ombudsman**



Department of Business & Professional Regulation 79
 Division of Florida Land Sales, Condominiums & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805

Division of Florida Land Sales, Condominiums & Mobile Homes Bureau of Compliance

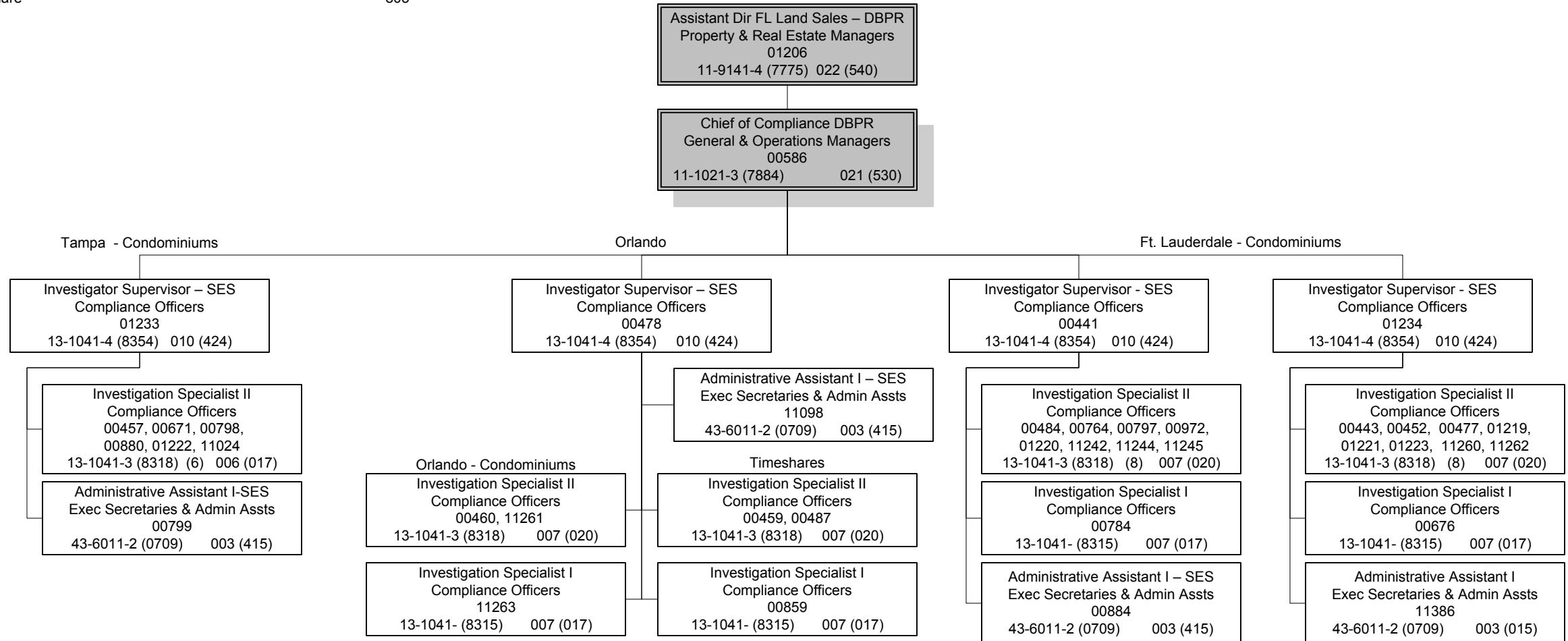
Current: 6-30-08
 Last Updated: 6-09-08



Department of Business & Professional Regulation 79
 Division of Florida Land Sales, Condominiums & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805

**Division of Florida Land Sales,
 Condominiums & Mobile Homes
 Bureau of Compliance Field Offices
 Tampa, Orlando, Ft. Lauderdale**

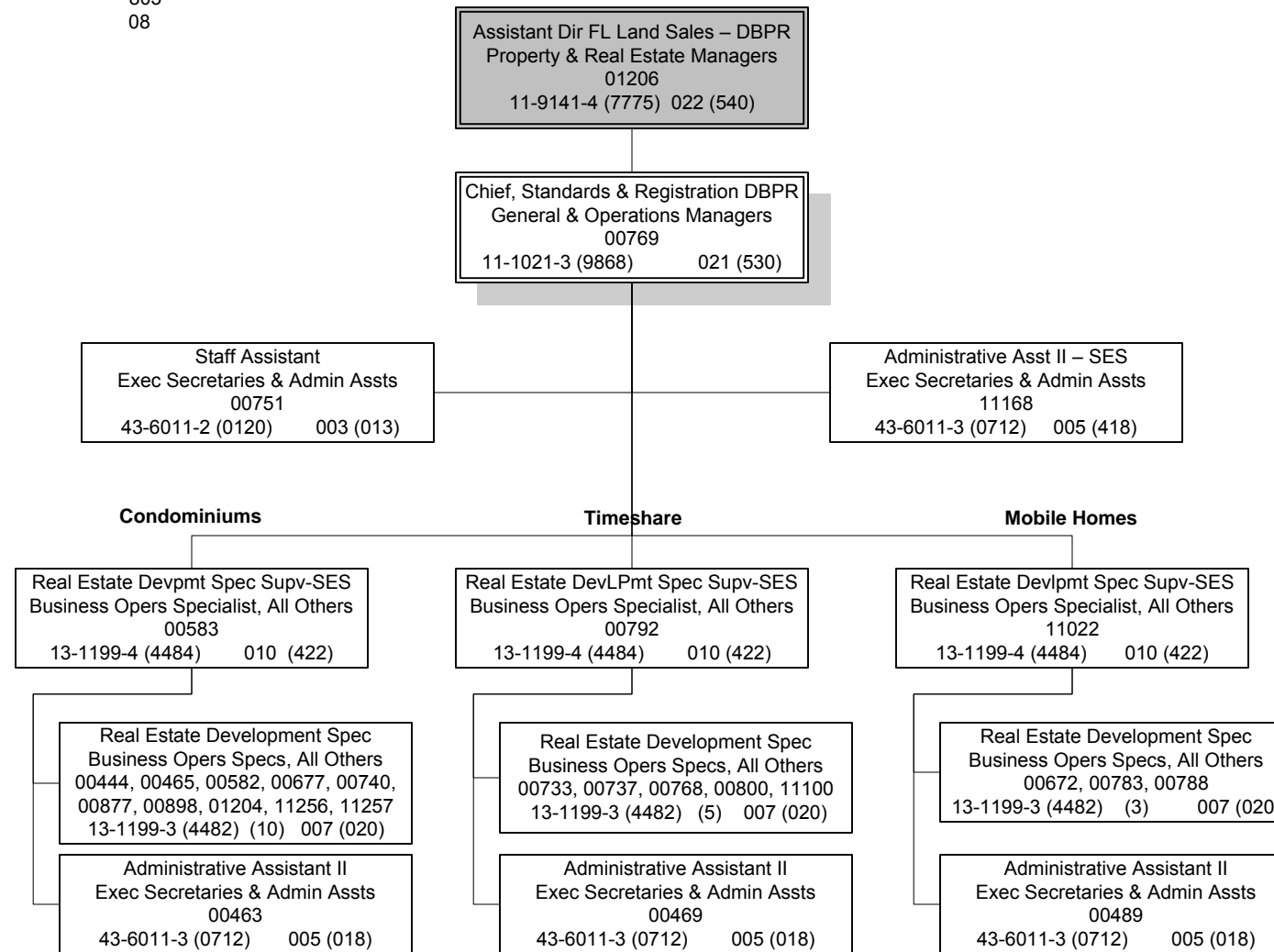
Current: 6-30-08
 Last Updated: 6-09-08



Department of Business & Professional Regulation 79
 Division of Florida Land Sales, Condominiums & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Division of Florida Land Sales, Condominiums & Mobile Homes Bureau of Standards & Registration

Current: 6-30-08
 Last Updated: 6-09-08



BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			144,301,724	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			(854,584)	0	
FINAL BUDGET FOR AGENCY			143,447,140	0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Licensure/Revenue * Number of transactions processed		773,165	4.27	3,302,097	
Protect Boxers * Number of scheduled boxing and kickboxing/mixed martial arts rounds.		2,571	239.12	614,778	
Call Center * Number of calls, emails, public contacts		1,452,895	4.19	6,085,199	
Central Intake - Initial Applications * Number of initial applications processed		143,518	32.11	4,608,087	
Central Intake - Renewals * Number of renewals processed		499,346	1.60	798,258	
Testing * Number of candidates tested		63,060	57.89	3,650,749	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		5,568	214.20	1,192,640	
Board Of Architecture And Interior Design * Number of enforcement actions		1,264	415.54	525,239	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		3,896	493.13	1,921,219	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		8,385	85.60	717,730	
Compliance And Enforcement Activities * Number of enforcement actions.		149,405	95.12	14,211,139	
Laboratory Services * Number of blood and urine samples tested.		47,893	49.28	2,360,000	
Standards And Licensure Activities * Number of licensees		842,839	16.42	13,838,679	
Tax Collection And Auditing * Number of audits conducted.		81,383	24.54	1,997,092	
Cardrooms * Number of audits conducted.		19	4,079.11	77,503	
Pari-mutuel Number Of Slot Applications Processed * Number of Slot Applications Processed		4,169	1,789.27	7,459,447	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		148,045	139.11	20,595,038	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		4,962	296.63	1,471,893	
Food Service And Tenant/Landlord Education And Training * Educational packets distributed, web hits, and training seminars/workshops conducted		155,117	6.56	1,017,397	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		81,228	12.08	981,224	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		48,280	8.36	403,527	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		85,075	238.87	20,321,983	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		37,002	135.87	5,027,610	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		91,257	95.12	8,680,220	
Compliance And Enforcement Activities - Land Sales * Number of compliance actions/complaints closed.		589	35.25	20,760	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of compliance actions.		459	390.00	179,008	
Compliance And Enforcement Activities - Timeshare * Number of compliance actions.		3,702	230.92	854,849	
Compliance And Enforcement Activities - Condominiums * Number of compliance actions.		43,757	110.38	4,829,747	
Compliance And Enforcement Activities - Mobile Homes * Number of compliance actions.		5,314	56.13	298,274	
Homeowners' Associations * Number of compliance actions.		203	1,106.04	224,526	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		2,113	310.04	655,124	
Standards And Licensure Activities - Land Sales * Permanent filings processed.		150	120.01	18,001	
Standards And Licensure Activities - General Regulation (yacht And Ship) * Permanent licenses processed.		3,874	23.19	89,820	
Standards And Licensure Activities - Timeshare * Permanent filings processed.		2,272	245.53	557,850	
Standards And Licensure - Condominiums * Permanent filings processed.		52,572	25.71	1,351,871	
Standards And Licensure - Mobile Homes * Permanent filings processed.		4,988	46.91	234,014	
TOTAL				131,172,592	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				4,879,903	
REVERSIONS				7,394,718	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				143,447,213	

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.

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Internal Audit Report No. 06-07-02 dated 12/06/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Farm Labor Program</p>	<p>COMPLIANCE PROCESS - FINDING 1</p> <p>Opportunities exist to improve the internal procedures regarding the compliance process.</p> <p><i>We recommend that the Division: (1) Update and develop more detailed internal procedures regarding the compliance process. These internal procedures should include, but not be limited to, the following: Appropriate approval of Farm Labor Program internal procedures by management within the Farm Labor Program or the Division of Regulation; Review and update, as necessary, all forms and documents utilized by Farm Labor Program personnel, including the Farm Labor Compliance Inspection Form; and Periodic revisions of these updated procedures and appropriate training of Farm Labor Program personnel to ensure more thorough and complete enforcement activities.</i></p>	<p>The most recent approval by management of the internal procedures used by the Farm Labor Program occurred in May 2004. Within the next 90 days, the Division anticipates that a periodic review of the enforcement procedures will be complete. The Division of Regulation conducted an in depth process review in the Fall of 2006 as part of the migration/integration of the Farm Labor Program onto LicenseEase. The culmination of that process review and migration was a formal training program for all Farm Labor investigators in December 2006. Prior to the commencement of this audit, management had undertaken an informal review of the existing forms and documents utilized by the Farm Labor Program personnel. Obsolete and outdated forms will be retired within the next 90 days or as soon as practicable as allowed by law. In addition, the Division has recently conducted informal training related to Farm Labor LicenseEase</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Internal Audit Report No. 06-07-02 dated 12/06/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Farm Labor Program</p>	<p><i>(2) Develop a quality assurance program to ensure compliance with all necessary elements of the updated Farm Labor program compliance process, including periodic testing of completed Farm Labor Compliance Inspection Forms.</i></p> <p>REGISTRATION/TESTING AND REVENUE COLLECTION PROCESS - FINDING 2</p> <p>Opportunities exist to improve the internal procedures regarding the registration/testing and revenue collection process.</p> <p><i>We recommend that the Division: (1) Update and develop more detailed internal procedures regarding the registration/testing and revenue collection process. These procedures</i></p>	<p>business process for certain impacted employees outside of the Farm Labor program. In addition, the Division recently received approval to conduct Farm Labor Program enforcement training during the first quarter of 2008. In November 2007, it is anticipated that the Division of Regulation will be adding an additional employee whose job duties include the development of quality assurance methods to be implemented throughout the Division.</p> <p>The registration and testing function, as well as the revenue collection process was transitioned to the Division of Service Operations effective July 1, 2007. A service level agreement for the two Divisions is pending with the Division of Regulation providing Tier-N-type services in support of the Division of Service Operations.</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Internal Audit Report No. 06-07-02 dated 12/06/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Farm Labor Program</p>	<p><i>should include, but not be limited to the following: Specifying the relevant job duties and responsibilities of all employees that perform registration/testing and revenue collection activities; providing for the adoption of pre-numbered receipts to be given to registration/testing customers, with appropriate controls over these receipts; setting forth rules to be followed in the event of unaccounted variances or theft of revenue; and periodic inventories of registration/testing supplies at Farm Labor Program field offices. (2) Develop a quality assurance program to ensure compliance with all necessary elements of the updated Farm Labor program registration/testing and revenue collection internal processing procedures.</i></p> <p>PERFORMANCE MEASURES - FINDING 3</p> <p>Opportunities exist to review the performance measures of the Farm Labor Program.</p>	<p>The registration and testing function has been transitioned to the Division of</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Internal Audit Report No. 06-07-02 dated 12/06/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Farm Labor Program</p>	<p><i>We recommend that the Division: (1) Evaluate the performance measures utilized to determine if registration/testing responsibilities of Farm Labor Program personnel should be included as a performance measure. (2) Work towards ensuring greater reliability of reported data by using information obtained from the LicenseEase database system.</i></p>	<p>Service Operations. A service level agreement for the two Divisions is pending with the Division of Regulation providing Tier-N-type services in support of the Division of Service Operations.</p>	
<p>Internal Audit Report No. 06-07-03 dated 12/10/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Child Labor Program</p>	<p>ENFORCEMENT PROCESS – FINDING 1</p> <p>Opportunities exist to improve policies and procedures regarding the enforcement process.</p> <p><i>We recommend that the Division: (1) Update and implement detailed policies and procedures regarding the processing of all complaints. This updated policy and procedure should set forth all necessary documentation.</i></p>	<p>The Child Labor Administrator will implement a quality assurance program that will require a sampling of case documents of each investigator to ensure all of the required documents are being maintained in the field files. The quality</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Internal Audit Report No. 06-07-03 dated 12/10/07</p>	<p>06/30/08</p>	<p>Audit of the Division of Regulation – Child Labor Program</p>	<p><i>included in the complaint files, LicenseEase database requirements, and updated processing time requirements. (2) Initiate a quality assurance program that periodically tests completed complaints processed by the Program for the inclusion of all necessary elements and compliance with the adopted policy and procedure.</i></p> <p>PERFORMANCE MEASURES – FINDING 1</p> <p>Opportunities exist to review the performance measures of the Child Labor Program.</p> <p><i>We recommend that the Division: (1) Evaluate the current performance measures utilized to determine if additional measures regarding waiver and permit activities should be adopted; (2) Work toward ensuring greater reliability of reported data by using information obtained from the LicenseEase database system.</i></p>	<p>assurance initiative will become functional not later than March 1, 2008. NOTE: The Division anticipates migrating into a paperless environment within the next calendar year. As documents become electronic, case files will become more readily available for review.</p> <p>The Child Labor Section provides management with an annual plan and sets productivity measures for major program areas including Waivers and Permits-to-hire in the Entertainment Industry. This office will consider these program components for inclusion into the Division’s Long Range Program Planning (LRPP) Goals when the new goals/measures are developed.</p> <p>The Division will continue to refine data retrieval from LE to provide reports for management review and to enhance reliability of data reported. The Division</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

DIRECTOR OF AUDITING: RON FERGUSON

BUDGET ENTITY: DIVISION OF REGULATION

TELEPHONE: (850) 414-6705

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Internal Audit Report No. 06-07-03 dated 12/10/07	06/30/08	Audit of the Division of Regulation – Child Labor Program		will have all reportable LE data available not later than March 1, 2008.	

Office of Policy and Budget – July, 2008

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

DIRECTOR OF AUDITING: RON FERGUSON

BUDGET ENTITY: DIVISION OF ALCOHOLIC BEVERAGES
& TOBACCO

TELEPHONE: (850) 414-6705

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Internal Audit Report No. 07-08-01 dated 03/27/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Alcoholic Beverages and Tobacco – Bureau of Law Enforcement</p>	<p>ENFORCEMENT – FINDING 1</p> <p>Opportunities exist to improve policies and procedures regarding monitoring and recording of agent training and law enforcement certification.</p> <p><i>We recommend that the Division: Develop detailed written procedures regarding the recording and maintenance of training records as well as monitoring of law enforcement certification on Florida Department of Law Enforcement’s Automated Tracking Management System. These procedures could be addressed in the Bureau’s Training/Staff Development Policy or provided in a desktop manual for the Senior Management Analyst II position.</i></p> <p>FINDING 2</p> <p>Opportunities exist to improve policies and procedures regarding oversight and accountability of Bureau owned agent equipment.</p>	<p>The Bureau of Law Enforcement acknowledges the recommendations and will submit a recommended revision to Policy & Procedure Directive 2.03, Training/Staff Development, to incorporate specific provisions/sections that outline the maintenance of training records as well as procedures to monitor law enforcement certifications; via Florida Department of Law Enforcement’s ATMS database. Corrective action is in process with an anticipated completion date of April 30, 2008.</p> <p>The Bureau of Law Enforcement acknowledges the recommendations and is in the process of drafting a new Policy & Procedure Directive detailing the</p>	

Office of Policy and Budget – July, 2008

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Internal Audit Report No. 07-08-01 dated 03/27/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Alcoholic Beverages and Tobacco – Bureau of Law Enforcement</p>	<p><i>We recommend that the Division: Develop a policy on the issuing of law enforcement equipment to agents as well as the maintaining of the equipment storage room in Tallahassee headquarters. The Bureau should also develop detailed procedures or manuals regarding the precise steps that should be followed when issuing equipment. These procedures should also include the duties and responsibilities of the Bureau employee that issues this equipment and maintains the storage room.</i></p> <p>FINDING 3</p> <p>Opportunities exist to improve oversight and accountability of Bureau owned law enforcement equipment.</p> <p><i>We recommend that the Division: Develop quality assurance activities to ensure that accurate inventories of Bureau owned law enforcement equipment exists in the statewide</i></p>	<p>bureau’s policy and procedures regarding bureau-issued equipment. The recommended Policy & Procedure Directive will outline the centralized process of receiving, issuing, inventorying and returning bureau-issued equipment and will specify the duties and responsibilities of the employees involved in the process to include the employee(s) that issues the equipment and maintains the centralized database and equipment storage room. Corrective action is in process with an anticipated completion date of April 30, 2008.</p> <p>The Bureau of Law Enforcement acknowledges the recommendations and after completing a preliminary analysis of the issues pertaining to the management of bureau-issued equipment the function was restructured and direct oversight was reassigned. Additionally, the bureau is currently creating a new centralized asset management database to better track and account for all bureau-owned equipment</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Internal Audit Report No. 07-08-01 dated 03/27/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Alcoholic Beverages and Tobacco – Bureau of Law Enforcement</p>	<p><i>database as well as the equipment stored in the Tallahassee headquarters storage room. These quality assurance activities could include randomly selecting agents at designated times for law enforcement equipment inventories and performing random inventories of the Tallahassee headquarters storage room. These activities should reduce the risk associated with the safeguarding of Bureau property.</i></p>	<p>issued and stored.</p> <p>The central storage and inventory system was restructured to enhance accountability and to simplify the tasks of receiving, inventorying and issuing bureau equipment. A complete inventory of the central storage room was conducted, and completed February 12, 2008. The bureau is also in the process of completing and verifying a statewide inventory of all bureau-owned equipment issued to each individual law enforcement officer, and located in each field office.</p> <p>Individual inventories will be entered into the new centralized database. Once entered and verified, each individual inventory will be forwarded to the applicable officer/office for confirmation.</p> <p>Provisions specifying the frequency of complete inventories and inspections will be incorporated into the new Policy & Procedure Directive, as referenced in Finding 2 regarding bureau-issued</p>	

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<p>Internal Audit Report No. 07-08-01 dated 03/27/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Alcoholic Beverages and Tobacco – Bureau of Law Enforcement</p>		<p>equipment. Provisions will include: Specific responsibilities and procedures governing the receipt, issuance, return and disposition of bureau-issued equipment; the frequency of complete inventories and inspections of equipment issued to each officer; and the frequency of complete inventories of the central storage room and other storage locations.</p> <p>Random inventories and inspections of bureau-issued equipment is a component of the office inspection process. The office inspector will conduct, by random selection of officers, complete and/or partial inventories of bureau-issued equipment during office inspections. Corrective action is in process with an anticipated completion date of April 30, 2008.</p>	

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<p>Internal Audit Report No. 07-08-02 dated 05/16/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Service Operations, Customer Contact Center</p>	<p>TELEPHONE INQUIRIES – FINDING 1</p> <p>Changes made within the Center have resulted in process efficiencies.</p> <p><i>We recommend that the Division: Continue to explore changes to achieve greater efficiencies with respect to the quantity of calls processed by call agents.</i></p> <p>FINDING 2</p> <p>Methods of monitoring customer service levels provided by call agents have improved.</p> <p><i>We recommend that the Division: (1) Develop and implement detailed procedures regarding the activities performed by the QA Team to assess the quality of customer service provided by call agents; (2) Explore additional changes that may be made to more fully assess the quality of customer service offered by call agents in response to</i></p>	<p>SLA(s), FAQ(s) and CCC processes are being reviewed for improvement to allow for greater efficiency and more expedient responses to customer, which will result in an increase of calls answered.</p> <p>Procedures have been developed, written and are now in place for call monitoring, email monitoring and Customer Service Surveys improving the ability to assess quality of customer service provided. Recommendation was made by the CCC Bureau Chief several months ago to explore options for call recording. Recording system options were explored and one quote obtained but to date approval has not been granted to move forward.</p>	

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<p>Internal Audit Report No. 07-08-02 dated 05/16/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Service Operations, Customer Contact Center</p>	<p><i>telephone inquiries, such as the use of automatic call recording.</i></p> <p>EMAILS – FINDING 1</p> <p>Changes have been made within the Center which resulted in efficiencies in processing the volume of email inquiries.</p> <p><i>We recommend that the Division: (1) Continue to explore changes to achieve greater efficiencies with respect to the processing of email inquiries; (2) Develop and implement detailed procedures regarding the activities of the Email Team and; (3) Develop procedures to monitor the quality of email responses. These monitoring activities could be performed by the QA Team.</i></p>	<p>Changes are fluid and on an as needed basis regarding the handling of email. Changes occur as email volume increases and decreases; to keep up with the demand. Additional hours are granted as the need increases and RSIII Call Agents whom are normally not assigned email, are included in the disbursement of email work load. Hours are reduced as it decreases. Email team is currently working on same day email responses. Email procedures were developed in 2007 when the determination to create an email team was made. The email team procedures are attached. Procedures for Quality Analyses of email responses have been established and implemented.</p>	

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<p>Internal Audit Report No. 07-08-02 dated 05/16/08</p>	<p>06/30/08</p>	<p>Audit of the Division of Service Operations, Customer Contact Center</p>	<p>INTERACTION WITH OTHER DEPARTMENTAL ENTITIES THROUGH AGREEMENTS – FINDING 1</p> <p>The Agreements governing customer service responsibilities between the Center and the various entities are not current.</p> <p><i>We recommend that the Division: (1) Update Agreements between the Center and all entities availing themselves to its services as prescribed within the Agreements; (2) Update and develop detailed policies and procedures regarding the customer service obligations between the Center and the corresponding entities within the Department availing themselves to its services for all elements not detailed within the Agreements. These policies and procedures should be updated as necessary.</i></p>	<p>Service Level Agreements (SLA) are currently under review. An updated SLA between CIU/CCC has recently been finalized and a copy is provided. CCC is still awaiting updates of SLA(s) from other divisions. As the remaining divisions update their SLA(s) and FAQ(s) to provide the CCC with the necessary tools to assist mutual customers, the CCC intends to update and expand the Standard Operating Procedures Manual (SOP). The expanded SOP is to include the SLA(s) as well as policies and procedures not captured elsewhere. The intent is to make the SOP a living document.</p>	

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>	<p>FINDING 1</p> <p>In our prior audit, we recommended that the Department amend its written policies and procedures to facilitate more effective oversight of elevator safety inspections. Our current audit disclosed that the Department had made progress toward resolving these issues; however, written policies and procedures had not been adopted as of May 2007.</p> <p><i>We recommend the Department update its written policies and procedures to reflect current practices. We also recommend the Department periodically monitor and evaluate the effectiveness with which the procedures minimize risks associated with the operation of elevators.</i></p>	<p>The Department of Business and Professional Regulation is charged with enforcing and regulating the provisions of the State’s Elevator Safety Act, and beginning in FY2005/2006, the Bureau has worked diligently to re-engineer its operations to meet the Auditor General Report #2006-075 audit recommendations.</p> <p>In response to the recommendation of preliminary and tentative Finding #1 that the Department update its written policies and procedure to reflect current practices and periodically monitor and evaluate the effectiveness with which the procedures minimize risks associated with the operation of elevators, the following applies: The Bureau of Elevator Safety (Bureau) implemented a systems approach to improving daily operations and currently has pilot procedures in place to monitor the quality of elevator inspections and reports, improve licensing of inspectors, and to enforce</p>	

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>		<p>the owner’s responsibility for inspection and licensing compliance.</p> <p>Since July 2005, many changes have been initiated in response to the audit. The staff has identified ‘best practices’, designed and distributed new oversight forms, updated monitoring procedures, reviewed outcomes for effectiveness, and received feedback from stakeholders to incorporate in the redesign. Examples of some of the positive outcomes resulting from these changes are as follows: Improved daily reporting and weekly monitoring to achieve a rate of 6%; Increased licensing compliance to achieve a rate of 94% - best ever; and Reduced delinquencies through new enforcement notices and warnings.</p> <p>Also, as recommended by the audit, the Bureau now receives an inspection report for every visit by a state inspector and a report for every oversight monitoring inspection – effective July 1, 2005. This monitoring effort also includes a comparison of violations cited to determine accuracy or possible follow-up</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

DIRECTOR OF AUDITING: RON FERGUSON

BUDGET ENTITY: DIVISION OF HOTELS AND RESTAURANTS

TELEPHONE: (850) 414-6705

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>		<p>required. Also, the practice of accepting owner correction letters was discontinued. A completed inspection report with no uncorrected violations is required to issue a valid certificate of operation.</p> <p>In preparation for Bureau activities as a result of the audit, an action plan was developed in August 2005, to begin the development of new and/or revised operating procedures to meet the anticipated Audit Findings. Also, in December 2005 and March 2006, procedures were distributed to contracted jurisdictions developed to improve oversight operations and to institute timely monitoring. They were incorporated as business practices and will be finalized in formal policy and procedures in the near future.</p> <p>During the last 24 months, the Bureau has drafted, reviewed, and revised operations and support guidelines at least five times beginning in July 2005 and continuing through the period February 2007, in anticipation of having them</p>	

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>	<p>not maintain documentation of such reviews.</p> <p><i>We recommend that the Department make annual on-site monitoring visits to all local governments that have been delegated responsibility for elevator safety and, during the monitoring process, review accident reports and follow-up investigations. We also recommend that the Department document its review of all activity reports, including results of the reviews and actions taken.</i></p>	<p>each delegated authority, audit recommendations for monitoring process, Monthly Activity Reports, and to distribute revised copies of the <i>Inspection Oversight and Contract Monitoring Procedure Manual</i> which outlines the monitoring process. Future plans to implement quarterly on-site monitoring visits were also discussed. Additionally, the format for submitting the contracted jurisdiction monthly activity report was standardized at the September 2005 meeting. To date, the Bureau has chaired quarterly meetings through August 2, 2007.</p> <p>As of this response, the City of Miami Beach is the only contracted jurisdiction that has not received a quarterly monitoring visit and is scheduled for review November 27-30, 2007. Miami-Dade County and the City of Miami are in the process of finalizing their inspection follow-up results from recent monitoring visits. Broward County and the Reedy Creek Improvement District visits were completed successfully. To assure timely reviews, the Bureau anticipates scheduling a full-time</p>	

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>		<p>Inspector to monitor the City of Miami and Miami Beach, and the counties of Broward and Miami-Dade in the near future.</p> <p>Prior to this audit, the scope of the Bureau’s review of the Monthly Activity Report was limited to data anomalies such as, unexplained decreases in the number of units in their inventory and decreases in inspections performed from previous reports. Recent reviews of accidents reported indicate there may be inconsistent follow-up at the local program level. Note: effective August 2, 2007 the representatives of each contracted jurisdiction were requested to submit hardcopy accident reports and investigations, along with the monthly activity report, for the Bureau to review. In the future, reviews will be documented, along with actions taken, if necessary. The Bureau will continue to revise its procedures, along with the addition of inspectors assigned the primary task of providing full-time oversight, a recent change made possible by new positions within the Bureau.</p>	

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>	<p>FINDING 3</p> <p>In our prior audit, we recommended that the Department take actions to encourage the timely submission of complete accident reports. We also recommended that the Department analyze the accident report information received and implement strategies or regulatory actions to minimize the risk of accidents. We found in our current audit that the Department did take some actions to encourage and complete accident reports. However, we found that the Department was not enforcing a statutorily required fine for failure to submit timely accident reports, and the Department was not utilizing information in accident reports to determine trends and related regulatory responses.</p> <p><i>We again recommend that the Department analyze submitted accident reports and data. We also recommend that the Department enforce the fine</i></p>	<p>In response to the recommendation of preliminary and tentative Finding #3 that the Department analyze submitted accident reports and data. We also recommend that the Department enforce the fine imposed by Florida Statutes for failing to submit timely accident reports, the following applies: In keeping with this audit finding, in February 2007 the Bureau released a comprehensive accident reporting form with 41 data points available to identify equipment and rider behavior in relation to accidents and provide future trends for analysis. As data from this new report is accumulated, the Bureau will be able to document, review, compare similarities, and recommend actions to be taken.</p> <p>Section 399.125, F.S. allows for a fine to be imposed in the event accident reports are not submitted timely. On September 26, 2006, as part of a department-wide service pack (enhancement) to LicenseEase, the capability to capture</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

DIRECTOR OF AUDITING: RON FERGUSON

BUDGET ENTITY: DIVISION OF HOTELS AND RESTAURANTS

TELEPHONE: (850) 414-6705

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<p>Auditor General Report No. 2008-0031 dated November 2007</p>	<p>06/30/08</p>	<p>Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up</p>	<p><i>imposed by Florida Statutes for failing to submit timely accident reports.</i></p>	<p>the postmark date was initiated to identify whether the accident report was submitted within the five day requirement. This date is important, as it will drive the enforcement process and possible fines.</p> <p>Also, in mid-August 2007, the Bureau submitted revised language for Section 399.049, F.S. for FY2008/2009 to strengthen disciplinary actions the Bureau may impose against each identified certificate holder that fails to comply with the provisions of this chapter.</p> <p>It is important to note that as a result of this audit, the level of awareness concerning accidents, particularly for escalators, has expanded throughout the industry. Bureau emphasis on timely reporting and the need to minimize the owner’s risk from accidents has prompted industry inspection firms to acquire the necessary test equipment to perform the required annual safety tests.</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

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Auditor General Report No. 2008-0031 dated November 2007	06/30/08	Operational Audit – Elevator Safety Inspections Prior Audit Follow-Up		The Bureau will continue to focus its efforts on statewide outreach and communication to improve accident reporting compliance, especially timeliness of reports and use of the revised form.	

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<p>Auditor General Report No. 2008-181 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Distribution Of Alcoholic Beverage License Taxes To Counties And Municipalities</p>	<p>FINDING 1</p> <p>The Division did not have effective controls in place to ensure the accuracy or completeness of the LicenseEase data used in the distribution process.</p> <p><i>We recommend that the Division: Take actions to detect and correct inaccurate license holders’ business location designations recorded in LicenseEase; Revise the current beverage license application to more clearly communicate the party that is responsible for properly identifying the business location and; Adopt other procedures to more reasonably ensure LicenseEase data validity. At a minimum, the procedures should address the following: Completeness of applications received; Capture of all changes in license holders’ business location designations resulting from newly incorporated municipalities and annexations and; Documentation and proper authorization of changes made to LicenseEase license records.</i></p>	<p>The Bureau will continue to focus its efforts on statewide outreach and communication to improve accident reporting compliance, especially timeliness of reports and use of the revised form.</p> <p>We agree with this finding. The current license application has a section to be completed by the zoning authority governing the applicant. If no zoning information is required, the location designation is left incomplete, and the license processor is responsible for determining the municipality designation for the license. This can cause inaccurate or incomplete information to be entered into the licensing database and cause an incorrect fee distribution for that license. The Division is revising their application to include a section for the license applicant to include the municipality</p>	

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<p>Auditor General Report No. 2008-181 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Distribution Of Alcoholic Beverage License Taxes To Counties And Municipalities</p>	<p>FINDING 2</p> <p>Adjustments made during the calculation of the amounts to be distributed were not fully documented.</p>	<p>required that all adjustments to our database records initiated by the cities and counties be in writing, either by email or formal letter. We will develop written procedures for making any adjustments to our database. These procedures will include detailed requirements for the initiation, authorization, and recording of all adjustments to LicenseEase and our AB&T Distribution Database. As part of the procedures, we will develop a standard form to be used during the entire process, from initiation to final review, to document and track the changes made to the records.</p>	

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<p>Auditor General Report No. 2008-181 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Distribution Of Alcoholic Beverage License Taxes To Counties And Municipalities</p>	<p><i>We recommend that the Division: Adopt a standardized form to document and control adjustments made through the Database. Each standardized form should include a unique identifying number to provide a means to account for and control the adjustment; Create control accounts to facilitate corrections of over- and underpayments of distribution amounts; Implement procedures to address and correct errors in distributions; Maintain copies of all key documents used to support the distribution process.</i></p>	<p>We agree with this finding. The Division has not utilized a standard form to document and control adjustments made to the databases, nor have we used a unique identifying number for those adjustments. Written procedures are being developed for making any adjustments to our databases, to include detailed requirements for the initiation, authorization, and recording of all adjustments to LicenseEase and our AB&T Distribution Database. A tracking form will be utilized during the entire process, from initiation to final review, and will be retained as documentation for the adjustments. The tracking form will include a unique identifier for each adjustment, along with the name of the initiator, authorizer, recorder, and reviewer of each adjustment. In June 2007, the Division developed a Crystal Reports tool that identifies carry-forward adjustments for the distribution database. This is recognized as an interim resolution of the issue, and the running of this report each quarter will be part of our written procedures. A major enhancement to the existing distribution</p>	

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<p>Auditor General Report No. 2008-181 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Distribution Of Alcoholic Beverage License Taxes To Counties And Municipalities</p>	<p><i>We recommend that the Division: Redesign its distribution process workflow to eliminate these incompatible duty assignments.</i></p> <p>PRIOR AUDIT FINDING</p> <p>The Department has yet to complete an annual review of the data integrity, reliability, and security over its Single Licensing System.</p> <p><i>We recommend that annual reviews of Single Licensing System data integrity, reliability, and security be performed.</i></p>	<p>developed that will give some of the duties to Bureau of Licensing employees, thus accurately segregating the duty assignments. It is anticipated that this can be accomplished by June 30, 2008.</p> <p>As stated, the Department does concur with the recommendation. However, as stated previously in the Department’s response to Auditor General Report 2007-010, although one review of the Single Licensing System regarding the data integrity, reliability, and security has not been performed, several procedures have been conducted to increase the integrity, reliability and security of the data as summarized below.</p> <p>In March 2004, the Department engaged the International Data Corporation (IDC) to conduct a risk assessment of information security practices and procedures which included the Single</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

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BUDGET ENTITY: DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO

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Office of Policy and Budget – July, 2008

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Auditor General Report No. 2008-181 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Distribution Of Alcoholic Beverage License Taxes To Counties And Municipalities</p>		<p>The Office of Inspector General’s approved audit plan for fiscal year 2006-2007 did include an audit regarding the Office of Technology and the areas of application software/network security with an emphasis on the Single Licensing System. The Office of Inspector General did engage with the Office of Technology on February 28, 2008 to evaluate agency access controls with an emphasis on the Single Licensing System. Fieldwork was begun in April of 2008, with an anticipated completion date of June 30, 2008. The Office of Inspector General plans to include further review of the Single Licensing System within the annual audit plan for fiscal year 2008-2009.</p> <p>The Department will continue to explore additional procedures to increase the integrity, reliability and security of the Single Licensing System data.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p>FINDING 1</p> <p>The Division did not adequately monitor its contractor’s manufacture, storage, and destruction of tax stamps.</p> <p><i>We recommend that the Department: Monitor Meyercord’s tax stamp production process. Monitoring procedures should include: Periodic site visits by Department personnel to Meyercord and; Performance of periodic reconciliations of production data and related analyses and investigations of significant variances.</i></p> <p>FINDING 2</p> <p>Controls over the Division’s district office tax stamp inventory vaults could be improved.</p> <p><i>We recommend that the Department: Implement policies and procedures to enhance vault security at its district offices.</i></p>	<p>We agree with this finding. The Bureau of Auditing has not made a site visit to the Meyercord stamp manufacturing plant, and has not reconciled their production records with stamp receipts. Our procedures are being revised to include the audit and analysis necessary to reconcile production data certified by Meyercord to the stamps received by the department. These procedures should be completed and the reconciliation practices in place by June 30, 2008. A site visit is planned for this fiscal year, and costs for such visits will be included in future budget allotments.</p> <p>We agree with this finding. All of our district offices do not currently have the capabilities of accessing a vault access log, and those that do not have the capabilities have not utilized the logs to monitor access to the stamp vaults. The Bureau of Auditing is working with the</p>	

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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p>FINDING 3</p> <p>District offices did not always perform required observations of the physical inventory counts of stamping agents.</p>	<p>three different alarm companies for the various district stamp vaults to obtain the vault access logs. The cost of upgrading the security services to include the access logs is being determined, and the capability for monitoring the access is being implemented. Written policies and procedures are being revised to include the proper issuance, use, and maintenance of vault security codes and the review of vault access logs. Field office inspections are being revised to include inspections and reviews of the cigarette vault access procedures to ensure that vault security is enhanced in each district office. The revised procedures and the office inspections will be fully implemented by June 30, 2008.</p> <p>Instate cigarette wholesalers are audited on a semi-annual basis, with a physical inventory taken at each warehouse. Unlike Florida based distributors, cigarette stamping agents located outside</p>	

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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p><i>We recommend that the Department: Perform inventory observations as required by Division procedures..</i></p>	<p>of Florida do not normally carry a stamped inventory of cigarettes for Florida. The cigarettes are stamped as needed for sales into Florida. With this lack of stamped inventory, and ever present budget constraints, the Bureau of Auditing has placed a lower priority on performing physical inventory observations at the out of state locations. However, the Bureau is now scheduling field visits to several of these locations within the fourth quarter of this fiscal year, and will schedule periodic visits in the future. During these audits, procedures for stamping Florida taxed cigarettes will be observed, and a review of their records will be conducted to assure that all cigarettes sold in Florida are being taxed and that the appropriate taxes are being submitted to the division. As these audits are performed, a determination will be made as to the frequency of future audits necessary to assure compliance by out of state wholesalers with Florida tax laws.</p>	

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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p>FINDING 4</p> <p>Subsidiary records maintained to account for credit sales to stamping agents were not always complete.</p> <p><i>We recommend that the Bureau: Take steps to ensure all transactions are accurately recorded in stamping agent subsidiary records.</i></p>	<p>We agree with this finding. Our cigarette stamp accounting system is a manual system of logging in cigarette stamp sales and then posting the sales to individual account ledger cards. The Division does not have a computerized system that will record, track, and account for our cigarette stamp inventories or sales. While training a new employee to sell cigarette stamps, some postings to the applicable ledger cards were overlooked by our Jacksonville office. The postings have now been recorded and the resulting miss-payment corrected. Internal procedures will be reviewed to assure that steps are taken to prevent any future errors. In addition, during the processing of monthly reports and payments, the ledger cards will be verified to the reports, and unrecorded sales should be revealed. During an audit, the payments will be verified in the FLAIR system, again reconciling payments to amounts due. Field office inspections are being revised to include inspections and reviews of the cigarette sales recording</p>	

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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p>FINDING 5</p> <p>Tax refunds, credits, and stamp destruction were not always appropriately documented.</p> <p><i>We recommend that adequate descriptions of destroyed stamps be recorded and that destruction of stamps be witnessed and documented with an appropriately worded, signed affidavit.</i></p>	<p>procedures, which will ensure that all transactions are accurately recorded in the stamping agent subsidiary records. The new office inspection procedures will be fully implemented by June 30, 2008.</p> <p>We agree with this finding. The credit/refund form used by the Division to process credit or refund requests for cigarette tax stamps destroyed or returned to the manufacturer can be confusing. The form has signature spaces for both the licensee and the division representatives, which are used to support either the licensee’s claim for returned product, or the licensee and Division’s affirmation of the stamps destroyed. However, without specific wording, it can be confusing as to what is being confirmed. We have revised the form to include specific spaces for the different scenarios, including a descriptive area for any destruction, and a signature area that will give the licensee and the division representative’s attestation to their</p>	

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<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>	<p>FINDING 6</p> <p>Subsidiary records relating to tax refunds paid to stamping agents were not routinely reconciled to general ledger accounting records.</p> <p><i>We recommend that the Department: Account for all refund log control numbers and periodically reconcile the refund log to corresponding payment amounts recorded in FLAIR.</i></p>	<p>particular areas. Our procedures are being revised to include the approval of the district supervisor for the destruction of stamps, and should be implemented by June 30, 2008. The form has been placed on our Internet site, and the auditors and supervisors will be instructed in the use of the new form in our May supervisors and auditors meetings.</p> <p>We agree with this finding. Our refund log was created about ten years ago by a casual user of Microsoft Access, to assist in our refund process. It does not have all the controls in place that a professionally developed application should have, including the proper treatment of records that are not valid. Until the database can be revised, our staff members have been instructed to maintain a documented accounting of all refund log control numbers. On April 17th, the Bureau of Auditing was provided access to an area of FLAIR that will allow us to verify that all refunds issued are subsequently paid by the</p>	

MAJOR AUDIT FINDINGS AND RECOMMENDATIONS – SCHEDULE IX

BUDGET PERIOD: Fiscal Year 2009-2010

DEPARTMENT: BUSINESS AND PROFESSIONAL REGULATION

DIRECTOR OF AUDITING: RON FERGUSON

BUDGET ENTITY: DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO

TELEPHONE: (850) 414-6705

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Auditor General Report No. 2008-182 dated May 2008</p>	<p>06/30/08</p>	<p>Operational Audit – Division of Alcoholic Beverages and Tobacco, Cigarette Tax Stamps</p>		<p>Treasurer’s Office. Written procedures will be developed encompassing all aspects of the refund process, including the requirements for the new form and monthly reconciliation of refund applications to refund payments. The estimated completion date for implementation of the written procedures is June 30, 2008.</p>	

LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Office of Secretary and Division of Technology

Agency Budget Officer/OPB Analyst Name: Jean Whitten

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

	Program or Service (Budget Entity Codes)				
Action	79010200	7910300			

1. GENERAL					
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)					
	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					
	Y	Y			
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)					
	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?					
	Y	Y			
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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?					
	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?					
	Y	Y			
3. EXHIBIT B (EADR, EXB)					
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.					
	N/A	N/A			

	Program or Service (Budget Entity Codes)			
Action	79010200	7910300		

AUDITS:				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
4. EXHIBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	
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.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		79010200	7910300			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	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	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: Salary rate should always be annualized.	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)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	Y			
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			

Action		Program or Service (Budget Entity Codes)				
		79010200	7910300			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	Y	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	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			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
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)			
		79010200	7910300		
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y		

Action		Program or Service (Budget Entity Codes)			
		79010200	7910300		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					

		Program or Service (Budget Entity Codes)			
Action		79010200	7910300		
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/J	N/A		
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	Y		
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y		
13. SCHEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , 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:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A		

		Program or Service (Budget Entity Codes)				
Action		79010200	7910300			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Division of Service Operations

Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)				
		79040100	79040200	79040300		
1. GENERAL						
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		
AUDITS:						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)						
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y		
3. EXHIBIT B (EADR, EXB)						
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	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	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? 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?	Y	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	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 and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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 (36XXXXCX) 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		
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		79040100	79040200	79040300		
14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		

Action	Program or Service (Budget Entity Codes)				
	79040100	79040200	79040300		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Professional Regulation

Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)			
	79050100	79050200	79050400	

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y		

3. EXHIBIT B (EADR, EXB)

3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A		
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Action	Program or Service (Budget Entity Codes)				
	79050100	79050200	79050400		

AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				

Action		Program or Service (Budget Entity Codes)				
		79050100	79050200	79050400		
TIP If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	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	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	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 #09-002?	Y	Y	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79050100	79050200	79050400		
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 and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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 (36XXXCX) 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		
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79050100	79050200	79050400		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79050100	79050200	79050400		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		

		Program or Service (Budget Entity Codes)				
Action		79050100	79050200	79050400		
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						

		Program or Service (Budget Entity Codes)				
Action		79050100	79050200	79050400		
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Pari-Mutuel Wagering

Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)			
	79100400	79100500		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y			
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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y			

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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Action	Program or Service (Budget Entity Codes)				
	79100400	79100500			

AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y		
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.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				

Action		Program or Service (Budget Entity Codes)				
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TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A	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? Note: Salary rate should always be annualized.	N/A	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #09-002?	N/A	N/A			
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7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y			

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7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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 (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			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
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8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	N/J			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			

		Program or Service (Budget Entity Codes)				
Action		79100400	79100500			
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
AUDITS - GENERAL INFORMATION						

Action		Program or Service (Budget Entity Codes)				
		79100400	79100500			
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Hotels and Resaurants

Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)				
79200100					

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	Y				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

		Program or Service (Budget Entity Codes)				
Action		79200100				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?					
4.2	Is the program component code and title used correct?					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
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	79200100				
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7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: 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)? 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?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #09-002?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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			

Action	Program or Service (Budget Entity Codes)				
	79200100				

AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			

Action		Program or Service (Budget Entity Codes)				
		79200100				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

		Program or Service (Budget Entity Codes)				
Action		79200100				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						

		Program or Service (Budget Entity Codes)				
Action		79200100				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				

Action	Program or Service (Budget Entity Codes)			
	79200100			

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.	
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LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Alcoholic Beverages and Tobacco
 Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)			
	79400100	79400200	79400300	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y		

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A		
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A	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	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? 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?	Y	Y	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 #09-002?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	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 and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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 (36XXXCX) 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	Y		
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/J	N/J	N/J		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y		
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		79400100	79400200	79400300		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A	N/A		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Business and Professional Regulation - Condominiums, Timeshares, and Mobile Homes
Agency Budget Officer/OPB Analyst Name: Jean Whitten/Lee Moore

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)			
	79800100	79800200		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y			
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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y			

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A			
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		79800100	79800200			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
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)			
	79800100	79800200		

7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/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, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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? Note: Salary rate should always be annualized.	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)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #09-002?	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	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?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/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 (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		

Action		Program or Service (Budget Entity Codes)				
		79800100	79800200			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)			
		79800100	79800200		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		79800100	79800200			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						

Action		Program or Service (Budget Entity Codes)				
		79800100	79800200			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , 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:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			

Action	Program or Service (Budget Entity Codes)			
	79800100	79800200		

<p>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.</p>	
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