



Florida Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Rick Scott
Governor

Jennifer Carroll
Lt. Governor

Herschel T. Vinyard Jr.
Secretary

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee, Florida

September 15, 2011

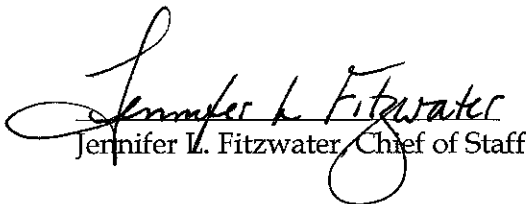
Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

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

Terry Rhodes, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2012-13 Fiscal Year. This submission has been approved by Herschel T. Vinyard Jr.


Jennifer L. Fitzwater, Chief of Staff

Non-Strategic IT Service:		Desktop Computing Service			
Agency: Department of Environmental Protection		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: Darrell T. Black, CIO					
Phone: (850) 245-8238					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			22.25		\$1,287,660
A-1	State FTE	1	20.25		\$1,216,898
A-2	OPS FTE	2	2.00		\$70,762
A-3	Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware			6510	994	\$681,667
B-1	Servers	4	11	0	\$0
B-2	Server Maintenance & Support	5	0	0	\$93,799
B-3.1	Desktop Computers	6	3969	526	\$391,810
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	7	1909	310	\$162,683
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	8	621	158	\$33,375
C. Software		9			\$25,548
D. External Service Provider(s)		10	1	0	\$31,445
E. Other (Please describe in Footnotes Section below)		11			\$18,555
F. Total for IT Service					\$2,044,874
G. Please identify the number of users of this service.					4,474
H. How many locations currently use this service?					185
I. Footnotes – Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
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Non-Strategic IT Service:		Network Service			
Dept/Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.50		\$61,535
A-1.1	State FTE	1	2.50		\$61,535
A-2.1	OPS FTE	2	0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware					\$95,500
B-1	Servers	4	7	0	\$0
B-2	Server Maintenance & Support	5	1	1	\$500
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	6	189	0	\$86,000
B-4	Online Storage for file and print (indicate GB of storage)	7	200		\$0
B-5	Archive Storage for file and print (indicate GB of storage)	8	0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	9			\$9,000
C. Software		10			\$35,800
D. External Service Provider(s)					\$1,983,276
D-1	MyFloridaNet	11			\$1,983,276
D-2	Other (Please specify in Footnote Section below)	12			\$0
E. Other (Please describe in Footnotes Section below)		13			\$5,685
F. Total for IT Service					\$2,181,797
G. Please identify the number of users of the Network Service					4,474
H. How many locations currently host IT assets and resources used to provide LAN services?					177
I. How many locations currently use WAN services?					170
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Non-Strategic IT Service:

E-Mail, Messaging, and Calendaring Service

Agency: **Department of Environmental Protection**

Prepared by: **Darrell T. Black, CIO**

Phone: **(850) 245-8238**

of Assets & Resources
AppORTioned to this
IT Service in FY
2012-13

Service Provisioning -- Assets & Resources (Cost Elements)

		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.00		\$0
A-1	State FTE	1	0.00		\$0
A-2	OPS FTE	2	0.00		\$0
A-3	Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware					\$453,831
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support	5	0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, I-phones, PDAs, etc.)	6	1369	0	\$453,831
B-4	Online Storage (indicate GB of storage)	7	0		\$0
B-5	Archive Storage (indicate GB of storage)	8	0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	9			\$0
C. Software		10			\$0
D. External Service Provider(s)					\$519,173
D-1	Southwood Shared Resource Center	11			\$519,173
D-2	Northwood Shared Resource Center	12			\$0
D-3	Northwest Regional Data Center	13			\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)	14			\$0
E. Other (Please describe in Footnotes Section below)		15			\$0
F. Total for IT Service					\$973,004
G. Please provide the number of user mailboxes.					4,674
H. Please provide the number of resource mailboxes.					23
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
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Non-Strategic IT Service:		Helpdesk Service			# of Assets & Resources Apportioned to this IT Service in FY 2012-13	
Agency: Department of Environmental Protection						
Prepared by: Darrell T. Black, CIO						
Phone: (850) 245-8238						
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)	
A. Personnel			7.50		\$303,970	
A-1	State FTE	1	7.50		\$303,970	
A-2	OPS FTE	2	0.00		\$0	
A-3	Contractor Positions (Staff Augmentation)	3	0.00		\$0	
B. Hardware			11	0	\$0	
B-1	Servers	4	0	0	\$0	
B-2	Server Maintenance & Support	5	0	0	\$0	
B-3	Other Hardware Assets (Please specify in Footnote Section below)	6	11	0	\$0	
C. Software		7			\$0	
D. External Service Provider(s)		8	0	0	\$0	
E. Other (Please describe in Footnotes Section below)		9			\$24,488	
F. Total for IT Service					\$328,458	
G. Please identify the number of users of this service.					4,474	
H. How many locations currently host IT assets and resources used to provide this service?					1	
I. What is the average monthly volume of calls/cases/tickets?					2,000	
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.						
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Non- Strategic IT Service:		IT Security/Risk Mitigation Service			
Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238		# of Assets & Resources Apportioned to this IT Service in FY 2012- 13			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.80		\$111,950
A-1	State FTE	1	0.75		\$52,124
A-2	OPS FTE	2	1.00		\$54,912
A-3	Contractor Positions (Staff Augmentation)	3	0.05		\$4,914
B. Hardware			0	0	\$0
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support	5	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	6	0	0	\$0
C. Software		7			\$0
D. External Service Provider(s)		8	0	0	\$0
E. Other (Please describe in Footnotes Section below)		9			\$0
F. Total for IT Service					\$111,950
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Non-Strategic IT Service: Agency Financial and Administrative Systems Support Service					
Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238			# of Assets & Resources Apportioned to this IT Service in FY 2012-13		
Service Provisioning -- Assets & Resources (Cost Elements)				Footnote Number	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					\$89,098
A-1	State FTE			1	\$79,738
A-2	OPS FTE			2	\$9,360
A-3	Contractor Positions (Staff Augmentation)			3	\$0
B. Hardware				4	\$0
B-1	Servers			5	\$0
B-2	Server Maintenance & Support			6	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)			7	\$0
C. Software				8	\$20,000
D. External Service Provider(s)				9	\$0
E. Other (Please describe in Footnotes Section below)				10	\$0
F. Total for IT Service					\$109,098
G. Please identify the number of users of this service.					4,474
H. How many locations currently host agency financial/administrative systems?					1
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Non-Strategic IT Service: IT Administration and Management Service				
Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238			# of Assets & Resources Apportioned to this IT Service in FY 2012-13	
Service Provisioning -- Assets & Resources (Cost Elements)				C Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
	Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	
A. Personnel		27.75		\$1,583,744
A-1 State FTE	1	27.75		\$1,583,744
A-2 OPS FTE	2	0.00		\$0
A-3 Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware		156	2	\$20,499
B-1 Servers	4	0	0	\$0
B-2 Server Maintenance & Support	5	0	0	\$0
B-3 Other Hardware Assets (Please specify in Footnote Section below)	6	156	2	\$20,499
C. Software	7			\$13,877
D. External Service Provider(s)	8	0	0	\$0
E. Other (Please describe in Footnotes Section below)	9			\$16,527
F. Total for IT Service				\$1,634,647
G. How many locations currently host assets and resources used to provide this service?				9
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Non-Strategic IT Service: Web/Portal Service					
Dept/Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238		# of Assets & Resources Apportioned to this IT Service In FY 2012-13			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs In FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			6.00		\$289,733
A-1.1	State FTE	1	6.00		\$289,733
A-2.1	OPS FTE	2	0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware					\$1,800
B-1	Servers	4	0	0	\$0
B-2	Server Maintenance & Support	5	0	0	\$1,800
B-3	Other Hardware Assets (Please specify in Footnotes Section below)	6	0	0	\$0
C. Software		7			\$0
D. External Service Provider(s)		8	0	0	\$0
E. Other (Please describe in Footnotes Section below)		9			\$0
F. Total for IT Service					\$291,533
G. Please identify the number of Internet users of this service.					5,090,000
H. Please identify the number of intranet users of this service.					16,448
I. How many locations currently host IT assets and resources used to provide this service?					5
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
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Non-Strategic IT Service: Data Center Service				
Dept/Agency: Department of Environmental Protection Prepared by: Darrell T. Black, CIO Phone: (850) 245-8238		# of Assets & Resources Apportioned to this IT Service In FY 2012-13		
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs In FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)		10.31		\$640,389
A-1.1 State FTE	1	10.31		\$640,389
A-2.1 OPS FTE	2	0.00		\$0
A-3.1 Contractor Positions (Staff Augmentation)	3	0.00		\$0
B. Hardware				\$294,509
B-1 Non-Mainframe Servers (including single-function logical servers not assigned to another service)	4	298	0	\$0
B-2 Servers - Mainframe	5	0	0	\$98,976
B-3 Server Maintenance & Support	6	0	0	\$0
B-4 Online or Archival Storage Systems (indicate GB of storage)	7	1900		\$195,533
B-5 Data Center/ Computing Facility Internal Network	8			\$0
B-6 Other Hardware (Please specify in Footnotes Section below)	9			\$0
C. Software	10			\$730,828
D. External Service Provider(s)				\$451,263
D-1 Southwood Shared Resource Center (indicate # of Board votes)	11	0		\$0
D-2 Northwood Shared Resource Center (indicate # of Board votes)	12	0		\$451,263
D-3 Northwest Regional Data Center (indicate # of Board votes)	13	0		\$0
D-4 Other Data Center External Service Provider (specify in Footnotes below)	14			\$0
E. Plant & Facility				\$72,910
E-1 Data Center/Computing Facilities Rent & Insurance	15			\$68,000
E-2 Utilities (e.g., electricity and water)	16			\$0
E-3 Environmentals (e.g., HVAC, fire control, and physical security)	17			\$4,910
E-4 Other (please specify in Footnotes Section below)	18			\$0
F. Other (Please describe in Footnotes Section below)	19			\$0
G. Total for IT Service				\$2,189,899
H. Please provide the number of agency data centers.				1
I. Please provide the number of agency computing facilities.				1
J. Please provide the number of single-server installations.				14
H. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
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Agency: Department of Environmental Protection

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service		E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service
				Costs within BE	Funding Identified for IT Service	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
						\$973,004	\$2,181,797	\$2,044,875	\$328,458	\$111,950	\$109,098	\$1,634,647	\$291,533	\$2,189,899
1 Technology/Information Svcs	37010300	1603000000	Information Technology		\$7,787,715	\$973,004	\$2,112,076	\$928,066	\$328,458	\$111,950	\$0	\$1,064,926	\$79,335	\$2,189,899
2 Exec Direction/Support Svcs	37010100	1602000000	Exec Leadership/Support Svcs		\$151,312	\$0	\$0	\$14,748	\$0	\$0	\$109,098	\$0	\$27,466	\$0
3 Environmental Investigation	37600100	1202000000	Law Enforcement		\$124,299	\$0	\$0	\$124,299	\$0	\$0	\$0	\$0	\$0	\$0
4 Land Administration	37100200	1402000000	Land Resources		\$72,937	\$0	\$0	\$2,000	\$0	\$0	\$0	\$70,937	\$0	\$0
5 Florida Geological Survey	37010200	1602000000	Exec Leadership/Support Svcs		\$5,400	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
6 State Park Operations	37500300	1401000000	Recreational Resources		\$107,200	\$0	\$0	\$107,200	\$0	\$0	\$0	\$0	\$0	\$0
7 Air Assessment	37550100	1404000000	Air Resources		\$155,261	\$0	\$0	\$0	\$0	\$0	\$0	\$87,459	\$67,802	\$0
8 Water Resource Prot/Rest	37350200	1403000000	Water Resources		\$423,877	\$0	\$0	\$238,693	\$0	\$0	\$0	\$126,428	\$58,756	\$0
9 Waste Control	37450200	1405000000	Waste Management		\$288,379	\$0	\$0	\$0	\$0	\$0	\$0	\$230,206	\$58,173	\$0
10					\$0									
11 Water Resource Prot/Rest	37150100	1403000000	Water Resources		\$124,387	\$0	\$8,511	\$115,876	\$0	\$0	\$0	\$0	\$0	\$0
12 Air Assessment	37150200	1404000000	Air Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Air Pollution Prevention	37150300	1404000000	Air Resources		\$38,368	\$0	\$8,756	\$29,612	\$0	\$0	\$0	\$0	\$0	\$0
14 Waste Control	37150400	1405000000	Waste Management		\$54,229	\$0	\$5,483	\$48,746	\$0	\$0	\$0	\$0	\$0	\$0
15 Exec Direction/Support Svcs	37150500	1602000000	Exec Leadership/Support Svcs		\$531,896	\$0	\$46,970	\$430,235	\$0	\$0	\$0	\$54,691	\$0	\$0
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Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets	Personnel	State FTE (#)	76.06	0.00	2.50	20.25	7.50	0.75	1.00	27.75	6.00	10.31
		State FTE (Costs)	\$4,228,131	\$0	\$61,535	\$1,216,898	\$303,970	\$52,124	\$79,738	\$1,583,744	\$289,733	\$640,389
	Personnel	OPS FTE (#)	3.25	0.00	0.00	2.00	0.00	1.00	0.25	0.00	0.00	0.00
		OPS FTE (Cost)	\$135,034	\$0	\$0	\$70,762	\$0	\$54,912	\$9,360	\$0	\$0	\$0
	Personnel	Vendor/Staff Augmentation (# Positions)	0.05	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00
		Vendor/Staff Augmentation (Costs)	\$4,914	\$0	\$0	\$0	\$0	\$4,914	\$0	\$0	\$0	\$0
	Hardware		\$1,547,806	\$453,831	\$95,500	\$681,667	\$0	\$0	\$0	\$20,499	\$1,800	\$294,509
	Software		\$826,053	\$0	\$35,800	\$25,548	\$0	\$0	\$20,000	\$13,877	\$0	\$730,828
	External Services		\$2,985,157	\$519,173	\$1,983,276	\$31,445	\$0	\$0	\$0	\$0	\$0	\$451,263
	Plant & Facility (Data Center Only)		\$72,910									\$72,910
	Other		\$65,255	\$0	\$5,685	\$18,555	\$24,488	\$0	\$0	\$16,527	\$0	\$0
		Budget Total	\$9,865,260	\$973,004	\$2,181,797	\$2,044,874	\$328,458	\$111,950	\$109,098	\$1,634,647	\$291,533	\$2,189,899
		FTE Total	79.36	0.00	2.50	22.25	7.50	1.80	1.25	27.75	6.00	10.31
		Users		4,697	4,474	4,474	4,474	4,474	4,474	4,474	5,106,448	
	Cost Per User		207.1543262	\$487.66	\$457.06	\$73.41	\$24.38	\$24.38	\$24.38	\$0.06		

(cost/all mailboxes) Help Desk Tickets: 2,000
Cost/Ticket: \$164

Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Department of Environmental Protection		
Contact Person:	Sandra Stockwell	Phone Number:	850/245-2242
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<u>State of Florida Department of Environmental Protection and The Board of Trustees of the Internal Improvement Trust Fund of the State of Florida v. Alta Marina, LLC</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	07-0095-36		
Summary of the Complaint:	Multiple dock structures and unauthorized fill exist on sovereign submerged lands without the required sovereign submerged lands lease.		
Amount of the Claim:	\$530,996.00 for lease fees in arrears and \$362,500.00 in state lands administrative fines		
Specific Statutes or Laws (including GAA) Challenged:	Rule 18-21.005, F.A.C., Chapter 18-14, F.A.C., and Section 253.04, F.S.		
Status of the Case:	A Default Final Order was entered against Alta Marina, LLC. Alta Marina, LLC then filed chapter 7 bankruptcy and discharged the debt.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

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 Environmental Protection		
Contact Person:	Sandra Stockwell	Phone Number:	850/245-2209
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Condemnations for Everglades Restoration. Numerous case styles.		
Court with Jurisdiction:	Circuit Court: 12 th Judicial Circuit		
Case Number:	Numerous		
Summary of the Complaint:	Condemnation actions instituted by the Florida Department of Environmental Protection against various landowners in the South Golden Gate Estates subdivision as part of the Save Our Everglades restoration project.		
Amount of the Claim:	\$20 million for parcels that are located in the platted area of South Golden Gate Estates, plus, \$20 million for the parcels belonging to the Miccosukee Indian Tribe Total: \$40 million		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 73 and 74, Florida Statutes		
Status of the Case:	Cases are in various stages of litigation: negotiation, trial pending and appeal pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Kenneth Hayman	Phone Number:	850/245-2262
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Miccosukee Tribe of Indians of Florida, et al v. United States, et al.		
Court with Jurisdiction:	U.S. District Court for the Southern District of Florida		
Case Number:	04-21448-CIV		
Summary of the Complaint:	Federal APA action challenging EPA’s review of Florida laws as changes to state water quality standards under the Clean Water Act. The Department intervened in support of EPA’s initial determinations. Order Granting Partial Summary Judgment and subsequent orders included injunctive relief against EPA and the Department.		
Amount of the Claim:	The Miccosukee Tribe has moved for an unspecified amount of attorneys’ fees.		
Specific Statutes or Laws (including GAA) Challenged:	§ 373.4592, Fla. Stat., Rule 62-302.540, F.A.C. 5 U.S.C. § 701, et seq., 33 U.S.C. §§ 1313(c), 1365(d).		
Status of the Case:	Cases are in post-judgment proceedings with the Tribe’s Motion for Motion for Attorneys’ Fees pending before the Magistrate Judge. Multiple appeals of various court orders are pending before the Eleventh Circuit.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

DEP ORGANIZATIONAL CHARTS

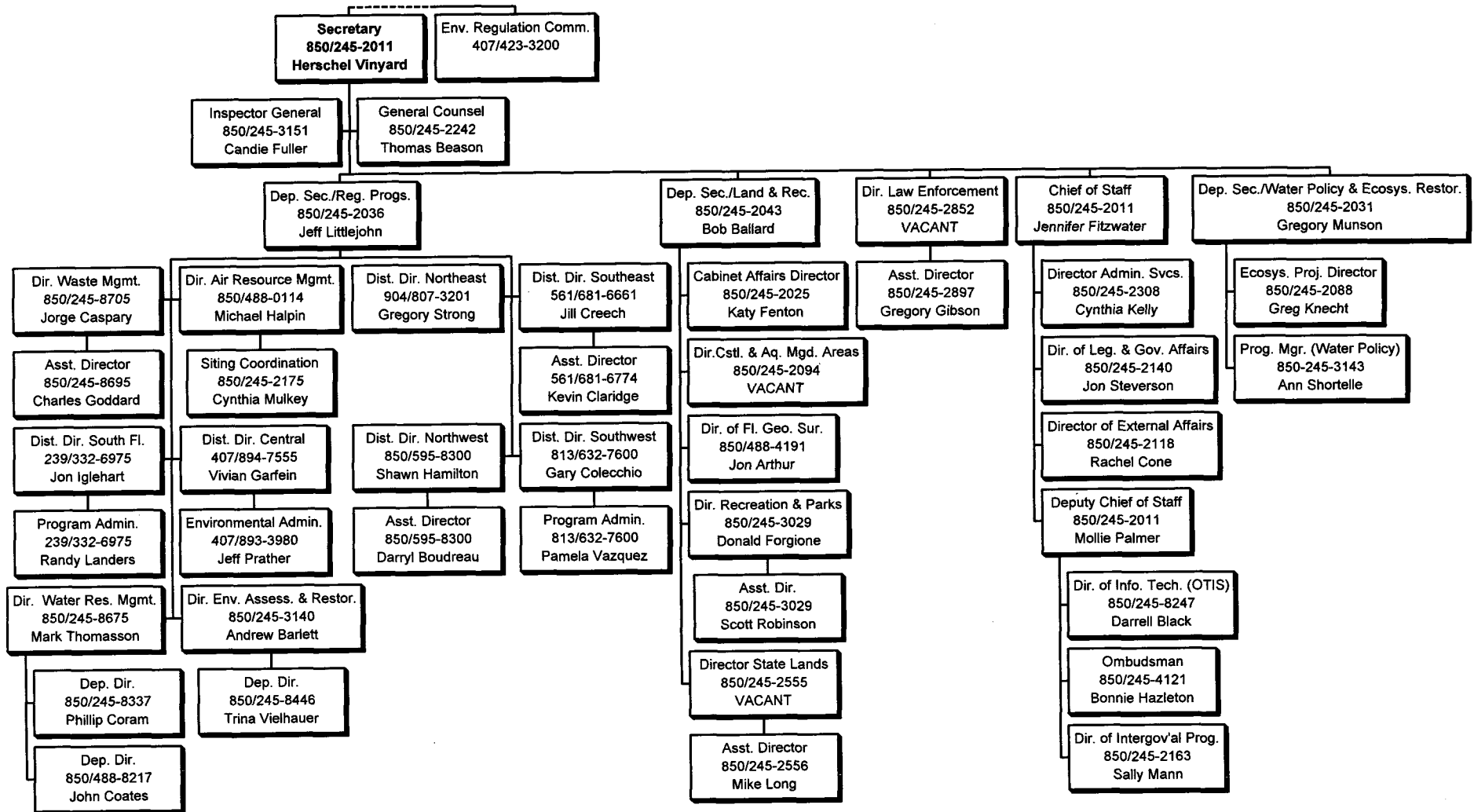
CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
AGY-1	37	Agency Overview – Asst. Director Level (with names and phone #)
AGY-2		Agency Overview – Asst. Dir. Level (with names and pos.#)
AGY-3		Overview – Office of Secretary
AGY-4		Overview- Dep. Sec. Regulatory Programs
AGY-5		Overview- Dep. Sec. Land & Rec.
AGY-6		Overview- Dep. Sec. Water Policy and Ecosystems Restoration
DEP002	3701	Office of Secretary
DEP002B		Office of Inspector General & Internal Invest.
DEP002C		Chief of Staff/Intergovernmental Programs/Legislative Affairs/Ombudsman
DEP002D		Office of External Affairs
DEP002E & 002F	3703	Office of Technology & Information Services
DEP002G	3705	Division of Administrative Services (Budget, APS, Safety & Fac's Mgt.)
DEP002H		Bureau of Finance & Accounting
DEP002H1	3705	Finance & Accounting – cont'd (Contracts, Pre-Appr. & Disburse.)
DEP002I		Finance & Accounting – cont'd (Accting Sys. & Prog.; & Rev/Grants)
DEP002J		Bureau of Personnel Services
DEP002K		Bureau of General Services
DEP003 & 003A	3701	Office of General Counsel
DEP004	3701 & 3757	Dep Sec for Regulatory Programs
DEP004A & 004B	3730	Div. of Env. Assess. & Restor./Office of Dep. Dir./Bureau of Laboratories
DEP004C		Bureau of Assessment & Restoration Support
DEP004D & 004E		Bureau of Watershed Restoration
DEP005	3701	Dep. Sec. for Land & Recreation/Cabinet Affairs Office
DEP005A	3753	Office of Coastal & Aquatic Mgd. Areas (CAMA)
DEP005B		Apalachicola & Rookery Bay Reserves
DEP005C		Fl Keys Marine Sanctuary
DEP005D		Guana Tolomato Matanzas Reserve
DEP005E	3702	Office of Florida Geological Survey

CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP006	3701	Dep. Sec for Water Policy & Ecosys. Restor./Ecosystems Projects/Office of Water Policy
DEP008 DEP008A DEP008B DEP008C DEP008D	3760	Division of Law Enforcement (Public Ed & Training/Oper. Supp. & Plan.) Bureau of Emergency Response Bureau of Park Police (CD & SED) Park Police – cont'd (SWD, NED & NWD) Bureau of Environmental Investigations
DEP010 – 10-2 DEP010A DEP010B DEP010C DEP010E - 010I DEP010J - 010N DEP010O - 010U DEP010V - 010Z DEP010AA - 010FF	3750	Division of Recreation & Parks (Asst. Dir. & Fin. Mgt.)/Greenways and Trails Office of Park Planning/Bureau of Natural & Cultural Resources Bureau of Operational Services Bureau of Design & Construction R&P District 1 R&P District 2 R&P District 3 R&P District 4 R&P District 5
DEP011 DEP011A DEP011B DEP011C DEP011D & 011D1	3710	State Lands Asst. Dir and Office of Environmental Services Bureau of Public Land Administration Bureau of Appraisal/Bureau of Land Acquisition Bureau of Survey and Mapping
DEP014 DEP014A DEP014B DEP014C	3714	Northeast District (Air/Corp. Srvs./Admin & Tech Srvs.) NE/Waste Management NE/Water Facilities NE/Environmental Resource Permitting

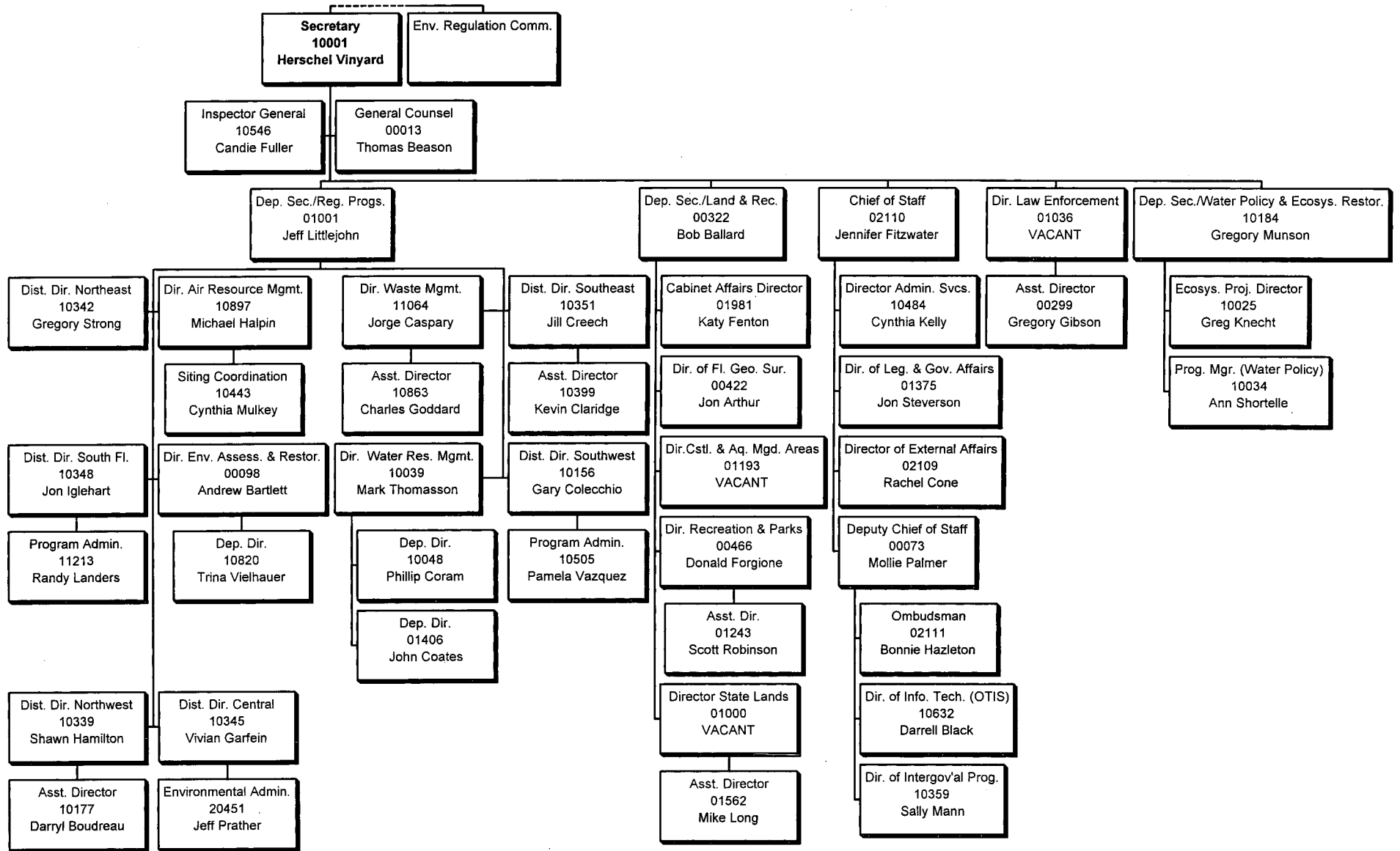
CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP015 DEP015A DEP015B DEP015C DEP015D	3712	Northwest District (Air/Admin & Tech Svcs.) NW/Panama City and Tallahassee NW/Water Facilities NW/Waste Management NW/Environmental Resource Permitting
DEP016 DEP016A DEP016B & 016C DEP016D	3713	Central District (Air/Admin & Tech Svcs.) Central/Waste Mgmt. Central/Water Facilities Central/Environmental Resource Permitting
DEP017 DEP017A DEP017B DEP017C	3718	South District (Air/Admin & Tech Svcs/Punta Gorda Branch Offices) South/Marathon Branch & Waste Mgmt. South/Water Facilities South/Environmental Resource Permitting
DEP018 DEP018A DEP018B DEP018C	3717	Southeast District (Env. Affairs/Port St. Lucie/Admin & Tech Svcs.) SE (Air Program & Environmental Resource Permitting) SE/Waste Mgmt. SE/Water Facilities
DEP019 DEP019A DEP019B & 019C DEP019D DEP019D1 DEP019E	3716	Southwest District (Admin and Tech Svcs.) SW/Waste Mgmt. SW/Water Facilities SW/Environmental Resource Permitting SW/Watershed Management SW/Air
DEP021 DEP021A DEP021C & 021CC	3735	Division of Water Resource Management Bureau of Water Facilities Funding Dep. Dir. of Water Res. Mgmt. (Bureau of Mining & Minerals Reg.)

CHART NUMBER	PF ORG	ORGANIZATIONAL UNIT
DEP021D & 021D1 DEP021D2 DEP021GG DEP021H & 021I	3735	Bureau of Beaches and Coastal Systems Submerged Lands & Env. Resources Information Technology Services Bureau of Water Facilities Regulation
DEP022 DEP022A – 022C DEP022D & 022E DEP022F – 022H	3745	Division of Waste Mgmt. (Mgt. Info Sys.) Bureau of Petroleum Storage Sys. Bureau of Waste Cleanup Bureau of Solid and Hazardous Waste
DEP023 DEP023A DEP023B	3755	Division of Air Resource Management (Policy Analy. & Prog. Mgt.)/Siting Coord. Office Bureau of Air Regulation Bureau of Air Monitoring and Mobile Sources

DEPARTMENT OF ENVIRONMENTAL PROTECTION

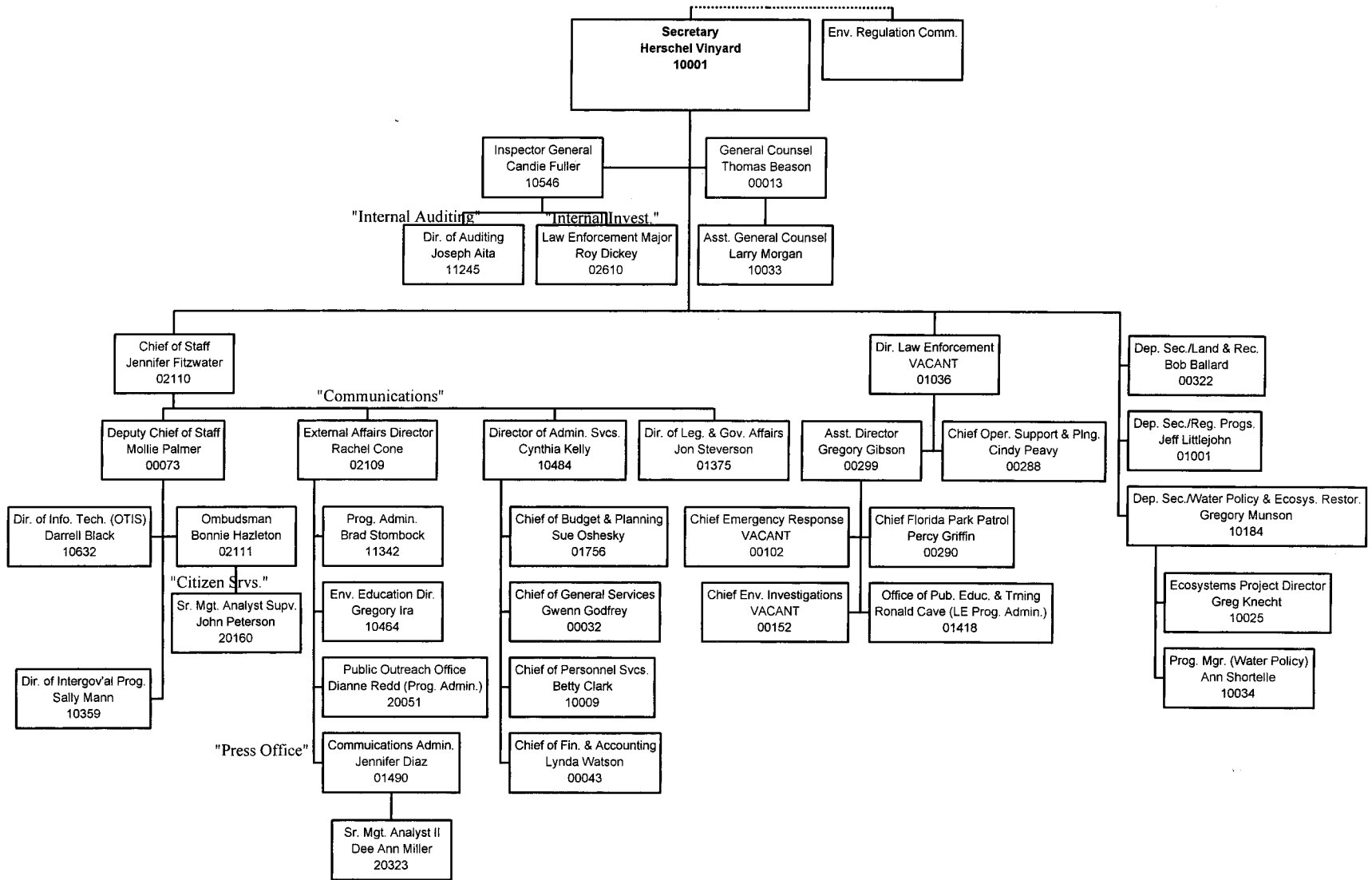


DEPARTMENT OF ENVIRONMENTAL PROTECTION



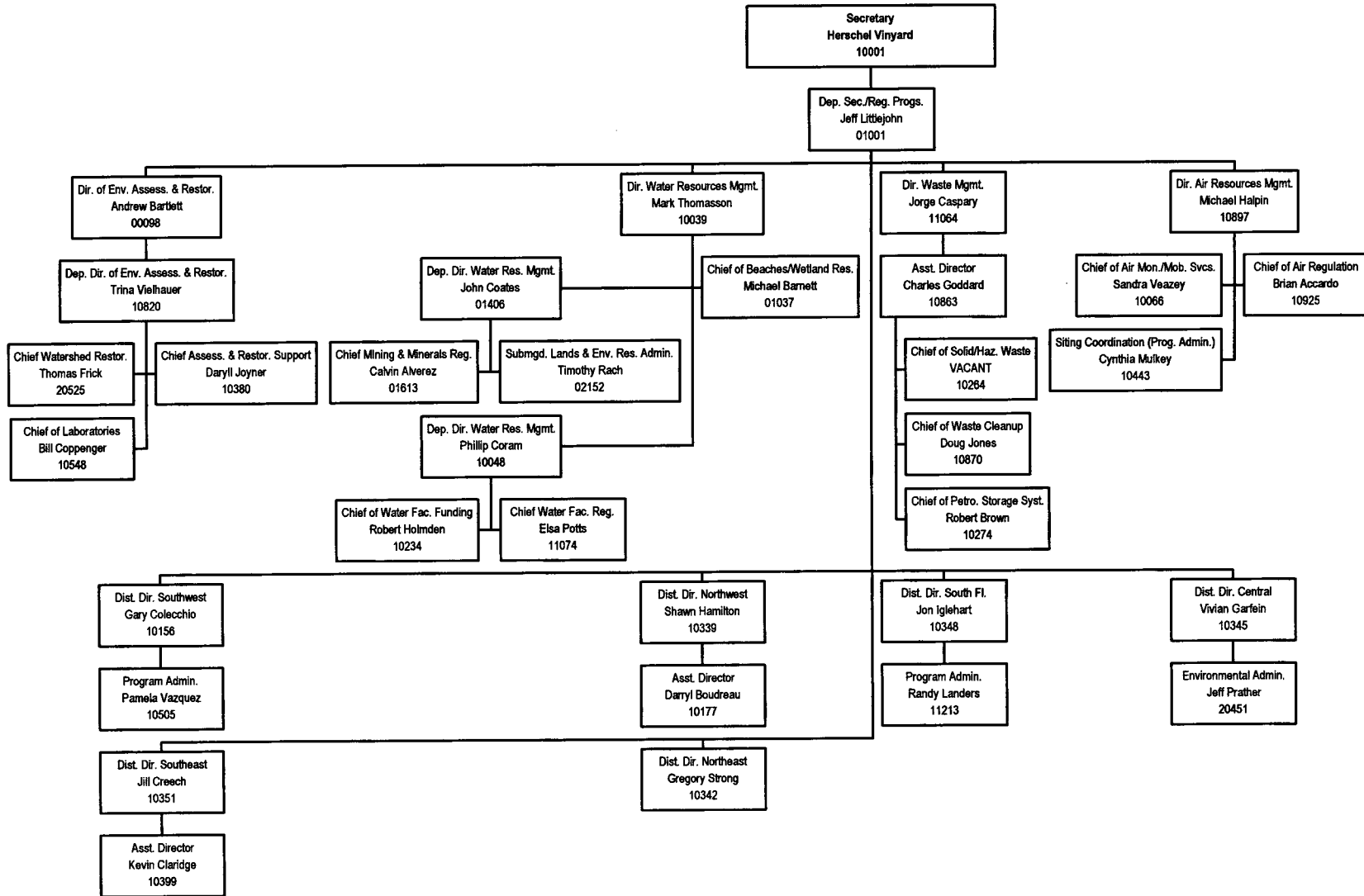
**DEPARTMENT OF ENVIRONMENTAL PROTECTION
EXECUTIVE MANAGEMENT OVERVIEW - Office of Secretary**

08/30/2011



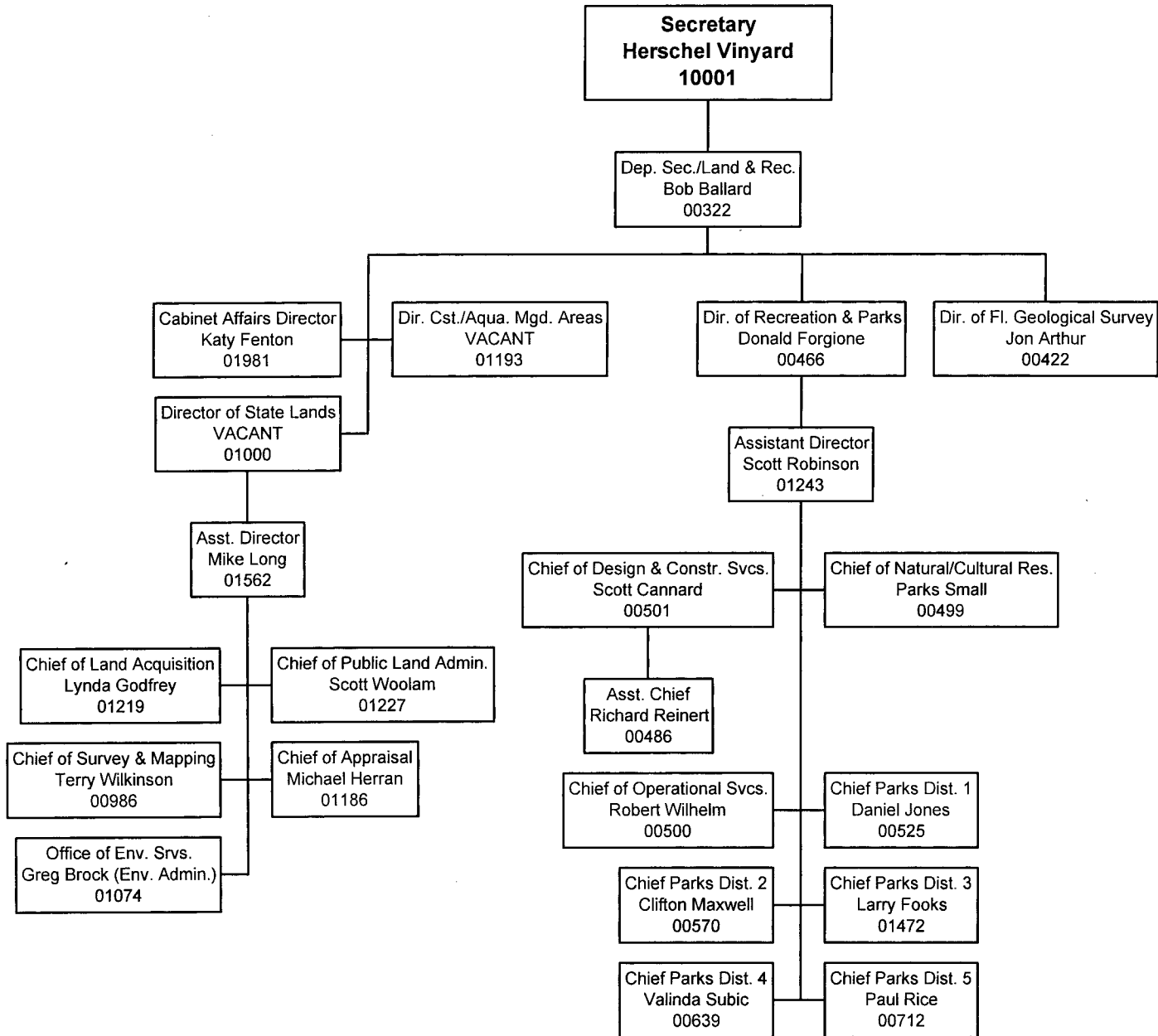
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Deputy Secretary of Regulatory Programs

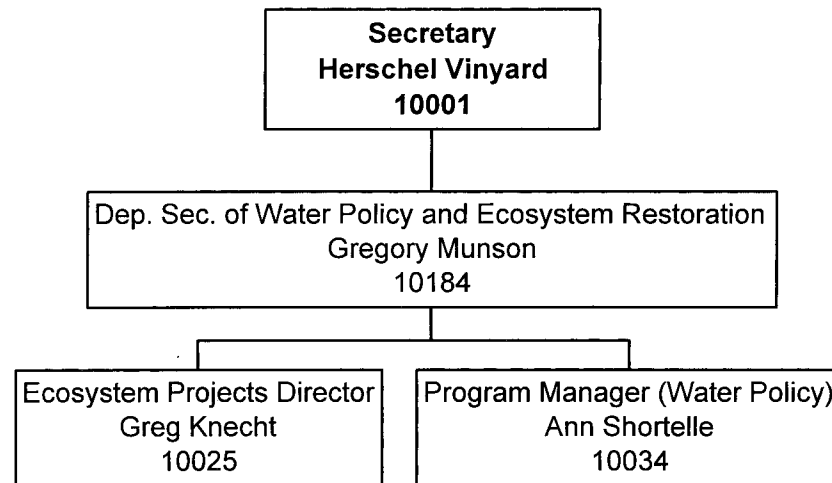
08/30/2011



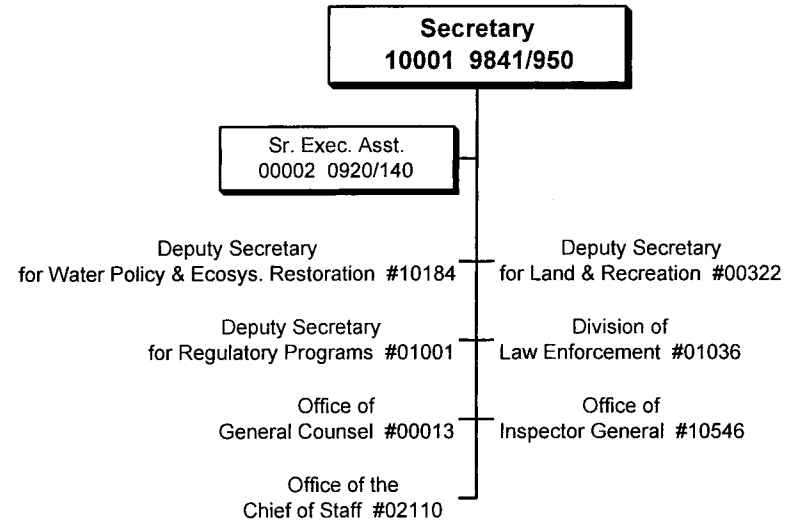
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Deputy Secretary of Land & Recreation

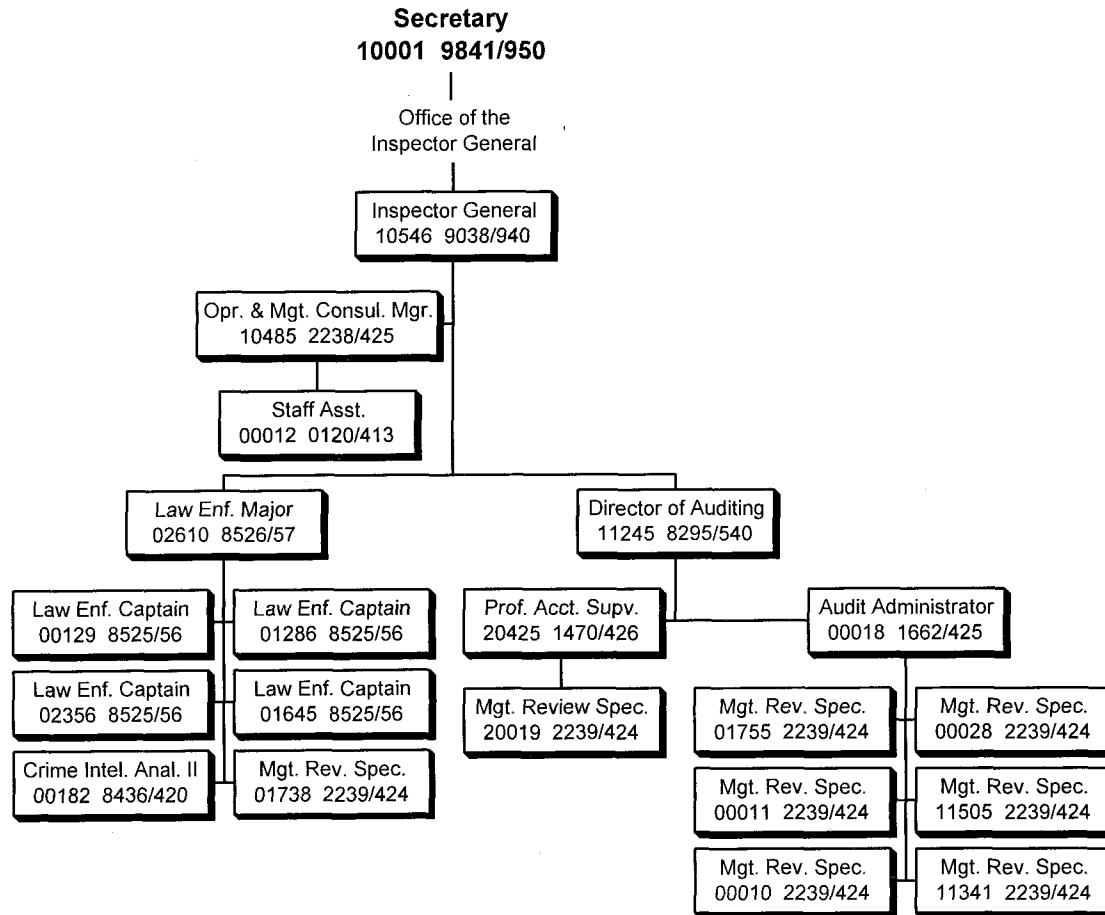
07/21/2011





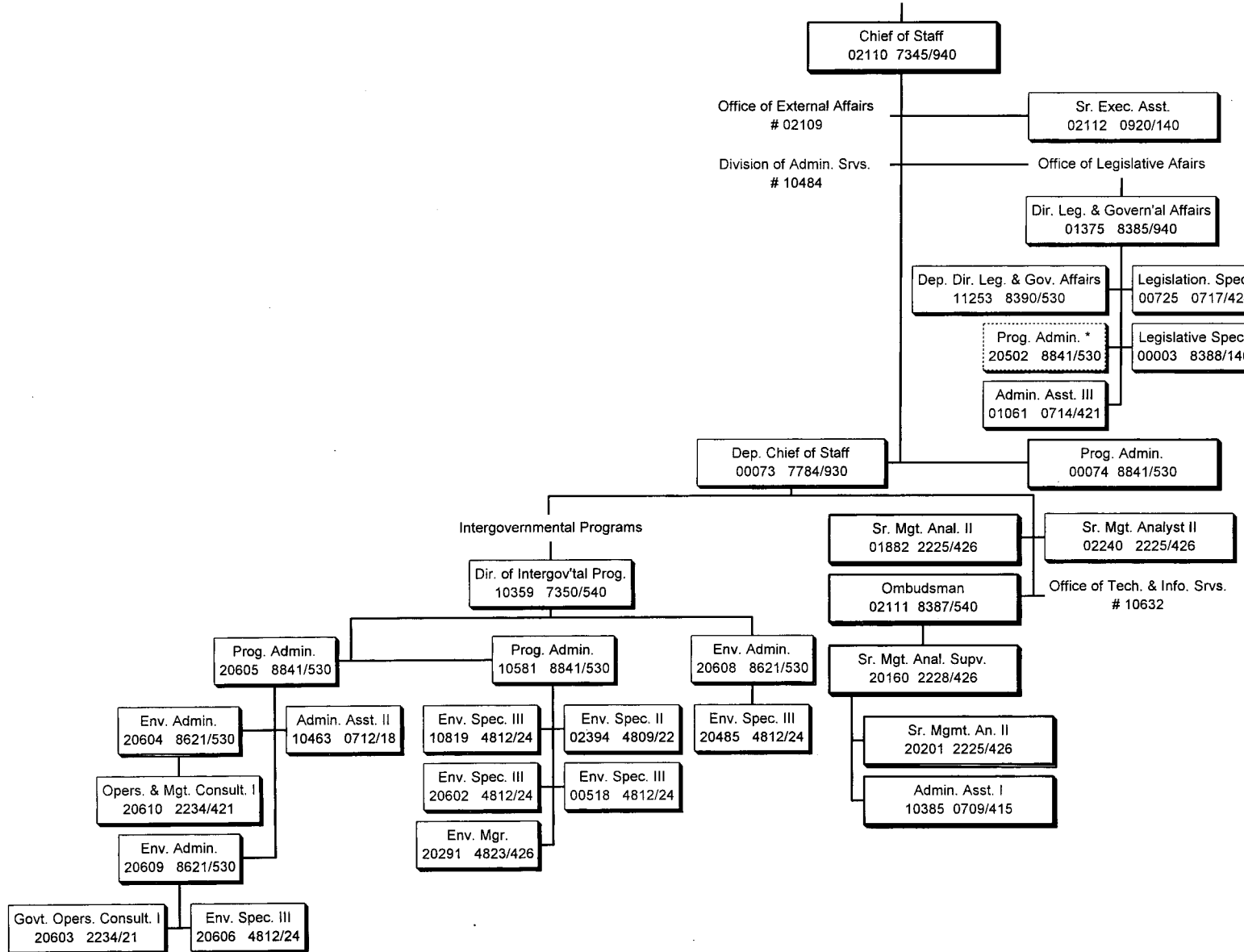
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Effective Date: 07/01/2011
Number of Positions: 2
Number of FTE: 2.00





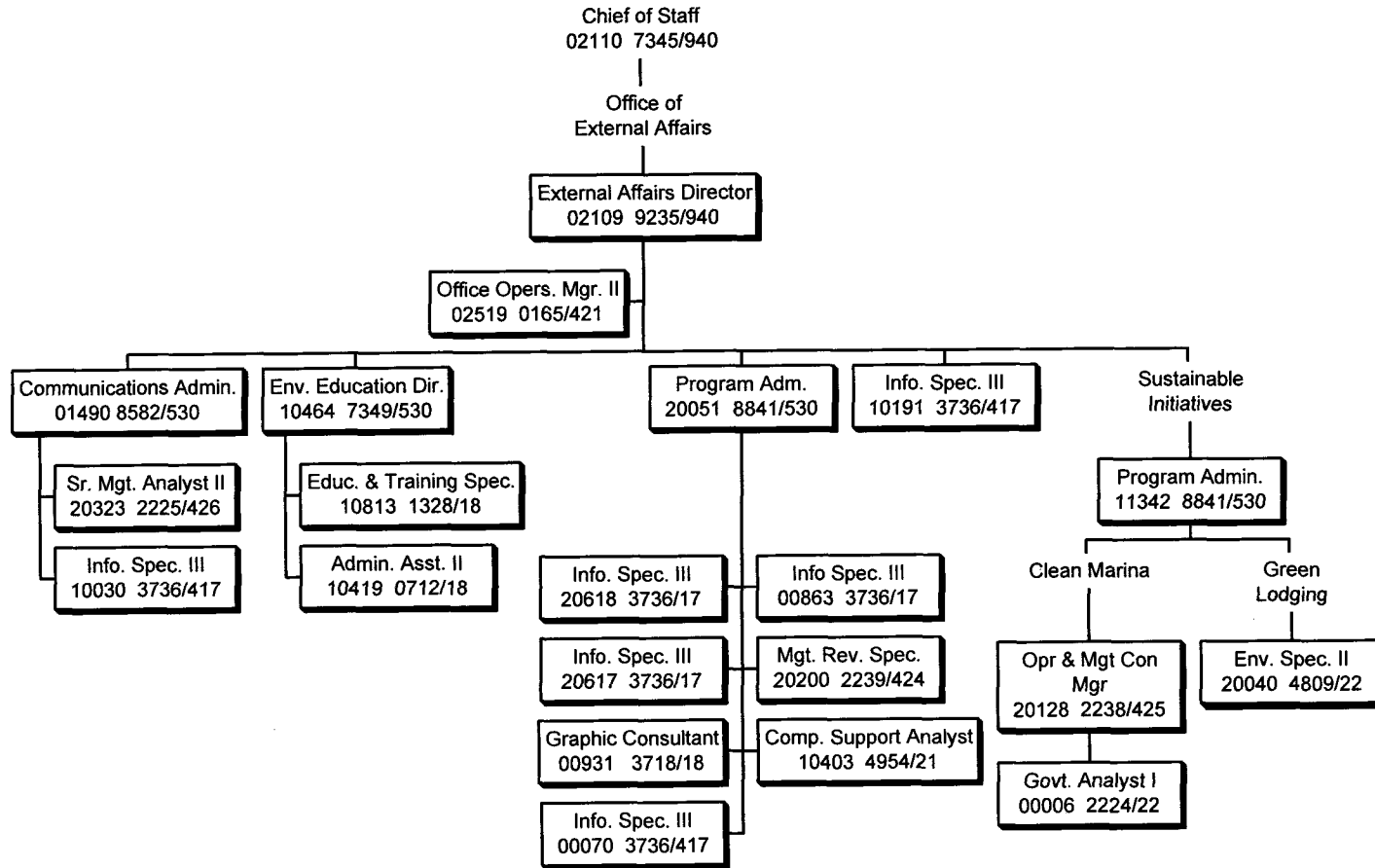
Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 32
 Number of FTE: 32.00

Secretary
 10001 9841/950

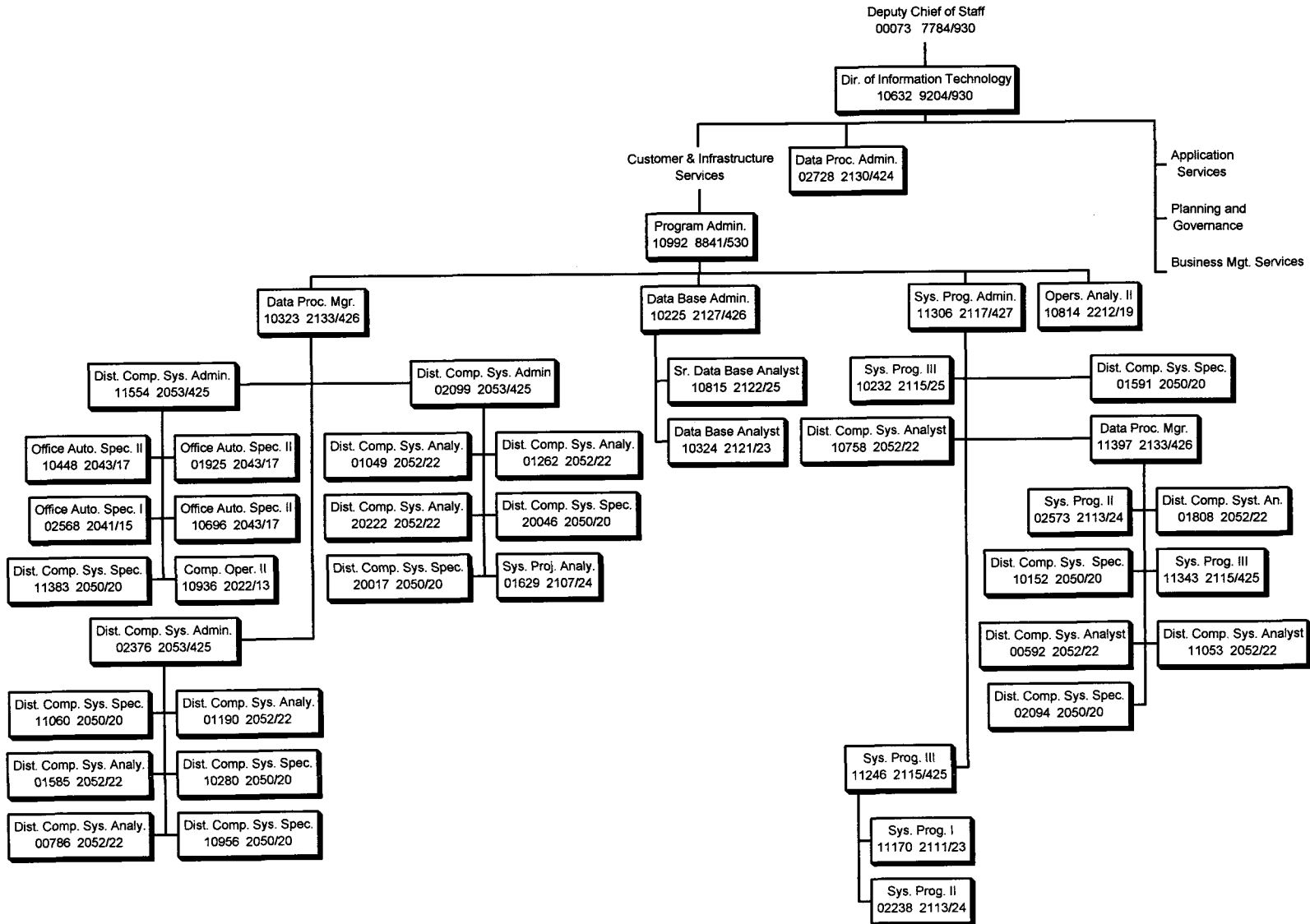


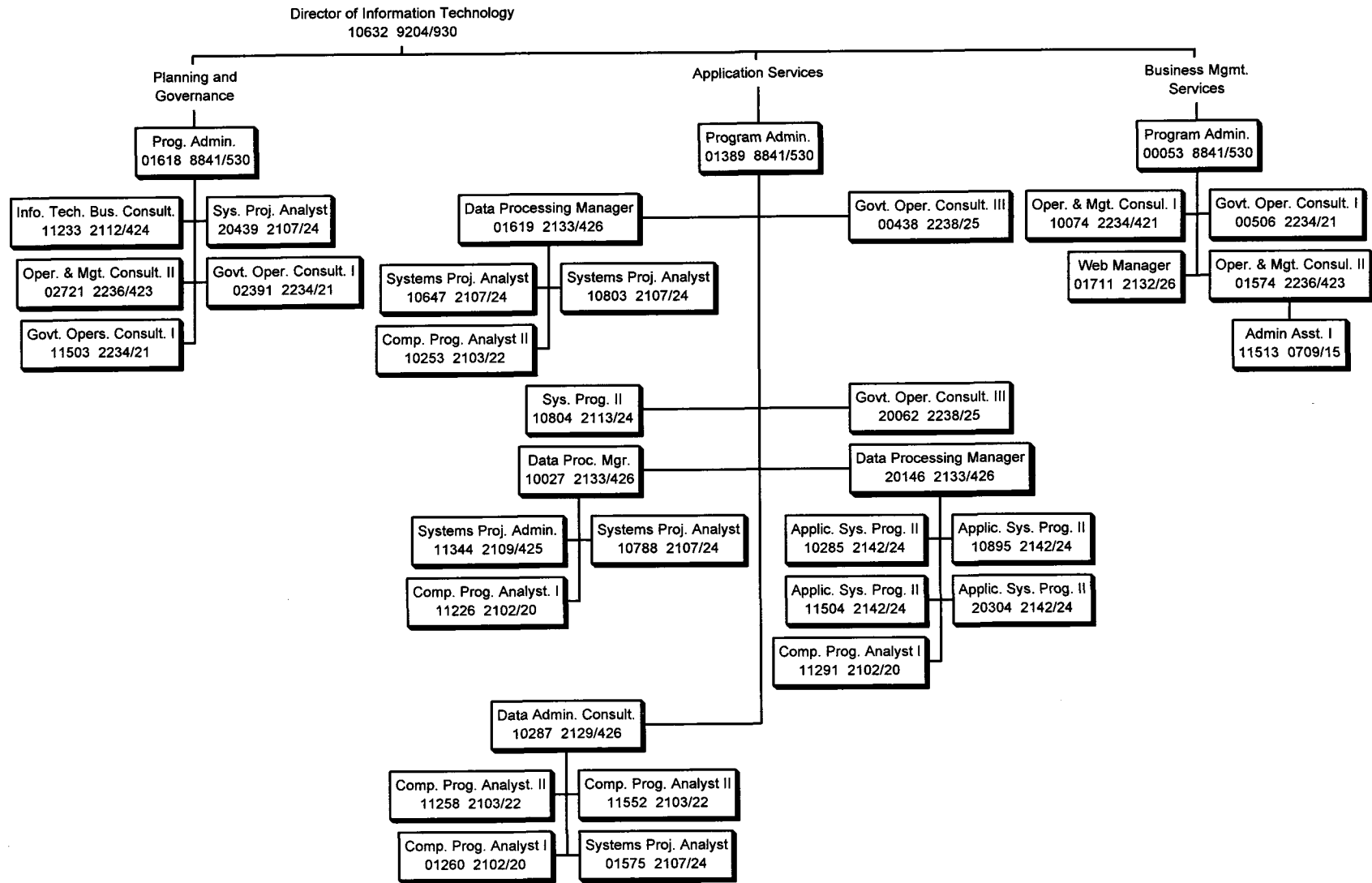
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 00002
 00003

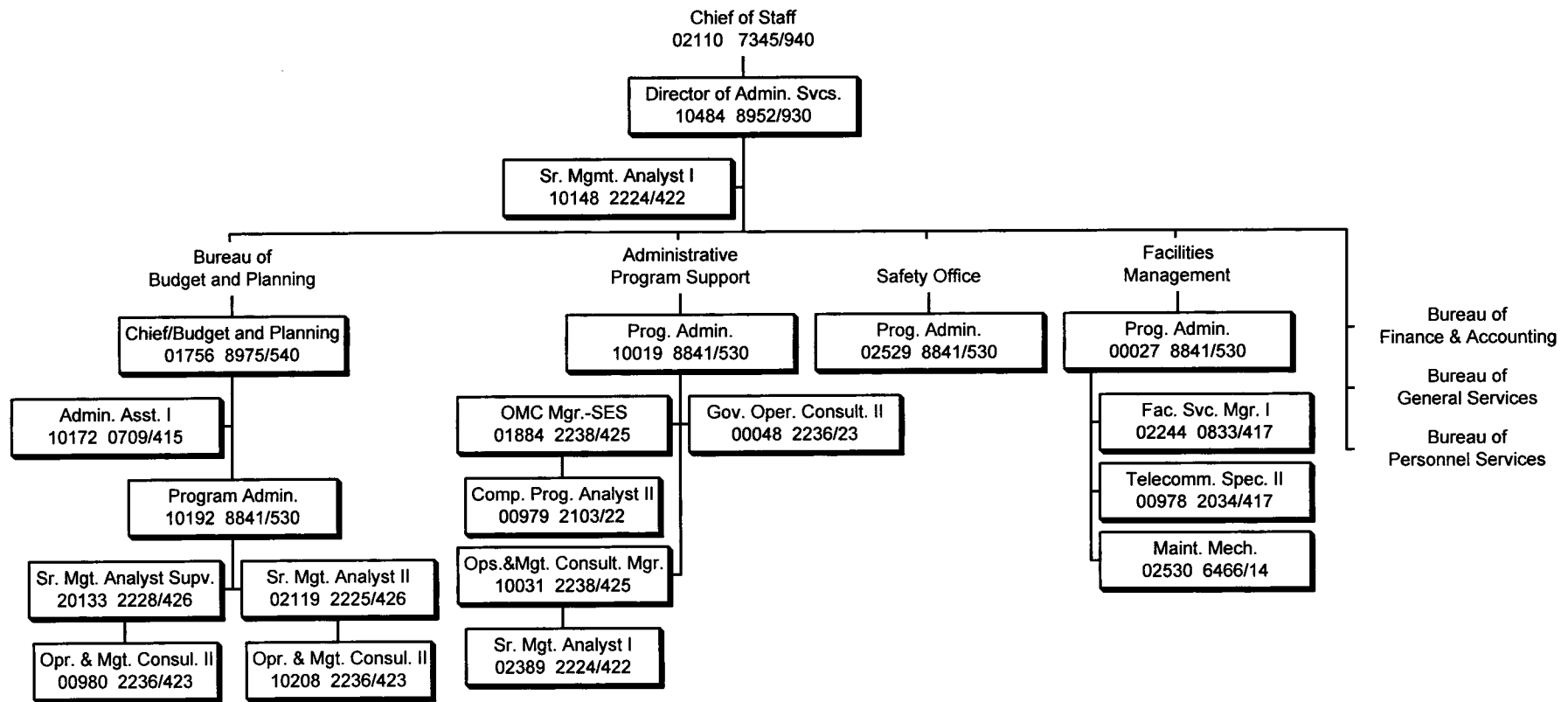
* NWDM/Air
 Washington, DC



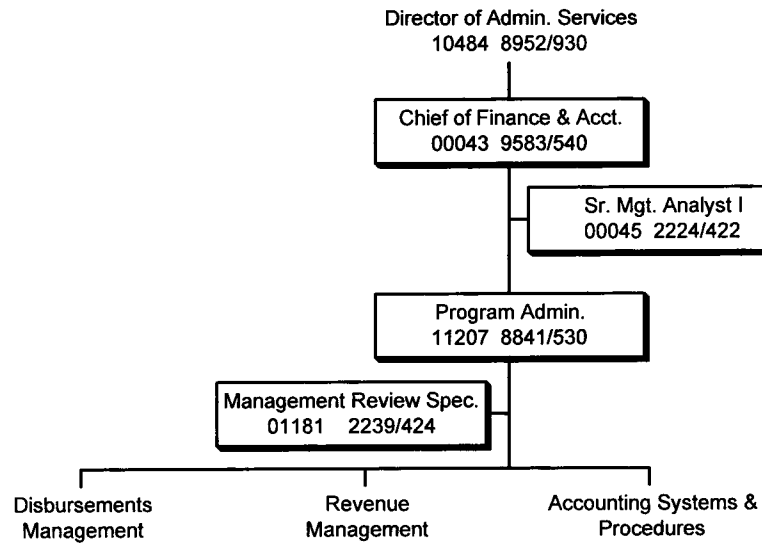
Policy Making Positions:
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 10030
 10191

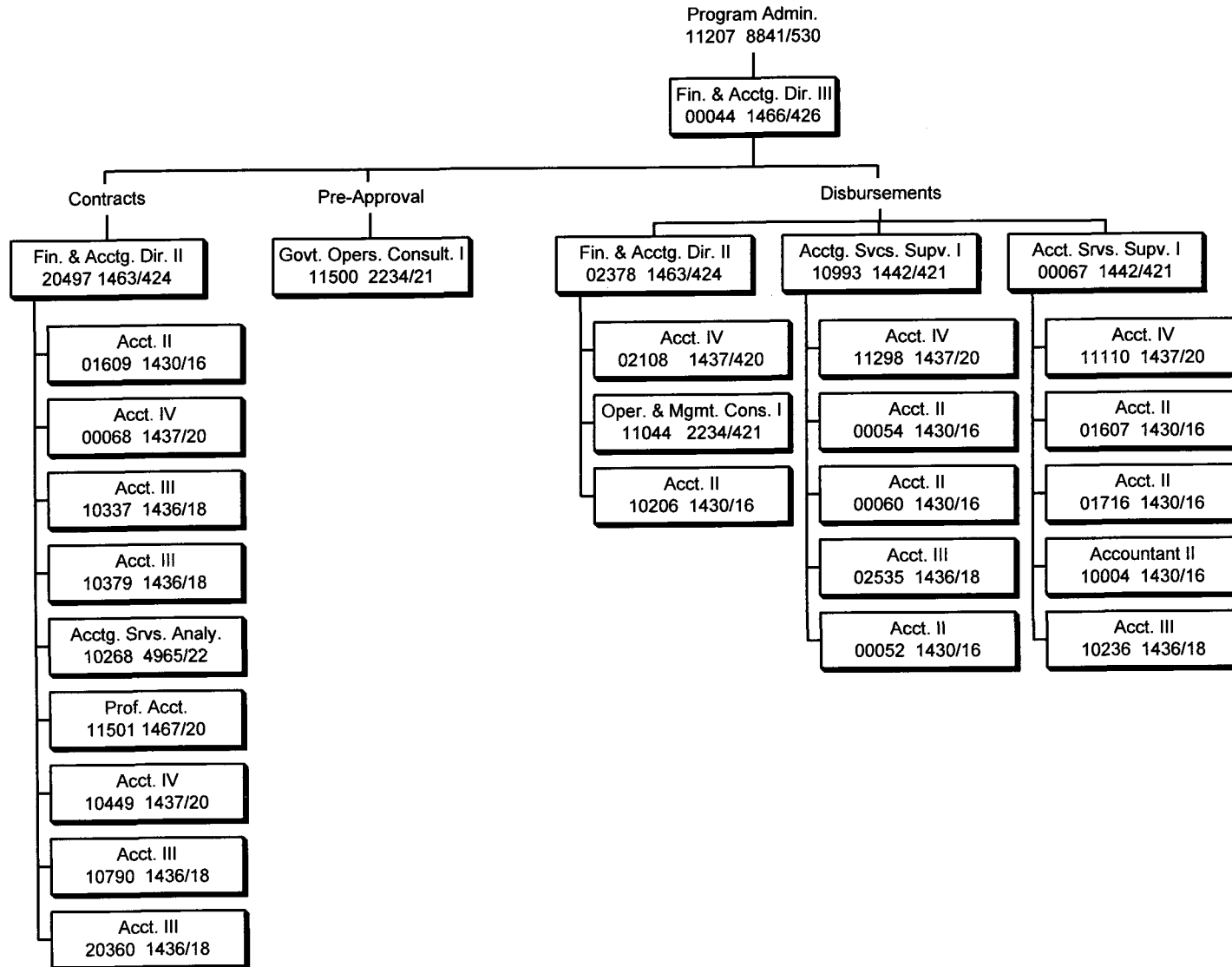


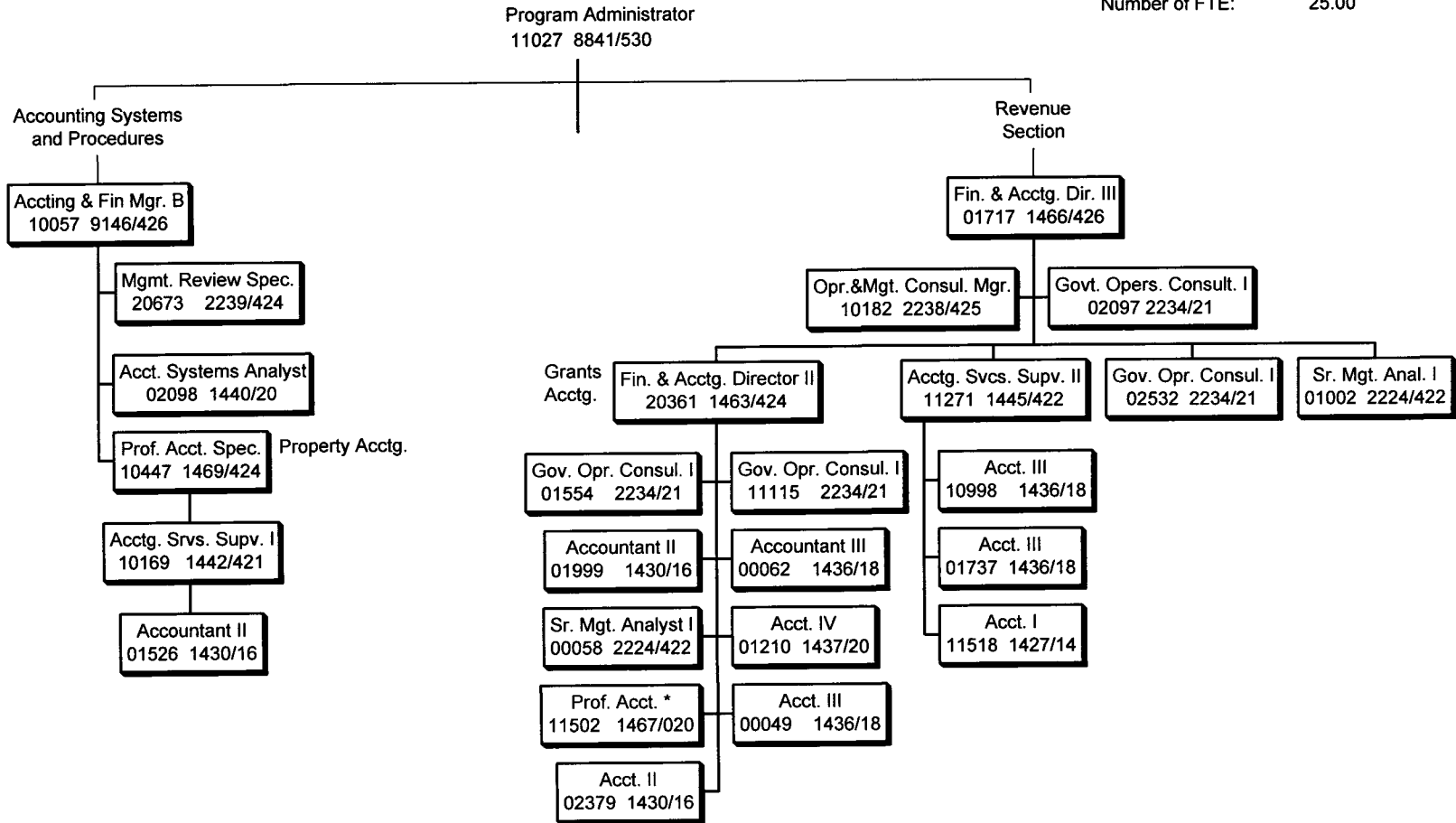




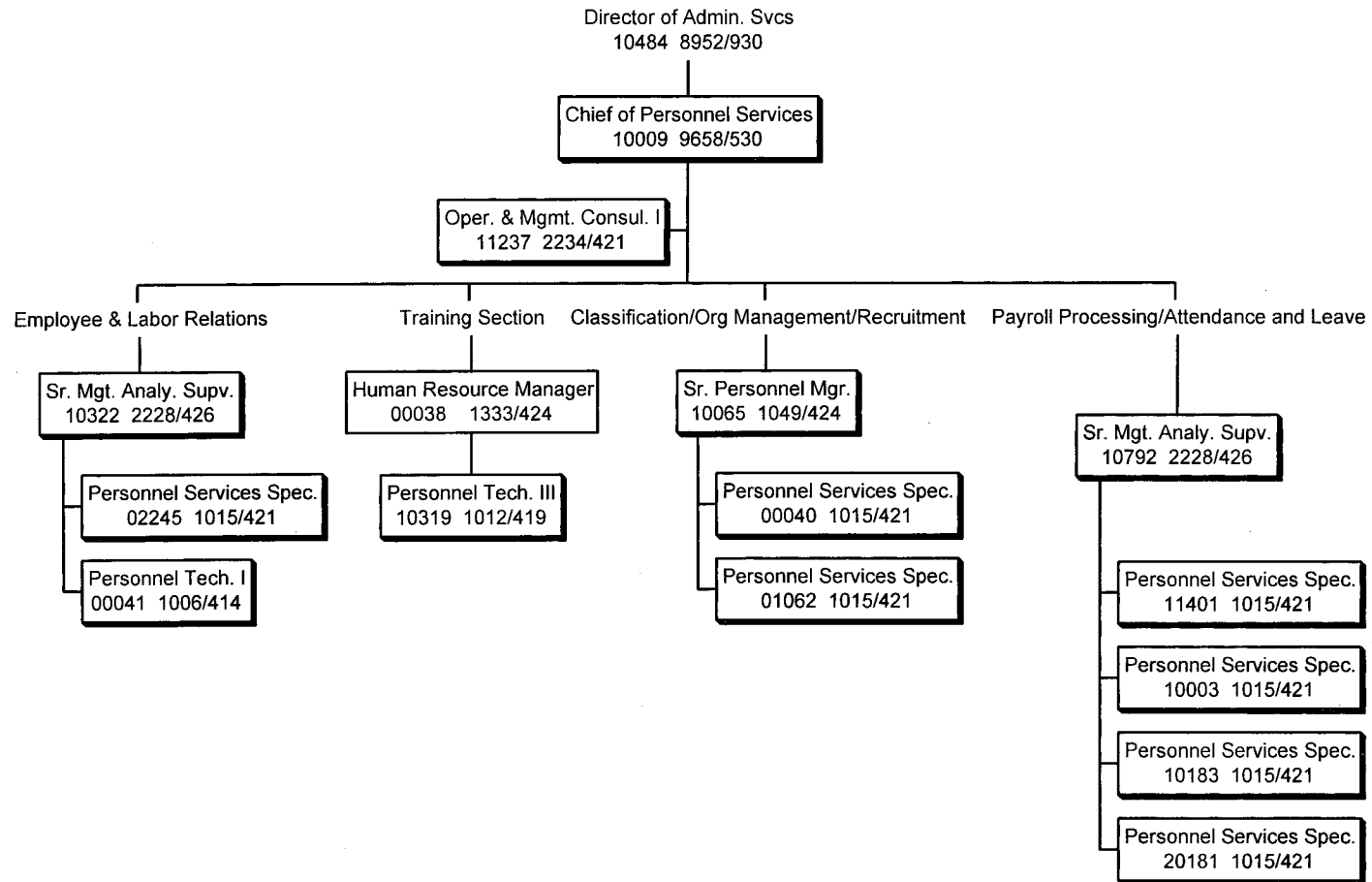
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Number of Positions: 4
Number of FTE: 4

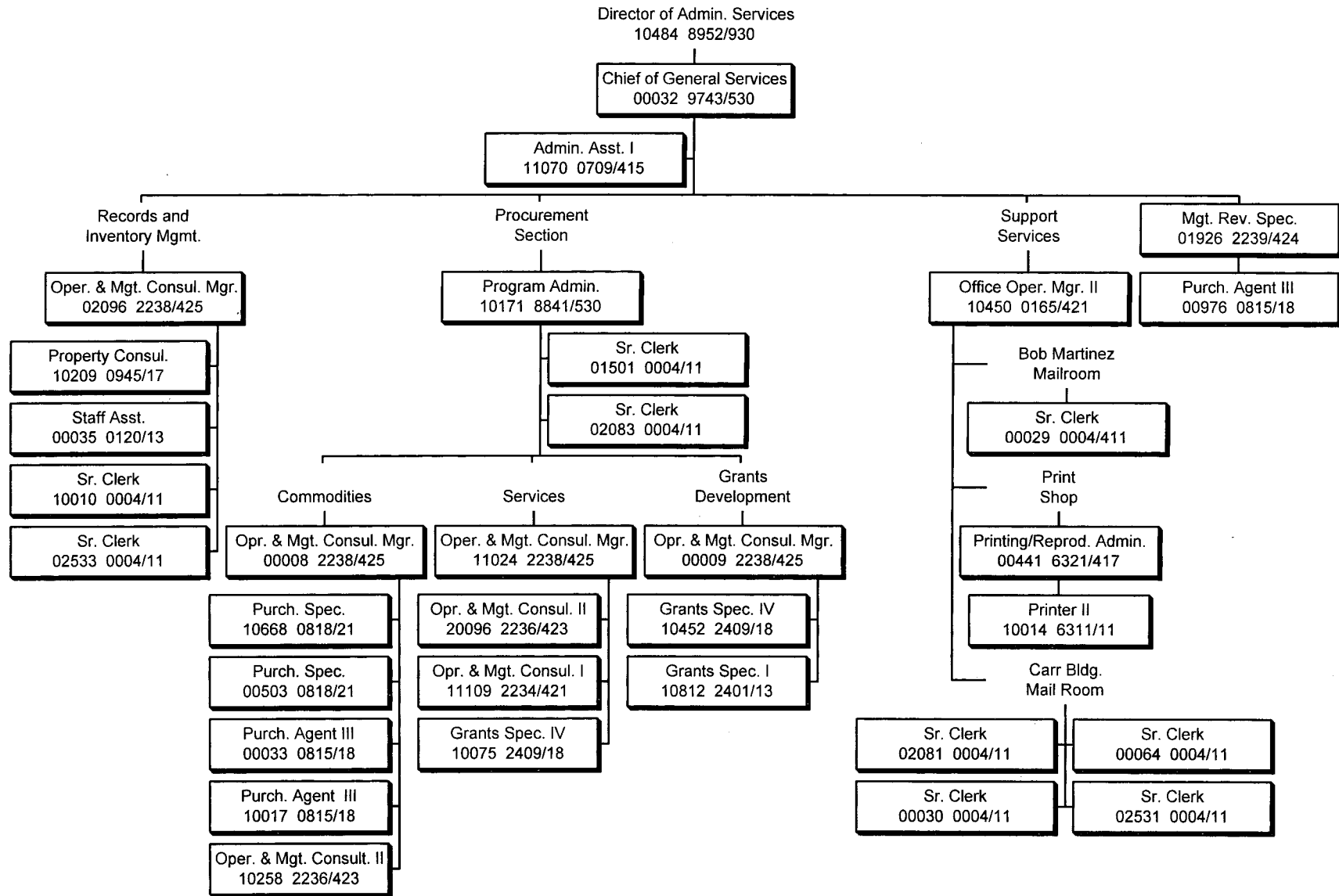


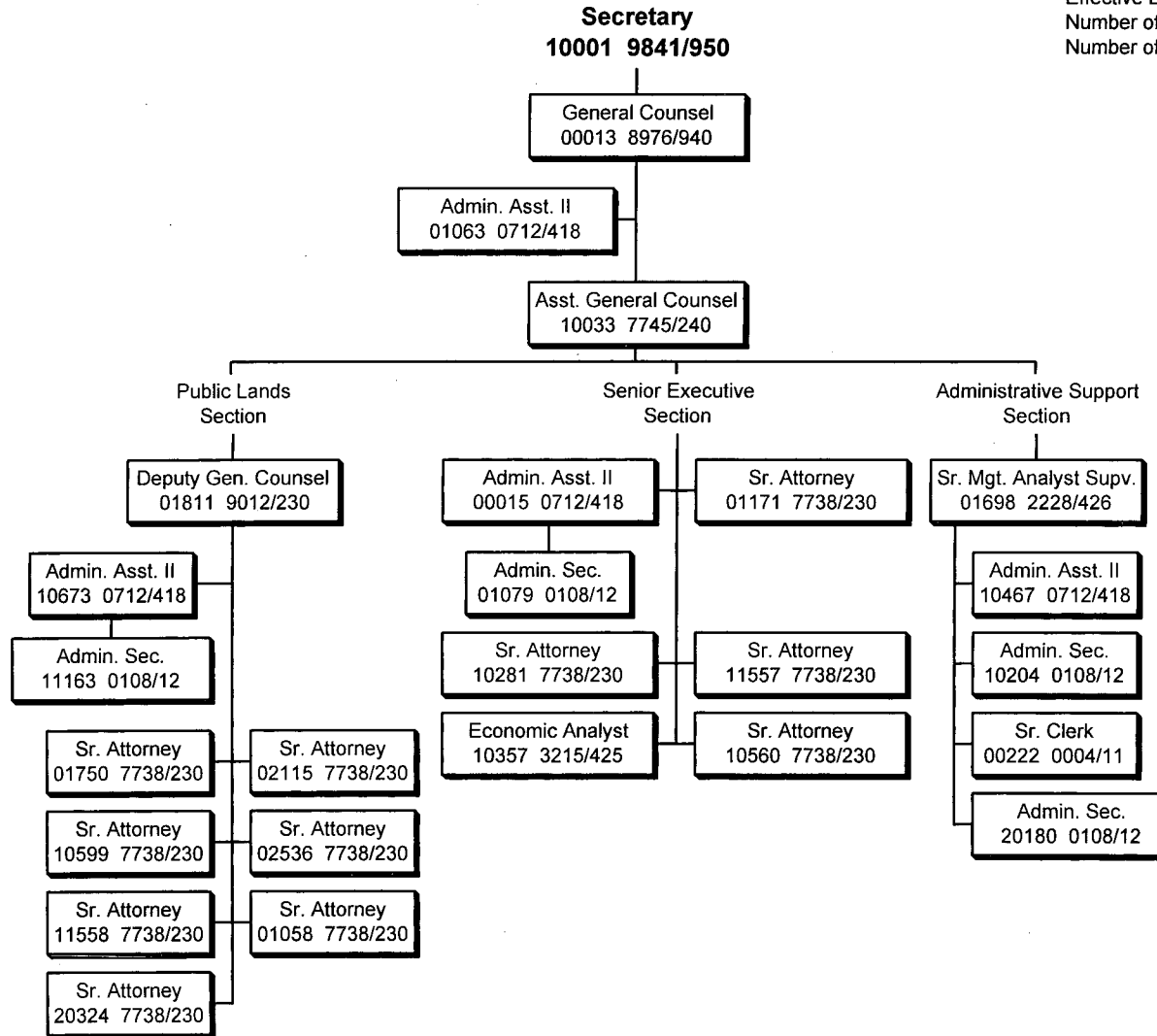




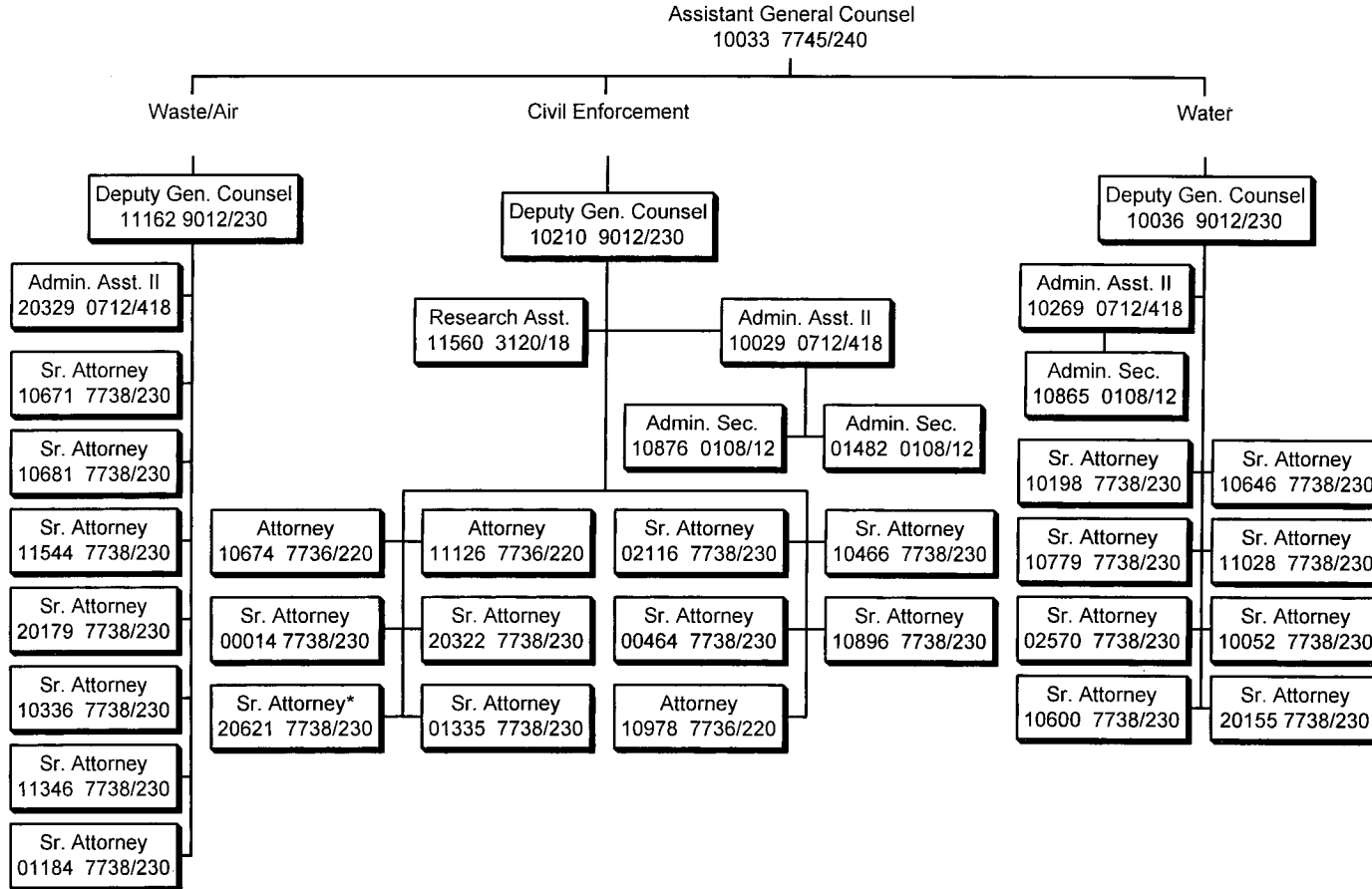
* Shared Position





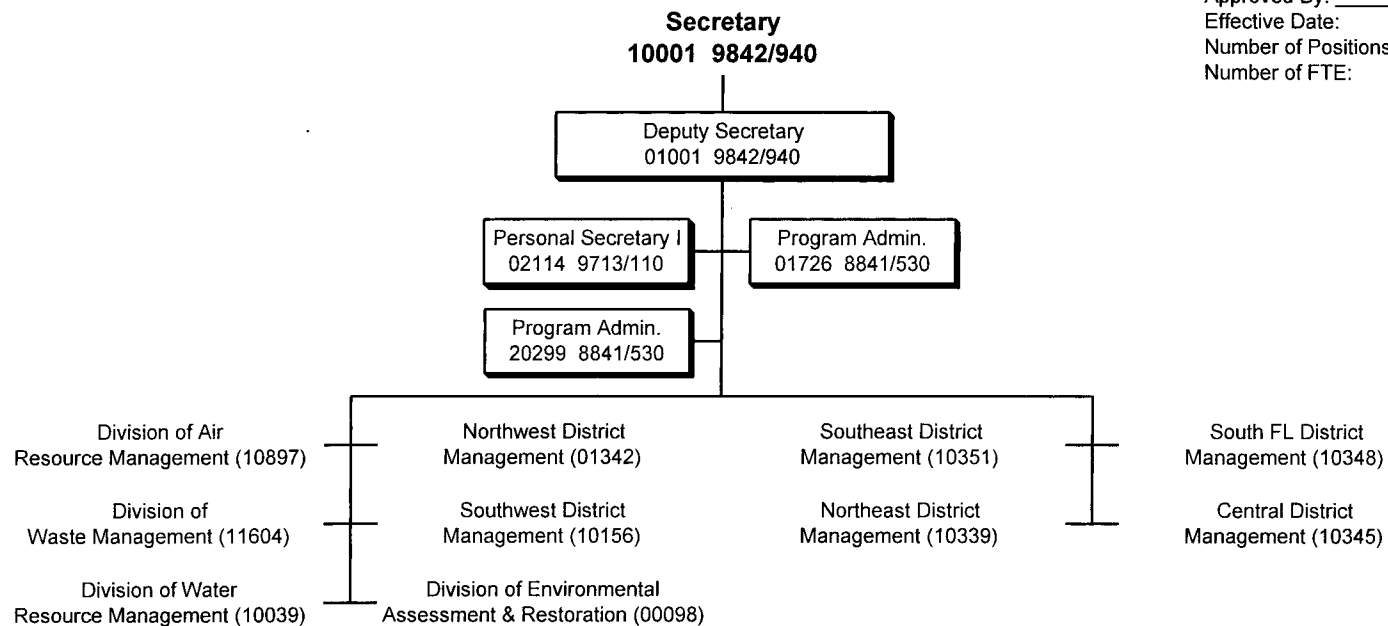


Approved By: _____
Effective Date: 07/01/2011
Number of Positions: 36
Number of FTE: 36.0



*Position 20621 is funded by the Division of Water Resource Management

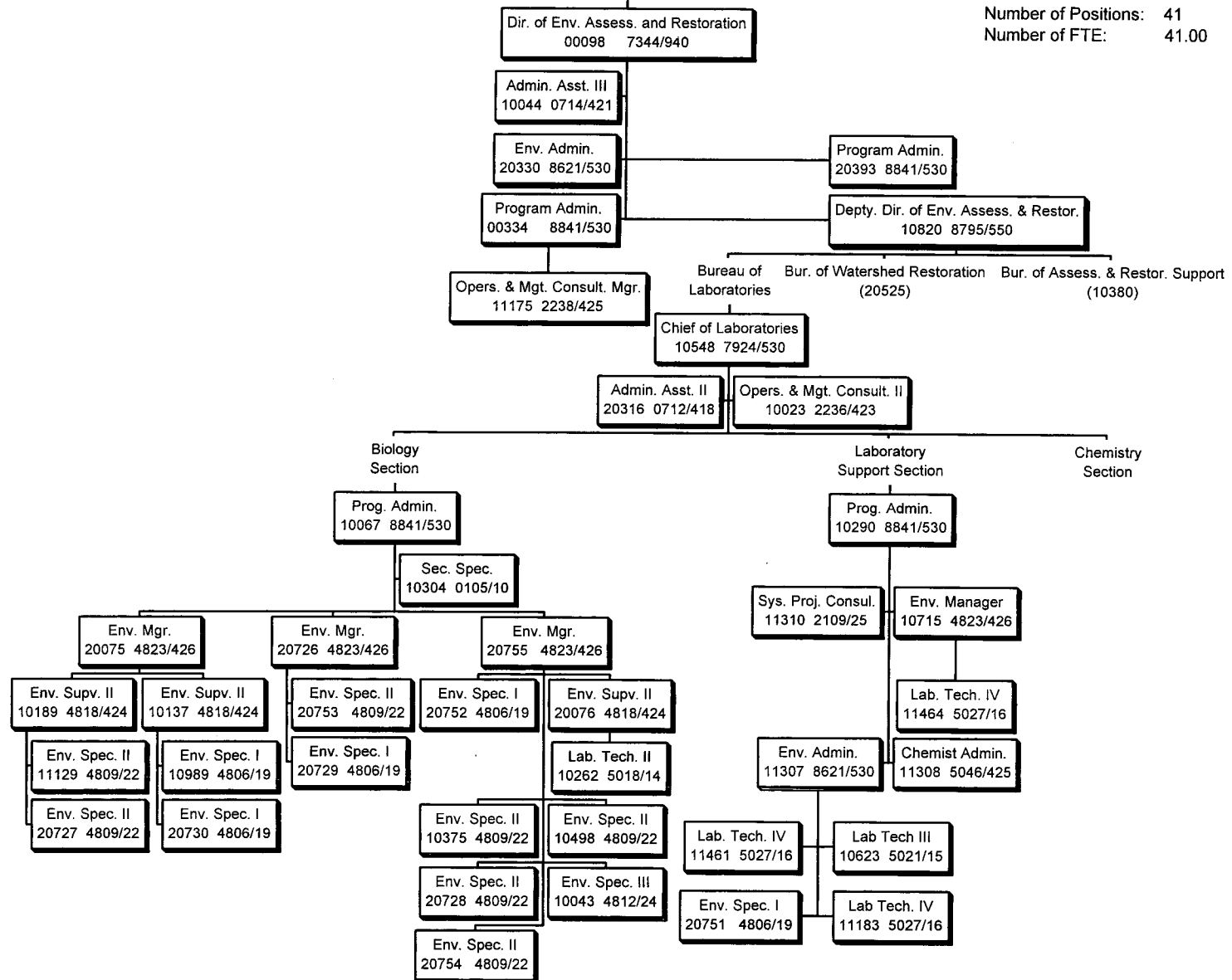
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Effective Date: 07/01/2011
Number of Positions: 4
Number of FTE: 4.00



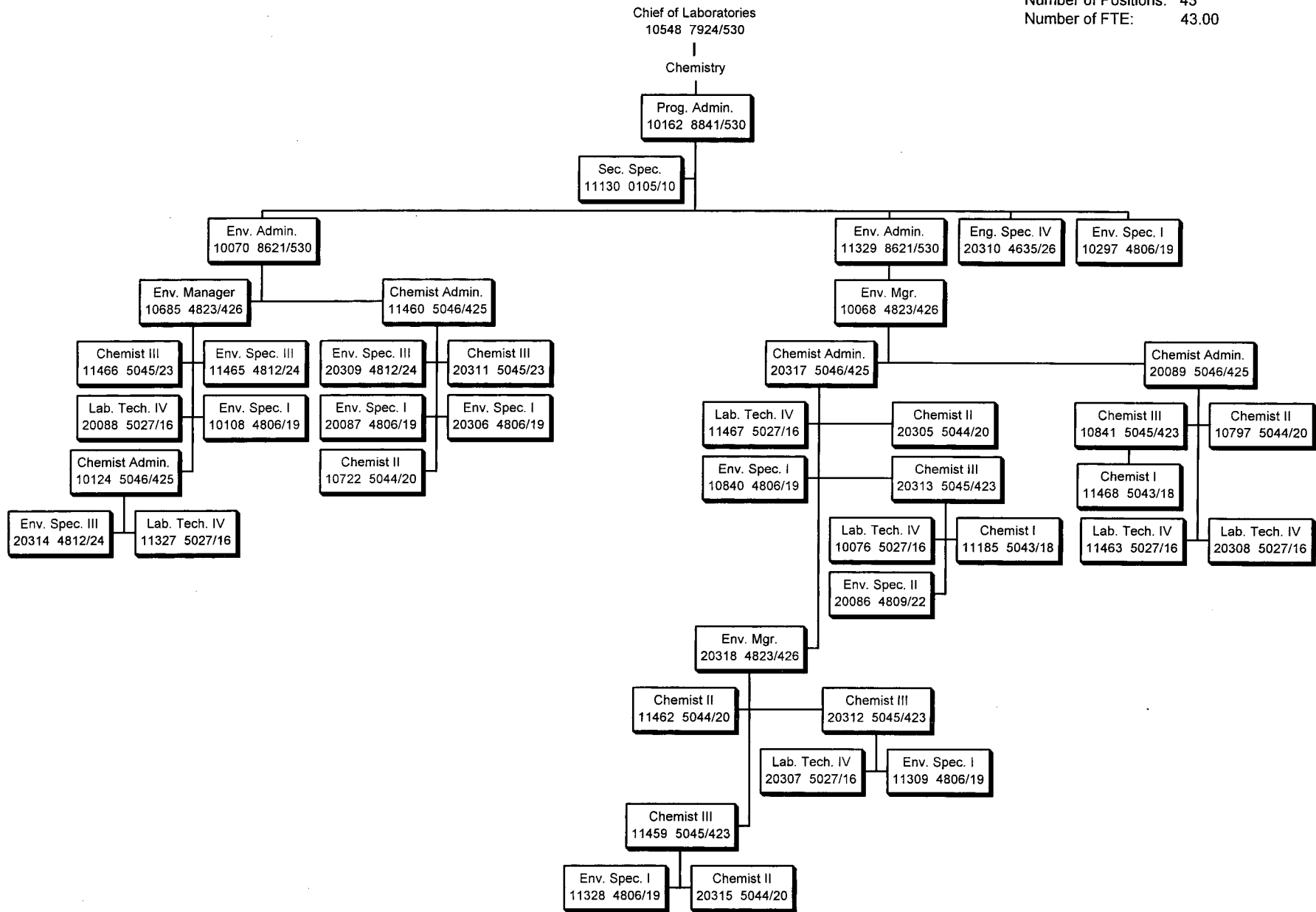
Department of Environmental Protection
 Deputy Secretary for Regulatory Programs
 Division of Environmental Assessment & Restoration
 Deputy Director for Envir. Assessment & Restor.
 Bureau of Laboratories

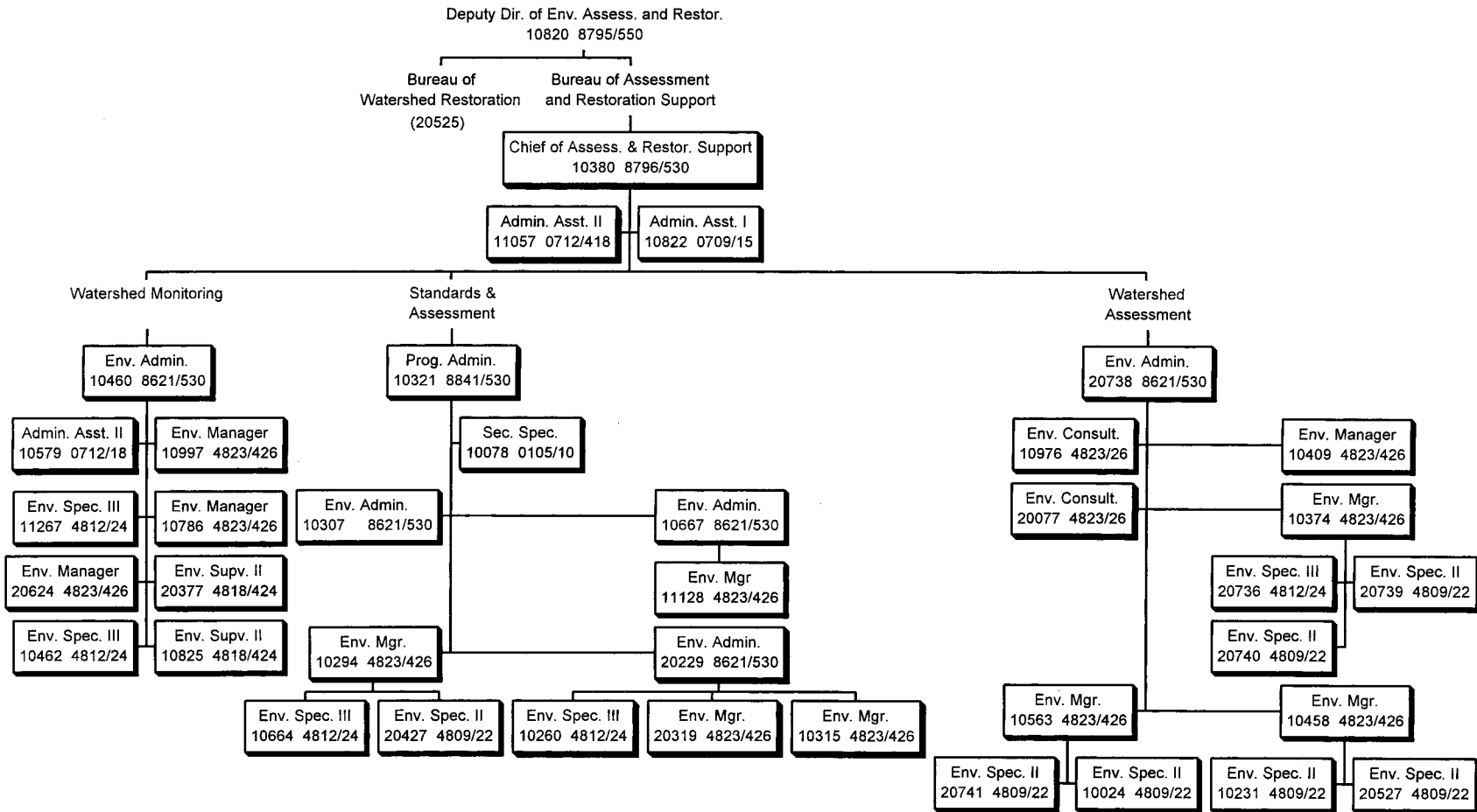
Deputy Secretary for Reg. Programs
 01001 9842/940

Approved By: _____
 Effective Date: 08/15/2011
 Number of Positions: 41
 Number of FTE: 41.00

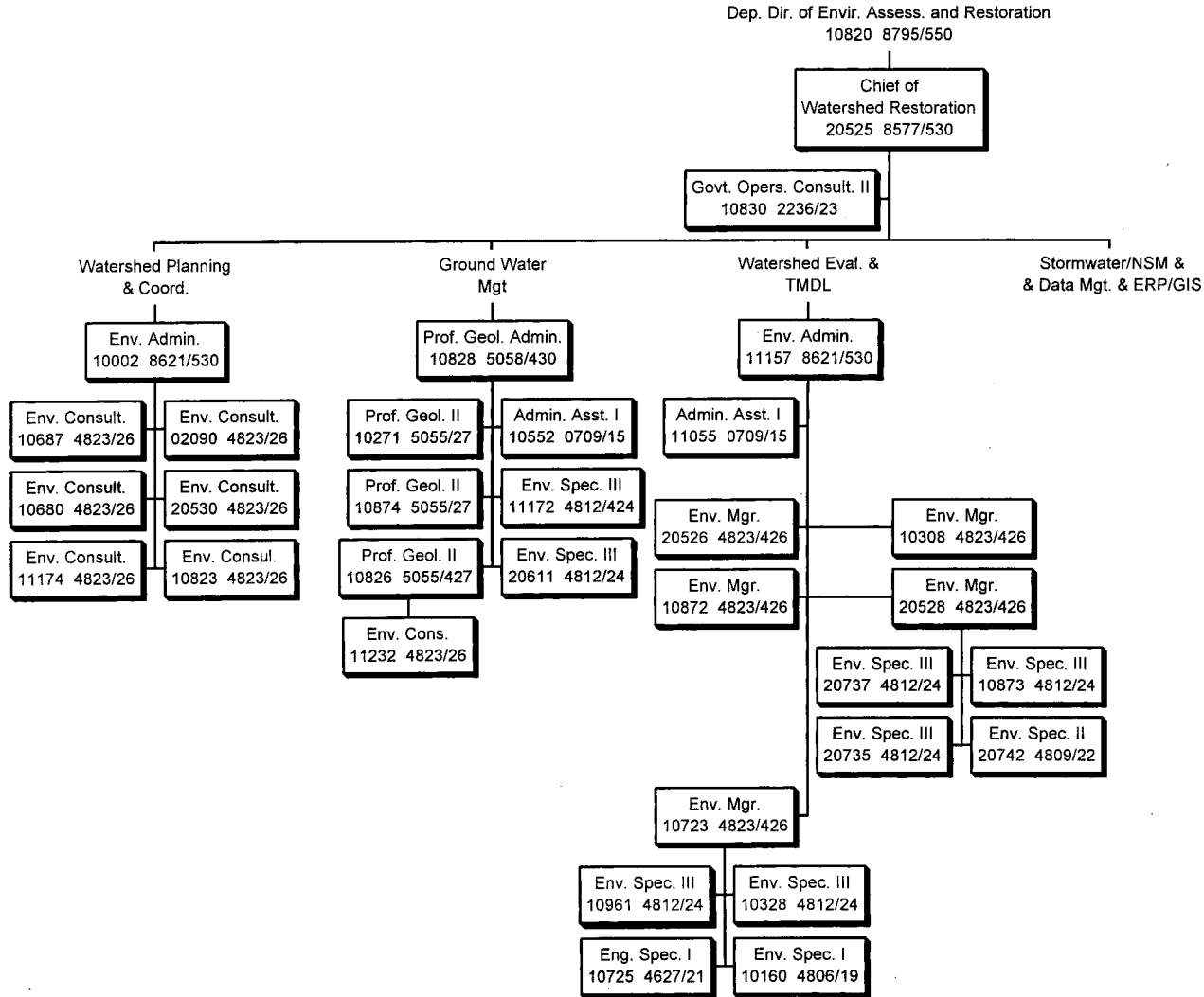


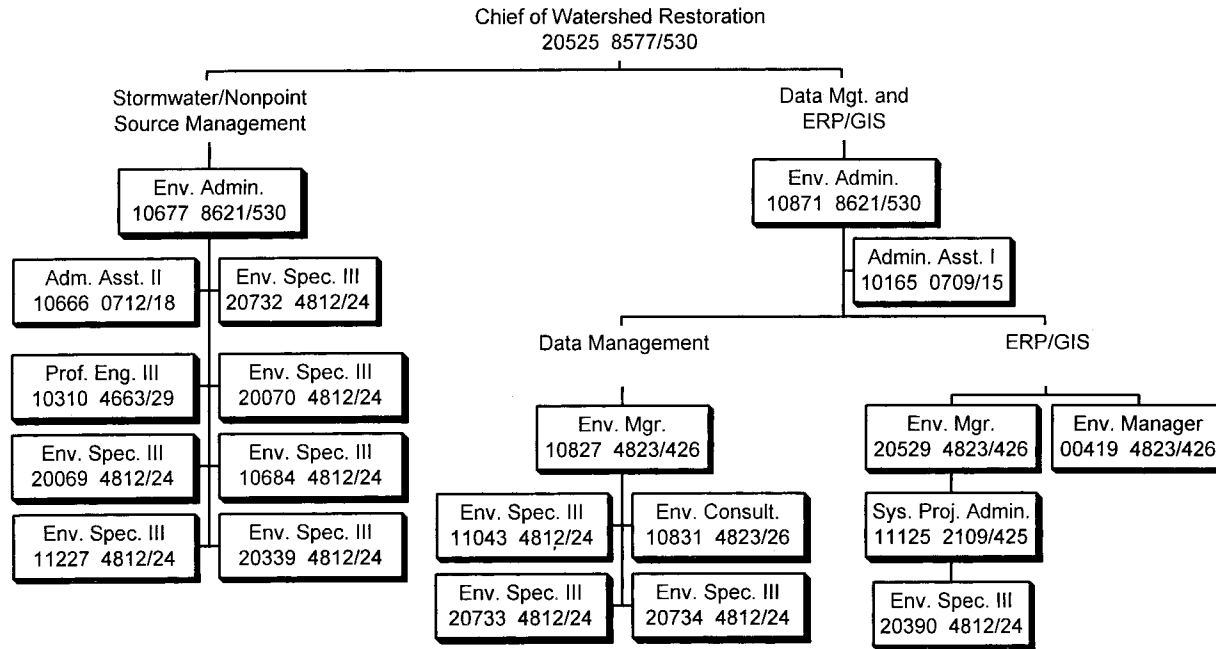
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 Number of FTE: 43.00

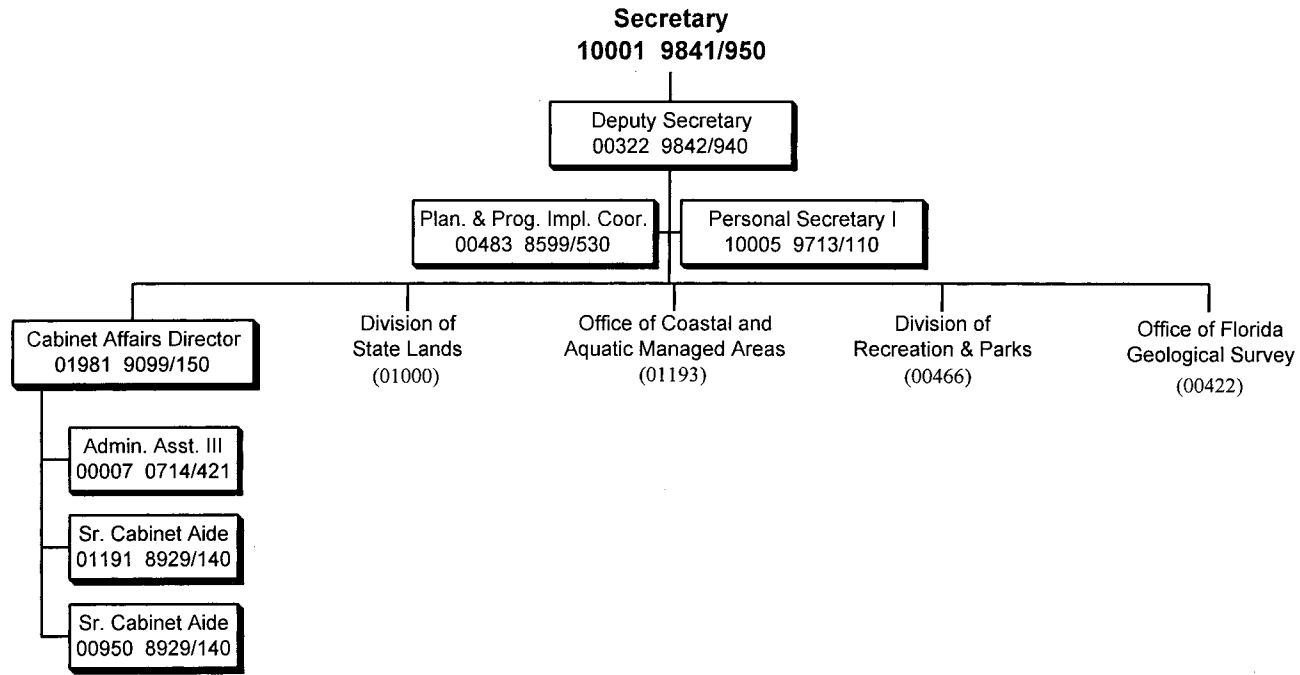




Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 32
 Number of FTE: 32.00

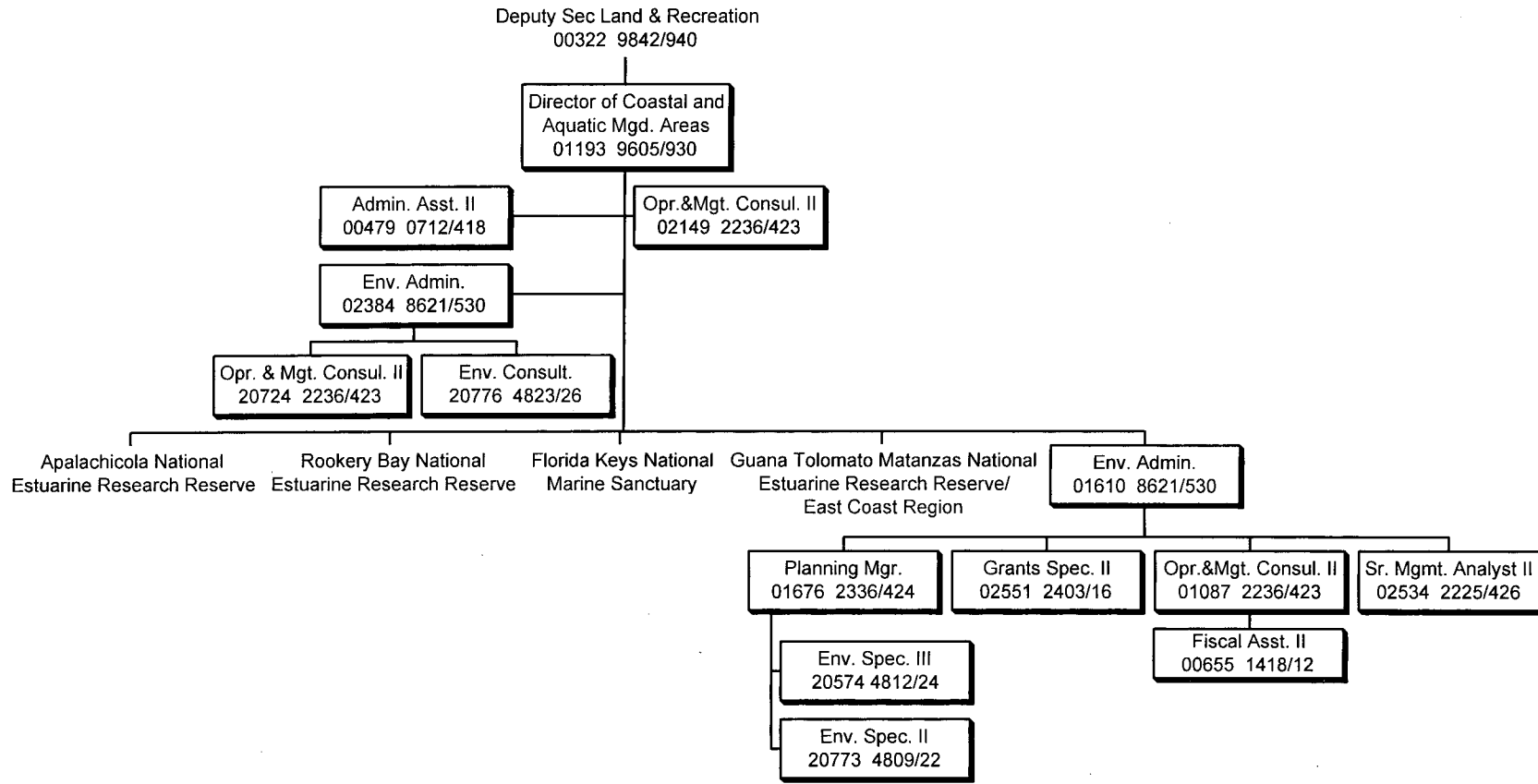




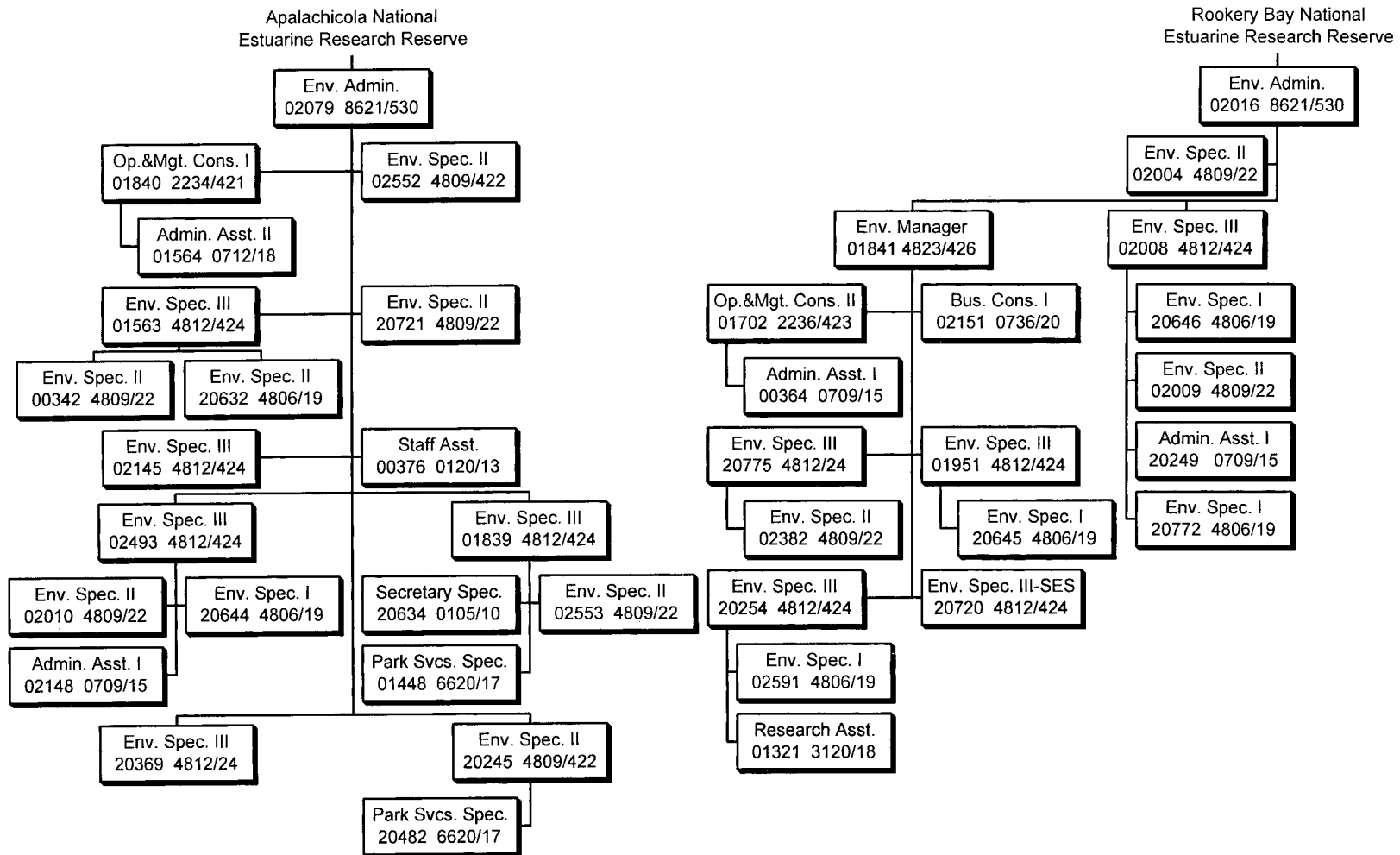


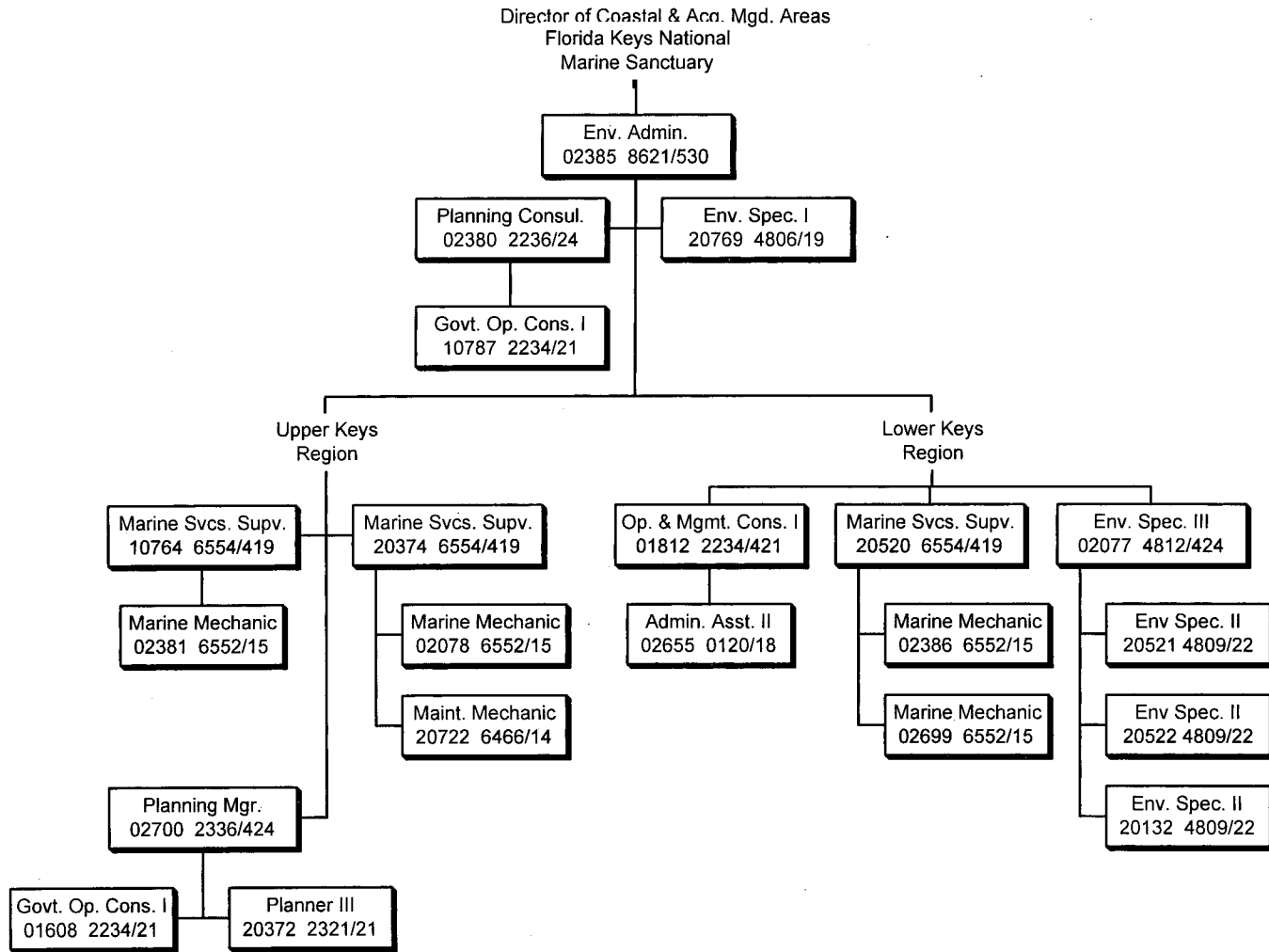
Policy Making Position:
01191

Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 14
 Number of FTE: 14.00

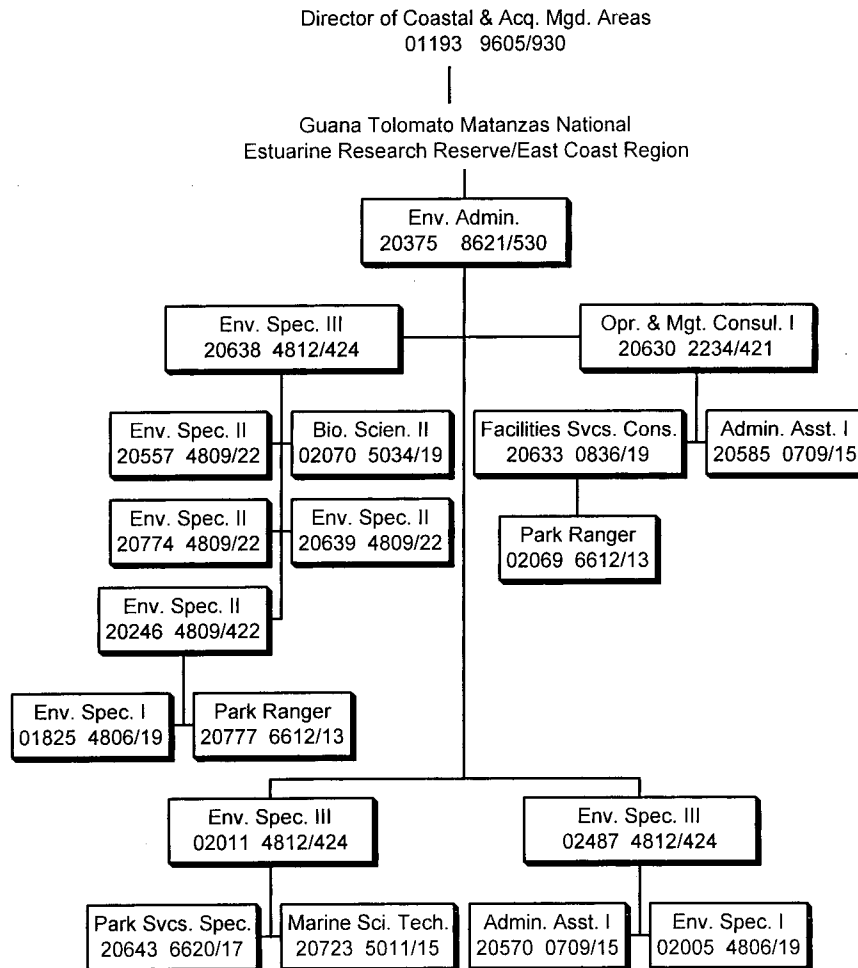


Director of Coastal & Acq. Mgmt. Areas
 01193 9605/930



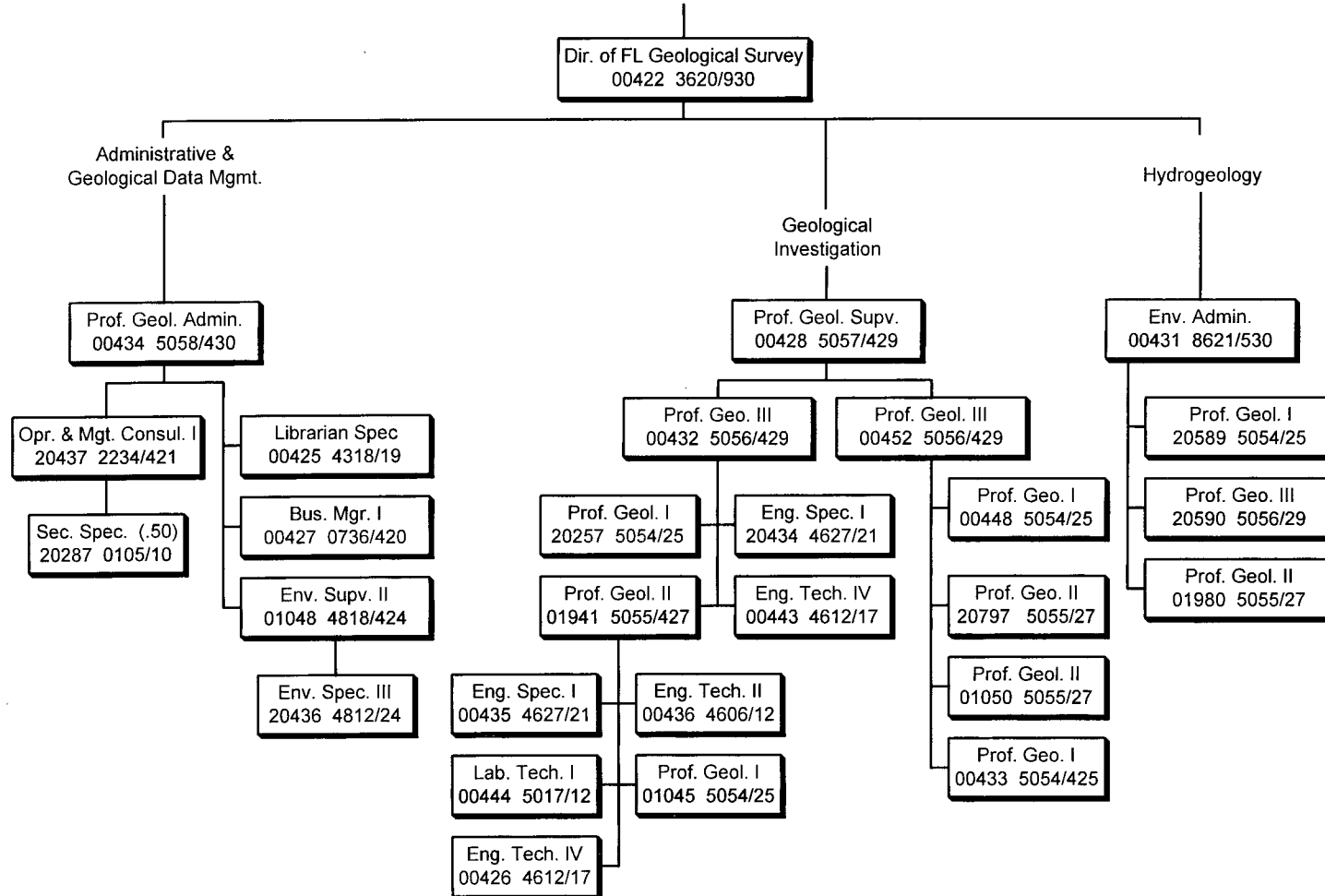


Approved By: _____
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 Number of Positions: 19
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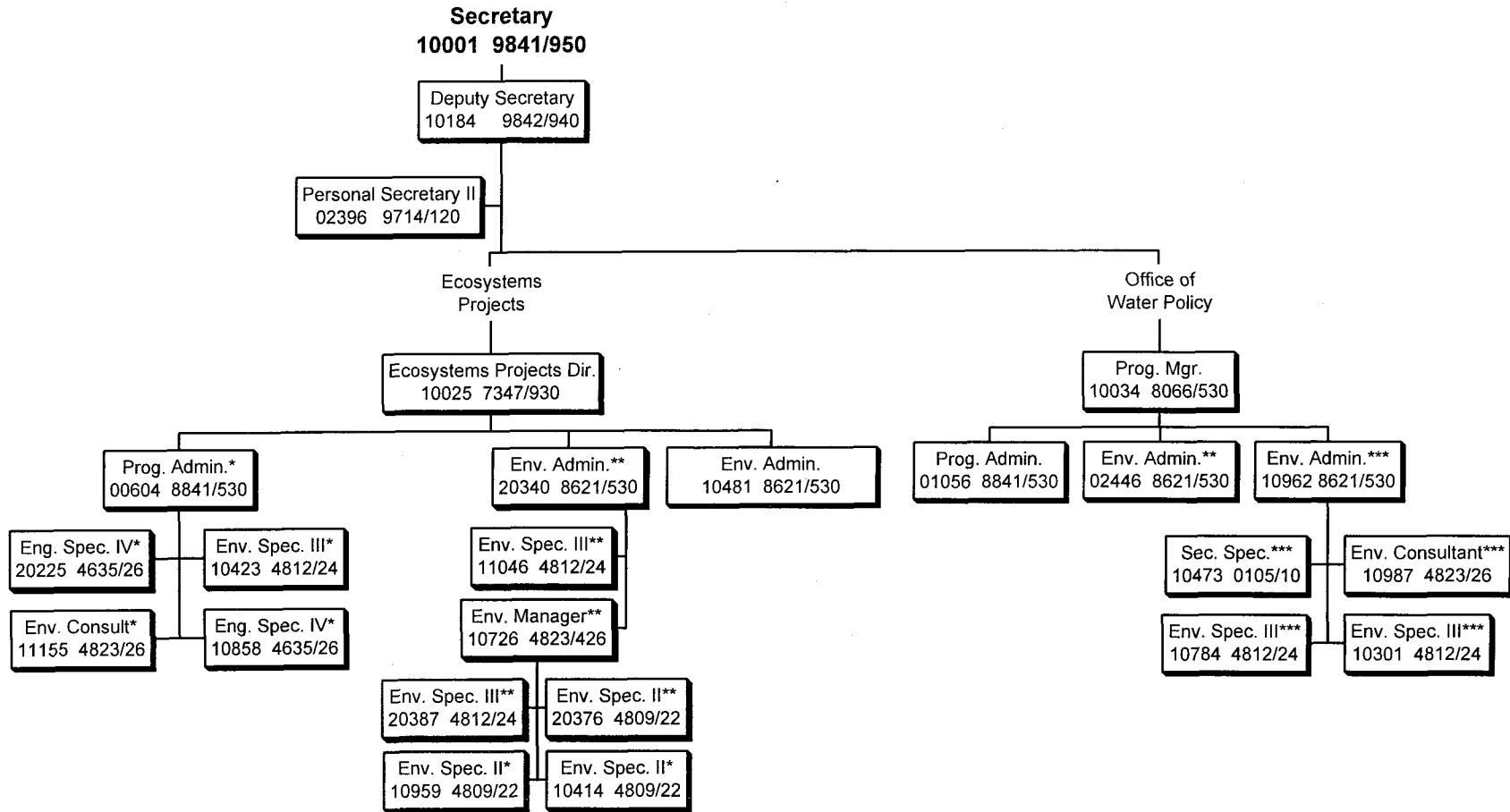


Deputy Sec. for Land and Recreation
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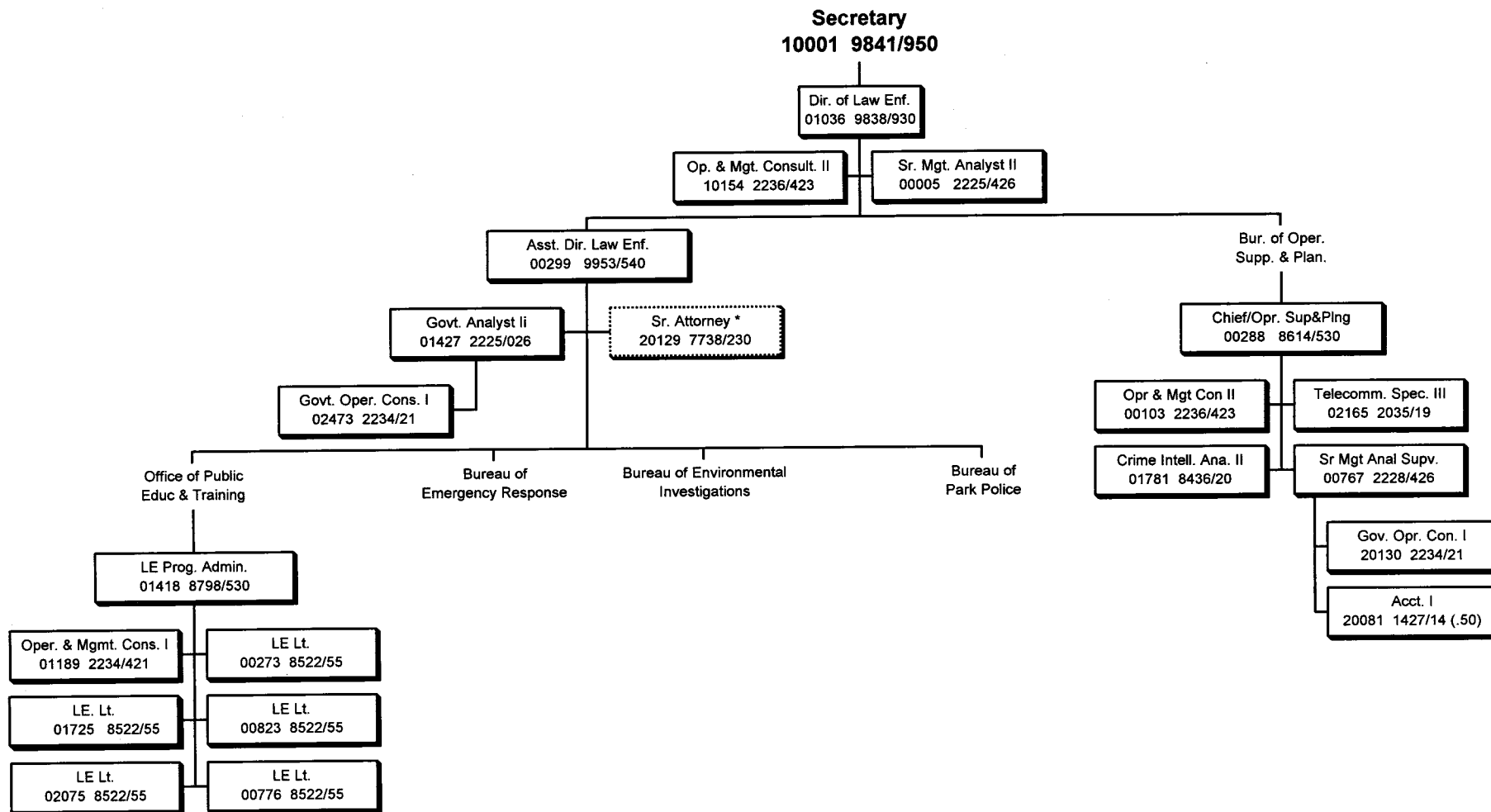
Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 28
 Number of FTE: 27.50



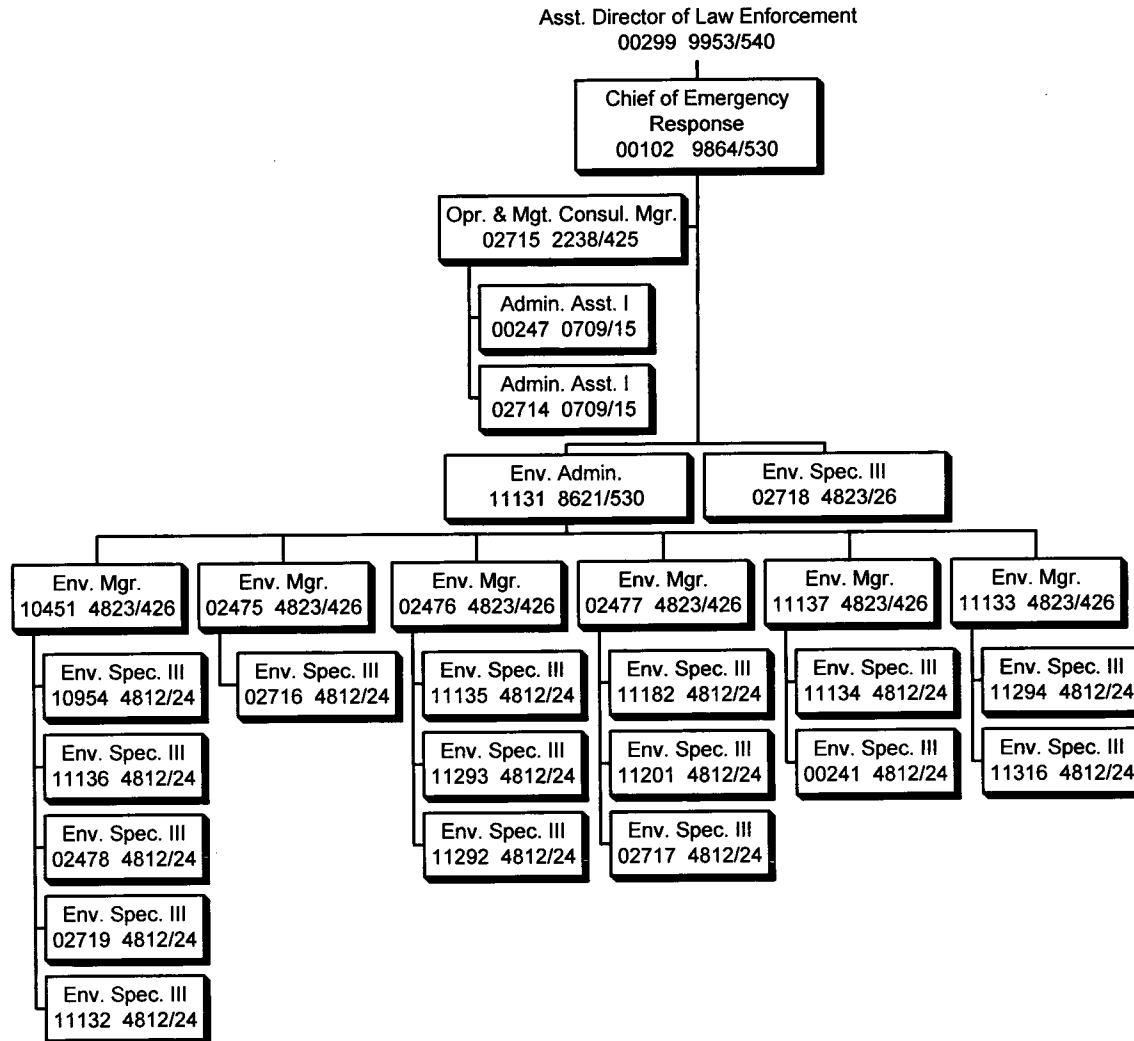
Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 24
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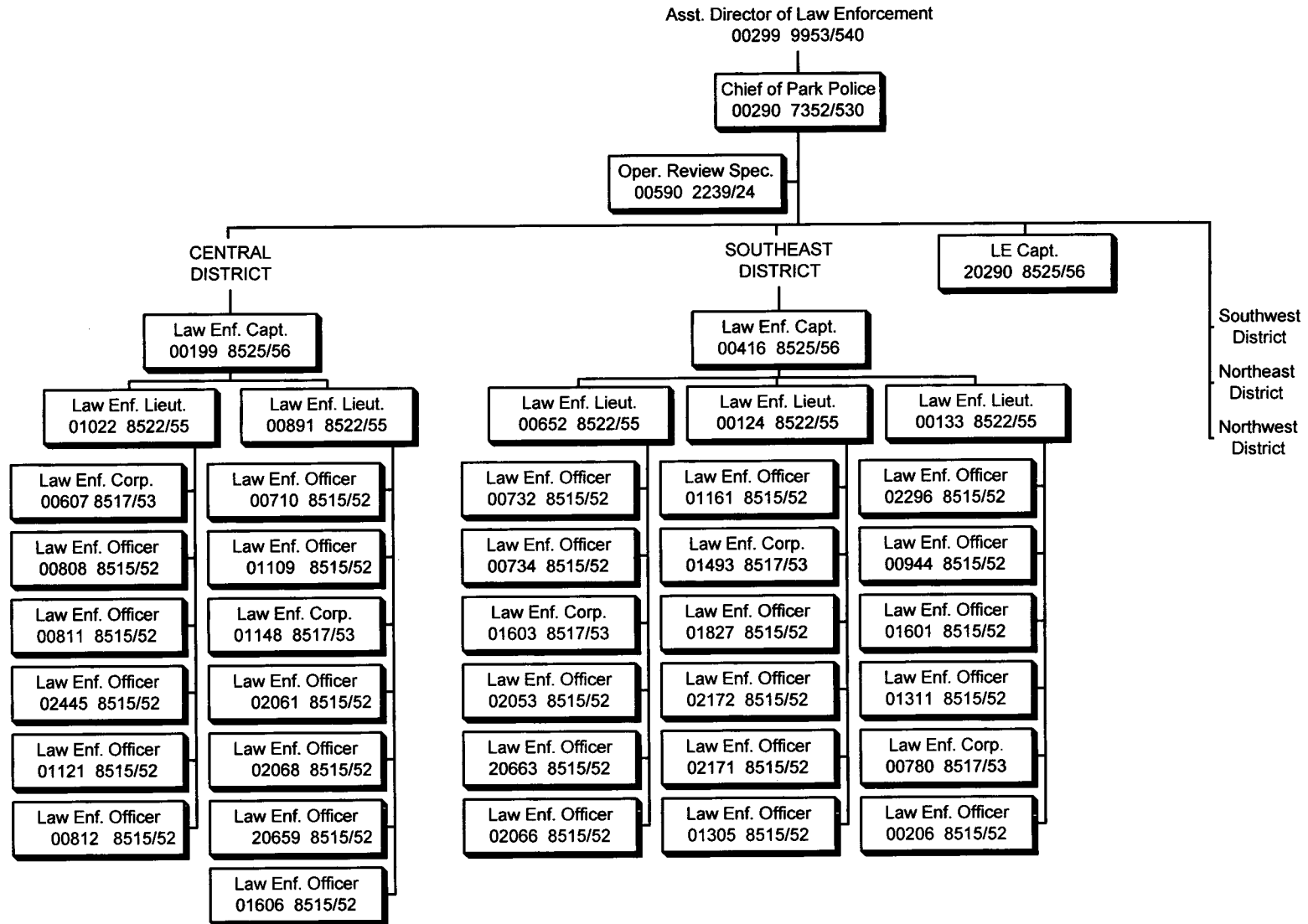


* Funded by Southeast District
 ** Funded by DEAR
 *** Funded by Water

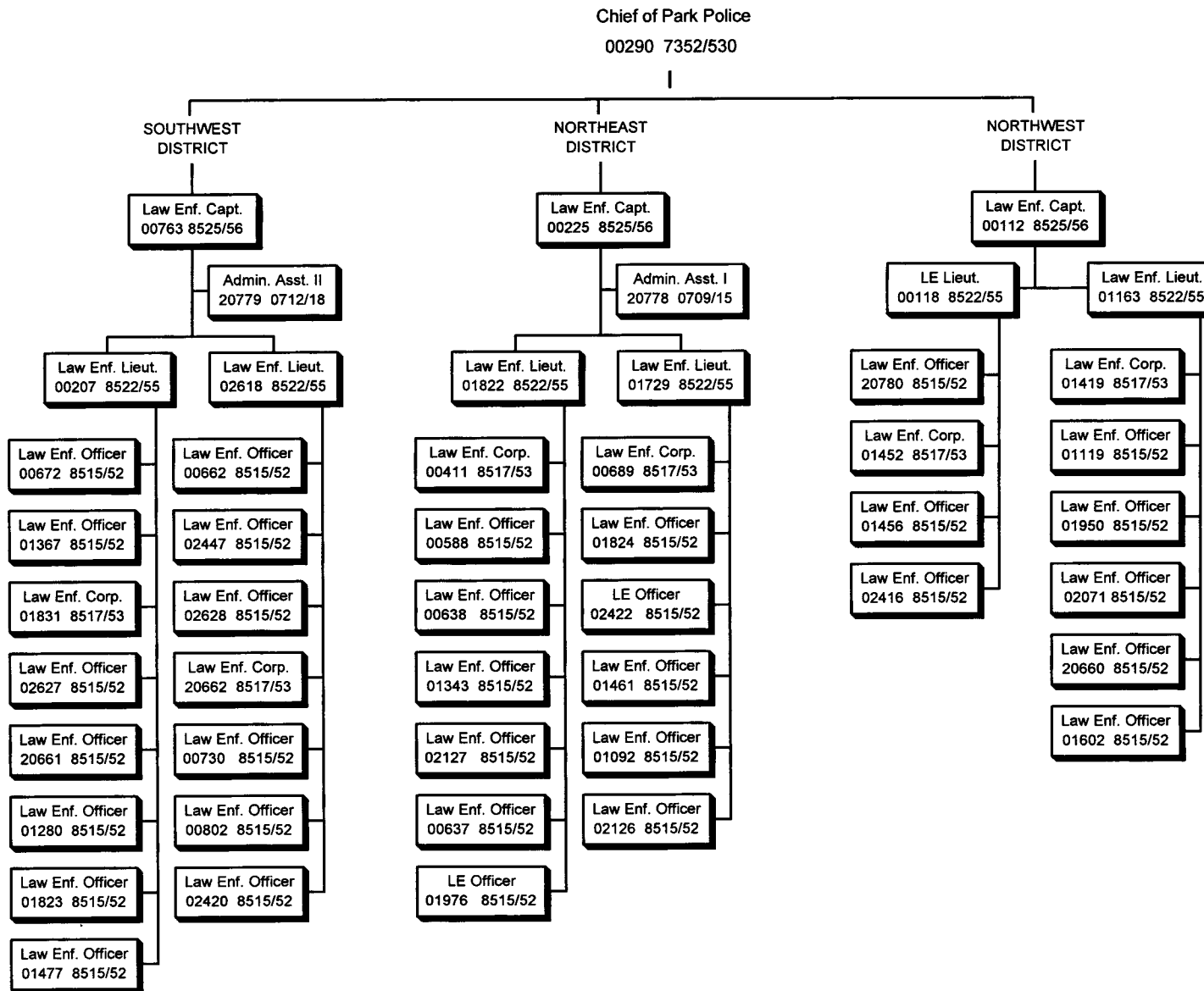


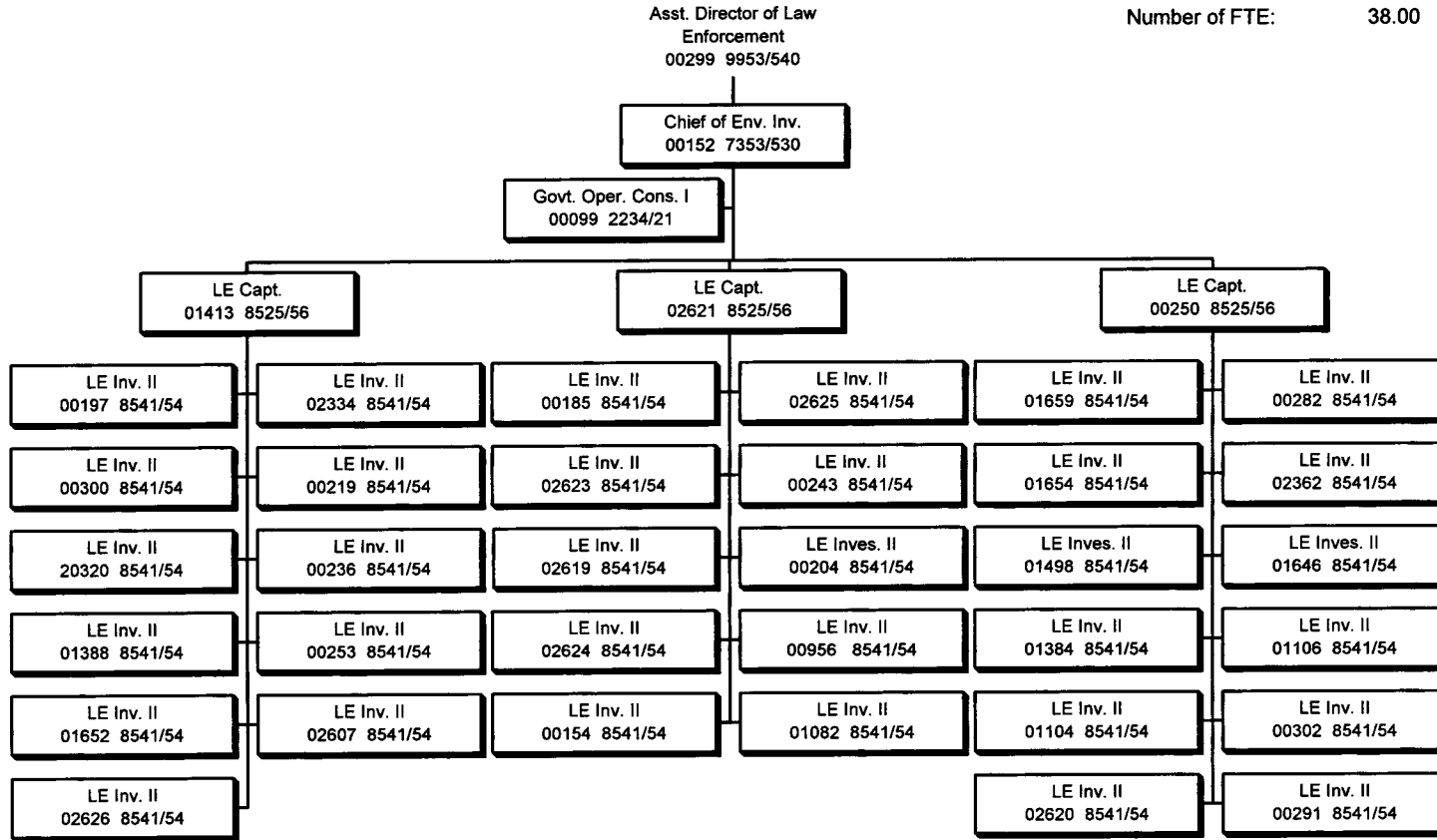
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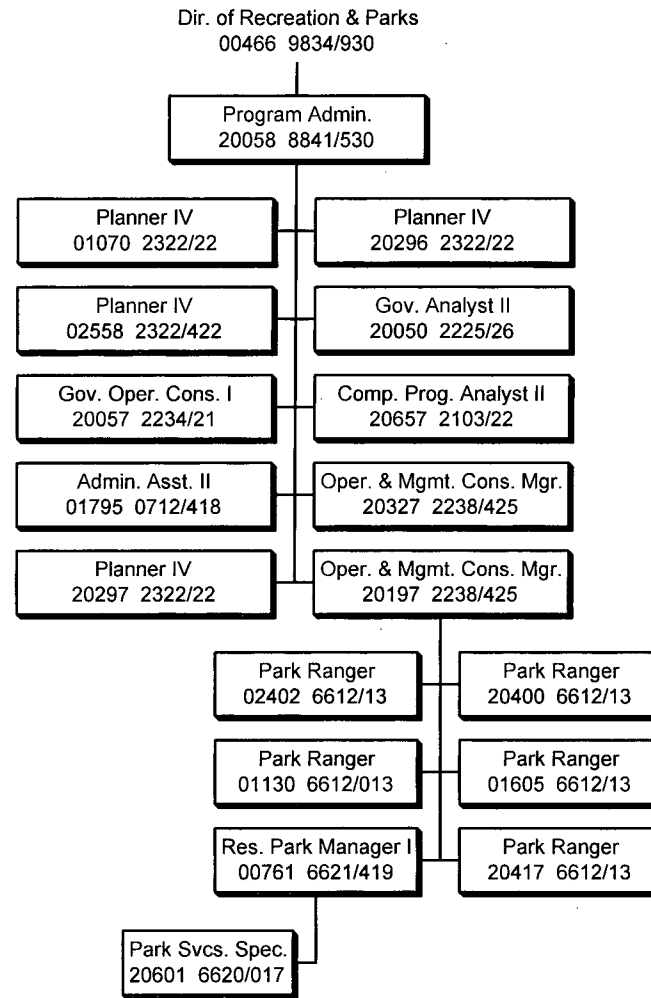


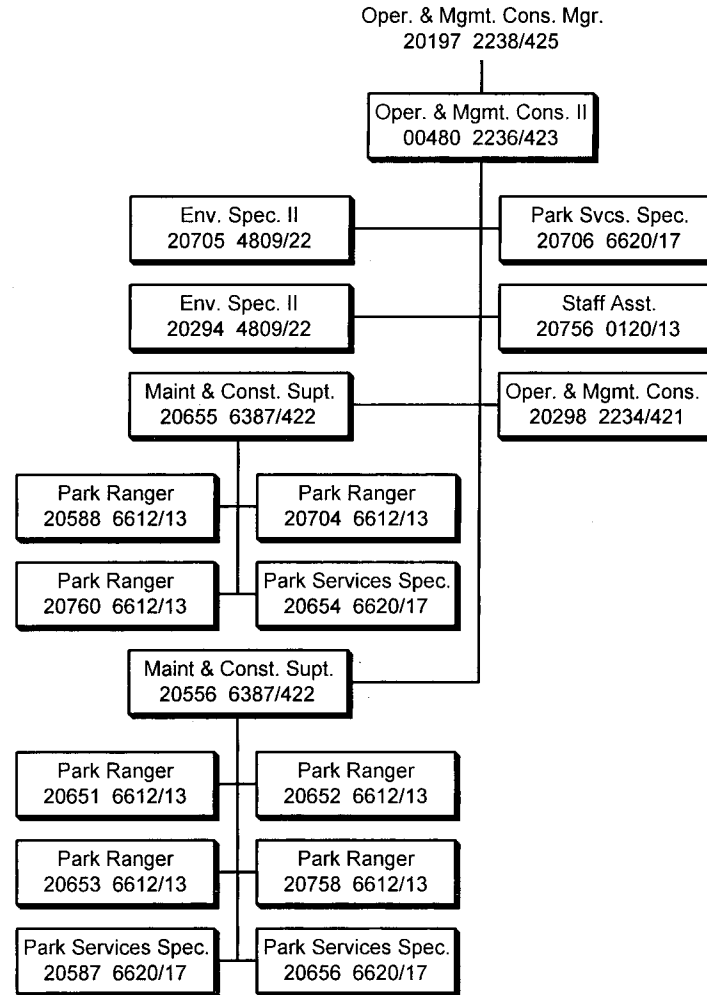


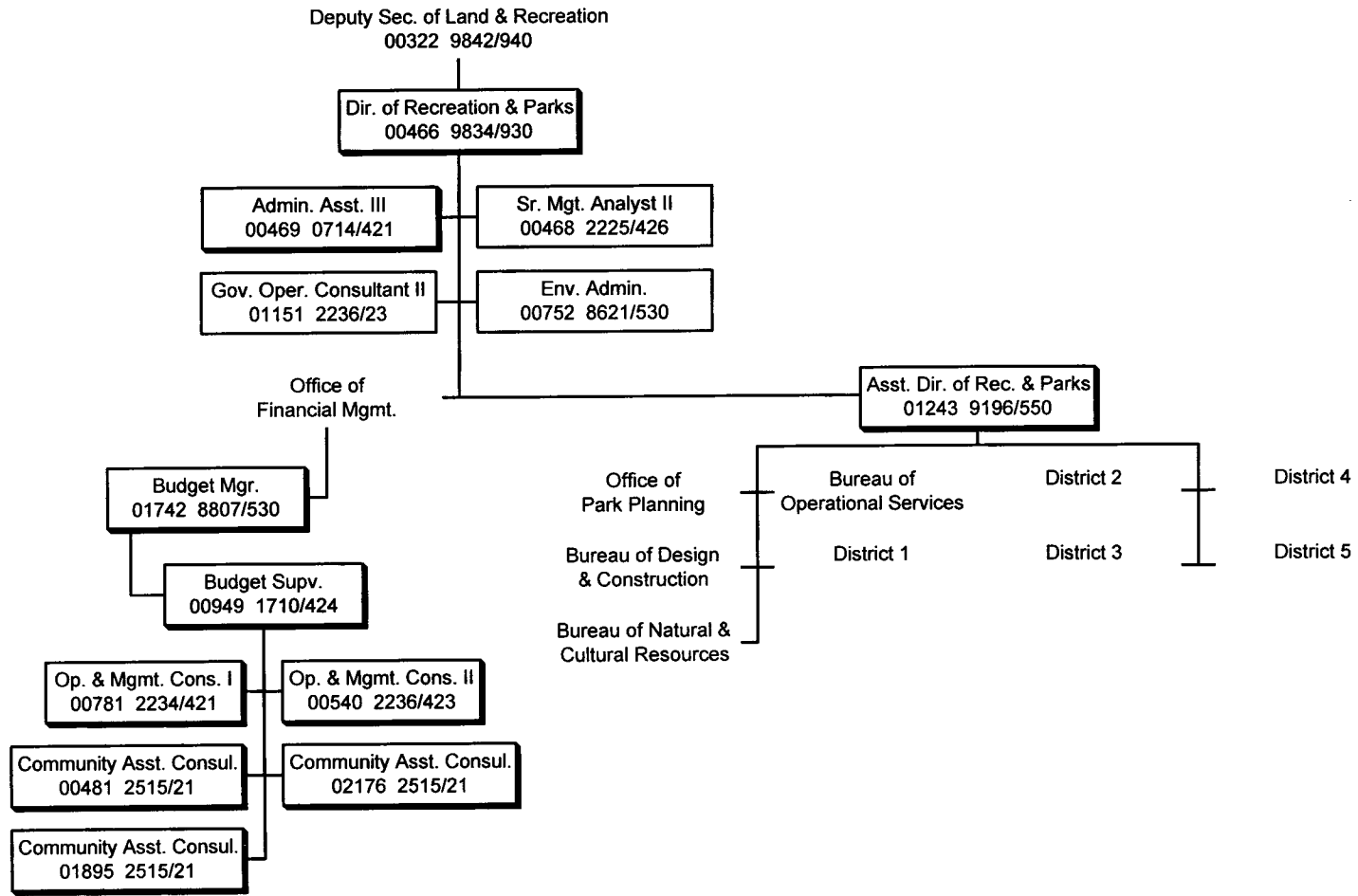
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 Effective Date: 07-01-11
 Number of Positions: 49
 Number of FTE's: 49.0

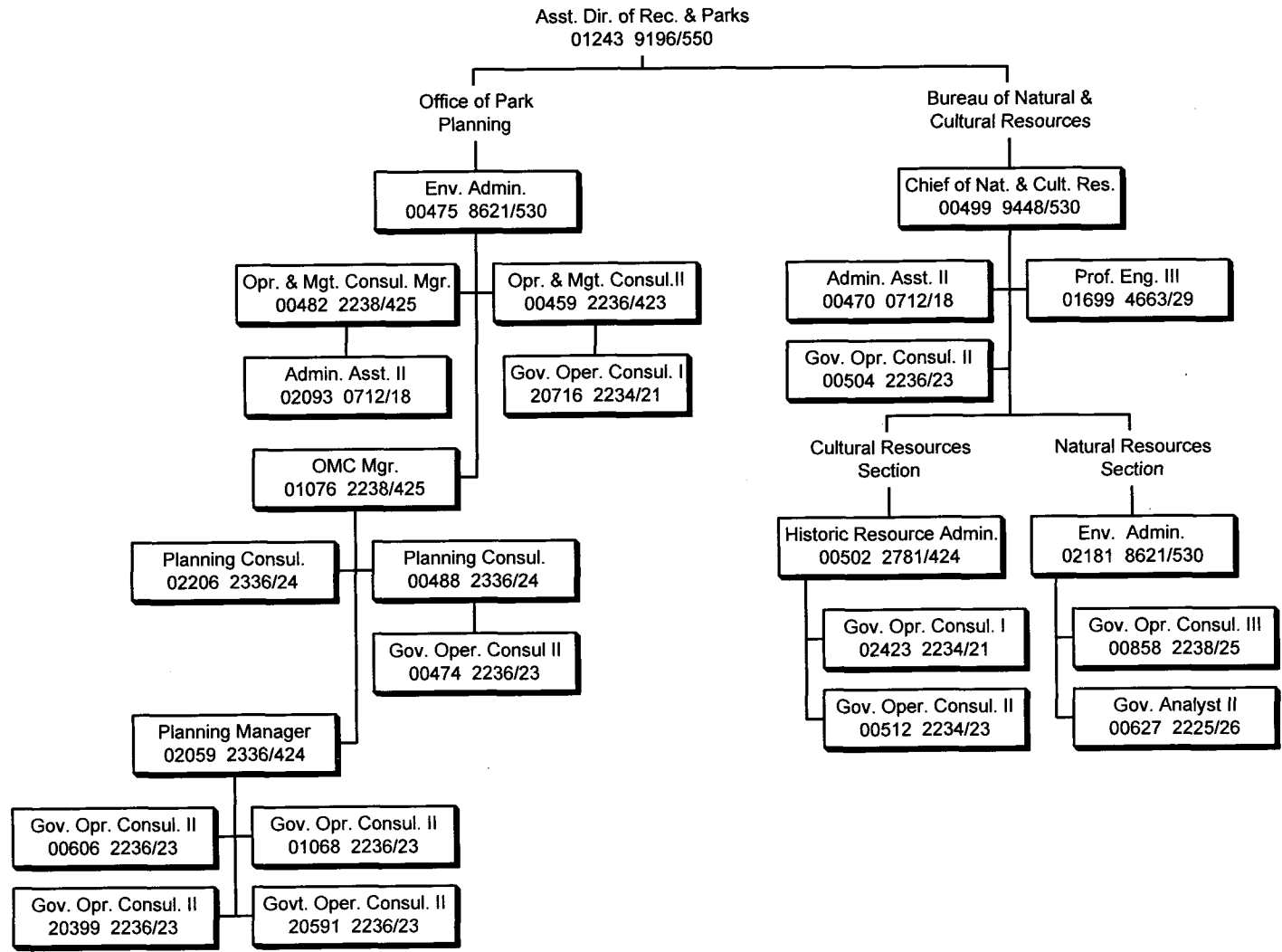


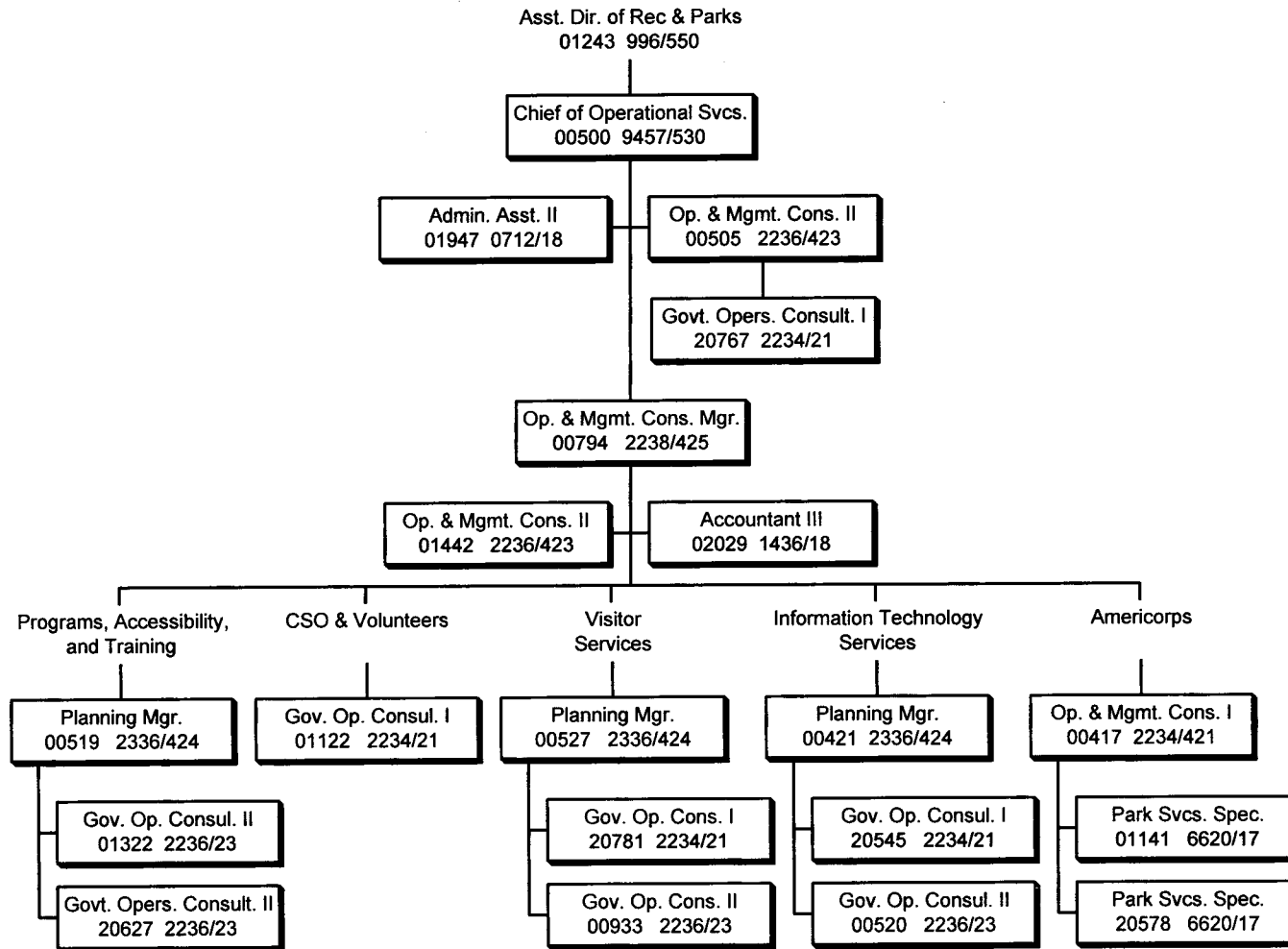


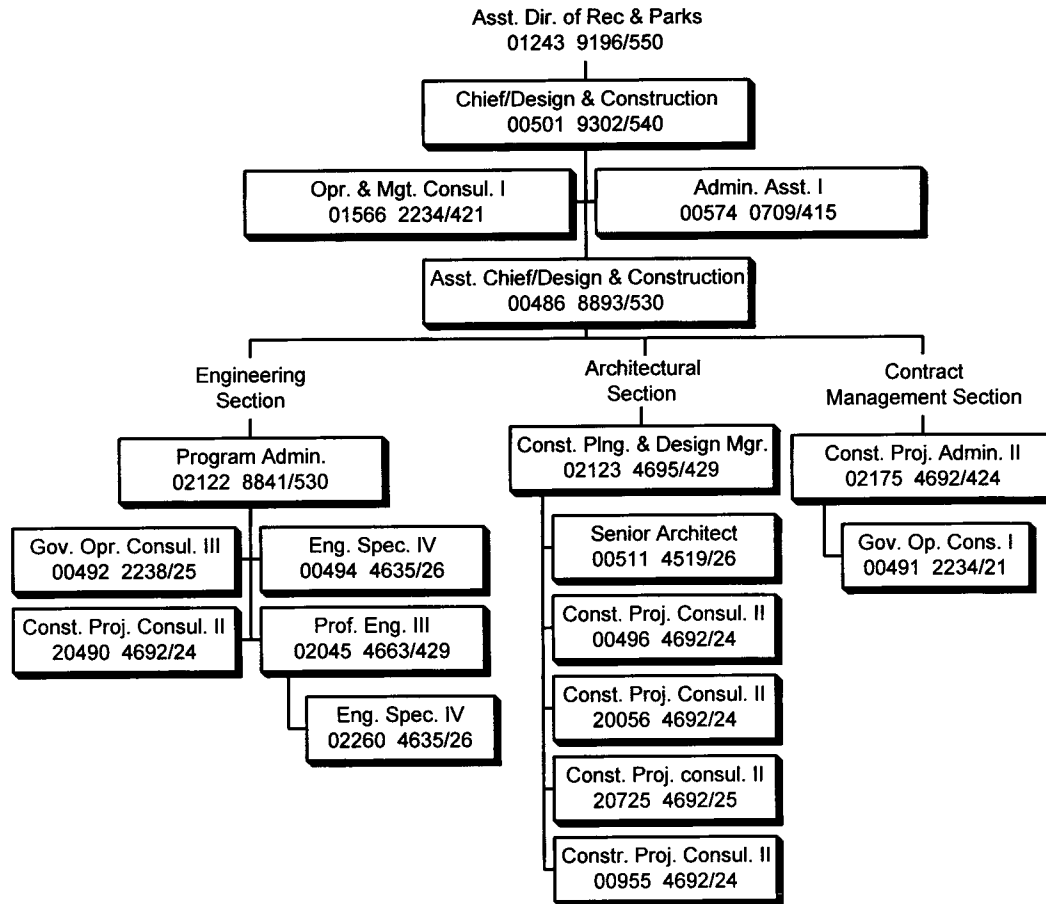




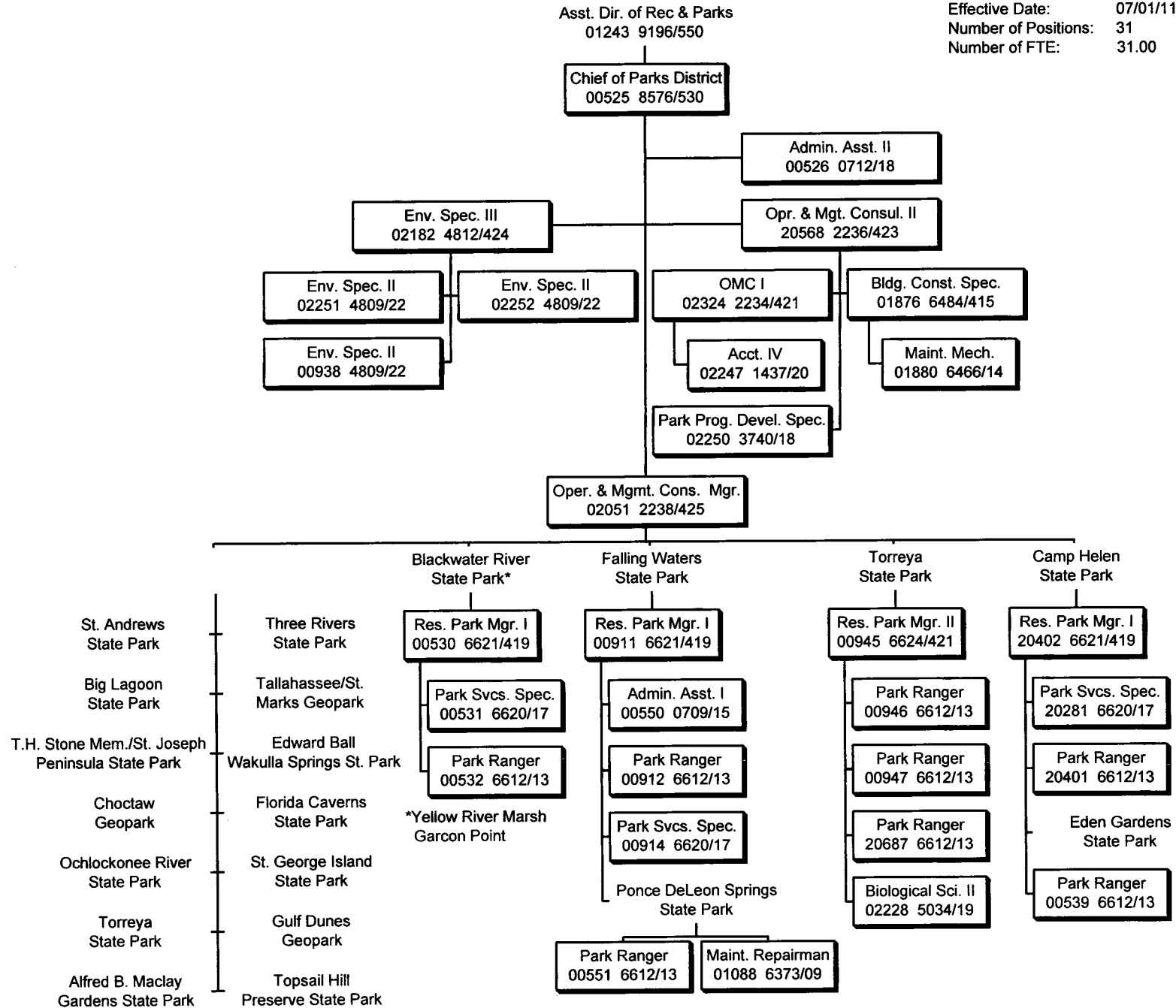


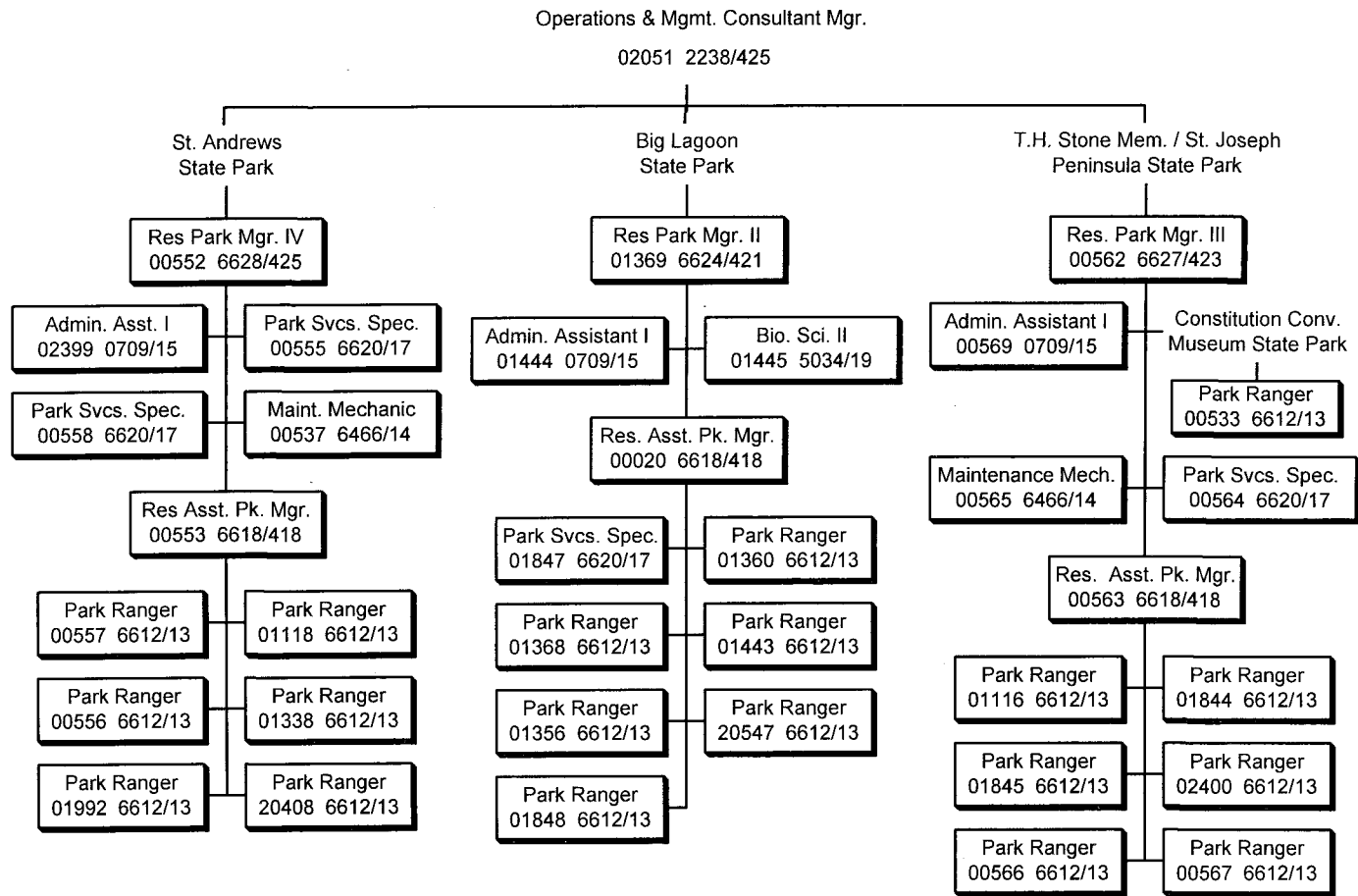






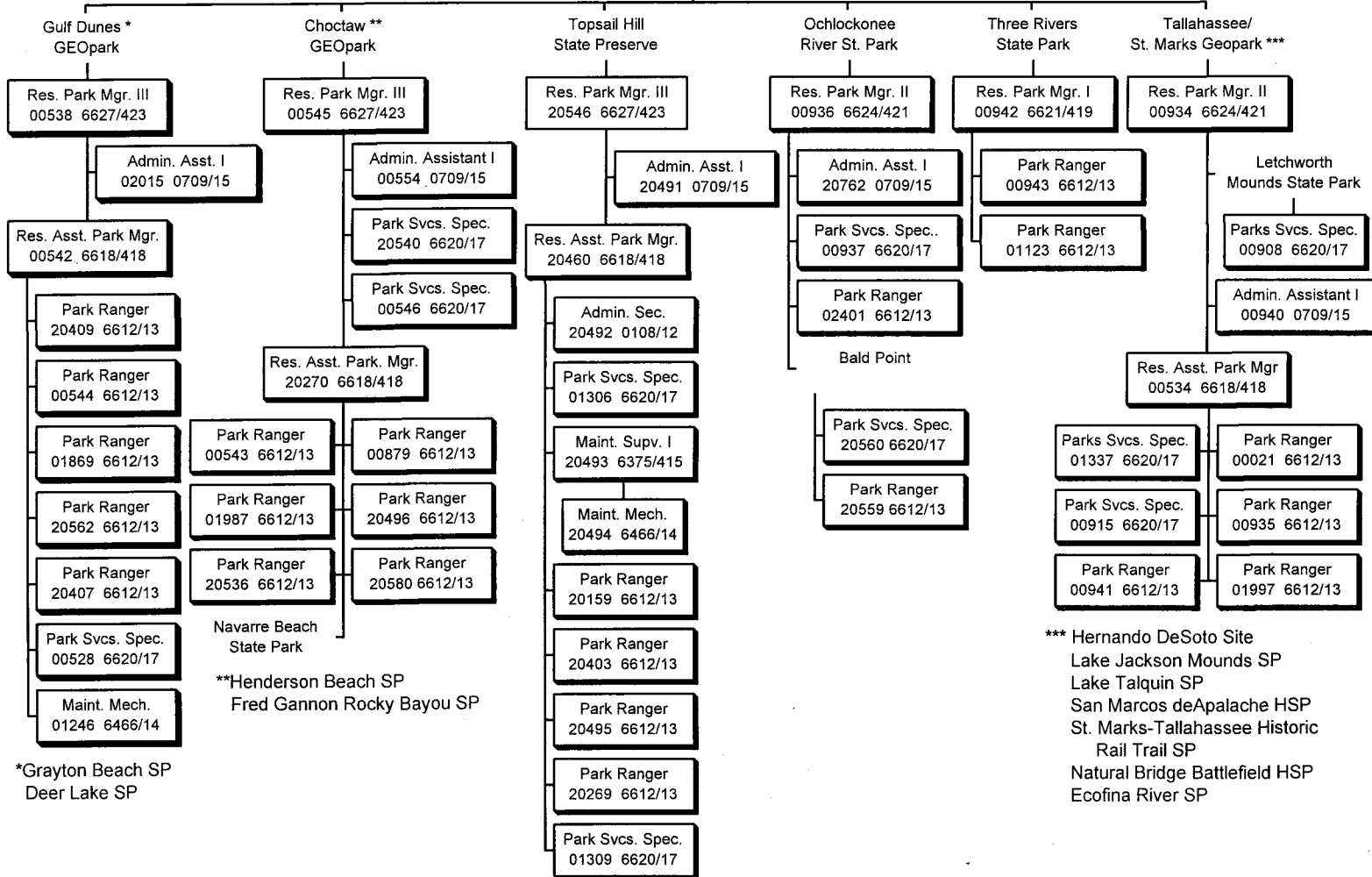
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 Number of FTE: 31.00

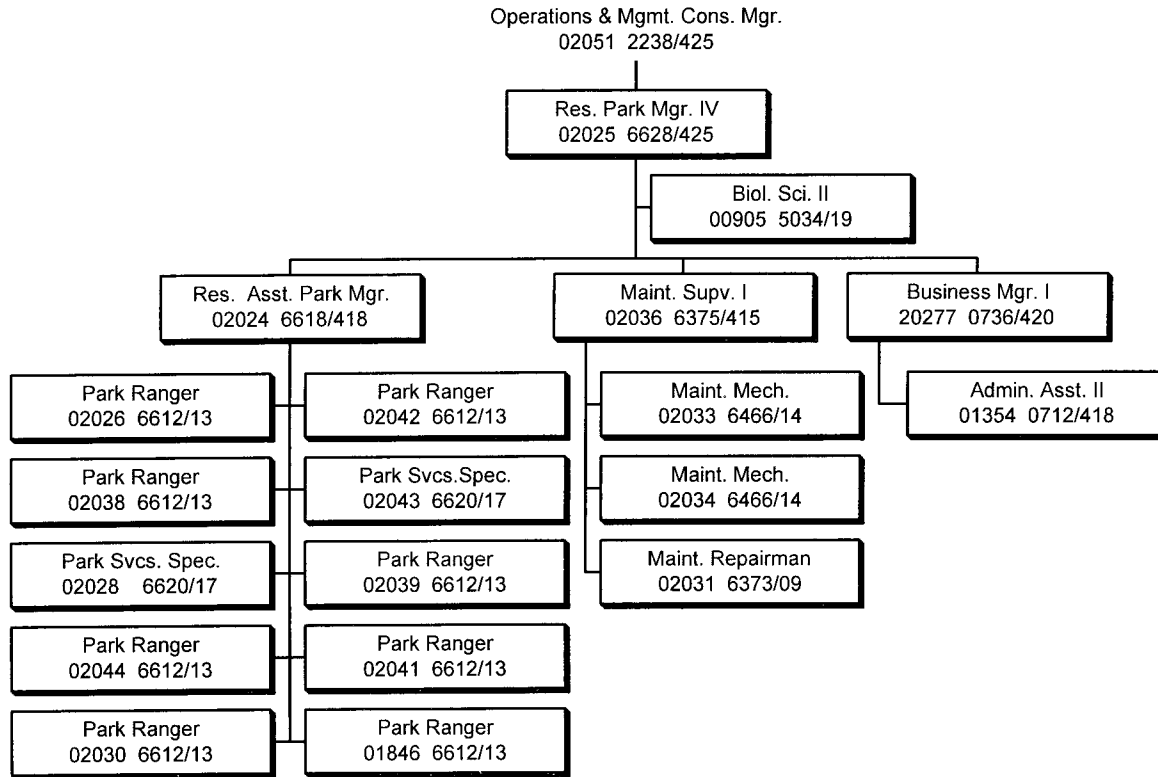




Approved By: _____
 Effective Date: 07/01/10
 Number of Positions: 52.00
 Number of FTE: 52.00

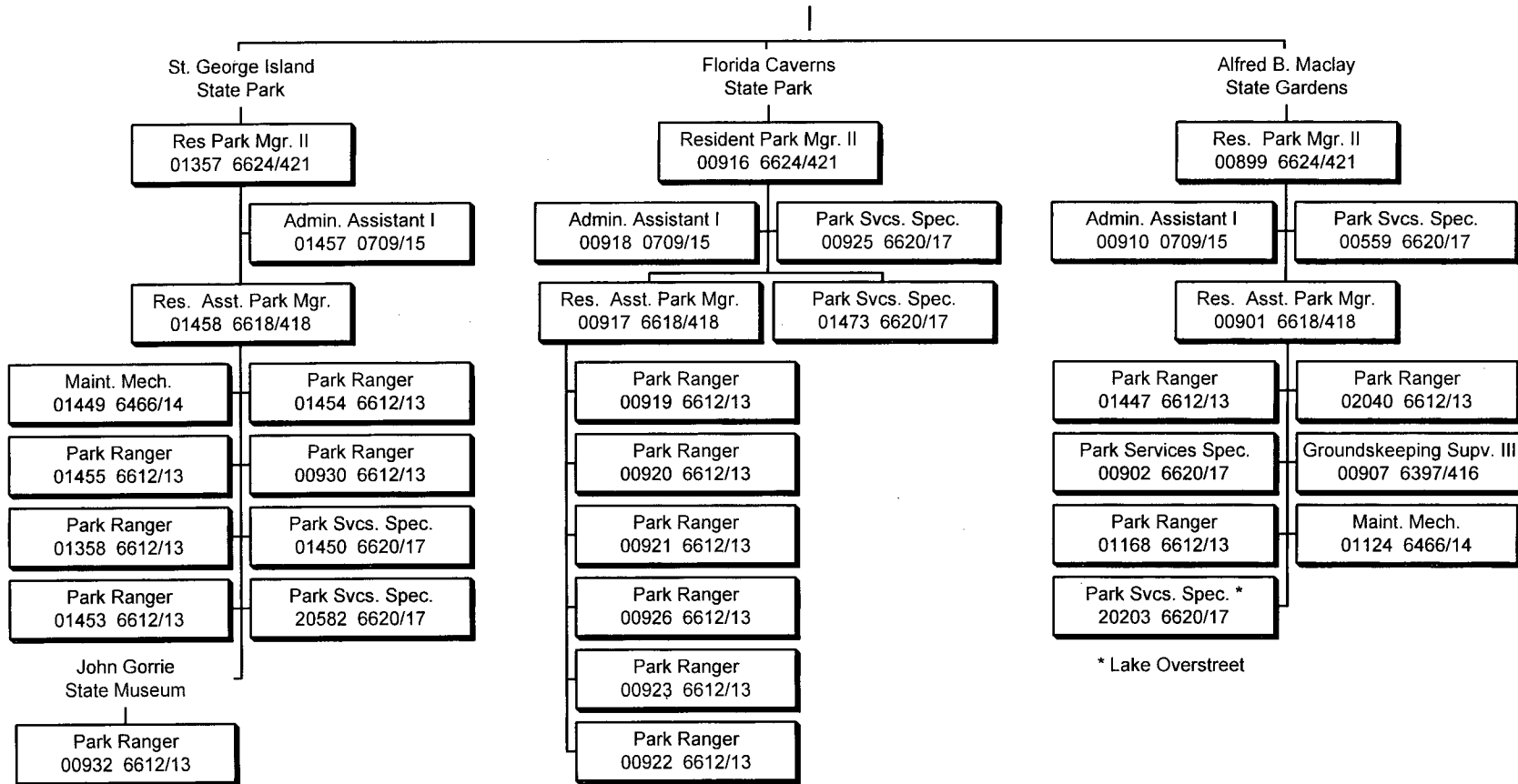
Oper. & Mgt. Consult. Mgr.
 02051 2238/425



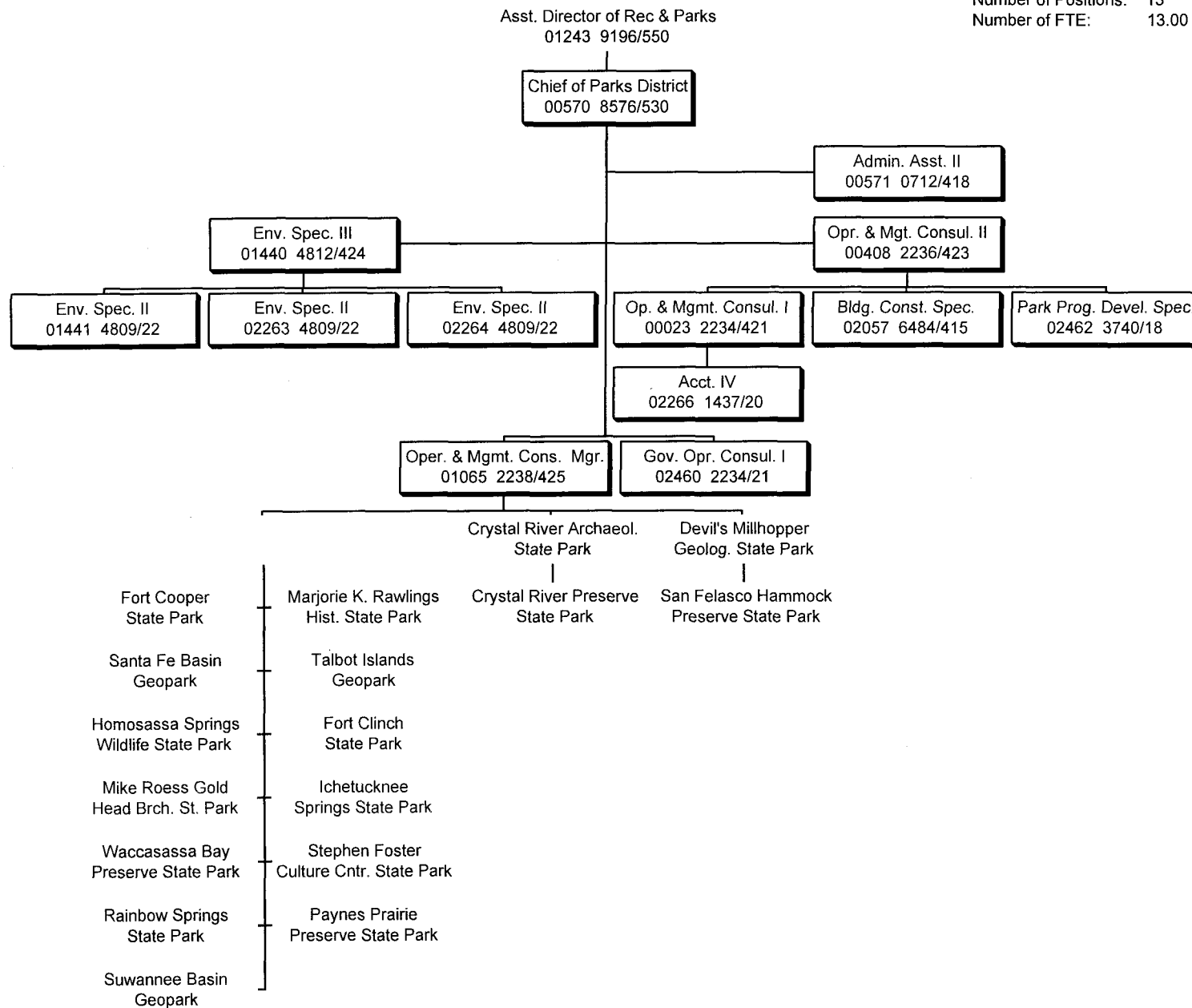


Approved By: _____
 Effective Date: 08/15/11
 Number of Positions: 34
 Number of FTE: 34.00

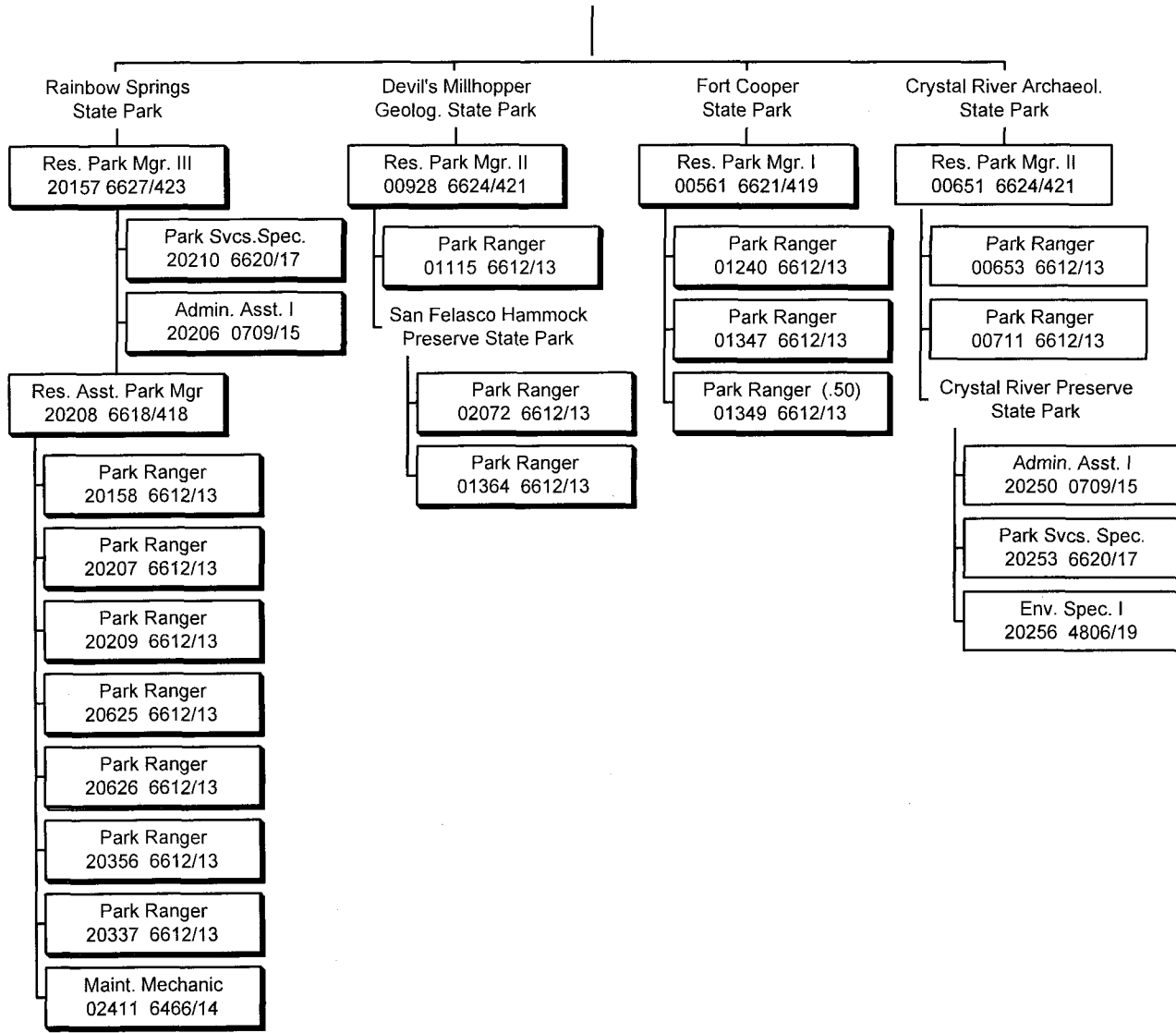
Operations & Mgmt Cons. Mgr.
 02051 2238/425

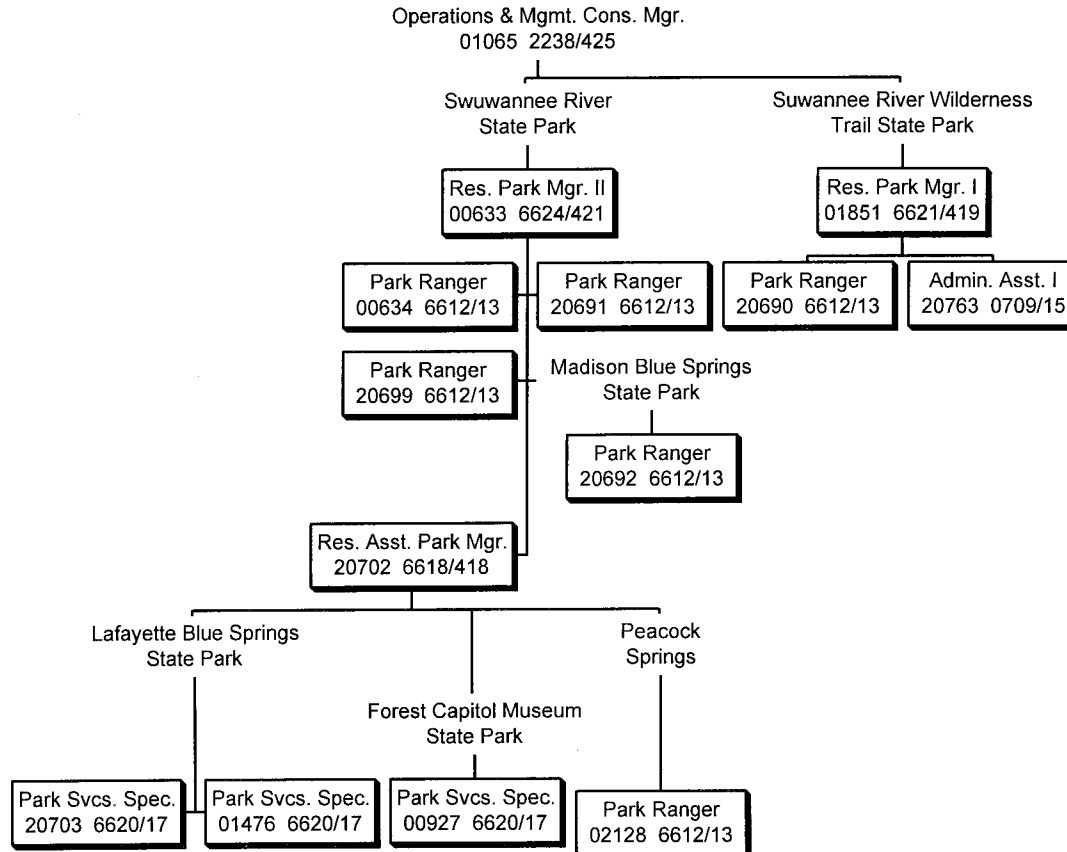


Approved By: _____
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 Number of FTE: 13.00

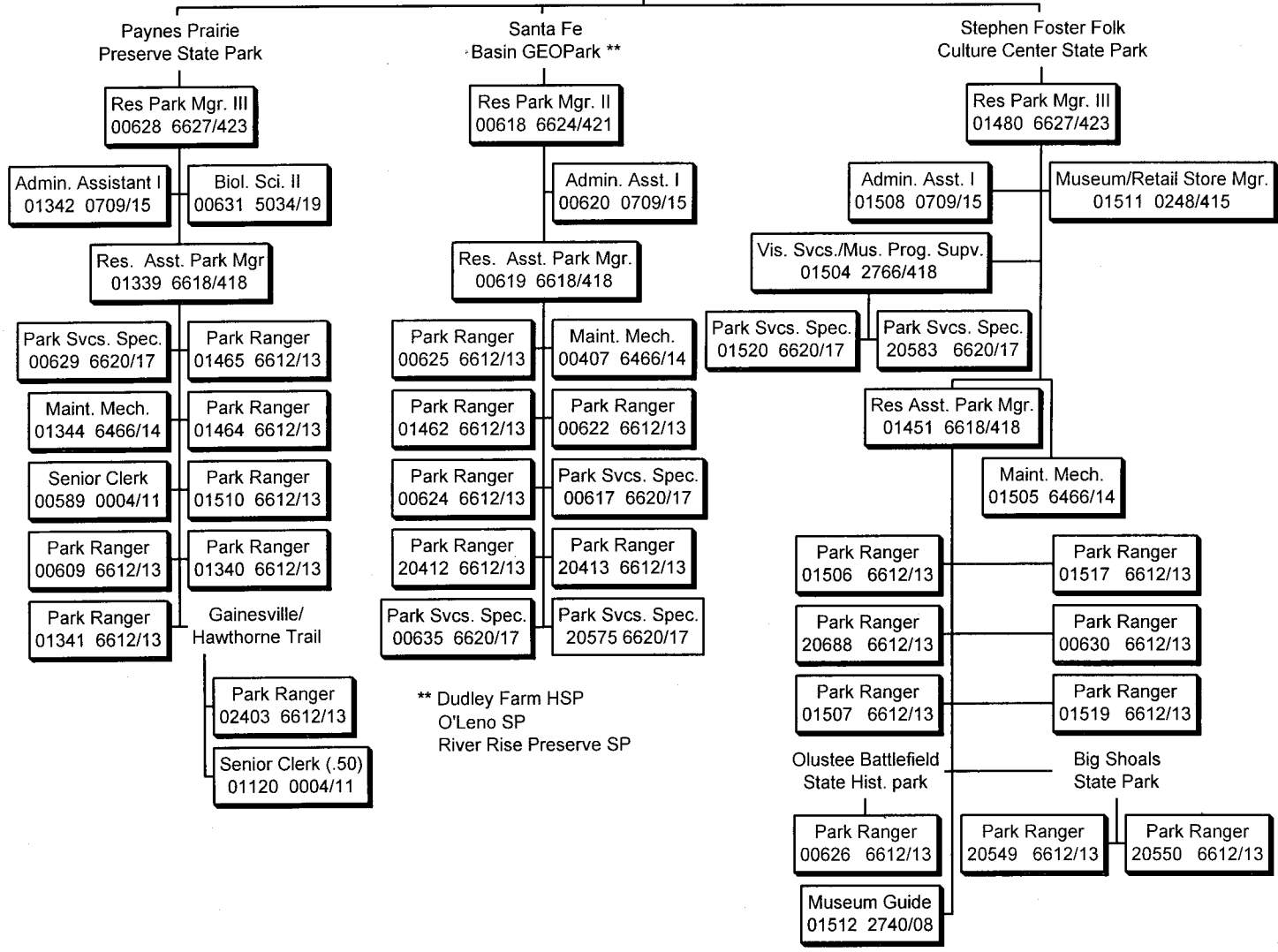


Operations & Mgmt. Cons. Mgr.
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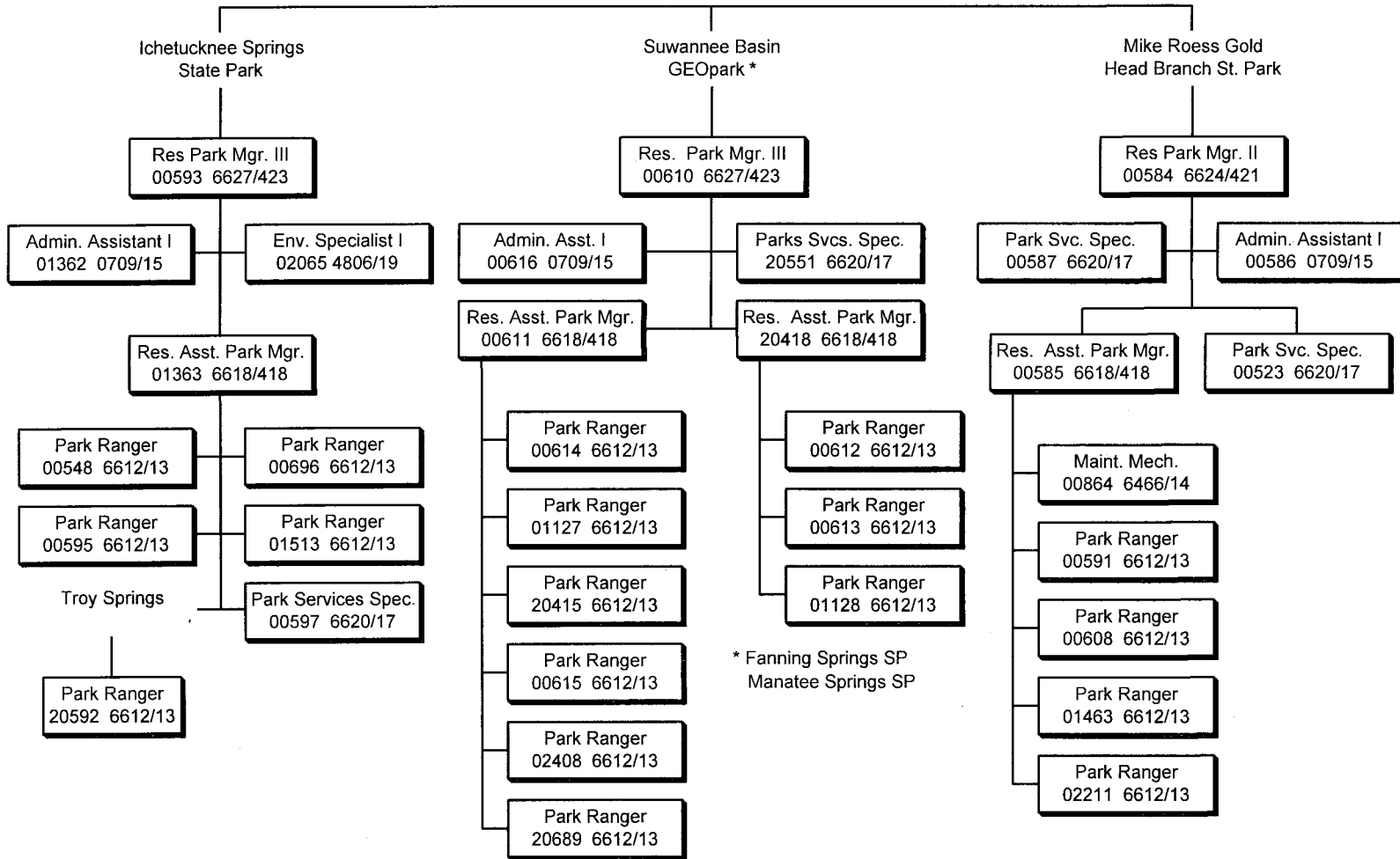
Operations & Mgmt. Cons. Mgr.
 01065 2238/425



** Dudley Farm HSP
 O'Leno SP
 River Rise Preserve SP

Approved By: _____
 Effective Date: 07/01/10
 Number of Positions: 34
 Number of FTE: 34.00

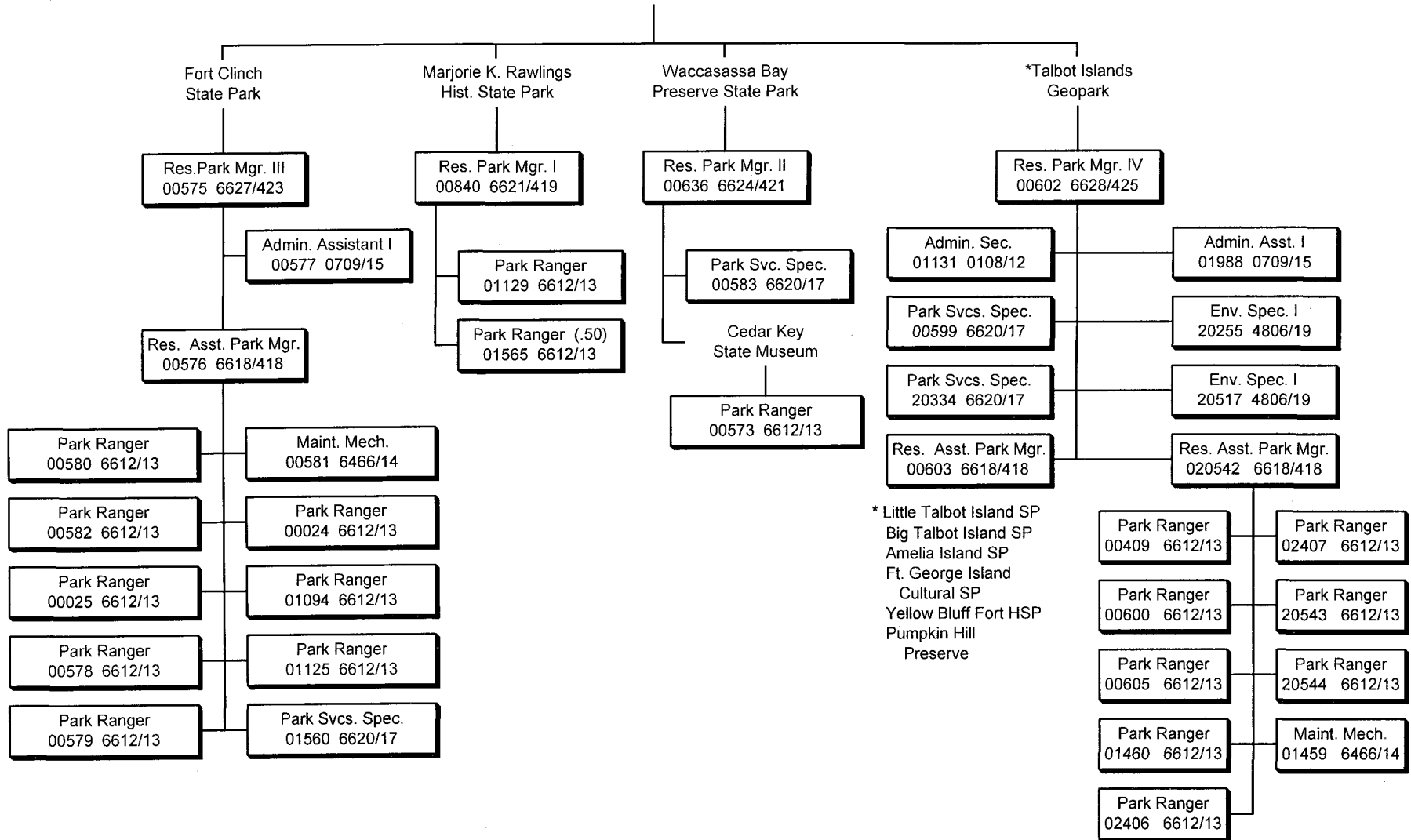
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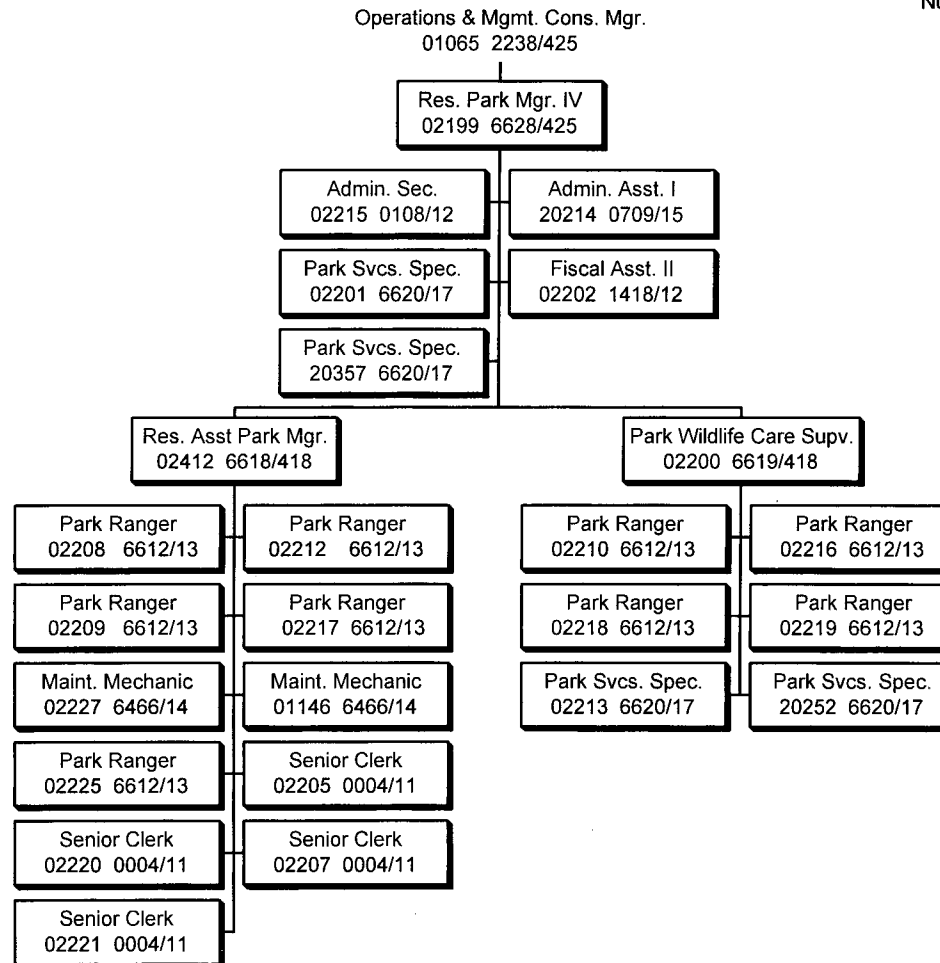
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 Manatee Springs SP

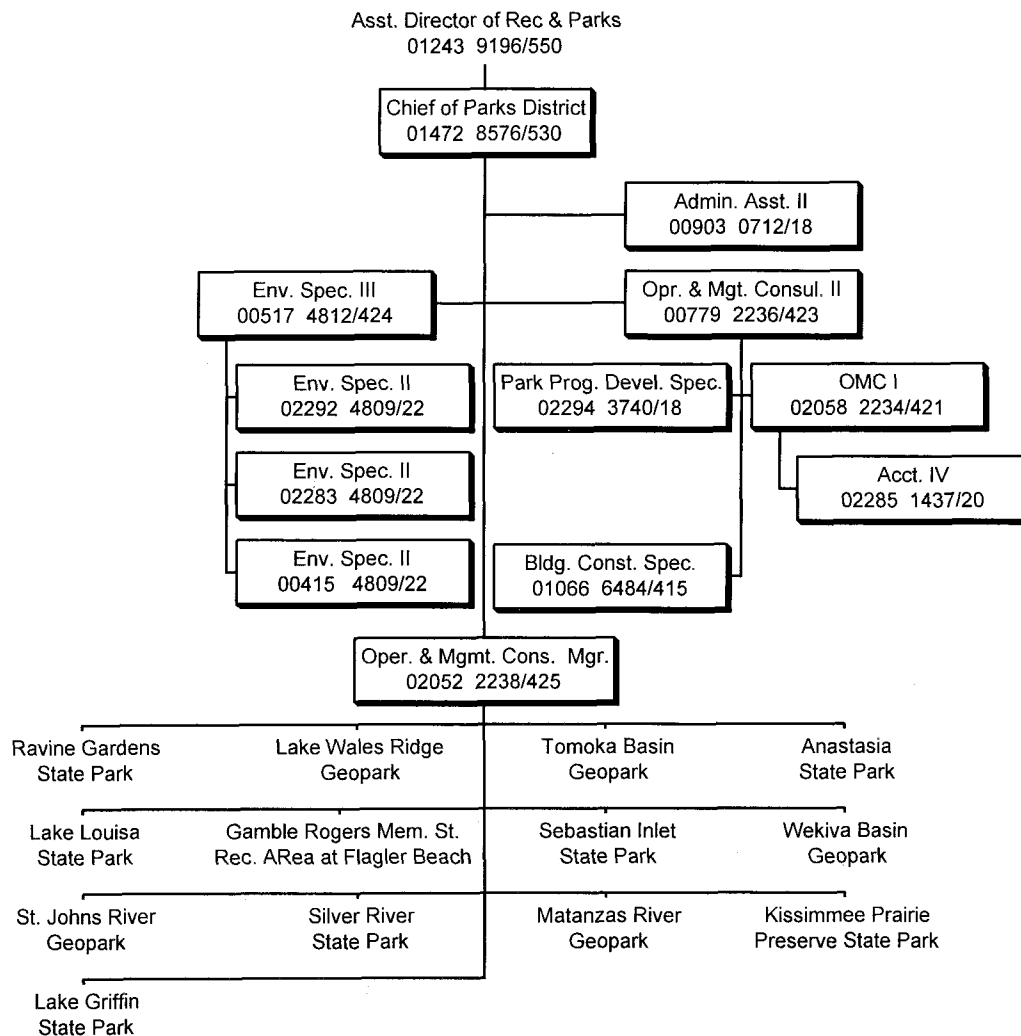
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 Number of Positions: 37
 Number of FTE: 36.50

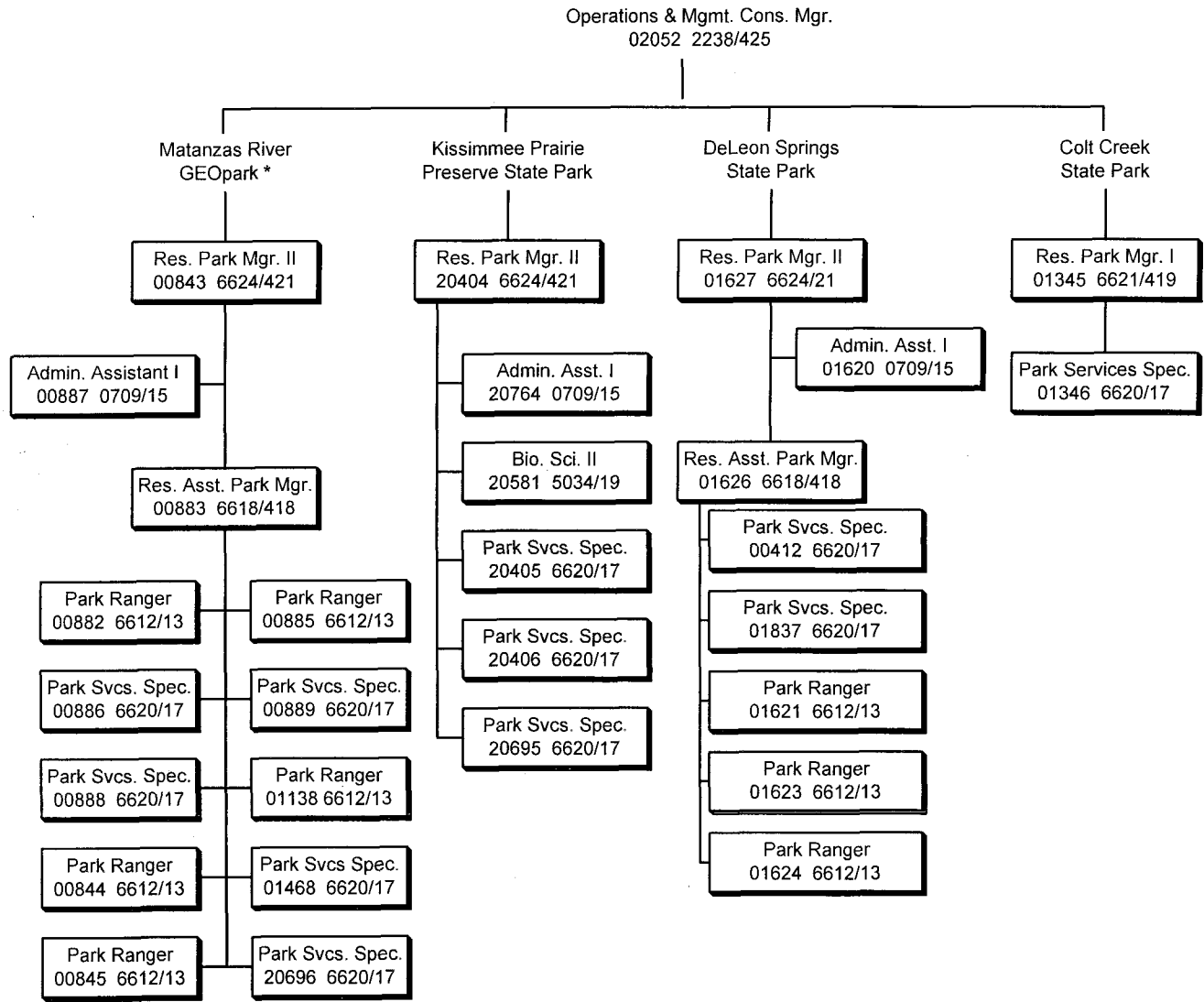
Operations & Mgmt. Cons. Mgr.
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Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 25
 Number of FTE: 25.00

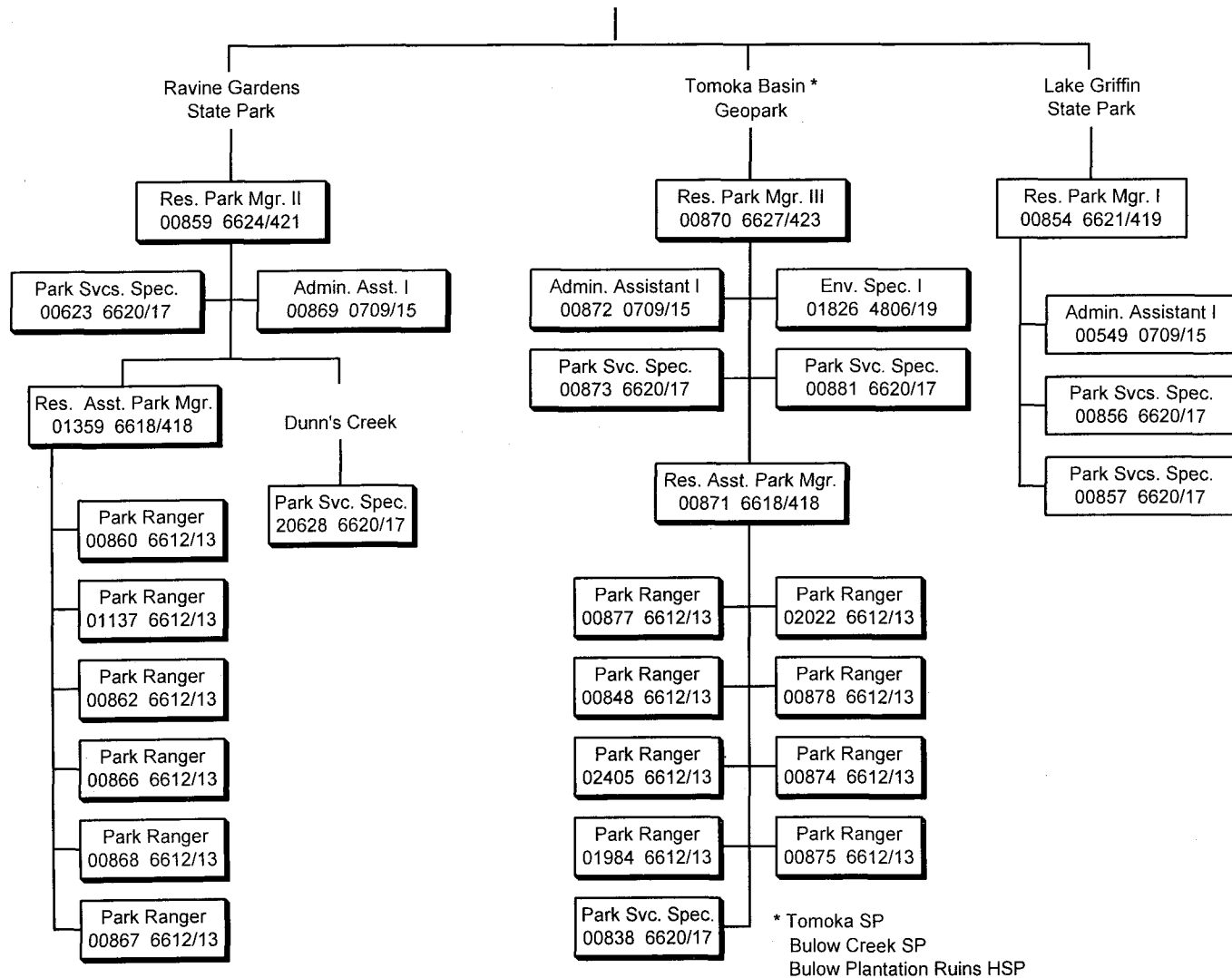




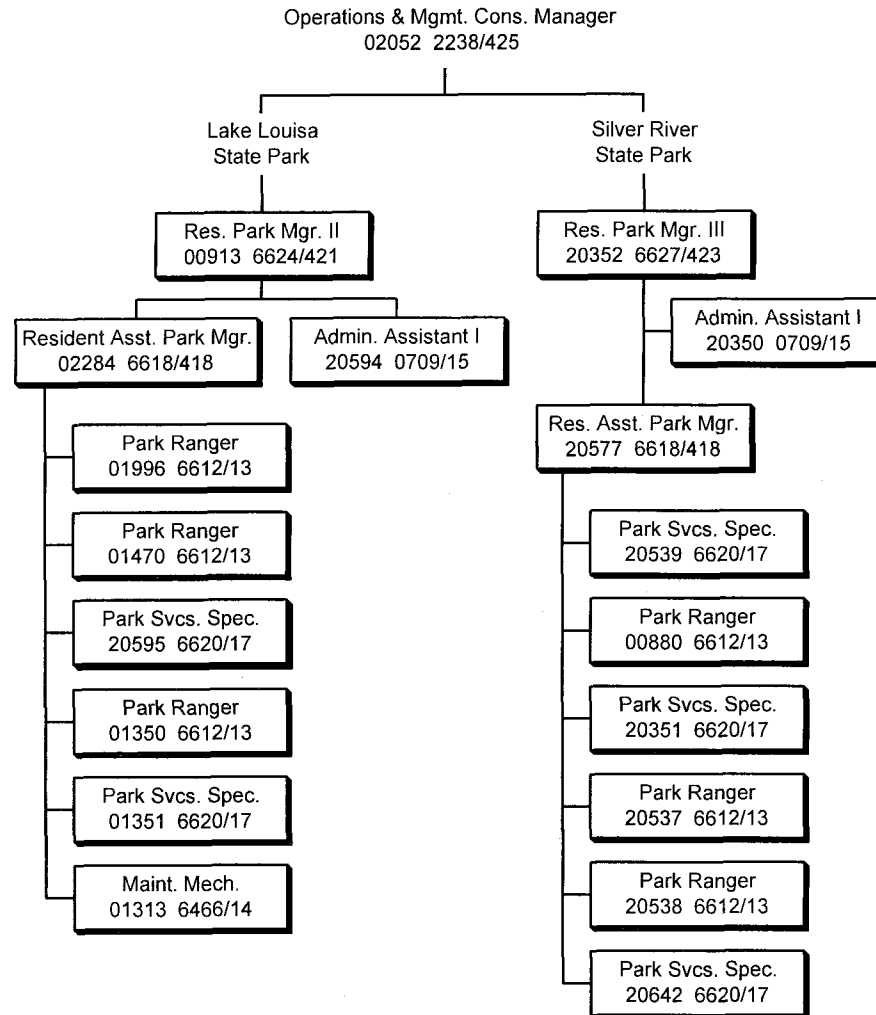


* Faver-Dykes SP
 Washington Oaks Gardens SP

Operations & Mgmt. Cons. Mgr.
 02052 2238/425

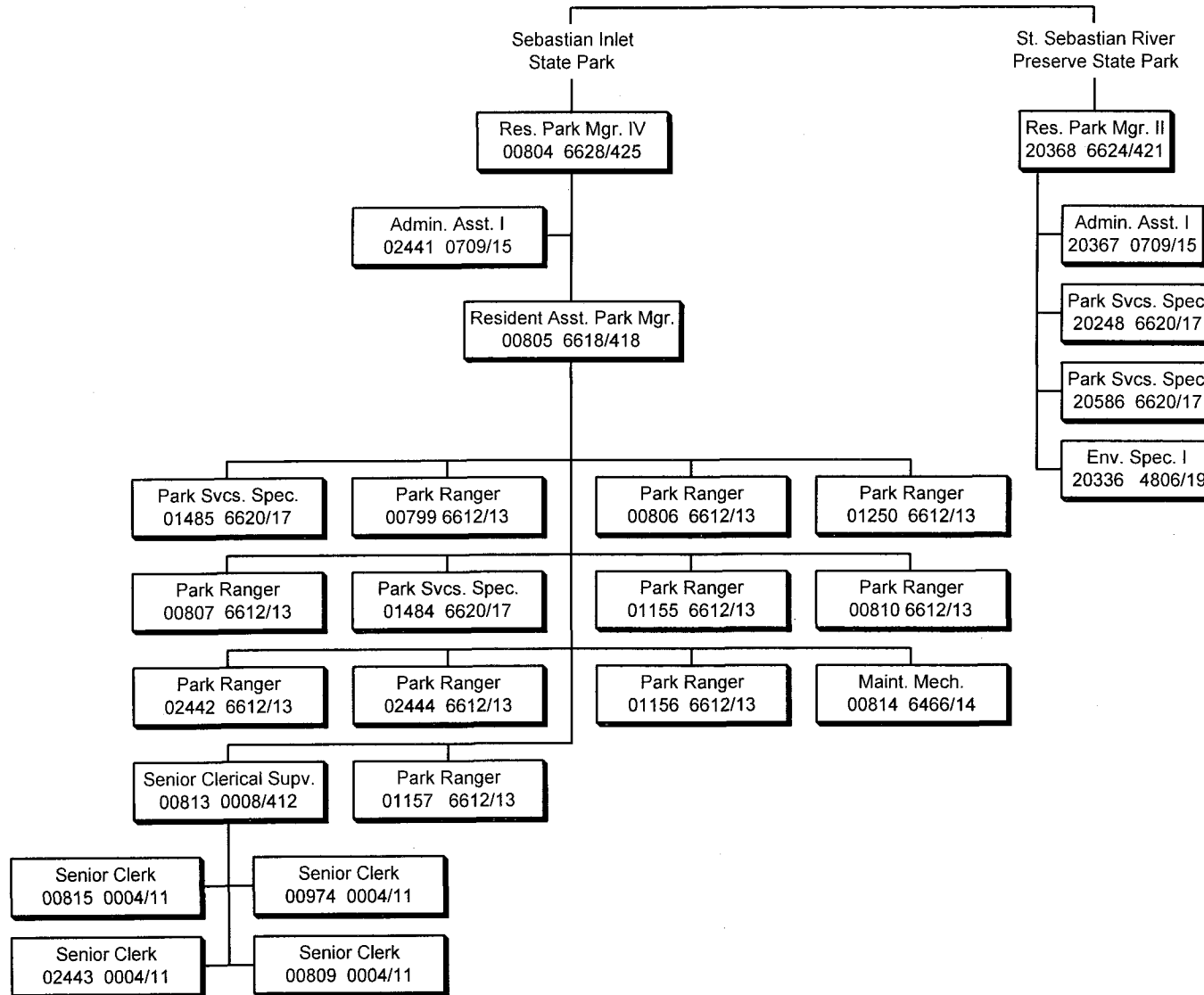


* Tomoka SP
 Bulow Creek SP
 Bulow Plantation Ruins HSP

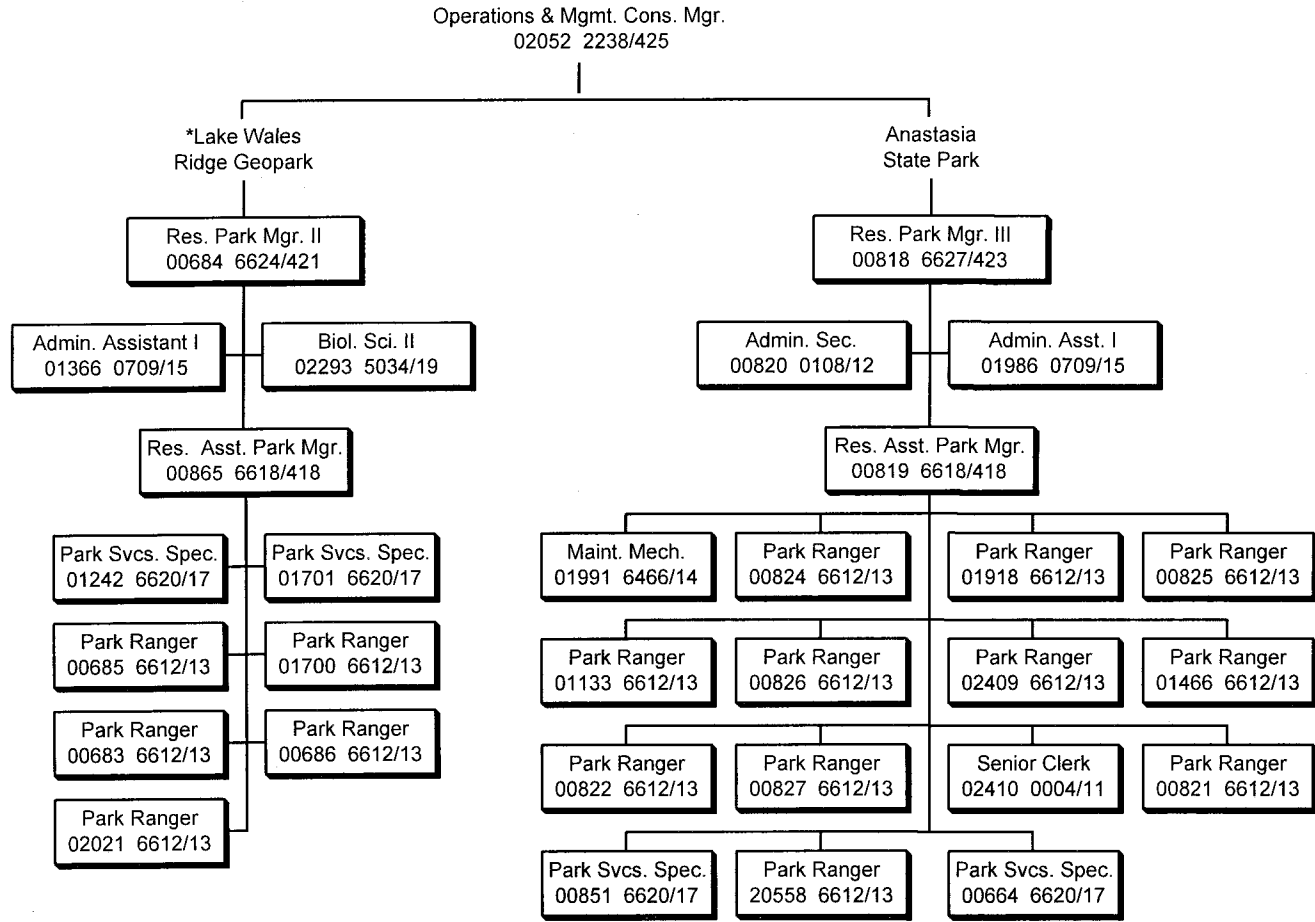


Operations & Mgmt. Cons. Manager
 02052 2238/425

Approved By: _____
 Effective Date: 05/06/11
 Number of Positions: 26
 Number of FTE: 26.00

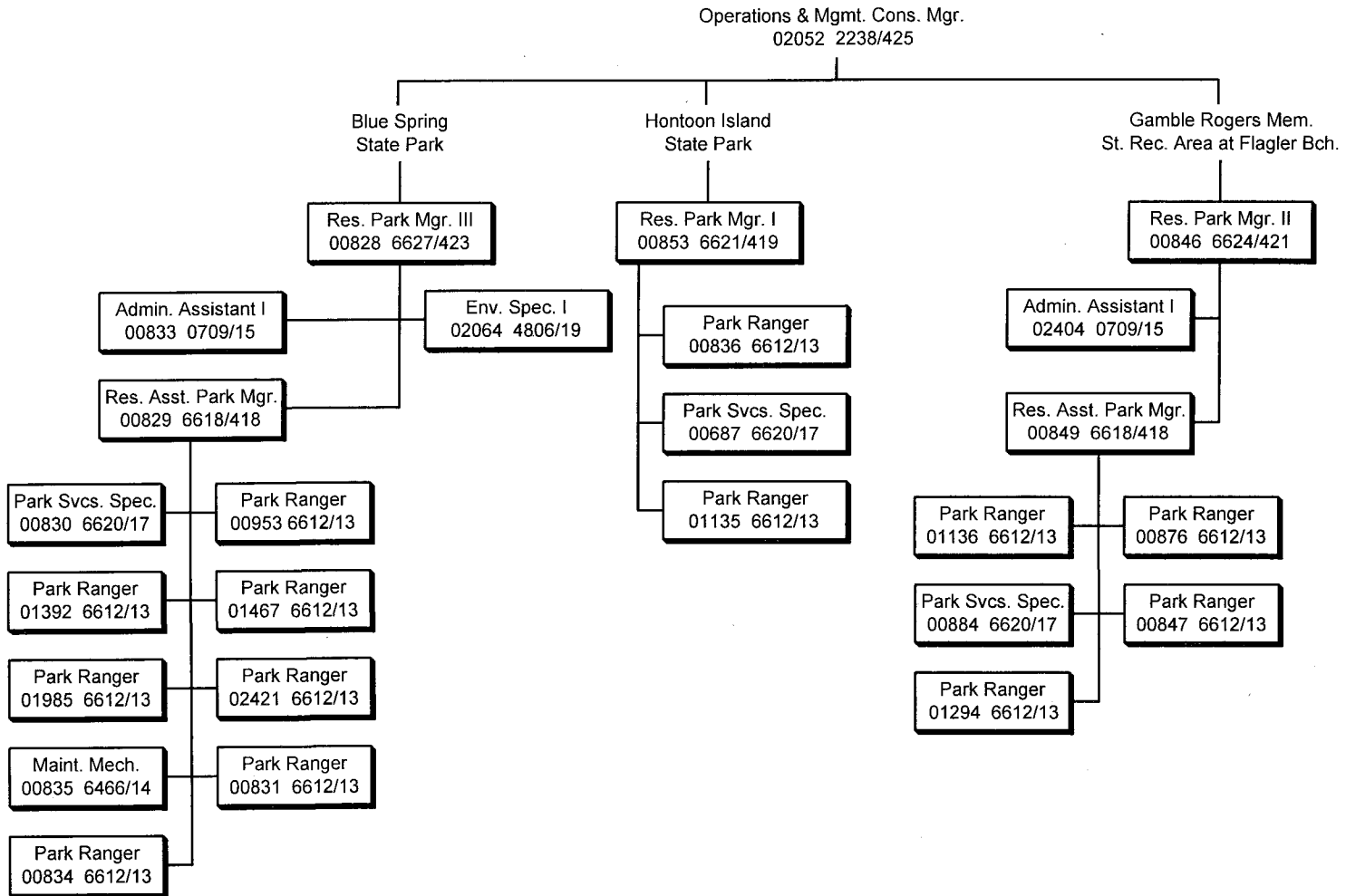


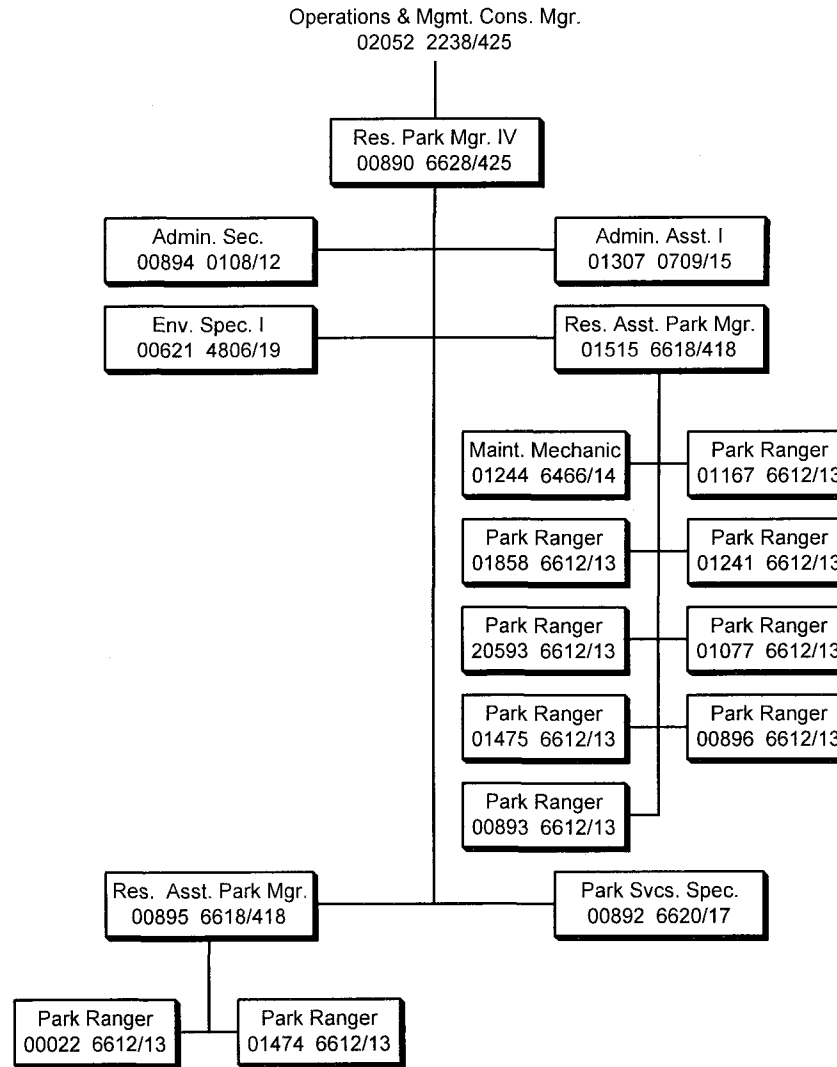
Approved By: _____
 Effective Date: 09/01/08
 Number of Positions: 30
 Number of FTE: 30.00



* Lake Kissimmee SP
 Catfish Creek, David Allen
 Broussard SP

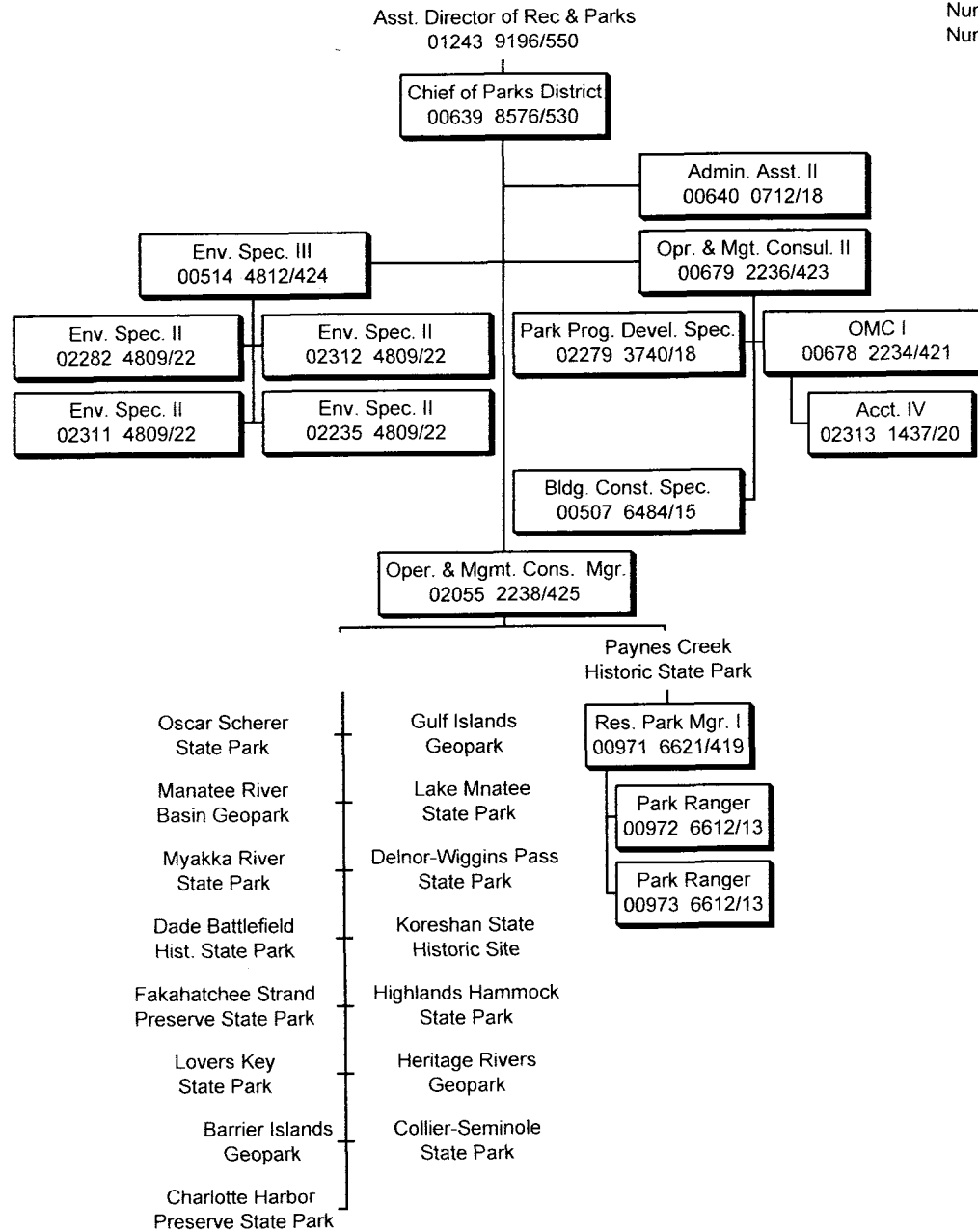
Approved By: _____
 Effective Date: 06/01/07
 Number of Positions: 25
 Number of FTE: 25.00



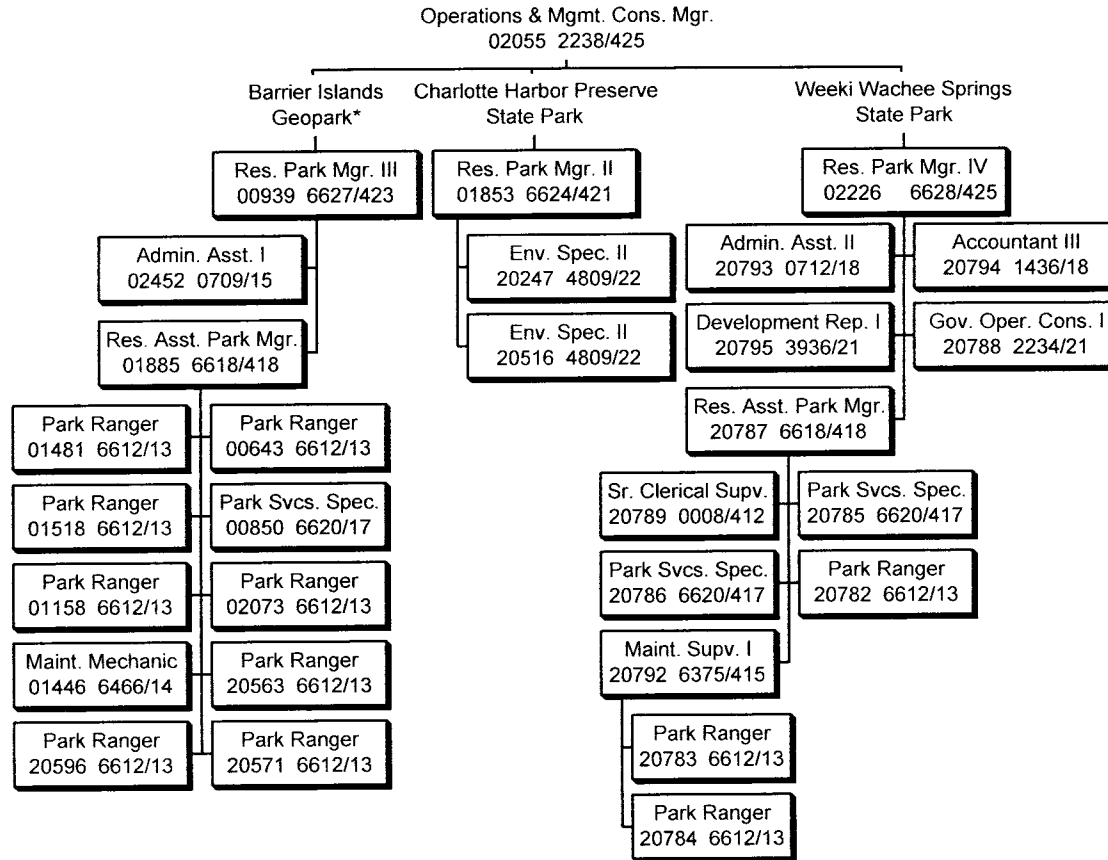


Wekiva Basin GEOPark:
 Wekiwa Springs SP
 Lower Wekiva River
 State Preserve
 Rock Springs Run
 State Reserve

Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 16
 Number of FTE: 16.00



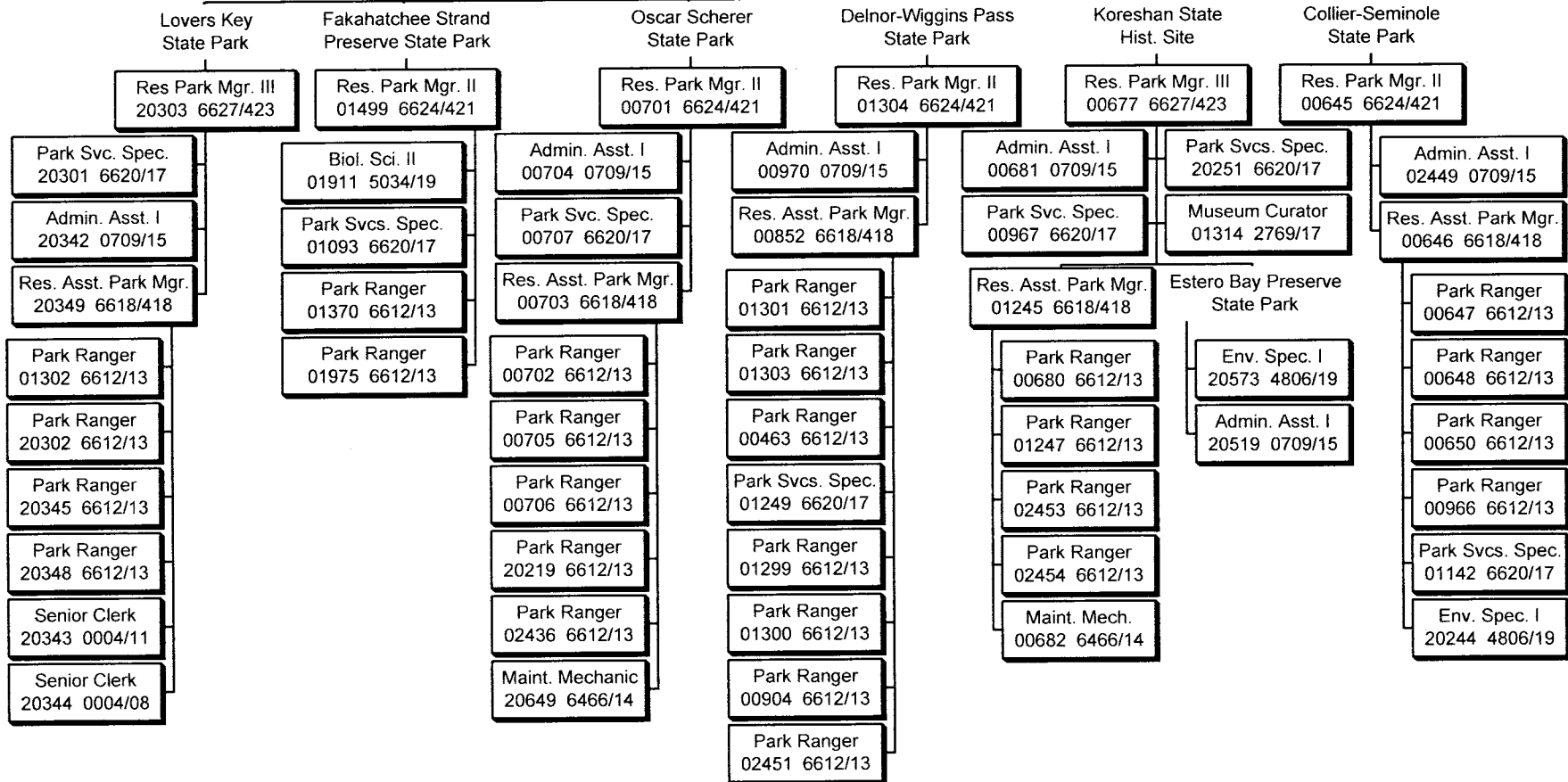
Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 29
 Number of FTE: 29.00



*Gasparilla Island SP
 Cayo Costa SP
 Don Pedro Island SP
 Stump Pass SP

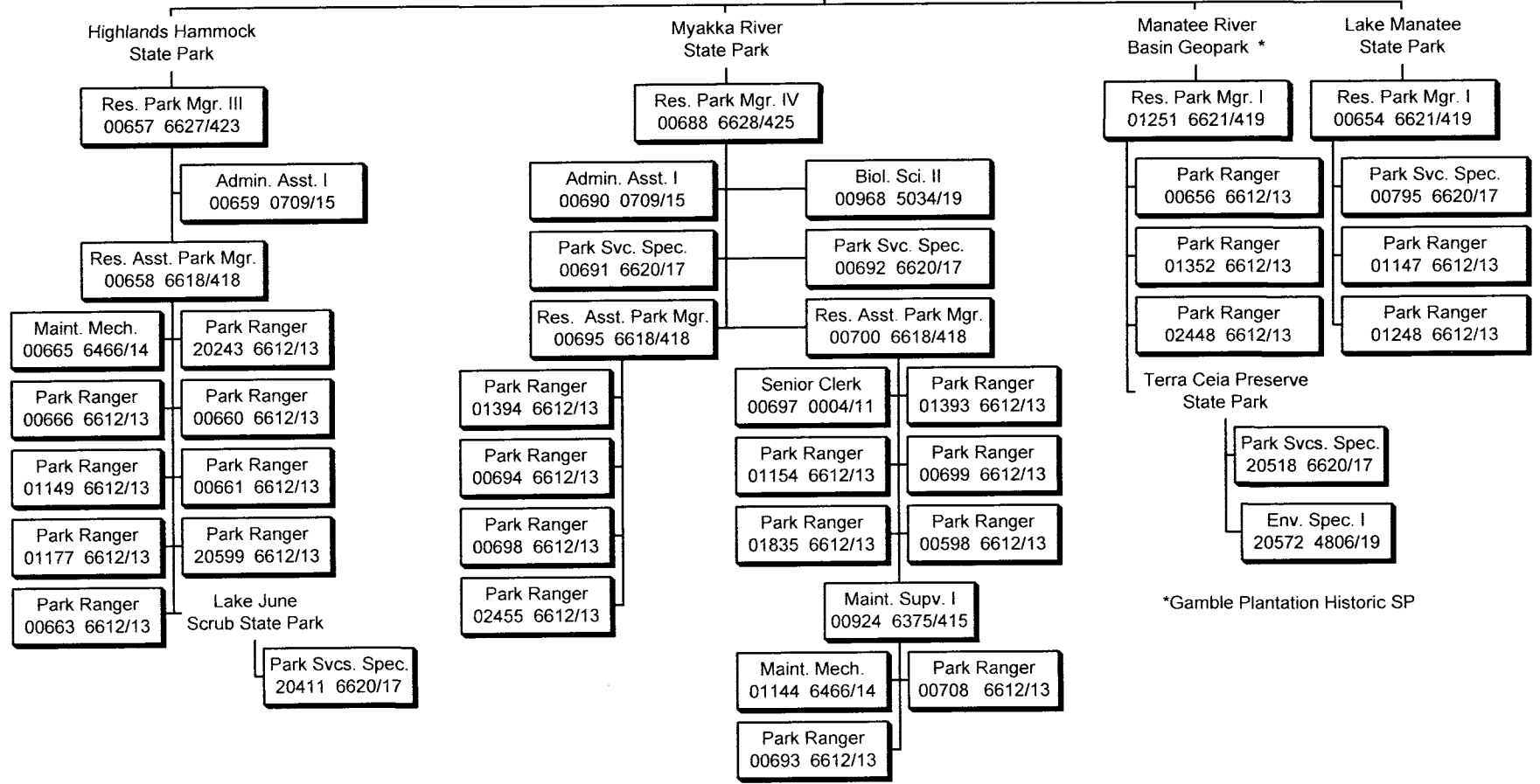
Approved By: _____
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 Number of Positions: 58
 Number of FTE: 58.00

Operations & Mgmt. Cons. Mgr.
 02055 2238/425



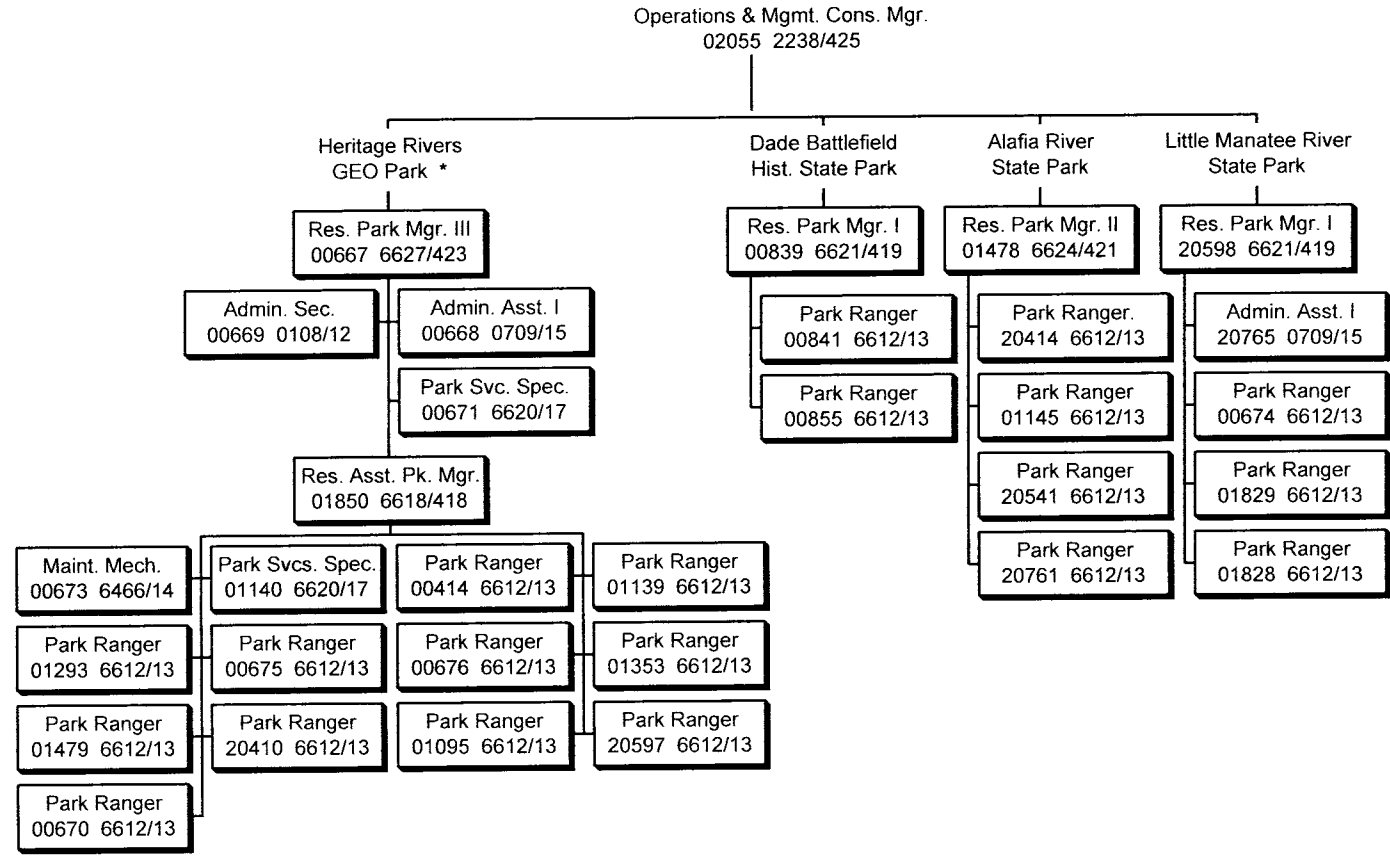
Approved By: _____
 Effective Date: 09/01/08
 Number of Positions: 44
 Number of FTE: 44.00

Operations & Mgmt. Cons. Mgr.
 02055 2238/425



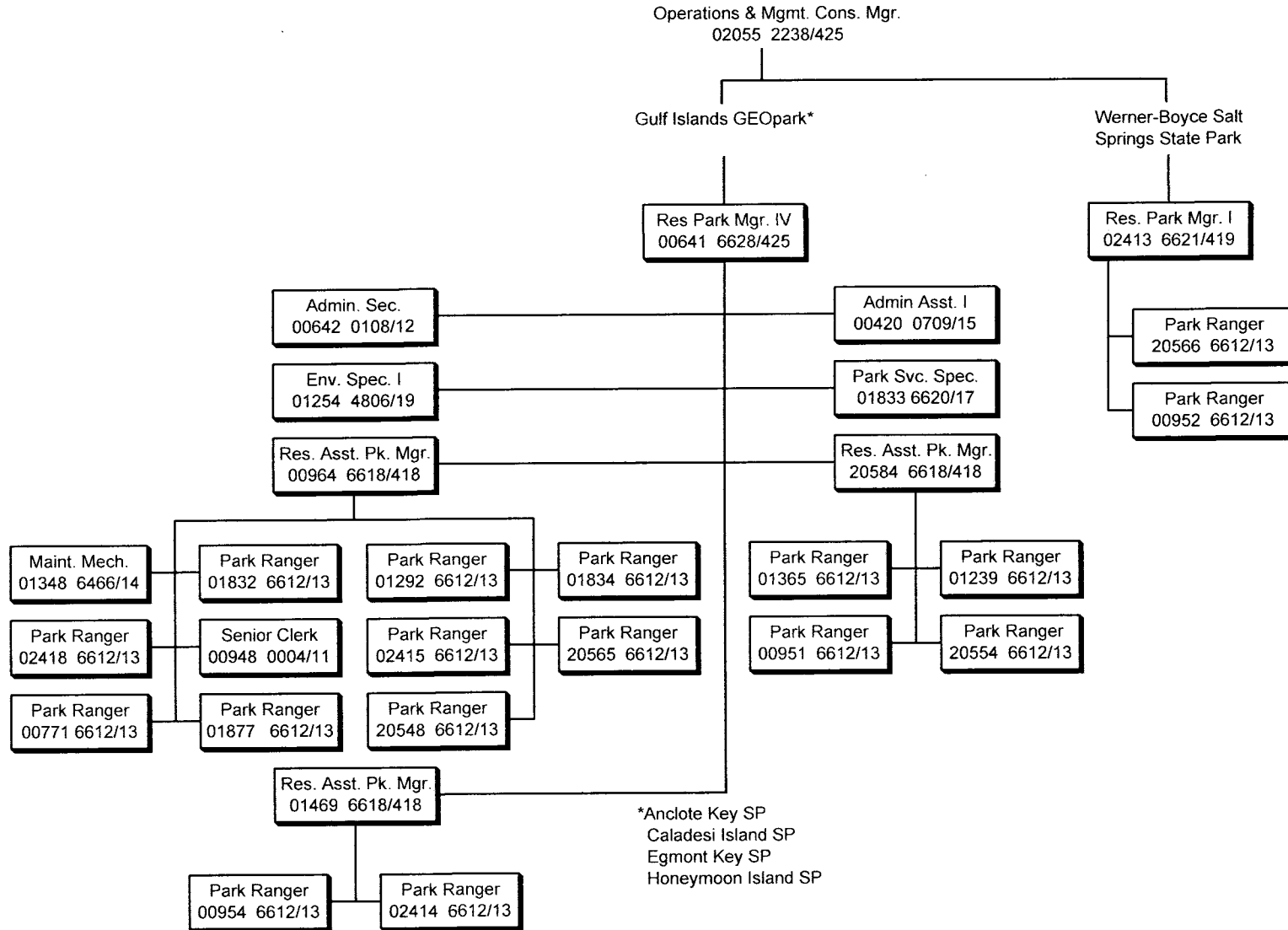
*Gamble Plantation Historic SP

Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 31
 Number of FTE: 31.0

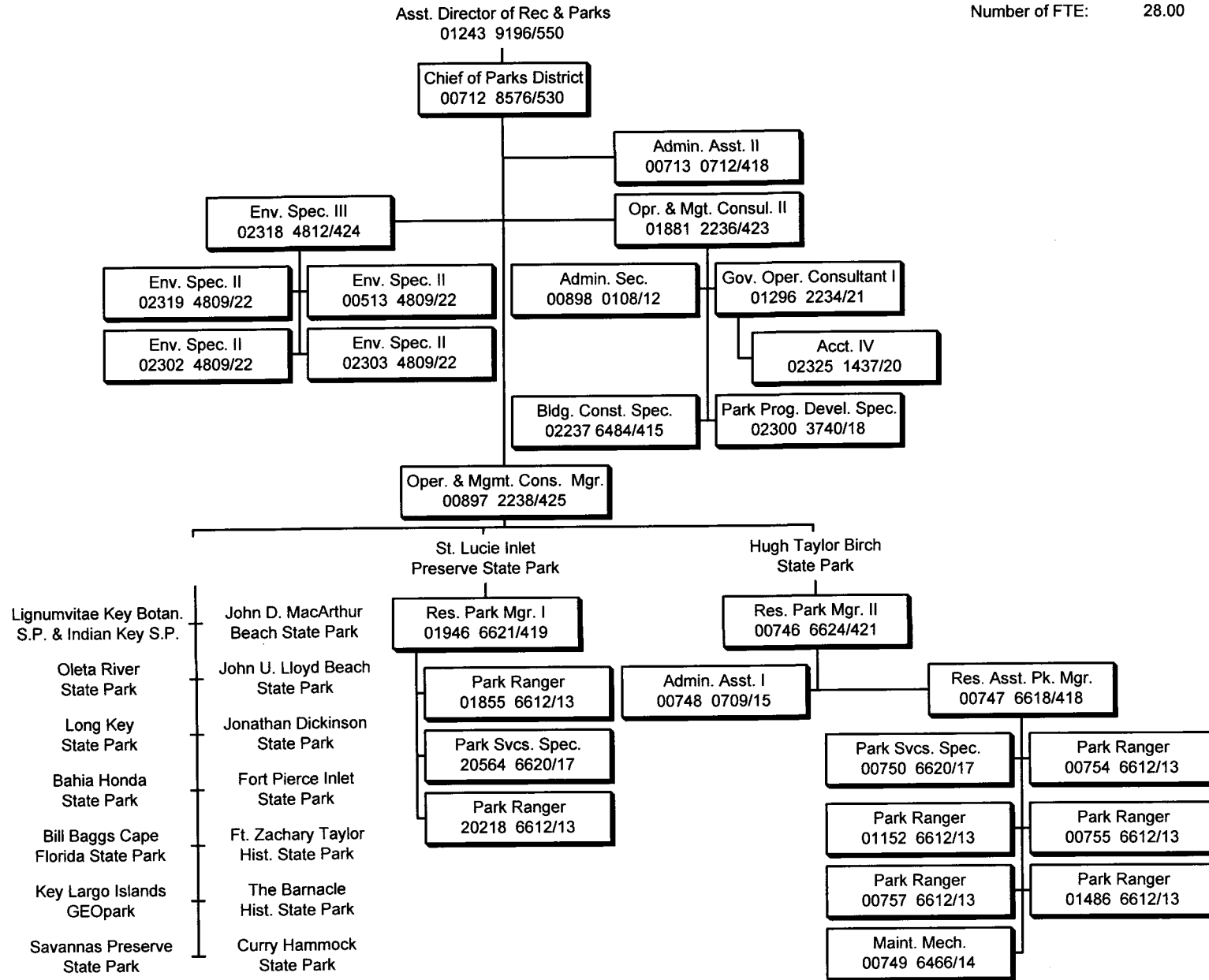


*Hillsborough River SP
 Ybor City State Museum

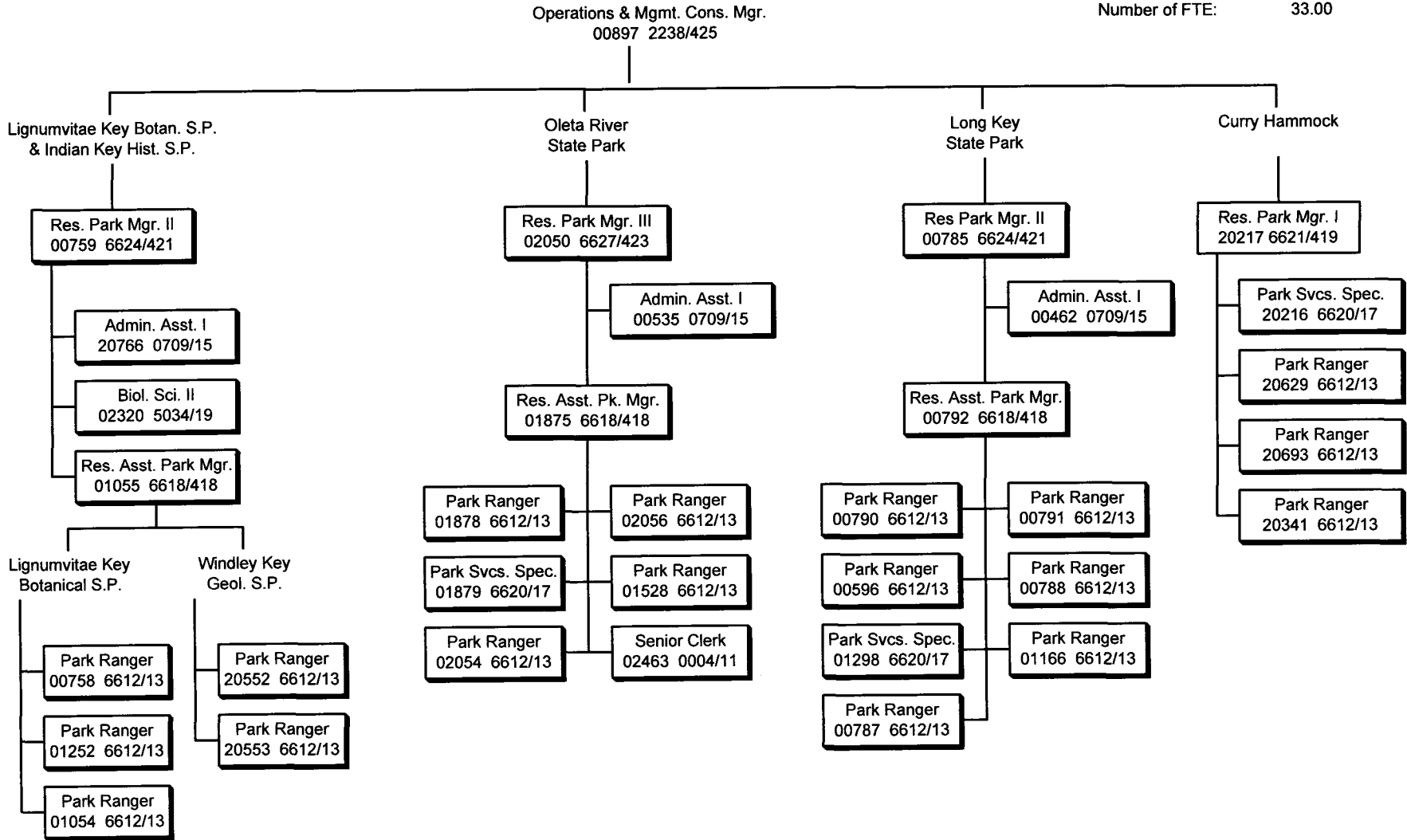
Approved By: _____
 Effective Date: 09/01/08
 Number of Positions: 28
 Number of FTE: 28.00



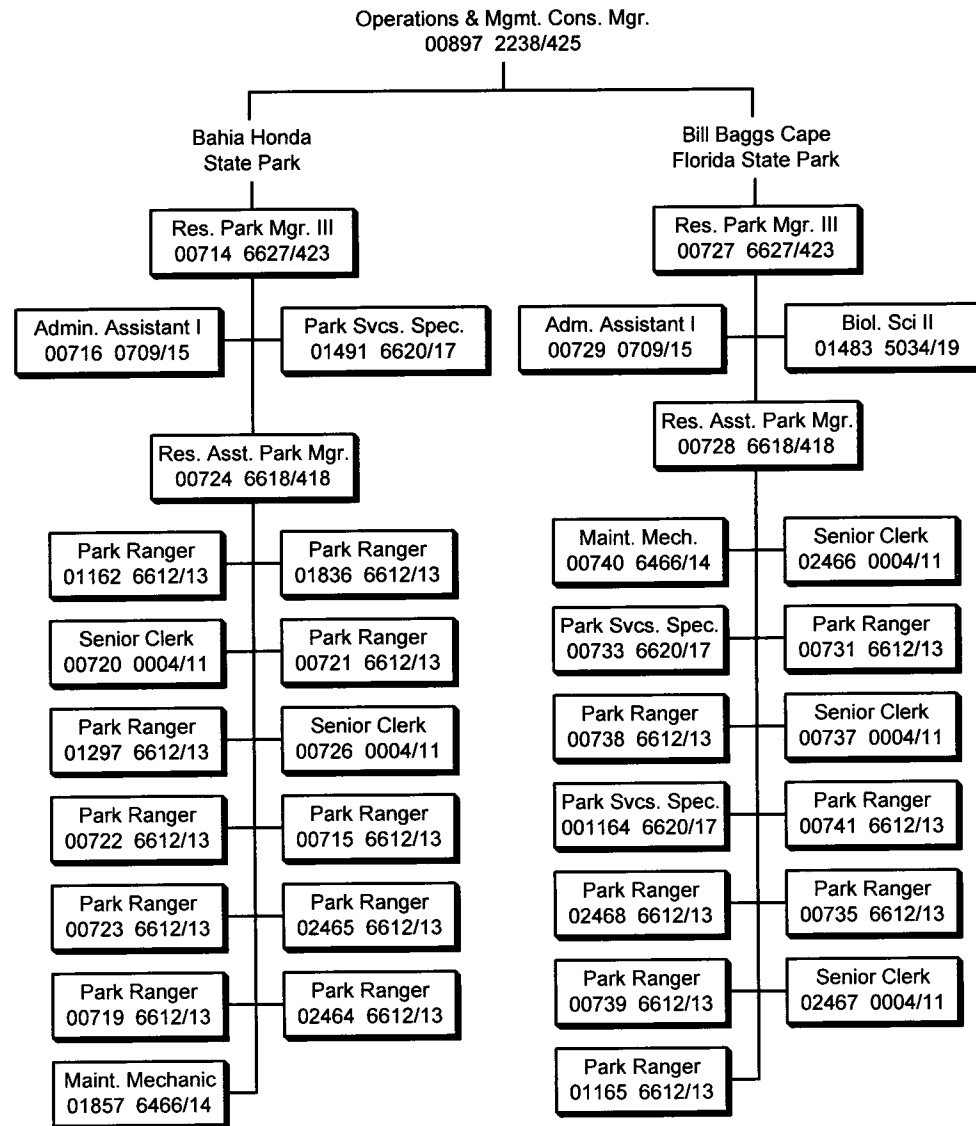
Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 28
 Number of FTE: 28.00



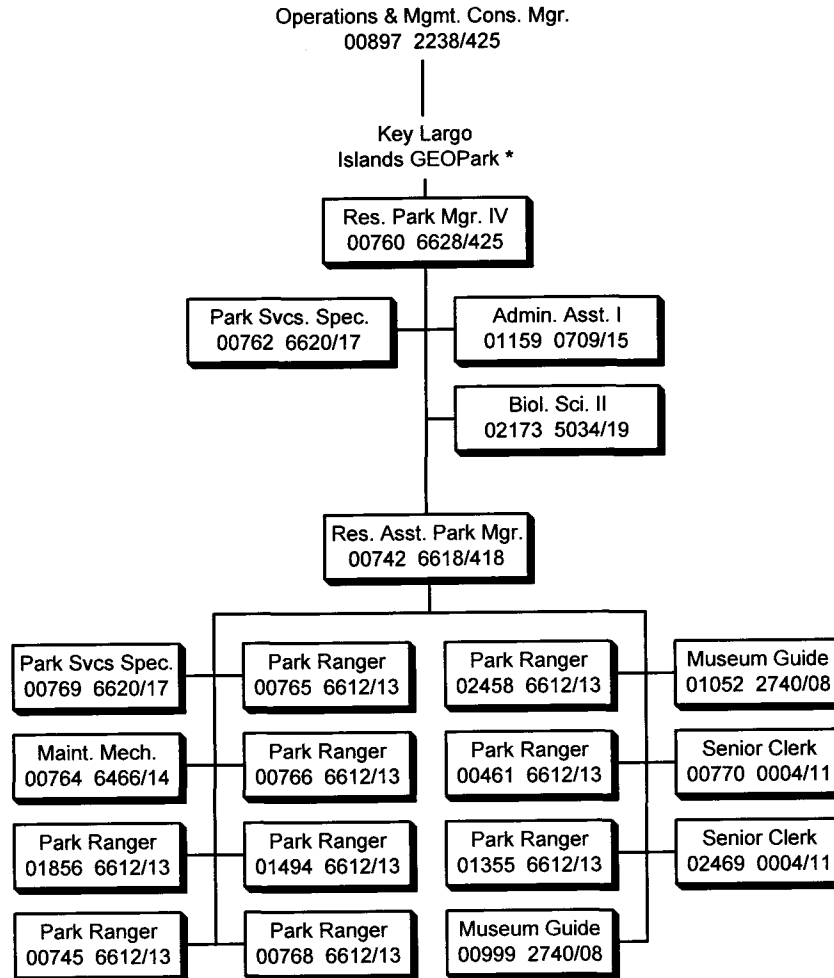
Approved By: _____
 Effective Date: 06/01/11
 Number of Positions: 33
 Number of FTE: 33.00



Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 34
 Number of FTE: 34

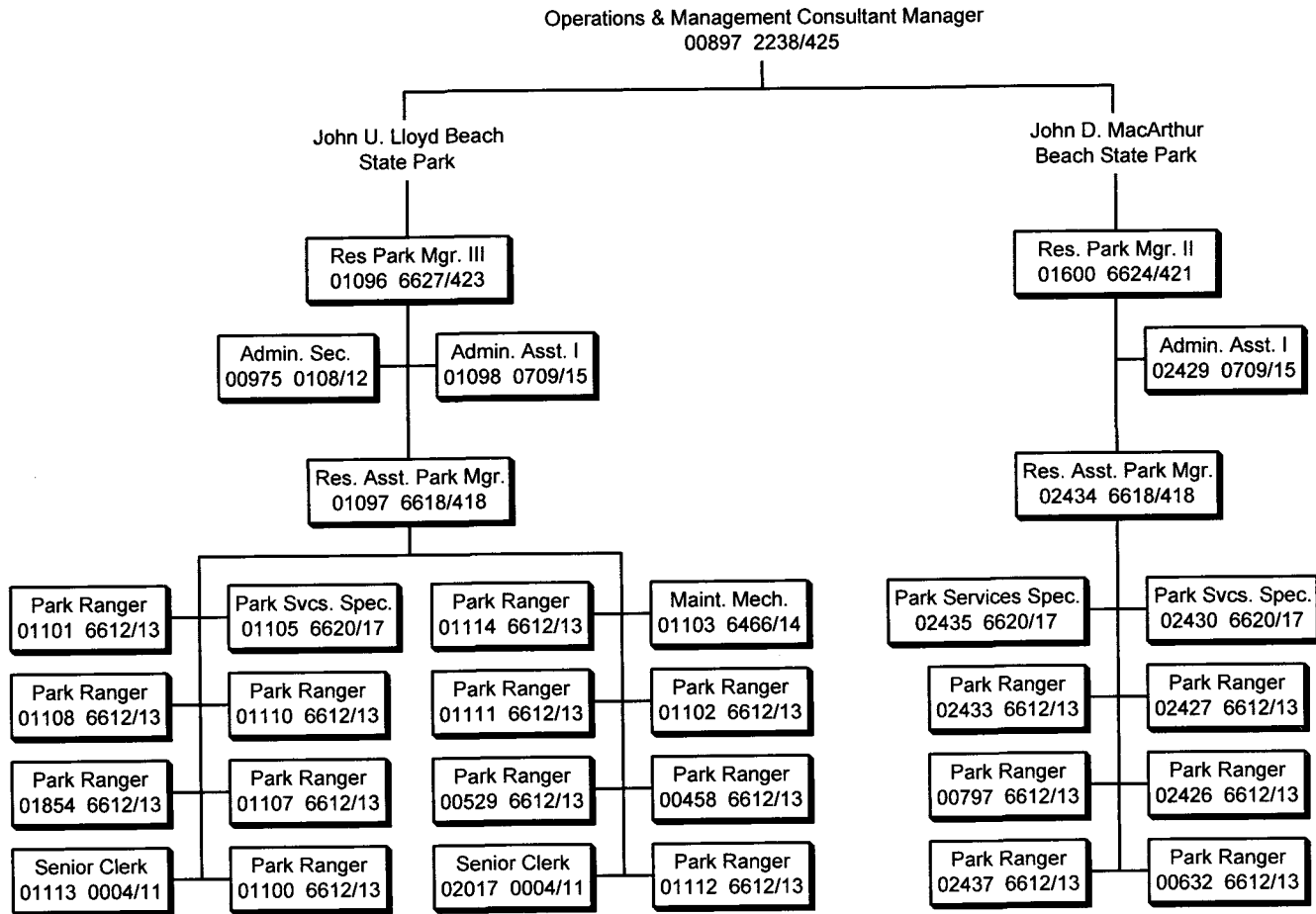


Approved By: _____
 Effective Date: 09/01/08
 Number of Positions: 20
 Number of FTE: 20.00



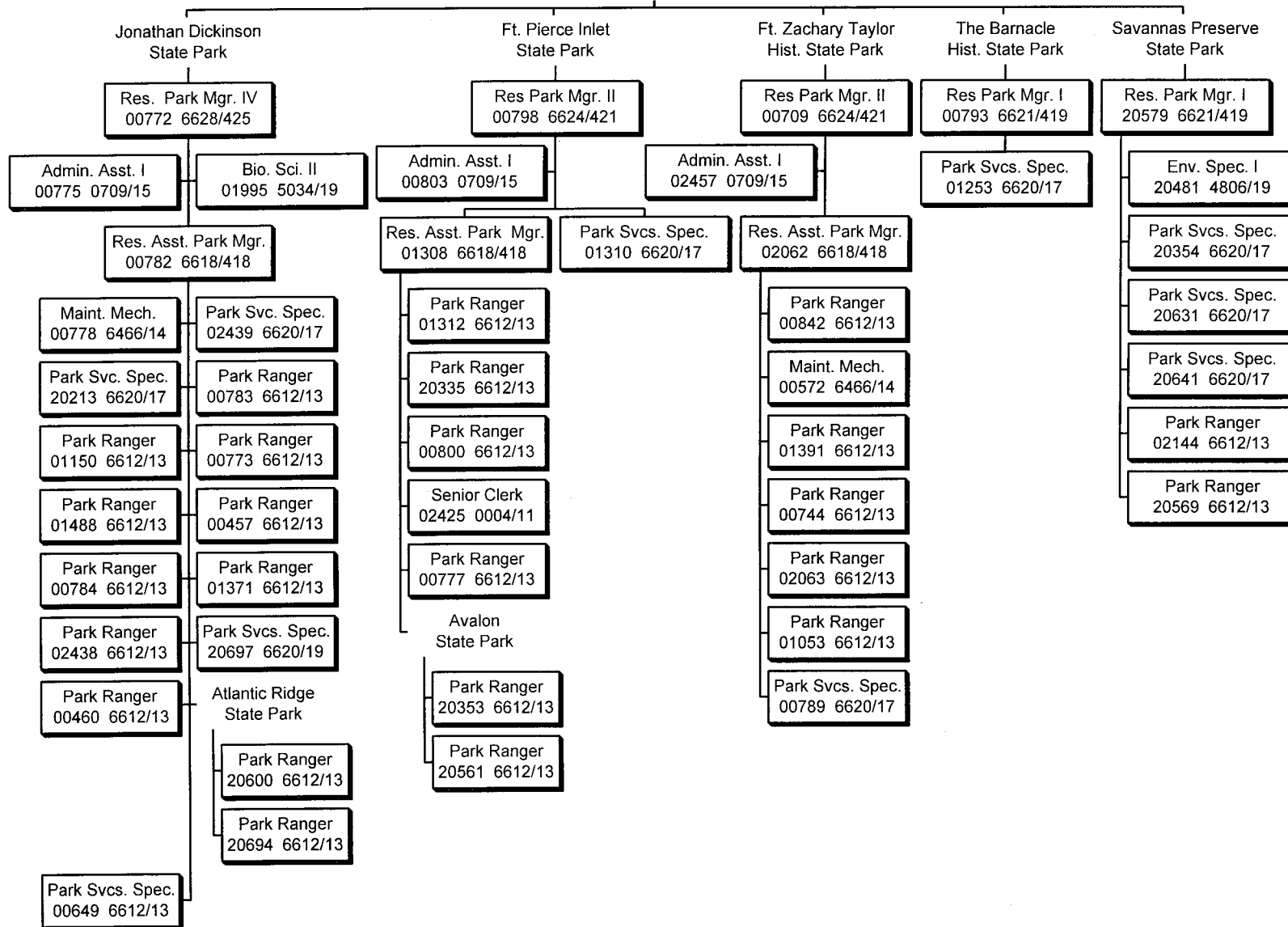
* John Pennekamp Coral Reef SP
 Dagny Johnson Key Largo Hammock SP

Approved By: _____
 Effective Date: 09/01/08
 Number of Positions: 31
 Number of FTE: 31.00

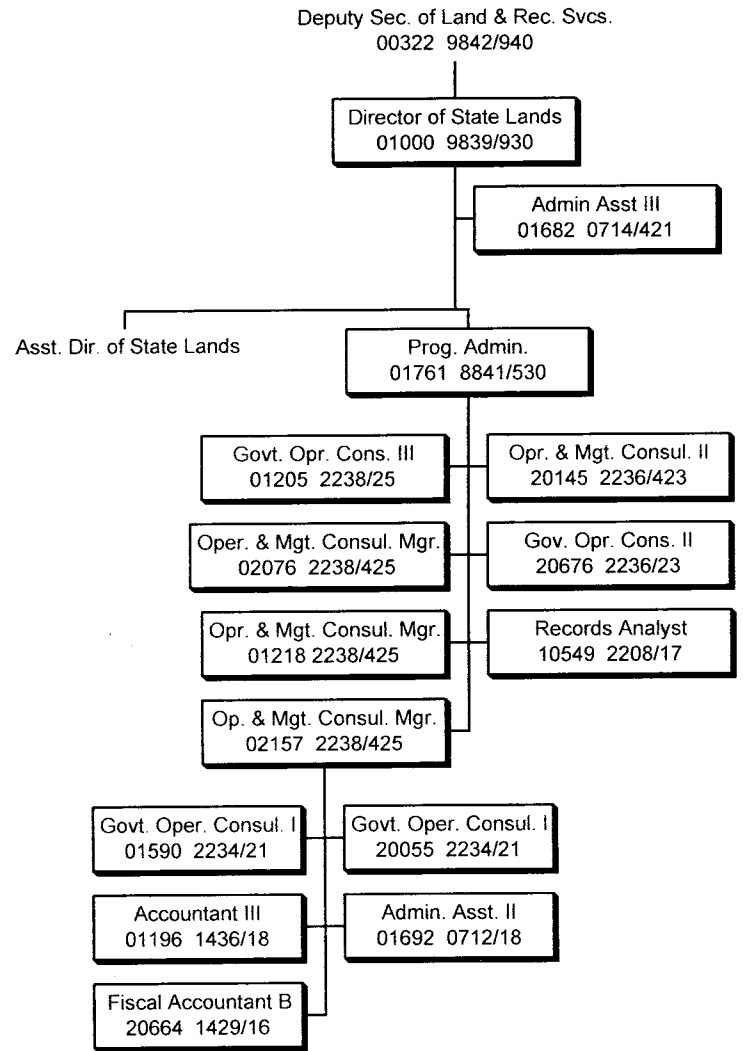


Approved By: _____
 Effective Date: 06/01/10
 Number of Positions: 50
 Number of FTE: 50.00

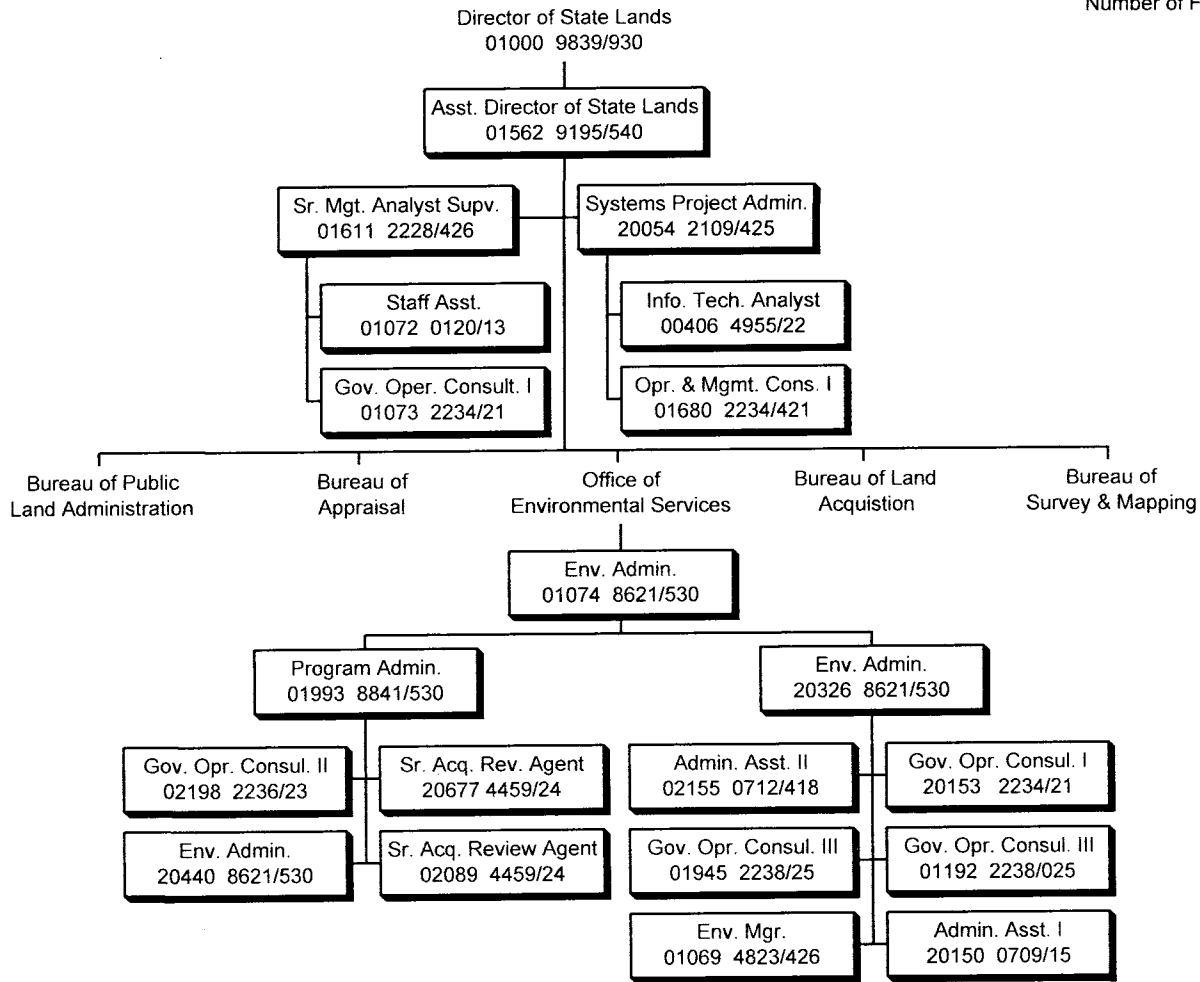
Operations & Management Consultant Manager
 00897 2238/425

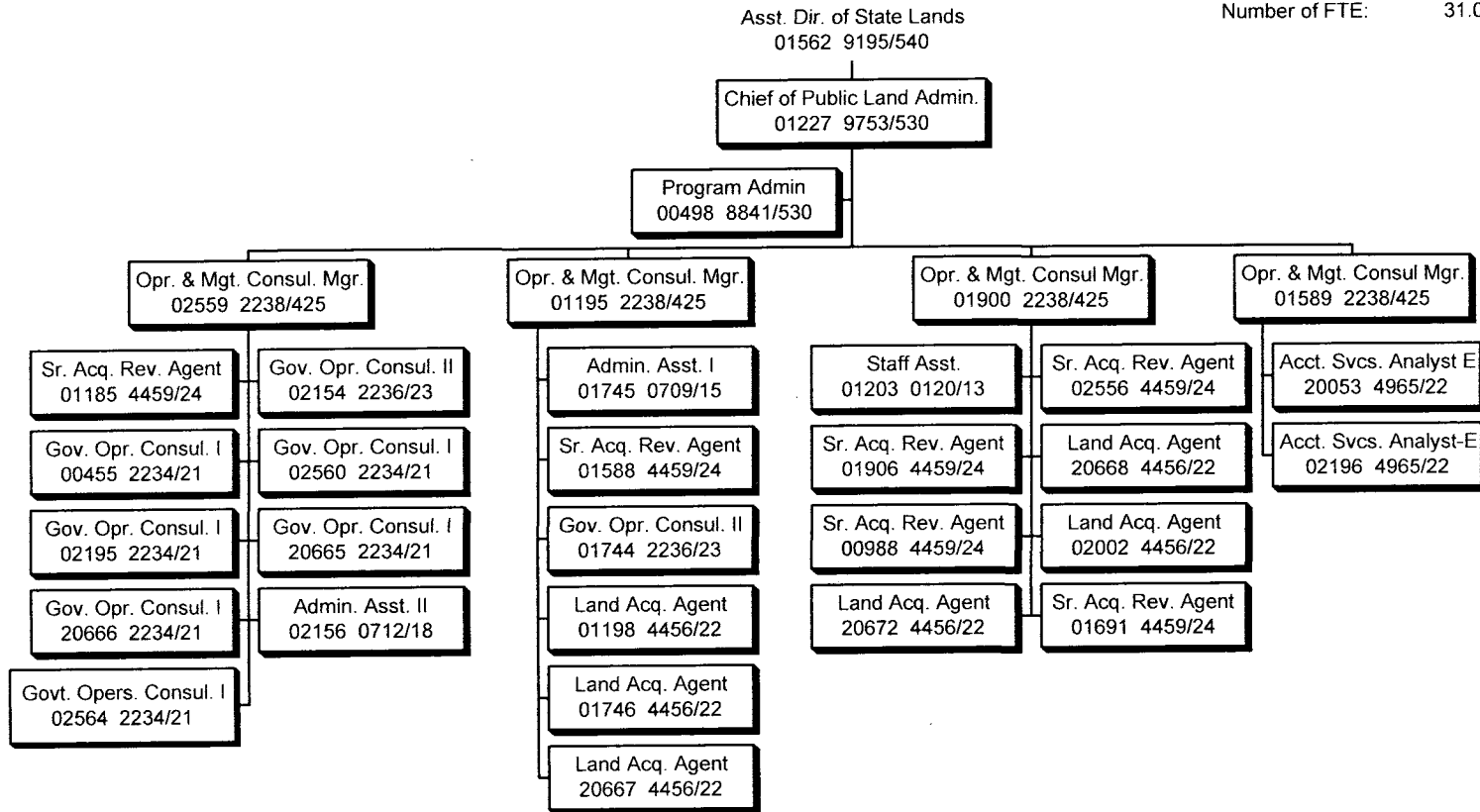


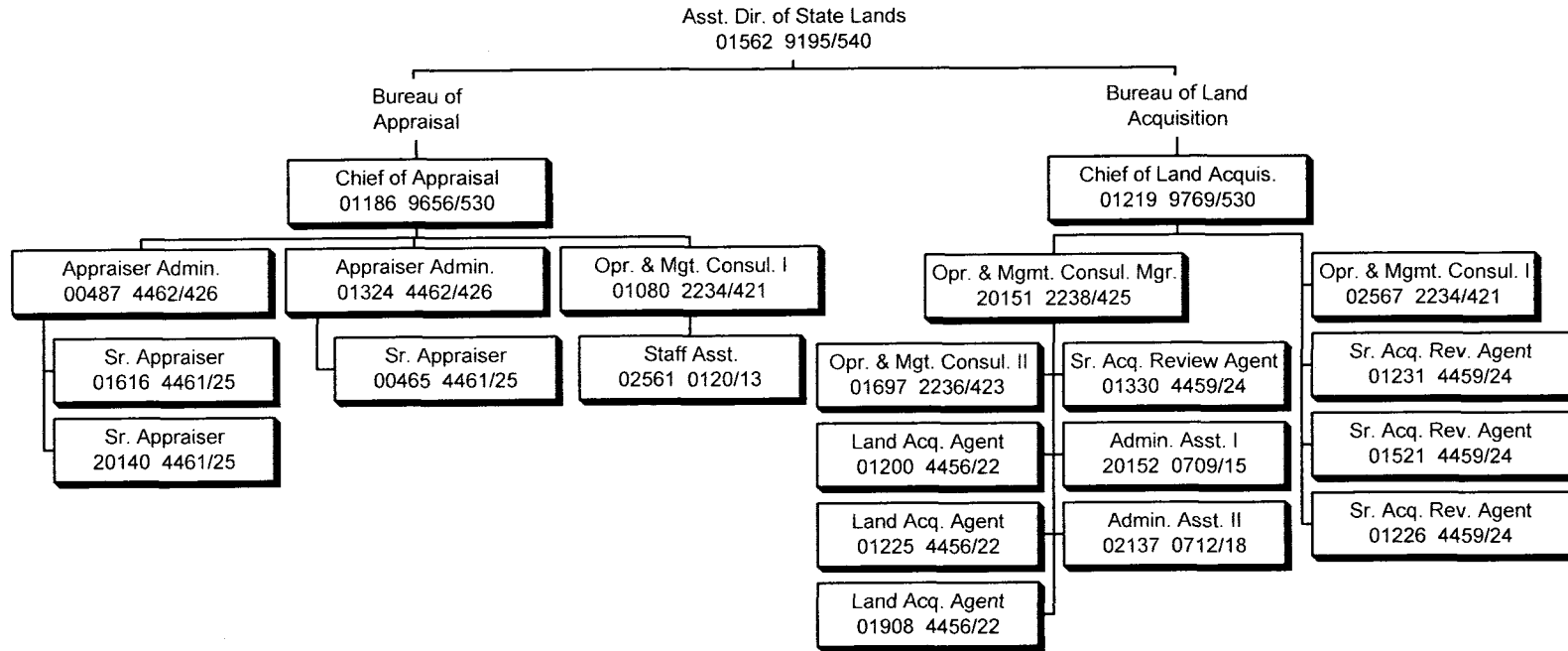
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Effective Date: 07/01/11
Number of Positions: 15
Number of FTE: 15.00

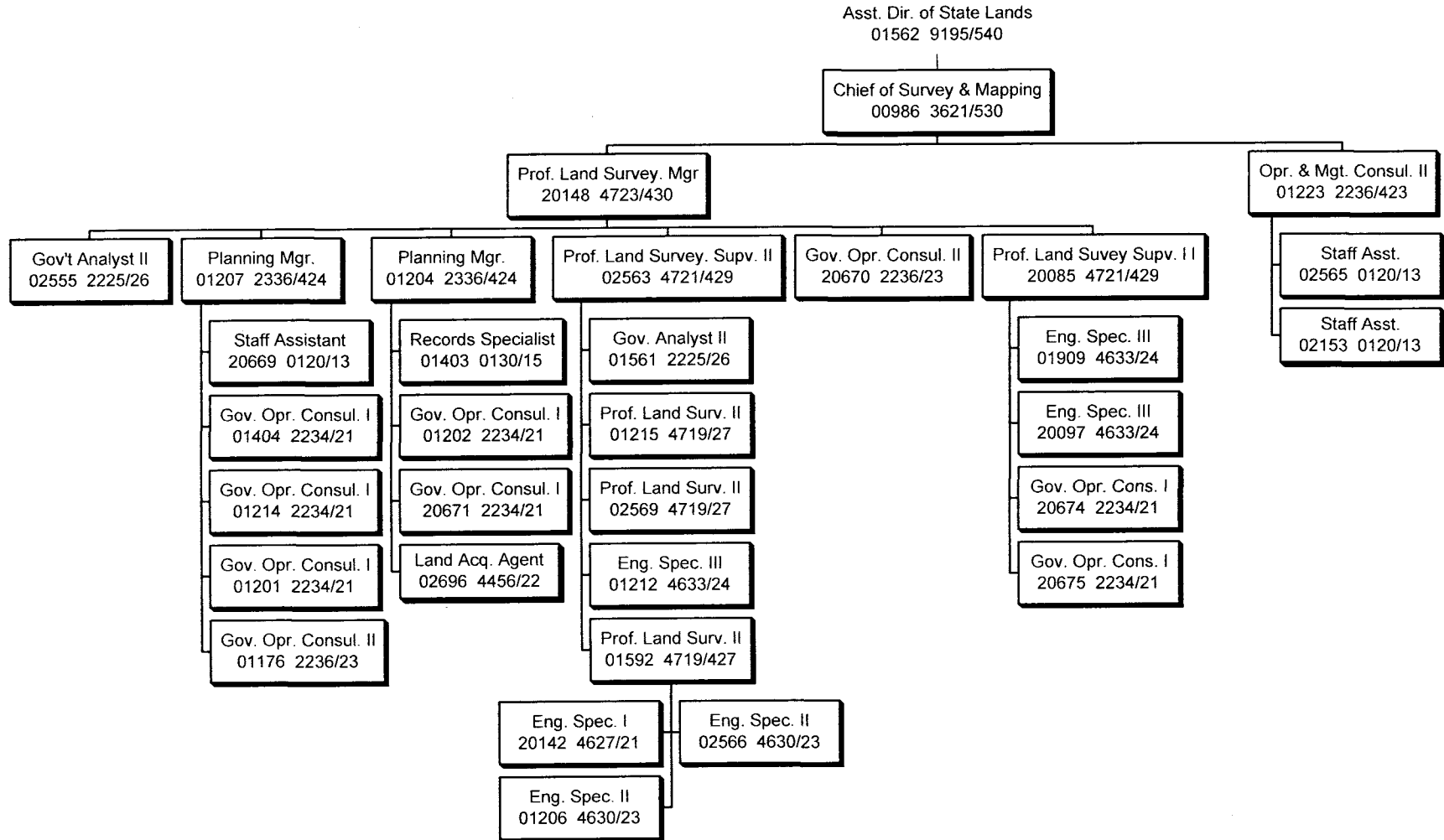


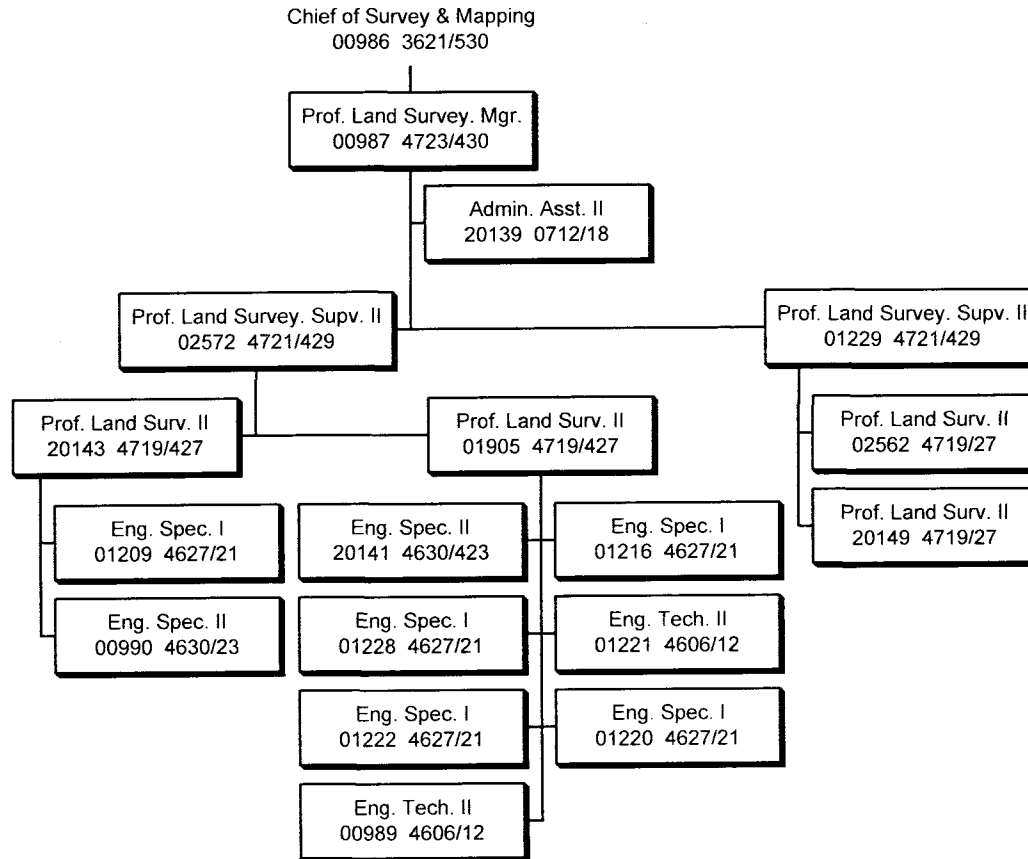
Approved By: _____
 Effective Date: 07/01/11
 Number of Positions: 20
 Number of FTE: 20.00







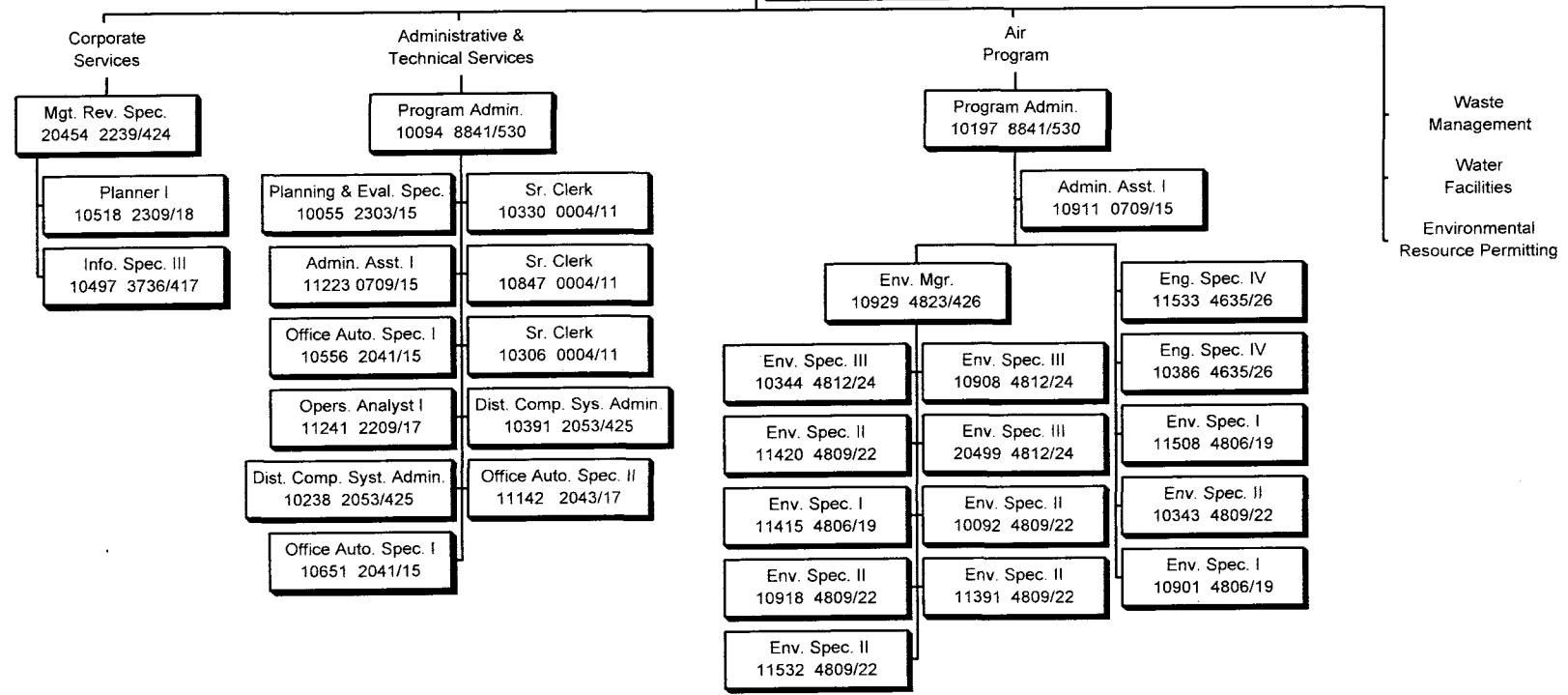


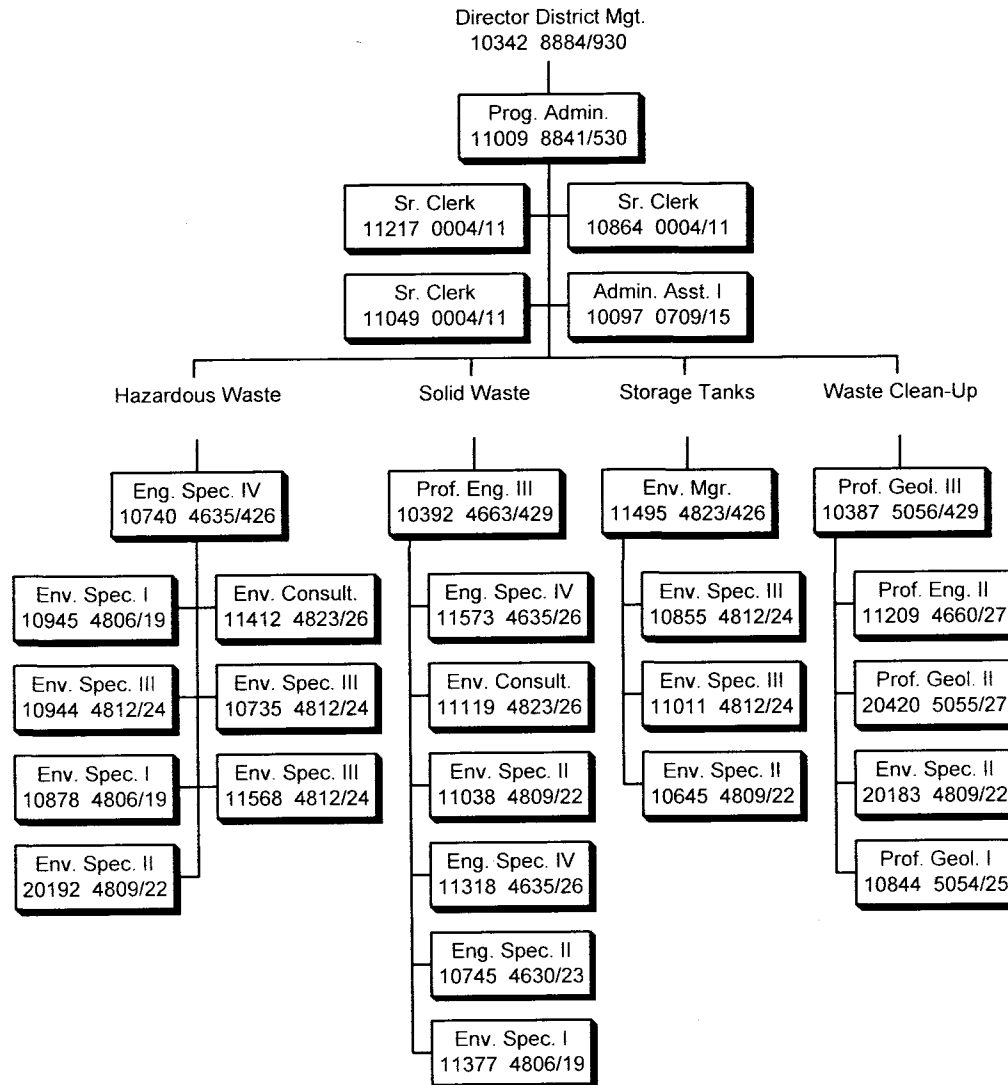


Dep. Sec. for Reg. Prog.
 01001 9842/940

Director District Mgt.
 10342 8884/930

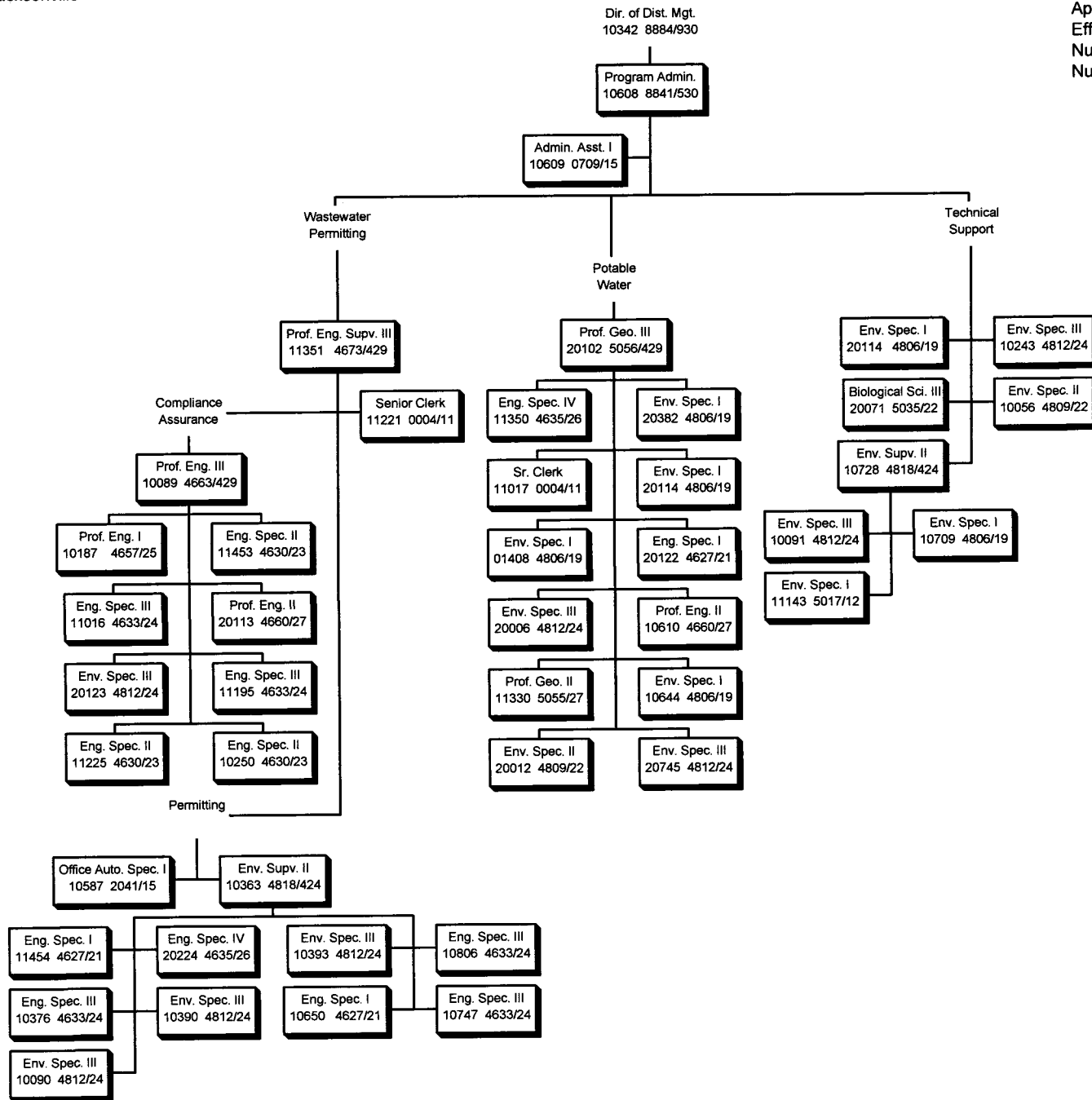
Admin. Asst. III
 11442 0714/421



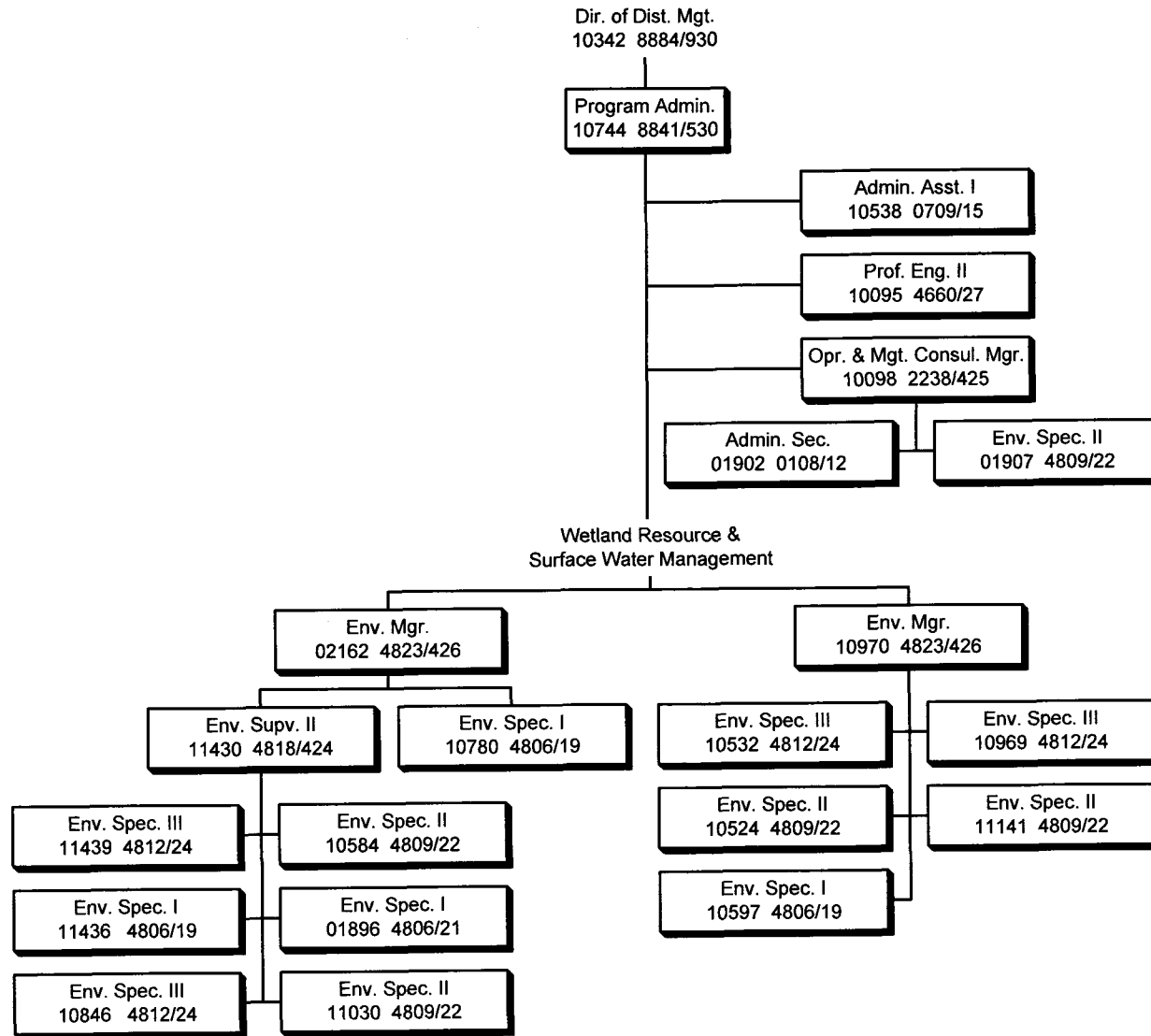


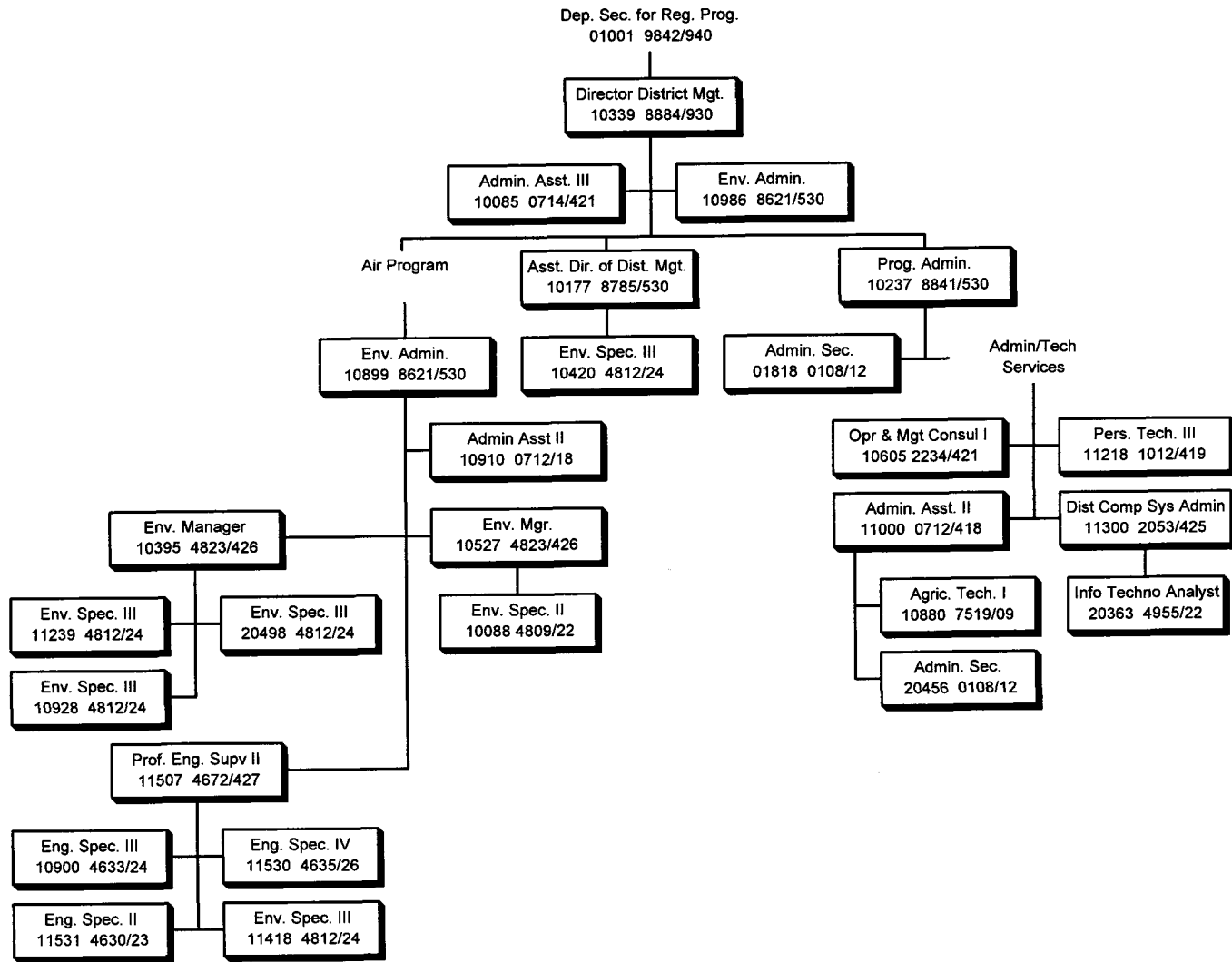
Dir. of Dist. Mgt.
 10342 8884/930

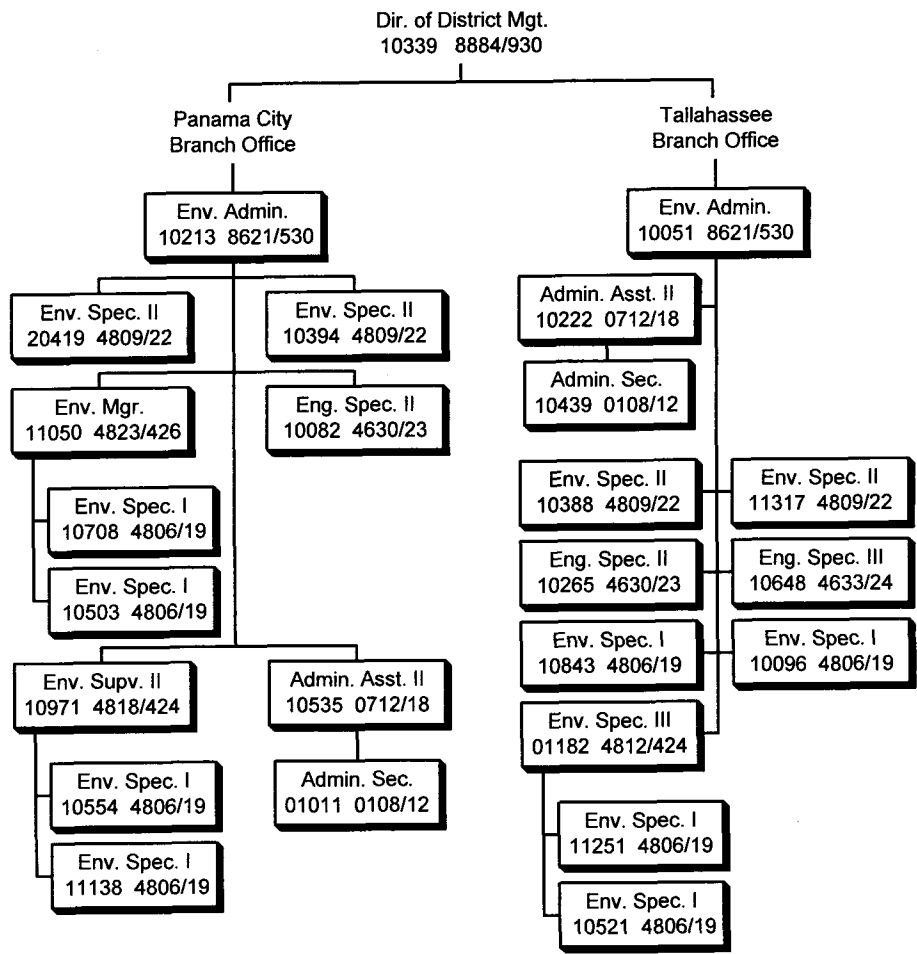
Approved By: _____
 Effective Date: 08/01/2011 (2)
 Number of Positions: 45.00
 Number of FTE: 45.00

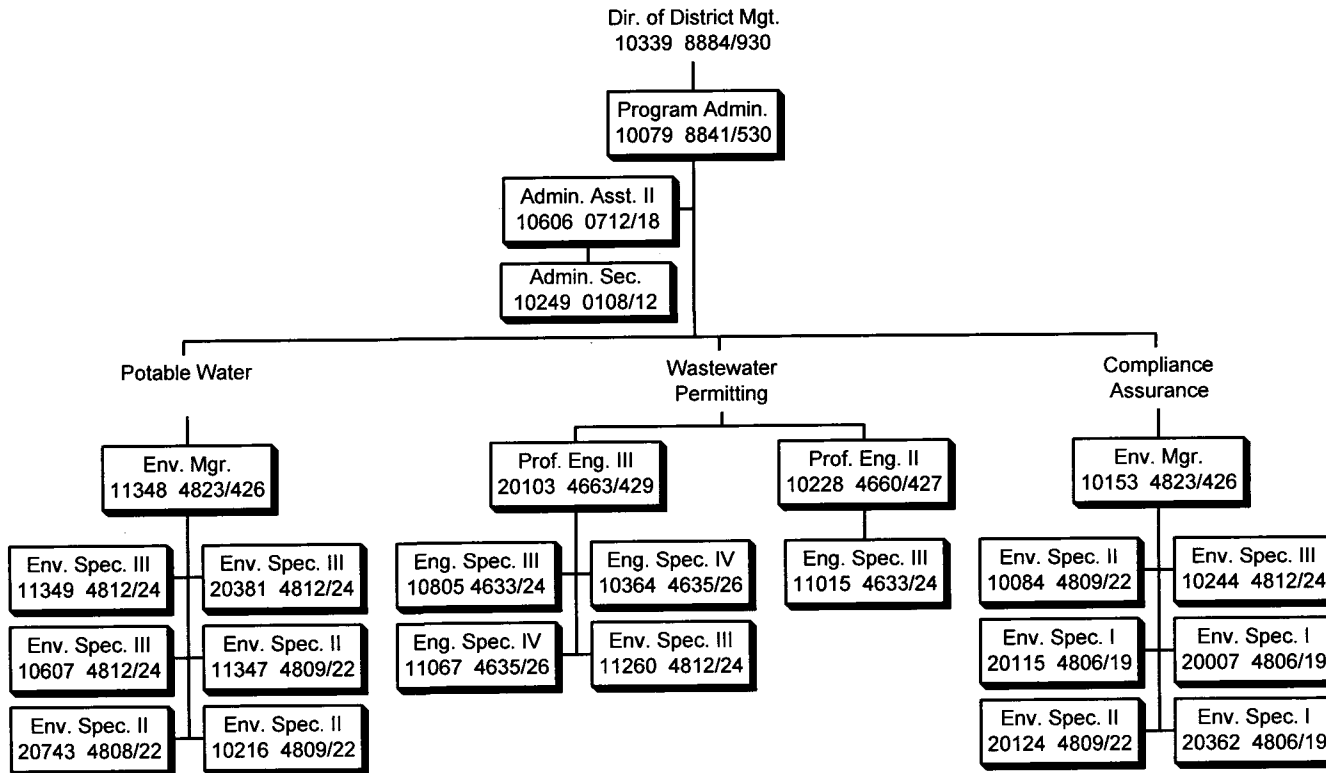


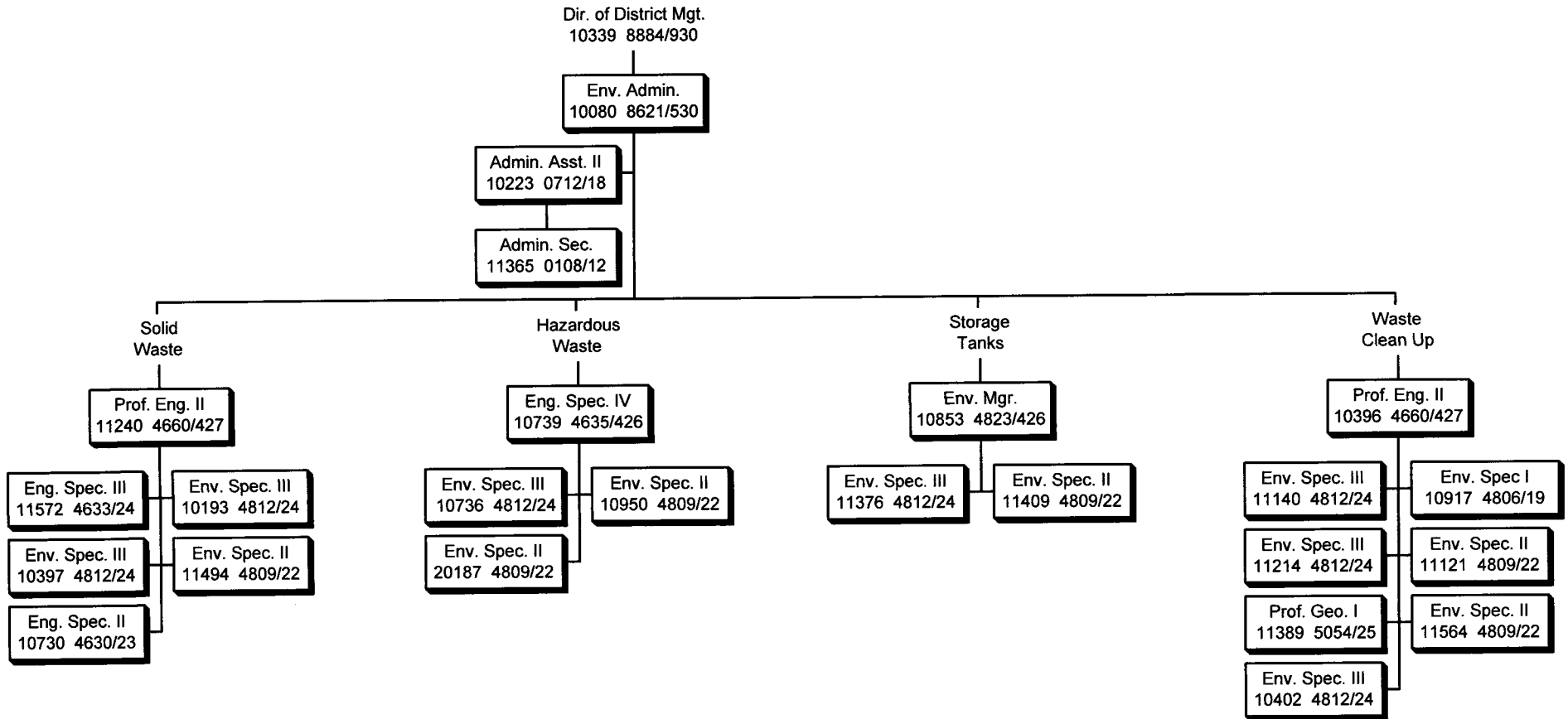
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 Effective Date: 08/01/2011
 Number of Positions: 21
 Number of FTE: 21.00

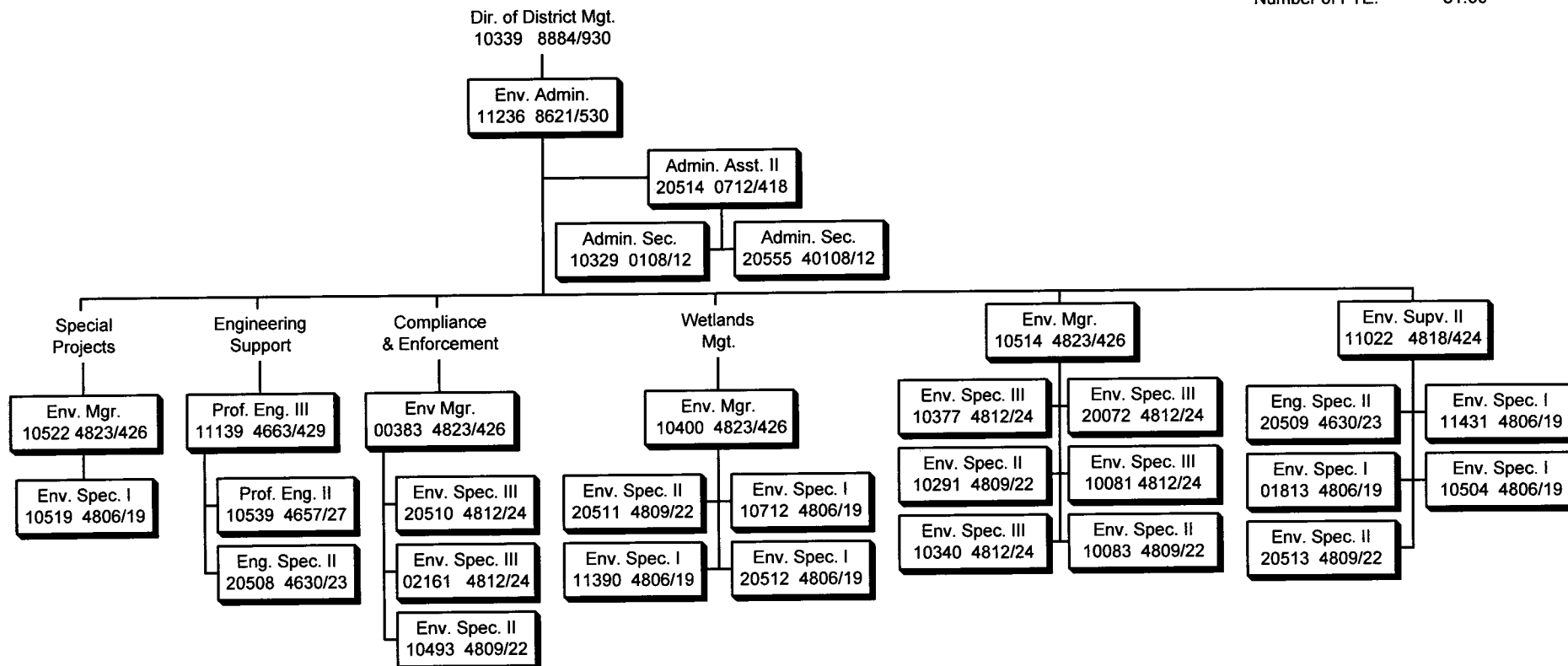




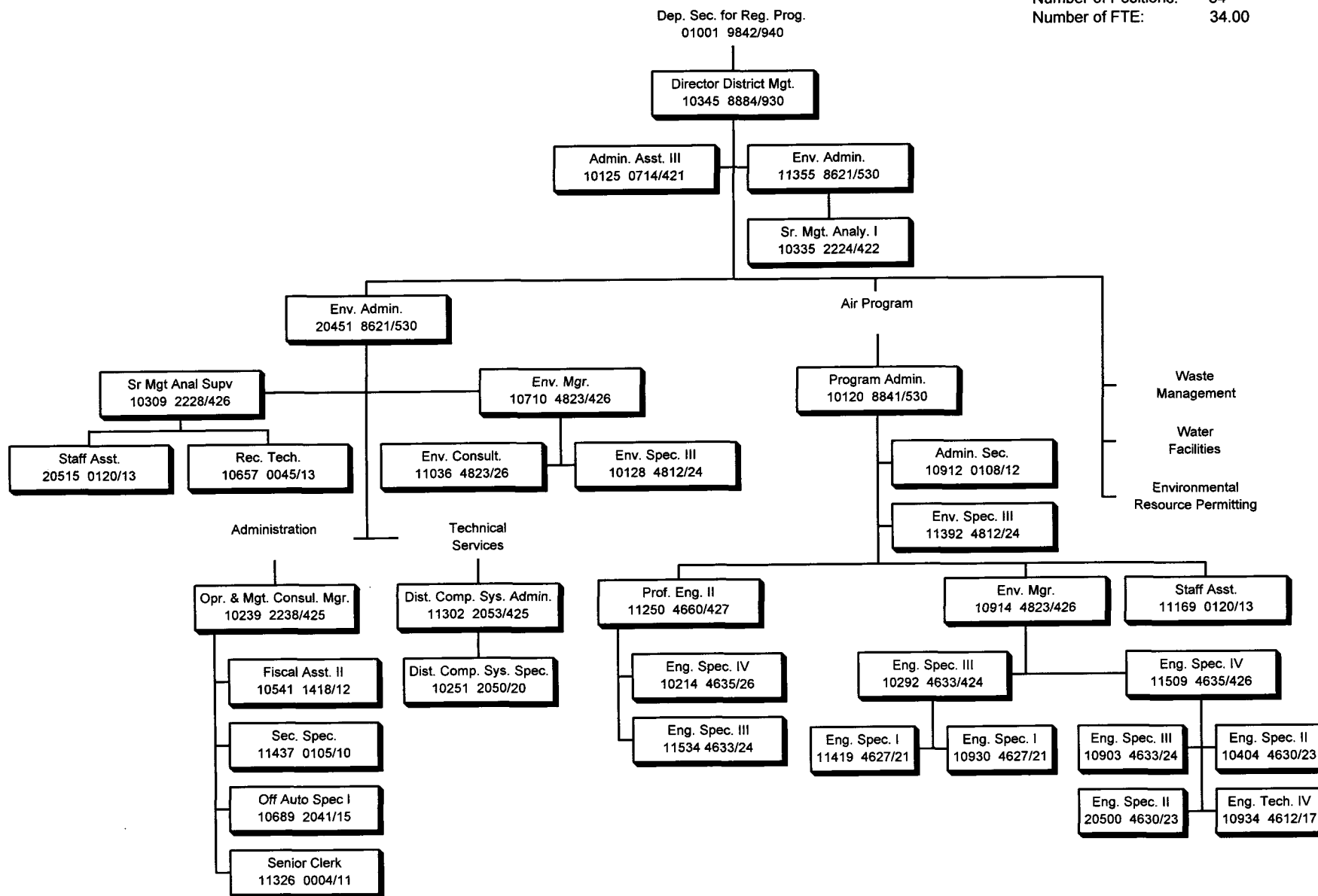


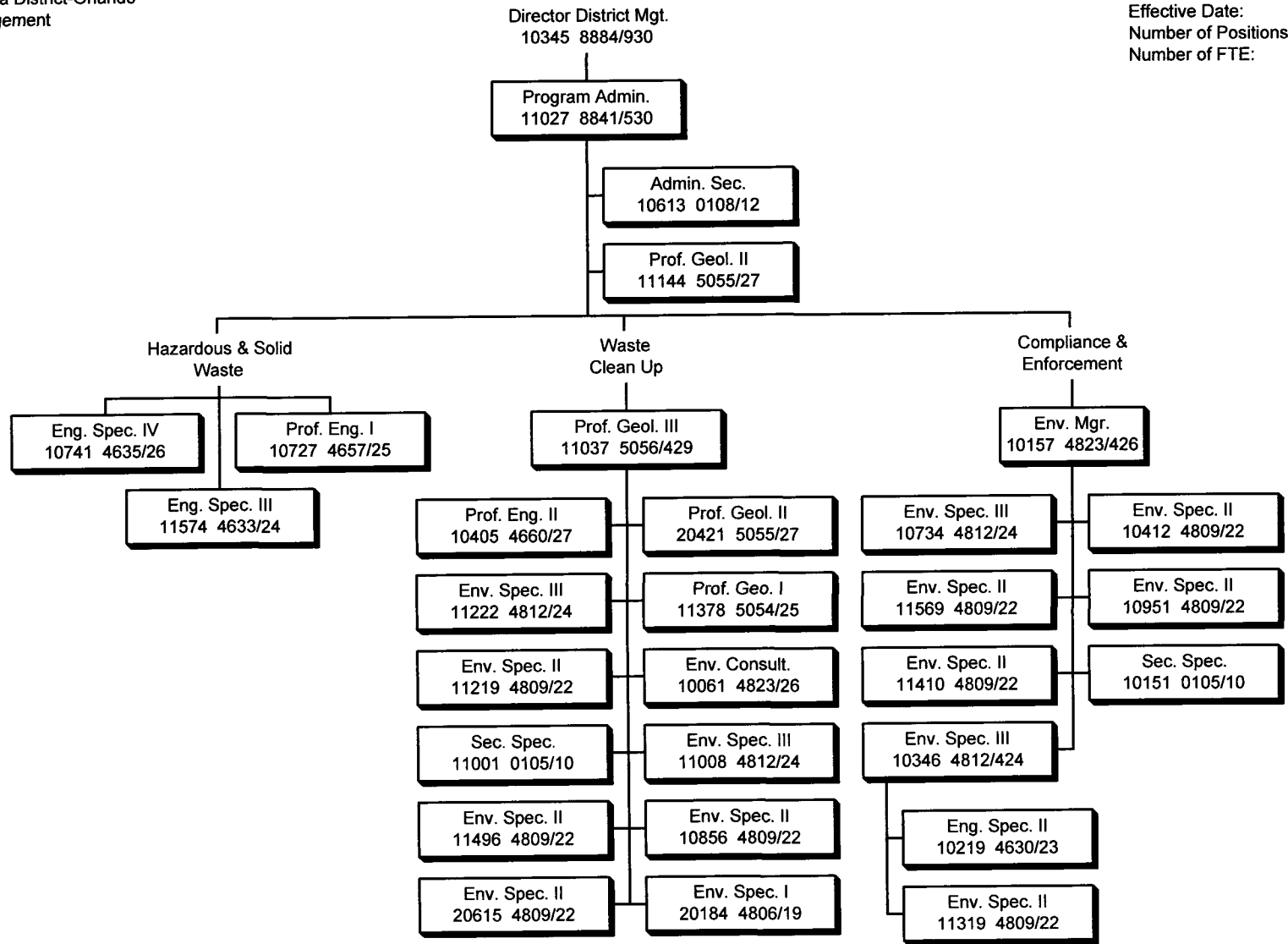


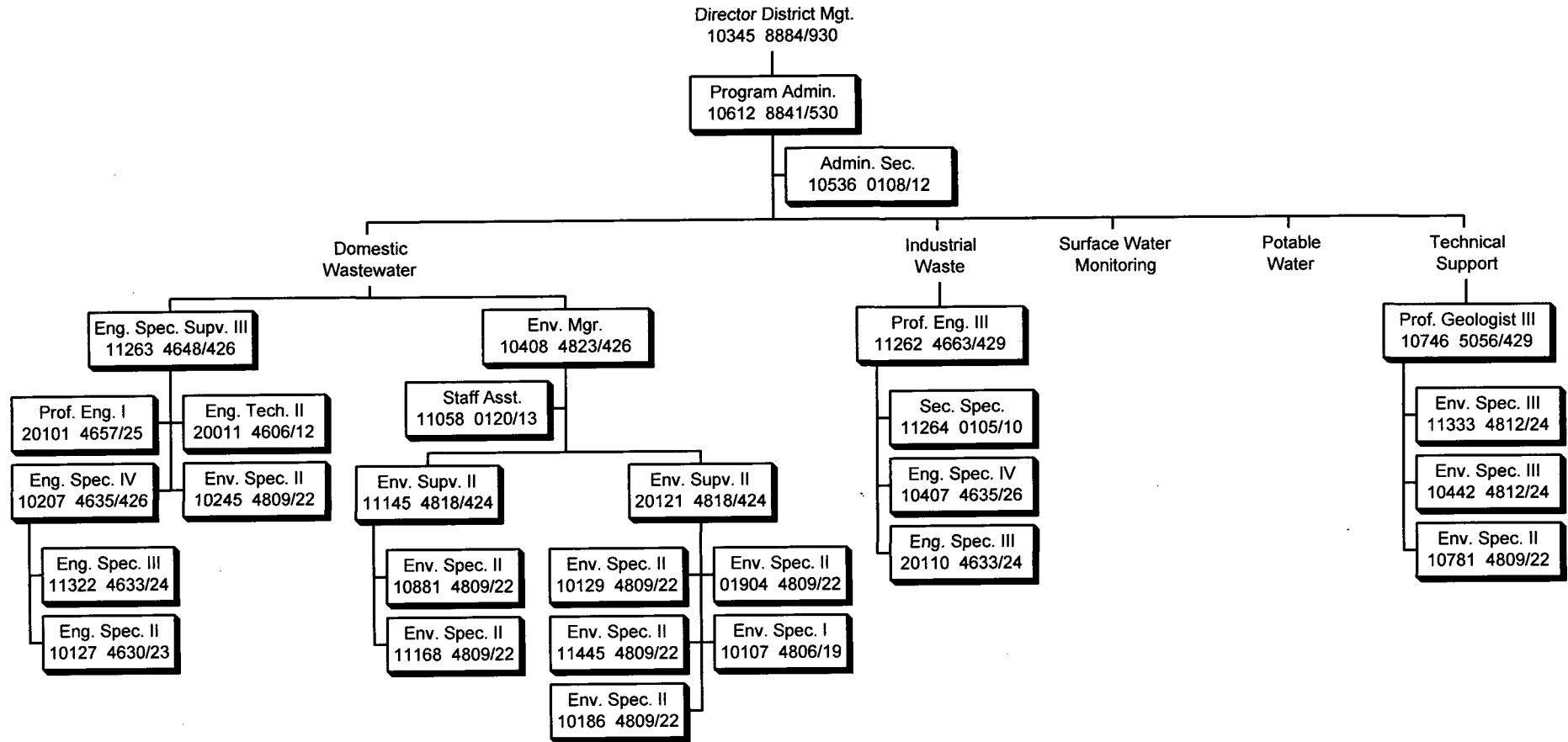


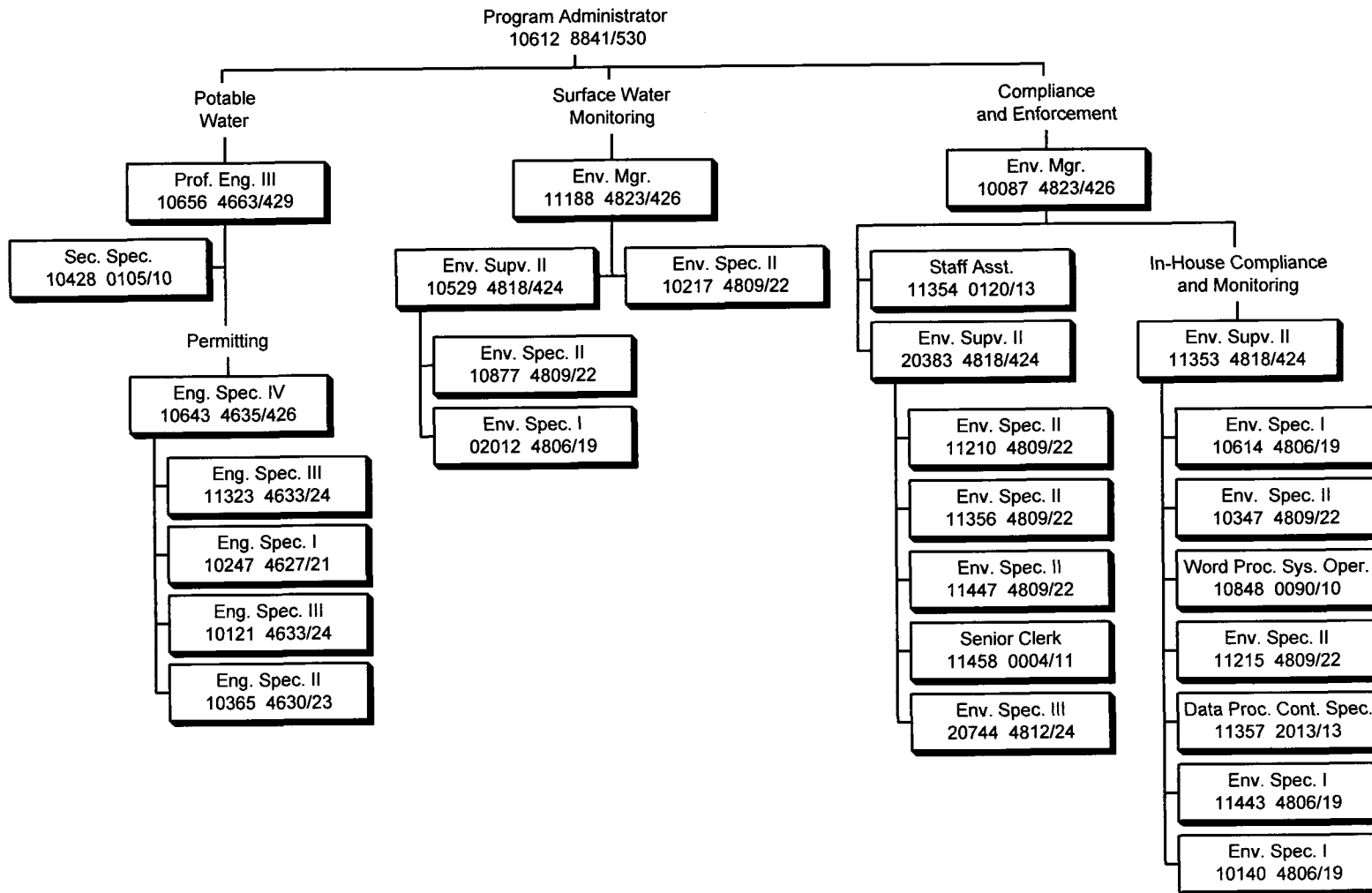


Approved By: _____
 Effective Date: 03/01/2010
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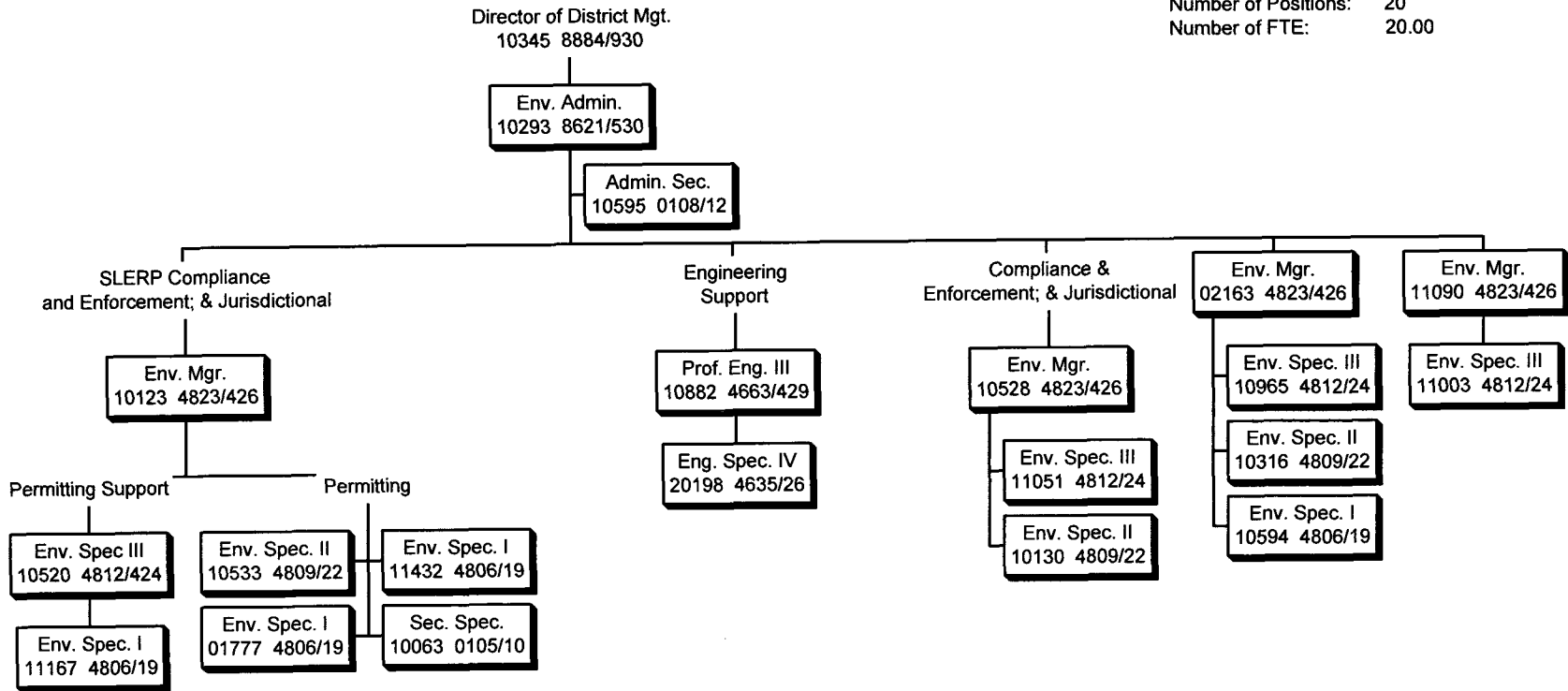


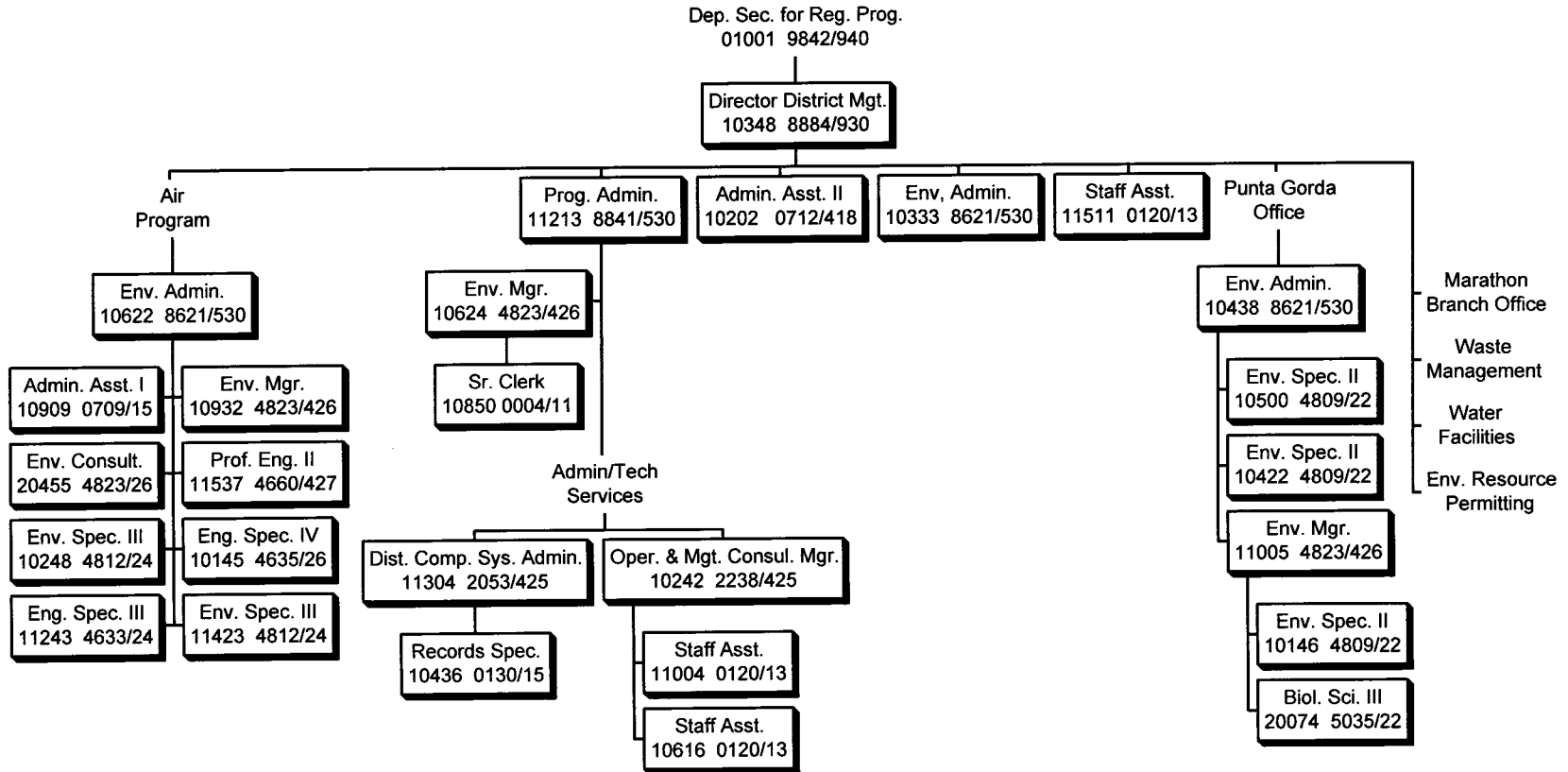


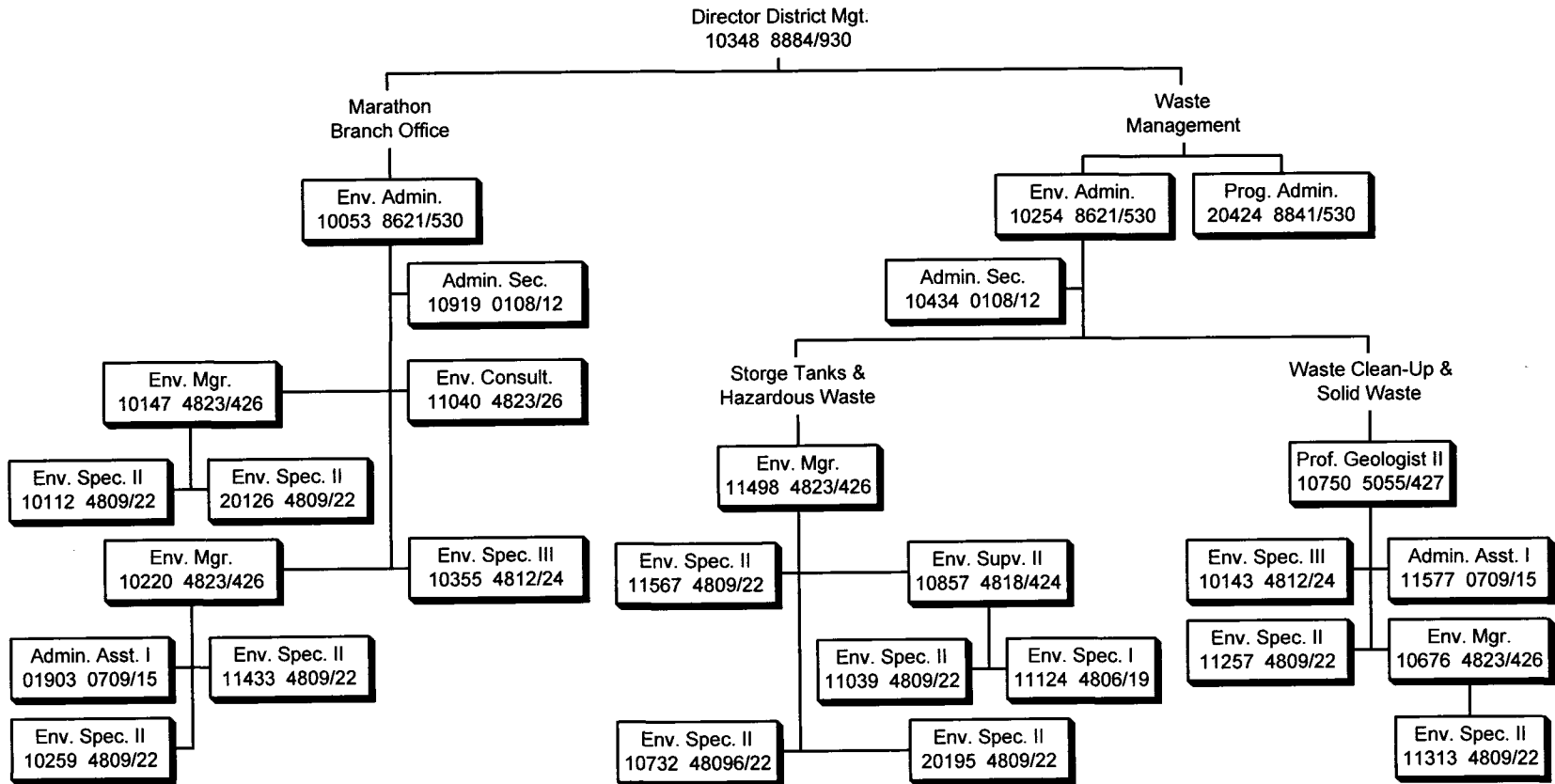


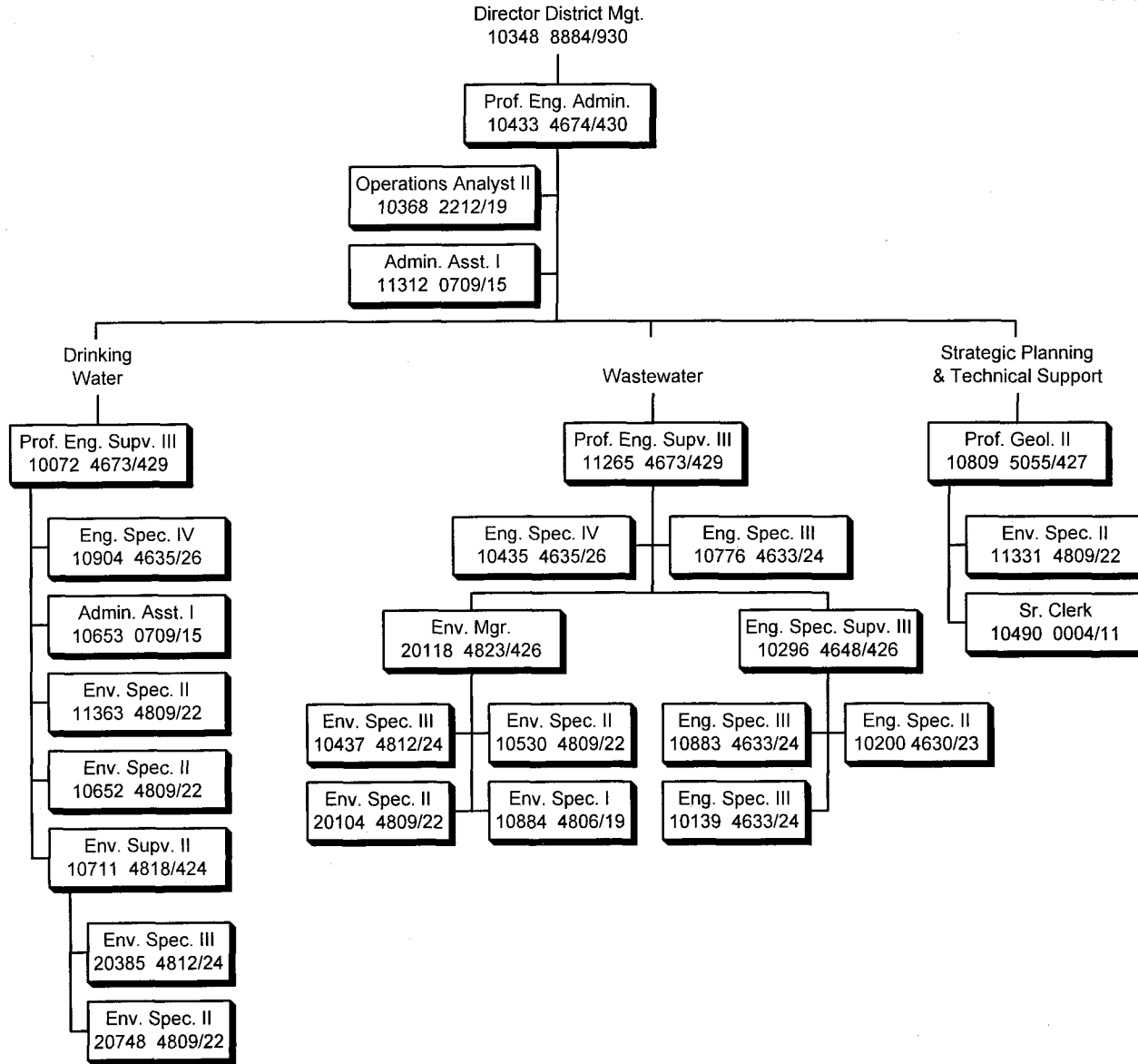


Approved By: _____
 Effective Date: 12/01/2010
 Number of Positions: 20
 Number of FTE: 20.00

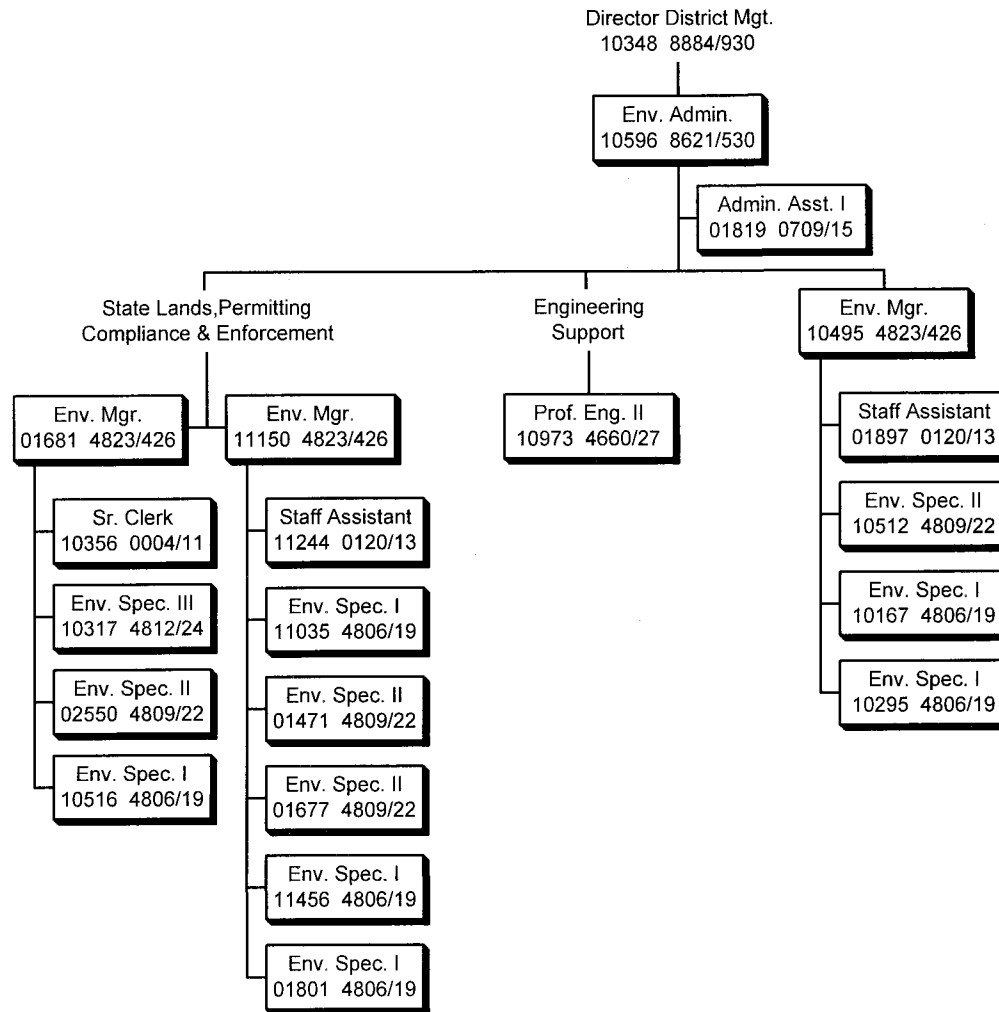


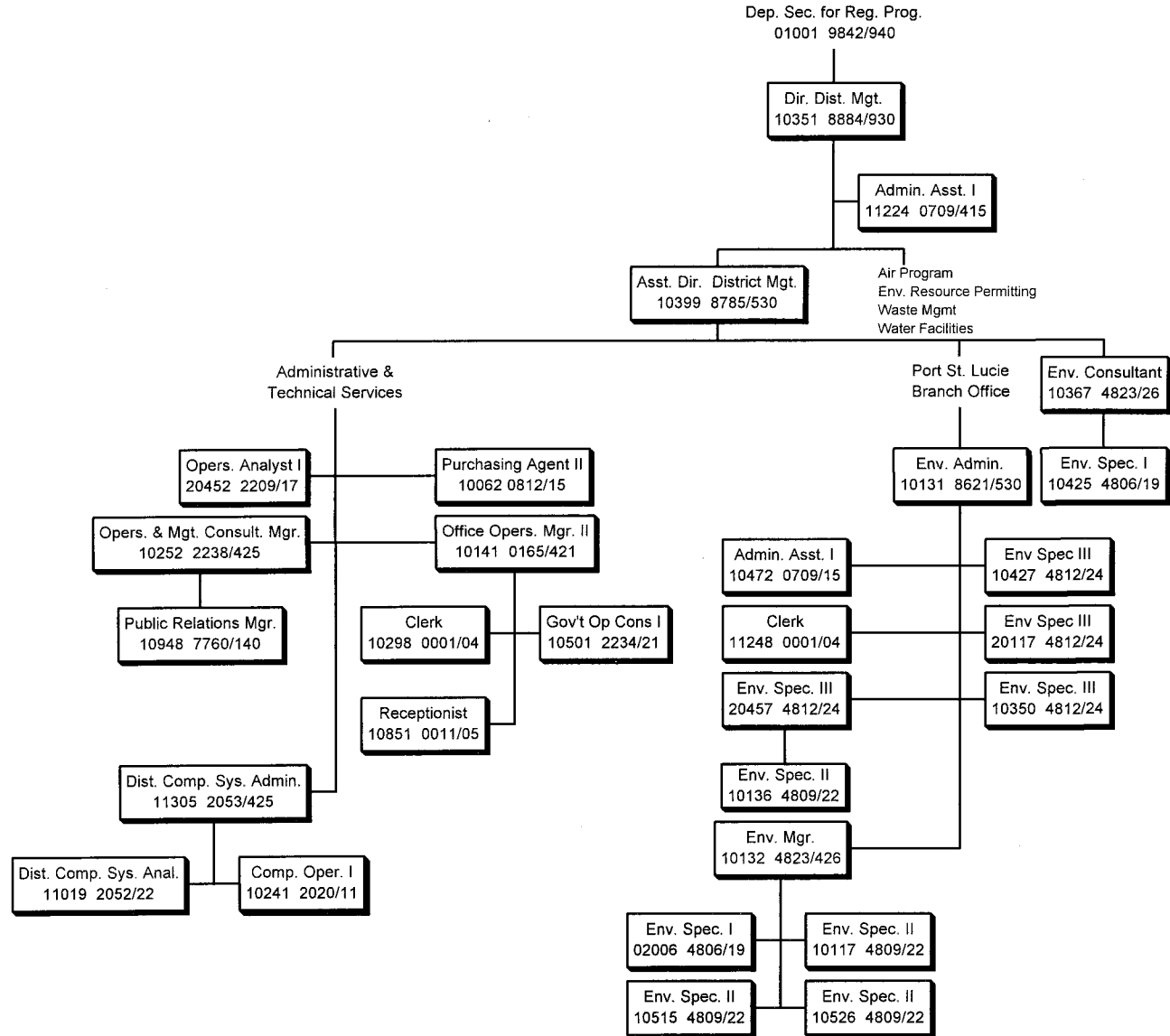




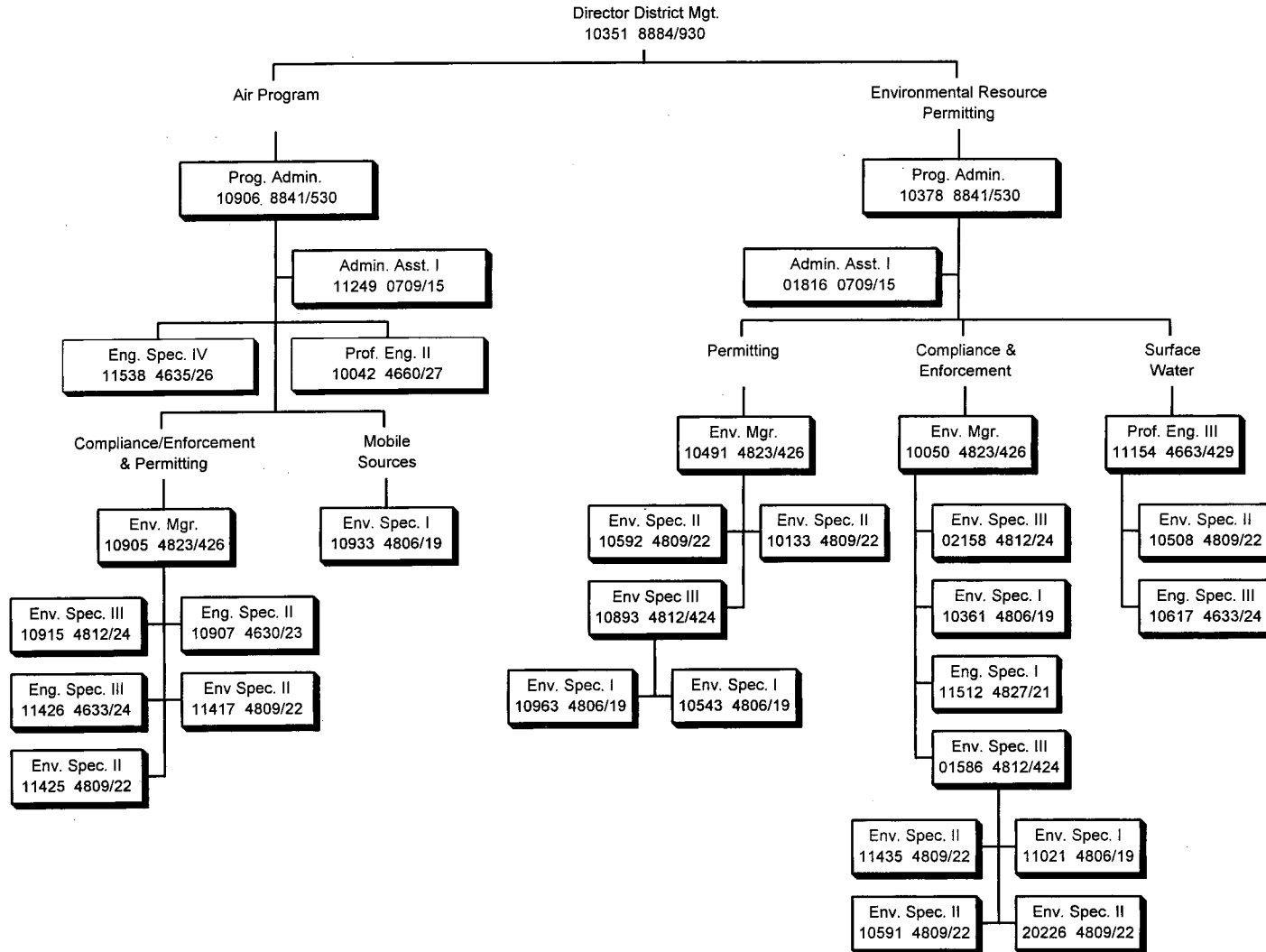


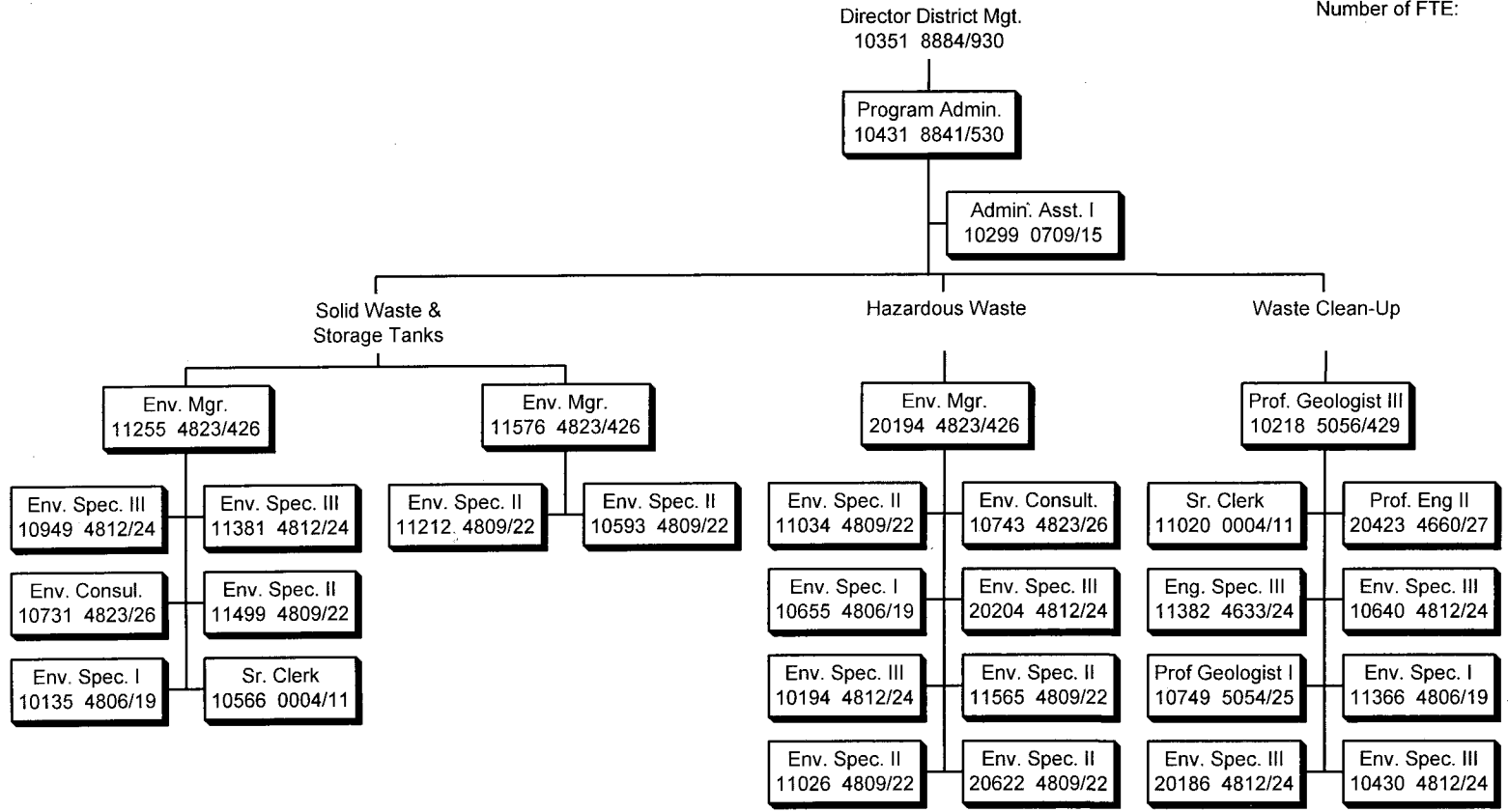
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 Number of Positions: 20
 Number of FTE: 20.00

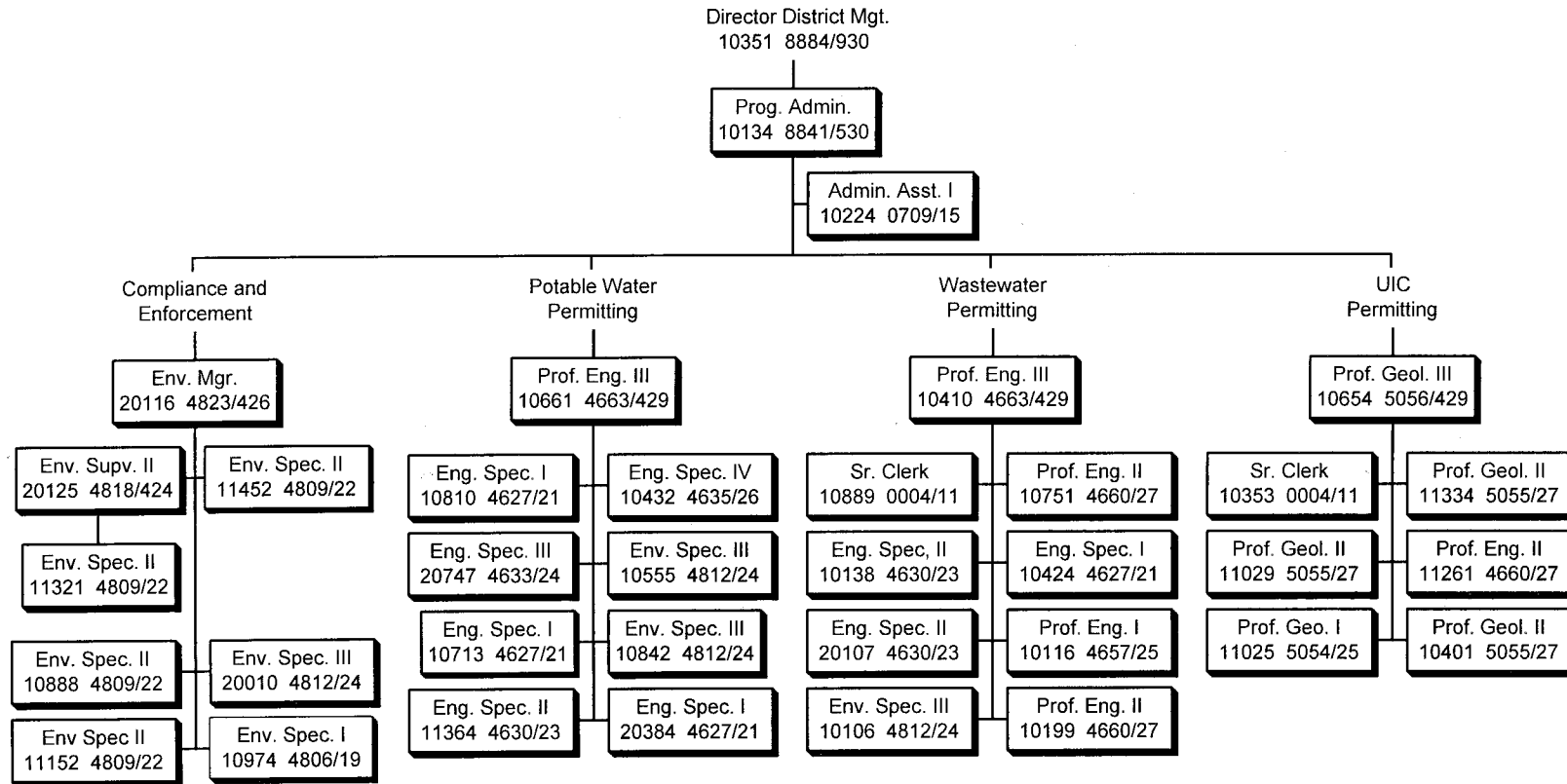


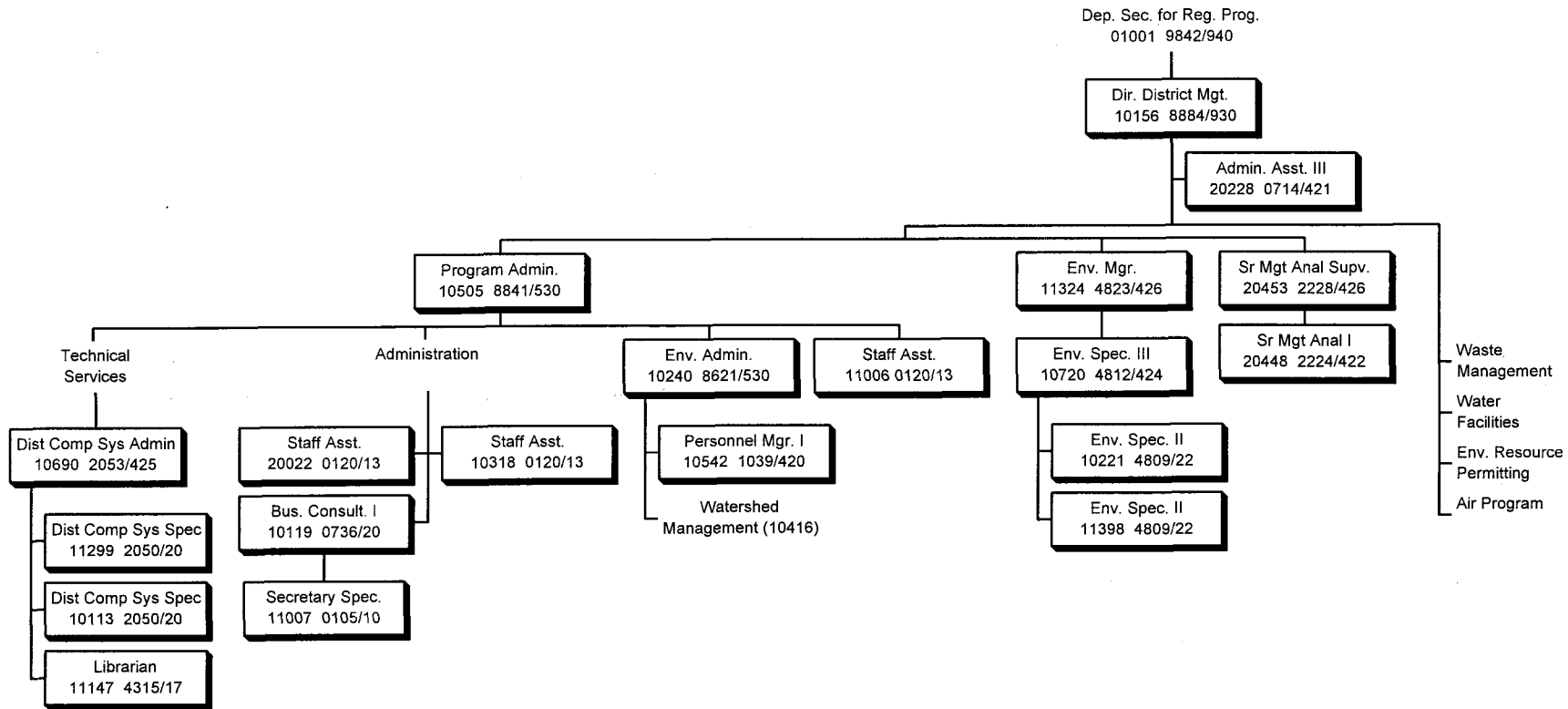


Policy Making Position:
 10948

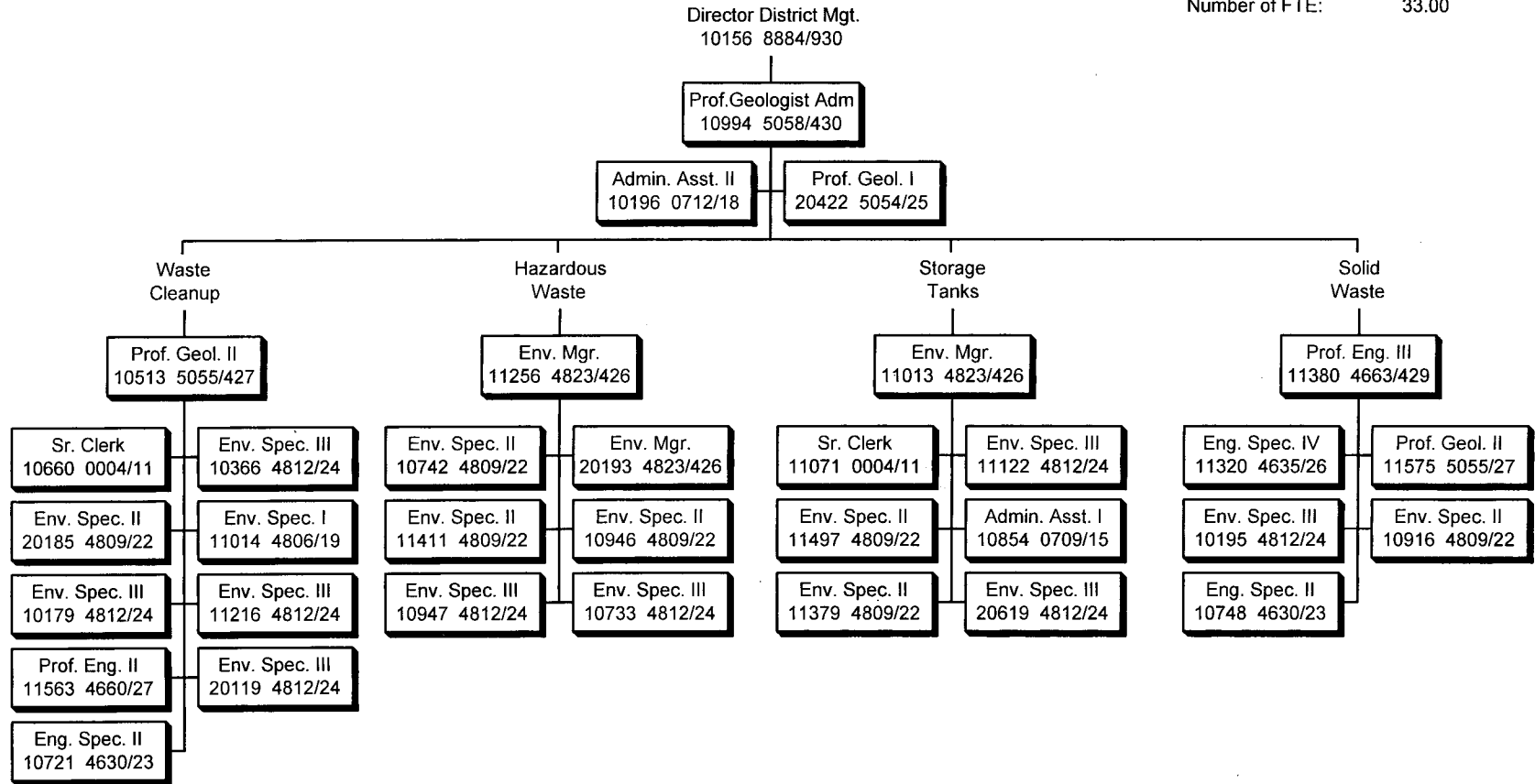




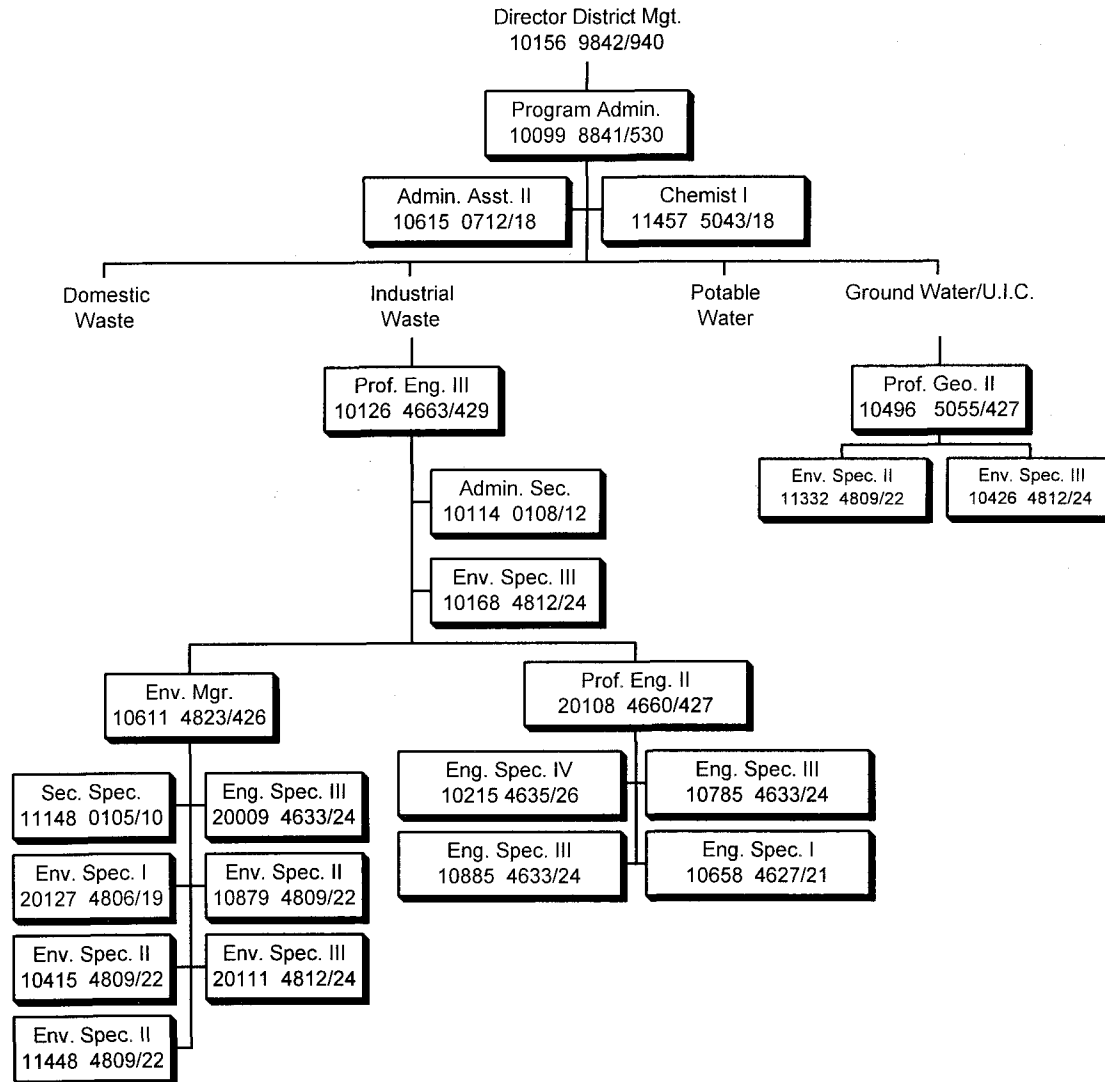




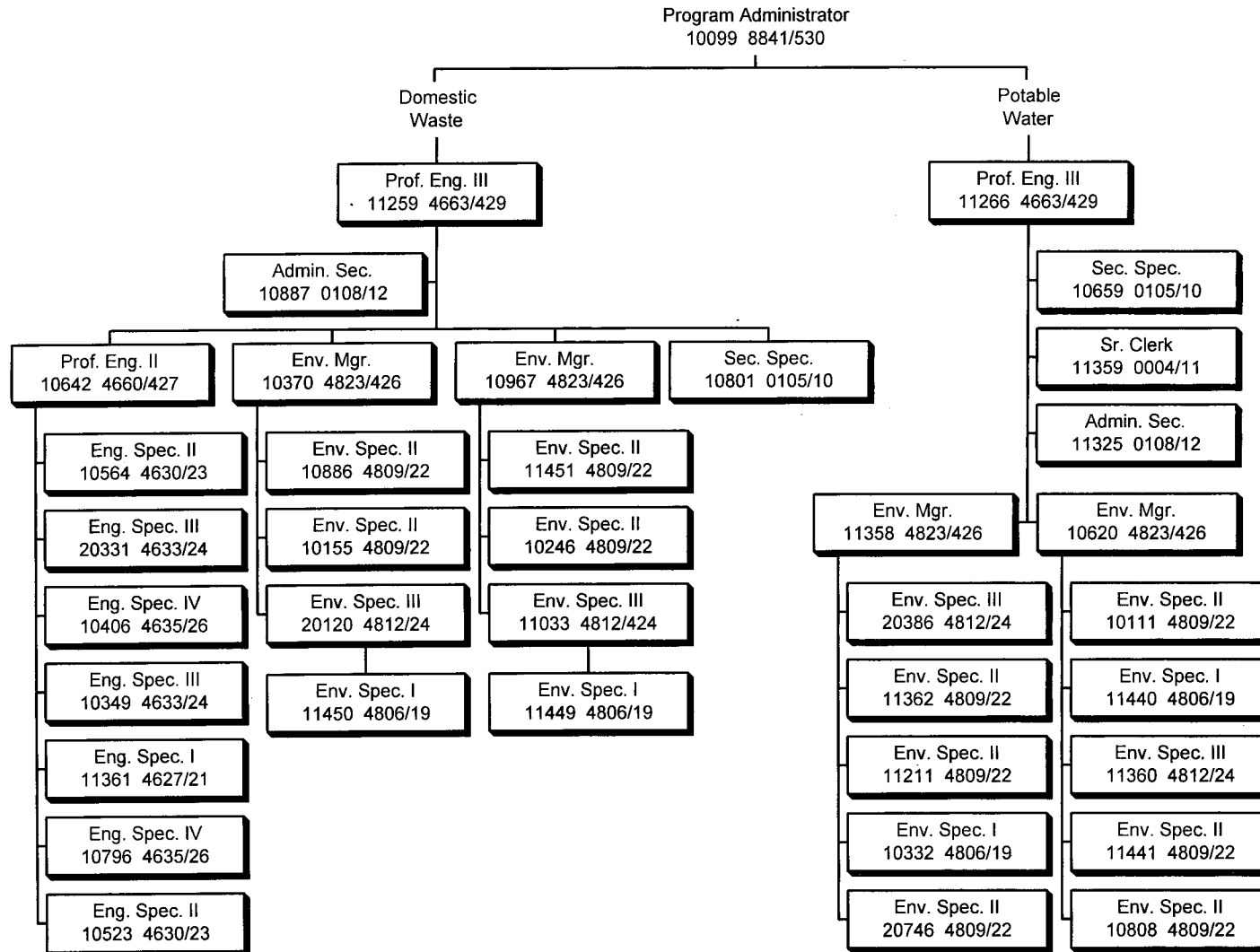
Approved By: _____
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 Number of Positions: 33
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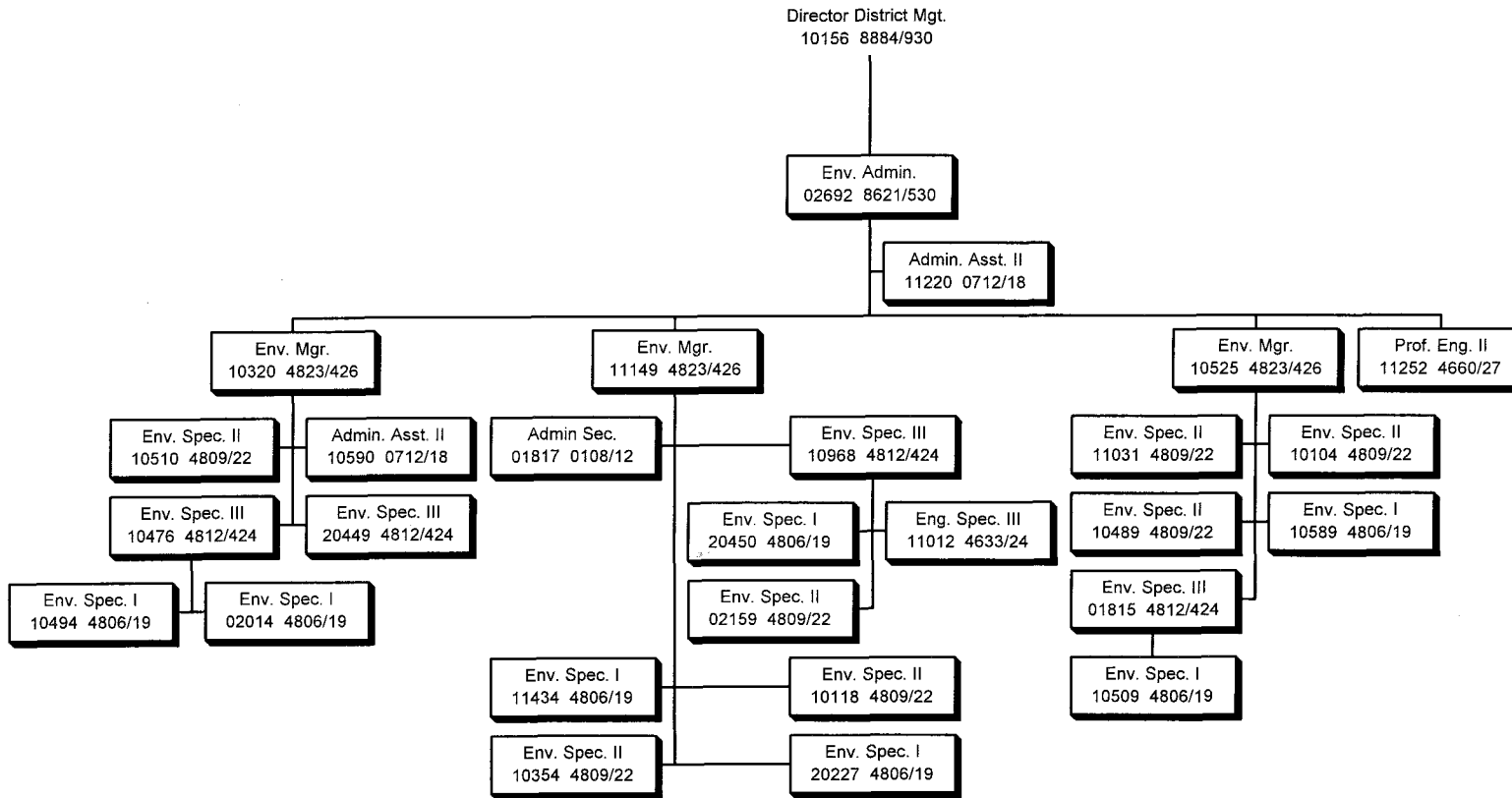


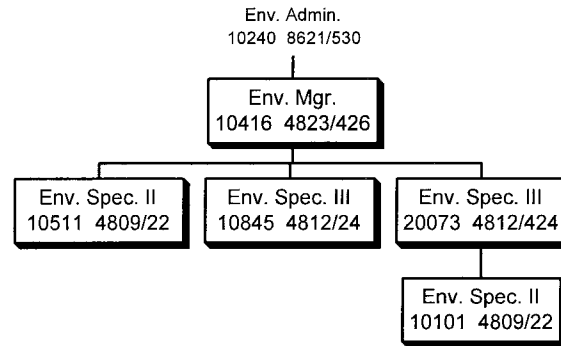
Approved By: _____
 Effective Date: 08/01/2010
 Number of Positions: 22
 Number of FTE: 22.00

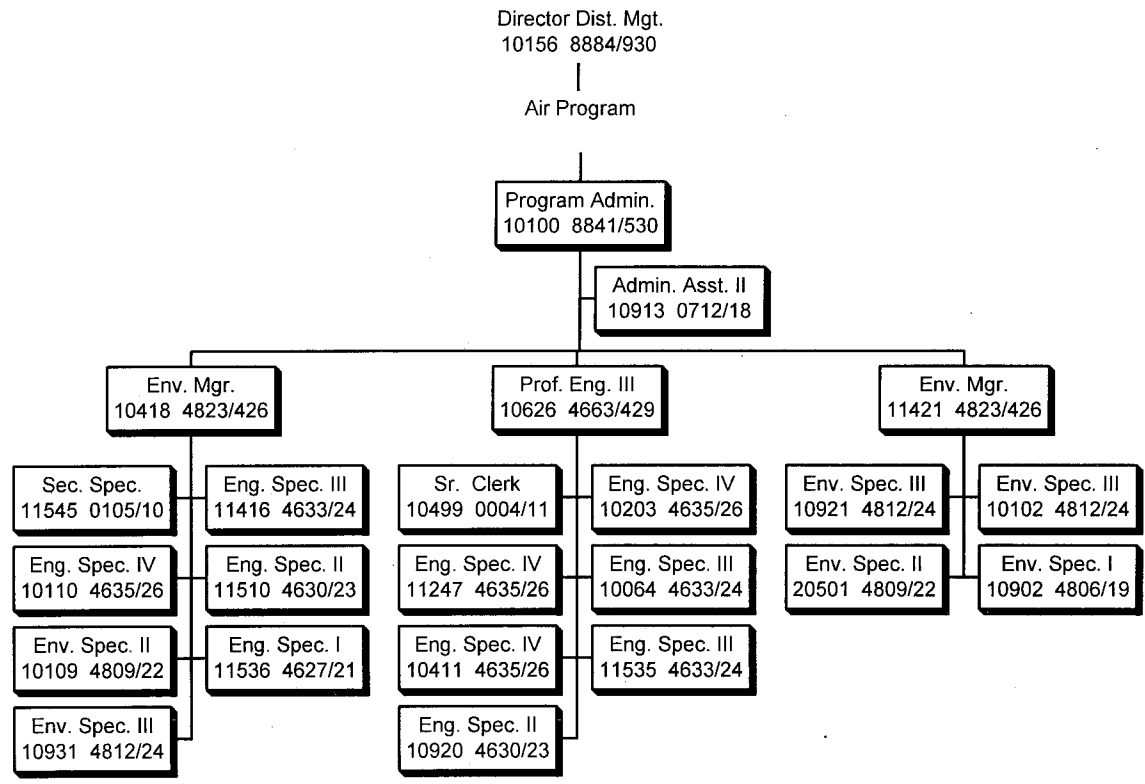


Approved By: _____
 Effective Date: 04/01/2011
 Number of Positions: 37
 Number of FTE: 37.00

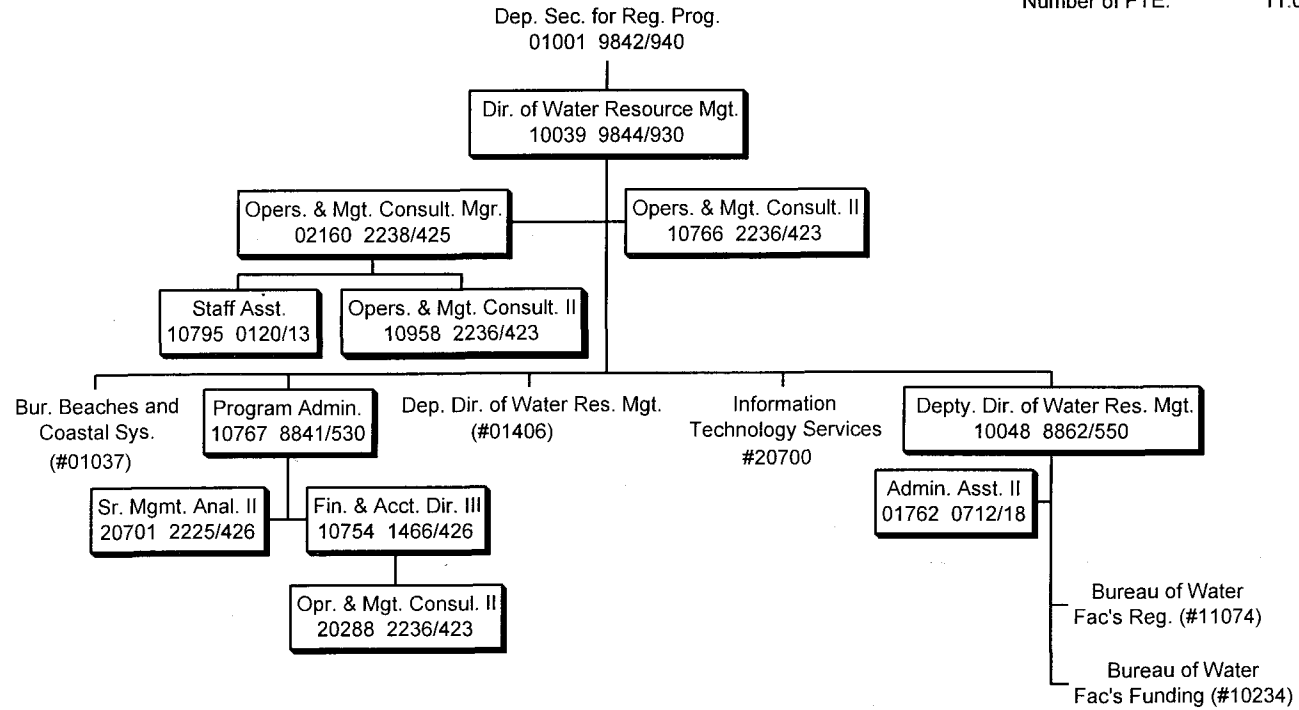


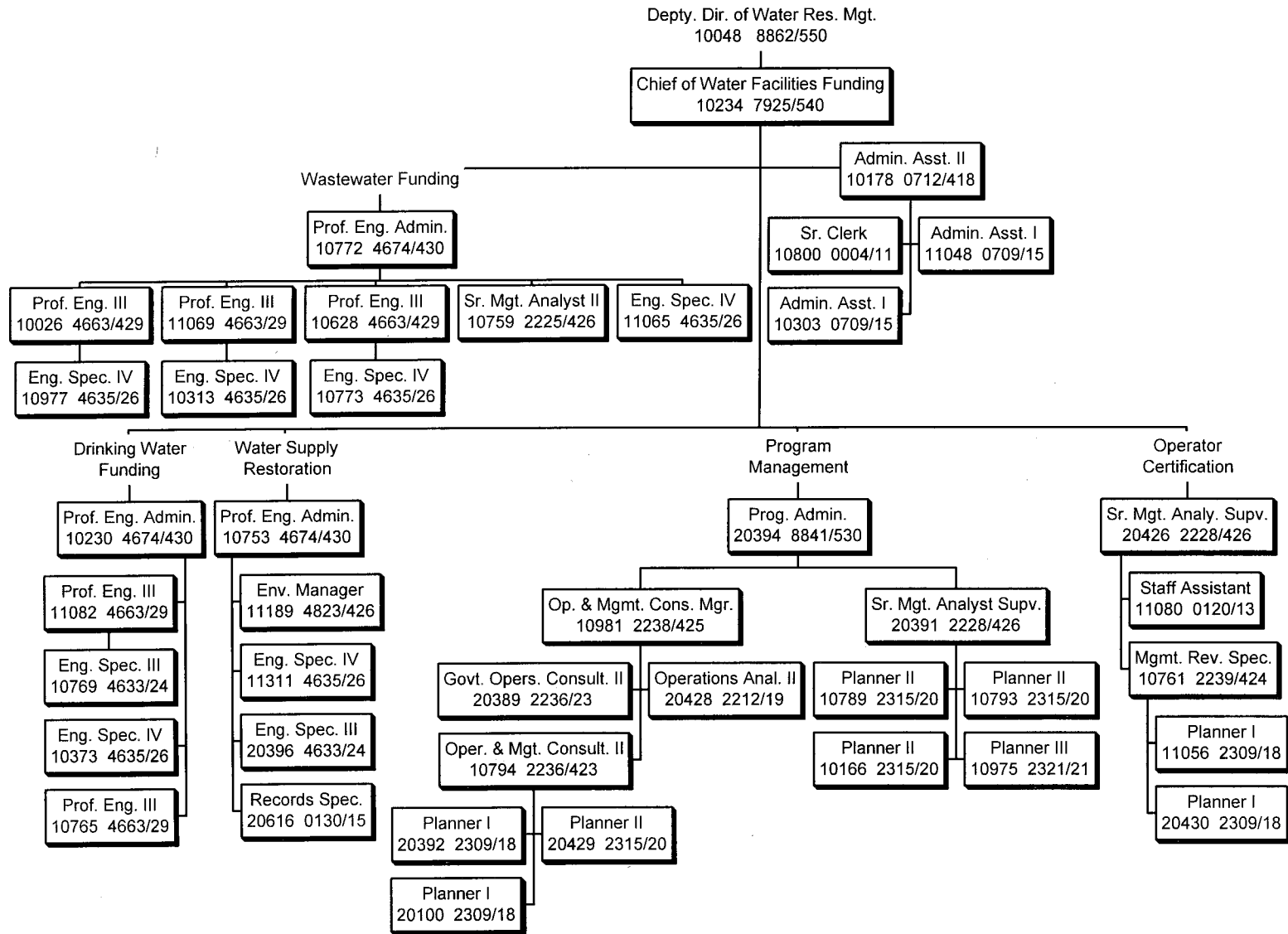


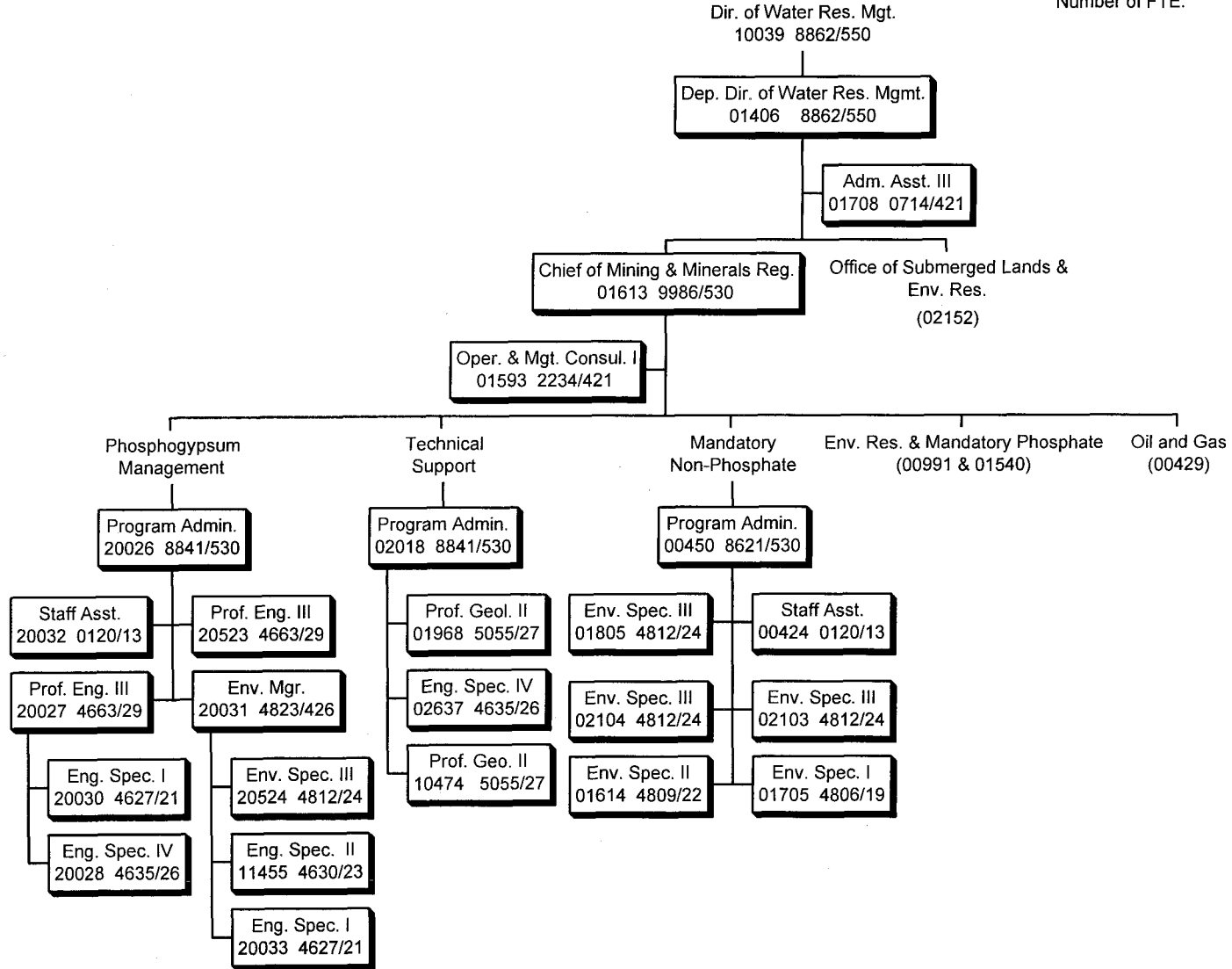


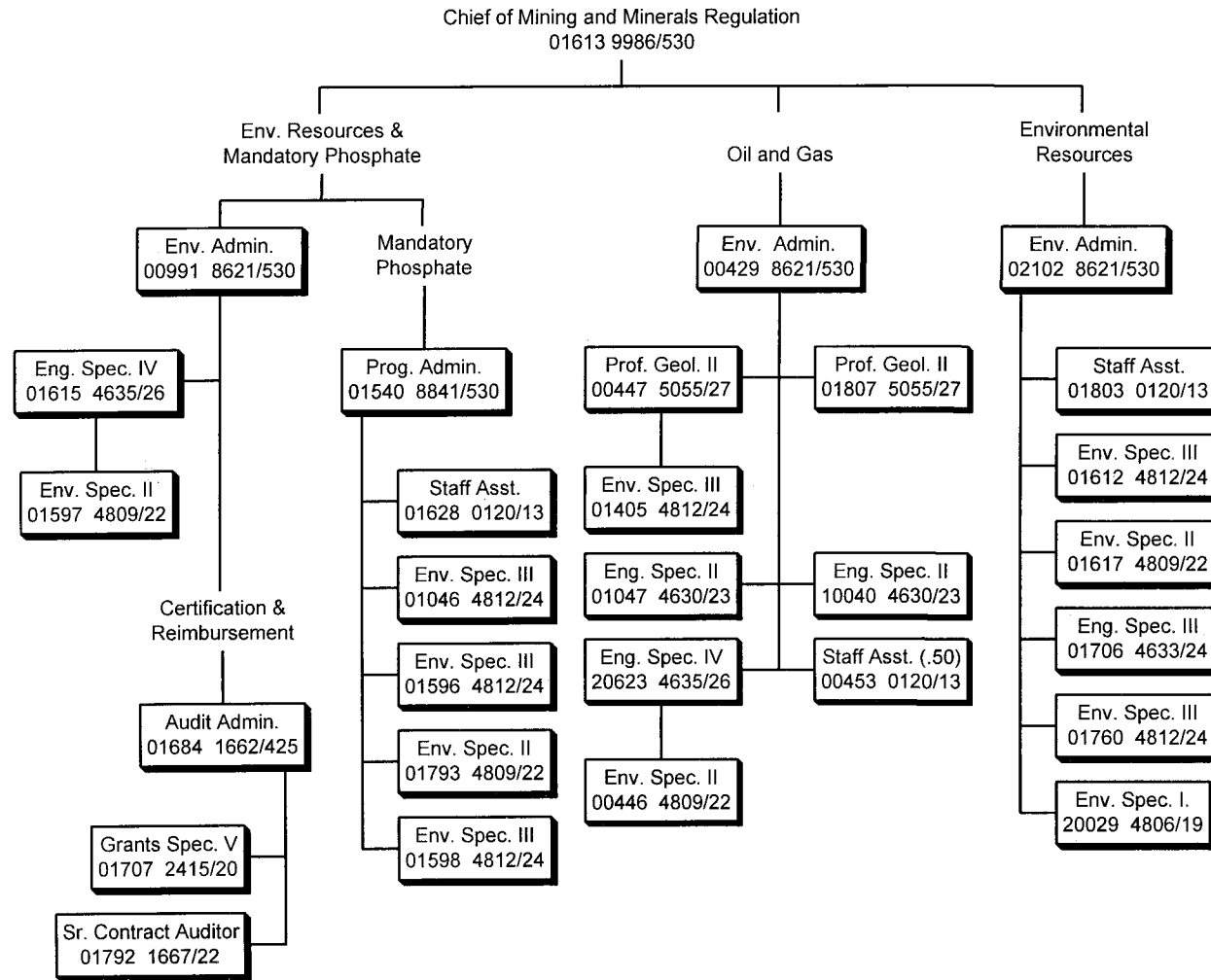


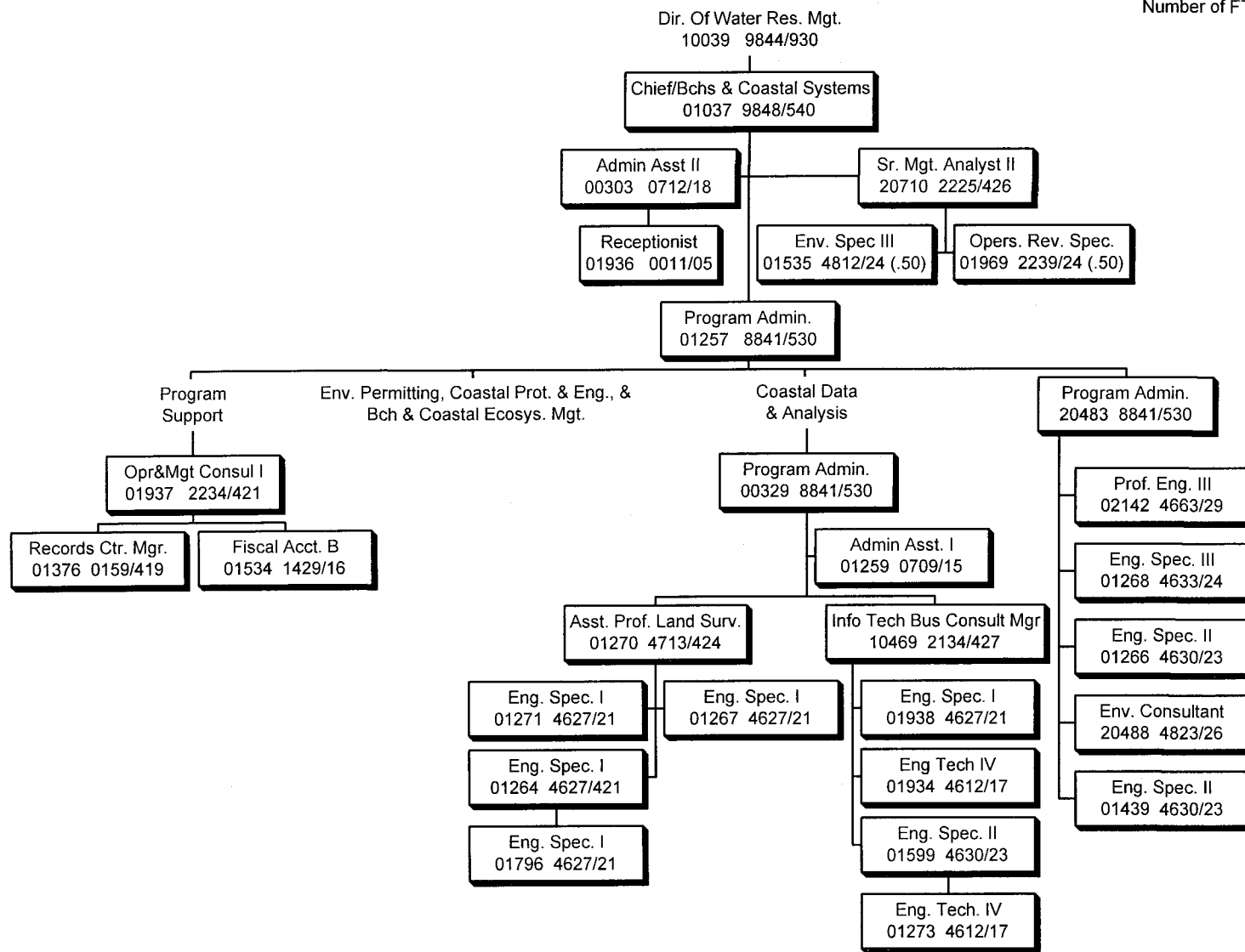
Approved By: _____
 Effective Date: 08/01/2011
 Number of Positions: 11
 Number of FTE: 11.00

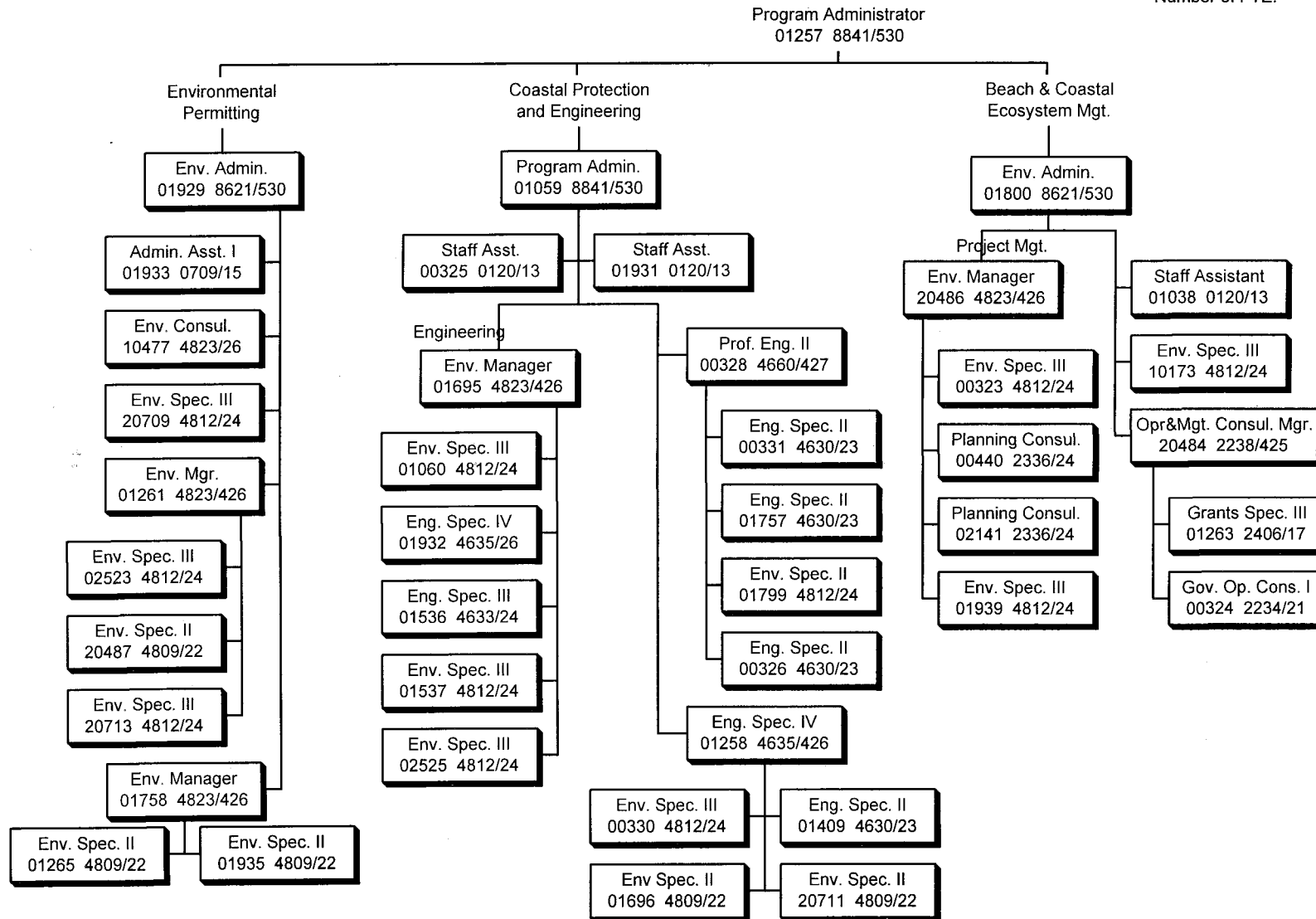


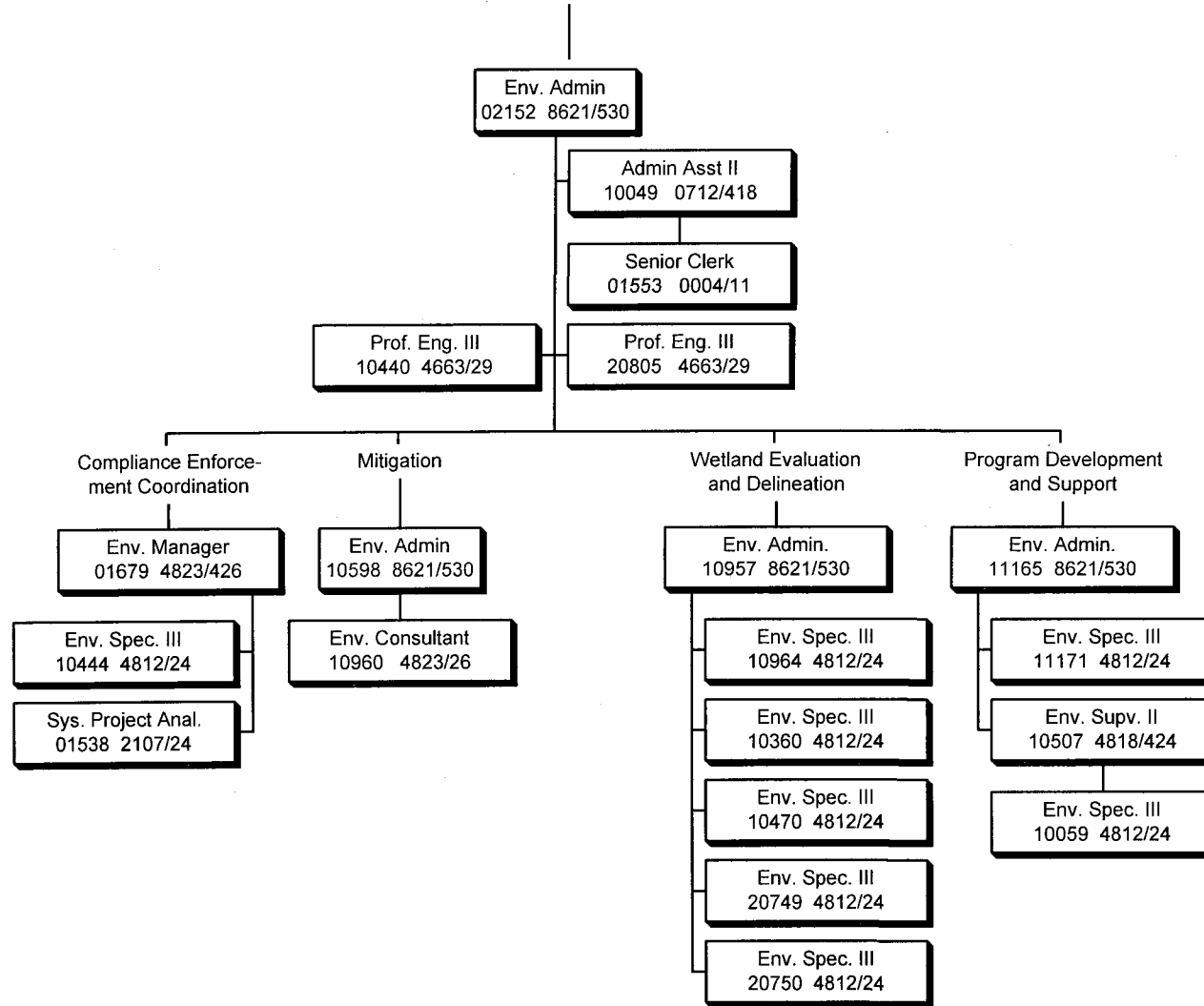


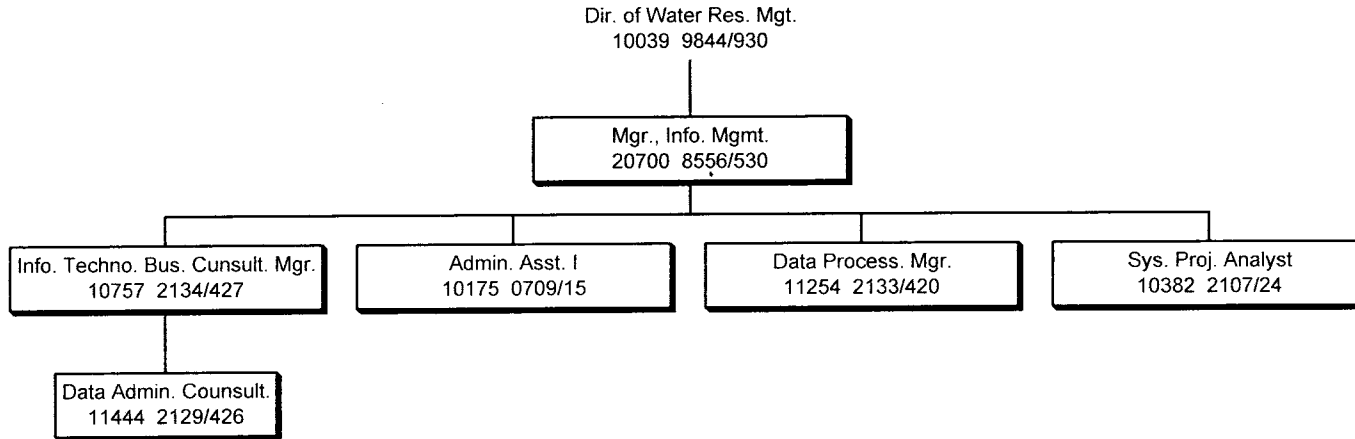












Dep. Dir. of Water Res. Mgt.
 10048 8862/550

Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 58
 Number of FTE: 58.00

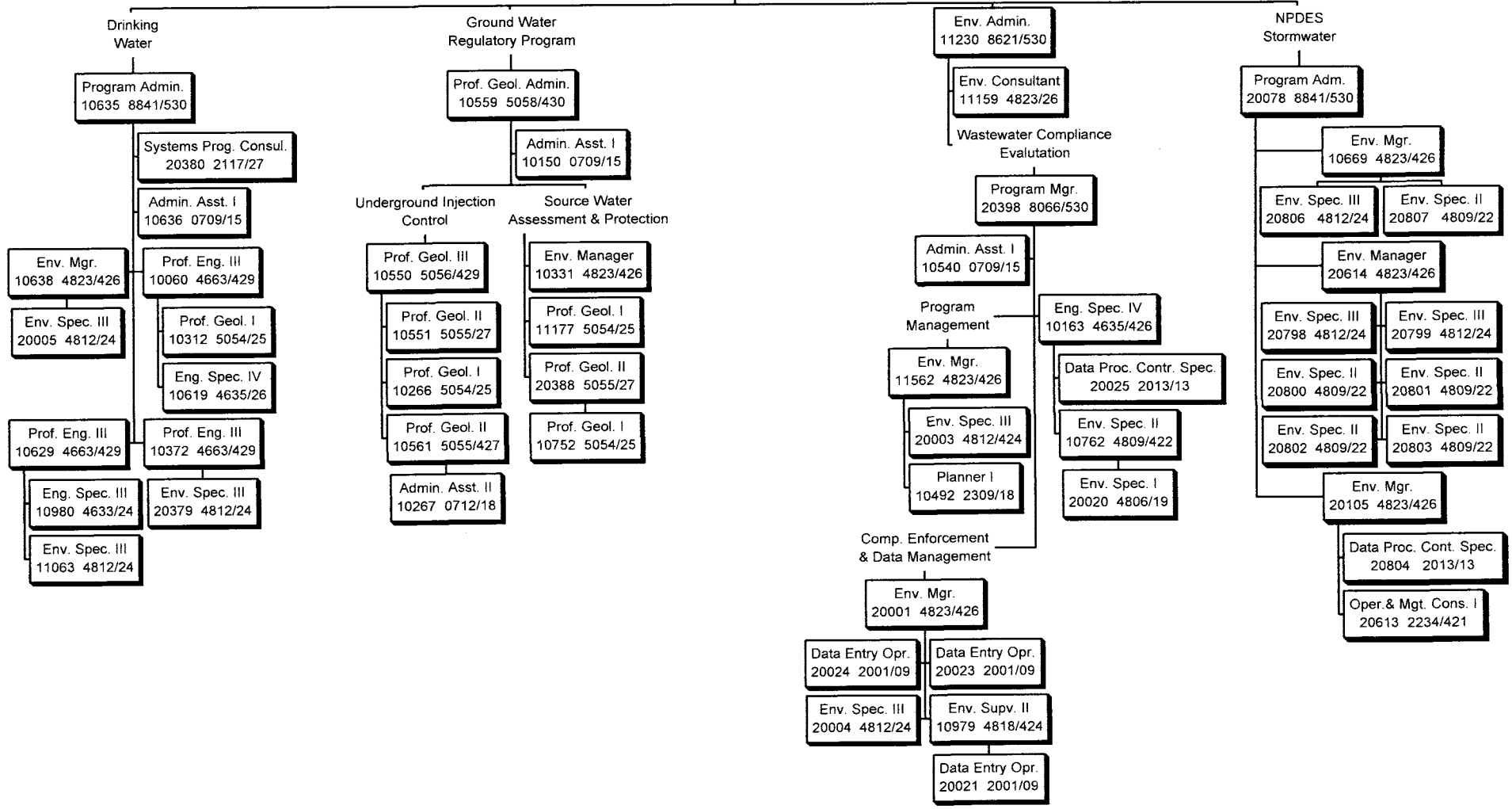
Chief/Water Facilities Regulation
 11074 9053/530

Industrial
 Wastewater Section

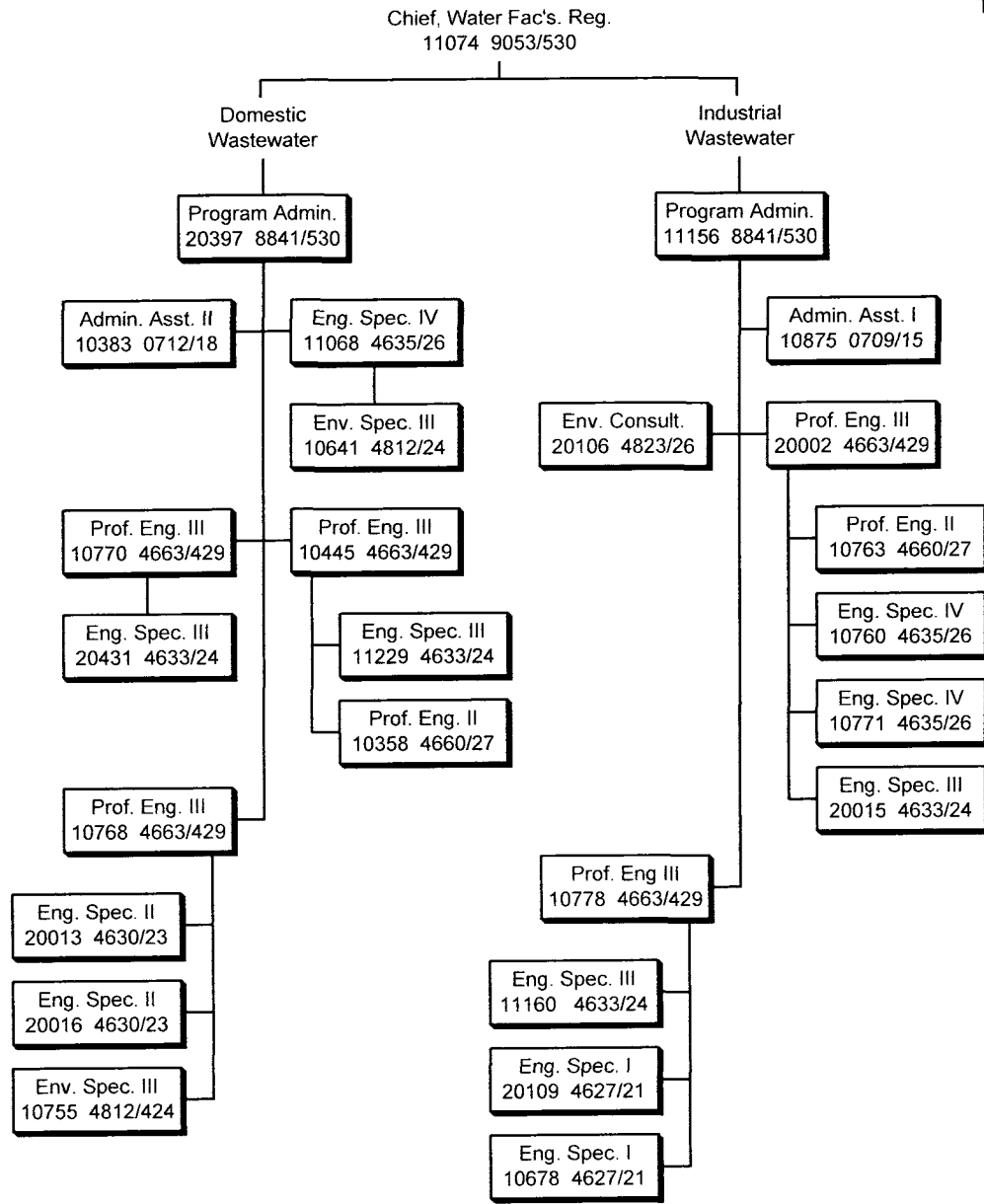
Ops. & Mgt. Consult. I
 20378 2234/421

Staff Asst.
 20395 0120/13

Domestic Wastewater
 Section

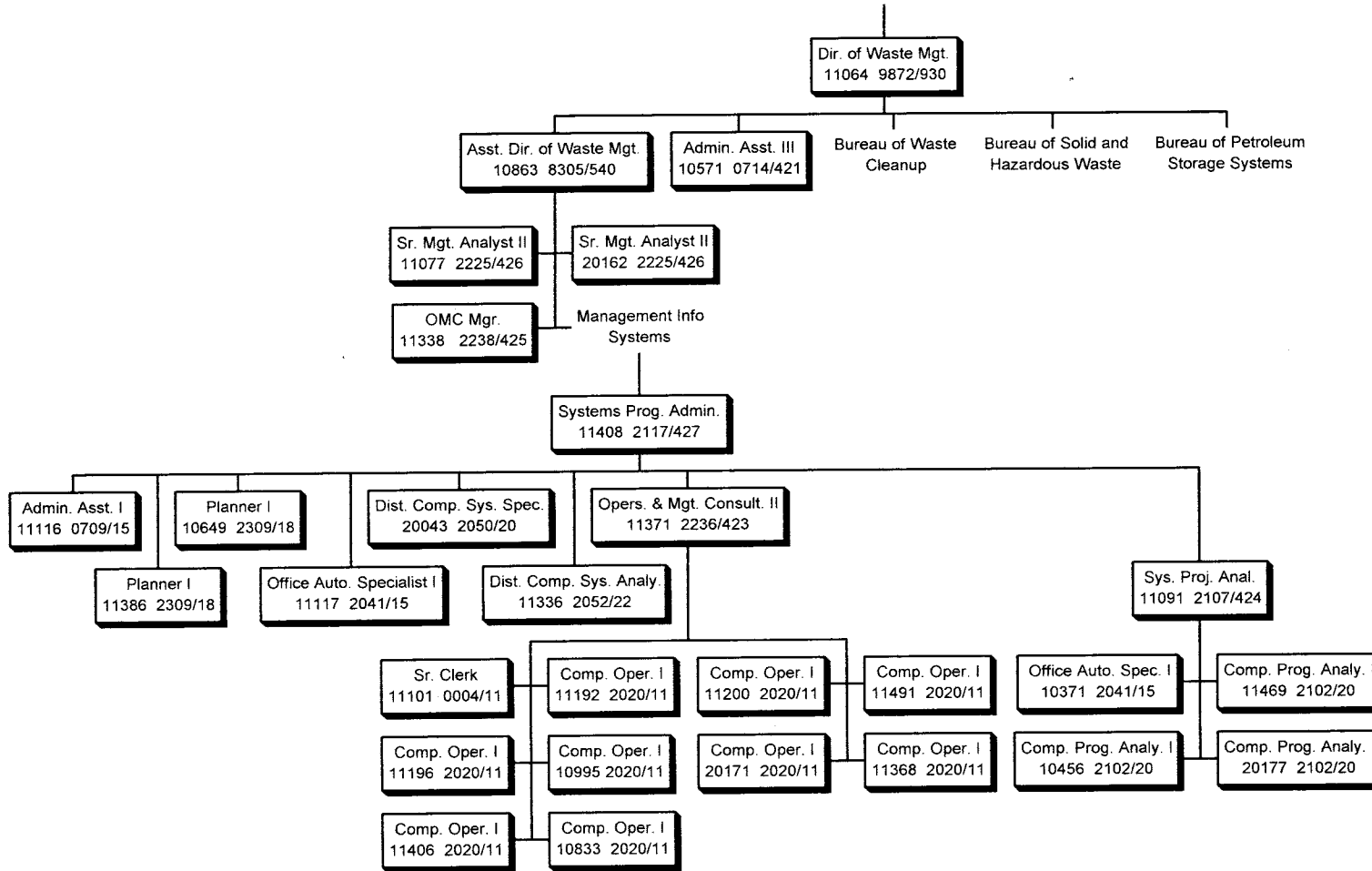


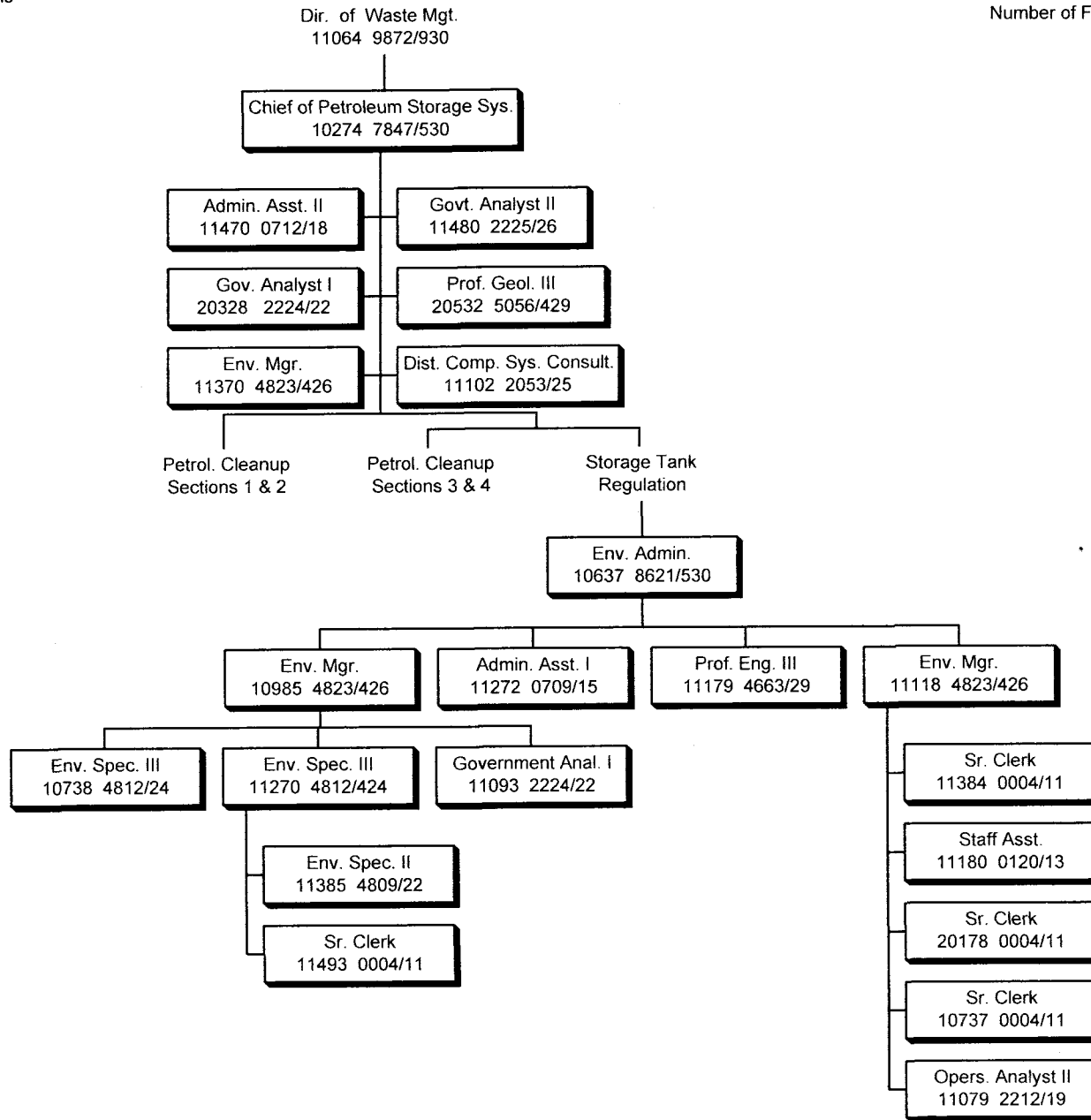
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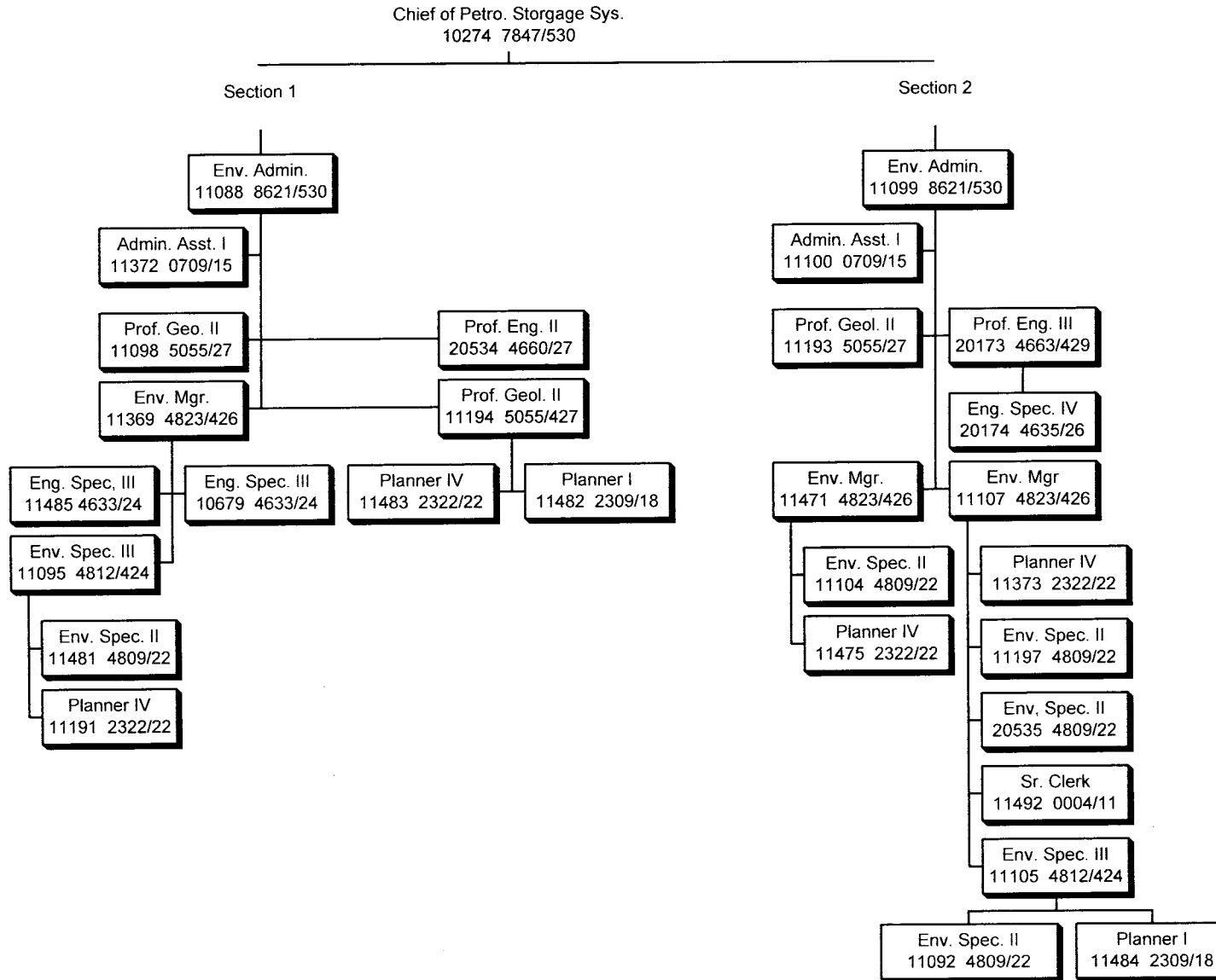


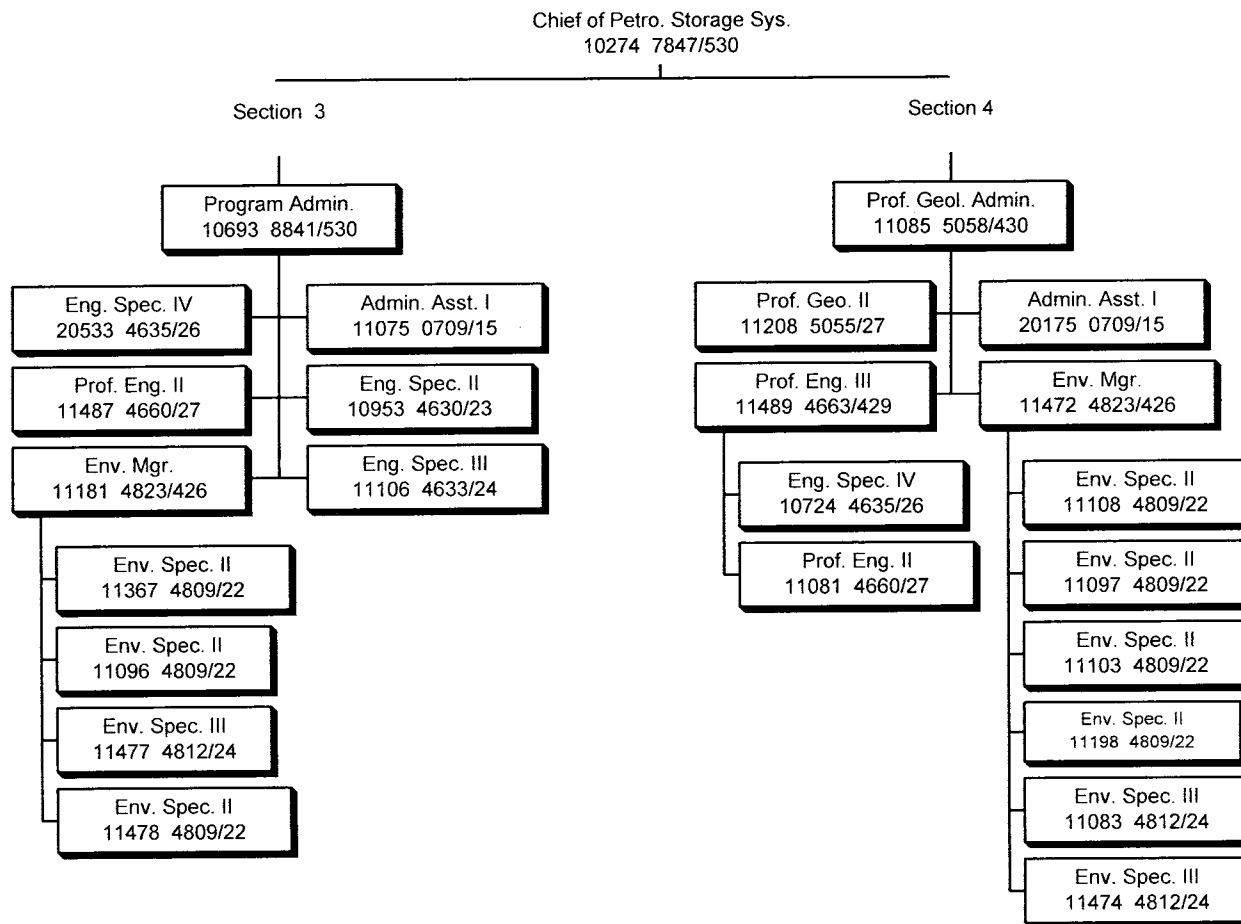
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 Effective Date: 07/01/2011 (C)
 Number of Positions: 29
 Number of FTE: 29.00

Dep. Sec. for Reg. Prog.
 01001 9842/940

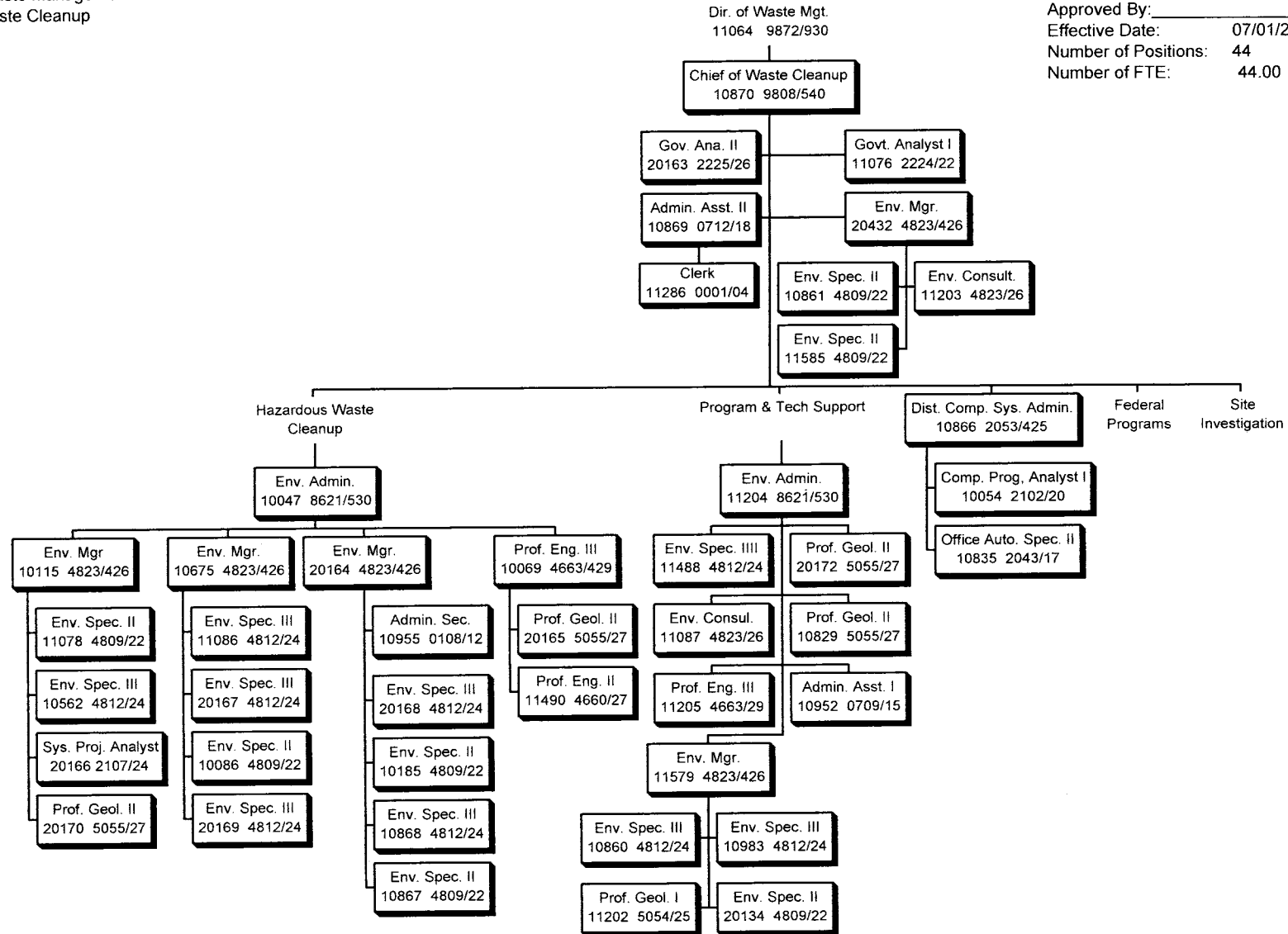




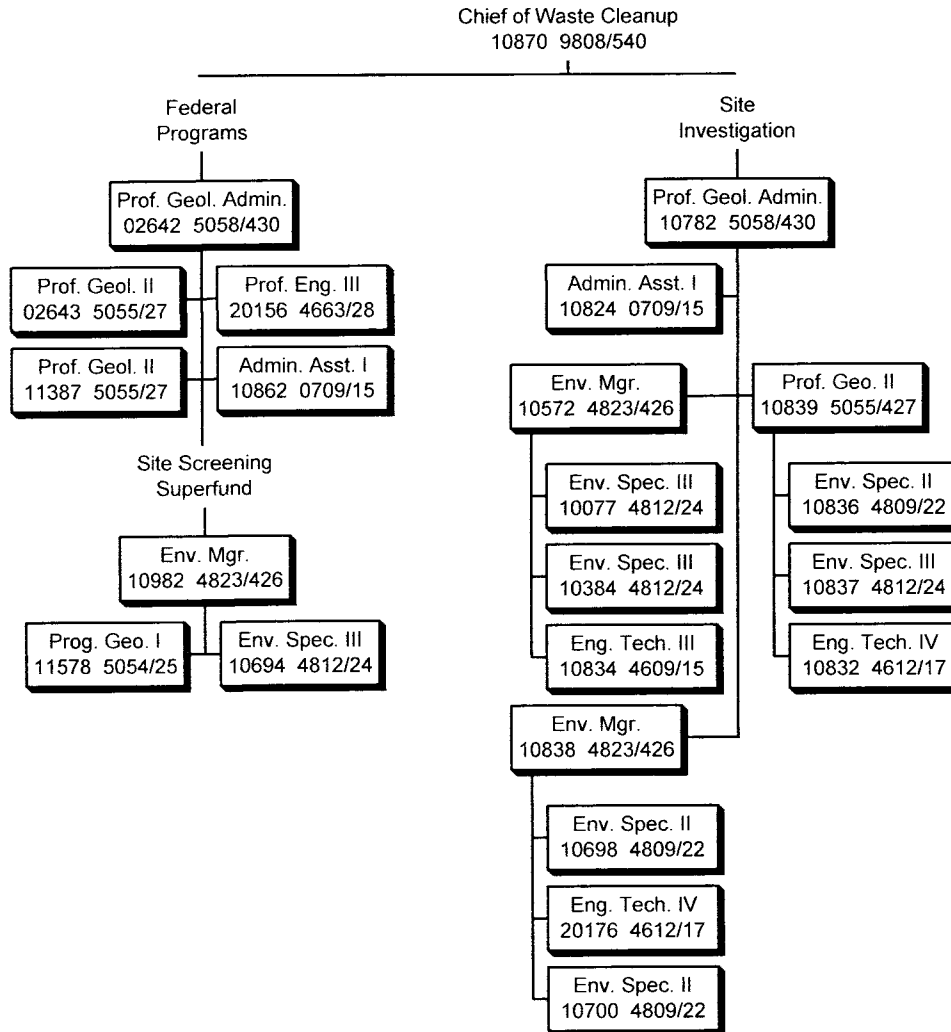


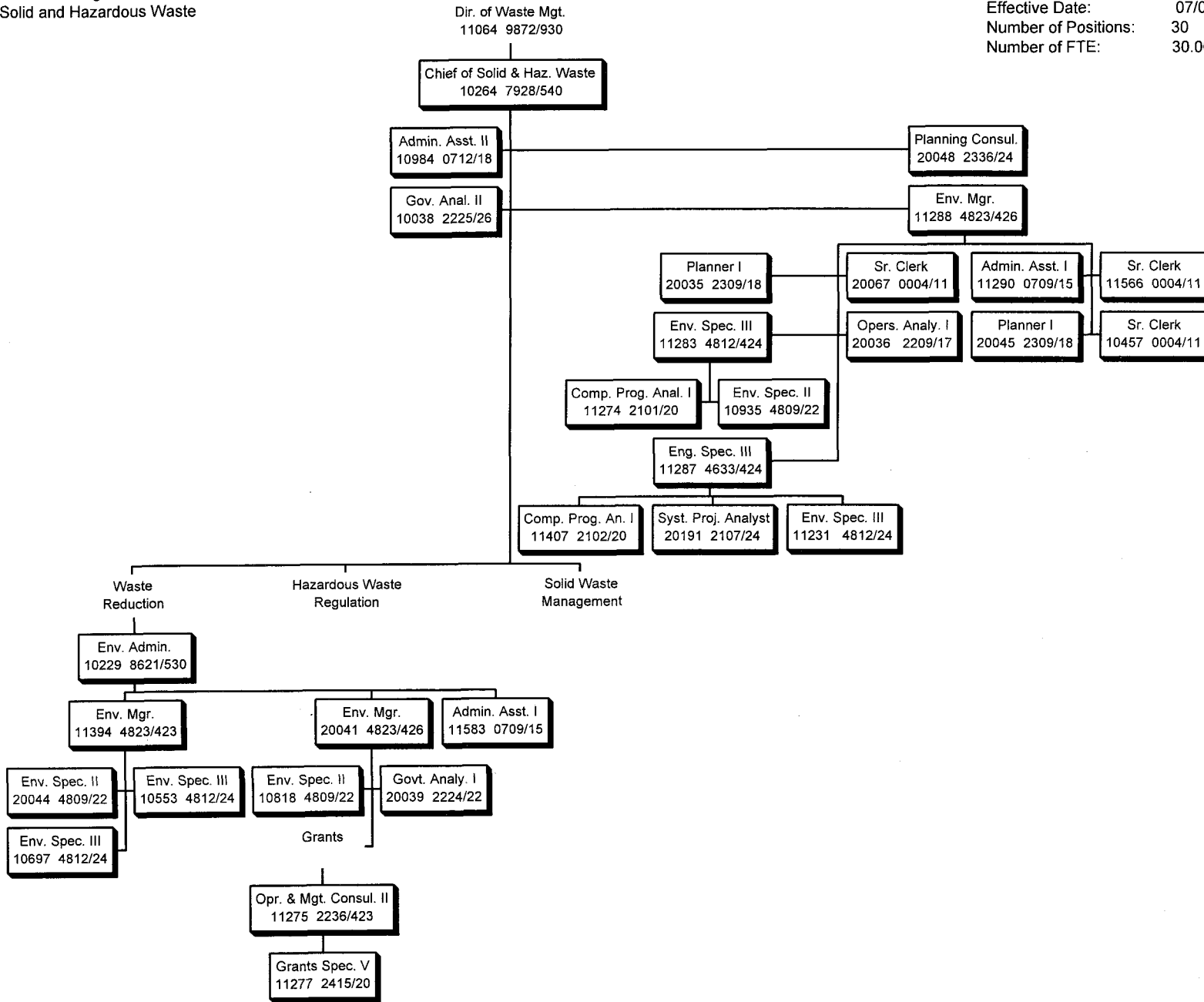


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 Effective Date: 07/01/2011
 Number of Positions: 44
 Number of FTE: 44.00

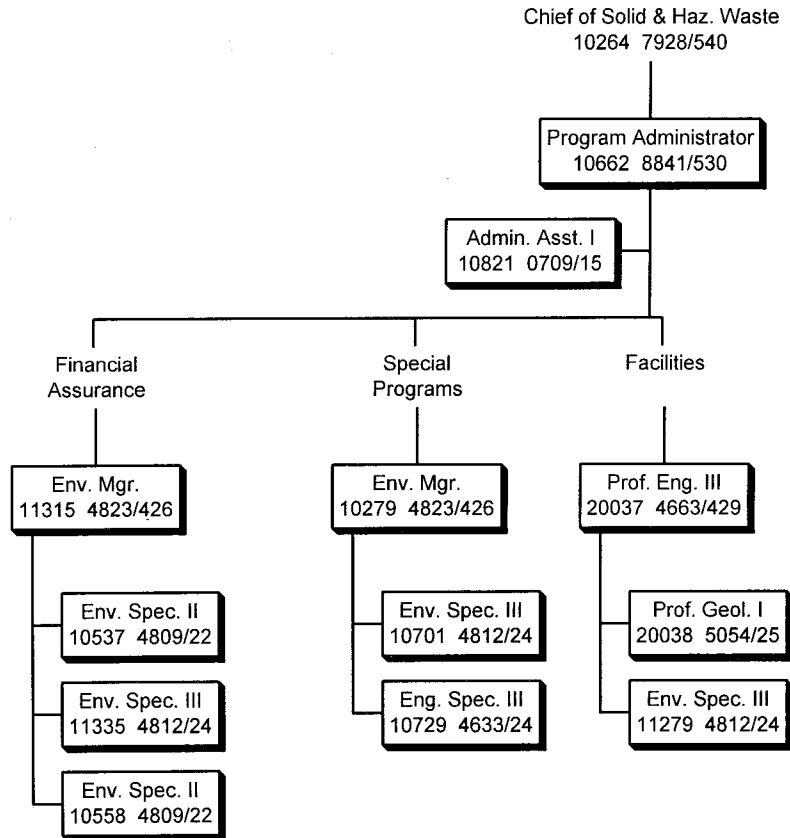


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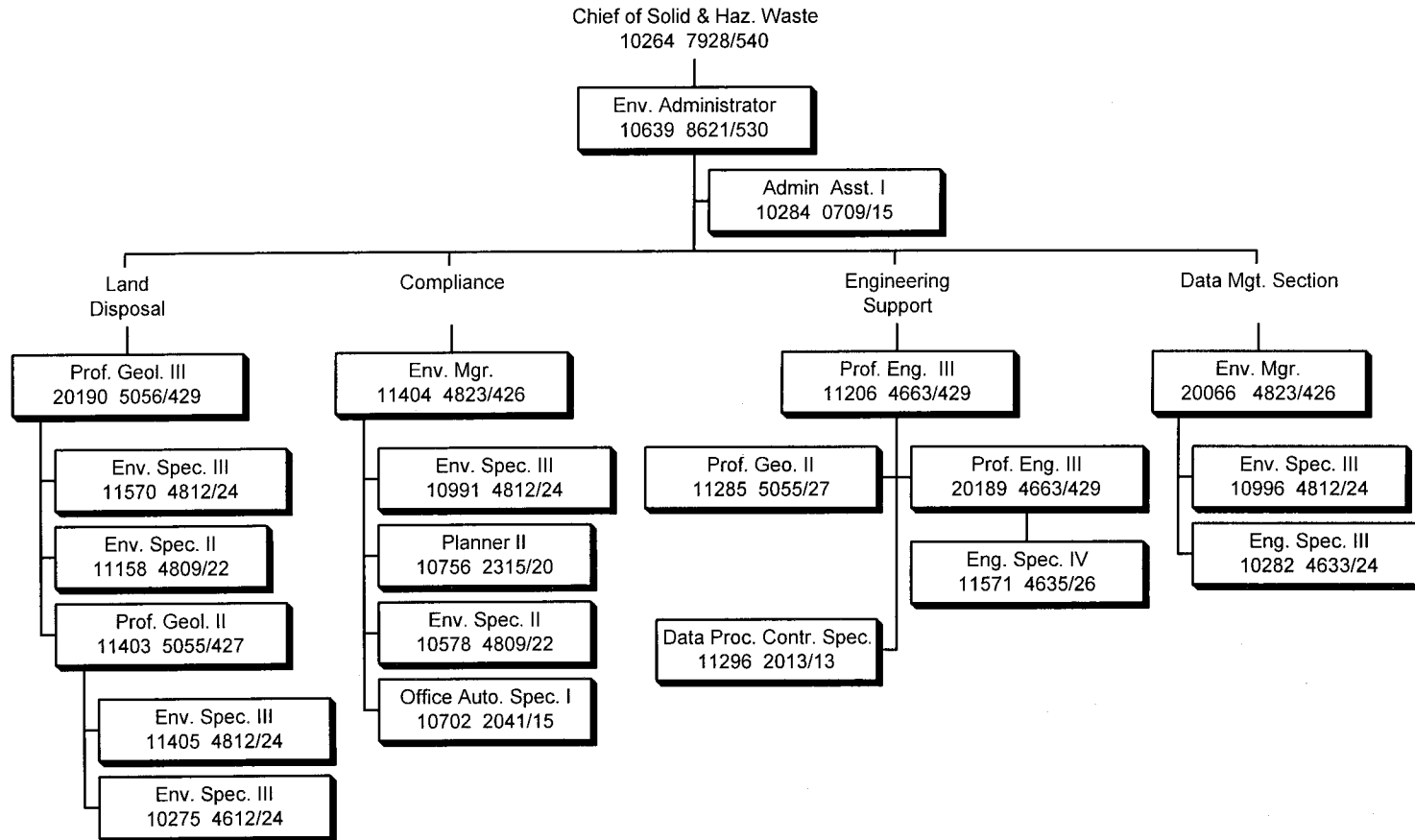




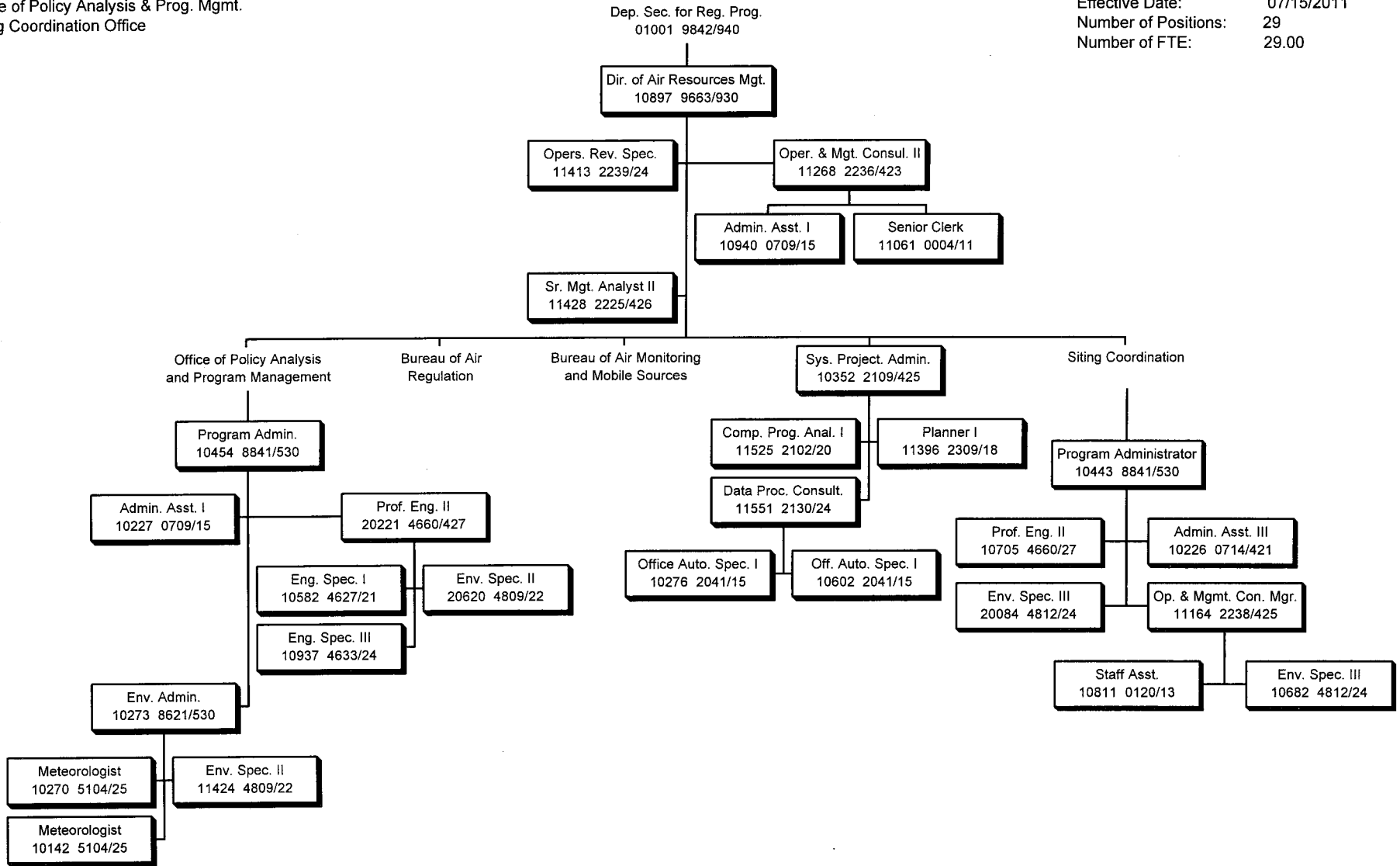
Approved By: _____
Effective Date: 02/01/2011
Number of Positions: 12
Number of FTE: 12.00



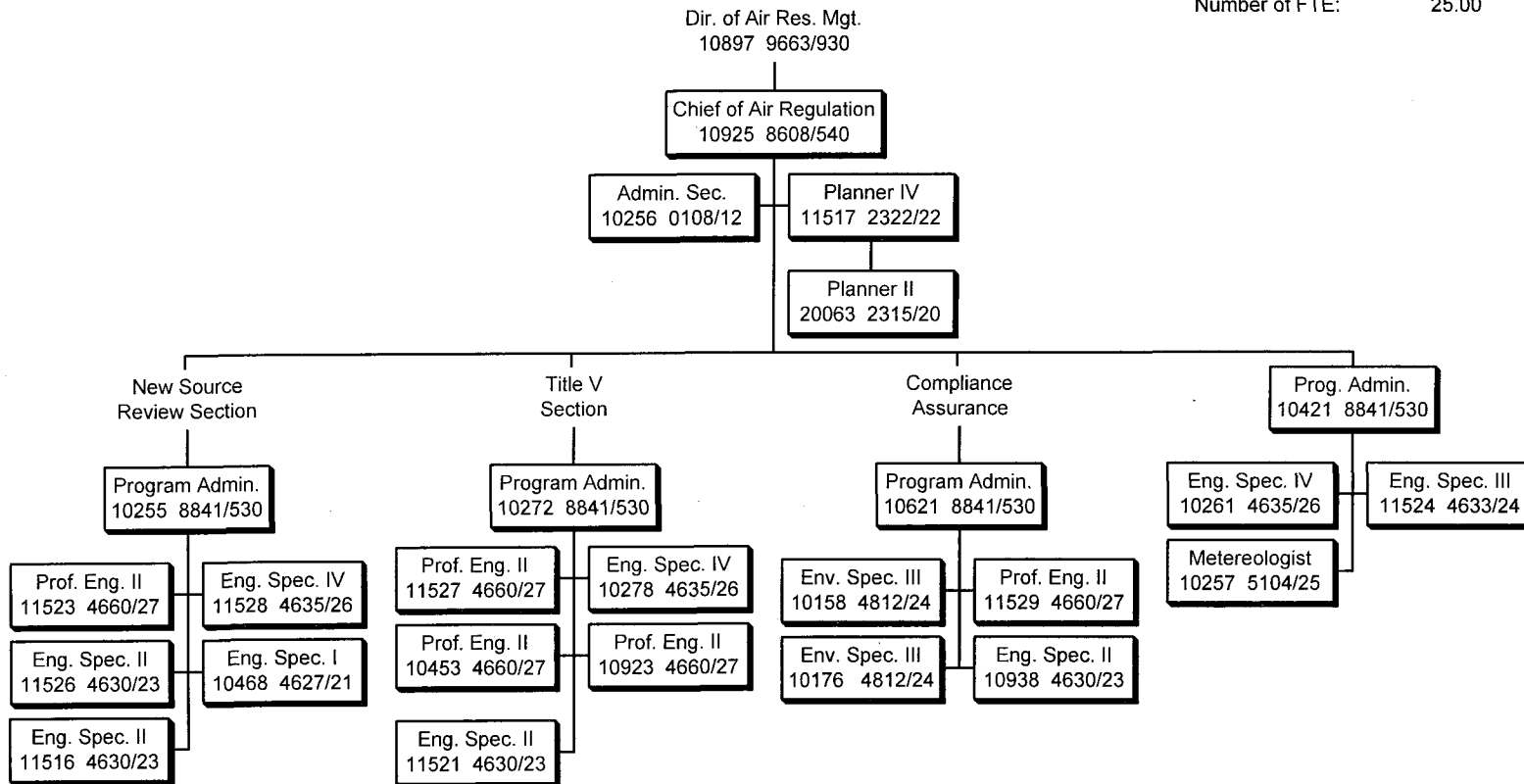
Approved By: _____
 Effective Date: 12/01/2010
 Number of Positions: 21
 Number of FTE: 21.00



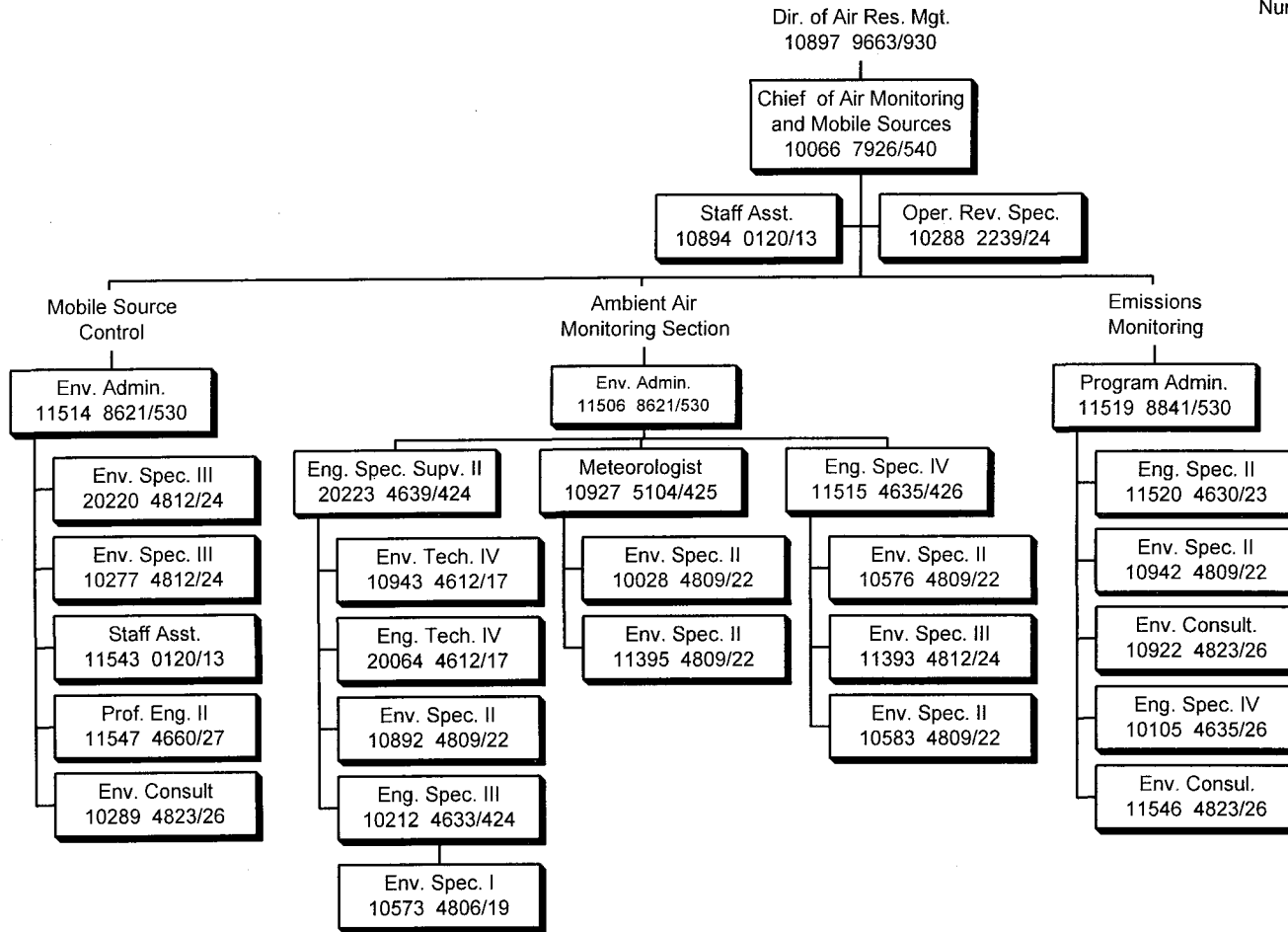
Approved By: _____
 Effective Date: 07/15/2011
 Number of Positions: 29
 Number of FTE: 29.00



Approved By: _____
 Effective Date: 07/01/2011
 Number of Positions: 25
 Number of FTE: 25.00



Approved by: _____
 Effective Date: 07/01/2011
 Number of Positions: 29
 Number of FTE: 29.0



ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		441,425,569	1,001,309,848		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		13,215,804	46,848,313		
FINAL BUDGET FOR AGENCY		454,641,373	1,048,158,161		
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					2,100,000
Coordinate And Evaluate Land Management Plans * Number of projects/ proposals evaluated and corresponding acres		17	80,761.24	1,372,941	
Conduct Appraisals * Number of appraisals completed on projects on current list (as amended)		120	6,827.47	819,296	
Survey And Map Lands For Purchase * Number of mapping products completed on projects on current list (as amended) and corresponding acres		55	23,266.25	1,279,644	
Conduct Land Acquisition Negotiations * Number of parcels (ownerships) negotiated and corresponding acres		24	21,147.29	507,535	
Perform Closings On State Land Acquisitions * Number of parcels (ownerships) closed and corresponding acres		58	402,448.95	23,342,039	501,572,320
Public Land Leasing * Number of instruments executed		1,384	6,857.32	9,490,533	
Surplus Property * Number of parcels sold		21	28,466.14	597,789	
Habitat Restoration * Area of estuarine habitat restored (hundreds of square feet)		1,176	95.14	111,885	
Manage The Downtown Orlando Site Cleanup Through State Funding And Responsible Party Enforcement Action * Number of meetings with responsible parties		12	14,273.67	171,284	
Oversee Responsible Party Cleanups Through Enforcement * Number of known contaminated sites being cleaned up by responsible parties		3,308	975.34	3,226,412	
Process Water Resource Permits * Number of permits processed		17,756	1,466.92	26,046,554	
Assure Compliance With Statutory Requirements * Number of regulatory inspections		16,700	1,250.16	20,877,695	
Provide Technical Assistance, Public Education And Outreach * Number of technical assistance, public education and outreach contacts		25,645	139.90	3,587,688	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		49	332,450.37	16,290,068	323,573,816
Establish Water Quality Criteria And Standards * Number of water quality standards established		5	460,723.80	2,303,619	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters * Number of stations monitored annually in the statewide water quality status monitoring network		678	6,953.19	4,714,260	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		33	90,593.33	2,989,580	10,250,000
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		21	122,773.86	2,578,251	
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs * Reclaimed water capacity in average millions of gallons per day		1,562	3,154.15	4,926,776	
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs * Number of projects funded		11	27,939.36	307,333	
Implement Design And Construction Projects * Miles of critically eroding beach under a management plan		220	18,465.71	4,062,456	16,536,535
Monitor Beach Erosion * Miles of beaches monitored		224	8,514.13	1,907,164	
Review And Approve Permits * Number of permits issued		1,456	1,447.49	2,107,543	
Compliance Assurance For Beach Management * Enforcement or compliance inspections conducted		5,382	199.20	1,072,076	
Intergovernmental Programs And Coastal Management * Number of proposed federal and non-federal activities reviewed and/or comments obtained from state/regional agencies, including review of consistency determinations		569	2,797.86	1,591,985	2,200,000
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		136	26,381.43	3,587,874	5,000,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		188	4,746.92	892,421	4,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		2,560	10,764.10	27,556,107	120,000,000
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * Number of solid and hazardous waste permits, variances, exemptions, certifications and registrations processed		3,793	1,069.21	4,055,522	
Conduct Solid And Hazardous Waste Compliance Assurance * Number of inspections conducted		9,341	1,296.00	12,105,906	
Conduct Petroleum Storage Systems Compliance Assurance * Number of inspections conducted		21,073	789.93	16,646,116	
Reduce Waste * Number of local household hazardous waste collection center grants funded		23	95,965.04	2,207,196	
Conduct Site Investigations * Number of site investigations conducted annually		25	36,878.48	921,962	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		1,173	2,444.46	2,867,351	
Fund Waste Management Projects * Number of projects funded		31	16,831.55	521,778	2,400,000
Monitor Ambient Air Quality * Number of quality assurance audit activities performed on ambient monitoring operations		1,037	8,244.20	8,549,239	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		7,205	155.34	1,119,197	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		20	22,142.15	442,843	
Review And Approve Air Resource Permits * Number of air resource permits issued		1,484	5,602.77	8,314,517	
Air Compliance Assurance * Number of facility inspections		9,557	992.66	9,486,857	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		6,250	10.09	63,069	
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		94	6,239.36	586,500	
Conduct Geologic Research Projects * Number of projects completed		258	12,064.65	3,112,679	
Analyze Biological And Chemical Samples * Number of analyses completed		130,578	57.28	7,479,615	
Interpret Environmental Data * Number of man hours expended		19,800	82.00	1,623,536	
Resource Management * Number of acres managed		794,393	31.46	24,988,897	14,700,000
Visitor Services/Recreation * Number of visitors		21,145,802	4.36	92,147,805	19,286,845
Provide Grants And Technical Assistance To Local Governments * Number of technical assistance consultations		5,415	315.61	1,709,027	1,500,000
Conduct Criminal Investigations * Number of investigations conducted		669	6,561.14	4,389,401	
Conduct Public Education And Training * Number of days training events are conducted		572	1,011.27	578,444	
Patrol State Lands * Number of patrol hours		122,279	74.47	9,105,760	
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		1,579	2,440.02	3,852,793	
TOTAL				385,194,808	1,023,119,516
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				43,388,865	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				26,057,555	25,038,642
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				454,641,228	1,048,158,158

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

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

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8: ACT1310 ACT2560 ACT5210

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 37	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	454,641,373	1,048,158,161
TOTAL BUDGET FOR AGENCY (SECTION III):	454,641,228	1,048,158,158
	-----	-----
DIFFERENCE:	145	3
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS – BACKGROUND
INFORMATION**

Background Information	
1.	<p>Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>
<p>The Division of Recreation and Parks received its first appropriation of Outsourcing funds in FY 98-99.</p>	
2.	<p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>The primary purpose of outsourcing state park maintenance activities has not necessarily been for cost savings purposes. Outsourcing of such services has allowed park staff to increase resource management and interpretive services for the benefit of park services. Therefore, the division's outsourcing efforts have been beneficial and will likely be expanded in the future. Outsourcing has also enabled the Division’s workload to grow without having to add a considerable number of FTE positions.</p>
3.	<p>Provide a narrative description of the type of procurement method used to outsource or privatize the service or activity.</p> <p>Attach a copy of any solicitation documents, requests for quote, or similar document issued by the agency for this procurement.</p>
<p>The individual parks solicit bids, or quotes, for the various activities outsourced as required by state purchasing laws and rules.</p>	
4.	<p>Section 287.057(14), <i>Florida Statutes</i>, allows contracts for commodities and contractual services to be renewed for a period that may not exceed 3 years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>
<p>The Division of Recreation and Parks has entered into hundreds of small contracts over the years. While the intent of this exercise is to examine those contracts with a cumulative total of \$10 million over five years, the division has spent nearly \$20 million on Outsourcing activities spread over hundreds of contracts. The division is spending over \$4.8 million in FY 11-12 on nearly 200 activities, an average of nearly \$16,000 per contract. The remaining funds are spent on various fees and other items due to changes in Florida law that went into effect July 2006 that prohibits the use of certain expenditures to be paid from the</p>	

Expense category that have been shifted to the division's Outsourcing category.

Information regarding the number of times a contract has been renewed and the renewal period for each is not available at this time.

5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance.

As stated above, the division has entered into hundreds of small contracts over the years. In some cases, the level of contractor satisfaction has been unsatisfactory and services have been outsourced to other vendors.

6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.

The division outsources cleaning and mowing at most parks. These contracts typically involve the service and the commodities (gas, mowers, fertilizer, paper supplies in restrooms, etc.) associated with the services. In these cases, the division saves on Expense dollars by not purchasing supplies and saves on OCO funds by having to purchase fewer mowers and other equipment.

7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.

Many state parks are located in isolated areas, far away from areas that may have a number of vendors vying for contracts. In some cases, a vendor may not want to drive fifty miles round trip to mow or clean facilities. In some places, there may be a great deal of competition for such services that costs may be greater in these areas than other areas.

8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.

The division has been pleased with outsourcing and will likely request to increase funding in the future.

9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?

The division typically requests new FTE's for those services/activities where the employee would likely be in contact with the public. For those activities where no public interaction is required, outsourcing makes sense and the state saves on the cost of buying supplies, equipment, insurance and retirement costs.

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

Schedule XII-B Cover Sheet and Agency Project Approval	
Agency:	Schedule XII-B Submission Date:
Project Name:	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2011-2012 LBR Issue Code:	FY 2012-2013 LBR Issue Title:
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Environmental Protection Contact: Sue Oshesky

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2011 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2012-2013 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2012-2013 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	ENVIRONMENTAL PROGRAMS FUNDED WITH DOCUMENTARY STAMP TAXES	R/B	142.4	110.0
b	DEBT SERVICES	R/B	No new series	457.8 *
c	ENVIRONMENTAL LAND ACQUISITION	R/B	0	0
d	OTHER AGRICULTURE AND ENVIRONMENTAL PROGRAMS	R/B	16.2	12.4
e				
f				

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

*No new bonding, this includes debt service for Florida Forever, Underground Storage Tanks, Everglades & Water Mgmt. Districts

* R/B = Revenue or Budget Driver

ADMINISTRATIVE SERVICES
Exhibits or Schedules



ADMINISTRATIVE SERVICES
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Executive Direction & Support Services - 37 01 01 00
	2-021

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	63,254.02	(A)	-	63,254.02
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	1,523,257.78	(C)		1,523,257.78
ADD: Outstanding Accounts Receivable	30,437.73	(D)		30,437.73
ADD: _____		(E)		
Total Cash plus Accounts Receivable	1,616,949.53	(F)	-	1,616,949.53
LESS Allowances for Uncollectibles	70.91	(G)		70.91
LESS Approved "A" Certified Forwards	345,952.65	(H)		345,952.65
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	1,022.39	(I)		1,022.39
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/2011	1,269,903.58	(K)	-	1,269,903.58 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2-021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(1,269,903.58)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(1,269,903.58)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [1,269,903.58] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)	-	130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)	-	287,094.66
ADD: Investments	54,254,804.65	(C)	-	54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)	-	19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)	-	52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)	-	262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)	-	1,659,908.73
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	78,214,992.62	(H)	-	78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)	-	183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)	-	13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)	-	23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)	-	7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS)Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)	-	90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)	-	15,117.10
ADD: Investments	1,811,244.56	(C)	-	1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)	-	1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)	-	14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)	-	171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)	-	44,514.70
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	14,636,634.70	(H)	-	14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)	-	1,576,353.28
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
---	---

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
-------------------------------	--

<input type="text"/>	(D)
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<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
--	---

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)	-	130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)	-	287,094.66
ADD: Investments	54,254,804.65	(C)	-	54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)	-	19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)	-	52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)	-	262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)	-	1,659,908.73
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	78,214,992.62	(H)	-	78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)	-	183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)	-	13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)	-	23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)	-	7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(1,785,473.56) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	175,000.00 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	14,493,455.10 (D)
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A/P not C/F-Operating Categories	_____ (D)
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Anticipated Grant Receivables	(14,579,174.04) (D)
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_____	(D)
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_____	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(1,696,192.50) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,696,192.50 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Minerals Trust Fund
Budget Entity:	Water Resource Management 37 35 00 00
LAS/PBS Fund Number:	2-499

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	70,206.29	(A)	-	70,206.29
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	996,128.85	(C)	-	996,128.85
ADD: Outstanding Accounts Receivable	313,043.59	(D)	-	313,043.59
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	1,379,378.73	(F)	-	1,379,378.73
LESS Allowances for Uncollectibles	1,781.02	(G)	-	1,781.02
LESS Approved "A" Certified Forwards	48,737.86	(H)	-	48,737.86
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	2,364.01	(I)	-	2,364.01
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	1,326,495.84	(K)	-	1,326,495.84 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Minerals Trust Fund
LAS/PBS Fund Number: 2-499

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [1,326,495.84] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [1,326,495.84] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [1,326,495.84] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	Executive Direction & Support Services - 37 01 00 00
LAS/PBS Fund Number:	2-792

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	112,627.63	(A)		112,627.63
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	259,262.64	(C)		259,262.64
ADD: Outstanding Accounts Receivable	1,086.52	(D)		1,086.52
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	372,976.79	(F)	-	372,976.79
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	286,575.04	(H)		286,575.04
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	396.63	(I)		396.63
LESS:		(J)		-
Unreserved Fund Balance, 07/01/2011	86,005.12	(K)	-	86,005.12 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Working Capital Trust Fund
LAS/PBS Fund Number: 2-792

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 450,116.98 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Compensated Absences (GL 38600/48600) (536,122.10) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: **(86,005.12) (E)**

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **86,005.12 (F)**

DIFFERENCE: **(0.00) (G)***

***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.</p>	<p>The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregate and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
<u>A-1011DEP-009</u>	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.</p>		
				<p>(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:</p>	<p>(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
<u>V-1011DEP-035</u>	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

STATE LANDS
Exhibits or Schedules



STATE LANDS
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Save Our Everglades Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-221

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	-
ADD: Other Cash (See Instructions)	[]	(B)	[]	-
ADD: Investments	55,245,055.08	(C)	[]	55,245,055.08
ADD: Outstanding Accounts Receivable	99,454.41	(D)	[]	99,454.41
ADD: _____	[]	(E)	[]	-
Total Cash plus Accounts Receivable	55,344,509.49	(F)	-	55,344,509.49
LESS Allowances for Uncollectibles	[]	(G)	[]	-
LESS Approved "A" Certified Forwards	[]	(H)	[]	-
Approved "B" Certified Forwards	[]	(H)	[]	-
Approved "FCO" Certified Forwards	33,567,995.57	(H)	[]	33,567,995.57
LESS: Other Accounts Payable (Nonoperating)	4,420.39	(I)	[]	4,420.39
LESS: _____	[]	(J)	[]	-
Unreserved Fund Balance, 07/01/2011	21,772,093.53	(K)	-	21,772,093.53 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Save Our Everglades Trust Fund
LAS/PBS Fund Number: 2-221

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(55,340,089.10)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [33,567,995.57] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(21,772,093.53)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [21,772,093.53] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Florida Forever Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-348

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	-
ADD: Other Cash (See Instructions)	[]	(B)	[]	-
ADD: Investments	143,638,963.58	(C)	[]	143,638,963.58
ADD: Outstanding Accounts Receivable	810,934.57	(D)	[]	810,934.57
ADD: _____	[]	(E)	[]	-
Total Cash plus Accounts Receivable	144,449,898.15	(F)	-	144,449,898.15
LESS Allowances for Uncollectibles	[]	(G)	[]	-
LESS Approved "A" Certified Forwards	-	(H)	[]	-
Approved "B" Certified Forwards	[]	(H)	[]	-
Approved "FCO" Certified Forwards	106,146,830.65	(H)	[]	106,146,830.65
LESS: Other Accounts Payable (Nonoperating)	13,819.91	(I)	[]	13,819.91
LESS: _____	[]	(J)	[]	-
Unreserved Fund Balance, 07/01/2011	38,289,247.59	(K)	-	38,289,247.59 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Florida Forever Trust Fund
LAS/PBS Fund Number:	2-348

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(142,828,426.08)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [104,539,178.49] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(38,289,247.59)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [38,289,247.59] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Management Lands Trust Fund
LAS/PBS Fund Number:	State Lands - 37 10 00 00
	2-776

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	[]	(A)	[]	-
ADD: Other Cash (See Instructions)	[]	(B)	[]	-
ADD: Investments	48,906,188.06	(C)	[]	48,906,188.06
ADD: Outstanding Accounts Receivable	1,049,439.90	(D)	[]	1,049,439.90
ADD: _____	[]	(E)	[]	-
Total Cash plus Accounts Receivable	49,955,627.96	(F)	-	49,955,627.96
LESS Allowances for Uncollectibles	[]	(G)	[]	-
LESS Approved "A" Certified Forwards	536,088.00	(H)	[]	536,088.00
Approved "B" Certified Forwards	[]	(H)	[]	-
Approved "FCO" Certified Forwards	34,543,893.45	(H)	[]	34,543,893.45
LESS: Other Accounts Payable (Nonoperating)	67,628.12	(I)	[]	67,628.12
LESS: Other Reserve for Debt Service	13,443,649.38	(J)	[]	13,443,649.38
Unreserved Fund Balance, 07/01/2011	1,364,369.01	(K)	-	1,364,369.01 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Water Management Lands Trust Fund</u>
LAS/PBS Fund Number:	<u>2-776</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(46,992,761.68)"/> (A)
--	--

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="137,738.40"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="32,047,004.89"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

	<input type="text"/> (D)
--	--------------------------

Restricted Debt Service	<input type="text" value="13,443,649.38"/> (D)
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	<input type="text"/> (D)
--	--------------------------

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,364,369.01)"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,364,369.01"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2012 - 2013**
Budget Entity: Land Administration - 37100200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (A)			
Principal (B)			
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)			
Total Debt Service (F)			

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds October 2010C

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
2.00% -5.00%	July 1, 2013	87,910,000	57,770,000	34,040,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (G)		3,571,000	2,651,200	1,702,000
Principal (H)		22,995,000	23,730,000	34,040,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	-9,423,990
Total Debt Service (K)		26,566,000	26,381,200	26,318,010

ISSUE: Florida Forever Revenue Bonds October 2010D

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
4.00% -5.25%	July 1, 2013	227,160,000	154,625,000	79,205,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Interest on Debt (G)		10,821,200	7,919,800	3,960,250
Principal (H)		72,535,000	75,420,000	79,205,000
Fiscal Agent or Other Fees (I)		0	0	0
Other (J)		0	0	0
Total Debt Service (K)		83,356,200	83,339,800	83,165,250

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection
Budget Entity: Land Administration - 37100200

Budget Period 2012 - 2013

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt	(A) 6,943,572	9,112,257	8,671,054
Principal	(B) 9,705,000	10,085,000	10,485,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 197,136	197,197	201,862
Other Debt Service	(E) -1,072,563	0	
Total Debt Service	(F) 15,773,145	19,394,454	19,357,916

Explanation: The 2002 Legislature authorized the issuance of Everglades Restoration bonds to finance or refinance the cost of acquisition and improvement of land, water areas, and related property interests and resources for the purpose of implementing the Comprehensive Everglades Restoration Plan. Bonds will be paid by documentary stamp tax revenue transferred to the Save Our Everglades Trust Fund.

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2007A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
5.00% - 5.16%	July 1, 2027	50,000,000	43,380,000	41,370,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt		(G) 116,482	1,325,685	1,239,858
Principal		(H) 1,940,000	2,010,000	2,075,000
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
Total Debt Service		(K) 2,056,482	3,335,685	3,314,858

ISSUE: Save Our Everglades Restoration Bonds 2007B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
5.16%	July 1, 2027	50,000,000	43,380,000	41,370,000
		ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt		(G) 124,453	1,325,685	1,239,858
Principal		(H) 1,940,000	2,010,000	2,075,000
Fiscal Agent or Other Fees		(I) 0	0	0
Other		(J) 0	0	0
Total Debt Service		(K) 2,064,453	3,335,685	3,314,858

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Conservation & Recreation Lands Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-131

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	220,321.53	(A)	-	220,321.53
ADD: Other Cash (See Instructions)	151,000.00	(B)	-	151,000.00
ADD: Investments	21,342,137.33	(C)	-	21,342,137.33
ADD: Outstanding Accounts Receivable	811,545.35	(D)	-	811,545.35
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	22,525,004.21	(F)	-	22,525,004.21
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	191,710.33	(H)	-	191,710.33
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards	8,490,856.66	(H)	-	8,490,856.66
LESS: Other Accounts Payable (Nonoperating)	98,430.15	(I)	-	98,430.15
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	13,744,007.07	(K)	-	13,744,007.07 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Conservation & Recreation Lands Trust Fund
LAS/PBS Fund Number: 2-131

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 21,870,730.32 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 8,126,723.25 (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 13,744,007.07 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 13,744,007.07 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
---	---

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
-------------------------------	--

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
--	---

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Internal Improvement Trust Fund
LAS/PBS Fund Number:	Program: State Lands 37 10 00 00
	2-408

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	174,012.88	(A)	-	174,012.88
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	7,969,293.33	(C)	-	7,969,293.33
ADD: Outstanding Accounts Receivable	1,314,331.92	(D)	-	1,314,331.92
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	9,457,638.13	(F)	-	9,457,638.13
LESS Allowances for Uncollectibles	871,081.24	(G)	-	871,081.24
LESS Approved "A" Certified Forwards	220,887.44	(H)	-	220,887.44
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards	500,000.00	(H)	-	500,000.00
LESS: Other Accounts Payable (Nonoperating)	569,203.05	(I)	-	569,203.05
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	7,296,466.40	(K)	-	7,296,466.40 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Internal Improvement Trust Fund
LAS/PBS Fund Number: 2-408

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(7,442,866.52)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [500,000.00] (D)

A/P not C/F-Operating Categories [(353,599.88)] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(7,296,466.40)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [7,296,466.40] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.	The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregage and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
<u>A-1011DEP-009</u>	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.</p>		
				<p>(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:</p>	<p>(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
V-1011DEP-035	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

DISTRICT OFFICES
Exhibits or Schedules



DISTRICT OFFICES
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A) <input style="width: 100px;" type="text"/>	130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B) <input style="width: 100px;" type="text"/>	287,094.66
ADD: Investments	54,254,804.65	(C) <input style="width: 100px;" type="text"/>	54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D) <input style="width: 100px;" type="text"/>	19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E) <input style="width: 100px;" type="text"/>	52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F) <input style="width: 100px;" type="text" value="-"/>	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G) <input style="width: 100px;" type="text"/>	262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H) <input style="width: 100px;" type="text"/>	1,659,908.73
Approved "B" Certified Forwards	<input style="width: 100px;" type="text"/>	(H) <input style="width: 100px;" type="text"/>	-
Approved "FCO" Certified Forwards	78,214,992.62	(H) <input style="width: 100px;" type="text"/>	78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I) <input style="width: 100px;" type="text"/>	183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J) <input style="width: 100px;" type="text"/>	13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J) <input style="width: 100px;" type="text"/>	23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J) <input style="width: 100px;" type="text"/>	7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K) <input style="width: 100px;" type="text" value="-"/>	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE AND RELATED PROGRAM COSTS

Department: Environmental Protection **Budget Period: 2012-13**
Program: Water Resources
Fund: Permit Fee Trust Fund 2526

Specific Authority: Sections 403.0871,161.041,161.053,161.0535, 403.087(6),403.861(8), F.S.
Purpose of Fees Collected: To provide funding for the operating cost of permitting, field services, and support activities.

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2010 - 11</u>	<u>FY 2011 - 12</u>	<u>FY 2012 - 13</u>
<u>Receipts:</u>			
<u>Water Facilities - Permit Fees</u>	5,740,091	6,000,000	6,000,000
<u>Water NPDES - Permit Fees</u>	4,202,003	4,150,000	4,150,000
<u>Beach - Permit Fees</u>	930,190	825,000	825,000
<u>Air & Waste Permit Fees and others</u>	1,337,547	1,160,000	1,185,000
Total Fee Collection to Line (A) - Section III	12,209,831	12,135,000	12,160,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	8,610,251	8,747,060	8,694,429
Other Personal Services			-
Expenses	1,053,254	1,311,281	1,255,281
Operating Capital Outlay	4,216	4,597	4,597
<u>G/A & Special Categories</u>	1,146,318	758,734	2,470
		-	-
Indirect Costs Charged to Trust Fund	1,472	445,572	351,400
Total Full Costs to Line (B) - Section III	10,815,511	11,267,244	10,308,177

Basis Used: Indirect cost:Tr/Admin. TF/ Tr to WC for data center, TR Environ Labs, Assessment on investment .

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	12,209,831	12,135,000	12,160,000
TOTAL SECTION II	(B)	10,815,511	11,267,244	10,308,177
TOTAL - Surplus/Deficit	(C)	1,394,320	867,756	1,851,823

EXPLANATION: of LINE C
This program is also supported by fines, forfeits, interest earnings on investments, and miscellaneous charges. The fund also has a carry forward balance in the prior, current years

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Permit Fee Trust Fund
Budget Entity:	Division of Water Resource Management - 37 35 00 00
LAS/PBS Fund Number:	2-526

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	187,080.36	(A)		187,080.36
ADD: Other Cash (See Instructions)	17,659.77	(B)		17,659.77
ADD: Investments	1,095,781.59	(C)		1,095,781.59
ADD: Outstanding Accounts Receivable	79,054.76	(D)		79,054.76
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,379,576.48	(F)	-	1,379,576.48
LESS Allowances for Uncollectibles	37,043.00	(G)		37,043.00
LESS Approved "A" Certified Forwards	73,385.41	(H)		73,385.41
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	595,741.34	(I)		595,741.34
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	673,406.73	(K)	-	673,406.73 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Permit Fee Trust Fund
LAS/PBS Fund Number:	2-526

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(673,406.73) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	_____ (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
---	-----------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	_____ (D)
--	-----------

A/P not C/F-Operating Categories	_____ (D)
----------------------------------	-----------

_____	(D)
-------	-----

_____	(D)
-------	-----

_____	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(673,406.73) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	673,406.73 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(1,785,473.56) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	175,000.00 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	14,493,455.10 (D)
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A/P not C/F-Operating Categories	_____ (D)
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Anticipated Grant Receivables	(14,579,174.04) (D)
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_____	(D)
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_____	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(1,696,192.50) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,696,192.50 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

ENVIRONMENTAL ASSESSMENT AND RESTORATION
Exhibits or Schedules



ENVIRONMENTAL ASSESSMENT AND RESTORATION
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Environmental Laboratory Trust Fund
Budget Entity:	Environmental Assessment and Restoration 37 30 00 00
LAS/PBS Fund Number:	2-050

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	91,872.69	(A)	-	91,872.69
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	661,186.02	(C)	-	661,186.02
ADD: Outstanding Accounts Receivable	16,215.17	(D)	-	16,215.17
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	769,273.88	(F)	-	769,273.88
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	97,652.88	(H)	-	97,652.88
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	505.83	(I)	-	505.83
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	671,115.17	(K)	-	671,115.17 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Environmental Laboratory Trust Fund</u>
LAS/PBS Fund Number:	<u>2-050</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(671,115.17)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(671,115.17)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [671,115.17] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)		287,094.66
ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

WATER RESOURCE MANAGEMENT
Exhibits or Schedules



WATER RESOURCE MANAGEMENT
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Ecosystem Management & Restoration Trust Fund
Budget Entity:	Water Resource Management - 37 35 00 00
LAS/PBS Fund Number:	2-193

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	113,863.62	(A)		113,863.62
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	118,294,817.88	(C)		118,294,817.88
ADD: Outstanding Accounts Receivable	11,384,016.84	(D)		11,384,016.84
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	129,792,698.34	(F)	-	129,792,698.34
LESS Allowances for Uncollectibles	8,311,644.58	(G)		8,311,644.58
LESS Approved "A" Certified Forwards	270,841.27	(H)		270,841.27
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	95,758,095.44	(H)		95,758,095.44
LESS: Other Accounts Payable (Nonoperating)	1,316,459.60	(I)		1,316,459.60
LESS: Restricted Court Ordered Restitution	479,746.62	(J)		479,746.62
LESS: Restricted Reef Groundings	1,323,695.78	(J)		1,323,695.78
Unreserved Fund Balance, 07/01/2011	22,332,215.05	(K)	-	22,332,215.05 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Ecosystem Management & Restoration Trust Fund
LAS/PBS Fund Number:	2-193

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(175,382,682.54)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="60,117,740.26"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="92,932,727.23"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(22,332,215.05)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="22,332,215.05"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013	Department of Environmental Protection
Department Title:	Drinking Water Revolving Loan Trust Fund
Trust Fund Title:	Division of Water Resource Management - 37 35 00 00
Budget Entity:	2-044
LAS/PBS Fund Number:	

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	73,586.71	(A)		73,586.71
ADD: Other Cash (See Instructions)	160,161.10	(B)		160,161.10
ADD: Investments	87,523,973.34	(C)		87,523,973.34
ADD: Outstanding Accounts Receivable	1,109,680.29	(D)		1,109,680.29
ADD: Anticipated Grant Receivables	56,334,592.00	(E)		56,334,592.00
ADD: State Match Balance Available to Transfer	8,960,000.00	(E)		8,960,000.00
Total Cash plus Accounts Receivable	154,161,993.44	(F)	-	154,161,993.44
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	153,173,060.00	(H)		153,173,060.00
LESS: Other Accounts Payable (Nonoperating)	8,576.48	(I)		8,576.48
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	980,356.96	(K)	-	980,356.96 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Drinking Water Revolving Loan Trust Fund
LAS/PBS Fund Number:	2-044

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(438,011,391.31)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="318,618,166.35"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="153,173,060.00"/>	(D)
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Estimated Grant Receivables	<input type="text" value="(56,334,592.00)"/>	(D)
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State Match Available to Transfer	<input type="text" value="(8,960,000.00)"/>	(D)
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FY 2011/12 Loan Repayments recorded in Flair as FY 2010/11 Accounts Receivable	<input type="text" value="30,534,400.00"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(980,356.96)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="980,356.96"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A) <input style="width: 100px;" type="text"/>	130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B) <input style="width: 100px;" type="text"/>	287,094.66
ADD: Investments	54,254,804.65	(C) <input style="width: 100px;" type="text"/>	54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D) <input style="width: 100px;" type="text"/>	19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E) <input style="width: 100px;" type="text"/>	52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F) <input style="width: 100px;" type="text" value="-"/>	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G) <input style="width: 100px;" type="text"/>	262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H) <input style="width: 100px;" type="text"/>	1,659,908.73
Approved "B" Certified Forwards	<input style="width: 100px;" type="text"/>	(H) <input style="width: 100px;" type="text"/>	-
Approved "FCO" Certified Forwards	78,214,992.62	(H) <input style="width: 100px;" type="text"/>	78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I) <input style="width: 100px;" type="text"/>	183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J) <input style="width: 100px;" type="text"/>	13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J) <input style="width: 100px;" type="text"/>	23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J) <input style="width: 100px;" type="text"/>	7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K) <input style="width: 100px;" type="text" value="-"/>	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(1,785,473.56)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/>	(D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Department of Environmental Protection
Trust Fund Title:	Nonmandatory Land Reclamation Trust Fund
Budget Entity:	Water Resource Mgmt 37 35 00 00
LAS/PBS Fund Number:	2-506

Budget Period: 2012 - 2013

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,799.13	(A)		57,799.13
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	55,996,501.61	(C)		55,996,501.61
ADD: Outstanding Accounts Receivable	127,579.77	(D)		127,579.77
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	56,181,880.51	(F)	-	56,181,880.51
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	67,359.95	(H)		67,359.95
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	43,277,763.18	(H)		43,277,763.18
LESS: Other Accounts Payable (Nonoperating)	41,892.59	(I)		41,892.59
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	12,794,864.79	(K)	-	12,794,864.79 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Nonmandatory Land Reclamation Trust Fund
LAS/PBS Fund Number: 2-506

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(53,440,188.53)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [40,645,323.74] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(12,794,864.79)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [12,794,864.79] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Water Protection & Sustainability Program Trust Fund
Budget Entity:	Water Resources - 37 35 00 00
LAS/PBS Fund Number:	2-603

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,357.62	(A)	-	2,357.62
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	29,696,907.03	(C)	-	29,696,907.03
ADD: Outstanding Accounts Receivable	102,466.64	(D)	-	102,466.64
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	29,801,731.29	(F)	-	29,801,731.29
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards		(H)	-	-
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards	29,461,770.59	(H)	-	29,461,770.59
LESS: Other Accounts Payable (Nonoperating)	53,441.42	(I)	-	53,441.42
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	286,519.28	(K)	-	286,519.28 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Water Protection & Sustainability Program Trust Fund
LAS/PBS Fund Number: 2-603

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [(44,360,136.33)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [29,397,382.95] (D)

A/P not C/F-Operating Categories [] (D)

Long Term Advances [14,676,234.10] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(286,519.28)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [286,519.28] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund
Budget Entity:	Division of Water Resource Management - 37 35 00 00
LAS/PBS Fund Number:	2-661

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,067.77	(A)		32,067.77
ADD: Other Cash (See Instructions)	148,465.17	(B)		148,465.17
ADD: Investments	229,672,954.95	(C)		229,672,954.95
ADD: Outstanding Accounts Receivable	1,316,044.40	(D)		1,316,044.40
ADD: Anticipated Grant Receivables	13,533,233.00	(E)		13,533,233.00
ADD: State Match Available to Transfer	3,283,336.00	(E)		3,283,336.00
Total Cash plus Accounts Receivable	247,986,101.29	(F)	-	247,986,101.29
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	242,661,653.26	(H)		242,661,653.26
LESS: Other Accounts Payable (Nonoperating)	5,312,784.89	(I)		5,312,784.89
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	11,663.14	(K)	-	11,663.14 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund</u>
LAS/PBS Fund Number:	<u>2-661</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(996,974,747.72) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	707,535,341.34 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Long term AR for outstanding loan that had been written off during FY 2010/11	199,228.98 (C)
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SWFS Adjustment # and Description	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	242,661,653.26 (D)
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Anticipated Grant Receivables	(13,533,233.00) (D)
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State Match Available to Transfer	(3,283,336.00) (D)
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FY 2011/12 Loan Repayments recorded in Flair as FY 2010/11 Accounts Receivable	63,383,430.00 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(11,663.14) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	11,663.14 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.</p>	<p>The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregage and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
A-1011DEP-009	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.		
				(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:	(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
V-1011DEP-035	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

WASTE MANAGEMENT
Exhibits or Schedules



WASTE MANAGEMENT
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection **Budget Period: 2012-13**
Program: _____
Fund: Inland Protection Trust Fund

Specific Authority: Section 376.3071, Florida Statutes
Purpose of Fees Collected: Fees are collected to investigate and assess contaminated sites, restore or replace potable water supplies, cleanup and rehabilitate contaminated sites, maintain and monitor contaminated sites and supervise storage tank compliance verification program.

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2010-11	ESTIMATED FY 2011-12	REQUEST FY 2012-13
<u>Receipts:</u>			
<u>Storage Tank Registration Fees</u>	1,237,300	1,000,000	1,000,000
<u>Other Licenses and Permits</u>	69,799	200,000	200,000

Total Fee Collection to Line (A) - Section III	1,307,099	1,200,000	1,200,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	9,337,743	9,311,169	9,311,169
Other Personal Services	62,335	133,780	133,780
Expenses	1,951,882	2,128,065	2,128,065
Operating Capital Outlay	-	9,929	9,829
<u>Other Operating Costs</u>	33,827,479	21,614,650	21,698,206

Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	45,179,439	33,197,593	33,281,049

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,307,099	1,200,000
TOTAL SECTION II	(B)	45,179,439	33,197,593
TOTAL - Surplus/Deficit	(C)	(43,872,340)	(32,081,049)

EXPLANATION of LINE C:

Pollutant tax transfers from the Department of Revenue supplements the fees.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Inland Protection Trust Fund
LAS/PBS Fund Number:	Waste Management 37 45 00 00
	2-212

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	176,637.95	(A)		176,637.95
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	60,100,446.30	(C)		60,100,446.30
ADD: Outstanding Accounts Receivable	17,216,898.69	(D)		17,216,898.69
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	77,493,982.94	(F)	-	77,493,982.94
LESS Allowances for Uncollectibles	288,436.38	(G)		288,436.38
LESS Approved "A" Certified Forwards	1,697,903.40	(H)		1,697,903.40
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	65,991,007.30	(H)		65,991,007.30
LESS: Other Accounts Payable (Nonoperating)	353,215.39	(I)	607,868.51	961,083.90
LESS: Brownfield Loan Guarantee	5,000,000.00	(J)		5,000,000.00
Unreserved Fund Balance, 07/01/2011	4,163,420.47	(K)	(607,868.51)	3,555,551.96 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	<u>Department of Environmental Protection</u>
Trust Fund Title:	<u>Inland Protection Trust Fund</u>
LAS/PBS Fund Number:	<u>2-212</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(67,843,151.90)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # Deposit Correction	<input type="text" value="607,868.51"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="58,679,731.43"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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Reserve for Brownsfield Area Loan Guarantee Program	<input type="text" value="5,000,000.00"/>	(D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(3,555,551.96)"/>	(E)
--	---	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="3,555,551.96"/>	(F)
--	---	-----

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)		287,094.66
ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; (74,836,394.54) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (3,096,900.25) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,096,900.25 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection **Budget Period:** 2012-13
Program: _____
Fund: Solid Waste Management Trust Fund
Specific Authority: Section 253.270, Florida Statutes
Purpose of Fees Collected: Fees are collected for waste tire abatement and management.

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2010-11	ESTIMATED FY 2011-12	REQUEST FY 2012-13
<u>Receipts:</u>			
<u>Licenses and Permits</u>	105,533	100,000	100,000
<u>DOR Waste Tire Fees</u>	17,150,464	17,433,640	17,782,313

Total Fee Collection to Line (A) - Section III	17,255,997	17,533,640	17,882,313

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	6,641,062	6,926,557	6,926,557
Other Personal Services	110,249	142,552	142,552
Expenses	518,759	489,859	489,859
Operating Capital Outlay	55,939	105,013	105,013
<u>Other Operating Costs</u>	3,733,846	3,450,776	3,467,906

Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	11,059,856	11,114,757	11,131,887

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	17,255,997	17,533,640	17,882,313
TOTAL SECTION II	(B)	11,059,856	11,114,757	11,131,887
TOTAL - Surplus/Deficit	(C)	6,196,141	6,418,883	6,750,426

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Solid Waste Management Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-644

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,096.59	(A)		90,096.59
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	5,440,938.41	(C)		5,440,938.41
ADD: Outstanding Accounts Receivable	1,339,973.98	(D)		1,339,973.98
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	6,871,008.98	(F)	-	6,871,008.98
LESS Allowances for Uncollectibles	115.00	(G)		115.00
LESS Approved "A" Certified Forwards	91,101.26	(H)		91,101.26
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	3,348,021.10	(H)		3,348,021.10
LESS: Other Accounts Payable (Nonoperating)	522.01	(I)		522.01
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	3,431,249.61	(K)	-	3,431,249.61 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Solid Waste Management Trust Fund
LAS/PBS Fund Number:	2-644

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(6,735,126.71) (A)
--	---------------------------

Subtract Nonspendable Fund Balance (GLC 56XXX)	_____ (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	3,303,877.10 (D)
--	-------------------------

A/P not C/F-Operating Categories	_____ (D)
----------------------------------	-----------

_____	_____ (D)
-------	-----------

_____	_____ (D)
-------	-----------

_____	_____ (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(3,431,249.61) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	3,431,249.61 (F)
--	-------------------------

DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Environmental Protection **Budget Period:** **2012-13**
Program: _____
Fund: Water Quality Assurance Trust Fund

Specific Authority: Chapter 2004-111, Laws of Florida
Purpose of Fees Collected: Fees are collected to provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges, or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation, and disposal of such products.

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2010-11	FY 2011-12	FY 2012-13
<u>Receipts:</u>			
<u>Fees and Charges</u>	348,410	250,000	250,000
<u>Licenses and Permits</u>	711,543	50,000	600,000

Total Fee Collection to Line (A) - Section III	1,059,953	300,000	850,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	11,466,416	11,274,422	11,274,422
<u>Other Personal Services</u>	299,424	330,326	330,326
<u>Expenses</u>	1,328,286	1,485,712	1,485,712
<u>Operating Capital Outlay</u>	-	30,861	30,861
<u>Other Operating Costs</u>	9,786,192	8,272,049	8,272,049

<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	22,880,319	21,393,370	21,393,370

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative Trust Fund and data processing services. A cost allocation plan was used to provide a proportionate share.

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,059,953	300,000	850,000
TOTAL SECTION II	(B)	22,880,319	21,393,370	21,393,370
TOTAL - Surplus/Deficit	(C)	(21,820,366)	(21,093,370)	(20,543,370)

EXPLANATION of LINE C:

Transfers from other agencies and trust funds supplement the fees.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013 Department of Environmental Protection
Trust Fund Title:	Water Quality Assurance Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-780

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	121,794.62	(A)	-	121,794.62
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	39,472,170.32	(C)	-	39,472,170.32
ADD: Outstanding Accounts Receivable	2,961,575.30	(D)	-	2,961,575.30
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	42,555,540.24	(F)	-	42,555,540.24
LESS Allowances for Uncollectibles	352,920.36	(G)	-	352,920.36
LESS Approved "A" Certified Forwards	715,192.50	(H)	-	715,192.50
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards	36,431,879.88	(H)	-	36,431,879.88
LESS: Other Accounts Payable (Nonoperating)	61,820.27	(I)	-	61,820.27
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	4,993,727.23	(K)	-	4,993,727.23 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Water Quality Assurance Trust Fund
LAS/PBS Fund Number: 2-780

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; [41,253,178.38] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [742,124.12] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [35,517,327.03] (D)

A/P not C/F-Operating Categories [] (D)

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [4,993,727.23] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [4,993,727.23] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.	The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregage and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
<u>A-1011DEP-009</u>	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.		
				(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:	(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State Government.		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
V-1011DEP-035	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2012 - 2013**
Budget Entity: Waste Management - 37450300

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013
Interest on Debt	(A) 4,695,289	4,441,289	4,174,539
Principal	(B) 5,080,000	5,335,000	5,605,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 9,519	9,518	9,518
Other Debt Service	(E) 0	0	
Total Debt Service	(F) 9,784,807	9,785,807	9,789,057

Explanation: The 2010 Legislature authorized the issuance of Inland Protection bonds to pay debt service or any administrative expenses of the Inland Protection Financing Corporation for the purpose of the rehabilitation of petroleum contamination sites pursuant to sections 376.30 through 376.317, Florida Statutes.

SECTION II

ISSUE: Inland Protection Financing Corporation Revenue Bonds 2010A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
2.000% - 5.000%	July 1, 2016	36,115,000	29,490,000	24,155,000
(6)	(7)	(8)	(9)	
	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013	
Interest on Debt	(G) 1,728,500	1,474,500	1,207,750	
Principal	(H) 5,080,000	5,335,000	5,605,000	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
Total Debt Service	(K) 6,808,500	6,809,500	6,812,750	

ISSUE: Inland Protection Financing Corporation Revenue Bonds 2010B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2012	June 30, 2013
4.260% - 5.400%	July 1, 2024	60,615,000	60,615,000	60,615,000
	ACTUAL FY 2010 - 2011	ESTIMATED FY 2011 - 2012	REQUEST FY 2012 - 2013	
Interest on Debt	(G) 2,966,789	2,966,789	2,966,789	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
Total Debt Service	(K) 2,966,789	2,966,789	2,966,789	

RECREATION AND PARKS
Exhibits or Schedules



RECREATION AND PARKS
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)		287,094.66
ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; (74,836,394.54) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (3,096,900.25) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,096,900.25 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department of Environmental Protection 37 00 00 00
	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)	-	90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)	-	15,117.10
ADD: Investments	1,811,244.56	(C)	-	1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)	-	1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)	-	14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)	-	171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)	-	44,514.70
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	14,636,634.70	(H)	-	14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)	-	1,576,353.28
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
--	---

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

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
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ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25) (E)**

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25 (F)**

DIFFERENCE: **(0.00) (G)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)		287,094.66
ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Land Acquisition Trust Fund
LAS/PBS Fund Number:	Recreation & Parks 3750 00 00
	2-423

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	19,703,296.22	(A)	-	19,703,296.22
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	52,898,364.27	(C)	-	52,898,364.27
ADD: Outstanding Accounts Receivable	2,212,877.25	(D)	-	2,212,877.25
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	74,814,537.74	(F)	-	74,814,537.74
LESS Allowances for Uncollectibles	1,058.88	(G)	-	1,058.88
LESS Approved "A" Certified Forwards	477,047.77	(H)	-	477,047.77
Approved "B" Certified Forwards	223,069.17	(H)	-	223,069.17
Approved "FCO" Certified Forwards	19,801,076.65	(H)	-	19,801,076.65
LESS: Other Accounts Payable (Nonoperating)	32,997.30	(I)	-	32,997.30
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	54,279,287.97	(K)	-	54,279,287.97 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Land Acquisition Trust Fund
LAS/PBS Fund Number: 2-423

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 77,591,005.63 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,751,196.92 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 223,069.17 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 19,337,451.57 (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 54,279,287.97 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 54,279,287.97 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	State Park Trust Fund
LAS/PBS Fund Number:	Recreation & Parks 37 50 00 00
	2-675

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	344,416.34	(A)	-	344,416.34
ADD: Other Cash (See Instructions)	624,630.00	(B)	-	624,630.00
ADD: Investments	2,215,763.76	(C)	-	2,215,763.76
ADD: Outstanding Accounts Receivable	587,735.85	(D)	-	587,735.85
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	3,772,545.95	(F)	-	3,772,545.95
LESS Allowances for Uncollectibles	44,779.33	(G)	-	44,779.33
LESS Approved "A" Certified Forwards	1,383,451.27	(H)	-	1,383,451.27
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	1,680,471.18	(I)	-	1,680,471.18
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/2011	663,844.17	(K)	-	663,844.17 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	State Park Trust Fund
LAS/PBS Fund Number:	2-675

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(1,600,620.50) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	936,776.33 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	_____ (C)
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SWFS Adjustment # and Description	_____ (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	_____ (D)
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A/P not C/F-Operating Categories	_____ (D)
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_____	(D)
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_____	(D)
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_____	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(663,844.17) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	663,844.17 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)	-	130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)	-	287,094.66
ADD: Investments	54,254,804.65	(C)	-	54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)	-	19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)	-	52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)	-	262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)	-	1,659,908.73
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	78,214,992.62	(H)	-	78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)	-	183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)	-	13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)	-	23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)	-	7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
--	--

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.	The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregate and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
<u>A-1011DEP-009</u>	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.		
				(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:	(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
V-1011DEP-035	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

AIR RESOURCES MANAGEMENT
Exhibits or Schedules



AIR RESOURCES MANAGEMENT
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Air Pollution Control Trust Fund
LAS/PBS Fund Number:	Air Resource Management 37 55 00 00
	2-035

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	131,757.55	(A)	-	131,757.55
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	13,225,545.36	(C)		13,225,545.36
ADD: Outstanding Accounts Receivable	1,144,229.51	(D)		1,144,229.51
ADD: _____		(E)		
Total Cash plus Accounts Receivable	14,501,532.42	(F)	-	14,501,532.42
LESS Allowances for Uncollectibles	15,800.00	(G)		15,800.00
LESS Approved "A" Certified Forwards	3,508,867.97	(H)		3,508,867.97
Approved "B" Certified Forwards	440,512.60	(H)		440,512.60
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	246,712.82	(I)		246,712.82
LESS: Title V Program Reserve	5,444,515.00	(J)		5,444,515.00
Unreserved Fund Balance, 07/01/2011	4,845,124.03	(K)	-	4,845,124.03 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Air Pollution Control Trust Fund
LAS/PBS Fund Number:	2-035

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;	(10,730,151.63)	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	440,512.60	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories		(D)
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Title V Program Reserve	5,444,515.00	(D)
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		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	(4,845,124.03)	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	4,845,124.03	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.</p>	<p>The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

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<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-100</u>	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
<u>A-0910DEP-101</u>	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregate and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
<u>A-1011DEP-009</u>	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.</p>		
				<p>(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACs policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:</p>	<p>(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
V-1011DEP-035	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

LAW ENFORCEMENT
Exhibits or Schedules



LAW ENFORCEMENT
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	90,990.76	(A)		90,990.76
ADD: Other Cash (See Instructions)	15,117.10	(B)		15,117.10
ADD: Investments	1,811,244.56	(C)		1,811,244.56
ADD: Outstanding Accounts Receivable	1,457,339.72	(D)		1,457,339.72
ADD: Anticipated Grant Receivables	14,579,174.04	(E)		14,579,174.04
Total Cash plus Accounts Receivable	17,953,866.18	(F)	-	17,953,866.18
LESS Allowances for Uncollectibles	171.00	(G)		171.00
LESS Approved "A" Certified Forwards	44,514.70	(H)		44,514.70
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	14,636,634.70	(H)		14,636,634.70
LESS: Other Accounts Payable (Nonoperating)	1,576,353.28	(I)		1,576,353.28
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	1,696,192.50	(K)	-	1,696,192.50 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(1,785,473.56)"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="175,000.00"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="14,493,455.10"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated Grant Receivables	<input type="text" value="(14,579,174.04)"/> (D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(1,696,192.50)"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,696,192.50"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	130,827.76	(A)		130,827.76
ADD: Other Cash (See Instructions)	287,094.66	(B)		287,094.66
ADD: Investments	54,254,804.65	(C)		54,254,804.65
ADD: Outstanding Accounts Receivable	19,839,698.45	(D)		19,839,698.45
ADD: Anticipated Grant Receivables	52,347,766.60	(E)		52,347,766.60
Total Cash plus Accounts Receivable	126,860,192.12	(F)	-	126,860,192.12
LESS Allowances for Uncollectibles	262,467.71	(G)		262,467.71
LESS Approved "A" Certified Forwards	1,659,908.73	(H)		1,659,908.73
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	78,214,992.62	(H)		78,214,992.62
LESS: Other Accounts Payable (Nonoperating)	183,025.30	(I)		183,025.30
LESS: Cleanwater SRF Grant Allocation Fee	13,058,712.20	(J)		13,058,712.20
LESS: Cleanwater SRF Service Fee	23,073,461.72	(J)		23,073,461.72
LESS: Drinking Water SRF Service Fee	7,310,723.59	(J)		7,310,723.59
Unreserved Fund Balance, 07/01/2011	3,096,900.25	(K)	-	3,096,900.25 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Department of Environmental Protection
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 74,836,394.54 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 3,327,893.52 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 77,316,469.86 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Receivables (52,347,766.60) (D)

Cleanwater SRF Grant Allocation Fee Reserve 13,058,712.20 (D)

Cleanwater SRF Service Fee Reserve 23,073,461.72 (D)

Drinking Water SRF Service Fee Reserve 7,310,723.59 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **(3,096,900.25)** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,096,900.25** (F)

DIFFERENCE: **(0.00)** (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Coastal Protection Trust fund
LAS/PBS Fund Number:	Law Enforcement - 37 60 00 000
	2-099

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	72,380.32	(A)		72,380.32
ADD: Other Cash (See Instructions)	1,000.00	(B)		1,000.00
ADD: Investments	7,719,070.22	(C)		7,719,070.22
ADD: Outstanding Accounts Receivable	877,164.52	(D)	607,868.51	1,485,033.03
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	8,669,615.06	(F)	607,868.51	9,277,483.57
LESS Allowances for Uncollectibles	297,687.69	(G)		297,687.69
LESS Approved "A" Certified Forwards	173,277.92	(H)		173,277.92
Approved "B" Certified Forwards	69,139.01	(H)		69,139.01
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	6,110,343.84	(I)		6,110,343.84
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/2011	2,019,166.60	(K)	607,868.51	2,627,035.11 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:	Department of Environmental Protection
Trust Fund Title:	Coastal Protection Trust Fund
LAS/PBS Fund Number:	2-099

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(2,088,305.61)	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # Deposit Correction	(607,868.51)	(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	69,139.01	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories		(D)
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		(D)
--	--	-----

		(D)
--	--	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(2,627,035.11)	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,627,035.11	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 1: The Department did not always enforce the terms and conditions of lease agreements for sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department take steps to ensure that lessees materially comply with the terms and conditions of lease agreements. The Department should also consider the assessment of a penalty upon a lessee's failure to submit an annual Revenue Report.</p>	<p>The Department is working to ensure that the terms and conditions of the lease are being met and enforced. In its collection efforts, the Department has enhanced its data system, Submerged and Upland Public Revenue System (SUPRS), on November 1, 2009. The Department created a report of interest invoice recipients and mailed 12% interest invoices on past due accounts on January 4, 2010. Also, a "Notice to Correct" has been developed, pursuant to the lease terms, and was sent on January 4, 2010, to any lessee with lease fees 90 days in arrears. This notice provides a list of reasons the lease is out of compliance, including failure to submit an annual Revenue Report if applicable.</p>	
N-0910DEP-054	DEP Operational Audit	Division of State Lands	10/8/2009	<p>Finding 2: The Department lacked adequate controls to ensure that all sovereignty submerged land leased sites were timely inspected, that adequate follow-up was performed on noted noncompliance, and that information regarding lease inspections was correctly entered in the Integrated Land Management System (ILMS).</p> <p>Recommendation: The Auditor General recommended that the Department enhance procedures to ensure that each sovereignty submerged land lease, including extended term leases, receives an on-site inspection at least once every 5 years as required by Board rules, that fines and penalties are assessed for leased sites not brought into compliance timely, and that information regarding on-site inspections is correctly recorded in ILMS.</p>	<p>The Department has updated its ILMS database report queries to capture all leases, including extended term leases that originally were not being accounted for, in order to conduct timely inspections pursuant to rule. A three-day planning meeting was held between the district offices, the environmental resource permitting staff and Division of State Lands (DSL) staff to develop improvements to the site inspection process as well as the compliance and enforcement process. The improvements include holding a quarterly teleconference to discuss issues that affect lease compliance and designating a single person to be responsible for the data entry of the site inspection information.</p>	
<u>N-0910DEP-054</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 3: The Department did not bring under lease all grandfathered facilities on sovereignty submerged lands. Recommendation: The Auditor General recommended that the Department inspect these sites, and where appropriate, ensure that all registered grandfathered structures are brought under lease.</p>	<p>The Department has provided a list of grandfathered facilities to each of the district offices for them to review and determine if there is still a need for a lease. (Note, however, that these are now referenced as "unauthorized use of sovereignty submerged land".) The number of outstanding grandfathered facilities is now down to 57 from the original list of 599. District staff is working with these facilities and DSL is monitoring their progress through regular updates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 4: The Department did not always timely receive and properly review the required annual or operational reports for upland commercial leases to verify lessee compliance with applicable laws and rules.</p> <p>Recommendation: The Auditor General recommended that the Department amend its commercial upland leases to require each lessee to submit an annual or operational report in accordance with applicable Board of Trustees' rules. The Auditor General also recommended that the Department update its policies and procedures to ensure that required annual or operational reports are properly received and reviewed for compliance with applicable Board of Trustees' rules. Additionally, the Auditor General recommended that the Department conduct periodic on-site inspections for each commercial upland lease.</p>	There are 546 leases due for inspection over the time period of July 1, 2009 to June 30, 2010. Of these, 369 have already been performed and the others are expected to be completed on time.	
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 5: The Department did not receive required land management and land use plans, or attempt to obtain delinquent plans from land managers. Recommendation: The Auditor General recommended that the Department update its policies and procedures to reflect current law and to ensure that required land management and land use plans are timely received and properly reviewed.</p>	<p>A review of policies and procedures was initiated in January 2009 and completed in January 2010. A new form for entities leasing non-conservation lands was developed and is now in use. Additionally, the Division initiated an electronic mail-out to all holders of non-conservation land leases in order to obtain data verification and notify lessees if their land use plans were overdue.</p> <p>There is a 45-day deadline for return of delinquent land use plans. After that deadline, a second letter will be issued. Failure to meet the requirement after the second mailing will result in steps that could culminate in revocation of lease. A document for conservation lands less than 160 acres is in development, and a mail-out to those overdue is to be completed. All conservation lands larger than 160 acres are currently in compliance or in process.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>(N-0910DEP-054)</u>	DEP Operational Audit	Division of State Lands	10/1/2009	<p>Finding 6: Department procedures for conducting hunting camp site inspections, including steps to be taken to terminate the leases of non-complying lessees, could be improved.</p> <p>Recommendation: The Auditor General recommended that the Department update its policies and procedures to include the establishment of a risk-based inspection schedule, address the enforcement of the termination provisions of lease agreements should lessees fail to timely remedy noncompliance, and require appropriate documentation of circumstances preventing timely on-site inspections, as well as decisions not to pursue lease termination.</p>	<p>Staff will continue to make every attempt to accomplish the inspections annually to assure no significant violations have occurred and to assure leases are significantly in compliance. Extreme weather or other unforeseen natural conditions can delay access to these areas, which makes scheduling specific dates and times for inspections very difficult. Therefore, this and other circumstances will be factors considered on scheduling inspections. In the future, any circumstances preventing timely on-site inspections, as well as information regarding lease terminations, will be documented in the database and spreadsheet. DSL will continue to work with the Office of General Counsel on enforcement of those that are significantly out of compliance. DSL updated the procedures manual due to recent changes.</p>	
<u>(N-0910DEP-054)</u>		Division of State Lands	10/1/2009	<p>Finding 7: The Department was unable to provide documentation to support the reasonableness of assessed fees. The Auditor General recommended that the Department conduct periodic cost analyses of the actual cost of administering and managing leases and easements to use as a basis for recommendations to the Board of Trustees for changes in fee assessments.</p>	<p>In May 2005 staff recommended, and the Board of Trustees adopted, changes to Rule 18-21, F.A.C., which includes increasing application fees from \$200 to \$500 for all facilities other than private, single-family docks. The recommendation was based in part on estimated DEP staff costs at that time of nearly \$900 per lease. There have not been salary increases provided by the Legislature, no major employee rate changes, or rule changes that have made a significant difference since 2005.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of State Lands	10/1/2009	Finding 8: The Department lacked adequate controls to ensure the assessment of interest charges on overdue invoices, documentation of collection efforts, and proper recording of accounts receivable and related allowances for doubtful accounts. The Auditor General recommended that the Department continue its efforts to properly assess interest charges on overdue invoices in accordance with Board rules and lease agreement provisions. The Auditor General also recommended that the Department improve its controls to accurately record all accounts receivable and related allowances for doubtful accounts in FLAIR for land leases and easements. Additionally, the Auditor General recommended that the Department enhance its collection efforts. Such efforts may include termination of the lease, recording of a Notice of Violation in the applicable county's public records, following DFS procedures for the reporting of delinquent accounts receivable, and enhancing Submerged and Uplands Public Revenue System (SUPRS) to document Department collection efforts.	The Department has enhanced its data system, SUPRS, in its collection efforts and began sending 12 percent interest invoices on past due accounts in November 2009. A "Notice to Correct" has been instituted and is sent if no payment is received 30 days after receipt of the interest invoice. Twenty days after the "Notice to Correct" is sent to the overdue lessee, the account is turned over to the Department's Bureau of Finance and Accounting for submittal to the contracted collection agency. When this occurs, the Department will have no further contact with the lessee and will not receive payments from the lessee. The eviction process should start at this time. The Department has improved its controls to accurately record all accounts receivable with the use of Crystal Reporting.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
(N-0910DEP-054)	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 9: The Department did not ensure that purchasing cards were timely canceled upon a cardholder's separation from the Department.	The Department has implemented additional procedures and automated programs to ensure the timely cancellation of purchasing cards and removal of Florida Accounting Information Resource (FLAIR) access upon employee's separation from the Department. The Division of Administrative Services developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution. The Department has also issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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A-0910DEP-088	DEP Operational Audit	Division of Administrative Services	10/1/2009	Finding 10: The Department did not ensure timely removal of Florida Accounting Information R	The Department has issued reminders to Department managers and administrative liaisons regarding their responsibilities to notify the Bureau of Personnel Services and the Bureau of Finance and Accounting of terminations and other personnel changes, as well as to timely enter personnel changes to the People First system. In this regard, the Department has added information to the Checklist of Employee Separation Information form and set up email addresses for supervisors to use in notifying the appropriate office of actions needed. The Division of Administrative Services also developed an automated comparison of the People First Active employee file to the FLAIR Access Control file. This comparison is run daily; exceptions are identified and resolved. The Bureau of Finance and Accounting also developed an automated comparison of the People First active employee file to the FLAIR Purchasing Card Module Person file. This comparison is run weekly; exceptions are provided to the Purchasing Card Program Administrator for follow-up and resolution.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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<u>A-0809DEP-002</u>	Audit of Operator Certification Program	Division of Water Resource Management	10/8/2009	<p>Finding 1: Compliance and Enforcement Data should be captured in the Operator Certification Program (OCP) Database. Items indicating possible weaknesses in the areas of enforcement and communication include the following: The Program reported to EPA compliance and enforcement actions in 17 operator cases. The Office of General Council (OGC) had documentation of 19 cases. Also, Wastewater inspection forms have an optional field to capture operator information. This could be a mandatory field capturing operator license number and name.</p> <p>Recommendation: The Operator Certification Program should continue to work with the Office of General Counsel and the Regulatory Programs to ensure more accurate and reliable information regarding access to water and domestic wastewater letters and orders. The Operator Certification Program should populate its own database from these documents and maintain documentation control in its compliance and enforcement reporting. Entering data into the database from the Program-maintained enforcement documents would be the first step required to become more reliable. If the Program had access to the Legal Case Tracking System (LCTS) and FEDS information, OGC enforcement data could be referenced and included, if needed. The Program's database should be more accurate and reliable with the understanding that the regulatory offices and Office of General Counsel continue their information sharing with the Operator Certification Program on all water and domestic wastewater issues. Additionally, the Operator Certification Program should work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.</p>	The Program's database has key triggers built into the programming to capture enforcement data. Previously data entry errors bypassed these triggers allowing the information to not automatically activate the triggers. That is why only four of the 17 cases were retrievable directly from its database. This situation was corrected in August 2009 and should not be a reoccurring issue. The Program will continue to work with senior management of the Division of Water Resource Management to change the operator license review from optional to mandatory on wastewater inspections.	
<u>A-0809DEP-002</u>	Audit of Title V Program	Division of Air Resource Management	11/10/2009	<p>Finding 1: The audit found that Title V Salary costs for the Jacksonville/Duval County were not supported by timesheets. Recommendation: The Division of Air Resource Management should take steps to ensure that reimbursement requests contain the appropriate documentation to support amounts requested for reimbursement by Title V contractors. The Division should require that reports from the database supporting actual Title V hours worked be provided as backup for the reimbursement requests. Reports should include a calculation of the amount of salary and fringe costs that are associated with the recorded hours and should also evidence approval by a third party of the hours entered into the system. Any amounts billed in excess of the costs associated with actual hours worked for the billing period should be denied.</p>	Starting FY 2010, Duval County is reporting actual hours/salaries spent on Title V Activities in its payment requests. In addition, Duval's Grant agreement contains a fringe and indirect rate as opposed to allowing the county to bill for what it considered "actual costs" for the positions it has assigned to the Title V Program. To satisfy Duval County's accounting policies and systems, the county still only charges the Department for the amounts that cover the personnel costs for the positions "assigned" to Title V Program. The division believes the county can use this option as long as the amount charged does not exceed the actual costs incurred for the Title V program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-082</u>	Columbia County Verification Program - GC700	Division of Waste Management	11/16/2009	Finding 1: The data supporting the year end financial statement submitted by the County for Contract GC700, task 1, was not accounted for in a separate fund or cost center and expenditures were inadequately documented. Recommendation: The Division should direct the County to establish a separate fund or cost center for each of their contracts to account for funds as required by both contracts. Also, the calculation for salaries and benefits should be made using actual year end gross salary as recorded in the accounting records; the allocation of salaries to the two contracts should be based on estimates of actual time spent on the contracts by all personnel charging time to the contract; the overhead rate should be agreed upon by both parties to the contract and should disclose the items to be funded by this rate; and lastly, the OIG recommends that all costs incurred should be recorded accurately, be supported by documentation and be included in the financial statement to present an accurate record of the cost for providing the service. When this has been accomplished, the County should submit an amended financial statement for the period July 1, 2007 through June 30, 2008.	The Division received the appropriate amended financial statements.	
<u>A-0910DEP-080</u>	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 1: Deposits were not always made at reasonable intervals. Recommendation: The OIG recommends that the Division of Recreation of Parks require that the Citizen Support Organization ensure deposits are made within reasonable intervals and consistent with policy requirements.	The Citizen Support Organization has completed this recommended action and deposits are now made bi-weekly in compliance with the Citizen Support Organization cash handling policy.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 2: The Citizen Support Organization did not have a separate accounting for grant expenditures. Recommendation: The Office of Inspector General (OIG) recommends that the Division of Recreation and Parks require the Citizen Support Organization to establish appropriate accounting codes or subaccounts to identify grant expenditures.	The Citizen Support Organization now tracks their grants in Quick Books using a chart of accounts with established accounts to code grant income and expenditures. Backup documentation is also retained.	
A-0809DEP-001	Audit of Ybor City Citizen Support Organization	Division of Recreation and Parks	12/1/2009	Finding 3: The Citizen Support Organization did not maintain support for capital improvements. Recommendation: Since \$175,000 in improvements represents a large portion of the Citizen Support Organization's assets and results, the Division should request that the Citizen Support Organization provide detailed documentation to support the improvements recorded.	The Citizen Support Organization has verified the value of the building improvements and documented it for park management.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 1: The audit found a Lack of Bid Documentation and Related Approvals from the City Manager and City Council. Recommendation: The Division should require the city to maintain and follow their adopted procurement procedures. Any future expenditures of grant funds should be well documented with formal bids and approvals as required.	The Division sent the City of Midway a letter that specified that all future FRDAP grants to the city will require back-up documentation of all expenditures requested for reimbursement.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 2 : Insufficient Grant Expenditure Documentation and Questionable / Vague Invoices were found. Recommendation. The Division should require the city to obtain and maintain all invoices to substantiate actual grant expenditures. These invoices should provide sufficient detail to support the actual work performed on grant projects. If the city cannot provide support for the \$27,218.68, then the funds should be returned to the Department.	The City of Midway has provided the Division with detailed invoice documentation and cancelled checks to support their grant expenditures of \$27,218.68.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 3: There were excessive planning expenses Recommendation: The Division should track expenditures to ensure restricted categories, such as planning, do not exceed allowable costs. This should be emphasized to the city so that they manage planning expenses more effectively.	The Division has received and deposited the \$5,600 check from the City of Midway to refund the overpaid engineering fees claimed and reimbursed to the City. The Division has also set-up procedures to monitor grant planning expenditures.	
A-0809DEP-001	Audit of FRDAP Grant to the City of Midway	Division of Recreation and Parks	2/16/2010	Finding 4: The audit found the City used unlicensed contractors. Recommendation: In order to minimize risk, the Division should ensure that the City and other grantees are using only licensed contractors and licensed professionals for actual construction and professional work. A tracking method could include the addition of a license number column on the DEP Contractual Services Purchases Schedule.	The Division has revised its Form (FPS-A040) to include a column for the contractors name and license number.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Audit of Citrus County Compliance Verification Services - Contract 712	Division of Waste Management	2/16/2010	Finding 1: The financial statements were inaccurate. There were minor discrepancies between the accounting record and the financial statements totaling \$3,763.44 which contributed to a total overstatement of the ending fund balance of \$4,129.45. Also, a Pharmacy charge of \$366.01 was inadvertently charged to the compliance program; and, the County's policy is not to charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is not reported. Recommendation: The Bureau of Petroleum Storage Systems should remind County management to pay more attention in the preparation of these Statements for future contracts.	The Bureau advised the County to pay more attention to allowable items and the preparation of the Year End Financial Statements.	
<u>A-0910DEP-069</u>	Audit of Nassau County Petroleum Tank Compliance Inspection Services (GC677)	Division of Waste Management	3/15/2010	Finding 1: The OIG does not have a recommendation concerning the minor over(under) statements which affected the financial statement fund balances, as the County provided revised financial statements for both fiscal years on December 10, 2009 which corrected the findings noted above and brought the June 30, 2009 fund balance to zero. The OIG does recommend that the County should maintain supporting documentation for indirect costs charged to the contract and obtain approval for the rate charged to the contract.	The Bureau contacted the county about the indirect cost rate, county has received approval from Bureau for the indirect cost rate and was advised by the Bureau that any changes to the rate must be approved	
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	Finding 1: The Citizen Support Organization does not maintain an annual budget for park projects or major expenditures. In addition, the goals set forth for FY 2007-08 should be more specific. Best practices for Not-for-Profits require that periodic budgets be developed that are consistent with clear goals and objectives. Recommendation(s): The Citizen Support Organization should draft an annual budget on a consistent basis and communicate this to Park Management. The Citizen Support Organization should also create specific goals that are measurable.	The Citizen Support Organization now has an Annual Budget and written list of Hontoon Island State Park Goals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-086</u>	Financial and Compliance Audit of Citizen Support Organization, Hontoon Island Foundation	Division of Recreation and Parks	3/31/2010	<p>Finding 2: The Citizen Support Organization does not have a written policy for cash handling or revenue collection. There are no separation of duties related to collecting, recording, depositing, and reconciling cash collected from donations and store sales. Policies and procedures and proper segregation of duties are necessary internal controls used to prevent misuse of funds. Recommendation(s): The Citizen Support Organization should develop a policy & procedure manual in order to provide consistent guidance to board members and volunteers with regards to individuals', roles, responsibilities, and actions. The manual should address important issues such as cash handling, recording, deposits, inventory, collection of donations, approved expenditures, check writing requirements, tax reporting, and accounting method. Store sales should be recorded by the Citizen Support Organization and verified by the Park Manager on a monthly basis. The cash register tapes, daily sales sheets, and bank deposit slips should be reconciled to ensure all money generated from store sales has been properly and accurately accounted for. Collection of funds from designated donation points should be supervised and collected by the Park Manager or Ranger and a Citizen Support Organization member. Collections should be documented by the Citizen Support Organization and signed by the Park Manager. The Citizen Support Organization should consider reconciling bank account balances on a quarterly basis. The reconciliation should be documented, signed by a board member and kept on file.</p>	The Citizen Support Organization has completed a policy and procedure manual addressing all audit recommended issues listed.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statement by \$14,176.21 for the 7/1/07 – 6/30/08 year (Task 1). Recommendation: The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the unspent fund balance moneys to the Department as of June 30, 2009 (Task 2) or submit a written proposal to the Department with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with the Department on a settlement.</p>	The Division received a revised Year End Financial Statement with the corrections made.	
<u>A-0910DEP-081</u>	St. Johns County Verification Program - GA708	Division of Waste Management	5/21/2010	<p>Finding 1: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All Other Expenditures by \$21,998.26 for the 7/1/07 – 6/30/08 year (Task 1) and \$19,222.67 for the 7/1/08 – 6/30/09 year (Task 2). The OIG recommends that the County submit revised financial statements for both task 1 and task 2. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2009 (Task 2) or submit a written proposal to DEP with its amended task 2 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.</p>	The Division has received the Year End Financial Statement with the appropriate corrections.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 1: The annual inventory process was incomplete and could be more efficient. First, the property accounting section needs to correct the Florida Accounting Information Resource (FLAIR) system to print all the site facility numbers. Second, the Department needs to hold its local program and other inventory personnel accountable for the verification of all the equipment on their inventory listings.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 2: The Certification for the disposal of surplus equipment was untimely and incomplete. Program management needs to take action when it finds that these certifications are not being completed. Inasmuch as all the personnel (WRS, DEP, and Local Programs) are paid to perform this service, the Department should consider withholding of funds as necessary to ensure completion of contracted tasks.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 3: The web-based listing of reusable equipment was not current. Recommendation: Program management needs pay more attention to the activities being paid for.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	
<u>A-0910DEP-076</u>	Remediation Equipment Management Contracts Audit GC 617 and GC 674	Division of Waste Management	6/4/2010	Finding 4: Documentation to support 3-years of processing of equipment was not provided during the audit period. Recommendation: Program management needs to pay more attention to the activities being paid for as three years went by before any corrective action was taken. Accountability could be improved through the use of a checklist for all serviceable equipment to include what was tested and the results of the test. Processing logs should be kept at the facility where the equipment is processed rather than in Tallahassee.	The Division of Waste Management requested a follow-up audit to verify recent changes in procedures to improve property management. The OIG is currently performing the audit.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-048</u>	Perform Financial/Compliance audit of St Lucie County Contract GC687	Division of Waste Management	7/27/2010	(1) Finding 1. The Year End Financial Statements were not accurate. Two inspectors and one receptionist did not work full time in the tank inspection program (\$88,309.46); • One employee, a food inspector, was inadvertently coded to the tank compliance program for a part of FY07/08 (\$27,072.18); • The associated cell phone charges for the above employee was \$112.98 (\$18.83 X 6 months); and, • The County’s policy is to not charge their indirect costs to the contract if it would cause the expenses to exceed the amount of the task assignment; thus, the true cost of the compliance verification program is understated if not reported. The County began charging indirect costs with their current contract. The Department expects all financial data provided to be an accurate representation of program activities. In view of the above, the Year End Financial Statements were not an accurate indication of the compliance program expenses. RECOMMENDATION: The County has corrected this situation for the current task assignment year. Amended Statements showing the corrected figures should be transmitted to the Department. The Bureau of Petroleum Storage Systems may wish to address the new positive fund balance.	(1) Revised YEFS were submitted by the County.	
<u>A-0910DEP-049</u>	Perform Financial/Compliance audit of Okeechobee County Contract	Division of Waste Management	4/8/2011	(1) FINDING The salary and benefit hours reported did not equate to the total hours actually worked. RECOMMENDATION The County needs to ensure that the salaries and benefits charged to the contract more closely match the actual labor hours recorded.	(1) The Bureau directed the County to ensure that their financial department understands the requirements of the contract regarding the prohibition of using contract funds for duties outside the compliance verification program and reminded the County to properly document staff hours charged to the contract.	
				(2) FINDING The accounting system did not accrue all of the program activity costs. RECOMMENDATION The Bureau of Petroleum Storage Tanks needs to direct the County to establish an account to capture overhead and space expenses to allow for the review and evaluation of the expense in accordance with the contract.	(2) The Bureau directed the County to to have their financial department establish an account for tracking and accounting indirect charges and rental of office space.	
<u>A-0910DEP-050</u>	Perform Financial/Compliance audit of Charlotte County contract GC710	Division of Waste Management	10/13/2010	(1) FINDING 1. The actual costs reported by the County were not always incurred in conjunction with the Contract activities. The total costs that were charged by the County that were not for the benefit of the program were \$41,441.94. RECOMMENDATION The OIG recommends the Bureau direct the County to return \$41,441.94 to the Contract and submit revised Year End Financial Statements for Tasks 1 and 2 with the appropriate fund balances. The OIG also recommends that the Bureau direct the County to discontinue the practice of allocating salaries and benefits for time that is not applicable to program activities and to begin using an appropriate indirect cost allocation method.	(1) Bureau required revised YEFS statements from the county and advised the county that the funds could only be used for IPTF activities. County was also instructed not to spend the excess fund balance.	
<u>A-0910DEP-091</u>	Audit of Collier County Compliance Contract GC690	Division of Waste Management	11/17/2010	(1) FINDING 1. The County overstated the expenditures on their annual financial statements for Salaries and Benefits by \$4,106.64 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION The OIG recommends that the County submit revised Year End Financial Statements for Task 2 and Task 3 of the Contract with the necessary corrections.	(1) The Bureau has received revised YEFS from the County.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-0910DEP-100	Audit of Liberty County Waste Grant	Division of Waste Management	7/6/2010	(1) "Finding 1: Limited separation of duties and accounting procedures impact payment and reimbursement processing. Recommendation: The County would benefit from greater involvement from the Division with regard to oversight and training. This combined with stronger controls and procedures, such as maintaining a general ledger and a separation of duties, would help avoid payment of ineligible fees, as well as duplicate payments for items and services. An option for training would be the free training provided by the Bureau of Auditing, Department of Financial Services. This can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm . We recommend the Division require Liberty County to submit detailed reimbursement requests each month for the current fiscal year in accordance with the Grant Agreement. Since the County has been overpaid a total of \$1,854.59 (\$1,754.90+\$99.69), the Division may consider recovering these funds by deducting overpaid amounts from the County's next reimbursement request. A system with stronger separation of duties and accounting procedures is recommended to minimize the risk of duplicate payments and other oversights. One way to do this would be to maintain a purchase ledger to record all purchases made, detail of invoices received, and invoices paid. Separation of duties in the reconciliation process would also be beneficial. Lastly, Liberty County could benefit from periodic meetings with the Division, for the purpose of training and additional oversight. Free training is offered by Florida's Chief Financial Officer and information can be found at http://www.myfloridacfo.com/aadir/AuditingTraining.htm ."	(1) The division contacted the county on August 25, 2010 to inquire about the overdue request for final reimbursement. Wendee Walden (formerly Wendee Parrish when audit was done), the grant contact for Liberty County, said the grant had been moved to another county office after the audit. She tracked it down since no one had been working it and will get the final request for reimbursement signed by the county's authorized representative and mailed to DEP. She has not yet received any additional training but has been in contact with DEP and will continue to be the grant contact until the current grant is completed. The grant has a remaining balance of \$28,667.73. When the final request was received from the County, the overpayment of \$1,854.59 had been deducted as requested by the Bureau.	
A-0910DEP-101	Audit of Lake County Compliance Contract GC683	Division of Waste Management	12/9/2010	(1) FINDING 1. The documentation to support the program hours worked was lacking. RECOMMENDATION The OIG recommends that the Bureau direct the County to record County employee's time spent on the Contract and coordinate payroll percentages accordingly.	(1) The Bureau directed the County to instruct its payroll department to document hours worked by employees covered by this Contract.	
				(2) FINDING 2 The County did not report a property purchase of over \$1,000.00 as required by the Contract. RECOMMENDATION The OIG recommends that the Bureau remind the County of the importance of reporting all property purchases with required supporting documentation as required by the Contract.	(2) The County has submitted a revised property form to the Department, additionally the Bureau reminded the county of the importance of properly reporting all property purchases.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-112</u>	Audit of Clay County GC703	Division of Waste Management	8/23/2010	(1) FINDING: The actual costs reported by the County were not always incurred in conjunction with Contract activities. The OIG reviewed the detail list of expenditures provided by the County and determined that the Contract was charged salary and benefits for an employee that did not work on the program. The salary amount charged was \$14,578.56. Some costs charged to the Contract were not for program activities. The total of these costs was \$1,988.39. The total expenditures that were not according to the Contract requirements were \$16,566.95. Without proper accountability, the risk for misappropriated funds increases. Additionally, the usefulness of the annual financial statement for management in decision making is compromised if the financial information is in question. RECOMMENDATION: The OIG recommends that the Division direct the County to return \$16,566.95 to the Contract and submit revised Year End Financial Statements for the periods of July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009 with the supported fund balance. OIG also recommends the Bureau direct the County to discontinue the practice of acquiring items or using Contract funds that are not for the benefit of the program.	(1) Bureau advised county to submit revised YEFS and to discontinue the practice of using IPTF monies for non IPTF program purchased. County resubmitted YEFS.	
<u>A-0910DEP-115</u>	Audit of Citizen Support Organization - Friends of Jonathan Dickinson State Park	Division of Recreation and Parks	12/7/2010	(1) In order to improve accounting practices, we make the following recommendations. 1. The Division should ensure the Board submits required annual administrative reports by the due date of June 30th. (2) 2. The Division should ensure the Board establishes written cash control policies including separation of duties for members involved with cash handling and verification, deposit preparation and bank statement reconciliation. (3) The Division should require the Board to provide additional oversight to Club Scrub and develop controls to document approvals, expenditures and deposit support.	(1) The CSO has provided copies of the Annual Program Plan to the Park Manager which included a proposed budget and CSO financial statement copies as submitted to the IRS for calendar year 2009. (2) The CSO has provided the Division copies of their written policies for cash handling, revenue collection, deposits, and reconciliations. (3) The Park Manager will work with Club Scrub to develop the recommended controls to properly document all revenue and expenditures as well as ensuring the CSO treasurer is provided with the documentation.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
<u>A-0910DEP-119</u>	Audit of Broward County Compliance Contract GC691	Division of Waste Management	7/22/2010	(1) Finding 1 The documentation to support the program hours worked was lacking. The Year End Financial Statements indicate that a total of \$1,109,755.52 was expended for salaries and benefits for Task Assignments One and Two. When asked for the time records to support those payments we were told that the County's payroll system only contained codes for regular work hours and for absences. The compliance section maintains a tracking system for their employee's work schedules that includes the hours spent on specific inspections. Unfortunately, the travel times (travel to and from the inspection site) and the office time spent on reports, etc, are not captured within the tracking system. Without a system of approvals and certifications from the employee and their supervisor, we could not vouch for the accuracy of the salaries paid. Recommendation: Inasmuch as Broward County has chosen not to code employee's time to specific program activities, the compliance verification section needs to update their in-house tracking system to capture all the time expended on compliance verification program activities.	(1) BPSS has directed Broward county to set up an in house tracking system to track the time spent in Compliance Activities. Bureau advised County to set up an in-house tracking system to capture the time spent on Compliance Verification Activities	
<u>A-0910DEP-121</u>	Audit of Jonathan Dickinson State Park	Division of Recreation and Parks	9/28/2010	(1) We recommend Park management ensure that staff members follow all applicable laws, rules and internal procedures in the areas of cash collection and control, including the Division of Recreation and Parks Operations Manual. Specifically: ?? Ensure that overage/shortage forms are completed and submitted to the District when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately. ?? Refunds should be properly documented and include all required information, including signatures. If a signature cannot be obtained from a customer, this should be noted on the refund documentation along with an explanation. ?? The change fund should be verified at every shift change and documented accordingly. ? Staff members should operate cash registers under their individual login and be responsible for signing in and out properly at all shift changes.	Park Management is currently monitoring, providing additional training to staff and documenting errors made regarding these areas as well others in the overall performance of staff working the Ranger Station. As deficiencies are found staff are notified in writing of there mistakes/errors and provided corrective action expected. Trends are identified and training provided to staff on an individual basis to further assist in correcting deficiencies found. These notifications are tracked and reviewed during staffs annual performance appraisals and have resulted in some below satisfactory ratings given for the specific performance measure regarding administration.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-002	Remediation Equipment Management Property Audit	Division of Waste Management	5/26/2011	(1) FINDING Contract GC674 and the issuance of task assignments pursuant to the contract were written in general vague terms and did not contain a specific scope of work; specific deliverables related to the scope; specific remedies for non-compliance; provisions for pro-rating compensation if minimum standards were not met; specific requirements for timing, nature, and substance of all reports; or specific payment terms. RECOMMENDATION THE OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to the present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.	(1) At the Division's request, between February 2010 and August 2010 WRS completed a detailed physical inventory and evaluation of the equipment at the Tampa storage yard. This included the condition and potential for surplus as scrap and/or suitability for auction, reconciliation with the official DEP inventory records, surplus approvals, and missing property forms from all sources. WRS has implemented improvements in their tracking of the property transfers and surplus approvals and disposition, improved their follow-up with site managers and now includes all transfers in their monthly report submitted with the invoice.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) FINDING: Although the Bureau had established controls and procedures for accountability of petroleum remediation equipment purchased for the petroleum cleanup preapproval program it appears that the Bureau and WRS personnel did not always comply with these procedures. RECOMMENDATION: The OIG recommends that the Bureau in accordance with Section 47 of Chapter 2010-151, Laws of Florida, renegotiate the existing contract to incorporate specific tasks as indicated in finding number one to ensure that all the Department's needs and goals are being met. Adequate supervision and oversight over the equipment would need to be a top priority to ensure that the equipment and the sites are adequately protected. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted. The WRS in a letter to the Bureau dated February 12, 2010 stated that they would attempt to determine the status and location of the missing equipment and if they were not successful would make amends for any problem caused by WRS. The OIG therefore recommends that the Bureau and WRS negotiate a monetary settlement for the missing equipment as well as a proration of the amount tasked and paid for property management from the start of the contract to present. The OIG also recommends that the missing property listing be reviewed and property determined to be fully depreciated should be written off. The remaining property should be verified as missing with the property custodian and required documentation should be completed and submitted.</p>	<p>(2) On March 1, 2010, due in part to the limited space at the Tampa yard and in part to the missing inventory issues, arrangement were made with one of our State cleanup contractors, Earth Systems, to lease alternate/overflow outdoor equipment storage space in Lakeland at a reduced cost with more flexible terms. Most new equipment transfers to stroage from that point forward have been directed to the Lakeland yard. (3) In September 2010, a decision was made to close the Tampa stroage yard as soon as possible and eliminate the equipment storage component of the contract. Division staff met with WRS staff at the site to discuss plans and WRS was directed to properly surplus and scrap specific equipment in poor condition, segregage and label equipment designated for auction, coordinate with a State clarnup contractor the transfer of reserved equipment to the Lakeland storage yard, and coordinate inspection of surplus equipment by the Dept. of Corrections for potential transfer. (4) In October 2010, a task assignment change order and detailed timeline were issued to WRS with specific tasks and deadlines necessary to close out the warehouse by the end of the calendar year. (5) Beginning on November 10, 2010, task assignment change orders were executed with WRS that incorporate more specific tasks and deliverables to be performed under the contract. (6) By January 2011, the Tampa storage yard was empty and the WRS task assignments had been revised to exclude all equipment storage and associated personnel expenses going forward.</p>	
A-1011DEP-009	Audit of Palm Beach County Compliance Contract GC680	Division of Waste Management	1/20/2011	<p>(1) FINDING: The County overstated the expenditures on their annual financial statements for salaries and benefits by \$9,717.61 for the 7/1/07 – 6/30/08 year (Task 1) and \$27,166.89 for the 7/1/08 – 6/30/09 year (Task 2). RECOMMENDATION: The Office of Inspector General recommends that the County charge for actual hours worked for the contract program and that the County submit revised financial statements for both task 1 and task 2 to reflect actual costs.</p>	<p>(1) Bureau advised County to charge for actual hours worked and to resubmit YEFS. YEFS were resubmitted by County.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) FINDING: The OIG noted that the County did not accurately record costs for storage space rental in the accounting data supporting the financial statements submitted by the County for contract GC680, tasks 1 and 2. RECOMMENDATION: The OIG recommends that the County determine exactly what percentage is used by each program and charge each program accordingly.	(2) Bureau advised the County to determine actual amounts and to charge the compliance and clean up contracts appropriately.	
<u>A-1011DEP-014</u>	Audit of FRDAP Grant for Hodges Park & Sellers Park - Town of Caryville	Division of Recreation and Parks	10/25/2010	(1) Audit Findings 1: Project Elements Eliminated Section 4 of the grant agreement states project elements may be modified by the division if the grantee shows good cause and the division approves the modification. In both Hodges Park and Sellers Park, major project elements were eliminated in the last two month of the grant agreement. Audit Recommendation 1: We recommend the Division contract management closely monitor the modification/deletion of elements as well as application data. Management should sample grant applications to ensure all elements and facts listed in the application are accurate, based on historical knowledge. If significant grant elements are removed or changed, the Division should consider amending the grant award amount unless there is a documented reason otherwise.	(1) Division Audit Response 1: The Division agrees with the finding and recommendation. The Division will implement a new work plan procedure for its grants that will require all modifications to the approved deliverable budget categories be approved by the Division's Grant Manager. Additionally; any deliverable changes of greater than 10% of the grant award amount will require a formal change order to the Grant Agreement.	
				(2) Audit Findings 2: Lack of Procurement Procedures Section 8 of the grant agreement states that all purchase of goods and services for accomplishment of the project shall be secured in accordance with the grantee's procurement procedures. The grantee is required to follow their own procurement procedures. The Town of Caryville does not have procedures in place for the bidding process or purchasing of items. Therefore, the Town allowed the project engineer to procure the contractor for the project. Two of the three contractors who submitted a quote to the engineer for construction of the parks, were both registered agents of the winning company. Not maintaining or following formal procedures indicates a lack of oversight in procurement procedures and exposes the contract to numerous risks, including unreasonable cost. Audit Recommendation 2: We recommend the Division verify the existence of, and approve award recipients' procurement procedures. These procedures should include requirements for adequate oversight and documentation of purchasing decision.	(2) Division Audit Response 2: The Division agrees with the finding and recommendation. The Division will send a letter to the grantee stating that any future FRDAP grant expenditures will be required to have copies of the formal bids and necessary Town of Caryville approvals documented prior to receiving any grant reimbursement from the Division. The letter will also require the Town of Caryville to adopt a procurement policy and procurement procedures and that they then be sent to the Division's Grant Manager for review as to their adequacy. Subsequent grantee reimbursement requests shall include a certification that the approved procurement policy and procedures were used for the grantee expenditures. For all future grantees, the Division will verify the existence of and approve their procurement policies and procedures. If they have no such procedures, the Division will provide them a copy of procurement policies and procedures to be used for all grant expenditures.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(3) Audit Findings 3: Lack of Actual Cost Invoices and Documentation Section 18 of the agreement states that the grantee shall retain all records supporting project costs for five (5) years after the fiscal year in which the final project was related by the Department. The Agreement states that it shall be performed in accordance with section 375-075, Florida Statutes; and Chapter 62D-5, Part V, Florida Administrative Code. Each grantee shall maintain an accounting system, which meets generally accepted accounting principles, and shall maintain financial records to properly account for all program and matching funds. Further, according to the financial reporting procedures of the FRDAP program, actual cost should be documented and are required for reimbursement. For grant expenditure accountability and accurate record keeping, documentation should include an invoice, copy of a check or a sales receipt. During this review, actual project costs were not provided. With the lack of actual cost invoices and canceled checks, we could not verify all expenditures, nor determine if expenditures were correctly used for the required deliverables. Sound internal controls in this area would consist of actual cost invoices and payments. The contractor followed the bidding proposal by using lump sum amounts in his invoices instead of actual costs. Audit Recommendation 3: We recommend the Division require the Town to retain records of all invoices and copies of checks for review per the contract agreement. For any further payments, the Town should provide itemized invoices based on actual costs, not already paid, to ensure that all funds are being spend toward park deliverables. Documented costs should conform with FRDAP financial reporting procedures. (Forms FPS A-039, FPS A-040, FPS A-044).</p>	<p>(3) Division Audit Response 3: The Division agrees with the finding and recommendation. The Division currently requires that the grantee maintain books, records and documents directly pertinent to performance under this project agreement in accordance with generally accepted accounting principles consistently applied, including the procedure. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this project agreement and for five years following project agreement completion or resolution of any dispute arising under this project agreement. In the event any work is subcontracted, the grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. The Division will require the Town of Caryville to provide itemized invoices for all unpaid grant cost reimbursement request for balance of their grant award amounts.</p>	
				<p>(4) Audit Findings 4: Park Maintenance Section 24 of the grant agreement states the land shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty five years. Properly maintaining the Parks' facilities and deliverables is the responsibility of the Town. The horseshoe pit was missing one horseshoe pole and one other was broken. The bathrooms at both Parks were not stocked with supplies and were therefore unusable, and the men's bathroom at Sellers Park was locked. Audit Recommendation 4: The Division should reiterate the importance of maintaining the park's facilities to Town management. Restroom should be stocked with toiletries and open to the public, and the broken and missing horseshoe equipment should be repaired. The Town should take an active approach to properly maintain the facilities and deliverables.</p>	<p>(4) Division Audit Response 4: The Division agrees with the finding and recommendation. As part of the letter to the Town of Caryville we will reiterate the need to keep restrooms stocked with toiletries and open to the public, and to repair the broken and missing horseshoe equipment. Furthermore, we will take the necessary steps to secure the needed documentation listed above. Additionally we will keep your office aware of our progress with these findings and will work diligently with your staff to secure a satisfactory resolution in regard to the audit outcome. Our goal is to improve the process of monitoring our grant projects to ensure accountability.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-027	Perform Financial/Compliance Audit of Indian River Contract GC694	Division of Waste Management	4/12/2011	(1) FINDING: The County did not comply with the monthly performance requirements or the performance requirements to be met every four months as set out in the contract and task assignments. RECOMMENDATION: The Office of Inspector General recommends that the County follow the new procedures as set up in their corrective action plan to meet all contractual performance requirements.	(1) Indian River County Health Department has provided a detailed corrective action plan and stated that the performance requirements are understood and will be met in the future.	
				(2) FINDING: The County did not obtain a dedicated internet line for FIRST as required by Contract GC694. Instead the county paid the inspector from an OPS appropriation for an hour per day to utilized the internet connection at his home which resulted in charges to the contract in excess of the amount of a dedicated internet line. RECOMMENDATION: The Office of the Inspector General recommends that the County immediately stop the dual employment compensation and subscribe to a reputable internet service and get a dedicated internet line for FIRST installed as soon as possible.	(2) Indian River County Health Department has agreed to acquire and maintain a dedicated internet line for FIRST as required by the contract.	
				(3) FINDING: The County overstated the expenditures on their annual financial statements for Salaries and Benefits and All other Expenditures by \$7,730.48, \$13,968.18, and \$42,898.19 for the 7/1/07-6/30/08, 7/1/08-6/30/09 and 7/1/09 - 6/30/10 fiscal years, respectively. RECOMMENDATION: The Office of Inspector General recommends that the County submit revised financial statements for tasks 1 through 3 with the correct Salary and Benefits and indirect cost amounts. The County should also either refund the moneys to DEP in excess of the 10% threshold as of June 30, 2010 (Task 3) or submit a written proposal to DEP with its amended task 3 financial statement outlining its plan for the excess funds and negotiate with DEP on a settlement.	(3) Indian River County Health Department has submitted revised YEFS with the correct balance. The Bureau will create an amendment to task assignment 4 reducing the remainder of payments owed for FY10-11 (\$23,113.74). The remaining fund balance will be reduced from IRCHDs FY11-12 task assignment.	
				(4) FINDING: The OIG noted that the County did not accurately record costs fro the monthly lease payments for a copier or for an institutional annual membership for the entire Environmental Health Department. RECOMMENDATION: THE OIG recommends that the County determine what percentage of the costs is used by each program and charge each program accordingly.	(4) Indian River CHD has removed these costs from the YEFS as it would be difficult to determine the percentages of the costs for each program.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-042	Vehicle Log Review for Division of Law Enforcement	Division of Law Enforcement	5/24/2011	<p>Department vehicles are under a routine preventative maintenance schedule. Vehicle logs with documentation are sent to DLE administration in Tallahassee after the end of each month. Staff in the Bureau of Operational Support and Planning reconcile the documentation with the vehicle logs and reconcile the vehicle logs with the monthly Comdata reports. By the 12th of each month staff enter the data on the vehicle logs into EMIS.</p> <p>During our review, we found multiple entries for DLE vehicle maintenance of \$1.00 with no documentation. In our sample, we flagged one vehicle that had preventive maintenance – manual for \$1.00 without documentation. Upon further review, we found the November maintenance was manual and the commercial preventive maintenance had been conducted seven days later in December, even though the vehicle had been used on the last two days in November without documented reason. We expanded our review to other DLE vehicles in November 2010 with \$1.00 entries. The six had preventive maintenance completed in 33 days or less; however, an issue of timeliness of preventive maintenance remains. To expand our review further, we found in the current fiscal year 291 entries for \$1.00 on preventative maintenance have been made Department-wide. Of that total, DLE had 167 entries.</p> <p>An EMIS preventative maintenance report comes out every month that shows areas of delinquency. Inputting a \$1 nominal amount in the system prevents the division from appearing in the report. Often maintenance activities are performed internally with no definite cost to the division. However, the system needs an amount in the report to show maintenance was done. Entering \$1.00 removes the vehicle or vessel from the delinquent report. This practice advances the preventive maintenance requirement to the next scheduled date.</p>	<p>The Division recognizes the importance of maintaining its fleet in good working order especially since our vehicles may be involved in high-speed pursuits and routinely operate in extremely harsh environments. Division management has instructed its personnelits personnel to use the manufacturer's recommended service intervals to maintain its fleet and will continue to periodically remind staff to timely report this servcie on their monthly usage logs. Staff in Tallahassee will continue to routinely send out email reminders to field personnel when maintenance is past due based on information recorded in the EMIS system. Procedures have been changed to reflect timely vehicle maintenance.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>According to the Bureau Chief for Division Operational Support and Planning, an entry of this nature (\$1) would have been to avoid a delinquent preventative maintenance notice until the Division received the vehicle logs documenting the preventive maintenance, usually in the following month.</p> <p>Overall, maintenance data supported by division vehicle logs and backup documentation, as well as EMIS was not in compliance with Department established service parameters. While we understand the needs of law enforcement to operate in a non-structured work day and non-structured office, delayed or undocumented preventive maintenance in assigned vehicles exposes the Department to the risk of officer injury and a poorly maintained fleet.</p> <p>Recommendation: We recommend the Division of Law Enforcement work towards timelier accomplishment of preventive maintenance and properly document preventive maintenance activities and cost.</p>		
A-1011DEP-047	Audit of the State Revolving Fund Financial Statement and Selected Financial Controls as of June 30, 2010	Division of Water Resource Management	6/24/2011	<p>(1) We recommend that Finance and Accounting research the discrepancies above and adjust the financial statements and accompanying notes accordingly, retroactively when necessary. Our understanding is that Finance and Accounting is either in the process of reconciling and adjusting these amounts or has already made the appropriate adjustments. The appropriate amounts as indicated above should be included on the Audited Special Purpose Financial Presentations accompanying this audit.</p> <p>(2) We also recommend that Finance and Accounting prepare detailed written procedures concerning how information used to prepare the financial statements is obtained and combined for reporting purposes. These procedures could also include a checklist for both the preparer and reviewers to ensure no necessary elements are overlooked in completing the statements and accompanying notes each year.</p>	<p>(1) Finance and Accounting made the appropriate adjustments to the audited financial statements which were forwarded to EPA free of any material discrepancies identified in our audit.</p> <p>(2) Finance and Accounting agreed to prepare a written procedures manual with detailed instructions for compiling and reviewing the content of the Special Purpose Financial Presentations.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
A-1011DEP-057	Audit of Contract SP 469 Reclamation & Mitigation of the Upper Peace River	Division of Waste Management	6/6/2011	(1) Finding 1: Missing Monthly Progress Reports According to Contract SP469 section 10, "The Contractor shall submit monthly progress reports which indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates." Based on our review, these required monthly progress reports were not found in the project files. Of the invoices reviewed, 54% (13 out of 24) indicated the percentage of work complete, but did not include the above information. The former contract manager retired and was replaced in September 2010. According to the new contract management, progress reports are currently being used. Of the invoices we sampled, 13% (or 3 out of 24) were approved under the current contract manager. The three (3) approved under the new contract management were accompanied by progress reports. The previous practice of not requiring monthly progress reports from the contractor could lead to delays in the project, funds not being monitored properly, and required work not being completed. We recommend for this and future contracts, the Division require the Contractor to submit monthly progress reports as stated in the Contract to ensure funds are being properly used and the project is on track to meet the deadline. These progress reports should indicate the work performed during the reporting period, work scheduled for the next reporting period, problems encountered and resolutions of the problems, and any schedule updates.	(1) The Division recognized the importance of receiving progress reports and identified that the missing progress reports were an issue in 2009. Since that time progress reports have been submitted with the invoices. For the remainder of the contract, the Division will require the contractor to submit a monthly progress report regardless of whether an invoice is submitted.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding 2: Excessive Change Orders and Project Funding Disclosure Change Orders Contract SP469 did not include a cost estimate. It instead includes a scope of work and seven tasks to be completed by the Contractor. As of December 31, 2010, the contract had been issued 62 task assignments. The task assignment numbers do not correspond to those tasks listed in the contract task orders making it difficult to determine if all tasks fall within the original scope of work. In addition, 89 change orders were requested and approved totaling \$1,170,861.66. In addition, significant time extensions were granted. Several of the change orders did not provide documentation or reasons for the request of additional funds and time extensions. For example, task assignment 29 (2.14) was originally funded for \$25,000.00. Eleven change orders were submitted and approved adding \$318,722.66 and six (6) years 11 months to the task. In looking and deadline extensions, the date for task assignment 13 exceeds the contract deadline date of 6/24/2014. Overall, 29% (18/62) of the task assignments were granted extra funding through change order requests. Many of the change orders were submitted and approved under the former contract manager prior to September 2010. Funding Disclosure In the first task assignment, we found that the contractor was informed of project funding amounts and sources in advance. The funding amount was detailed in the project funding summary in Task 1. The task summary listed the Non-mandatory Land Reclamation (NLR) Trust Fund as the funding source through DEP funding \$4,593,896 for the project. This amount was listed in addition to other funding sources including FDOT and FWCC. The total restoration funding amount was listed as \$10,049,316. Although the Contract/Solicitation Initiation Form dated December 5, 1997 indicated that the total cost estimate for the project was \$560,000, the actual cost to DEP for the project as of December 2010 was \$2,951,275. Notifying the contractor of the funding availability exposes the program to the possibility of over paying for contract work and extending the project past the original timeline.</p>	<p>(2) Division Response: Prior to approving any future change orders, the Division will verify that a change order is appropriate to meet the project objectives. If a change order is deemed Necessary, an explanation and adequate support documentation will be provided, Of the 62 task assignments, only four task assignments remain open. The Division does not believe aligning the numbering for these four open task assignments with the contract tasks will be beneficial for this contract at this time. For any future tasks and contracts, the Division agrees that it will be beneficial and will align task assignment numbers to reflect the corresponding contract tasks.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>The difference between the estimated cost and the actual cost of \$2,951,275.33 was \$2,391,275.33. The extended contract expiration date is June 2014. The practice of approving excessive amounts of change orders for time extensions and an increase in funding could lead to excess of funds spent on tasks and the overall project, as well as extending the project length therefore paying more over the life of the contract. We recommend For the remainder of the contract, the Division should closely monitor all change order requests for both time and money to ensure funds are used properly and the project remains on schedule. The Division should also align the task assignment numbers to the tasks listed in the contract to ensure the scope of work is being met. Also, Change Orders should be adequately supported by justifications and detailed breakdowns of costs. We also recommend the Division include the cost estimate of the project in the contract to ensure funds are spent according to the scope of the work and the project stays on course. Lastly, in future contracts, in an effort to effectively control project costs, the Division should refrain from allowing the Contractor to be informed of project funding availability.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
M-0910DEP-046	Review of Contract Template for Department Construction Contracts	Division of Administrative Services	3/10/2011	(1) Finding 1: Project planning should be strengthened prior to contract execution. We Recommend: We want to acknowledge that it is difficult to adequately plan for all circumstances, issues, and events that routinely occur in construction contracts. However, we recommend the Division of Administrative Services Procurement Section work closely with contracting management in the Division of Recreation and Parks, Office of Greenways and Trails (OGT), and Office of Coastal and Aquatic Managed Areas (CAMA) in the areas of planning and developing bid and contract documents. With the historical knowledge of circumstances relating to past projects, Department contract staff should take steps to work together for improvement in project planning prior to the bid process in order to limit the amount of change orders and control project costs.	(1) Concur – To address this finding the Division of Administrative Services, Bureau of General Services, Procurement Section will work with the Division of Recreation and Parks, Bureau of Design and Construction to develop a standard operating procedure (SOP) for the construction contracting process. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. Once the framework for this SOP is developed the Bureau of Natural and Cultural Resources, Bureau of Operational Services, the Office of Greenways and Trails, and the Office of Coastal and Aquatic Managed Areas will be brought into the process to review and provide suggestions for improvement of the standard operating procedure. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary. The following individuals (or their successors) are expected to collaborate on the development of this SOP: Bureau of Design and Construction Scott Cannard, Bureau Chief Richard Reinert, Assistant Bureau Chief Mike Renard, Construction Project Administrator II TBD, Contract/Project Manager Reagan Russell, Program Attorney Scott Robinson, Assistant Director, Division of Recreation and Parks Bureau of General Services Gwenn Godfrey, Bureau Chief Ruth Heggen, Procurement Administrator Marshall Wiseheart, Contracts Attorney (Darinda McLaughlin, Finance and Accounting Director III, with the Bureau of Finance and Accounting, may be called upon to assist with this effort.) Bureau of Cultural and Natural Resources Parks Small, Bureau Chief Albert Gregory, Environmental Administrator Bureau of Operational Services Robert Wilhelm, Bureau Chief Office of Greenways and Trails	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
					<p>Services Robert Winem, Bureau Chief Office of Greenways and Trans Jim Wood, Acting Director Samantha Browne, Cross-Florida Greenway Coordinator Jim Wolfe, Construction Projects Administrator Office of Coastal and Aquatic Managed Areas TBD, Assistant Director Jason Russell, Building Construction Specialist</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Overall contract monitoring should be strengthened. We Recommend: We recommend the Division of Administrative Services Procurement Section work with the Department business units in ensuring that contracts recognize the proper staff as contract managers. The actual person who is accountable for monitoring should be recognized in the written agreement as contract manager, rather than the procurement specialist.	(2) Although the standard construction contract does identify a Project Manager for each project, we agree that some language changes are needed. The Bureau of Design and Construction, Construction Project Administrator II is routinely identified in the contract as the Contract Manager for purposes of receiving notices throughout the contract period. The Project Manager identified in the contract is the person responsible for overseeing the work being performed. To alleviate any confusion, we recommend that the Construction Project Administrator II be referred to as the Contract Administrator since this position is responsible for the procurement of services, the development of the contract and change orders over the course of the project, maintaining the procurement/contract files and providing administrative assistance as needed throughout the project performance period. The term "Contract Manager" or "Project Manager" would be used to identify the person responsible for project oversight and performance management. A review of the standard contract will need to be performed to make sure that the terminology used is consistent throughout the contract. With the change described above, the Contract Administrator would sign the contract review form in the appropriate location and the Contract/Project Manager would sign the review form in the appropriate location and be identified as the Contract Manager on the contract review form. As indicated in the audit report, the Bureau of Design and Construction has begun forwarding to the Procurement Section electronic copies of the bid documents incorporated by reference in each construction contract.	
<u>N-0910DEP-045</u>	Auditor General Statewide Financial Statement/Federal Awards Audit FY 2009-10	Division of Administrative Services	3/29/2011	(1) Finding: FDEP did not provide for and submit an annual audit required by the grant agreements. Recommendation: FDEP should timely conduct and submit the required annual audit to USEPA	(1) The FDEP Office of Inspector General issued the annual audit for fiscal year 2010-11 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2011-12 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding: FDEPs accounts payable and accrued liabilities were misstated due to deficiencies in the procedures employed to identify and record payables as of fiscal year-end. Recommendation: we recommend that FDEP enhance its procedures to detect and record all payables and related expenditures in the excess of a million dollars that were incurred but not paid as of fiscal year-end.	(2) We concur with this recommendation. Disbursements to Water Management Districts (WMD's) over \$1 million dollars that were paid after June 30, 2010, were reviewed and payables were recorded for fiscal year 2009-2010. However, disbursements to entities other than WMD's were inadvertently overlooked. The Bureau of Finance and Accounting's written fiscal year end procedures for identifying payables as of June 30 have been enhanced to specify review of all disbursements over \$1 million dollars made July through October, including but not limited to, disbursements to WMD's. This review has also been clarified in the Bureau's fiscal year end task checklist.	
N-1011DEP-006	Auditor General Payroll Audit	Division of Administrative Services	12/15/2010	(1) Finding No. 1: Time Record Submittal, Review, and Approval Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records. Recommendation: We recommend that DMS clarify in rule, policy, or procedure, the time record preparation, submission, and approval responsibilities of employees and supervisors. Such clarifications should address specific time frames for time record submission and approval. Additionally, to improve the usefulness of the Missing Time Records report, we recommend that DMS enhance the report by including an aging of the time records and identifying the responsible supervisors. State agencies should use such information to identify those employees whose time records frequently require corrective actions, are repeatedly missing, or are not timely approved and take appropriate corrective measures.	We have updated our Attendance & Leave Directive, DEP 425, to readdress specific timesheet submission and approval deadlines. A communication was sent to all DEP employees on April 21, 2011 providing this updated directive and other important attendance and leave information. We are also working to revise our DEP missing timesheet report to capture aging time records to track information as noted in the recommendations. However, we have had a process in place since 2006 for notifying directors of missing timesheets and following up to ensure approval on a monthly basis. With the creation of our internal DEP report in 2009, our process has improved and we are seeing fewer missing timesheets.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(2) Finding No. 2: Compensatory Leave Credits State agencies did not consistently recognize the maximum special compensatory leave credit limits in the collective bargaining agreements when calculating the special compensatory leave payouts. For example, while 2 of 3 law enforcement officers (one each at DEP, DOT, and DFS) covered by the FPBA Law Enforcement Bargaining Unit Agreement were paid for accumulated special compensatory leave credits in excess of the 240 hours specified in the Agreement, the third officer's leave payout was limited to 240 hours. The DEP officer was paid \$16,498 for 513 credit hours, or \$8,780 for hours above the specified limit. The DOT officer was paid \$4,817 for 263 credit hours, or \$422 for hours above the specified limit. When calculating the special compensatory leave payout for the officer at DFS, DFS limited the payout to 240 hours even though the officer had accumulated 435 special compensatory credit hours. Recommendation: • To promote compliance and ensure consistency in the application of rules and relevant collective bargaining agreement provisions by the various State agencies, we recommend that DMS and DFS provide State agencies with detailed comprehensive guidance related to leave payouts and the maximum accumulation limits for the various types of compensatory leave credits. Such guidance should also address the appropriate use of FLAIR and People First compensatory leave codes. • To prevent large cash payouts upon employee separation from State employment and decrease State agency leave liabilities, we also recommend that State agencies periodically review their employees' compensatory leave balances and identify employees who are accumulating large compensatory leave credit balances or whose compensatory leave credits are approaching the maximum limits set forth in applicable collective bargaining agreements.</p>	<p>We continue to provide a quarterly special compensatory leave balance report and reminder memo to our Directors on the requirements for an employee to utilize special comp prior to other types of leave with the exception of sick leave. When we first began reviewing special comp balances in August 2007, we had a total special comp liability of 44,050.79 hours. The quarterly notification that was just sent to our Directors on April 20, 2011 for the quarter ending March 31, 2011 shows that our total special comp liability is 18,767.155 hours. The recent update of our Attendance and Leave Directive also provides that managers monitor special comp leave balances and require usage as soon as possible.</p>	
				<p>When appropriate, the agencies should compel the use of accumulated special compensatory leave credits prior to approving employee use of other leave types. • The Legislature should consider revising Section 110.205(7), Florida Statutes, to either restrict the number of special compensatory leave credits that may be transferred or to require the payment of all accumulated special compensatory leave credits when an employee voluntarily moves from a Career Service pay plan position to a position in another State Personnel System pay plan.</p>		

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(3) Finding No. 3: Unused Annual and Sick Leave Payouts Five agencies (DACs, DOC, DEP, DMS, and DOT) had not established written terminal leave payout policies and procedures at the time of our audit request. DMS subsequently established written policies and procedures effective July 2009. Recommendation: We recommend that each State agency's procedures be enhanced, as appropriate, to address the terminal leave payout process. Such enhancements should require the performance of leave balance audits prior to processing terminal leave payouts, and documentation of such audits should be retained. We also recommend that State agencies take other appropriate steps, including independent verification of payout calculations, to ensure that terminal leave payouts are accurate and paid in accordance with applicable laws, rules, and guidelines.		
				(4) Finding No. 4: Dual-Employment Rules and Guidelines As noted above, State law requires agency approval, during each fiscal year, for all requests for dual employment and simultaneous compensation from more than one State agency in the executive branch or the judicial branch of State Government. DMS rules do not specifically make reference to the judicial branch or define a State agency for the purpose of the rules but require agency approval for all requests for simultaneous compensation of an employee by more than one agency. DMS Guidelines provided additional guidance for State Personnel System (SPS) agencies. Those Guidelines in effect prior to June 2009, defined dual employment to include the compensation of an employee simultaneously by more than one State employer or State agency within the SPS. The Guidelines defined a State employer as the SPS, State University System, Florida Lottery, Florida Legislature, Justice Administration Commission, and the State Courts System. However, DMS revised the Guidelines in June 2009 to indicate that the Guidelines do not apply to employment with any government employer outside the SPS. In addition to the guidance in DMS rules and Guidelines, four of the six State agencies included within the scope of this audit had established agency dual-employment policies and procedures requiring that a dual-employment request form be initiated by the employee and approved by agency management. While all four of these agencies' policies and procedures required that the approval be performed during each fiscal year, the policies and procedures varied regarding the State employers for which dual-employment approval was required. For example, the DEP and DACS policies and procedures required that a form be completed and approved for dual employment for both SPS and non-SPS State entities, such as the State University System, while the DMS agency policies and procedures restricted the use of such a form to employment at SPS agencies. Recommendation:	(4) We are in the process of revising our Dual Employment Directive to include the dual compensation process for DEP managers and employees to use in complying with the rule and statutory requirements. DMS recently provided a draft Dual Employment and Dual Compensation Guide and once we receive the approved guide, we will be finalizing our revised directive. DFS currently provides a report each biweekly and monthly payroll that is used to verify the accuracy of our dual employment approvals. In addition, with the enhancements made to the People First system in July 2010, it is easier to determine when a true dual hire and/or dual compensation situation will be occurring so that we are able to follow-up with obtaining the proper approvals.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				We recommend that DMS and the various State agencies establish or revise dual-employment policies and procedures to ensure that approval during each fiscal year is obtained by any employee seeking employment at, or compensation from, more than one State agency. To ensure compliance with State law, such policies and procedures should clearly address both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous compensation from any State agency or the judicial branch of State		
				(5) Finding No. 5: Dual-Employment Approvals and Management of Dual-Employment Activities Recommendation: We recommend that State agencies take appropriate steps to ensure that dual-employment requests are properly submitted and approved and that comprehensive records documenting all dual-employment approvals be maintained. In addition, we recommend that DMS and DFS, in conjunction with the other State agencies, create a mechanism (e.g., a People First or FLAIR report) to identify those employees who simultaneously receive compensation from more than one State employer.	(5) Same response as with finding 4.	
				(6) Finding No. 6: Salary Payment Calculations Two errors for the 87 DEP salary payments tested. DEP overpaid one employee \$50 due to an error in calculating the employee's overtime rate of pay and overpaid the other employee by \$16 as a result of entering incorrect flex schedule hours into People First. Recommendation: State agencies should take appropriate measures to ensure that salary payments are accurately calculated based on the applicable rate of pay and actual hours worked. Such measures may include, for all payroll changes, an additional review of the calculations and supporting documentation prior to salary payment issuance.	(6) We continue to perform a calculation for all payroll action changes using the applicable rate of pay, the employees contract hours based on their work schedule and projected work hours for the month. This calculation is used to verify the accuracy of the processed payroll actions. Because we are a monthly agency, the payroll processes prior to our knowing the actual work hours an employee will work. Once an employee's timesheet is approved in People First, the system does generate additional pay owed, if applicable. In addition, overpayments that may occur are captured on a report that we can obtain from People First to use in handling the collection process.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				<p>(7) Finding No. 8: Salary Payment Cancellations Specifically, we noted: • State agencies did not always timely initiate third-party overpayment recovery efforts. State employees may voluntarily authorize deductions from their gross pay be made and paid to third parties such as medical, dental, and life insurance providers; charitable organizations; and the State’s Deferred Compensation Program investment providers. Although the dollar amounts for individual deductions may not be significant, the volume of these transactions may be great. Regarding third-party overpayments, we noted that: • The Payroll Preparation Manual did not include specific guidance for recovering from third parties any overpayments resulting from salary payment cancellations. • Of the 60 salary payment cancellations tested, 17 reflected a total of 41 separate voluntary deductions ranging from \$1 to \$350 and totaling \$1,724. For 9 of the 41 deductions, the agencies had not taken timely action to recover from the third parties the amounts paid. These 9 deductions (one each for the employees of DACS, DOC, and DEP for \$3, \$24, and \$18, respectively, and 6 at DOT totaling \$73) totaled \$118. Although the dates for these canceled payments ranged from February 2008 through October 2008, the agencies’ recovery efforts were not initiated until subsequent to our audit inquiries in April 2009. Recommendation: We recommend that DFS enhance the Payroll Preparation Manual to include specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations. Additionally, we recommend that, when canceling salary payments, State agencies take appropriate action to timely recover from third parties any amounts overpaid.</p>	<p>(7) We have reviewed our Finance and Accounting procedures for recovering third party overpayments and verified that our procedures are in compliance with the current DFS Payroll Preparation Manual. We will adopt procedures to comply with any enhanced instructions that may be issued by DFS for recovering overpayments to third parties made as a result of salary payment cancellations.</p>	
V-1011DEP-021	Review of the FIRST/SWIFT IT Contract with Inspired Technologies	Division of Waste Management	2/21/2011	<p>(1) Finding 1: Internal control weaknesses We recommend Division contract management closely monitor timesheets and work performed by the contractor. Management could require documentation of meaningful milestones to project completion prior to being paid. The description of work performed should align with the appropriate task order and should provide a specific link to completion of deliverables. Contractors should not exceed their tasked hours unless the work has been approved with a change order.</p>	<p>(1) Auditee Response: The Division has put procedures in place to closely monitor all timesheets and work preformed by the contractor. The Division is now doing change orders for all work outside of the original task assignment including work preformed within OTIS that is not on the current task order. The Division also requested reimbursement for the work preformed for the Leon County Property Appraisal and the error in switching contractor rates.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

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Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
				(2) Finding 2: Task assignments duplicated We recommend Division contract management monitor task assignments closely and ensure completion of all task assignments for the fiscal year. If changes to the task assignments/deliverables are made, a change order should be created. This will ensure the department remains on task to complete development by June 2011. In moving forward to fiscal year 2011-2012 and the end of project development, the Division should consider moving toward a fixed price contract arrangement and put the maintenance phase and remaining development out for bid. Since the Department owns the intellectual property gained through development of the technology, cost savings could be realized by specifying the maintenance tasks necessary through a fixed price arrangement secured through competitive bid. The fixed price arrangement would also assist the Department in maintaining control on hours, rates, and work accomplished.	(2) Auditee Response: The Division is now doing change orders for all work outside the original task assignment including work preformed within OTIS that is not on current task order. The Division will consider a fixed price arrangement for this project when the new administration is in place to provide overall project direction, known funding sources are available, and a stable infrastructure is able to support the application. We recommend these findings to be closed.	
<u>V-1011DEP-035</u>	Review of First	Division of Waste Management	6/30/2011	(1) FINDING: Monitoring of password accounts could be improved. RECOMMENDATION: • A list of inspectors sorted by County (Contract) who had no inspection activity entered into FIRST during the previous quarter. This will help the task manager ensure the inspector's accounts are current. • Identification of user accounts where activity has occurred that does not agree with privileges granted. The user activity preformed, and the resolution should be documented, to ensure that all exception activity is appropriately supported; in addition any necessary corrective action should be taken in a timely manner. (2) FINDING Quality Assurance/ Quality Control (QA/ QC) inspections were performed; however, as an internal control, goals need to be established. The number of inspections performed varied from district to district. During the past two calendar years, QA/ QC inspections were a control either not used or not documented. RECOMMENDATION: • Work with the Waste Program Administrators, Task Managers and other district program management to establish goals for the number of QA/ QC inspection activities by contract. (Consideration should include experience of inspectors, past problems, program changes, etc.) • Develop an exception report with the DEP task managers to list the number of QA/ QC inspection activities by contract. • Issue the exception report to the DEP task manager (districts) as a tool to help performance	Currently the FIRST program has a limited number of roles within the system. The only fole within FIRST which can input data or complete administrative activities is the role of Inspector. Therefore, clerical staff performing administrative duties and engineers reviewing closure data have also been given the role of inspector. A change in this process will be evaluated for feasibility by DEP and the FIRST contracotr by October 1, 2011. A policy will be established by the bureau that any FIRST account will be deactivated for personnel who have insector roles but have not had any activity (not on inspections) for greater than 90 days, unless a valid reason for the account to remain open can be provided. This policy will be developed by the Bureau by September 1, 2011. An ancillary report using the inspector activity report available on the website will be developed identifying the user role, activity and dates. This report will be provided to the districts tanks managers for use and monitoring. In addition, documentation will be provided on the appropriate use and function of the report, including providing support documentation by the District Tanks Manager as to why inactive accounts are remaining open, why accounts are to be inactivated or why activity has occurred that is not associated with the role assigned. This report and documentation will be developed by the Bureau by August 1, 2011.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-043	Review of Information Security Regarding the Disposition of Department Copiers and Printers	Office of Technology and Information Services	4/18/2011	(1) According to FAC 60DD-2.009, DEP should have policies and procedures to govern the disposal and sanitization of media, including hard drives. We recommend a formal policy be developed that educates and holds programs accountable for ensuring sanitized hard drives of all disposed media devices. This should include an education, certification, and reporting component. Verification of sanitized hard drives should be signed by the responsible program staff. Documentation and records of this process should be retained by OTIS. OTIS should take due care to ensure that procedures conform with the requirements outlined by Florida Administrative Code 71A-1 as well as guidance from AEIT.	(1) OTIS accepts the OIG recommendation of Report No. V-101DEP-043 dated March 11 for establishing a policy regarding the sanitization of media devices to include an "education, certification, and reporting component" to mean the following: a. That the policy and process will be introduced to those responsible for adhering to the policy to include end users, technical support, program area property custodians, budget coordinators, and to the Procurement Office. b. Certification means that by initial and/or signature, the responsible individuals and/or vendor (leased machines) will verify that they have properly wiped the media hard drive device in accordance with the policy or for vendors taking back leased machines, have deleted/wiped the device and provide a certification document of that fact. c. The reporting component of the policy would be that OTIS would be able to demonstrate that the process and record of wiping or certification of a wipe was achieved for all machines. However, OTIS needs additional information or clarification to the statement, "Documentation and records of this process should be reported and retained by OTIS". It should be noted that F.A.C. 60DD-2 was withdrawn in October 2010 and replaced with Security Rule 71A-1. The report states that the 60DD-2 is active with 71A-1 not in place until sometime late 2011. However, this is our understanding and if correct, the report should be updated to accurately reflect current rule.	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

Department: Environmental Protection Chief Internal Auditor: Candie Fuller

Budget Entity: Various Phone Number: 850.245.3151

Report Number	Report Title	Area/Unit	Period Ending	Summary of Finding and Recommendations	Summary of Corrective Actions	Issue Code
V-1011DEP-050	Review of Construction Contracts DC 531 and DC 911 at Lake Jackson	Division of Recreation and Parks	3/14/2011	(1) We recommend the Division closely monitor change orders in relation to time extensions. According to current policy, requests submitted later than the 7 day limit imposed by Article 29.03 should be denied. We recommend the Division revisit contract language to possibly provide a longer length of time to submit rain delay requests provided the contractor supplies adequate documentation.	<p>(1) The Division of Recreation and Parks, Bureau of Design and Construction will work to develop new contract language with regard to delays caused by weather. We agree that denying a request for additional time that is made after the 7 day time limit would comply strictly with the contract language. There is language in Article 29.01 that does authorize the Department to extend the contract term for, "...any cause found by the Department to justify the delay, the Contract Term shall be extended for such reasonable time as the Department may decide..." The 7 day window still applies, unfortunately there are extenuating circumstances with nearly every construction contract that require weighty decisions often made in concert with legal council that frequently determine the success or failure of a project, and may not on the surface appear to be in strict compliance with the contract documents.</p> <p>In addition to developing new contract language, a standard operating procedure (SOP) for the construction contracting process is also being developed. This procedure will define the documentation to be obtained to support the planning and review process prior to the issuance of competitive procurement documents, development of a clear scope/payment methodology, the required documentation needed to support change order consideration, conflict resolution procedures, and contract closeout. The Division of Administrative Services will provide support to the Division of Recreation and Parks in revising the SOP as changes become necessary.</p>	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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V-1011DEP-054	Review of CERP Funding	Office of Ecosystems Planning	6/21/2011	(1) Management Recommendation According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. We recommend the Department request to be notified of projects' status' through monthly reports from the District. This will ensure funds paid to the District are being monitored on a monthly basis and the project is being accomplished in a timely manner.	(1) In addition to disbursements of Save Our Everglades Trust Fund (SOETF) monies, the Department plays several roles in the programmatic development and implementation, planning and regulatory components of the Comprehensive Everglades Restoration Plan (CERP) and Northern Everglades and Estuaries Protection Plan (NEEPP). From a programmatic standpoint, the Department participates in the Design Coordination Team for CERP. One of the key elements of this team (which currently meets on a weekly basis) is to maintain a situational awareness of CERP projects and programmatic issues that may affect project planning, design, engineering, construction and implementation of project components. With regard to NEEPP, Department staff are integrally involved in the program elements, as required by Statute, and each year submit a work plan for the Secretary's approval prior to moving forward with project planning, design, engineering, construction and implementation of projects. From a planning standpoint, Department staff are intimately involved in (~monthly) project delivery teams (PDTs), which are a multi-agency group who develop the project's in response to the CERP goals and submit the documentation to the Department under 373.1501 for approval by the State prior to disbursement of SOETF funds or before going to Congress for approval. NEEPP also has an analogous group and requirement for submittal of certain project specific information before projects are approved under the Annual Work Plan and before monies can be disbursed. In addition to these program and planning components, for both CERP and NEEPP, the Department has regulatory oversight which requires an authorization by the Department for construction and/or operational activities. Through these authorizations, annual reports are required that provide project status updates. It is important to note that these large scale civil works projects are expected to occur over several	

Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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Schedule IX - Major Findings and Recommendations (Budget Period 2011-12)

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				<p>(2) According to Section 373.1501, F.S. "The district is authorized to act as local sponsor of the project for those project features within the district as provided in this subsection and subject to the oversight of the department as further provided in Section 373.026." At this time, deliverables from the Design and Construction Phase are monitored by the SFWMD. They are not reviewed by the Department. The Department is also not involved in the contracting or negotiating process. To increase District accountability, we recommend the following: 1. As part of the oversight role, we recommend the Department request contracting and negotiating process documentation to include competitive bid documentation as well as contract deliverable documentation. We recommend these documents be provided to the Department for review and input to increase the accountability of the District in regards to any SOETF funds passed through the Department.</p>	<p>(2) To ensure the accountability desired in the recommendation we would need to be involved in the contracting and negotiating process before they are executed by the Governing Board. And in fact we already are to the extent described in our response to Recommendation 1. We are a partner with the District in Everglades restoration in the planning, design, engineering, construction and implementation of Everglades restoration projects. Our accountability is further enhanced in regards to any funds passed through the Department by our agreements with the SFWMD for the disbursement of funds for CERP and NEEP projects. These agreements require backup documentation to ensure that only eligible items, pursuant to appropriation and proviso language, are included in invoices. Invoices contain signed contracts and signed timesheets documenting work performed. If an invoiced item is not eligible or sufficient backup documentation is not provided, we request additional information from the District. If we do not receive the information requested the invoice amount is reduced accordingly. With the interest in increased oversight of the water management District we will continue to evaluate the need to become more directly involved with contract deliverables and adjust our involvement as required.</p>	

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Administrative Services
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

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 Code)				
Action	37010100	37010200	37010300		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y	Y	Y		

3. EXHIBIT B (EXBR, 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		
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	N/A		

AUDITS:

Action	Program or Service (Budget Entity Code)				
	37010100	37010200	37010300		
3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.4 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 of the LRPP 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 B04? (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 B08? (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.					

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		

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 30 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 65 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 69 through 70 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	Y	N/A		
7.9	Does the issue narrative reference the specific county(ies) where	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 #12-009?	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?	N/A	N/A	Y		

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		

7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXXXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A		
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Action		Program or Service (Budget Entity Code)				
		37010100	37010200	37010300		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	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	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		
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	N/A	N/A		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		

TIP If an appropriation made in the FY 2011-12 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.	
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Action	Program or Service (Budget Entity Code)				
	37010100	37010200	37010300		

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 and Schedule IB been completed in LAS/PBS for each operating trust fund? Minerals TF & Working Capital TF did not require a Sch. IB.	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A		
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	N/A	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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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 Chapter 2009-78, Laws of Florida, 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	Y	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? The agency can provide a list of individual grants.	N/J	N/J	N/A		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y	N/A	N/A		

Action	Program or Service (Budget Entity Code)				
	37010100	37010200	37010300		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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	N/A		
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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	N/J	N/J	N/J		
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 D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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		

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		

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 125 of the LBR Instructions.)	

Action	Program or Service (Budget Entity Code)				
	37010100	37010200	37010300		
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 157 of the LBR Instructions.)	N/A	Y	N/A		
10. SCHEDULE III (PSCR, SC3)					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A		
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	N/A	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	Y	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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		
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3 Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		

Action		Program or Service (Budget Entity Code)				
		37010100	37010200	37010300		
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	N/A	Y		
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	N/A	Y		
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
15.7	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 110 through 154 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 (pages 156-158) 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	N/A	N/A		
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	N/A	N/A		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	N/A	N/A		

	Program or Service (Budget Entity Code)				
Action	37010100	37010200	37010300		
<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>					
18. FLORIDA FISCAL PORTAL					
<p>18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?</p>	Y	Y	Y		

Action	Program or Service (Budget Entity Code)				
	37010100	37010200	37010300		

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of State Lands

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

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	37100200	37100300			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y	Y			

3. EXHIBIT B (EXBR, 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			
3.2 Are the 33XXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A			

AUDITS:

	Program or Service (Budget Entity Codes)				
Action	37100200	37100300			
3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			

		Program or Service (Budget Entity Codes)				
Action		37100200	37100300			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 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 B04? (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 B08? (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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					

	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</p>	
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	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

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 30 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	Y	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 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.	N/A	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/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 #12-009?	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			

Action	Program or Service (Budget Entity Codes)				
	37100200	37100300			
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 29 and 88 of the LBR Instructions.)	N/A	N/A			

		Program or Service (Budget Entity Codes)				
Action		37100200	37100300			
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	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			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

TIP If an appropriation made in the FY 2011-12 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.	
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	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

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 and Schedule IB 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 IC, and Reconciliation to Trial	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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 Chapter 2009-78, Laws of Florida, 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/J	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
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			

Action		Program or Service (Budget Entity Codes)				
		37100200	37100300			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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!					

	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

TIP Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.)	
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		Program or Service (Budget Entity Codes)				
Action		37100200	37100300			
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 157 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 90 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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?	Y	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 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			

		Program or Service (Budget Entity Codes)				
Action		37100200	37100300			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A	N/A			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J	N/J			
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 110 through 154 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 (pages 156-158) 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)?	Y	Y			
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)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			

		Program or Service (Budget Entity Codes)				
Action		37100200	37100300			
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.						
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

	Program or Service (Budget Entity Codes)			
Action	37100200	37100300		

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)

<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A			
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/District Offices

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further

Action	Program or Service (Budget Entity Code)			
	37150100	37150300	37150400	37150500

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A36, A90, A91, A92, A93, A94, A95, IA1, IA4, IA5, IP1, V1, 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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	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?	Y	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	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 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 56 of the LBR Instructions?	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed?	Y	Y	Y	Y
3. EXHIBIT B (EXBR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	N/A	N/A	Y
AUDITS:					

		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
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 59 of the LBR Instructions?	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	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	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y

		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
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				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2009-10 approved budget. Amounts should be positive.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	NA	NA	NA	NA
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?	NA	NA	NA	NA
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	NA	NA	NA	NA
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.	NA	NA	NA	NA
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.	NA	NA	NA	NA
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y

Action	Program or Service (Budget Entity Code)			
	37150100	37150300	37150400	37150500

7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in PLRR #11-0060?	NA	NA	NA	NA
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)	NA	NA	NA	NA
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA	NA	NA

		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA	NA	NA
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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 26 and 86 of the LBR Instructions.)	NA	NA	NA	NA
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	NA	NA	NA	NA
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA	NA	NA
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	Y
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	NA	NA	NA	NA
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	Y	NA	NA	Y
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	NA	NA	NA	NA
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	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 64 through 70 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.				

	ogram or Service (Budget Entity Code)			
Action	37150100	37150300	37150400	37150500

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 2009-10 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				

	ogram or Service (Budget Entity Code)			
Action	37150100	37150300	37150400	37150500

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Depart

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	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	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	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	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	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?	NA	NA	NA	NA
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?	NA	NA	NA	NA
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of individual Grants	NJ	NJ	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y

		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	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	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	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	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	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	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	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	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	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				
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 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.				

	ogram or Service (Budget Entity Code)			
Action	37150100	37150300	37150400	37150500

TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
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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 157 of the LBR Instructions.)	NA	NA	NA	NA
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	NA	NA	NA	NA
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		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA	NA	NA	NA
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA	NA
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?	NA	NA	NA	NA
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Y	Y	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? 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	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y

		Program or Service (Budget Entity Code)			
Action		37150100	37150300	37150400	37150500
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") Only difference is due to rounding	NJ	NJ	NJ	NJ
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

	ogram or Service (Budget Entity Cod			
Action	37150100	37150300	37150400	37150500

16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	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				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA	NA
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	NA	NA
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA	NA
17.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	NA	NA	NA	NA
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.				
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal	Y	Y	Y	Y

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Water Policy

Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

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)				
	37200100				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

	Program or Service (Budget Entity Codes)				
Action	37200100				
3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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 B04? (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 B08? (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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					

	Program or Service (Budget Entity Codes)				
Action	37200100				
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</p>					

	Program or Service (Budget Entity Codes)				
Action	37200100				

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.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 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 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				
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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				

	Program or Service (Budget Entity Codes)				
Action	37200100				
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 29 and 88 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		37200100				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Codes)				
Action	37200100				
TIP	<p>If an appropriation made in the FY 2011-12 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.</p>				

	Program or Service (Budget Entity Codes)				
Action	37200100				

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?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	N/A				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
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)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
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?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				

		Program or Service (Budget Entity Codes)				
Action		37200100				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	N/A				
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)	N/A				
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!					

	Program or Service (Budget Entity Codes)			
Action	37200100			
TIP Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.)				

		Program or Service (Budget Entity Codes)				
Action		37200100				
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 157 of the LBR Instructions.)	N/J				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	N/A				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
15.7	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 110 through 154 of the LBR Instructions), and are they accurate and complete?	N/A				
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 (pages 156-158) 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?	N/A				
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)?	N/A				
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				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				

	Program or Service (Budget Entity Codes)				
Action	37200100				
<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>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

	Program or Service (Budget Entity Codes)			
Action	37200100			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Water Science & Lab Services
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

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 Code)				
Action	37300100				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				

AUDITS:

		Program or Service (Budget Entity Code)				
Action		37300100				
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 of the LRPP Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A					
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 B04? (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 B08? (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.					

	Program or Service (Budget Entity Code)			
Action	37300100			

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

	Program or Service (Budget Entity Code)			
Action	37300100			

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.				

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	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	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 #12-009?	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?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			

	Program or Service (Budget Entity Code)				
Action	37300100				
7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXXXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Code)				
Action		37300100				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Code)			
Action	37300100			

<p>TIP If an appropriation made in the FY 2011-12 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.</p>	
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	Program or Service (Budget Entity Code)			
Action	37300100			

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 and Schedule IB been completed in LAS/PBS for each operating trust fund? Trust Funds did not require a Sch. IB.	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
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			
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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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 Chapter 2009-78, Laws of Florida, 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? The agency can provide a list of individual grants.	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			

	Program or Service (Budget Entity Code)			
Action	37300100			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A			

		Program or Service (Budget Entity Code)			
Action		37300100			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	N/J			
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			
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 D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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			

	Program or Service (Budget Entity Code)				
Action	37300100				

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 125 of the LBR Instructions.)	

		Program or Service (Budget Entity Code)				
Action		37300100				
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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				

		Program or Service (Budget Entity Code)				
Action		37300100				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
15.7	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 110 through 154 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 (pages 156-158) 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)?	Y				
17.5	Are the appropriate counties identified in the narrative?	N/A				
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				

	Program or Service (Budget Entity Code)				
Action	37300100				
<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>					
18. FLORIDA FISCAL PORTAL					
18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

	Program or Service (Budget Entity Code)			
Action	37300100			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)				
<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A			

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/Water Resources

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

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.

	or Service (Budget Entity	37350200/3735040
Action	37350100	0

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A90, A91, A92, A93, A94, A95, IA1, IA4, IA5, IP1,V1, 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 (FCO) 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 56 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 27)? 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 27) been followed?	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y

AUDITS:

		n or Service (Budget Entity	
Action		37350100	37350200/37350400 0
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.		
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 59 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 B04? (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 B08? (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.		

		n or Service (Budget Entity	
Action		37350100	37350200/37350400 0
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2009-10 approved budget. Amounts should be positive.		
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.		
6. EXHIBIT D-3 (ED3R, ED3) (Not required 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 31 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 65 of the LBR Instructions.)	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	NA	NA
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?	NA	NA
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	NA	NA
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.	NA	NA
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.	NA	NA
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 #11-006?	NA	NA

		h or Service (Budget Entity)	
Action		37350100	37350200/37350400 0
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)	NA	NA
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA

		n or Service (Budget Entity	
Action		37350100	37350200/37350400 0
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA
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 26 and 86 of the LBR Instructions.)	NA	NA
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	NA	NA
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA
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
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	NA	NA
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	NA	Y
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	NA	NA
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 64 through 70 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.		

		n or Service (Budget Entity)	
Action		37350100	37350200/37350400 0
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 2009-10 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.		

	h or Service (Budget Entity
Action	37350100 37350200/37350400 0

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Depa

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?	NA	NA
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?	NA	NA
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	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 Chapter 2009-78, Laws of Florida, 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? The agency can provide a list of individual Grants	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y
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

Action		n or Service (Budget Entity	
		37350100	37350200/37350400 0
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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
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 125 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.		

		n or Service (Budget Entity)	
Action		37350100	37350200/37350400 0
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 157 of the LBR Instructions.)	NA	NA
10. SCHEDULE III (PSCR, SC3)			
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	NA	NA

	h or Service (Budget Entity	
Action	37350100	37350200/37350400 0
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA	NA
11. SCHEDULE IV (EADR, SC4)		
11.1 Are the correct Information Technology (IT) issue codes used?	NA	NA
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?	NA	NA
13. SCHEDULE VIIIB-1 (EADR, S8B1)		
13.1 Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2)		
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)		
15.1 Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? 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
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:		
15.3 Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y
15.6 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

		h or Service (Budget Entity)	
	Action	37350100	37350200/3735040 0
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") Only difference is due to rounding	NJ	NJ
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		

	h or Service (Budget Entity	
Action	37350100	37350200/37350400 0

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 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)?	NA	NA
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)?	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	Y
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.		

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of Waste Management

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

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)				
Action	37450300				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

	Program or Service (Budget Entity Codes)				
Action	37450300				
3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				

		Program or Service (Budget Entity Codes)			
Action		37450300			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
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 62 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
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 B04? (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 B08? (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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.				

	Program or Service (Budget Entity Codes)			
Action	37450300			
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</p>				

	Program or Service (Budget Entity Codes)			
Action	37450300			

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.			
7. EXHIBIT D-3A (EADR, ED3A)				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 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 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		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #12-009?	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?	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A		

		Program or Service (Budget Entity Codes)			
Action		37450300			
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 29 and 88 of the LBR Instructions.)	N/A			

		Program or Service (Budget Entity Codes)			
Action		37450300			
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	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			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

	Program or Service (Budget Entity Codes)			
Action	37450300			
TIP If an appropriation made in the FY 2011-12 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.				

	Program or Service (Budget Entity Codes)			
Action	37450300			

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 and Schedule IB 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 IC, and Reconciliation to Trial	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				
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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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 Chapter 2009-78, Laws of Florida, 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/J				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
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?	Y				

		Program or Service (Budget Entity Codes)			
Action		37450300			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	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			
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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!				

	Program or Service (Budget Entity Codes)			
Action	37450300			
TIP Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.)				

		Program or Service (Budget Entity Codes)			
Action		37450300			
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 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	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			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y			

		Program or Service (Budget Entity Codes)			
Action		37450300			
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J			
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 110 through 154 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 (pages 156-158) 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)?	Y			
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)?	Y			
17.5	Are the appropriate counties identified in the narrative?	Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y			

	Program or Service (Budget Entity Codes)			
Action	37450300			
<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>				
18. FLORIDA FISCAL PORTAL				
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		

	Program or Service (Budget Entity Codes)			
Action	37450300			

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)

<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A				
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Recreation and Parks

Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

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 Code)				
	37500100	37500200	37500300	37500400	

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	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	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	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 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 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	Y	Y	Y	

3. EXHIBIT B (EXBR, 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	Y	N/A	
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	

AUDITS:

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	
3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	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	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	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.					

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	

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	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 30 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A	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	N/A	
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	Y	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A	N/A	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15 Do the issues relating to <i>salary 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 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A	N/A	

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A	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	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	Y	
7.19 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	
7.20 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	
7.21 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	
7.22 Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	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 67 through 71 of the LBR Instructions.					
TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Codes)				
Action	37500100	37500200	37500300	37500400	

TIP If an appropriation made in the FY 2011-12 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.	
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Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	

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	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	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	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	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	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	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?	Y	Y	Y	Y	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/J	N/J	N/J	N/J	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	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	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	Y	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	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	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	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	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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	Y	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	Y	

	Program or Service (Budget Entity Codes)				
Action	37500100	37500200	37500300	37500400	

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 125 of the LBR Instructions.)	

Action		Program or Service (Budget Entity Codes)				
		37500100	37500200	37500300	37500400	
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 157 of the LBR Instructions.)	Y	Y	Y	N/A	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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	N/A	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	N/A	N/A	N/A	
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
15.7 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	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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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?	N/A	N/A	Y	Y	
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	Y	Y	
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	Y	Y	
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	Y	Y	
17.5 Are the appropriate counties identified in the narrative?	N/A	N/A	Y	Y	
17.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	Y	Y	

	Program or Service (Budget Entity Codes)				
Action	37500100	37500200	37500300	37500400	

<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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18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	
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Action	Program or Service (Budget Entity Codes)				
	37500100	37500200	37500300	37500400	

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 				

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): DEP/Air Resource

Agency Budget Officer/OPB Analyst Name: Sue Oshesky/Ralph Perkins

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

Action	37550300	37550500
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1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A90, A91, A92, A93, A94, A95, IA1, IA4, IA5, IP1, V1, 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 (FCO) 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 56 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 27)? 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 27) been followed?	Y	Y

3. EXHIBIT B (EXBR, 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
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y

AUDITS:

		37550300	37550500
Action			
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.		
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 59 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 B04? (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 B08? (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.		

Action		37550300	37550500
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2009-10 approved budget. Amounts should be positive.		
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.		
6. EXHIBIT D-3 (ED3R, ED3) (Not required 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 31 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 65 of the LBR Instructions.)	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	NA	NA
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?	NA	NA
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	NA	NA
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.	NA	NA
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.	NA	NA
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 #12-009?	NA	NA

Action	37550300	37550500
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)	NA	NA
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA

Action		37550300	37550500
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA
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 26 and 88 of the LBR Instructions.)	NA	NA
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	NA	NA
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA
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
7.19	Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1)	NA	NA
7.20	Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2)	NA	NA
7.21	Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3)	NA	NA
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 64 through 70 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	37550300	37550500
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 2011-12 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.	

Action	37550300	37550500
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8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department)

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?	NA	NA
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?	NA	NA
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non -gratn federal revenue is the correct revenue code identified (000504,000119,001270,001870,001970)?	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 Chapter 2009-78, Laws of Florida, 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? The agency can provide a list of individual Grants	NJ	NJ
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y
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

Action		37550300	37550500
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	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 125 of the LBR Instructions.)		

Action		37550300	37550500
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 157 of the LBR Instructions.)	NA	NA
10. SCHEDULE III (PSCR, SC3)			
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	NA	NA

Action		37550300	37550500
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA	NA
11. SCHEDULE IV (EADR, SC4)			
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA
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?	NA	NA
13. SCHEDULE VIIIB-1 (EADR, S8B1)			
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Y	Y
14. SCHEDULE VIIIB-2 (EADR, S8B2)			
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Y	Y
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)			
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? 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
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:			
15.3	Does the FY 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y
15.6	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

Action	37550300	37550500
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") Only difference is due to rounding	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.		

Action	37550300	37550500
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16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 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?	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	NA	NA
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.		

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection / Law Enforcement
Agency Budget Officer/OPB Analyst Name: Sue Oshesky / Ralph Perkins

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 Code)				
Action	37600100	37600200	37600300		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) 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 59 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 30)? 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 30) been followed?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	N/A		
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	N/A		

AUDITS:

Action		Program or Service (Budget Entity Code)				
		37600100	37600200	37600300		
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 62 of the LRPP 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 B04? (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 B08? (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.					

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

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 30 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 65 of the LBR	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the	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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y		
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	Y	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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		

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXXXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A	N/A		
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Action	Program or Service (Budget Entity Code)				
	37600100	37600200	37600300		
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	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		
7.19 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.20 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.21 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.22 Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A		
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

TIP If an appropriation made in the FY 2011-12 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.					
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Action	Program or Service (Budget Entity Code)				
	37600100	37600200	37600300		

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 and Schedule IB been completed in LAS/PBS for each operating trust fund? Coastal Protection Trust Fund did not require a Sch. IB.	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A		
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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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 Chapter 2009-78, Laws of Florida, 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?	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		

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Code)				
		37600100	37600200	37600300		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.	N/J	N/J	N/J		
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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This	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		

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

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 125 of the LBR Instructions.)			

Action		Program or Service (Budget Entity Code)				
		37600100	37600200	37600300		
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 157 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 90 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 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 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?	Y	Y	Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		

Action	Program or Service (Budget Entity Code)				
	37600100	37600200	37600300		
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y		
15.7 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 110 through 154 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 (pages 156-158) 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?	N/A	N/A	N/A		
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)?	N/A	N/A	N/A		
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		
17.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A		

		Program or Service (Budget Entity Code)				
Action		37600100	37600200	37600300		
<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>						
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		

	Program or Service (Budget Entity Code)				
Action	37600100	37600200	37600300		

19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 				
		N/A	N/A	N/A	

Data Center Consolidation Cost Workbook
Summary Cost Spreadsheet

Agency: <u>DEP</u> Prepared by: <u>Art Walker, Project Manager</u> Contact Info: <u>art.walker@dep.state.fl.us</u> Phone: (850) 245-8248			Agency Assets & Resources Identified for Data Center Consolidation		Columns D & E to be completed via Amended LBR			
Primary Data Center: <u>Northwood Shared Resource Center</u>			A	B	C	D	E	
Required Cost Elements	Footnote Number	Units in FY 2011- 12	Units in FY 2012- 13	(based on Column G64 minus G65) Estimated Allocation of Recurring Base Budget FY2011- 12	Deduct Agency Data Center Services Funding FY2012- 13 (D- 3A Issue # 17C01C0)	(based on Column G64 minus G65) Add Data Center Services Funding Provided by Primary Data Center Services FY2012- 13 (D- 3A Issue # 17C02C0)	Reductions from Data Center Service Consolidations FY2012- 13 (D- 3A Issue 33001C0)	Additional Resources Required to Support Consolidation of Data Center Services FY2012- 13 (D- 3A Issue 55C01C0)
I. Personnel - (Includes Management and Administrative Positions)		10.31		\$ 640,389	\$ 640,389	\$ -	\$ -	\$ -
I-1 State FTE (Filled & Vacant)		10.31		\$ 640,389	\$ 640,389		\$ -	
I-2 OPS (Filled & Vacant)		0.00		\$ -	\$ -		\$ -	
I-3 Contractor Positions (Staff Augmentation - Filled & Vacant)		0.00		\$ -	\$ -		\$ -	
I-4 Overtime and On- Call Pay							\$ -	
II. Hardware - Located in Agency Data Center				\$ 294,509	\$ 294,509	\$ -	\$ -	\$ -
II-1 Servers - Mainframe		0					\$ -	
II-2 Servers - Other than mainframe	1	298					\$ -	
II-3 Server Maintenance & Support	2			\$ 98,976	\$ 98,976		\$ -	
II-4 Storage Systems (e.g. online & archival tape & disk systems)	3	1,900		\$ 195,533	\$ 195,533		\$ -	
II-5 Data Center/Computing Facility Internal Network (e.g., front end processors, routers, switches, etc.)							\$ -	
II-6 Other Hardware (please specify in Footnotes Section below)							\$ -	
III. Software - Located in Agency Data Center				\$ 730,828	\$ 730,828	\$ -	\$ -	\$ -
III-1 Software - Systems Software	4			\$ 601,209	\$ 601,209		\$ -	
III-2 Software - Database	5			\$ 129,619	\$ 129,619		\$ -	\$ -
III-3 Software - Other (please specify in Footnotes Section below)				\$ -	\$ -		\$ -	\$ -
IV. Hardware - Not Located in Agency Data Center				\$ -	\$ -	\$ -	\$ -	\$ -
IV-1 Servers - Mainframe				\$ -	\$ -		\$ -	\$ -
IV-2 Servers - Other than mainframe				\$ -	\$ -		\$ -	\$ -
IV-3 Server Maintenance & Support				\$ -	\$ -		\$ -	\$ -
IV-4 Storage Systems (e.g. online & archival tape & disk systems)				\$ -	\$ -		\$ -	\$ -
IV-5 Data Center/Computing Facility Internal Network (e.g., front end processors, routers, switches, etc.)				\$ -	\$ -		\$ -	\$ -
IV-6 Other Hardware (please specify in Footnotes Section below)				\$ -	\$ -		\$ -	\$ -
V. Software - Not Located in Agency Data Center				\$ -	\$ -	\$ -	\$ -	\$ -
V-1 Software - Systems Software				\$ -	\$ -		\$ -	\$ -
V-2 Software - Database				\$ -	\$ -		\$ -	\$ -
V-3 Software - Other (please specify in Footnotes Section below)				\$ -	\$ -		\$ -	\$ -
VI. Contracted Services or External Service Providers				\$ 410,715	\$ 453,030	\$ -	\$ -	\$ 42,315
VI-1 Northwood Shared Resource Center Billings				\$ -	\$ -	\$ -	\$ -	\$ -
VI-2 Southwood Shared Resource Center Billings				\$ -	\$ -	\$ -	\$ -	\$ -
VI-3 Northwest Regional Data Center Billings				\$ -	\$ -	\$ -	\$ -	\$ -
VI-4 Disaster Recovery Services (please specify in Footnotes Section below)				\$ -	\$ -	\$ -	\$ -	\$ -
VI-5 DMS Network Line Costs	12			\$ 410,715	\$ 453,030	\$ -	\$ -	\$ 42,315
VI-6 Other (Please specify in Footnotes Section below)				\$ -	\$ -	\$ -	\$ -	\$ -
VII. Administrative Overhead (other personnel & data center/computing facility related costs)				\$ 144,162	\$ 144,162	\$ -	\$ -	\$ -
VII-1 Recurring FTE Standard Expense		10.31		\$ 67,582	\$ 67,582		\$ -	\$ -
VII-2 Recurring Standard HR Assessment (FTE)		10.31		\$ 3,670	\$ 3,670		\$ -	\$ -
VII-3 Recurring Standard HR Assessment (OPS)		0.00		\$ -	\$ -		\$ -	\$ -
VII-4 Data Centers/Computing Facilities - - Rent & Insurance	6	0		\$ -	\$ -		\$ -	\$ -
VII-5 Data Center/Computing Facility Environmentals (e.g. HVAC, fire control, physical security)	7, 8	0		\$ 4,910	\$ 4,910		\$ -	\$ -
VII-6 Utilities (e.g. electricity & water)	7, 9			\$ 68,000	\$ 68,000		\$ -	\$ -
VII-7 Other (please specify in Footnotes Section below)				\$ -	\$ -		\$ -	\$ -
VIII. Other				\$ -	\$ -	\$ -	\$ -	\$ 200,000
VIII-1 Training & Travel (please specify in Footnotes Section below)		0				\$ -	\$ -	\$ -
VIII-2 Other (please specify in Footnotes Section below)	10, 11	0		\$ -	\$ -	\$ -	\$ -	\$ 200,000
IX. Data Center Consolidation Totals				\$ 2,220,603	\$ 2,262,919	\$ -	\$ -	\$ 242,315
X. Required Cost Elements Funded with Non- Recurring Budget (not included in Column A)		0	0	\$ -				

Data Center Consolidation Cost Workbook
Summary Cost Spreadsheet

Footnotes - Please be sure to indicate the footnote for the corresponding row above.	
1	Includes physical and virtual servers. All servers from email and network and virtual servers are included in this number.
2	This only includes maintenance costs.
3	Shown in Gb. Mirrored site in Jacksonville, Florida.
4	All systems software maintenance for all vendors except Oracle (Microsoft, TriCerat, Citrux, SAP, Northern Storage, RedHat)
5	Maintenance cost for Oracle only.
6	DEP owns the building so there are no rent or insurance costs.
7	Please note that these costs will retained by DEP because DEP owns the building. This funding, \$72,910.00, should remain in the the DEP OTIS budget and not transferred to the NSRC, and therefore deducted from the overall total of this spreadsheet.
8	Halon Fire Suppression System - \$1,600.00 per year. A/C maintenance - \$2,800.00 per year (actual cost of repairs as needed). Georgia-Florida Security - security monitoring - \$510.00 per year (\$42.50/month).
9	Utilities cost - \$68,000 per year (approx. \$17,000.00 per quarter).
10	Preliminary, order-of-magnitude, estimate for the fully-insured, physical move of the DEP data center equipment to the NSRC. Includes disconnection, tear-down, loading, moving, unloading, setup, reconnection, and testing. (+/- 25%).
11	Based on information obtained from DOR, HP, and EMC.
12	FY11-12 cost is \$34,223 per month for 12 months. FY12-13 cost is \$34,223 per month for 6 months plus \$41,282 per month for 6 months.
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Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	H	I	J	K	
1	Personnel Detail											
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31								
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Backup & Recovery	Backup & Recovery Cost	% Data Center Management Ops	Data Center Management Ops Cost	
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	0%	\$ -	25%	\$ 24,954	
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	0%	\$ -	60%	\$ 50,577	
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	0%	\$ -	5%	\$ 4,081	
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	0%	\$ -	0%	\$ -	
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	0%	\$ -	0%	\$ -	
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	0%	\$ -	0%	\$ -	
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	10%	\$ 5,190	5%	\$ 2,595	
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	5%	\$ 3,212	5%	\$ 3,212	
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	0%	\$ -	0%	\$ -	
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	0%	\$ -	5%	\$ 2,718	
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	25%	\$ 12,053	5%	\$ 2,411	
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	0%	\$ -	5%	\$ 3,180	
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	0%	\$ -	0%	\$ -	
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	0%	\$ -	0%	\$ -	

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	H	I	J	K
1					Personnel Detail						
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31							
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Backup & Recovery	Backup & Recovery Cost	% Data Center Management Ops	Data Center Management Ops Cost
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	0%	\$ -	0%	\$ -
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	0%	\$ -	0%	\$ -
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	0%	\$ -	0%	\$ -
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	0%	\$ -	0%	\$ -
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
43	Total	Cost Identified by Position Title:	\$ 1,512,734						\$ 20,455		\$ 93,726
44	25	FTE TOTAL	\$ 1,512,734		Personnel Budget Reduction from Tab 1:			FTE	\$ 20,455	FTE	\$ 93,726
45	0	OPS TOTAL	\$ -				OPS	\$ -	OPS	\$ -	
46	0	Contracted Services TOTAL	\$ -				CS	\$ -	CS	\$ -	
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.										

Data Center Consolidation Cost Workbook

A	B		C	D	E Personnel Detail		F	G	L	M	N	O	
1													
2	Personnel Cost Associated with Data Center Functions: \$ 640,389			10.31									Data Center Functional Responsibilities
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Database Administration	Database Administration Cost	% Disaster Recovery	Disaster Recovery Cost		
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	0%	\$ -	0%	\$ -		
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	0%	\$ -	0%	\$ -		
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	0%	\$ -	0%	\$ -		
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	0%	\$ -	0%	\$ -		
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	0%	\$ -	0%	\$ -		
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	5%	\$ 2,927	0%	\$ -		
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	0%	\$ -	0%	\$ -		
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	0%	\$ -	0%	\$ -		
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	5%	\$ 3,188	0%	\$ -		
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	0%	\$ -	0%	\$ -		
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	0%	\$ -	0%	\$ -		
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	25%	\$ 15,898	0%	\$ -		
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	0%	\$ -	0%	\$ -		
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	0%	\$ -	0%	\$ -		

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	L	M	N	O
1	Personnel Detail										
2	Personnel Cost Associated with Data Center Functions: \$ 640,389 10.31						Data Center Functional Responsibilities				
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Database Administration	Database Administration Cost	% Disaster Recovery	Disaster Recovery Cost
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	0%	\$ -	0%	\$ -
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	20%	\$ 18,333	0%	\$ -
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	20%	\$ 13,856	0%	\$ -
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	50%	\$ 23,459	0%	\$ -
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -
43	Total	Cost Identified by Position Title:	\$ 1,512,734						\$ 77,661		\$ -
44	25	FTE TOTAL	\$ 1,512,734	Personnel Budget Reduction from Tab 1:				FTE	\$ 77,661	FTE	\$ -
45	0	OPS TOTAL	\$ -				OPS	\$ -	OPS	\$ -	
46	0	Contracted Services TOTAL	\$ -				CS	\$ -	CS	\$ -	
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.										

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	P	Q	R	S	T
					Personnel Detail							
	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31								
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Help Desk	Help Desk Cost	% Job Control	Job Control Cost	% Managed Services
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	0%	\$ -	0%	\$ -	0%
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	0%	\$ -	0%	\$ -	0%
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	0%	\$ -	0%	\$ -	0%
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	0%	\$ -	0%	\$ -	0%
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	0%	\$ -	0%	\$ -	0%
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	0%	\$ -	0%	\$ -	0%
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	0%	\$ -	0%	\$ -	0%
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	0%	\$ -	0%	\$ -	0%
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	0%	\$ -	0%	\$ -	0%
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	0%	\$ -	0%	\$ -	0%
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	0%	\$ -	0%	\$ -	0%
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	0%	\$ -	0%	\$ -	0%
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	0%	\$ -	0%	\$ -	0%
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	0%	\$ -	0%	\$ -	0%

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	P	Q	R	S	T
1					Personnel Detail							
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31								
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Help Desk	Help Desk Cost	% Job Control	Job Control Cost	% Managed Services
48	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	0%	\$ -	0%	\$ -	0%
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	0%	\$ -	0%	\$ -	0%
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	0%	\$ -	0%	\$ -	0%
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	0%	\$ -	25%	\$ 11,729	0%
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	3%	\$ 2,055	0%	\$ -	0%
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	3%	\$ 1,502	0%	\$ -	0%
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	3%	\$ 1,385	0%	\$ -	0%
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	3%	\$ 1,344	0%	\$ -	0%
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	3%	\$ 1,564	0%	\$ -	0%
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	3%	\$ 1,269	0%	\$ -	0%
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	3%	\$ 1,229	0%	\$ -	0%
43	Total	Cost Identified by Position Title:	\$ 1,512,734						\$ 10,348		\$ 11,729	
44	25	FTE TOTAL	\$ 1,512,734	Personnel Budget Reduction from Tab 1:				FTE	\$ 10,348	FTE	\$ 11,729	FTE
45	0	OPS TOTAL	\$ -					OPS	\$ -	OPS	\$ -	OPS
46	0	Contracted Services TOTAL	\$ -					CS	\$ -	CS	\$ -	CS
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.											

Data Center Consolidation Cost Workbook

	A	B	C	D Personnel Detail	E	F	G	U
1								
2	Personnel Cost Associated with Data Center Functions:		\$ 640,389	10.31				
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Managed Services Cost
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	\$ -
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	\$ -
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	\$ -
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	\$ -
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	\$ -
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	\$ -
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	\$ -
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	\$ -
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	\$ -
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	\$ -
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	\$ -
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	\$ -
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	\$ -
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	\$ -

Data Center Consolidation Cost Workbook

	A	B	C	D Personnel Detail	E	F	G	U
1								
2	Personnel Cost Associated with Data Center Functions:		\$ 640,389	10.31				
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Managed Services Cost
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	\$ -
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	\$ -
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	\$ -
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	\$ -
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	\$ -
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	\$ -
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	\$ -
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	\$ -
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	\$ -
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	\$ -
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	\$ -
43	Total	Cost Identified by Position Title:	\$ 1,512,734					\$ -
44	25	FTE TOTAL	\$ 1,512,734			Personnel Budget Reduction from Tab 1:		\$ -
45	0	OPS TOTAL	\$ -					\$ -
46	0	Contracted Services TOTAL	\$ -					\$ -
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.							

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	V	W	X	Y	Z
1	Personnel Detail											
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31								
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Print	Print Cost	% Production Control	Production Control Cost	% Security
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	0%	\$ -	0%	\$ -	0%
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	0%	\$ -	0%	\$ -	0%
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	0%	\$ -	0%	\$ -	0%
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	0%	\$ -	0%	\$ -	0%
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	0%	\$ -	0%	\$ -	0%
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	0%	\$ -	0%	\$ -	0%
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	0%	\$ -	0%	\$ -	0%
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	0%	\$ -	0%	\$ -	0%
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	0%	\$ -	0%	\$ -	15%
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	0%	\$ -	0%	\$ -	0%
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	0%	\$ -	0%	\$ -	0%
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	0%	\$ -	0%	\$ -	10%
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	0%	\$ -	0%	\$ -	0%
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	0%	\$ -	0%	\$ -	0%

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	V	W	X	Y	Z	
1					Personnel Detail								
2	Personnel Cost Associated with Data Center Functions:		\$ 640,389	10.31									
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	% Print	Print Cost	% Production Control	Production Control Cost	% Security	
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	0%	\$ -	0%	\$ -	0%	
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	0%	\$ -	0%	\$ -	0%	
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	0%	\$ -	0%	\$ -	0%	
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	0%	\$ -	0%	\$ -	0%	
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	0%	\$ -	0%	\$ -	0%	
43	Total	Cost Identified by Position Title:	\$ 1,512,734						\$ -		\$ -		
44	25	FTE TOTAL	\$ 1,512,734		Personnel Budget Reduction from Tab 1:			FTE	\$ -		FTE	\$ -	FTE
45	0	OPS TOTAL	\$ -					OPS	\$ -		OPS	\$ -	OPS
46	0	Contracted Services TOTAL	\$ -					CS	\$ -		CS	\$ -	CS
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.												

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AA	AB	AC	AD
1	Personnel Detail										
2	Personnel Cost Associated with Data Center Functions: \$ 640,389			10.31	Data Center Functional Respo						
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Security Cost	% Storage	Storage Cost	% System Administration Cost
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	\$ -	0%	\$ -	0%
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	\$ -	5%	\$ 4,215	5%
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	\$ -	0%	\$ -	50%
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	\$ -	0%	\$ -	20%
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	\$ -	5%	\$ 2,693	50%
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	\$ -	10%	\$ 5,855	50%
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	\$ -	0%	\$ -	5%
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	\$ -	20%	\$ 12,847	45%
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	\$ 9,563	0%	\$ -	60%
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	\$ -	0%	\$ -	40%
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	\$ -	0%	\$ -	0%
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	\$ 6,359	0%	\$ -	20%
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	\$ -	5%	\$ 2,607	70%
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	\$ -	0%	\$ -	40%

Data Center Consolidation Cost Workbook

	A	B	C	D	E Personnel Detail	F	G	AA	AB	AC	AD
1											
2	Personnel Cost Associated with Data Center Functions: \$ 640,389			10.31				Data Center Functional Respo			
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Security Cost	% Storage	Storage Cost	% System Administration Cost
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	\$ -	0%	\$ -	15%
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	\$ -	0%	\$ -	0%
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	\$ -	0%	\$ -	5%
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	\$ -	0%	\$ -	0%
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
43	Total	Cost Identified by Position Title:	\$ 1,512,734					\$ 15,922		\$ 28,217	
44	25	FTE TOTAL	\$ 1,512,734			Personnel Budget Reduction from Tab 1:		\$ 15,922	FTE	\$ 28,217	FTE
45	0	OPS TOTAL	\$ -					\$ -	OPS	\$ -	OPS
46	0	Contracted Services TOTAL	\$ -					\$ -	CS	\$ -	CS
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.										

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AE	AF	AG	AH
1	Personnel Detail										
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31				Responsibilities			
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	System Administration Cost	% System Programming	System Programming Cost	% Technical Support
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	\$ -	0%	\$ -	0%
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	\$ 4,215	0%	\$ -	5%
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	\$ 40,807	0%	\$ -	5%
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	\$ 14,458	0%	\$ -	10%
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	\$ 26,931	0%	\$ -	0%
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	\$ 29,274	0%	\$ -	10%
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	\$ 2,595	0%	\$ -	40%
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	\$ 28,906	0%	\$ -	5%
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	\$ 38,250	0%	\$ -	5%
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	\$ 21,743	0%	\$ -	0%
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	\$ -	0%	\$ -	40%
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	\$ 12,719	5%	\$ 3,180	20%
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	\$ 36,500	5%	\$ 2,607	5%
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	\$ 22,532	0%	\$ -	0%

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AE	AF	AG	AH
1	Personnel Detail										
2	Personnel Cost Associated with Data Center Functions: \$ 640,389 10.31						Capabilities				
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	System Administration Cost	% System Programming	System Programming Cost	% Technical Support
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	\$ 8,250	0%	\$ -	5%
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	\$ -	0%	\$ -	0%
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	\$ 3,464	0%	\$ -	0%
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	\$ -	0%	\$ -	0%
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	0%
43	Total	Cost Identified by Position Title:	\$ 1,512,734					\$ 290,645		\$ 5,787	
44	25	FTE TOTAL	\$ 1,512,734			Personnel Budget Reduction from Tab 1:		\$ 290,645		FTE \$ 5,787	FTE
45	0	OPS TOTAL	\$ -					\$ -		OPS \$ -	OPS
46	0	Contracted Services TOTAL	\$ -					\$ -		CS \$ -	CS
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.										

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AI	AJ	AK	AL	AM
1	Personnel Detail											
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31								Data Valid
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Technical Support Cost	% Management & Administration	Management & Administration Cost	% Allocated	Cost Allocated by Functional Responsibility
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	\$ -	0%	\$ -	25%	\$ 24,954
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	\$ 4,215	0%	\$ -	75%	\$ 63,221
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	\$ 4,081	0%	\$ -	60%	\$ 48,969
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	\$ 7,229	0%	\$ -	30%	\$ 21,686
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	\$ -	0%	\$ -	55%	\$ 29,624
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	\$ 5,855	0%	\$ -	75%	\$ 43,911
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	\$ 20,760	0%	\$ -	60%	\$ 31,141
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	\$ 3,212	0%	\$ -	80%	\$ 51,389
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	\$ 3,188	0%	\$ -	85%	\$ 54,188
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	\$ -	0%	\$ -	45%	\$ 24,461
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	\$ 19,285	0%	\$ -	70%	\$ 33,748
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	\$ 12,719	0%	\$ -	85%	\$ 54,054
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	\$ 2,607	0%	\$ -	85%	\$ 44,322
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	\$ -	0%	\$ -	40%	\$ 22,532

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AI	AJ	AK	AL	AM
1	Personnel Detail											
2	Personnel Cost Associated with Data Center Functions:		\$ 640,389	10.31								Data Validated
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Technical Support Cost	% Management & Administration	Management & Administration Cost	% Allocated	Cost Allocated by Functional Responsibility
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	\$ 2,750	0%	\$ -	20%	\$ 11,000
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	\$ -	0%	\$ -	20%	\$ 18,333
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	\$ -	0%	\$ -	25%	\$ 17,320
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	\$ -	0%	\$ -	75%	\$ 35,188
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 2,055
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,502
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,385
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,344
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,564
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,269
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	\$ -	0%	\$ -	3%	\$ 1,229
43	Total	Cost Identified by Position Title:	\$ 1,512,734					\$ 85,899		\$ -	10.31	\$ 640,389
44	25	FTE TOTAL	\$ 1,512,734		Personnel Budget Reduction from Tab 1:			\$ 85,899		FTE \$ -	10.31	\$ 640,389
45	0	OPS TOTAL	\$ -				\$ -		OPS \$ -	0.00	\$ -	
46	0	Contracted Services TOTAL	\$ -				\$ -		CS \$ -	0.00	\$ -	
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.											

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AN	AO
1					Personnel	Detail			
2	Personnel Cost Associated with Data Center Functions: \$		640,389	10.31					
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Difference	Position Differences
4	37010992	Program Administrator	\$ 99,815.76	FTE	37010992	Jon Canter	Customer and Infrastructure Services manager (CIS) over all services outside of HR, Applications, and GIS	\$ (74,862)	Overall management of OTIS (presently Acting CIO) 15% , plus 5% Security; 5% service desk, database 5%,about 25% special projects to include PAMP, Audit Responses, research such as Mobile computing; Asset Mgt 20% that includes PC refresh, SAM, and HAM
5	37011306	Systems Programming Administrator - SES	\$ 84,294.48	FTE	37011306	Kevin Kerchkoff	direct report to CIS manager, research development, planning.	\$ (21,074)	25% - advise management, personnel management, R&D
6	37011397	Data Processing Manager - SES	\$ 81,614.52	FTE	37011397	Steve Gabert	Windows Server Mgr., Exchange Servers (Email)	\$ (32,646)	40% - A/D, Windows server mgr., messaging, personnel management, R&D
7	37010232	Systems Programmer III	\$ 72,287.76	FTE	37010232	Don Sears	Networking	\$ (50,601)	70% - VoIP, Video Convercing, WAN/LAN
8	37001808	Dist. Computer Systems Analyst	\$ 53,862.24	FTE	37001808	Billy Justice IV	Email Extender, server patching, Web servers	\$ (24,238)	45% - Windows server management, NAS administration, SQL
9	37002573	Systems Programmer II	\$ 58,547.40	FTE	37002573	Tommy Lee	Windows admin	\$ (14,637)	25% - message archive, Windows system magt., A/D
10	37010152	Dist. Computer Systems Specialist	\$ 51,900.96	FTE	37010152	Susan Miller	system accounts and operations team lead	\$ (20,760)	40% - accounts, backups
11	37011343	Systems Programmer III - SES	\$ 64,236.60	FTE	37011343	Janne Creecy	operations, backup.storage, Windows admin	\$ (12,847)	20% - personnel management, storage admin., Windows server mgmt.
12	37011053	Dist. Computer Systems Analyst	\$ 63,750.60	FTE	37011053	Jim Rainey	Virus protection, servers	\$ (9,563)	15% - messaging, Windows server mgmt.
13	37000592	Dist. Computer Systems Analyst	\$ 54,357.84	FTE	37000592	Steve Godbey	servers, data center power	\$ (29,897)	55% - PC anti-virus, Windows server mgmt.
14	37002094	Dist. Computer Systems Specialist	\$ 48,211.44	FTE	37002094	Liz Ulmer	backups, operations, accounts	\$ (14,463)	30% - backups, accounts
15	37011246	Systems Programmer III - SES	\$ 63,593.52	FTE	37011246	Travis Casey	Supervisor, Applications Middle Tier services, firewall, UNIX/Linux, SPAM	\$ (9,539)	15% - UNIX/Linus system mgr., security, Middle Tier
16	37002238	Systems Programmer II	\$ 52,143.36	FTE	37002238	Justin Congdon	VMware admin	\$ (7,822)	15% - Linux, Windows server, VM, VDI
17	37011170	Systems Programmer I	\$ 56,330.16	FTE	37011170	Bryce Dickey	Networking	\$ (33,798)	60% - WAN/LAN, Linux, research

Data Center Consolidation Cost Workbook

	A	B	C	D	E	F	G	AN	AO
1					Personnel	Detail			
2	Personnel Cost Associated with Data Center Functions:		\$ 640,389	10.31					
3	Org Chart ID #	Position Title	Annual Cost	Personnel Type	FTE/OPS Position # or IT Contractor ID #	If Vacant, Enter Date Vacant	Primary Functional Responsibilities	Difference	Position Differences
18	37010758	Dist. Computer Systems Analyst	\$ 55,001.64	FTE	37010758	Gerald Wheeler	Networking	\$ (44,001)	80% - LAN/WAN, VoIP, VDI
19	37010225	Data Base Administrator - SES	\$ 91,662.72	FTE	37010225	Spencer Lepley	Oracle expert oversees all oracle database services	\$ (73,330)	80% - SQL query and database design/analysis
20	37010815	Senior Data Base Analyst	\$ 69,280.68	FTE	37010815	Marion Johnson	Oracle expert, crystal reports.	\$ (51,961)	75% - SQL query and database design/analysis
21	37010324	Data Base Analyst	\$ 46,917.60	FTE	37010324	Rachel Mills	General specialist in daily database status and reporting.	\$ (11,729)	25% programmer support for failed batch jobs
22	37011554	Dist. Comp. Sys. Admin. - SES	\$ 68,502.84	FTE	37011554	Cynthia Courson	Tier 1 (First Call help desk agent)	\$ (66,448)	97% - Non-data-center tier 1 help desk activities.
23	37011383	Distributed Comp. Sys. Spec.	\$ 50,051.28	FTE	37011383	Michael G. Clark	Tier 1 (First Call help desk agent)	\$ (48,550)	97% - Non-data-center tier 1 help desk activities.
24	37001925	Office Automation Specialist II	\$ 46,180.20	FTE	37001925	Barnard Knight	Tier 1 (First Call help desk agent)	\$ (44,795)	97% - Non-data-center tier 1 help desk activities.
25	37010448	Office Automation Specialist II	\$ 44,800.08	FTE	37010448	Amy Phillips	Tier 1 (First Call help desk agent)	\$ (43,456)	97% - Non-data-center tier 1 help desk activities.
26	37010696	Office Automation Specialist II	\$ 52,131.00	FTE	37010696	Janice Williams	Tier 1 (First Call help desk agent)	\$ (50,567)	97% - Non-data-center tier 1 help desk activities.
27	37002568	Office Automation Specialist I	\$ 42,305.04	FTE	37002568	Nancy L Miller	Tier 1 (First Call help desk agent)	\$ (41,036)	97% - Non-data-center tier 1 help desk activities.
28	37010936	Office Automation specialist II	\$ 40,954.68	FTE	37010936	Brian Yankee	Tier 1 (First Call help desk agent)	\$ (39,726)	97% - Non-data-center tier 1 help desk activities.
43	Total	Cost Identified by Position Title:	\$ 1,512,734					\$ (872,345)	
44	25	FTE TOTAL	\$ 1,512,734			Personnel Budget Reduction from Tab 1:			
45	0	OPS TOTAL	\$ -						
46	0	Contracted Services TOTAL	\$ -						
48	** If the amount of the reduction is less than the annual cost of the position, identify the amount of the equivalent position to the nearest .25 fte.								

Data Center Consolidation Cost Workbook
FY 2012-13 Cost Breakdown by Funding Categories

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2																
3	Data Center Consolidation Issues															
4																
5	\$ - \$ - \$ - \$ -															
6	Budget Entity Code	Budget Entity Name	Program Component Code	Program Component Title	Appropriation Category Code	Appropriation Category Title	Fund Code	Fund Title	FSI	17C01C0	17C02C0	33001C0	55C001C0	[Appropriation Category 2]	[Appropriation Category 3]	TOTAL
7	37010300	Technology/information Svc	1603000000	Information Technology	010000	Salaries And Benefits	792010	Working Capital Trust Fund	1	\$ 640,389						\$ 640,389
8	37010300	Technology/information Svc	1603000000	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 98,976						\$ 98,976
9	37010300	Technology/information Svc	1603000000	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 195,533						\$ 195,533
10	37010300	Technology/information Svc	1603000000	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 601,209						\$ 601,209
11	37010300	Technology/information Svc	1603000000	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 129,619						\$ 129,619
12	37010300	Technology/information Svc	1603000000	Information Technology	010000	Salaries And Benefits	792010	Working Capital Trust Fund	1	\$ 67,582						\$ 67,582
13	37010300	Technology/information Svc	1603000000	Information Technology	010000	Salaries And Benefits	792010	Working Capital Trust Fund	1	\$ 3,670						\$ 3,670
14	37010300	Technology/information Svc	1603000000	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 4,910						\$ 4,910
15	37010300	Technology/information Svc	1603000000	Information Technology	040000	Expense	792010	Working Capital Trust Fund	1	\$ 68,000						\$ 68,000
16			1603000001	Information Technology	210014	Other Data Processing Svcs	792010	Working Capital Trust Fund	1	\$ 410,715						\$ 410,715
33	Total									\$ 2,220,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,220,603

Data Center People Not in Personnel Detail Sheet
Data Center People In Personnel Detail Sheet

