



CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF 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
Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Financial Services 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.

Please let me know if you need additional information.

Sincerely,

A handwritten signature in black ink that reads "Jeff Atwater".

Jeff Atwater
Chief Financial Officer

Enclosures

JA:tjm



OFFICE OF INSURANCE REGULATION

KEVIN M. MCCARTY
COMMISSIONER

**FINANCIAL SERVICES
COMMISSION**

RICK SCOTT
GOVERNOR

JEFF ATWATER
CHIEF FINANCIAL OFFICER

PAM BONDI
ATTORNEY GENERAL

ADAM PUTNAM
COMMISSIONER OF
AGRICULTURE

LEGISLATIVE BUDGET REQUEST

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
Florida House of Representatives
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, the Legislative Budget Request for the Florida Office of Insurance Regulation is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein represents our base budget with no proposed funding requests for the 2012-13 Fiscal Year. This submission has been approved by Kevin McCarty, Commissioner of the Office of Insurance Regulation.

Please let me know if you need additional information.

Sincerely,

Audrey Brown
Chief of Staff

Enclosures

...
AUDREY BROWN • FLORIDA OFFICE OF INSURANCE REGULATION
200 EAST GAINES STREET • TALLAHASSEE, FLORIDA 32399-0326 • (850) 413-5100 • FAX (850) 488-2348
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TOM GRADY
COMMISSIONER

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September 15, 2011

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Financial Regulation 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. In my capacity as the Commissioner of the Office of Financial Regulation, I have approved this submission.

In addition to this traditional submission, I am contemporaneously submitting a proposed pilot legislative budget request for the same fiscal year. As discussed, that proposed pilot is designed to build upon the major reforms begun in the most recent legislative session, including accountability budgeting, reduction of government spending, reorganization to capture economies of scale and focus our office on outcomes, regulatory reform and a focus on private sector job growth and retention.

I am excited about the opportunity to serve Florida and look forward to working closely with you in the upcoming fiscal year.

Sincerely,

Tom Grady
Commissioner

/gp

cc: (OFR, Management)

FINANCIAL SERVICES COMMISSION

RICK SCOTT
GOVERNOR

PAM BONDI
ATTORNEY
GENERAL

JEFF ATWATER
CHIEF FINANCIAL
OFFICER

ADAM PUTNAM
COMMISSIONER OF
AGRICULTURE

Department Level Exhibits and Schedules

Non-Strategic IT Service: Network Service					
Dept/Agency: Financial Services		# of Assets & Resources			
Prepared by: Jamie Gordon		AppORTioned to this IT Service in FY 2012-13			
Phone: 850/413-2220					
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			22.50		\$359,010
A-1.1	State FTE	1	22.50		\$359,010
A-2.1	OPS FTE				\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$643,422
B-1	Servers		40	0	\$0
B-2	Server Maintenance & Support	2	#32	0	\$37,353
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)		3809	0	\$599,821
B-4	Online Storage for file and print (indicate GB of storage)	3	21073		\$0
B-5	Archive Storage for file and print (indicate GB of storage)		0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	4			\$6,248
C. Software					\$480,772
D. External Service Provider(s)					\$995,902
D-1	MyFloridaNet				\$799,136
D-2	Other (Please specify in Footnote Section below)	5			\$196,766
E. Other (Please describe in Footnotes Section below)		6			\$592,393
F. Total for IT Service					\$3,071,499
G. Please identify the number of users of the Network Service					2,870
H. How many locations currently host IT assets and resources used to provide LAN services?					37
I. How many locations currently use WAN services?					35
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Amount reflects 17% of salaries and benefits for 22.5FTE. 17% is the percentage applied for non-strategic support.				
2	Servers have warranty maintenance as part of purchase. Amount specified is to cover those projected to come out of warranty.				
3	Cost included in Data Center Service Item B-4				
4	25% of BLM Maint Contract (Other 75% in Desktop Service Tab)				
5	DMS VoIP				
6	Verizon, Comcast				
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Non-Strategic IT Service:		E- Mail, Messaging, and Calendaring Service			
Agency: Financial Services		# of Assets & Resources			
Prepared by: Jamie Gordon		AppORTioned to this IT Service in FY			
Phone: 850/413- 2220		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			13.25		\$138,045
A-1	State FTE	1	13.25		\$138,045
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$6,020
B-1	Servers		28	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, I-phones, PDAs, etc.)		219	0	\$6,020
B-4	Online Storage (indicate GB of storage)	3	9420		\$0
B-5	Archive Storage (indicate GB of storage)	3	17142		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$0
D-1	Southwood Shared Resource Center				\$0
D-2	Northwood Shared Resource Center				\$0
D-3	Northwest Regional Data Center				\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				
E. Other (Please describe in Footnotes Section below)		4			\$192,000
F. Total for IT Service					\$336,065
G. Please provide the number of user mailboxes.					2,792
H. Please provide the number of resource mailboxes.					519
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
7	Amount reflects 17% of salaries and benefits for 13.25 FTE. 17% is the percentage applied for non-strategic support.				
2	Servers have warranty maintenance as part of purchase. Amount specified in Network Service Tab is to cover any that may come out of warranty.				
3	Cost included in Data Center Service Item B-4				
4	Sprint/Nextel Annual Service				
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Non- Strategic IT Service:		Desktop Computing Service			
Agency: Financial Services		# of Assets & Resources Apportioned to this IT Service in FY 2012- 13			
Prepared by: Jamie Gordon					
Phone: 850/413- 2220					
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			15.00		\$125,871
A-1	State FTE	1	13.00		\$120,890
A-2	OPS FTE	2	2.00		\$4,981
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			4015	0	\$460,781
B-1	Servers		14	0	\$0
B-2	Server Maintenance & Support	3	0	0	\$0
B-3.1	Desktop Computers	4	2592	0	\$460,781
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	4	1409	0	\$0
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		5			\$49,220
D. External Service Provider(s)		6	1	1	\$18,743
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$654,615
G. Please identify the number of users of this service.					2,870
H. How many locations currently use this service?					37
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Amount reflects 17 % of salaries and benefits for 13 FTE. 17% is the percentage applied for non-strategic support				
2	Amount reflects 2 OPS salaries @17%. 17% is the percentage applied for non-strategic support				
3	Servers have warranty maintenance as part of purchase. Amount specified in Network Service Tab is to cover any that may come out of warranty.				
4	Desktop refresh for DFS, OFR and OIR. OFR & OIR receive separate funding for this purpose which is reflected in Budget Entity Cost Sheet				
5	Software - WinZip, TN3270, Big Fix, Citrix Metaframe Licenses				
6	Maintenance service contract is 75% for Desktop Service and 25% for Network Service.				
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Non-Strategic IT Service:		Helpdesk Service			
Agency: Financial Services		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: Jamie Gordon					
Phone: 850/413- 2220					
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			12.00		\$97,004
A-1	State FTE	1	12.00		\$97,004
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		2			\$65,475
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		3			\$1,995
F. Total for IT Service					\$164,474
G. Please identify the number of users of this service.					2,870
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?					6,258
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Amount reflects 17% of salaries and benefits for 12 FTE. 17% is the percentage applied for non-strategic support.				
2	Remedy and CRD Standard Software (Report Scheduler)				
3	Help Desk Institute Subscription.				
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Non- Strategic IT Service: **IT Security/Risk Mitigation Service**

Agency: **Financial Services**
 Prepared by: **Jamie Gordon**
 Phone: **850/413- 2220**

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			4.50		\$40,514
A-1	State FTE	1	3.50		\$38,805
A-2	OPS FTE	2	1.00		\$1,709
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			13	1	\$65,612
B-1	Servers	3	12	0	\$0
B-2	Server Maintenance & Support	3	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)	4	1	1	\$65,612
C. Software		5			\$161,407
D. External Service Provider(s)		6	4	4	\$478,184
E. Other (Please describe in Footnotes Section below)		7			\$12,660
F. Total for IT Service					\$758,377

G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.

1	Amount reflects 17% of salaries and benefits for 3.5 FTE. 17% is the percentage applied for non-strategic support.
2	Amount reflects 17% of salary for 1 OPS employee. 17% is the percentage applied for non-strategic support.
3	Servers have warranty maintenance as part of purchase. Amount specified in Network Service Tab is to cover any that may come out of warranty.
4	Sun Encryption Hardware from Quasius Investment Corp/GCA.
5	Software-PGP, VeriSign, IronPort (email encryption), BlueZone, CheckPoint (laptop encryption), Websense
6	DR Services from SunGard and NWRDC, Security Awareness Training - Webstart, IRIS from Tech Radium, Websense
7	Travel for DR testing, DR Trailer, Satellite Phone Services
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Non- Strategic IT Service:

Agency Financial and Administrative Systems Support Service

Agency: **Financial Services**
 Prepared by: **Jamie Gordon**
 Phone: **850/413- 2220**

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

	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)
Service Provisioning - - Assets & Resources (Cost Elements)				
A. Personnel		10.00		\$114,317
A-1 State FTE	1	10.00		\$114,317
A-2 OPS FTE		0.00		\$0
A-3 Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware		0	0	\$0
B-1 Servers		0	0	\$0
B-2 Server Maintenance & Support		0	0	\$0
B-3 Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software				\$0
D. External Service Provider(s)		0	0	\$0
E. Other (Please describe in Footnotes Section below)				\$0
F. Total for IT Service				\$114,317
G. Please identify the number of users of this service.				2,870
H. How many locations currently host agency financial/adminstrative systems?				1
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Amount reflects 17% of salaries and benefits for 10 FTE. 17% is the percentage applied for non-strategic services.			
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Non- Strategic IT Service:

IT Administration and Management Service

Agency: **Financial Services**
 Prepared by: **Jamie Gordon**
 Phone: **850/413- 2220**

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

C

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			26.00		\$2,328,653
A-1	State FTE	#1	26.00		\$2,328,653
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		2			\$81,844
F. Total for IT Service					\$2,410,497
G. How many locations currently host assets and resources used to provide this service?					1
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Amount reflects 17% of salaries and benefits for 26 FTE. 17% is the percentage applied for non-strategic support.				
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Non-Strategic IT Service:		Web/Portal Service			
Dept/Agency: Financial Services		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: Jamie Gordon					
Phone: 850/413- 2220					
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			7.25		\$83,527
A-1.1	State FTE	1	7.25		\$83,527
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers		1	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software		3			\$300
D. External Service Provider(s)			0	0	
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$83,827
G. Please identify the number of Internet users of this service.					13,900,000
H. Please identify the number of intranet users of this service.					2,870
I. How many locations currently host IT assets and resources used to provide this service?					1
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Amount reflects 17% of salaries and benefits for 7.25 FTE. 17% is the percentage applied for non-strategic support				
2	Servers have warranty maintenance as part of purchase. Amount specified in Network Service Tab is to cover any that may come out of warranty.				
3	Smarter Stats, Sharepoint 2010, Windows Media Services, Windows 2003/2008 costs included in Network Service, Microsoft EA.				
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Non-Strategic IT Service: Data Center Service					
Dept/Agency: Financial Services		# of Assets & Resources Apportioned to this IT Service in FY 2012-13			
Prepared by: Jamie Gordon					
Phone: 850/413- 2220					
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.)			17.25		\$246,590
A-1.1	State FTE	1	17.25		\$246,590
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$838,621
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)	2	13	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support	3	4	0	\$638,127
B-4	Online or Archival Storage Systems (indicate GB of storage)	4	57,829		\$178,224
B-5	Data Center/ Computing Facility Internal Network	5			\$0
B-6	Other Hardware (Please specify in Footnotes Section below)	6			\$22,270
C. Software		7			\$545,285
D. External Service Provider(s)					\$331,084
D-1	Southwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-2	Northwood Shared Resource Center (indicate # of Board votes)		0		\$0
D-3	Northwest Regional Data Center (indicate # of Board votes)	8	0		\$331,084
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility					\$322,893
E-1	Data Center/Computing Facilities Rent & Insurance				\$185,716
E-2	Utilities (e.g., electricity and water)	9			\$0
E-3	Environmentals (e.g., HVAC, fire control, and physical security)	10			\$137,177
E-4	Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$2,284,473
H. Please provide the number of agency data centers.					2
I. Please provide the number of agency computing facilities.					2
J. Please provide the number of single-server installations.					35
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Amount reflects 17% of salaries and benefits for 17.25 FTE. 17% is the percentage applied for non-strategic support.				
2	4 large Sun Servers and 9 Dell Servers				
3	Amount reflects hardware maint for 4 large Sun servers, 9 Dell servers have warranty maint as part of purchase & amt in Network Service Tab covers any out of warranty				
4	EMC				
5	Included in Network Service Tab.				
6	Sun Storage Tek				
7	Software: Solarwinds Orion, WhatUp, CommVault Backup, Oracle support				
8	Raised floor space & offsite storage for DR Software				
9	Included in E-1				

Agency: **Financial Services**

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
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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									
				\$0		0.0000%	0.0000%	17.2188%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
				\$0		\$0	\$0	\$112,717	\$0	\$0	\$0	\$0	\$0	\$0
1				\$0										
2				\$0										
3	Comp & Enforce - Insurance	43900110	12.04.00.00.00	Regulation and Licensing	\$56,917			\$56,917						
4	Securities Regulation	43900510	12.04.00.00.00	Regulation and Licensing	\$27,900			\$27,900						
5	Securities Regulation	43900520	12.04.00.00.00	Regulation and Licensing	\$13,950			\$13,950						
6	Financial Investigations	43900540	12.04.00.00.00	Regulation and Licensing	\$13,950			\$13,950						
7					\$0									
8					\$0									
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29					\$0									
30					\$0									

Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets	Personnel	State FTE (#)	124.75	13.25	22.50	13.00	12.00	3.50	10.00	26.00	7.25	17.25
		State FTE (Costs)	\$3,526,841	\$138,045	\$359,010	\$120,890	\$97,004	\$38,805	\$114,317	\$2,328,653	\$83,527	\$246,590
	Personnel	OPS FTE (#)	3.00	0.00	0.00	2.00	0.00	1.00	0.00	0.00	0.00	0.00
		OPS FTE (Cost)	\$6,690	\$0	\$0	\$4,981	\$0	\$1,709	\$0	\$0	\$0	\$0
	Personnel	Vendor/Staff Augmentation (# Positions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Vendor/Staff Augmentation (Costs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Hardware		\$2,014,456	\$6,020	\$643,422	\$460,781	\$0	\$65,612	\$0	\$0	\$0	\$838,621
	Software		\$1,302,459	\$0	\$480,772	\$49,220	\$65,475	\$161,407	\$0	\$0	\$300	\$545,285
	External Services		\$1,823,913	\$0	\$995,902	\$18,743	\$0	\$478,184	\$0	\$0	\$0	\$331,084
	Plant & Facility (Data Center Only)		\$322,893									\$322,893
	Other		\$880,892	\$192,000	\$592,393	\$0	\$1,995	\$12,660	\$0	\$81,844	\$0	\$0
		Budget Total	\$9,878,144	\$336,065	\$3,071,499	\$654,615	\$164,474	\$758,377	\$114,317	\$2,410,497	\$83,827	\$2,284,473
		FTE Total	127.75	13.25	22.50	15.00	12.00	4.50	10.00	26.00	7.25	17.25
	Users		3,311	2,870	2,870	2,870		2,870		13,902,870		
	Cost Per User		101,499.547	\$1,070.21	\$228.09	\$57.31		\$39.83		\$0.01		

(cost/all mailboxes) Help Desk Tickets: 6,258
Cost/Ticket: \$26

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	David Hershel, Assistant General Counsel	Phone Number:	(850) 413-1686
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Sheriff's Workers' Compensation Self-Insurance Fund v. Department of Financial Services, Division of Workers' Compensation		
Court with Jurisdiction:	The last court with jurisdiction was the First District Court of Appeal.		
Case Number:	Department Case No. 91386-07-WC; DOAH Case No. 08-5948; 1 st DCA Case No. 1D09-4901; Supreme Court Case No. SC10-1552		
Summary of the Complaint:	Petitioner is requesting refunds from the Special Disability Trust Fund ("SDTF") in the amount of \$6,638,301.35, arguing that the statute cannot be constitutionally applied against Petitioner. If successful, Petitioner would not owe future assessments to the fund. An adverse decision might apply to other similarly situated entities.		
Amount of the Claim:	\$6,638,301.35		
Specific Statutes or Laws (including GAA) Challenged:	Section 440.49, Florida Statutes.		
Status of the Case:	The First District Court of Appeal entered a Per Curiam Affirmed Opinion on 7/7/10 holding that the SDTF assessment as applied to Appellant is constitutional. Mandated issued 7/23/10. Appellant invoked discretionary jurisdiction to the Florida Supreme Court on 8/6/10, but the Court declined to accept jurisdiction on 11/2/10. The opinion of the 1 st DCA stands and the matter is closed.		
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).			

Office of Policy and Budget – September 2011

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Dennis Silverman, Asst. Dir.	Phone Number:	850-413-4162
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Hon. Rick Scott, Governor & State of Florida vs. Galaxy Fireworks, Inc. & Itzhak Dickstein (2 nd DCA); Galaxy Fireworks, Inc., et al. v. The Hon. Rick Scott, Governor, and the State of Florida (Hillsborough County Circuit Court)		
Court with Jurisdiction:	2 nd District Court of Appeal; Hillsborough County Circuit Court reserved jurisdiction on matter of attorneys' fees and costs		
Case Number:	DCA Case No. 2D11-1583; Hillsborough Case No. 98-CA-009608		
Summary of the Complaint:	An inverse condemnation action alleging that issuance of Executive Order 98-165 by then Governor Buddy McKay deprived the Plaintiffs of the opportunity to sell fireworks for the July 1998 fireworks sales season, and the prohibition constituted a compensable taking. On appeal to the 2 nd DCA, the issues are whether a taking occurred as a result of the State's exercise of its police power in light of the emergency situation facing Florida (expansive and uncontrollable wildfires) in 1998, and whether lost profits are available as damages for taking claims.		
Amount of the Claim:	\$1 million + interest accumulated since 1998 = \$2,108,494.40. Also subject to post-judgment interest at statutory rate; attorneys' fees and costs may exceed \$300,000.		
Specific Statutes or Laws (including GAA) Challenged:	Executive Order 98-165		
Status of the Case:	Settled for \$1 million on the amount of damages only, with interest accumulating since 1998. Final Judgment entered 2/23/11 was appealed by the State. The Initial Brief is due at the 2 nd DCA on 8/11/11.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Office of Policy and Budget – September 2011

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:	Office of Insurance Regulation		
Contact Person:	Richard Fox	Phone Number:	850-413-5024
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	\$0		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input 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.

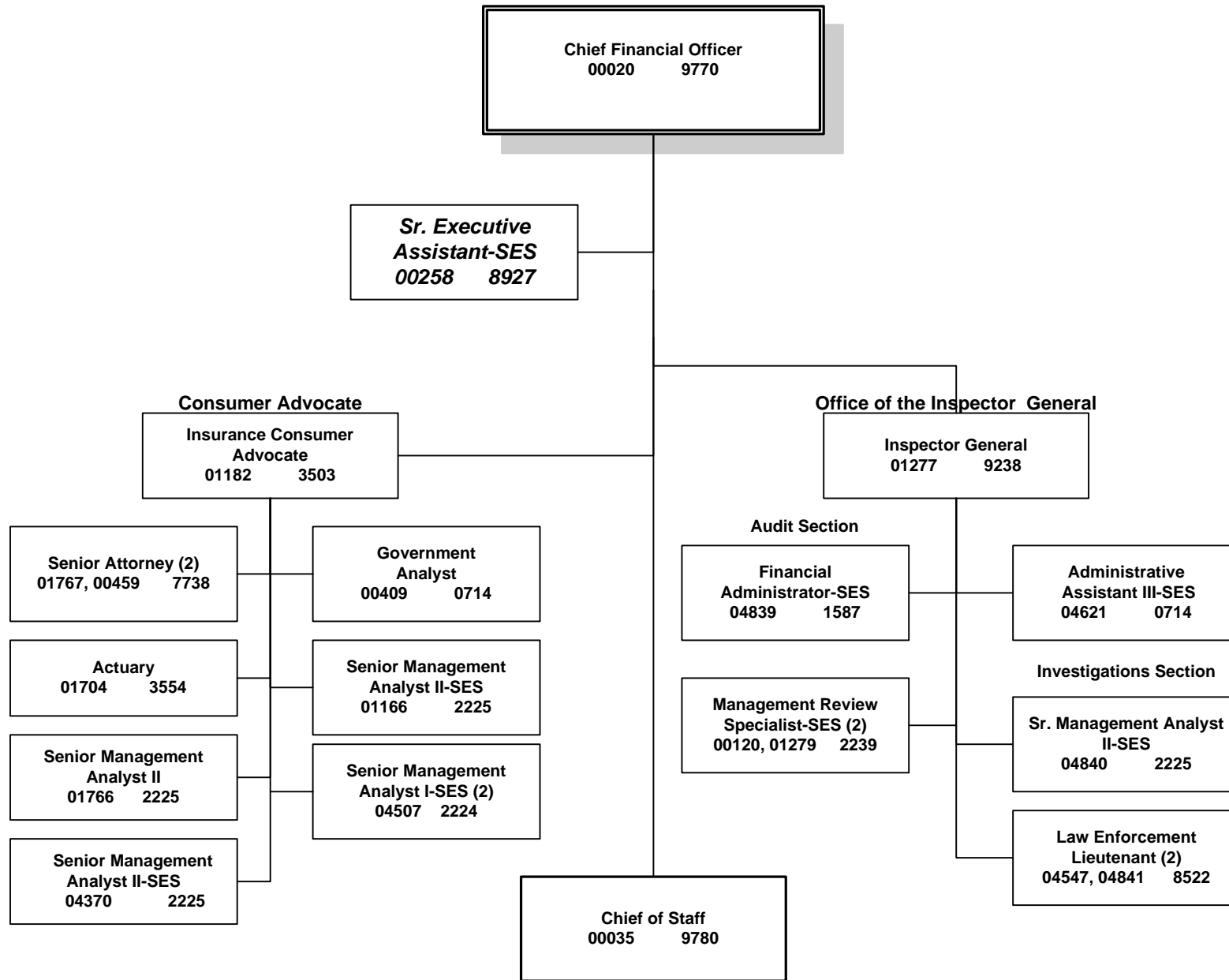
Agency:	Office of Financial Regulation		
Contact Person:	Bruce Kuhse	Phone Number:	850-410-9601
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Alkow, et al. v. Pearlman, et al.		
Court with Jurisdiction:	U.S. District Court, Southern District of New York		
Case Number:	07-CV-2285(GBD)		
Summary of the Complaint:	This was a lawsuit by various victims of a \$300 million investment scam perpetrated by Lou Pearlman of Orlando. In addition to suing the persons actually responsible for the scam, plaintiffs sued the OFR, the Florida Governor, the Florida Attorney General, and various state employees.		
Amount of the Claim:	Not specified but the lawsuit requested that the state's limits to it's waiver of sovereign immunity be struck.		
Specific Statutes or Laws (including GAA) Challenged:	Section 768.28, F.S.		
Status of the Case:	Final unappealable dismissal order issued by the court on January 10, 2011.		
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 checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	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:	Office of Financial Regulation		
Contact Person:	Bruce Kuhse	Phone Number:	850-410-9601
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Young v. Crist, State of Florida, and Office of Financial Regulation		
Court with Jurisdiction:	Thirteenth Circuit Court, Hillsborough County, Florida, and First District Court of Appeal, Tallahassee, Florida		
Case Number:	08-30380-CA and 1D10-2822		
Summary of the Complaint:	This was similar to the Alkow suit filed in federal court in New York, also reported on a Schedule VII. Some of the same attorneys were involved on behalf of the plaintiffs, as were many of the same plaintiffs. The essence of the claim against the OFR is the allegation that the OFR was negligent by not timely discovering the Lou Pearlman scam and therefore should reimburse the investors' losses.		
Amount of the Claim:	Not specified.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Case dismissed by trial court and the dismissal was affirmed by the appellate court on November 10, 2010. No further appeals were filed and the case is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

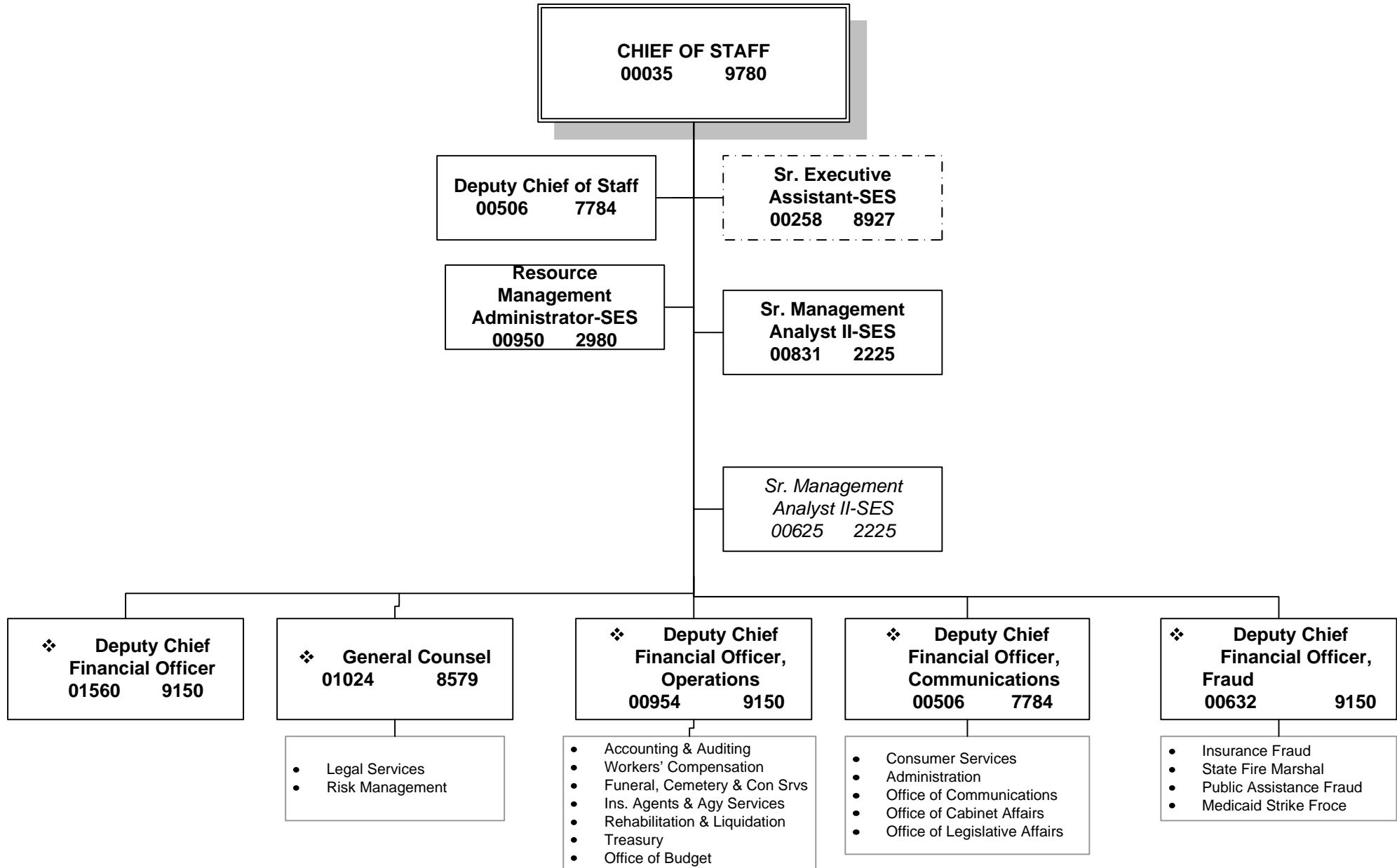
Department of Financial Services Chief Financial Officer



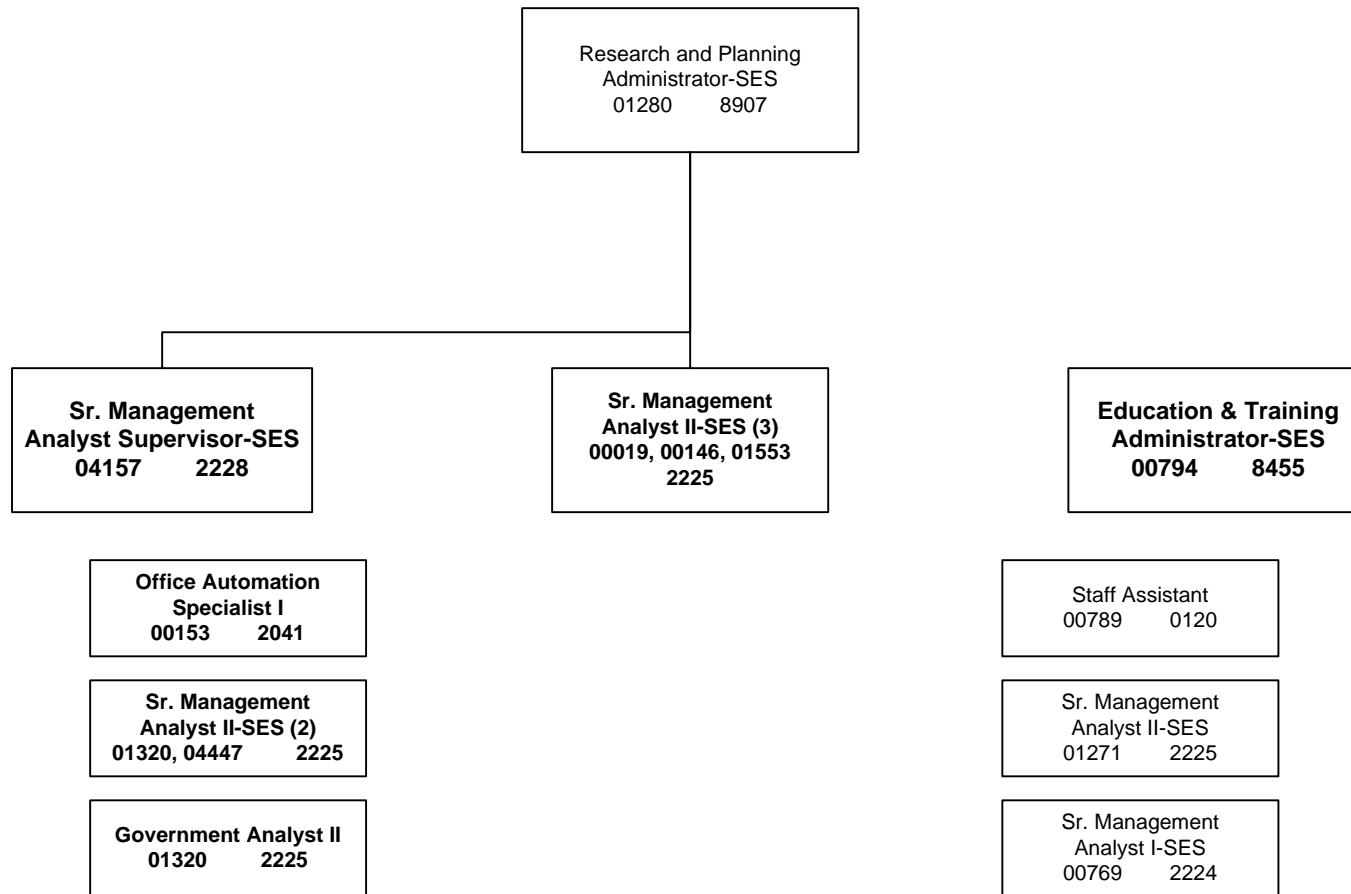
CFO Total FTE: 2
 Consumer Advocate FTE: 9
 Inspector General FTE: 8

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

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

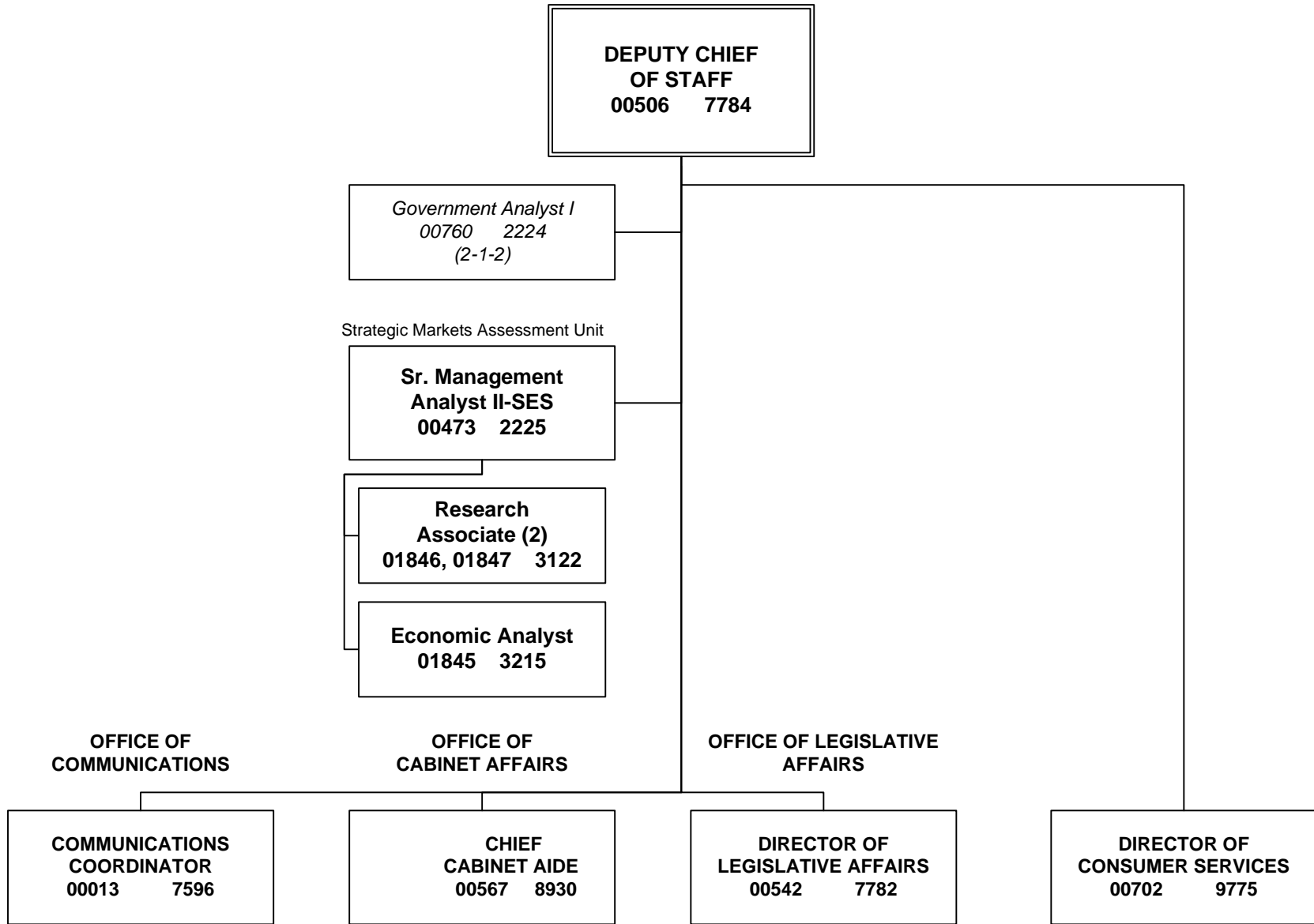


**Department of Financial Services
 Chief Financial Officer
 Office of the Chief of Staff
 Office of Strategic Planning**



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

PROPOSED



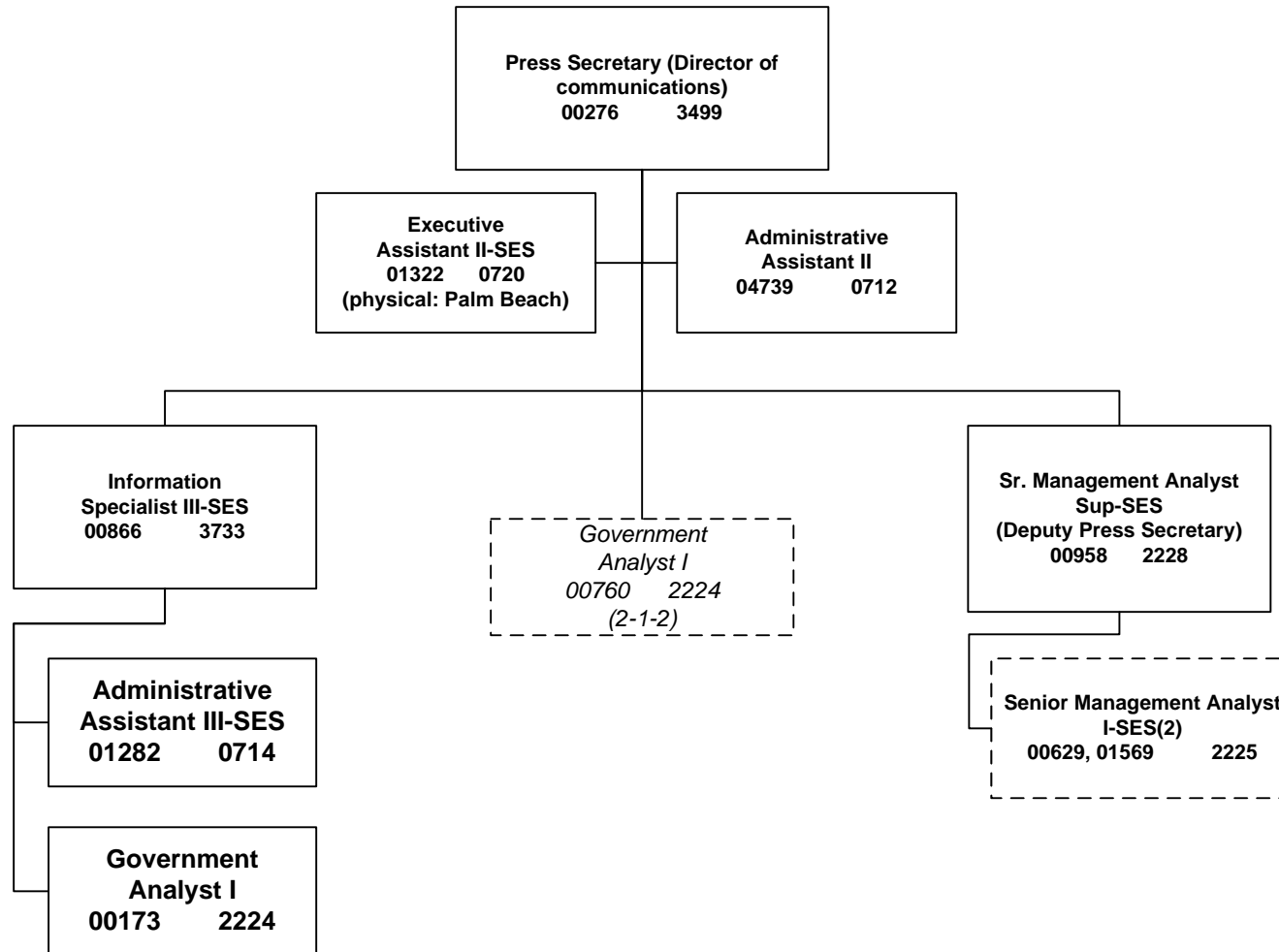
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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

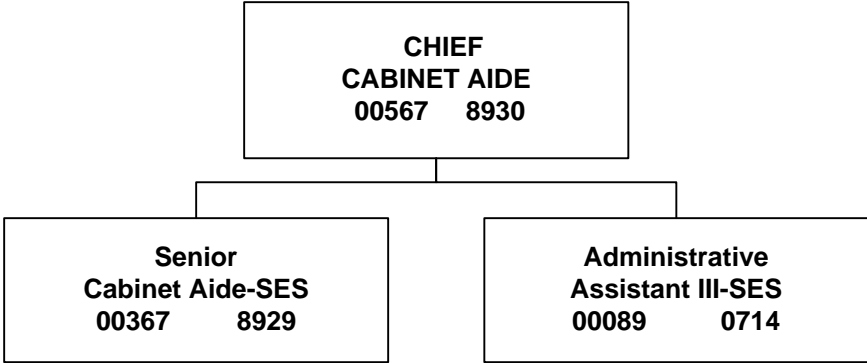
Eff 07-01-11
Rev 04-26-11

2-1-1

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



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

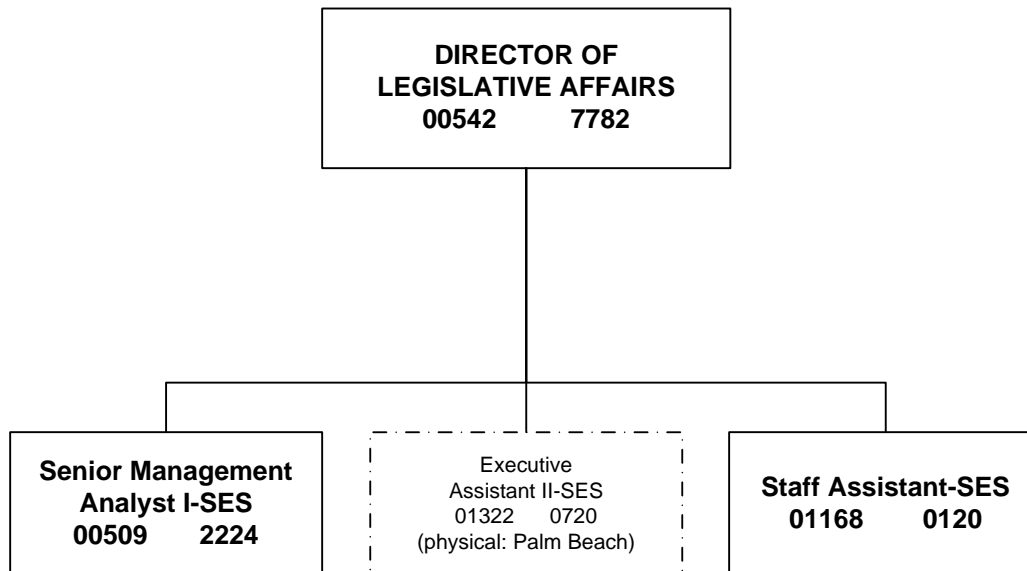


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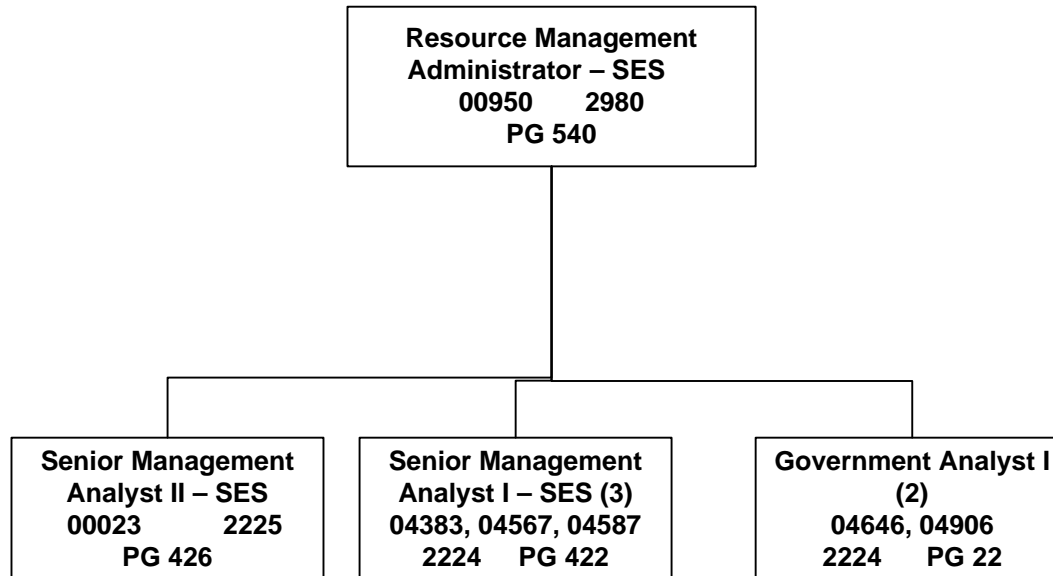
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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

Eff 12-29-06
Rev 02-08-08

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



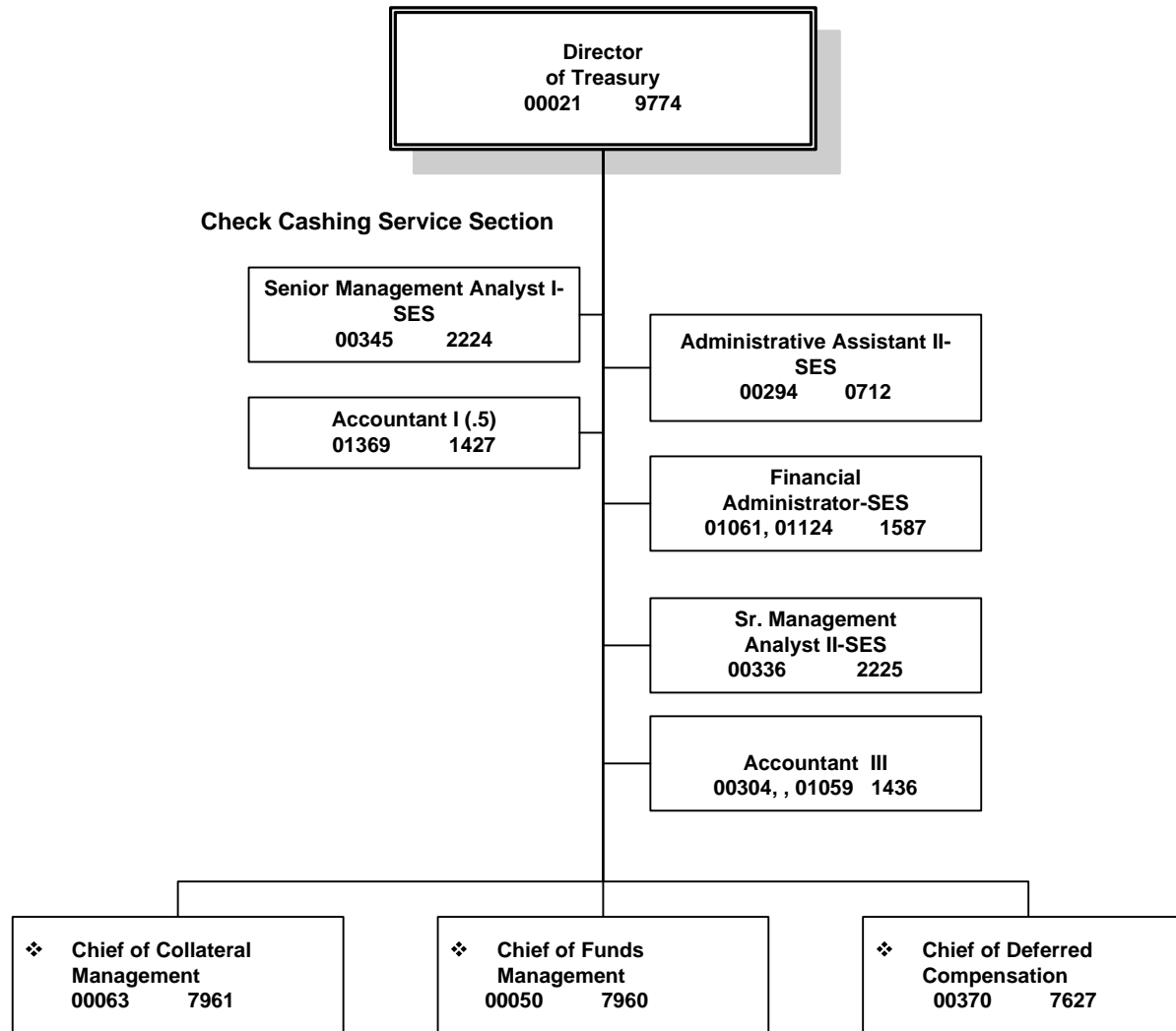
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Office of the Chief of Staff
Office of Program Management**



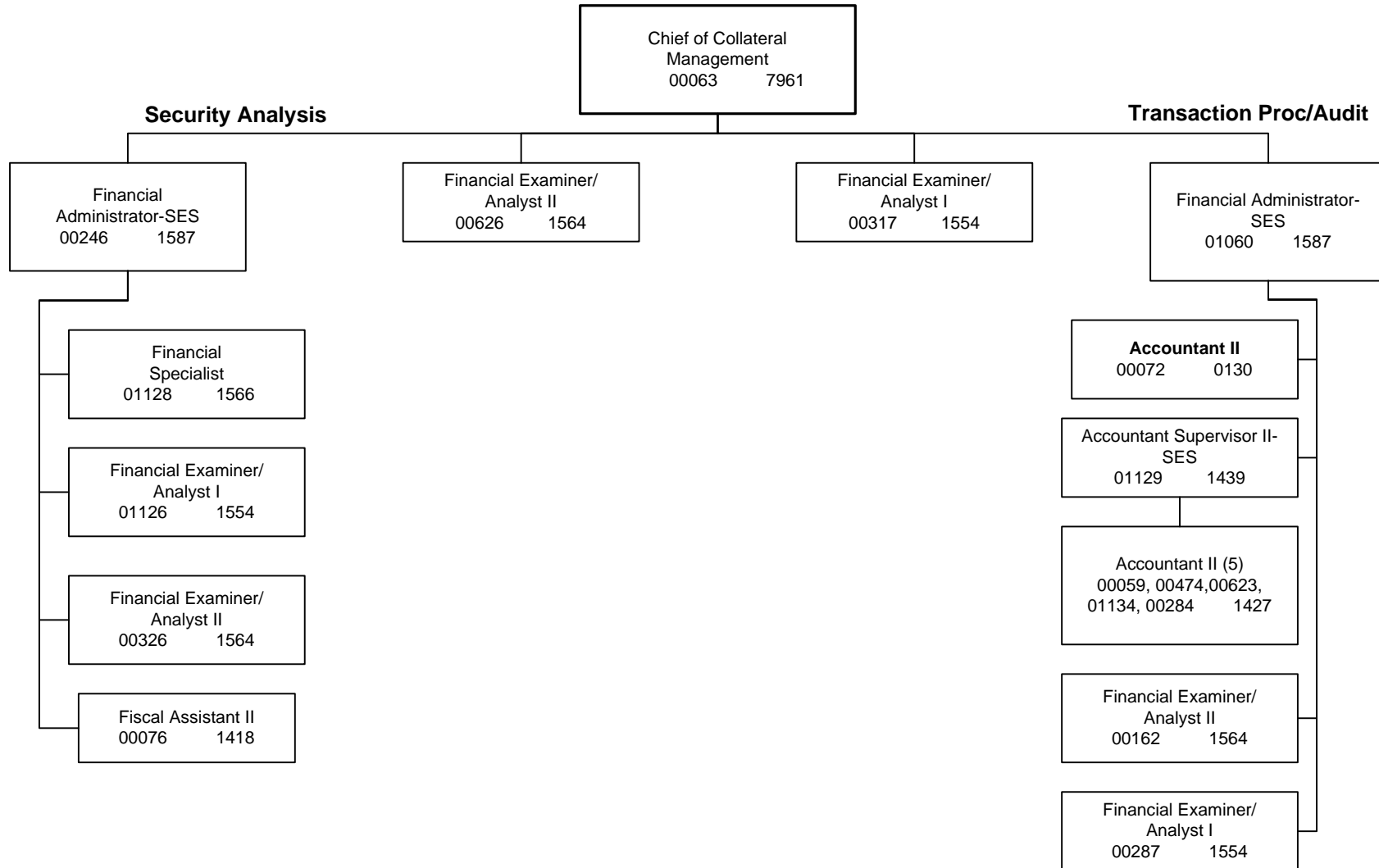
Total FTE = 7

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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

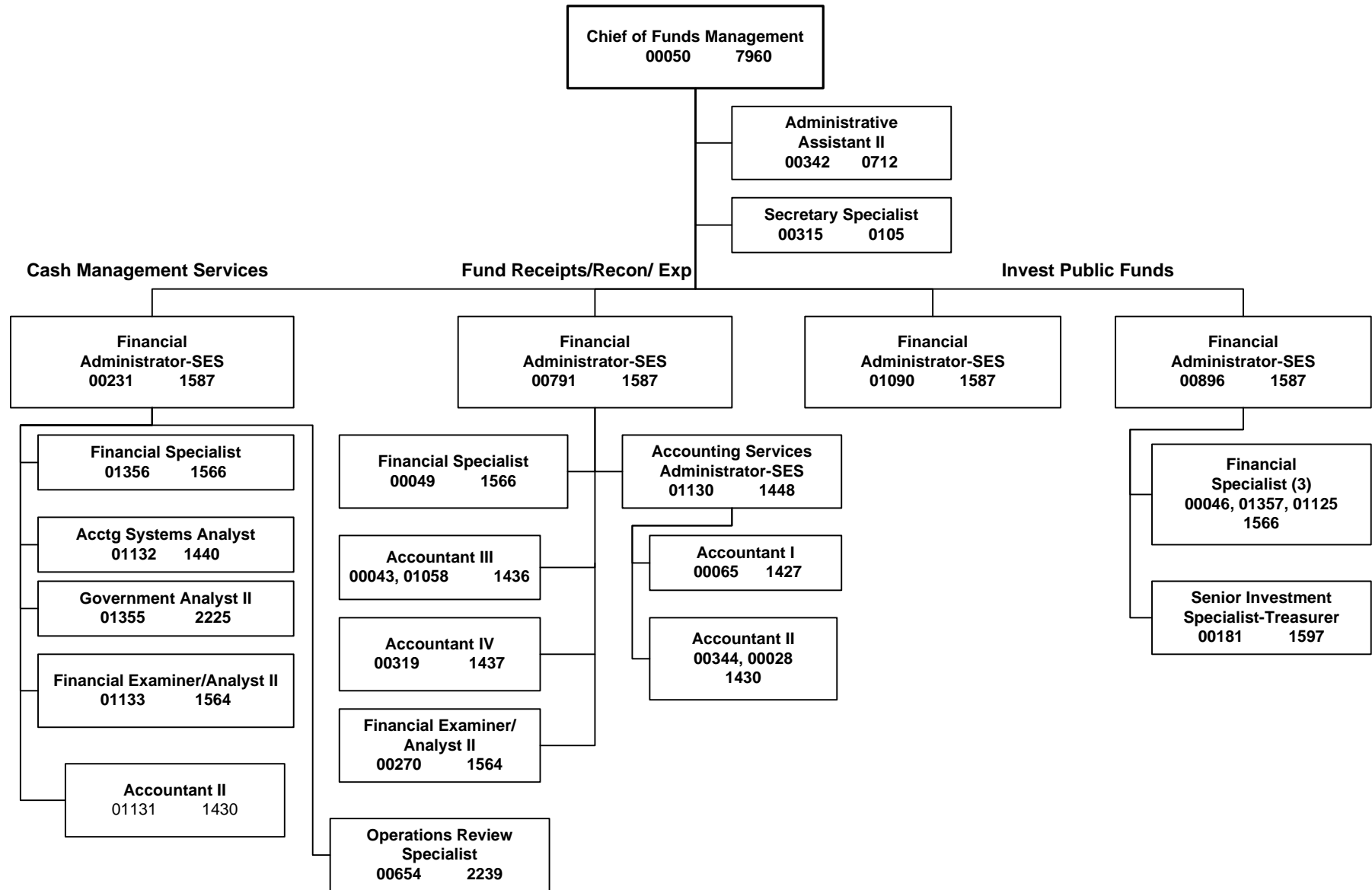
**Department of Financial Service
Office of the Deputy Chief Financial Officer
Division of Treasury
Office of the Director**



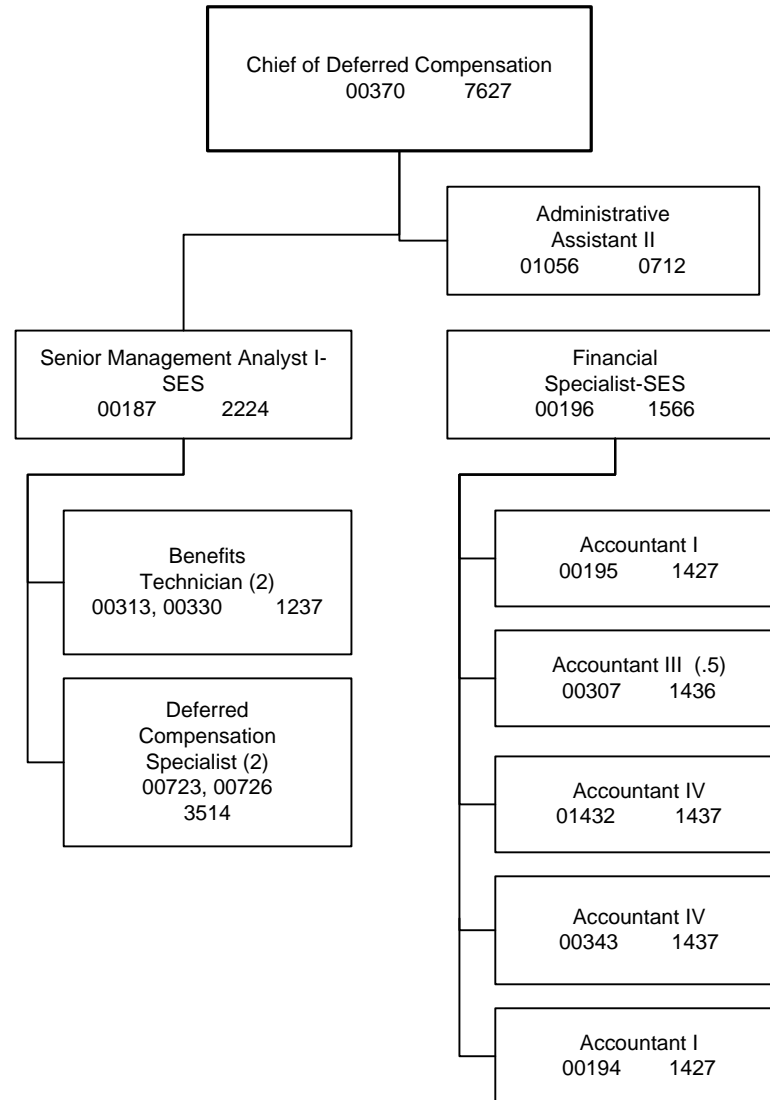
**Department of Financial Services
Office of the General Counsel
Division of Treasury
Bureau of Collateral Management**



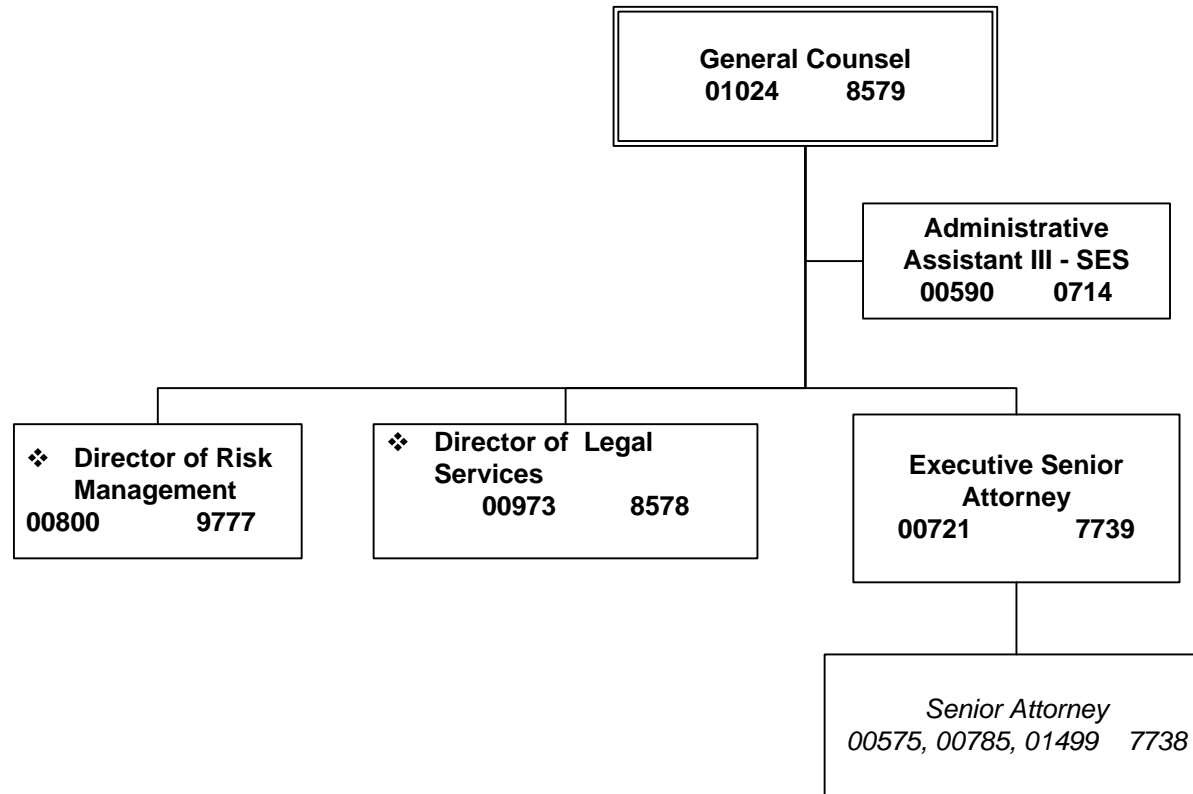
**Department of Financial Services
Office of the General Counsel
Division of Treasury
Bureau of Funds Management**



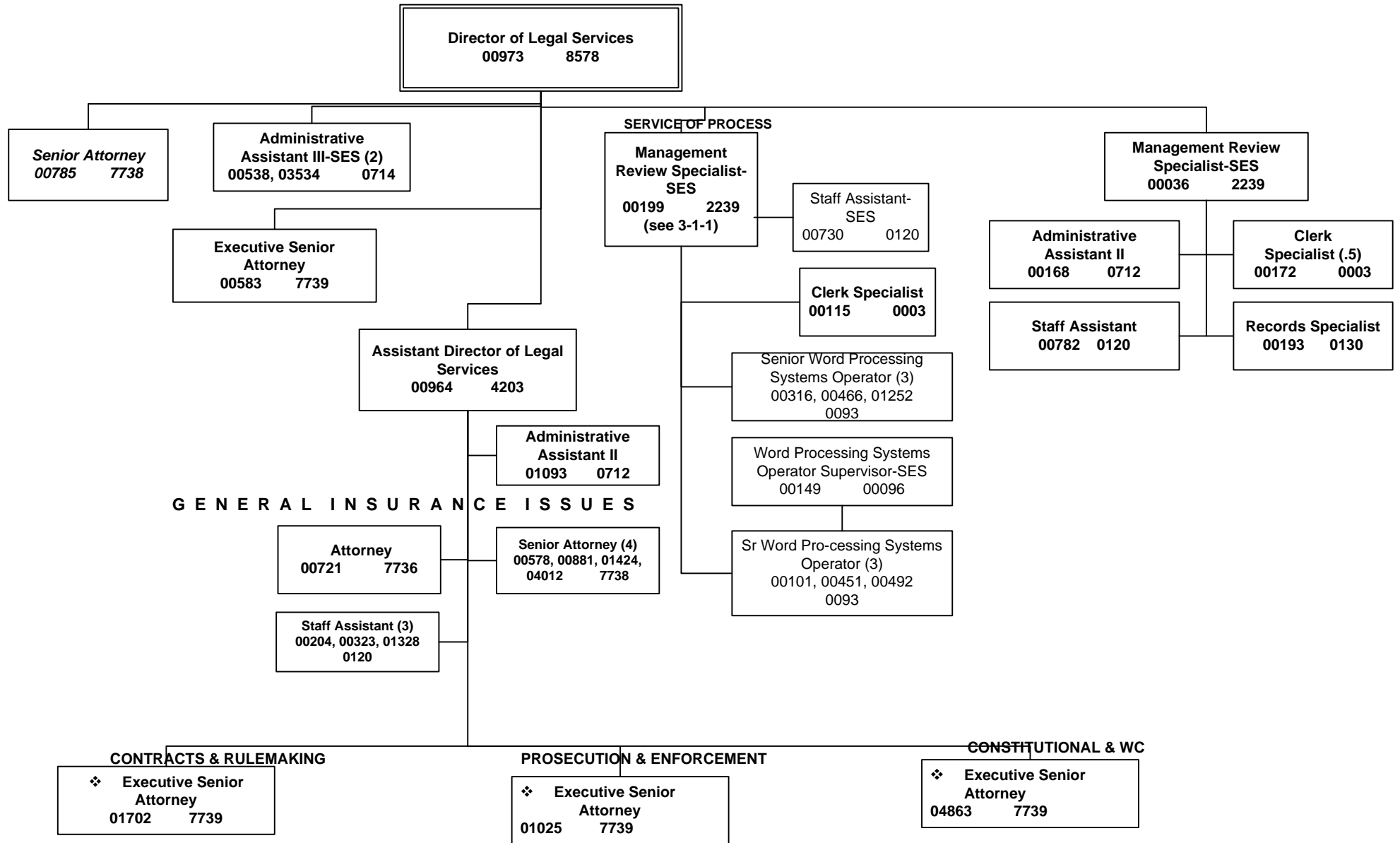
**Department of Financial Services
Division of Treasury
Bureau of Deferred Compensation**



Department of Financial Services Office of the General Counsel



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

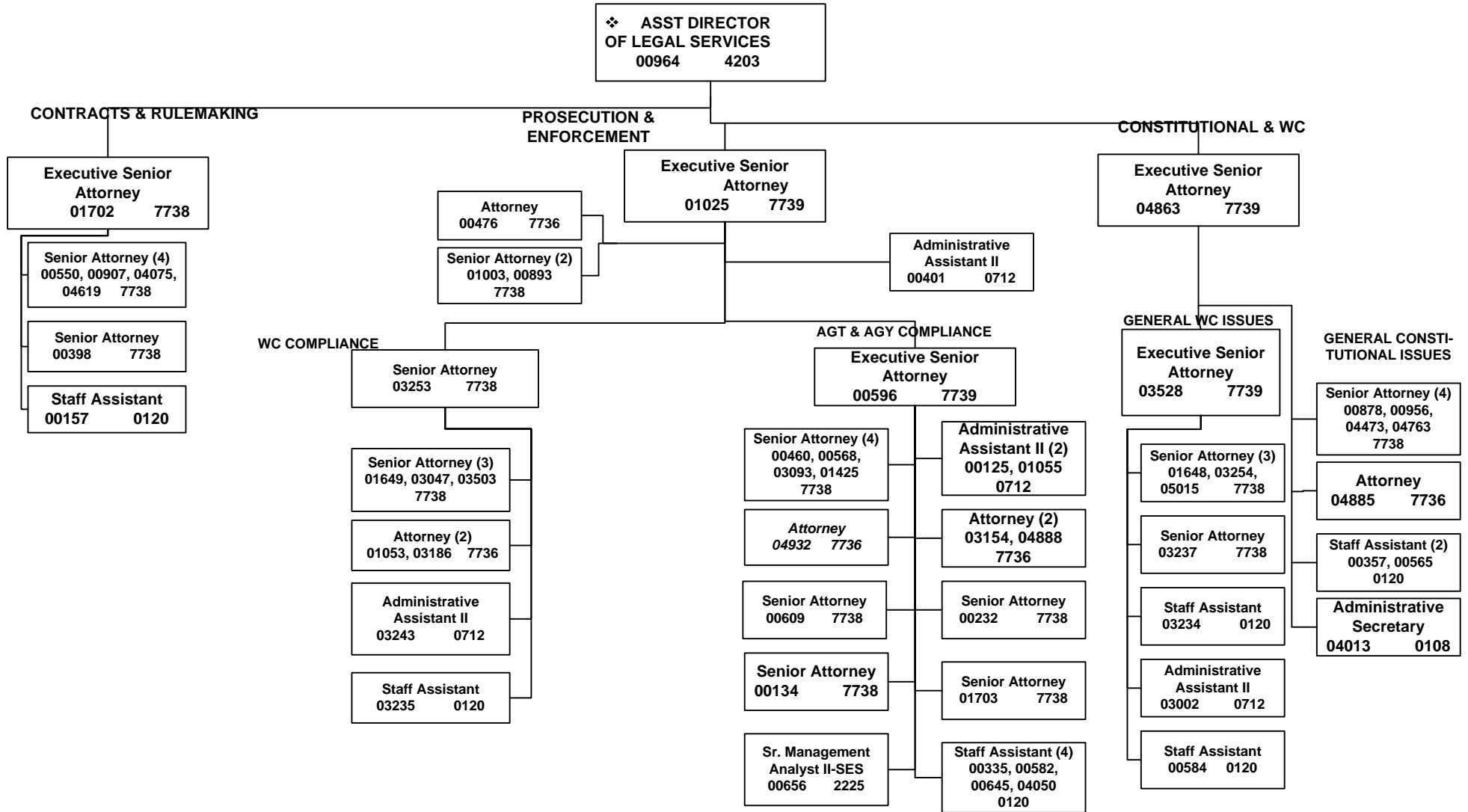


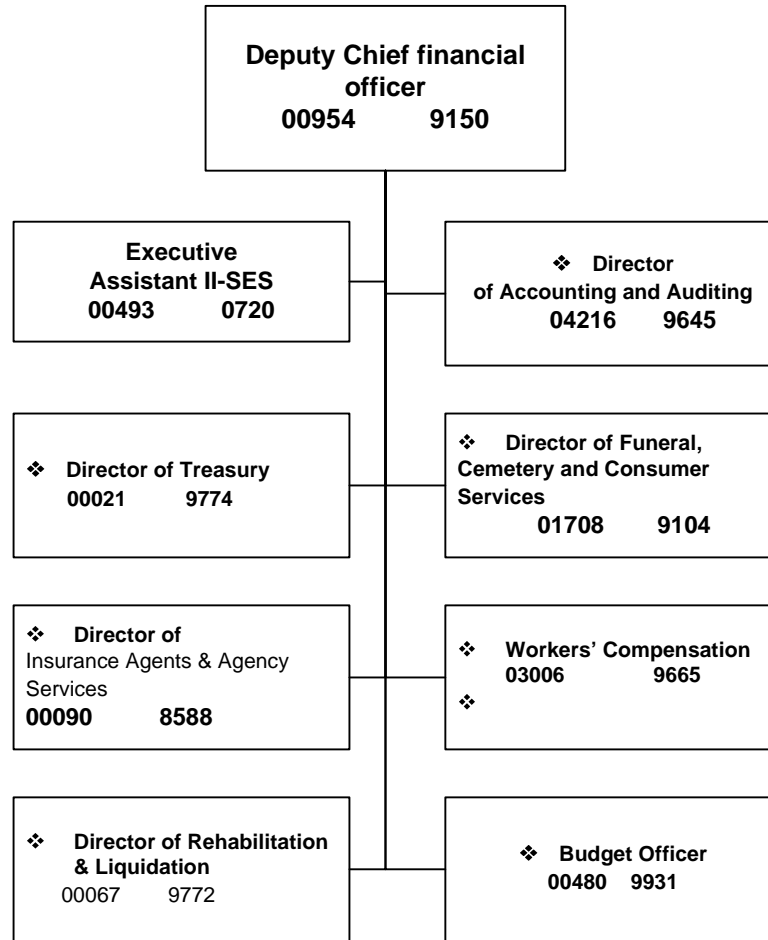
Director's Ofc FTE: 21.5
General Ins Issues FTE: 8
Division Total FTE: 85.5

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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.
Page 33 of 282

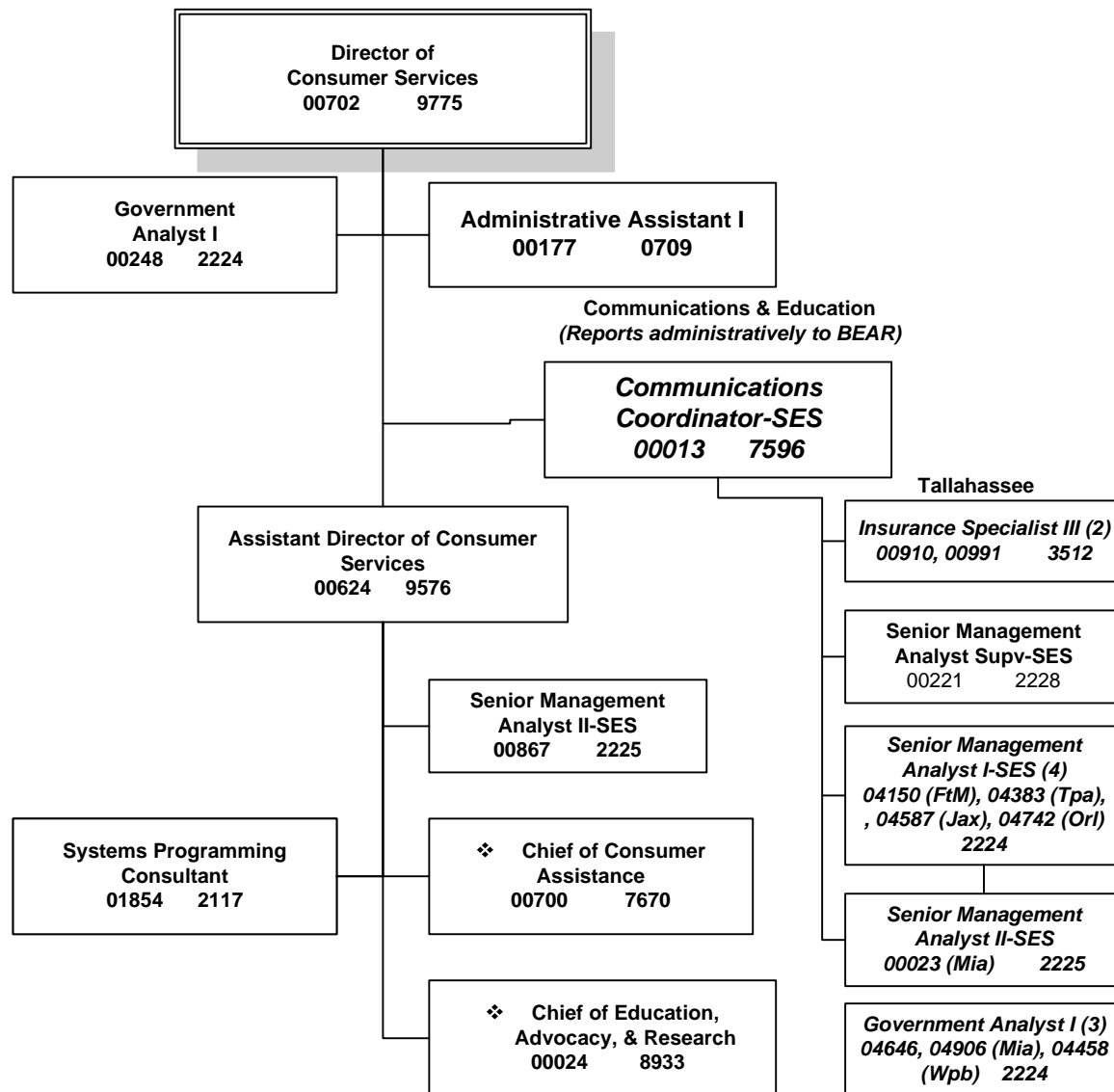
Eff 7/1/2011
Rev 7/1/2011

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

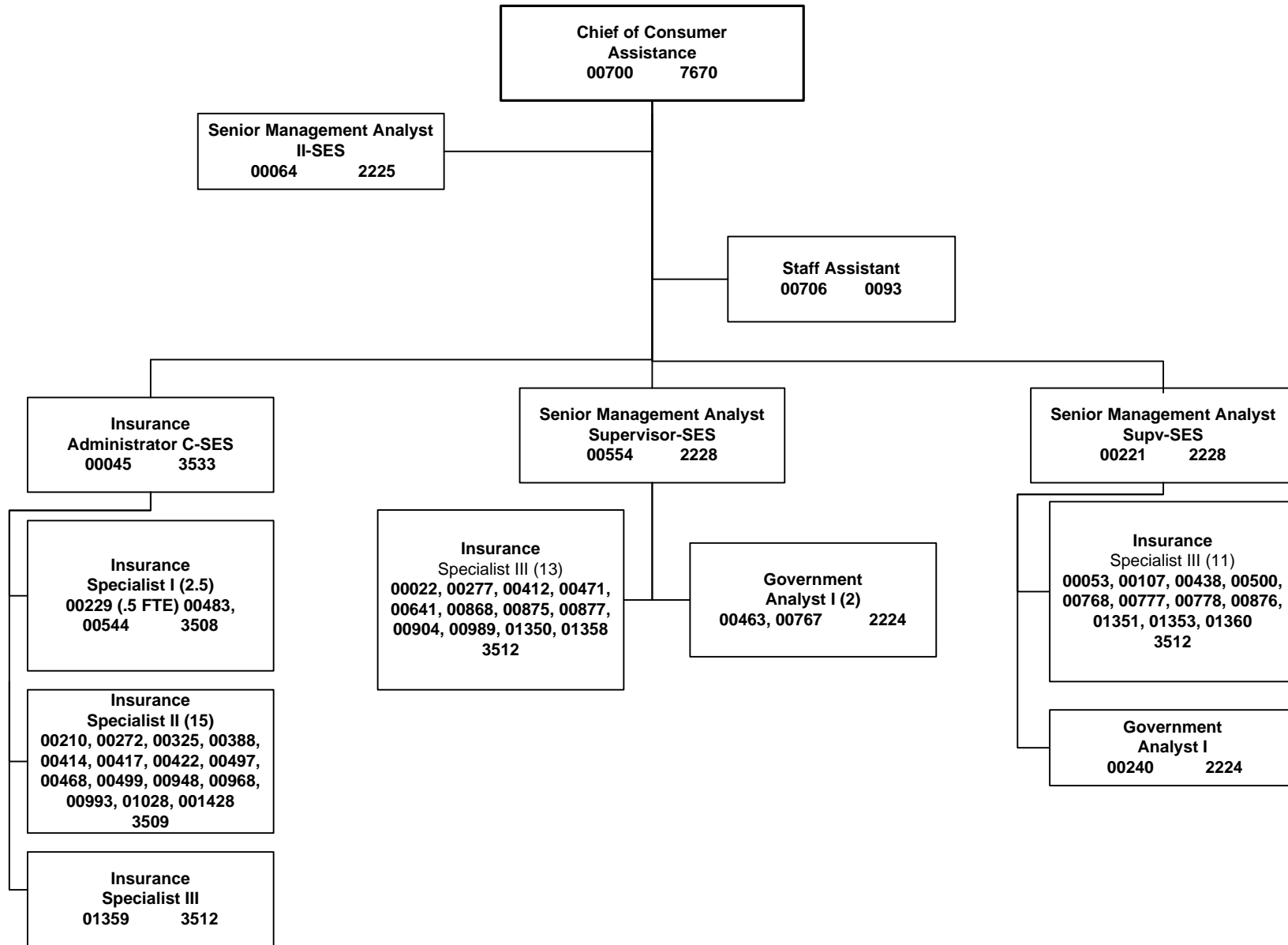




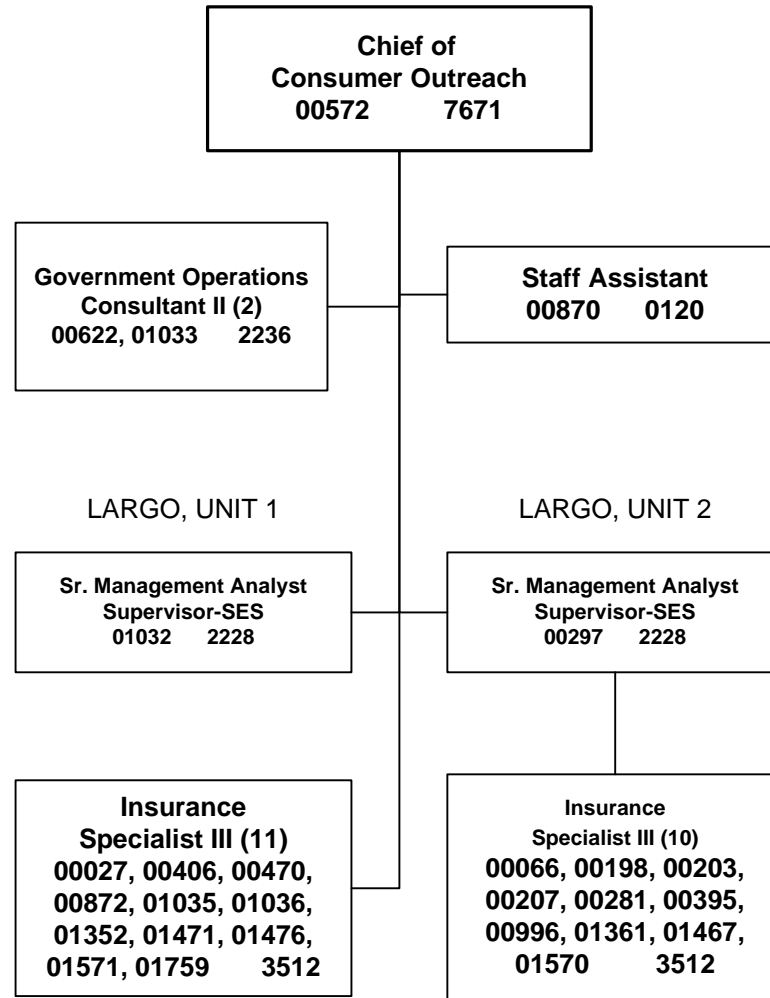
**Department of Financial Services
Office of Deputy Chief Financial Officer
Division of Consumer Services
Office of the Director**



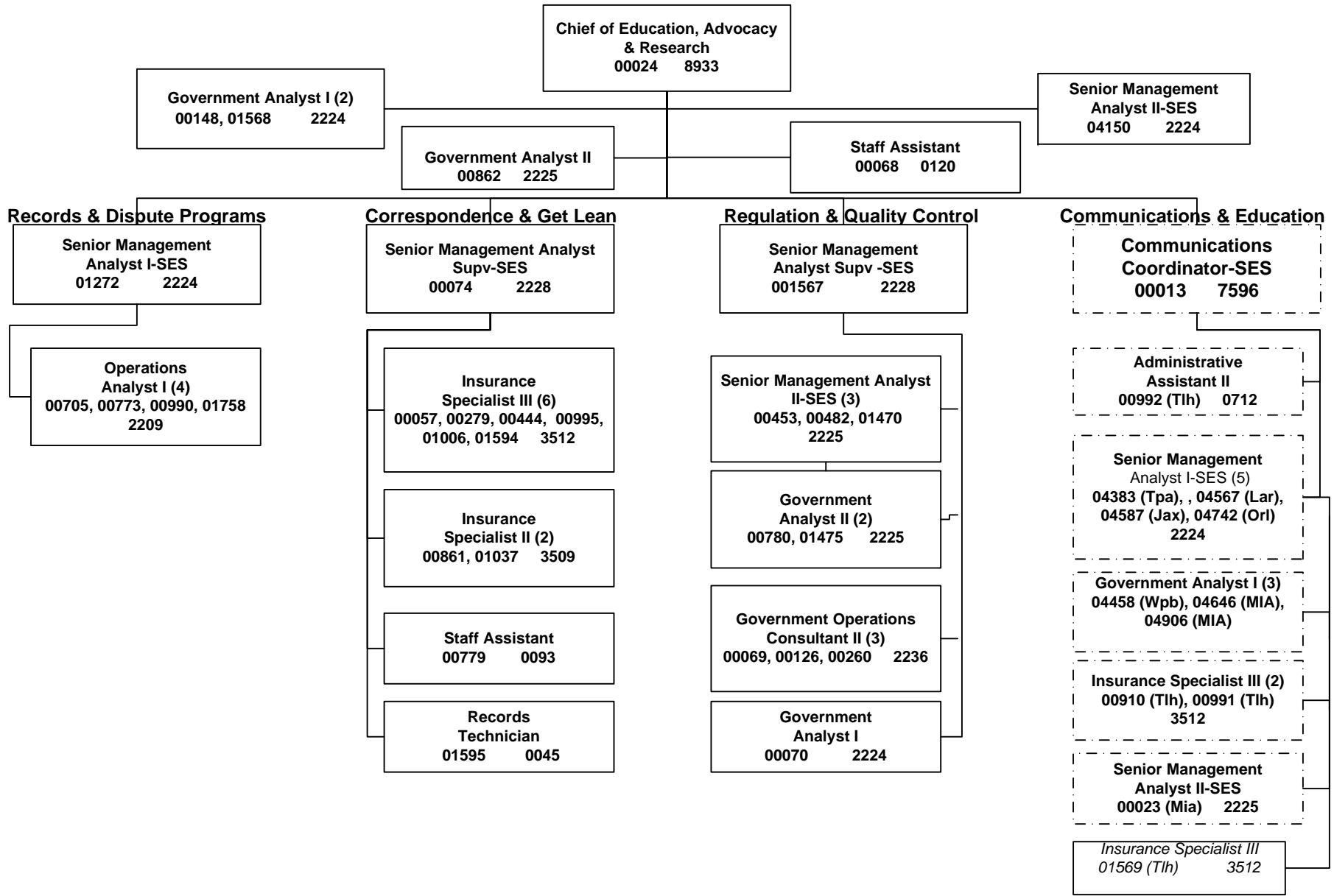
**Department of Financial Services
Division of Consumer Services
Bureau of Consumer Assistance**



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



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

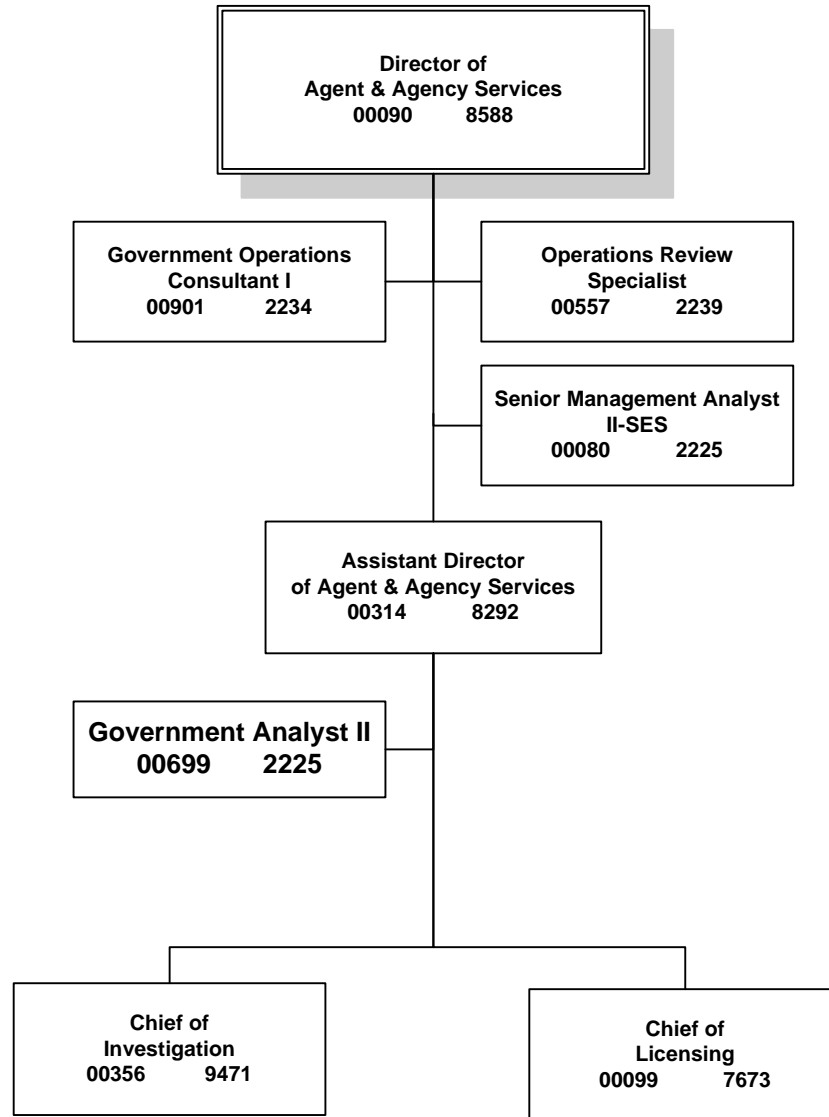


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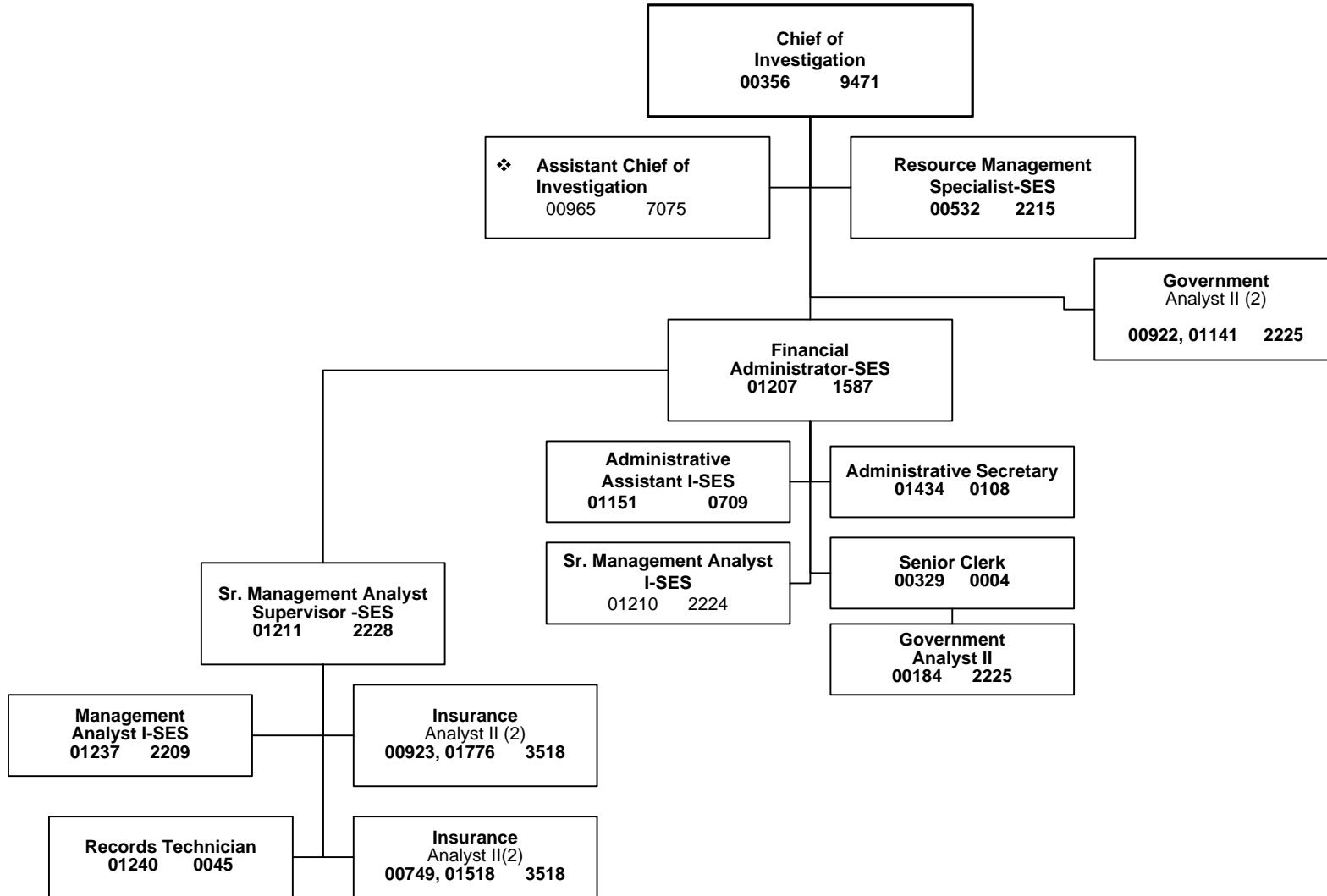
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Eff 08-18-2011
Rev 08-16-2011

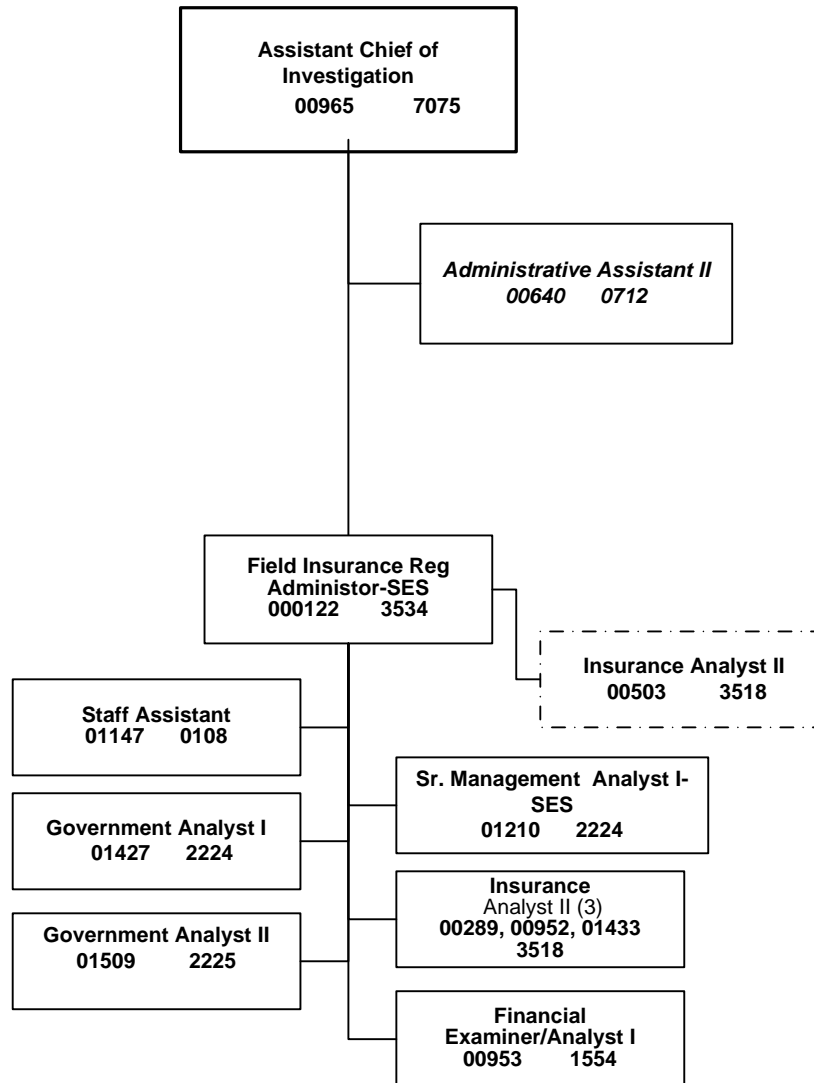
**Department of Financial Services
Division of Insurance Agents & Agency Services
Office of the Director**



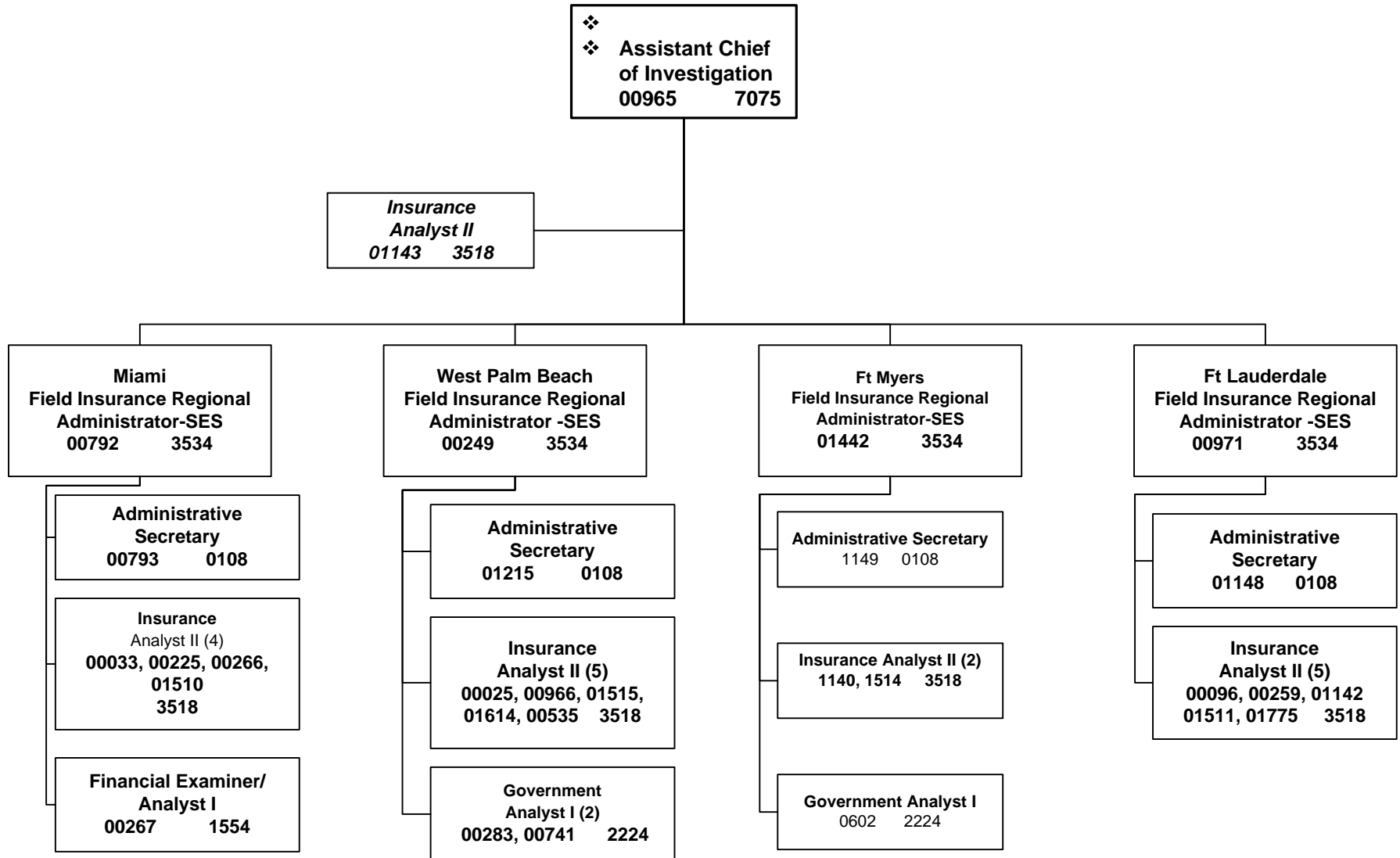
**Department of Financial Services
 Division of Insurance Agents & Agency Services
 Bureau of Investigation
 Office of the Chief**



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



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

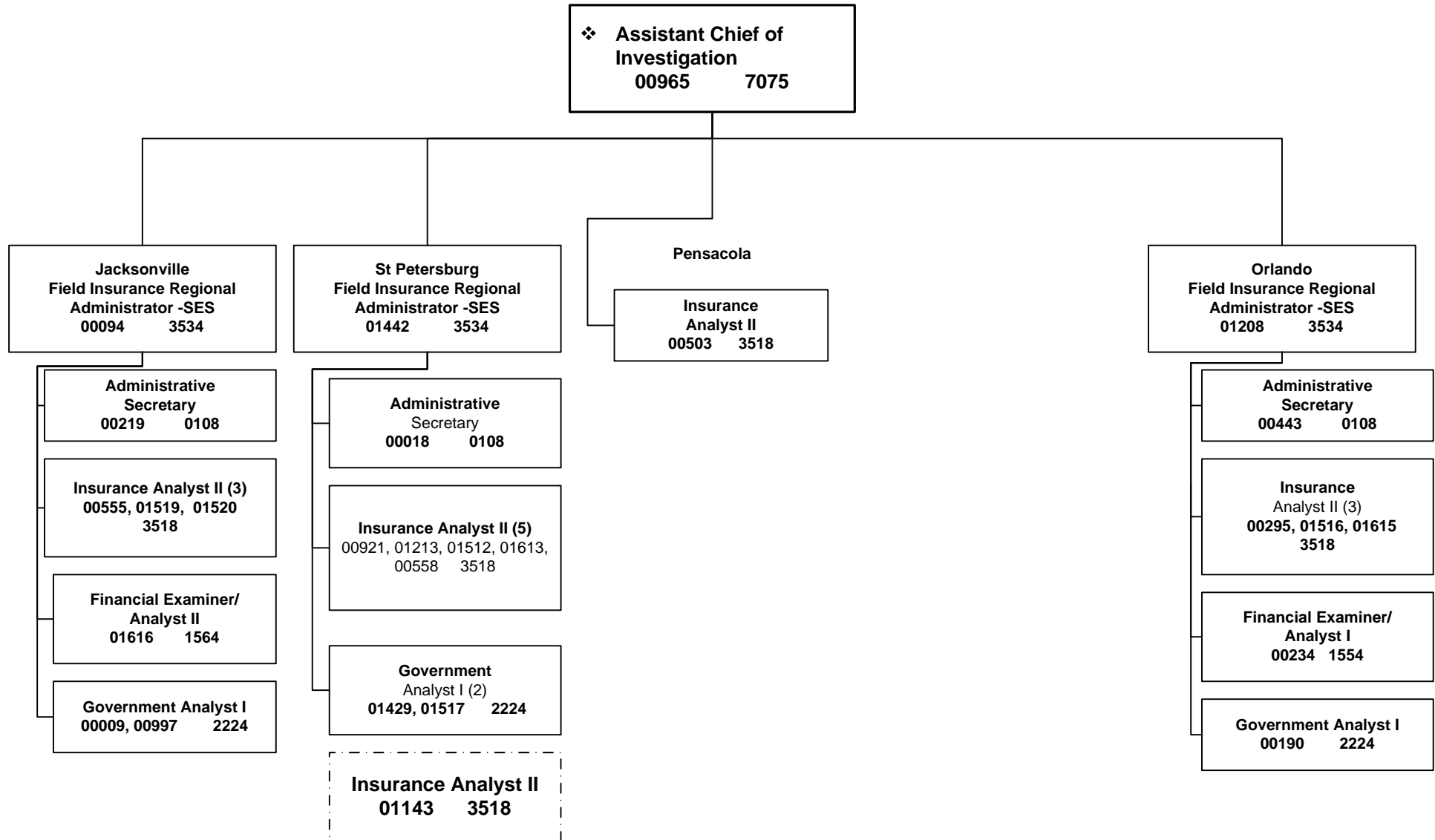


FTE 30

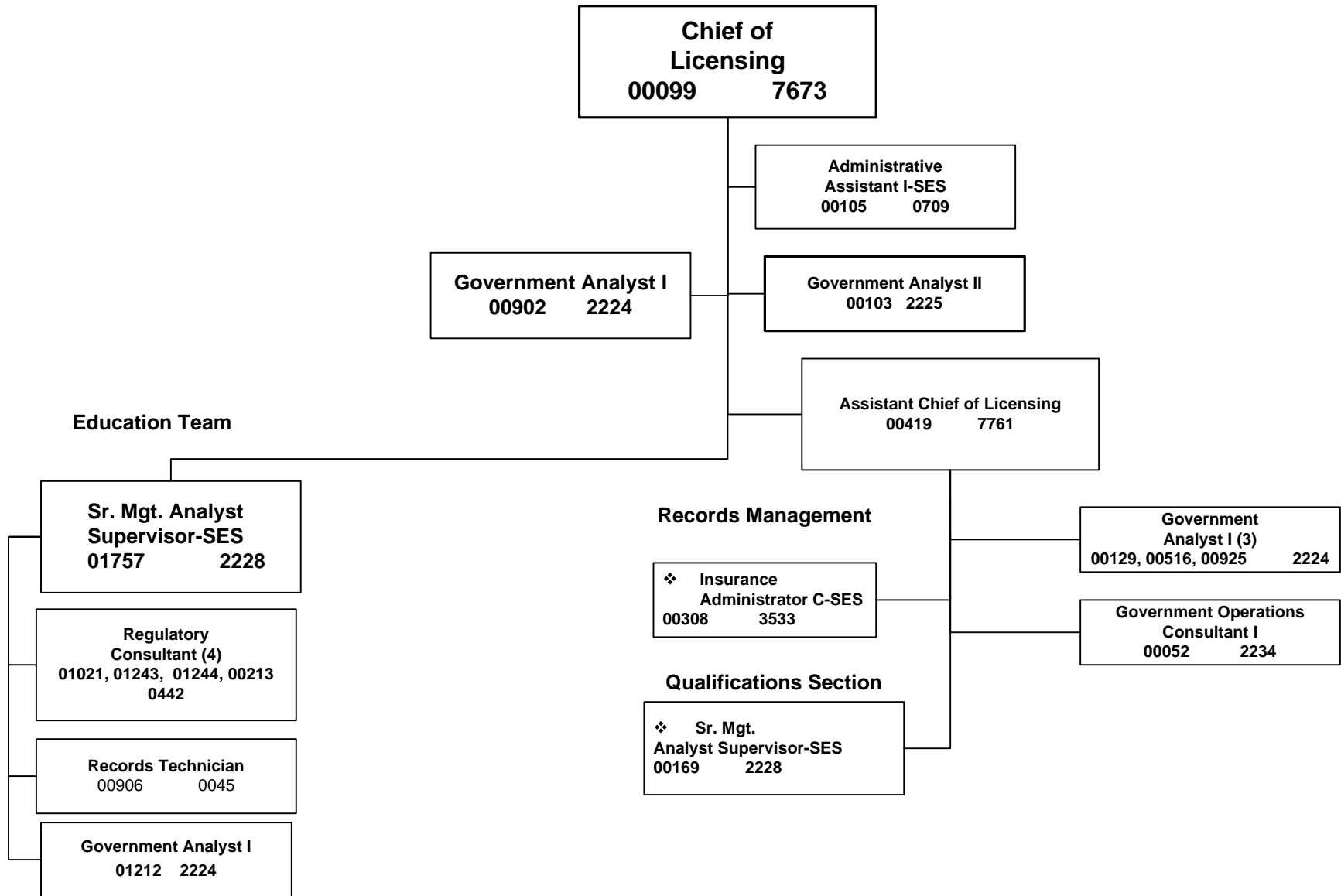
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 Italic = Organizationally Assigned. Reports elsewhere administratively.
 FTE counted.

Eff 05-01-11
 Rev 05-03-11

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



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



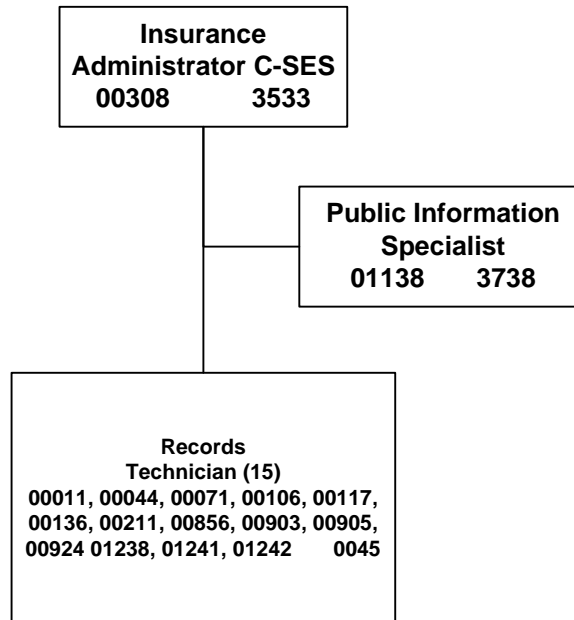
Bureau of FTE = 64

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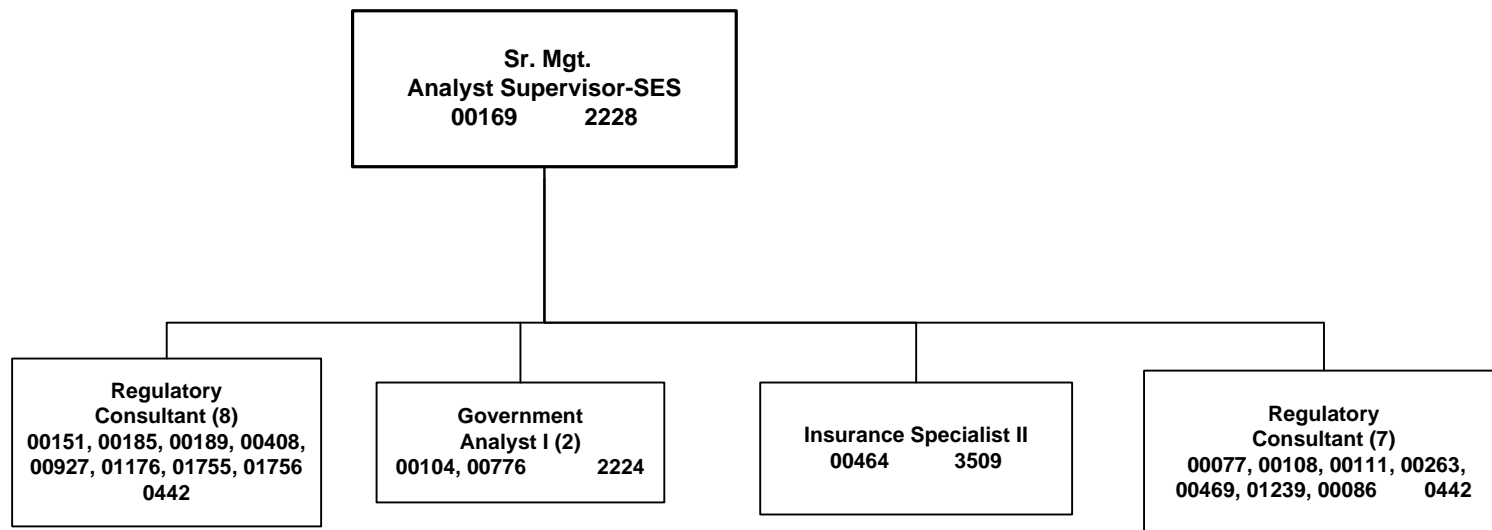
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4-2-6

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

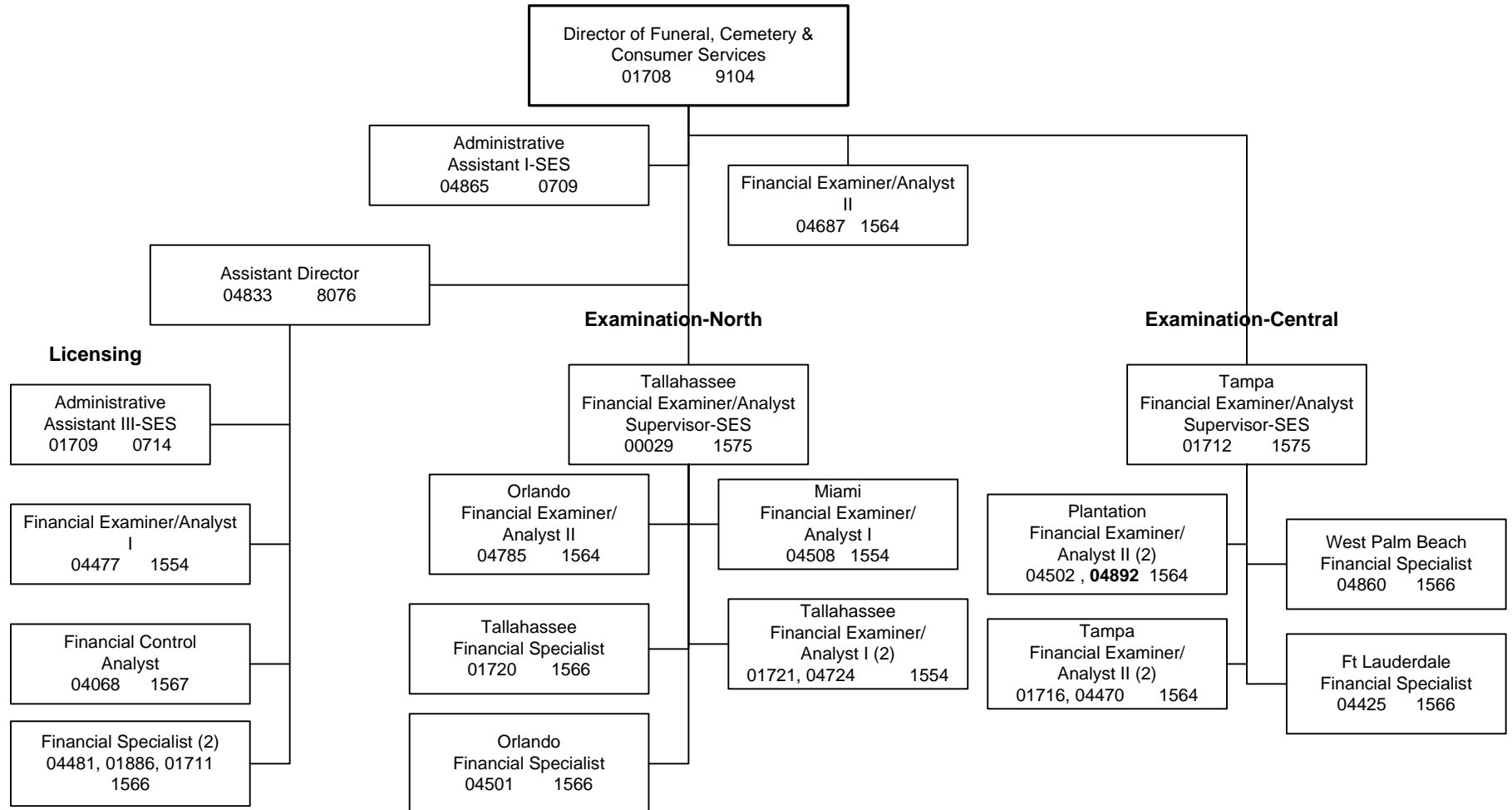


**Department of Financial Services
 Division of Insurance Agents & Agency Services
 Bureau of Licensing
 Qualifications Section**

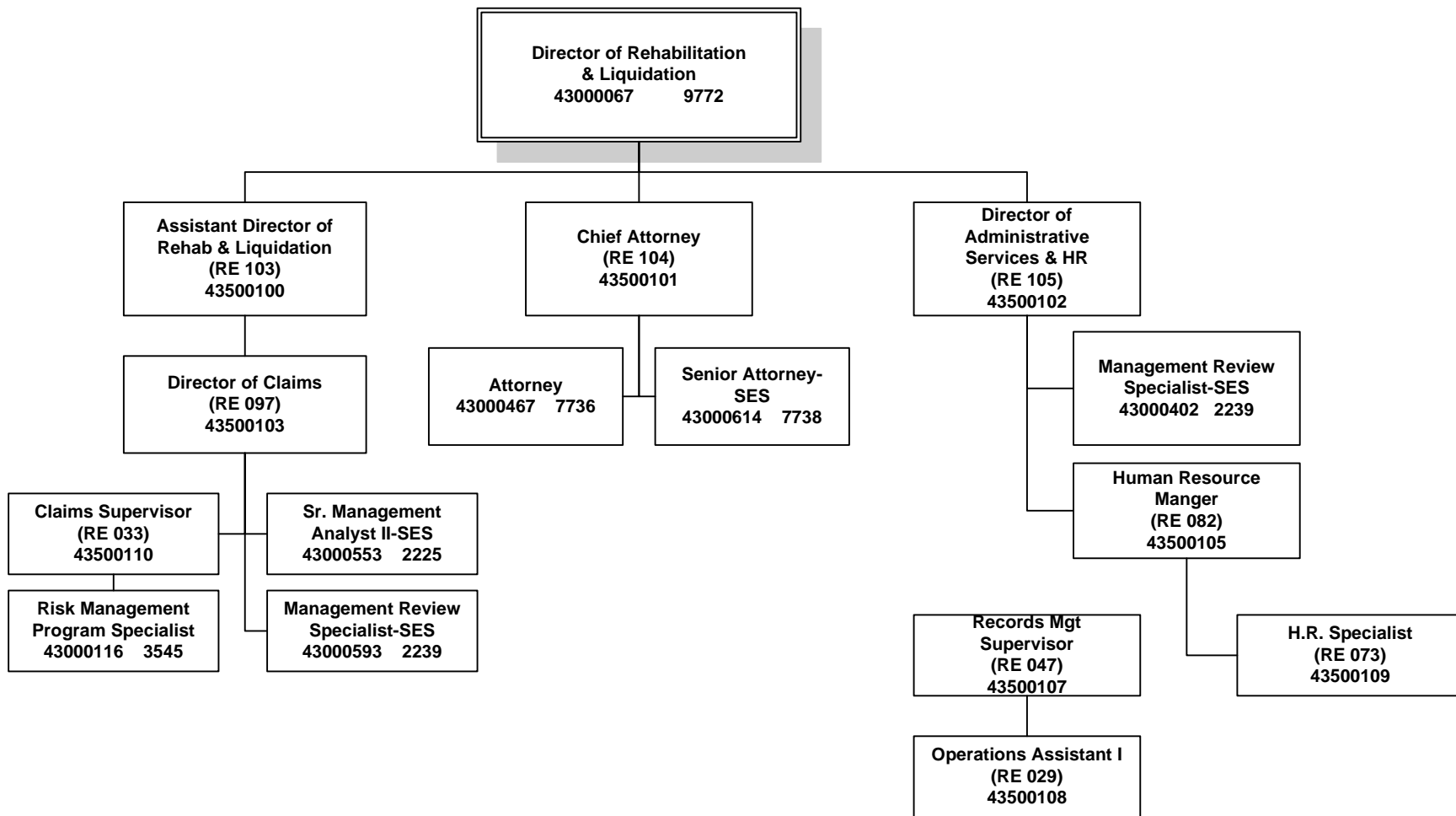


Department of Financial Services

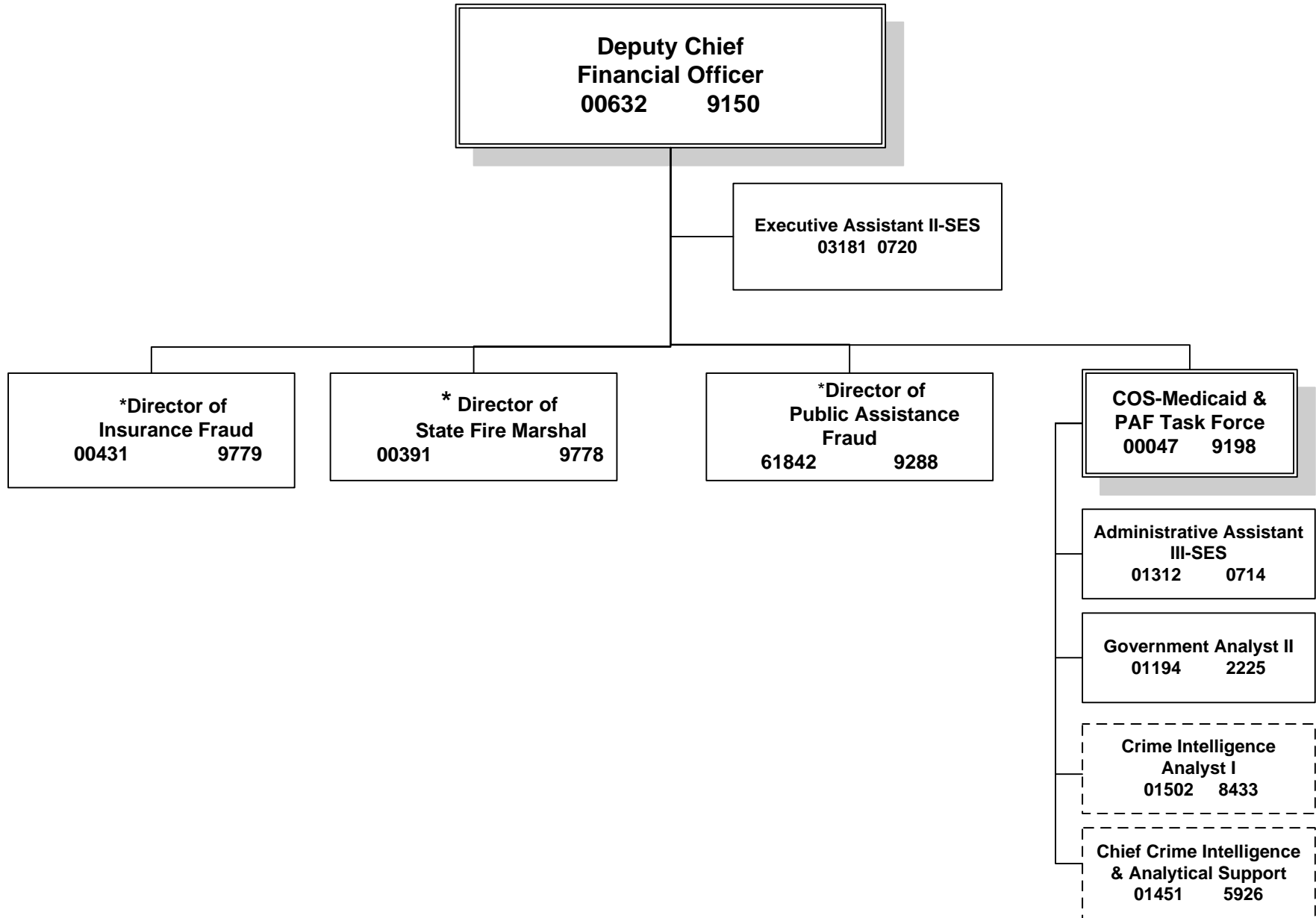
Division of Funeral, Cemetery and Consumer Services



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



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



Total FTE: 5

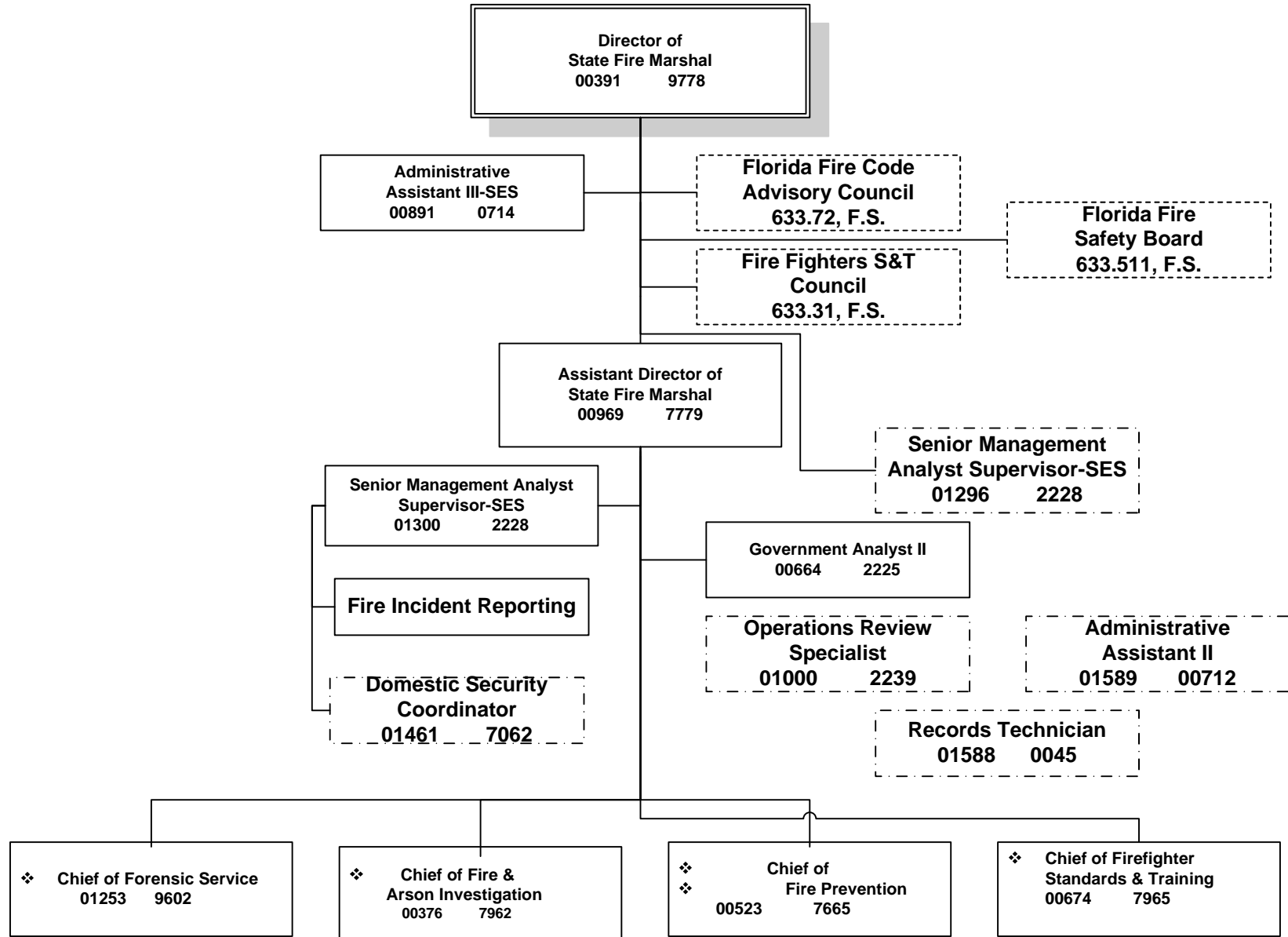
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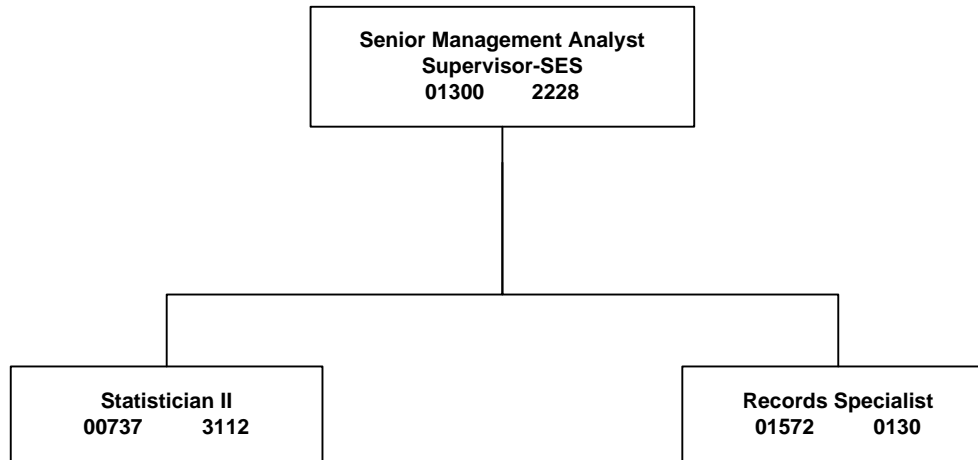
Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted

Eff 4-1-2011
Rev 4-11-2011

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



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



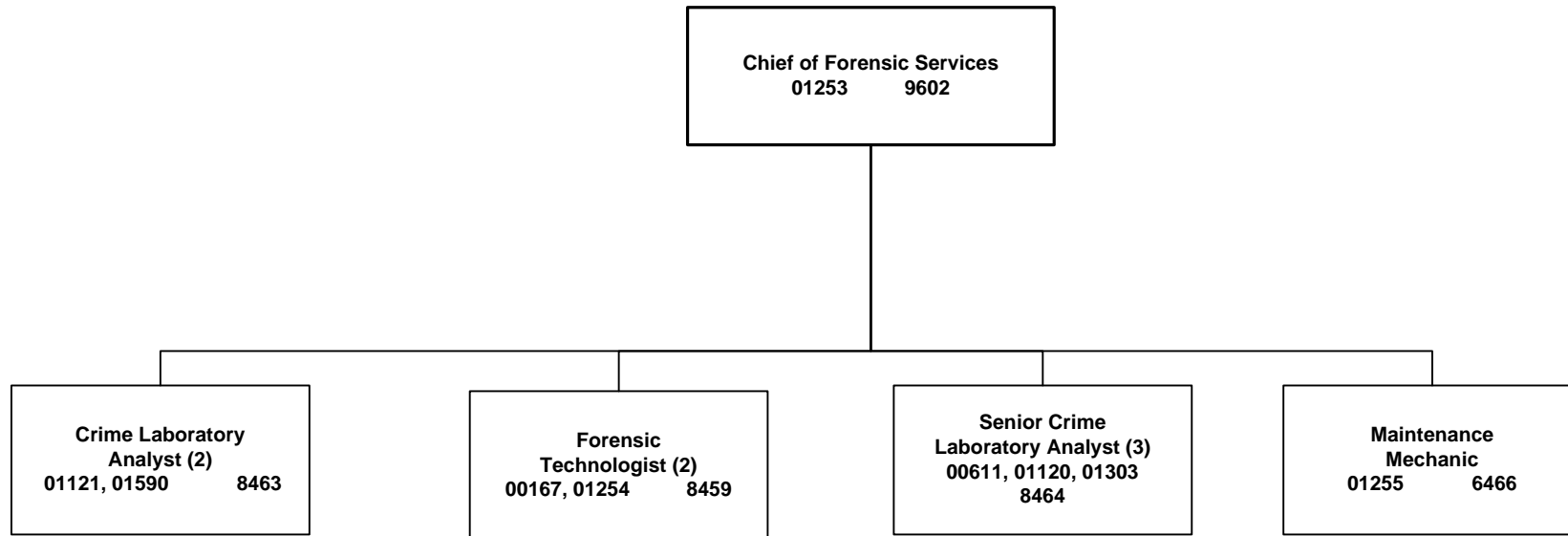
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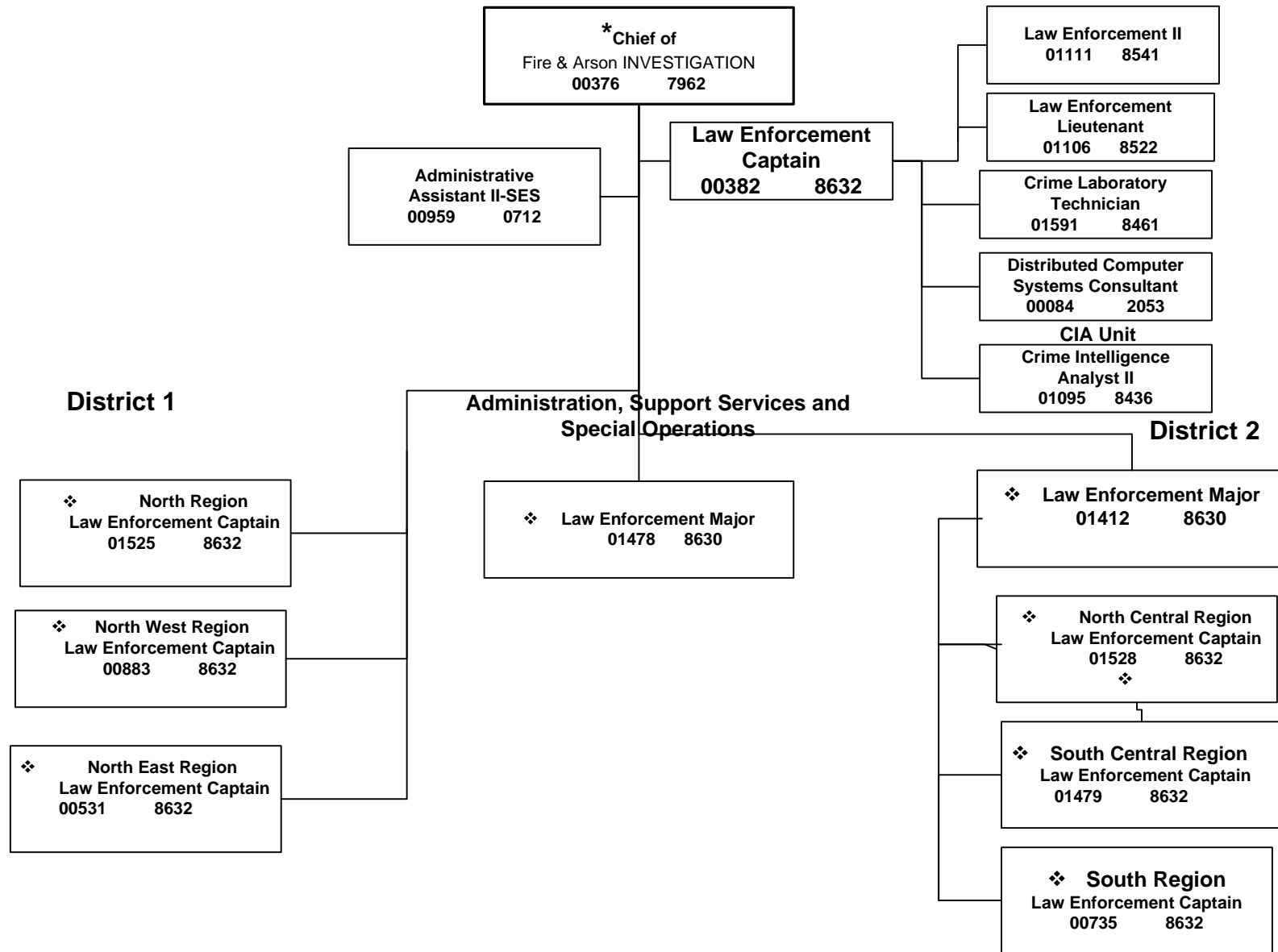
Eff 07-01-11
Rev 06-17-11

5-1-2

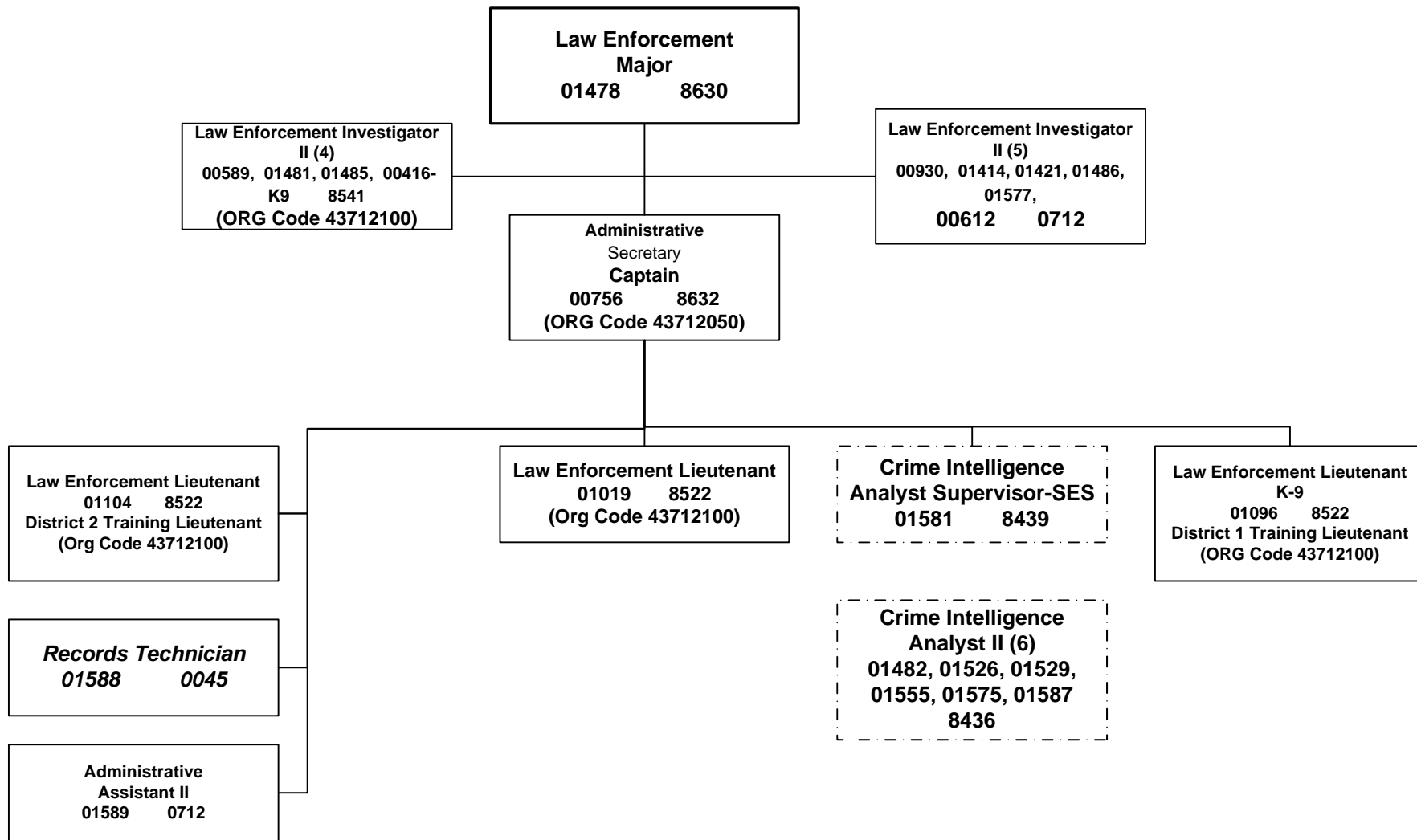
**Department of Financial Services
Division of State Fire Marshal
Bureau of Forensic Fire & Explosives Analysis**



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



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

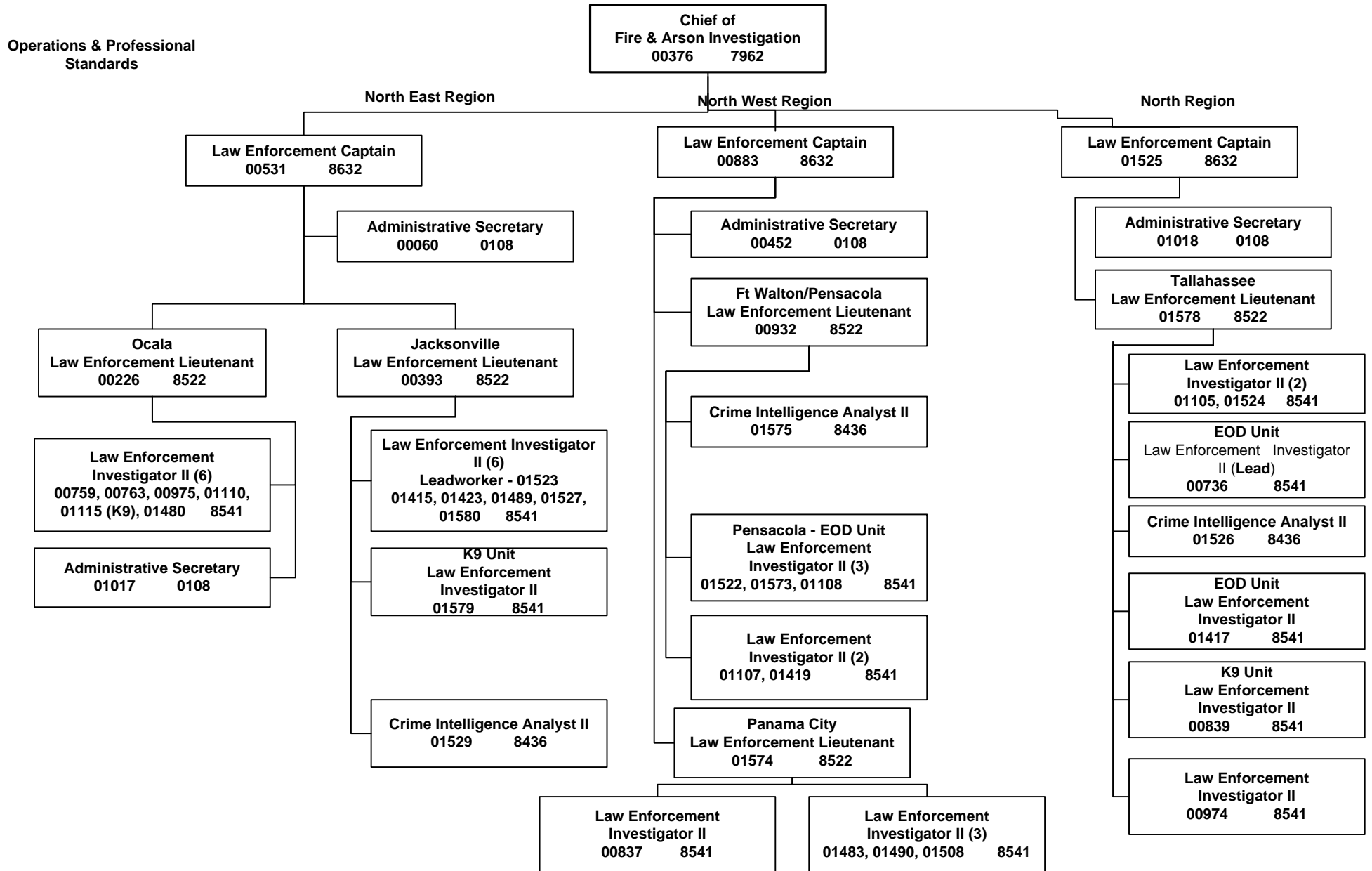


Total FTE: 9

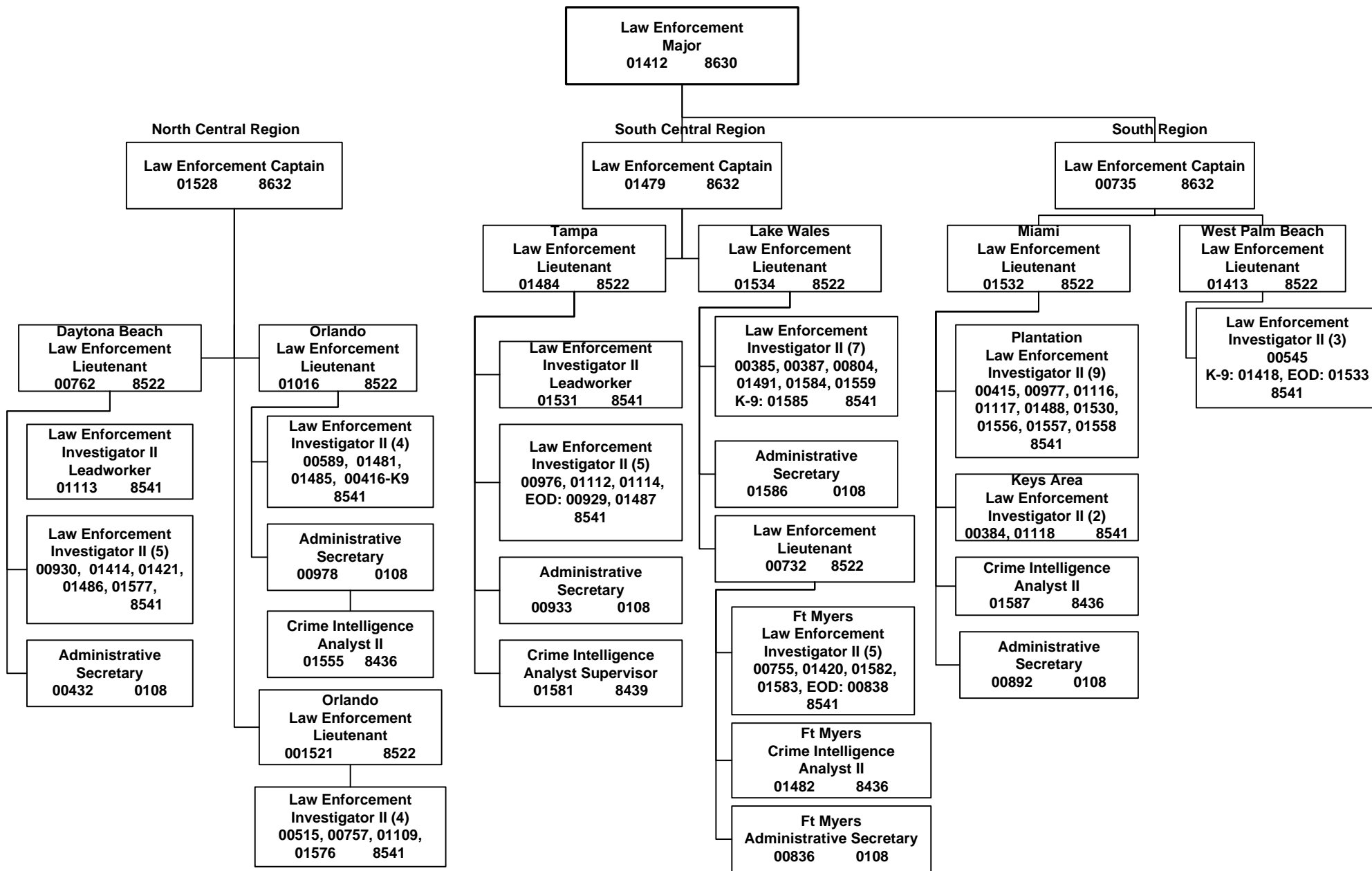
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Eff 05-01-11
 Rev 04-21-11

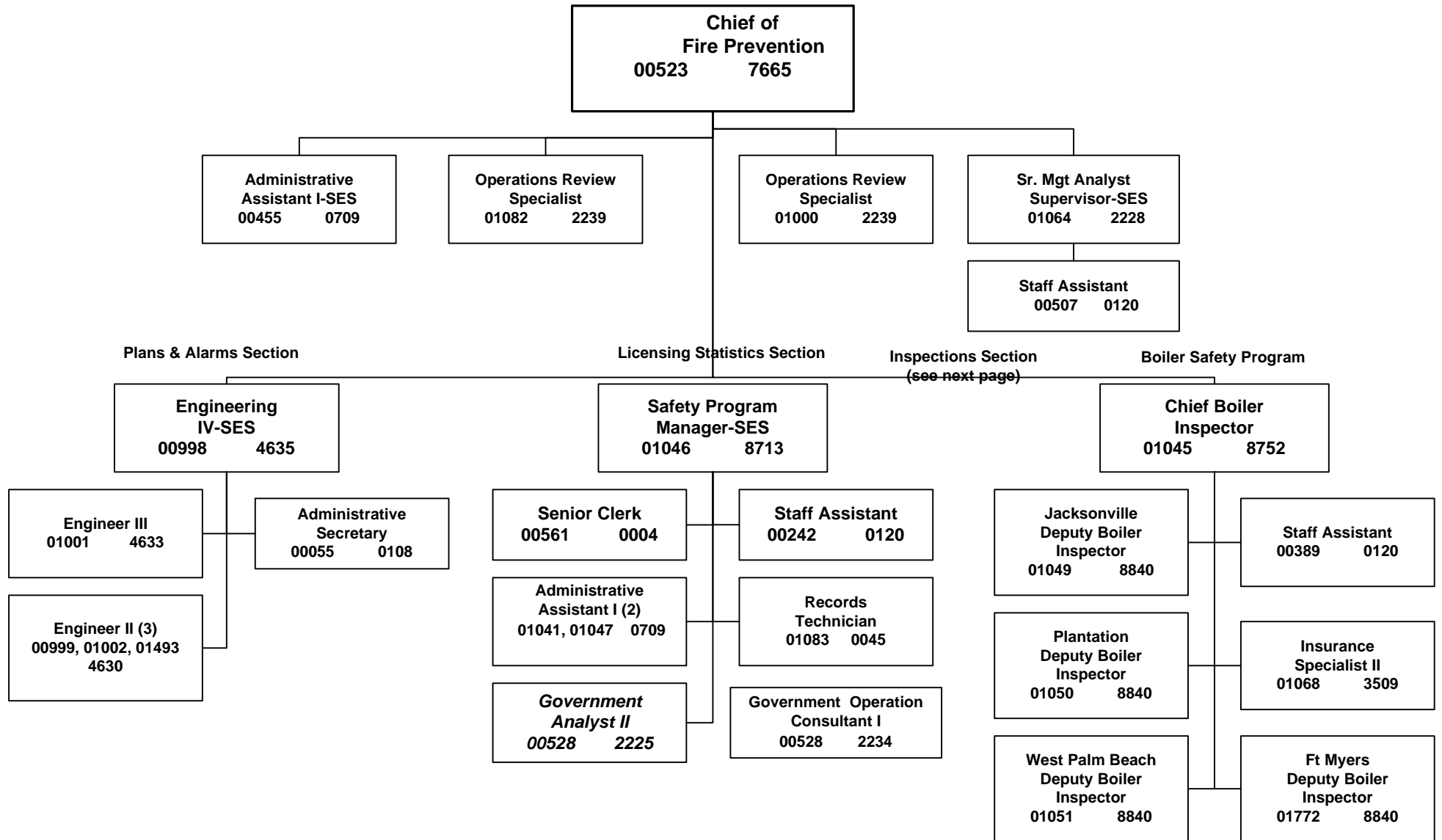
**Department of Financial Services
Division of State Fire Marshal
Bureau of Fire & Arson Investigation
District 1**



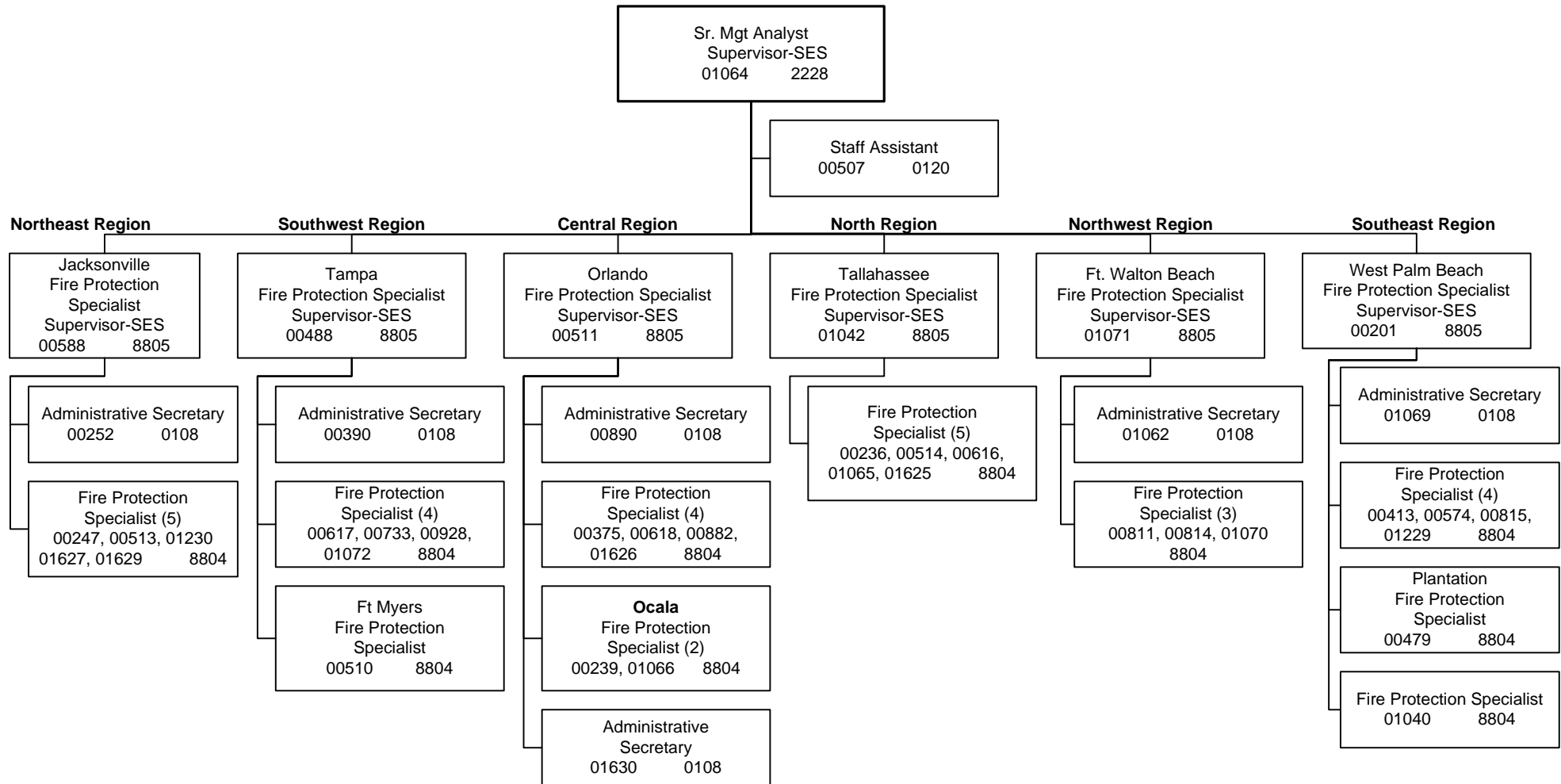
**Department of Financial Services
Division of State Fire Marshal
Bureau of Fire & Arson Investigations
District 2**



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



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



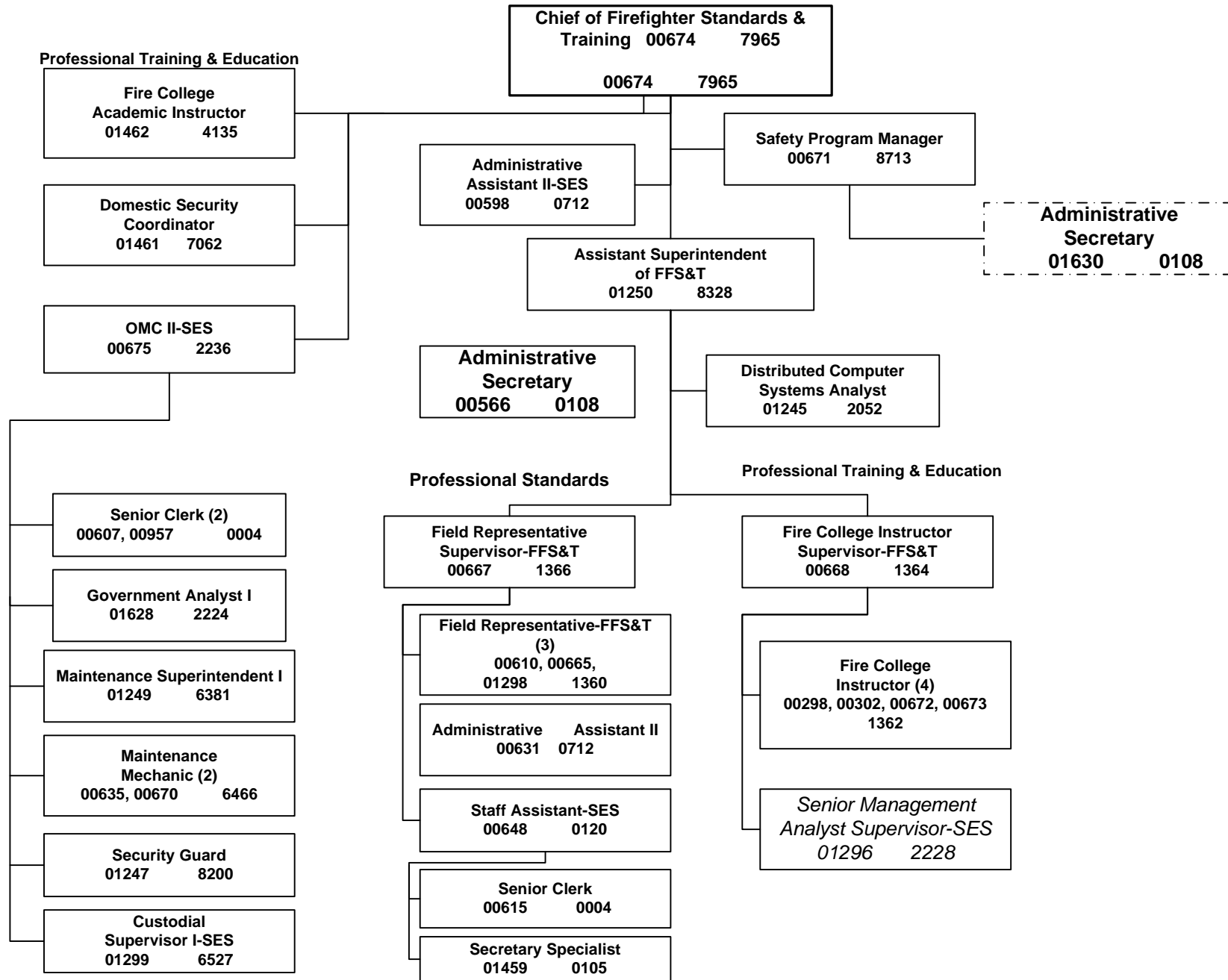
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 Page 59 of 282

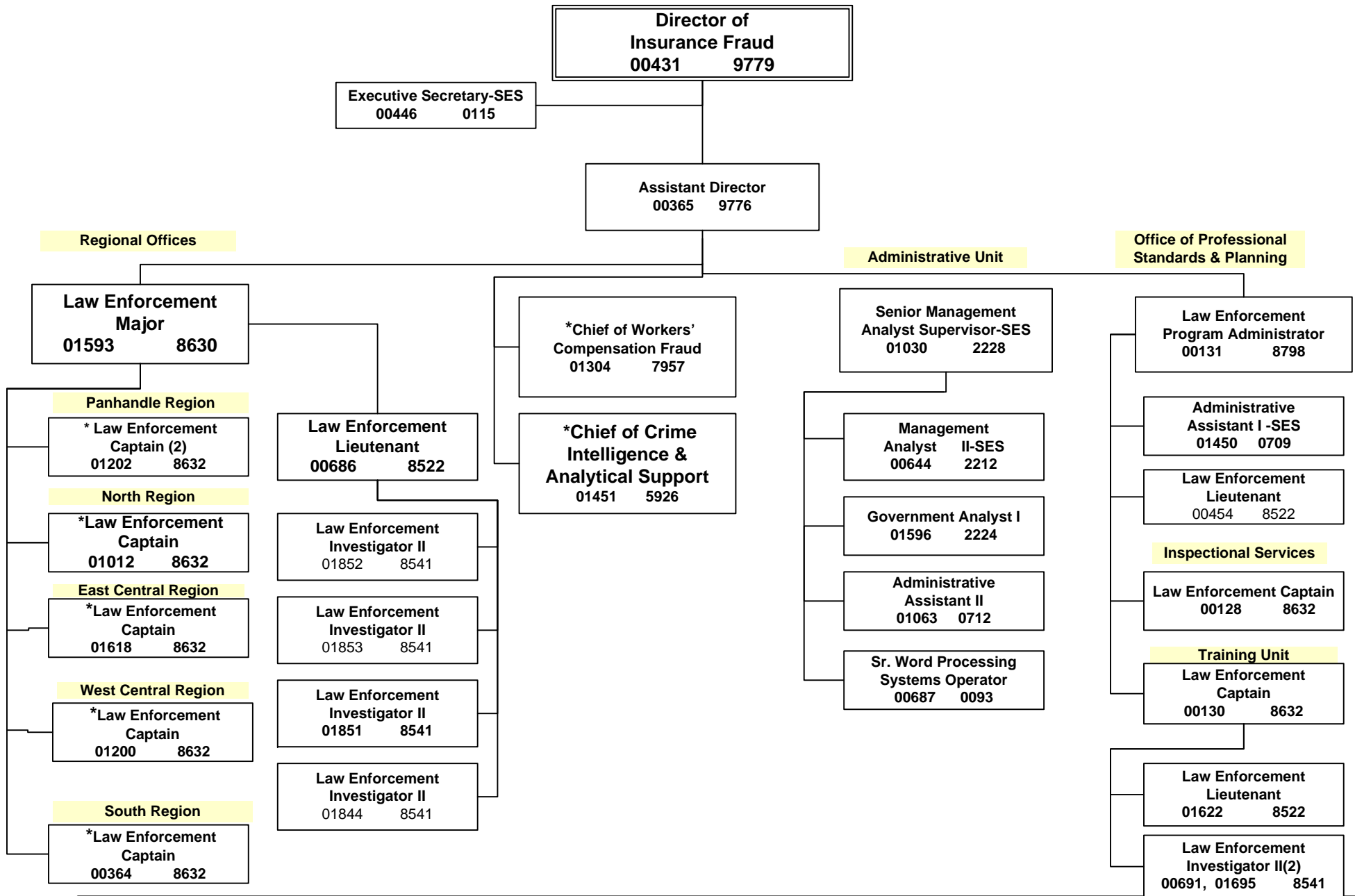
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5-1-9

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



**Department of Financial Services
Division of Insurance Fraud
Office of the Director**



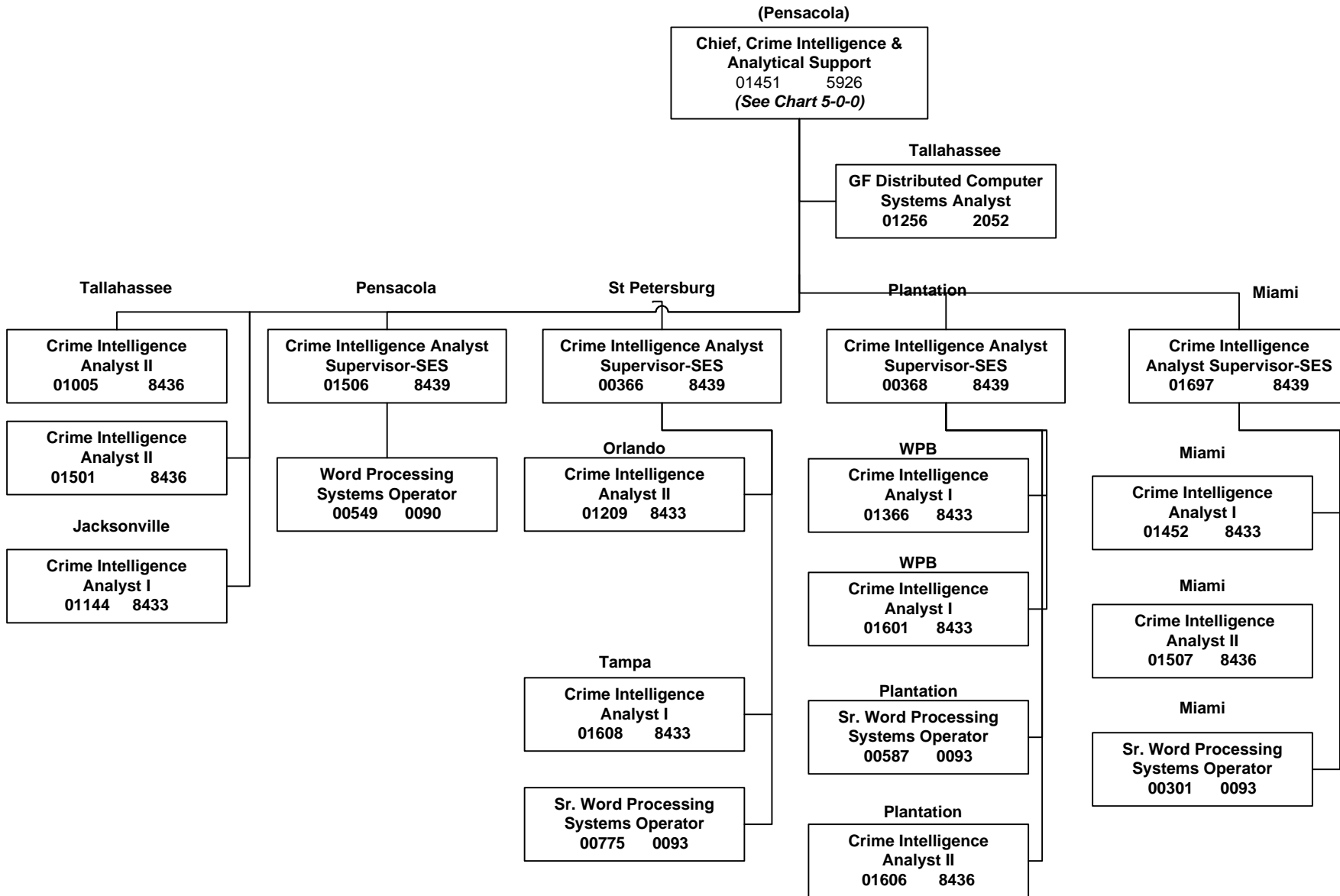
Division Total FTE = 192

* FTE not Included in this Section

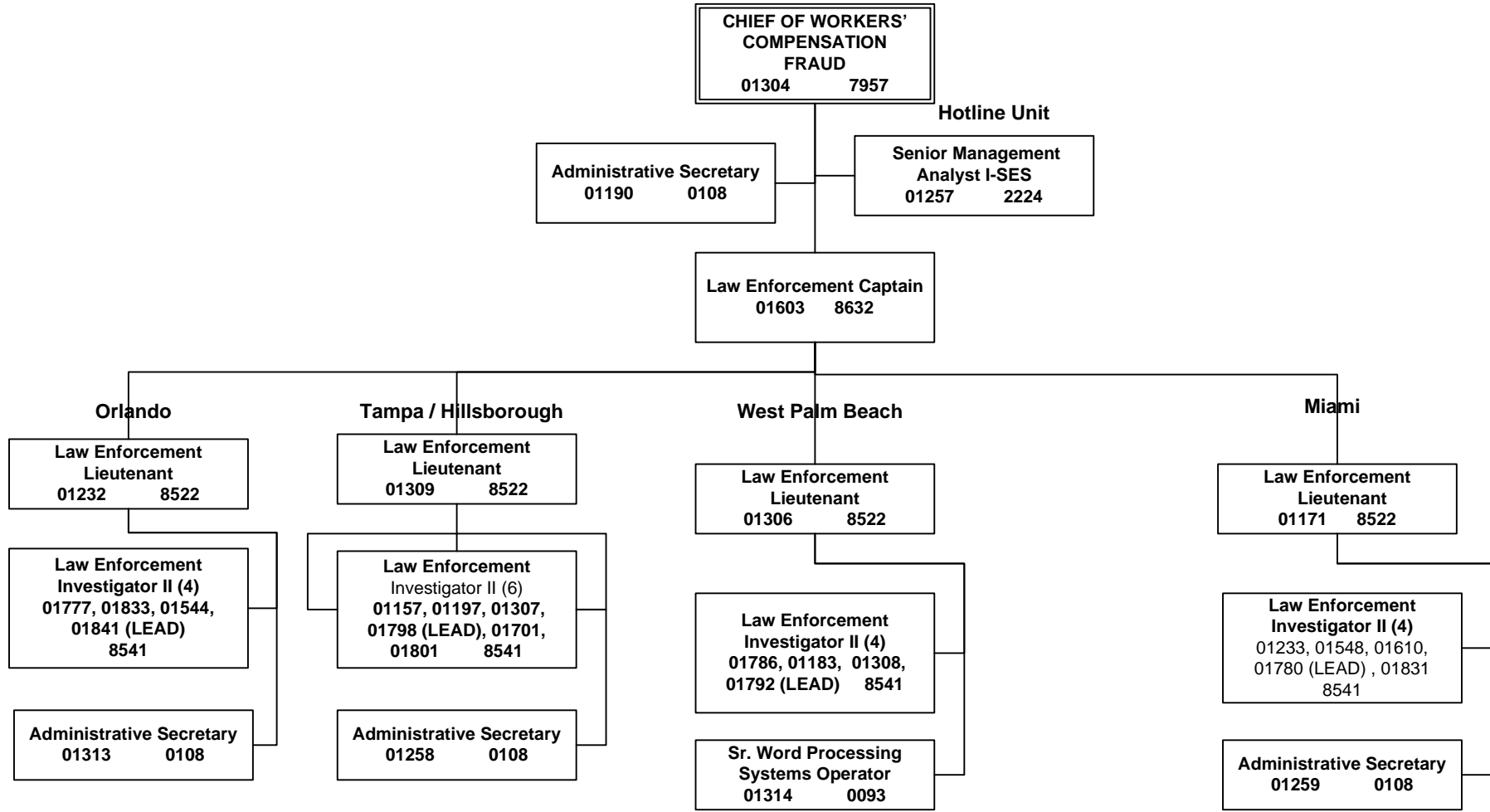
** Dotted Line/Red = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

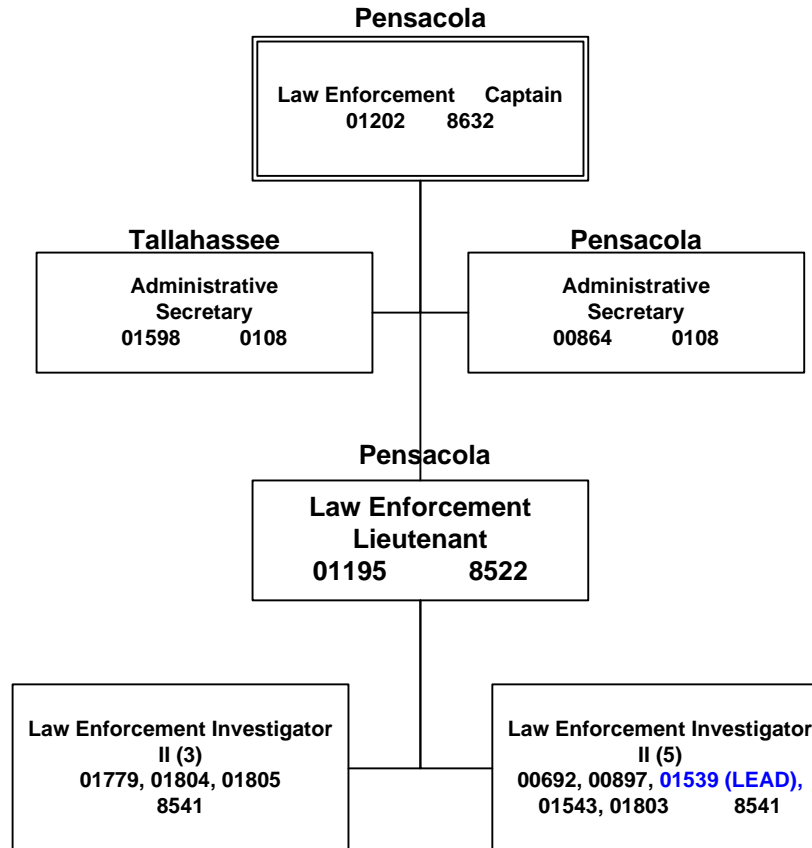
**Department of Financial Services
Division of Insurance Fraud
Bureau of Crime Intelligence & Analytical Support**



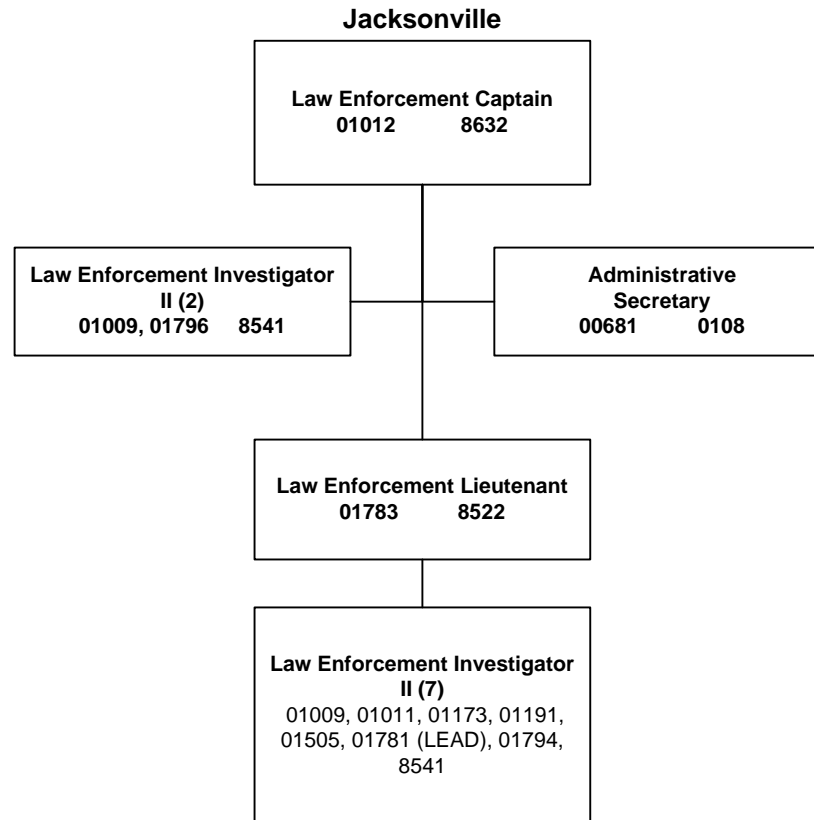
**Department of Financial Services
Division of Insurance Fraud
Bureau of Workers' Compensation Fraud**



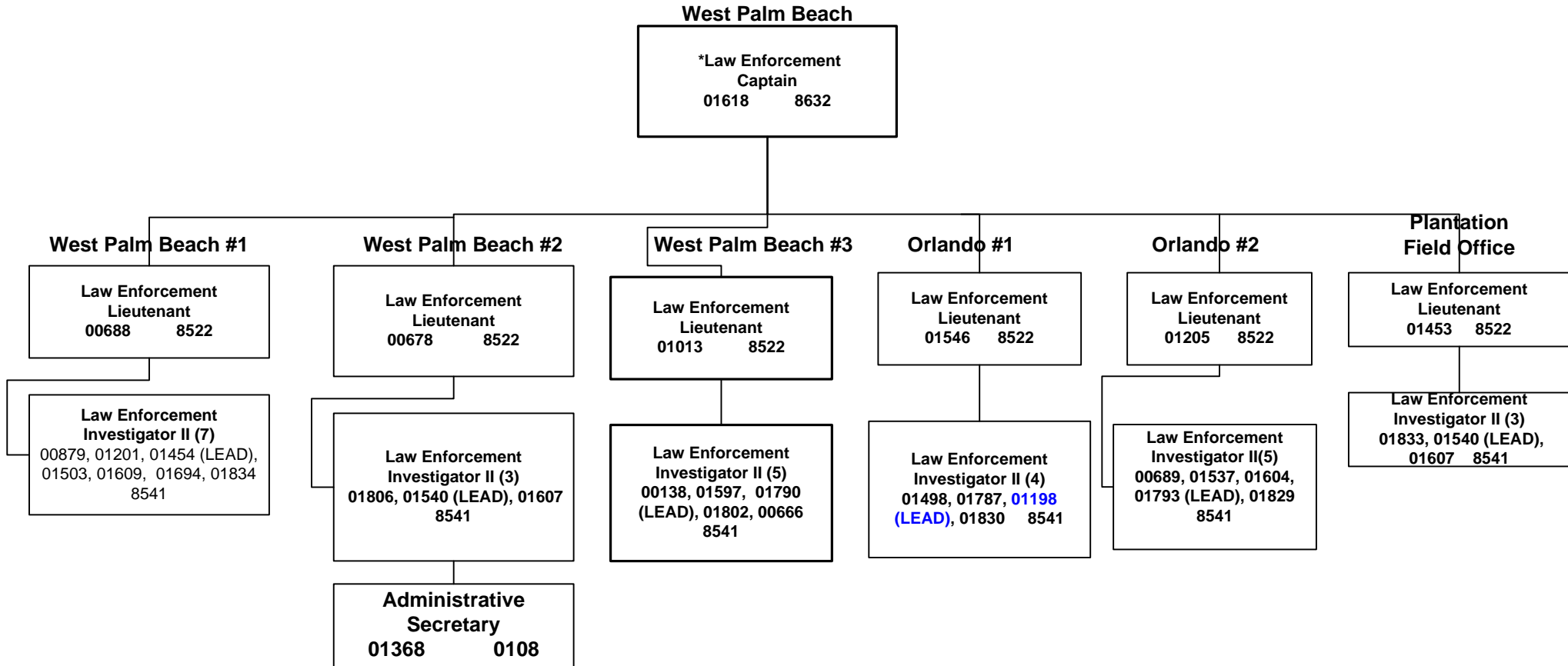
**Department of Financial Services
Division of Insurance Fraud
Panhandle Region**



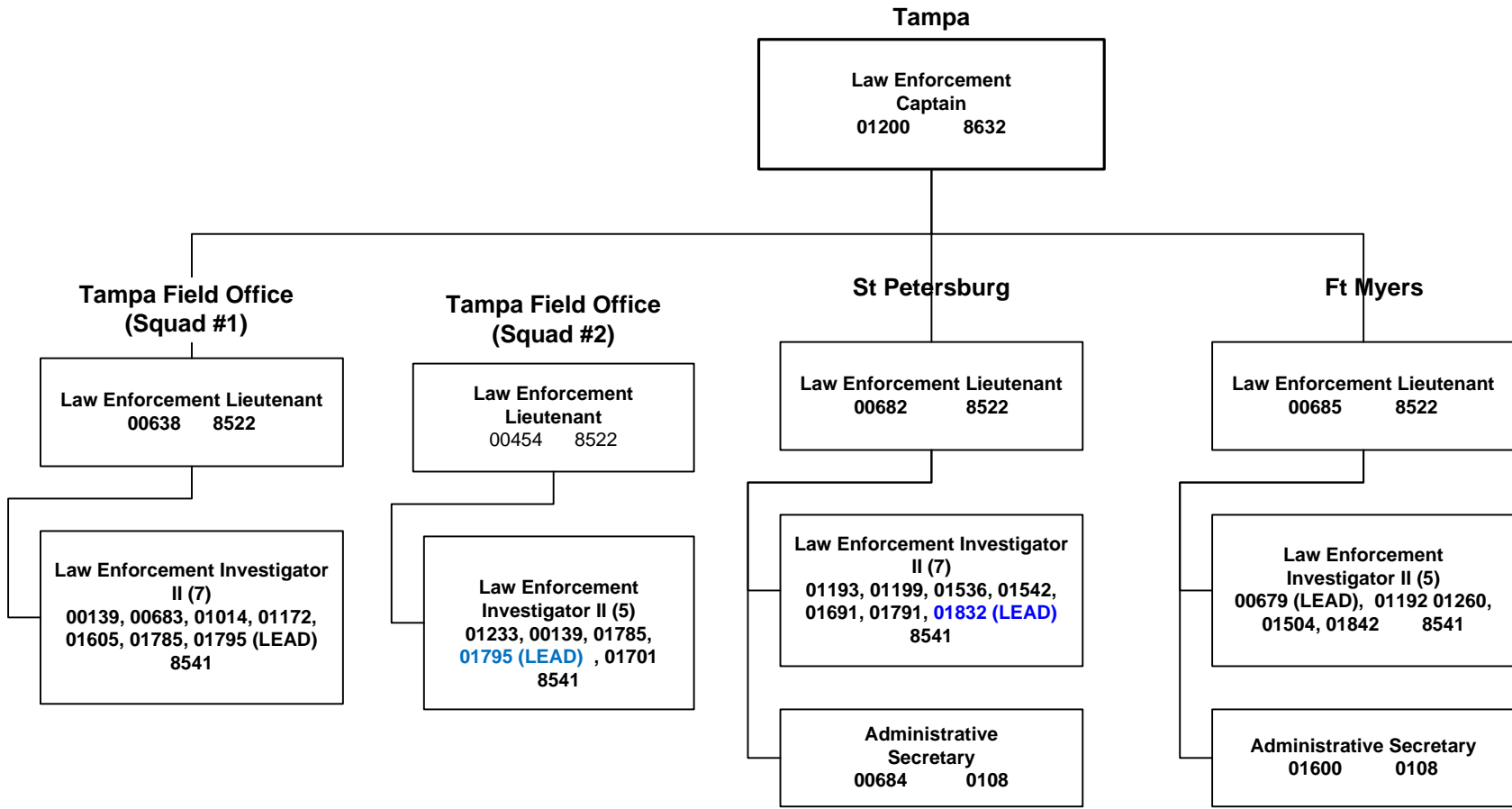
**Department of Financial Services
Division of Fraud
North Region**



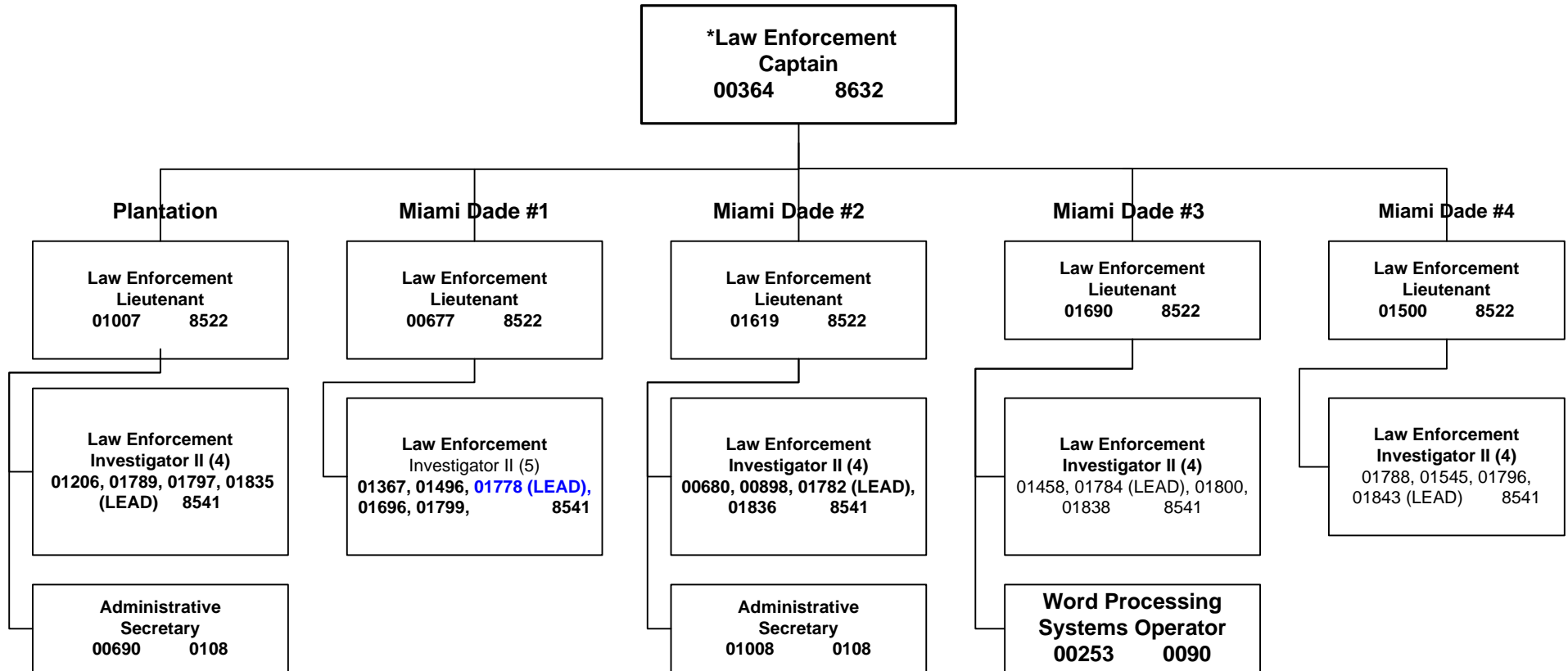
**Department of Financial Services
Division Insurance of Fraud
East Central Region**



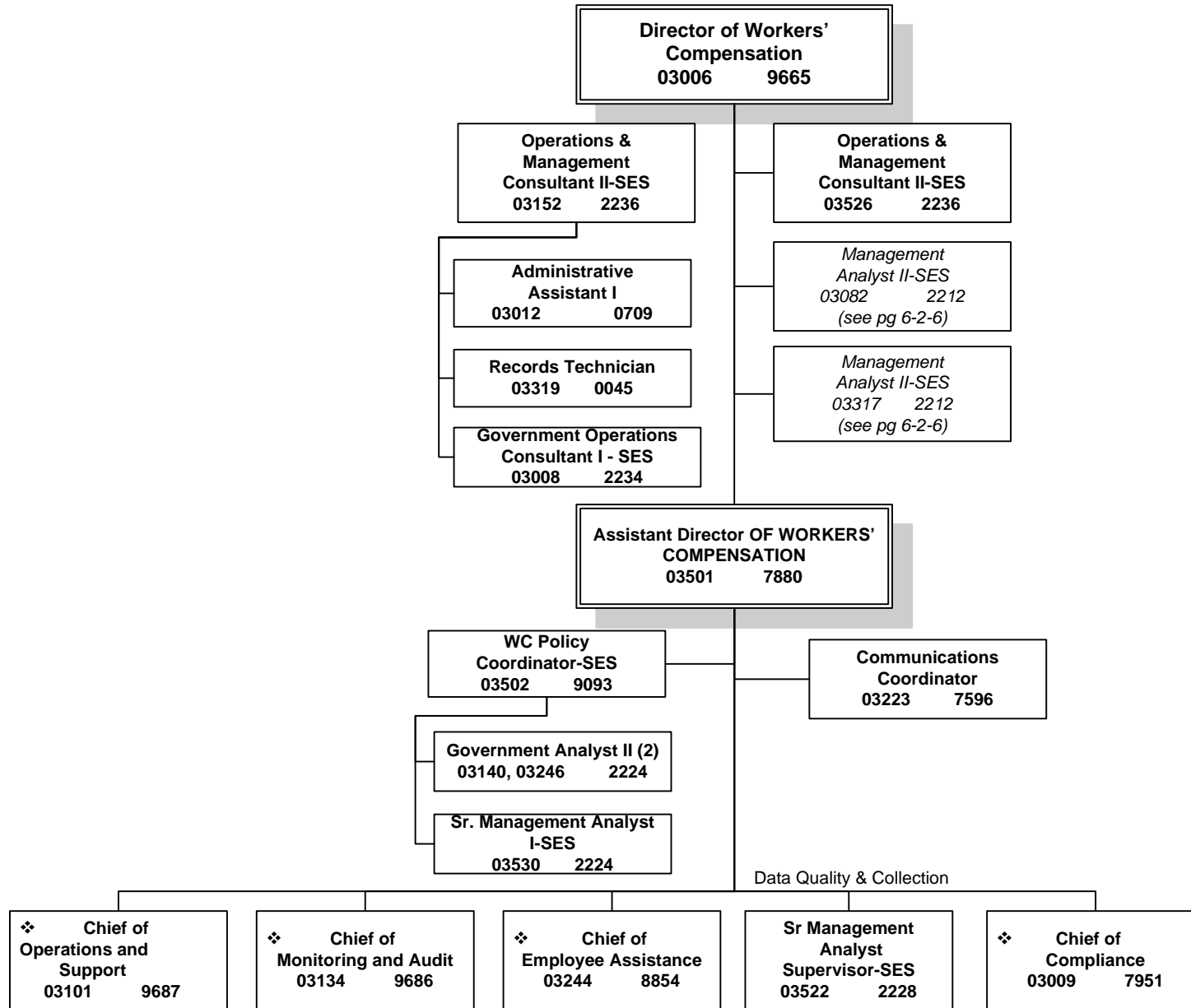
**Department of Financial Services
Division of Insurance Fraud
West Central Region**



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



Department of Financial Services Division of Workers' Compensation

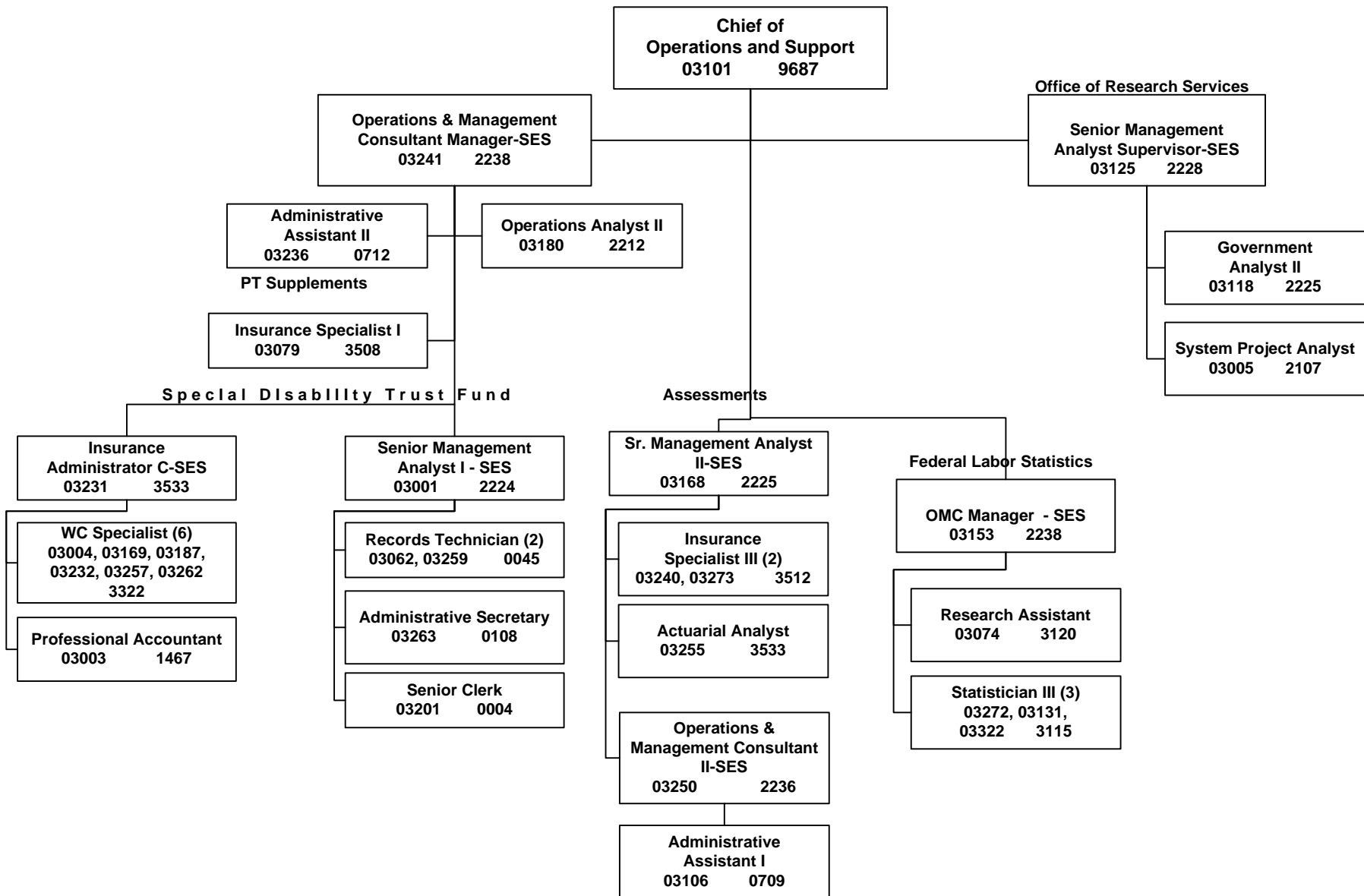


Division Total FTE: 354
Director Office Total FTE: 13

❖ FTE not Included in this Section
Dotted Line = Administratively Assigned. FTE not counted.
Italic = Organizationally Assigned. Reports elsewhere and FTE counted.

Eff 03-01-11
Rev 02-25-11

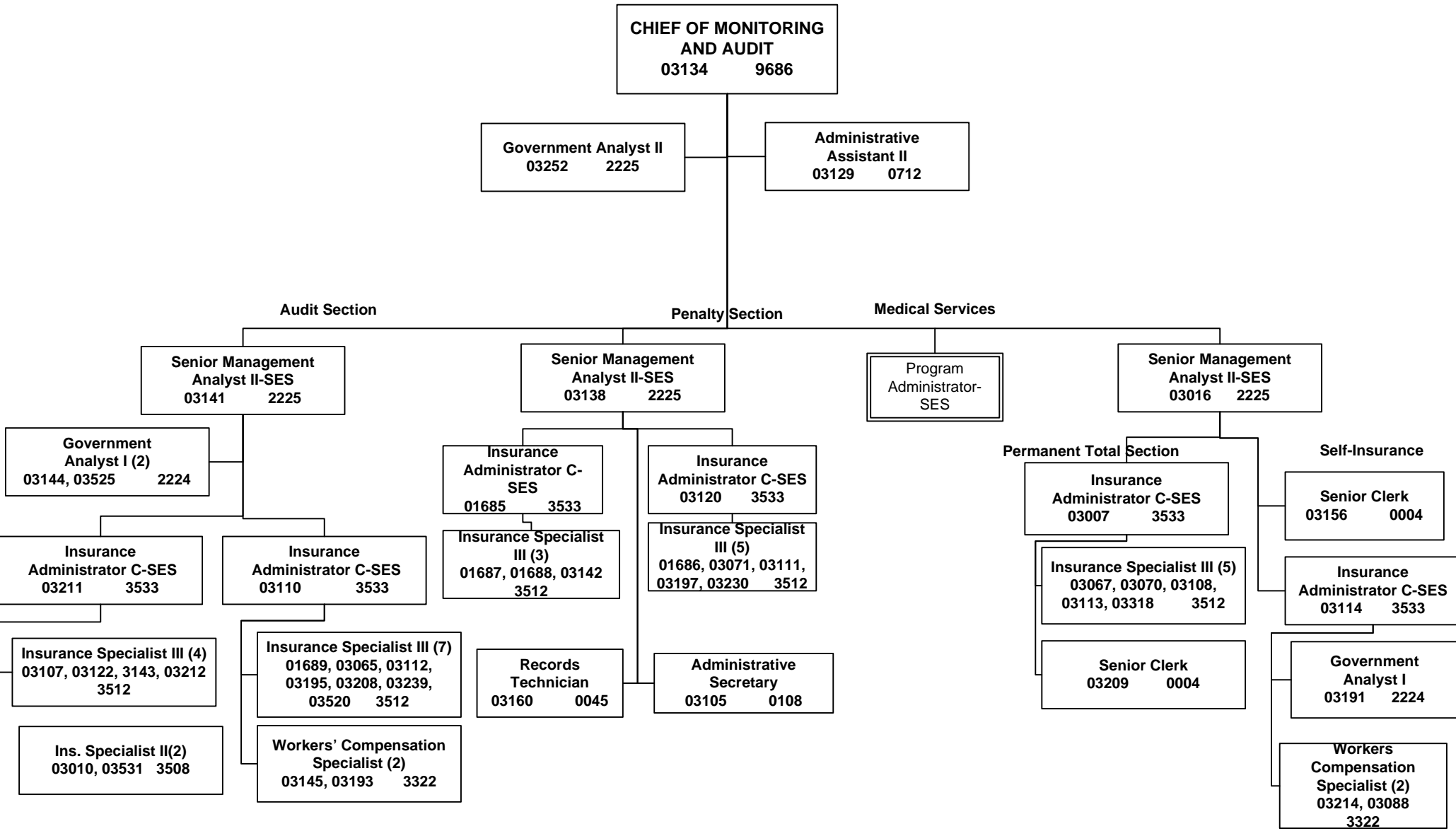
**Department of Financial Services
Division of Workers' Compensation
Bureau of Operations and Support**



Total FTE: 32

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

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



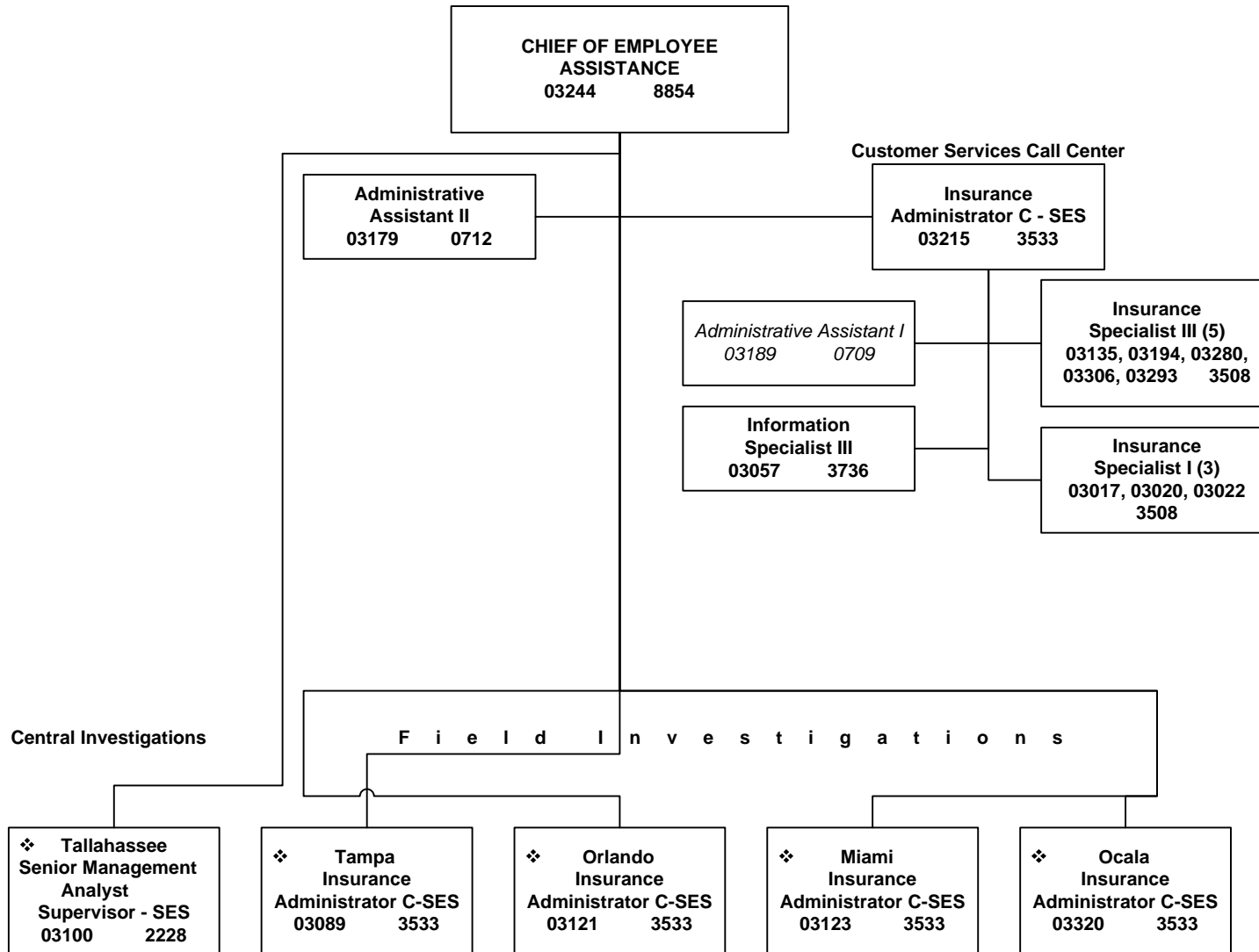
Bureau Total FTE: 49

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE not counted.

Eff 08-01-10
 Rev 09-01-10

5-3-3

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



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

CHIEF OF EMPLOYEE ASSISTANCE
 03244 8854

Central Investigations

F i e l d I n v e s t i g a t i o n s

Senior Management Analyst Supervisor - SES
 03100 2228

Ocala Insurance Administrator C-SES
 03320 3533

Tampa Insurance Administrator C-SES
 03089 3533

Tallahassee Insurance Administrator C-SES
 03121 3533

Miami Insurance Administrator C-SES
 03123 3533

Tallahassee Insurance Specialist III (6)
 003059, 03099, 03292, 03124, 03127, 03294 3512

Jacksonville Insurance Specialist III (5)
 03126, 03225, 03275, 03276, 03303 3512

Ocala Insurance Specialist III (2)
 03287, 03304 3512

Tampa Insurance Specialist III (6)
 03089, 03096, 03221, 03226, 03278, 03305 3512

Jacksonville Government Analyst I
 03227 2224

Fort Lauderdale Insurance Specialist III
 03308 3512

Tallahassee Government Analyst I
 03296 2224

Administrative Assistant II
 003218 0712
 (see p. 2-2-6)

Orlando Insurance Specialist III (4)
 03098, 03133, 03279, 03283 3512

Pensacola Government Analyst I
 03285 2224

Tampa Government Analyst I
 03222 2224

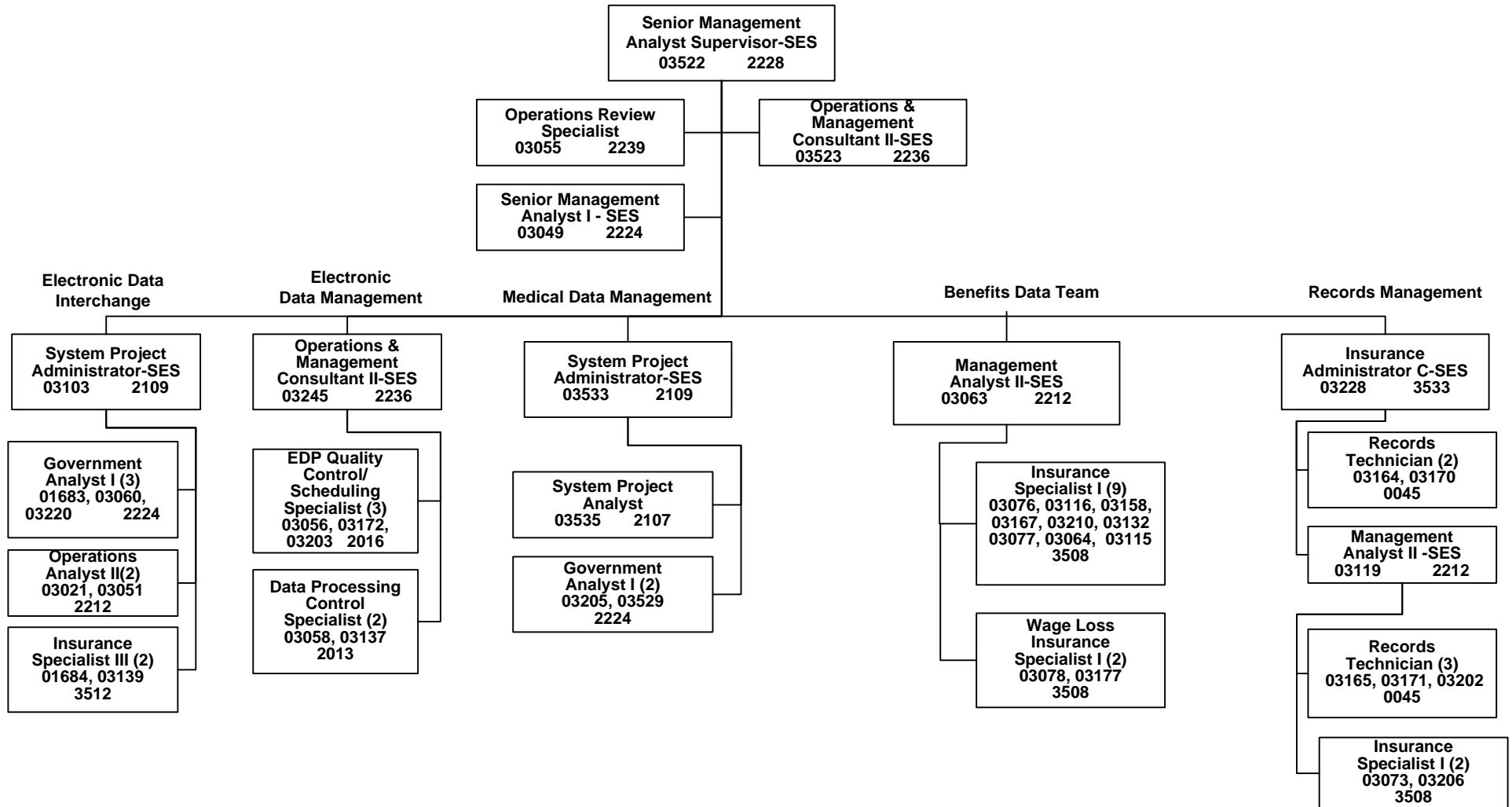
Orlando Government Analyst I
 03282 2224

Ocala Government Analyst I
 03281 2224

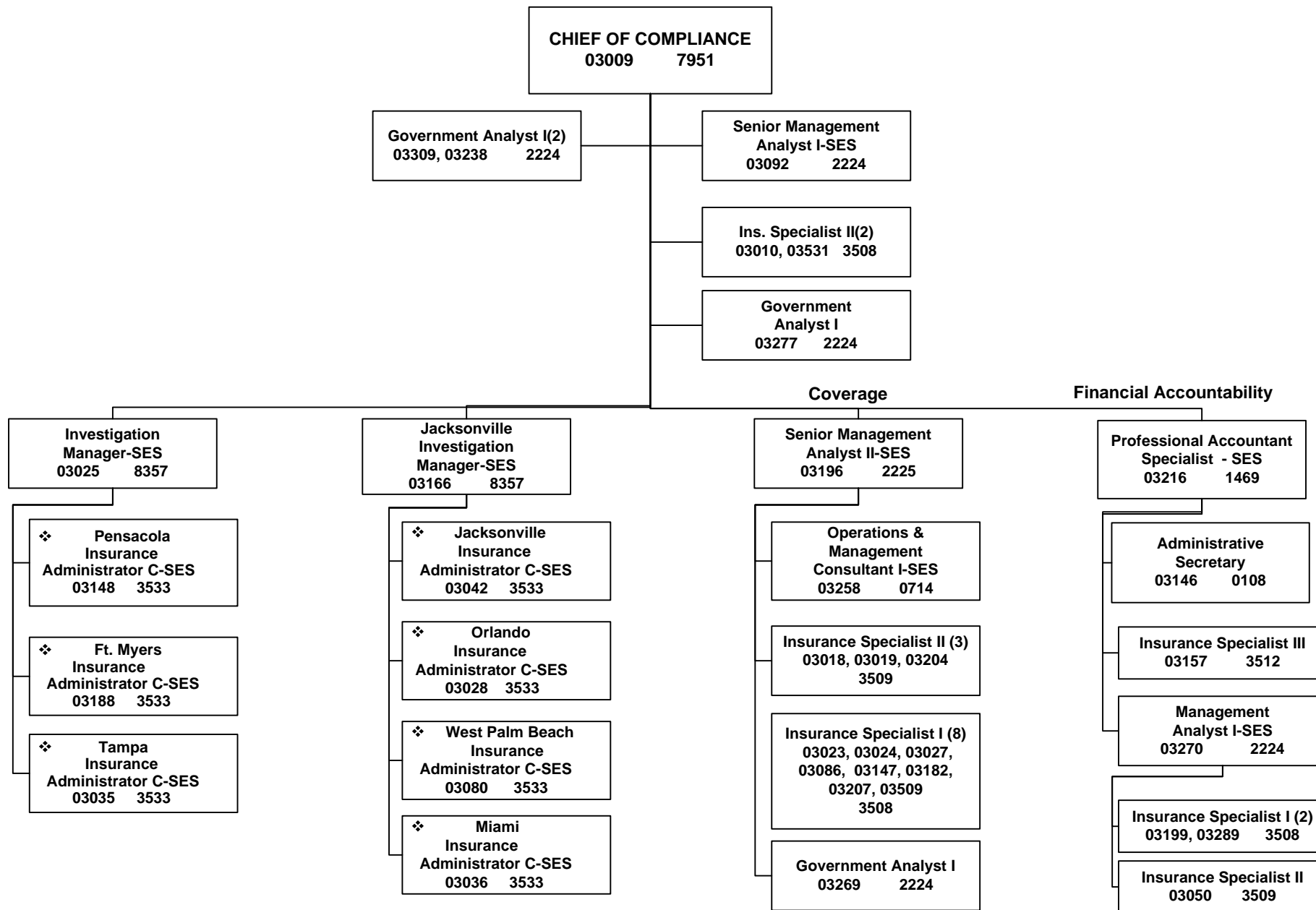
Tallahassee Government Analyst I (2)
 03217, 03518 2224

Ins. Specialist II(2)
 03010, 03531 3508
 03075 2224

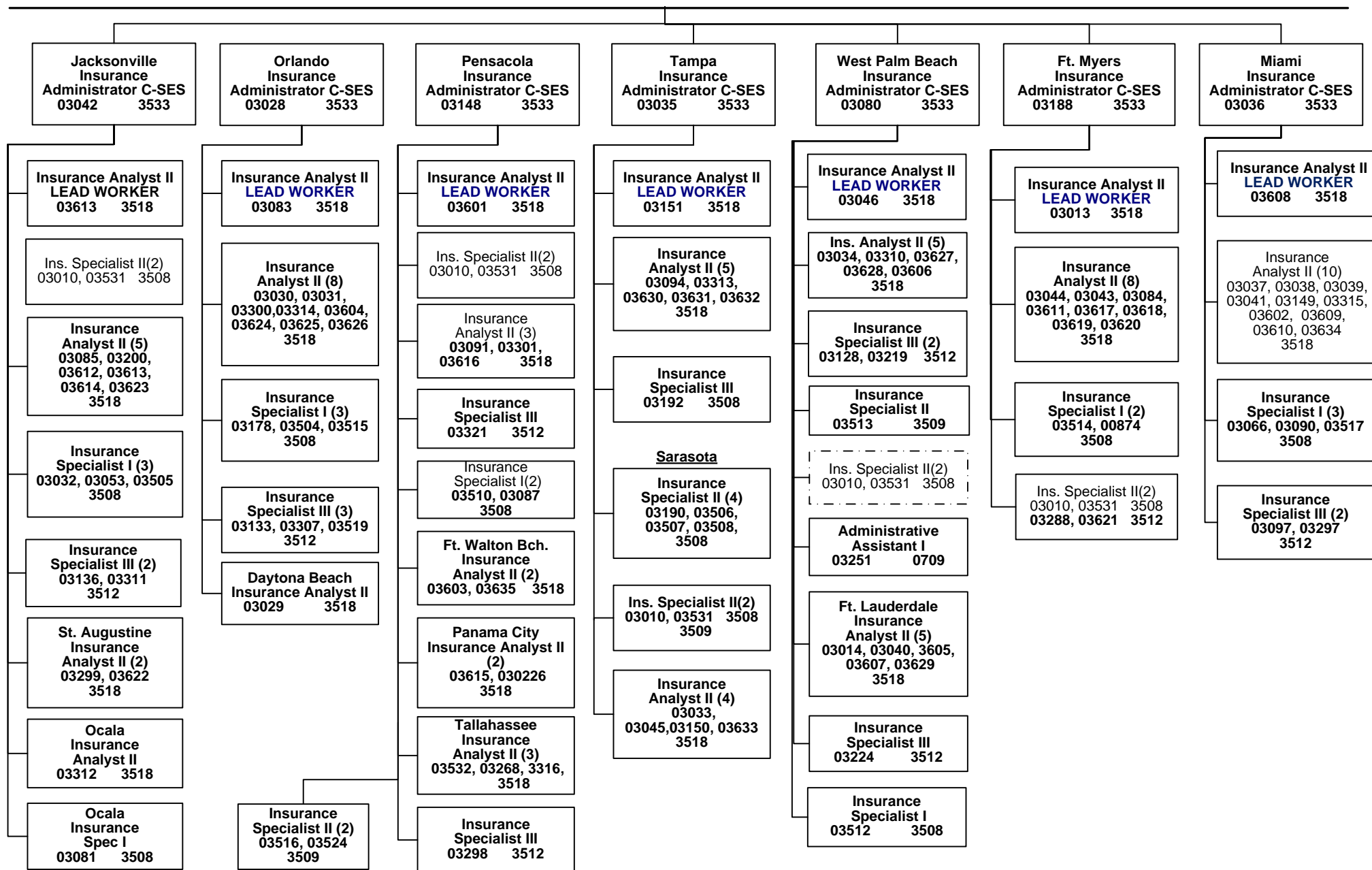
**Department of Financial Services
Division of Workers' Compensation
Office of Data Quality and Collection**



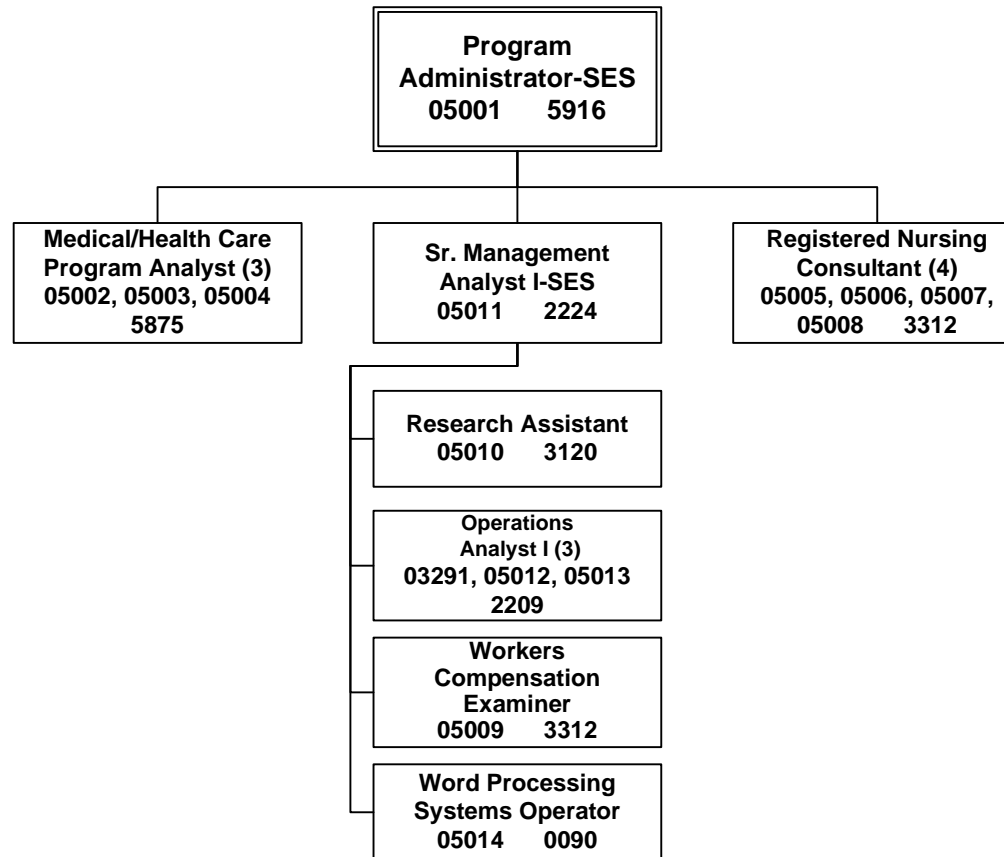
**Department of Financial Services
Division of Workers' Compensation
Bureau of Compliance**



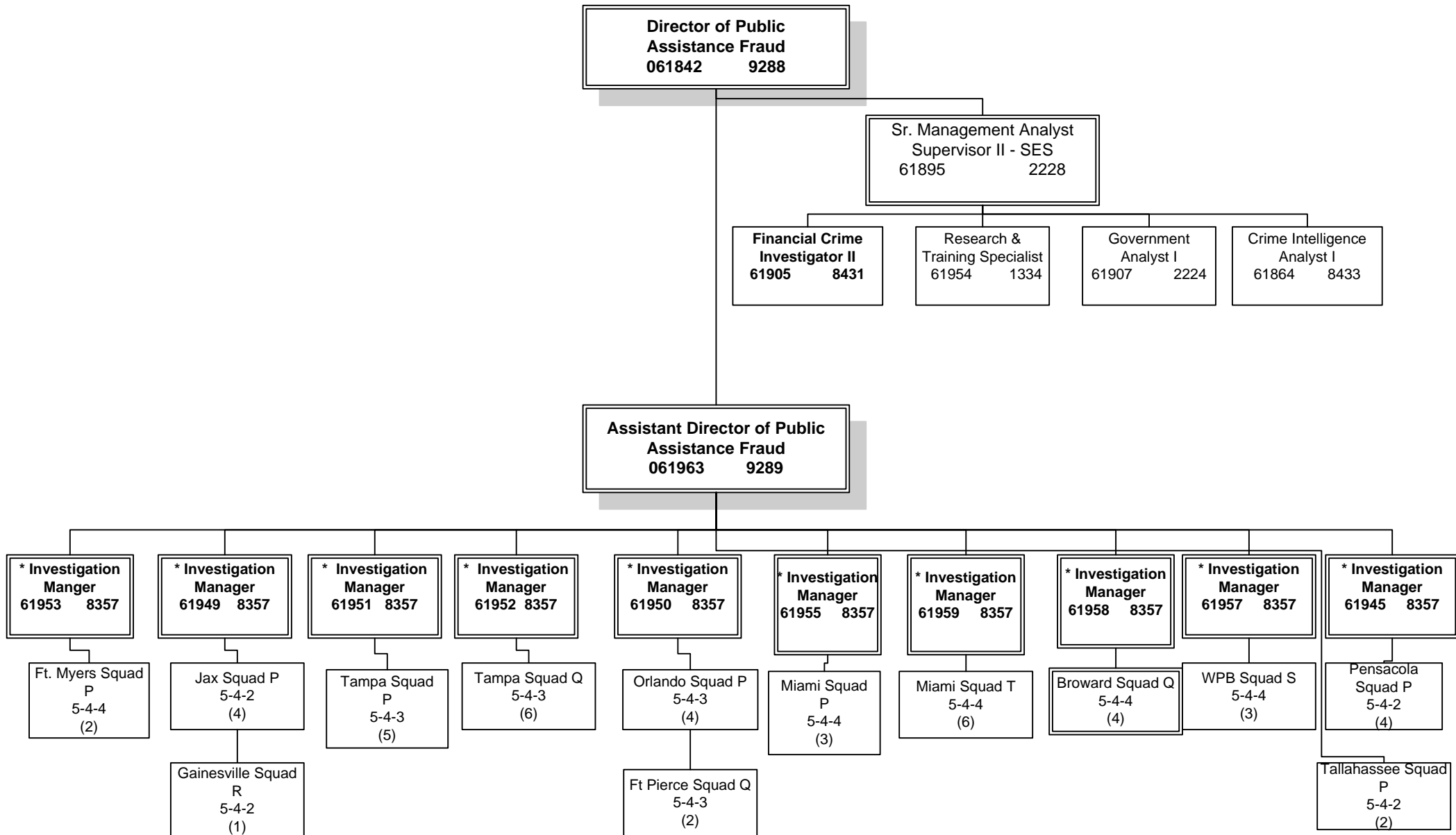
Department of Financial Services Division of Workers' Compensation Bureau of Compliance



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



**Department of Financial Services
Division of Public Assistance Fraud
Office of the Director**



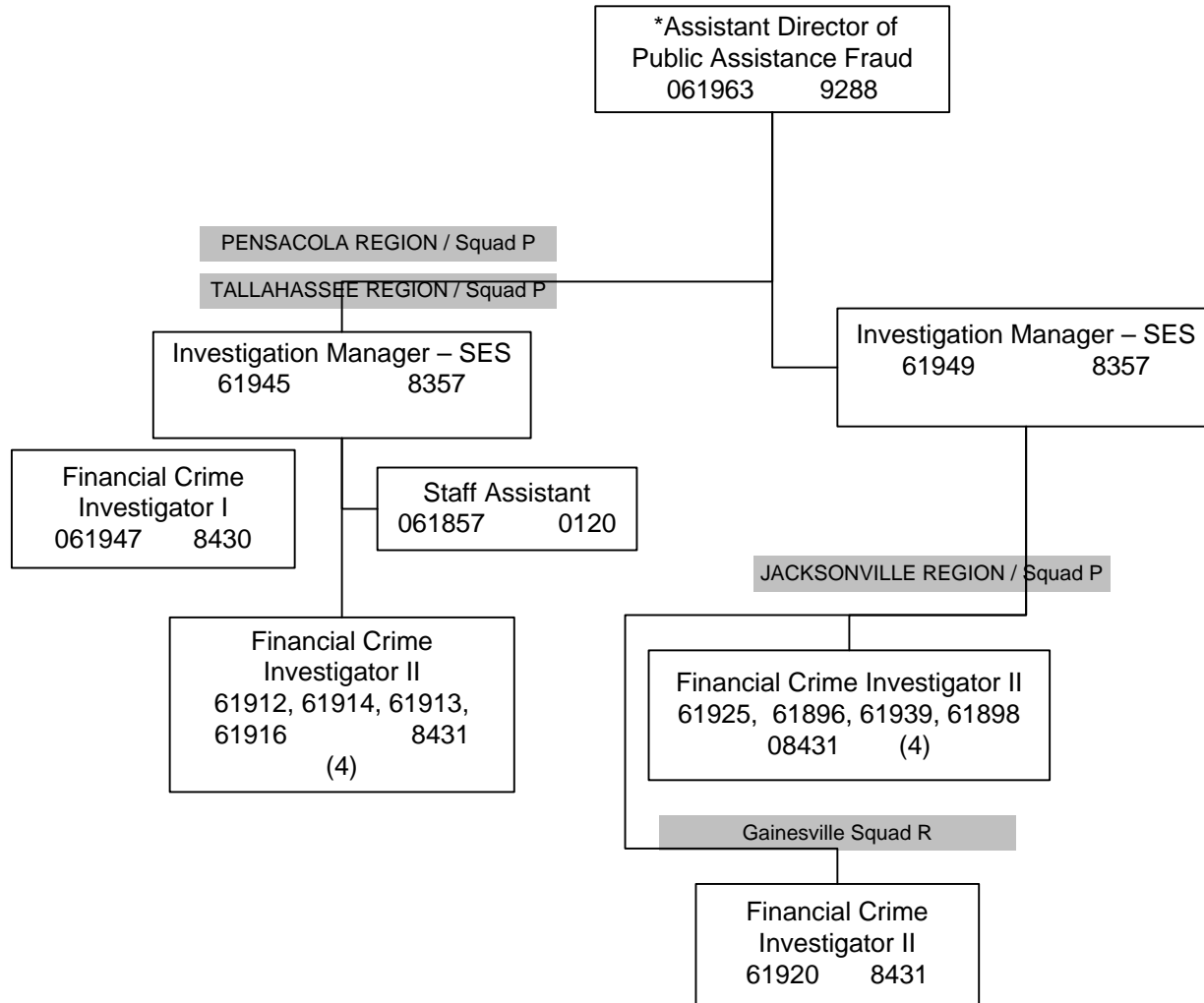
Division Total FTE: 63
Director Office Total FTE: 7

* FTE not Included in this Section
Dotted Line = Administratively Assigned. FTE not counted.
Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

Eff 3-2-11
Rev 2-23-11

5-4-1

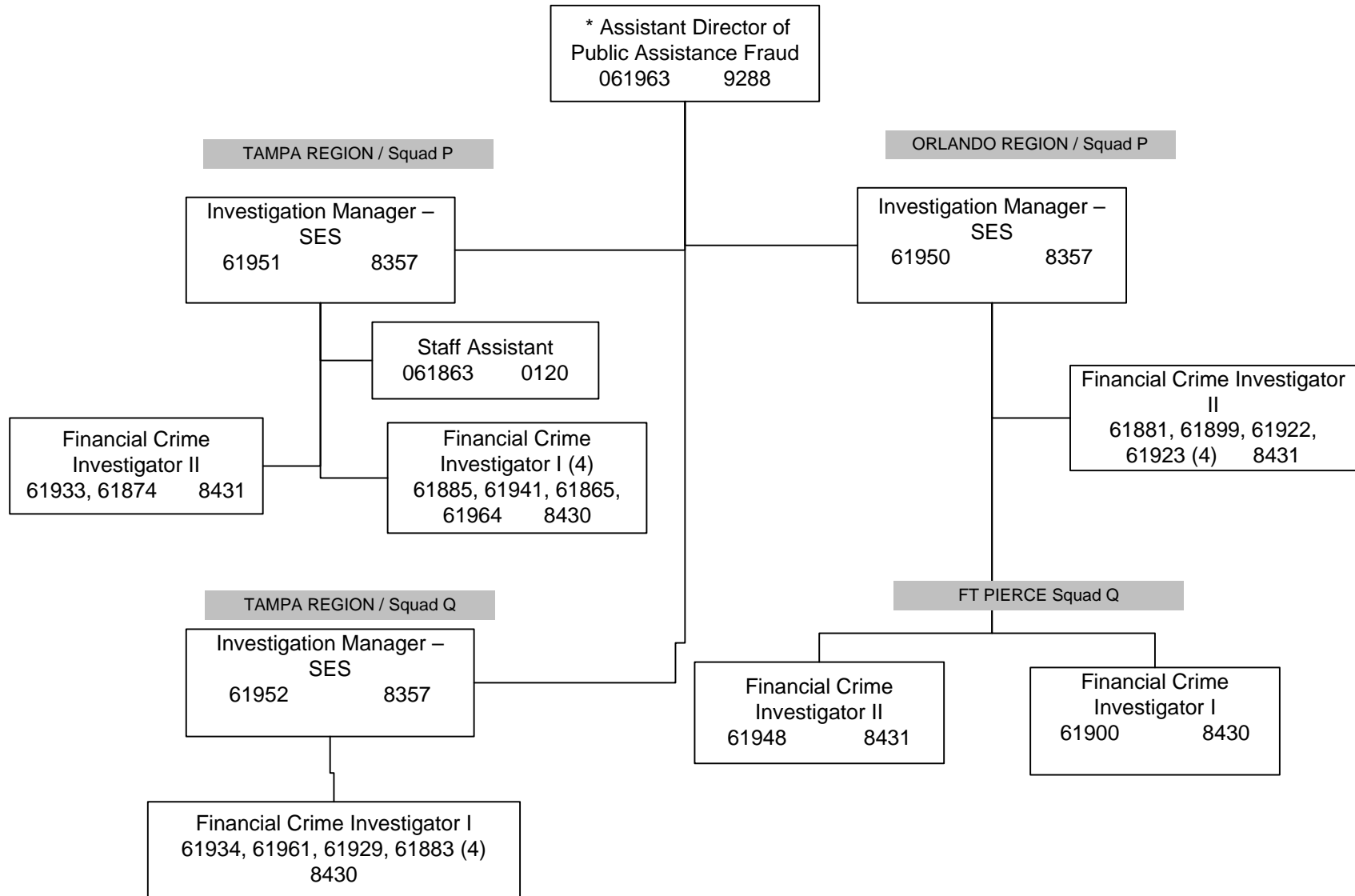
**Department of Financial Services
Division of Public Assistance Fraud
North Region**



Total FTE: 13
 Pensacola: 5
 Tallahassee: 2
 Jacksonville: 5
 Gainesville: 1

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

**Department of Financial Services
Division of Public Assistance Fraud
Central Region**

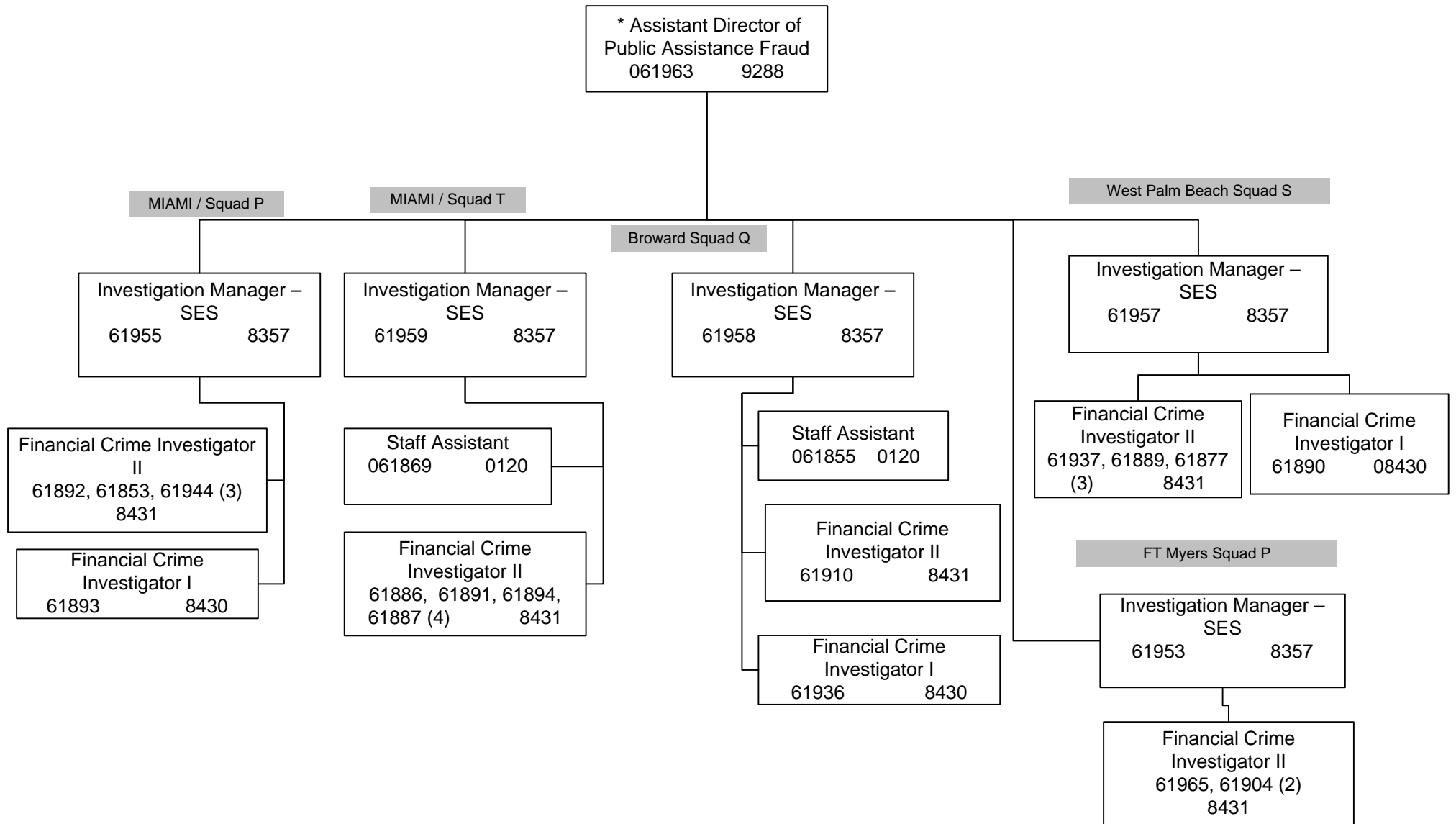


Total FTE: 20
 Tampa: 13
 Orlando: 5
 Ft. Pierce: 2

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere Page 88 of 102. FTE counted.

Eff 06-14-2011
 Rev 06-14-2011

**Department of Financial Services
Division of Public Assistance Fraud
South Region**



Total FTE: 23
 Miami: 11
 Broward: 5
 West Palm Beach: 4
 Ft Myers: 3

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

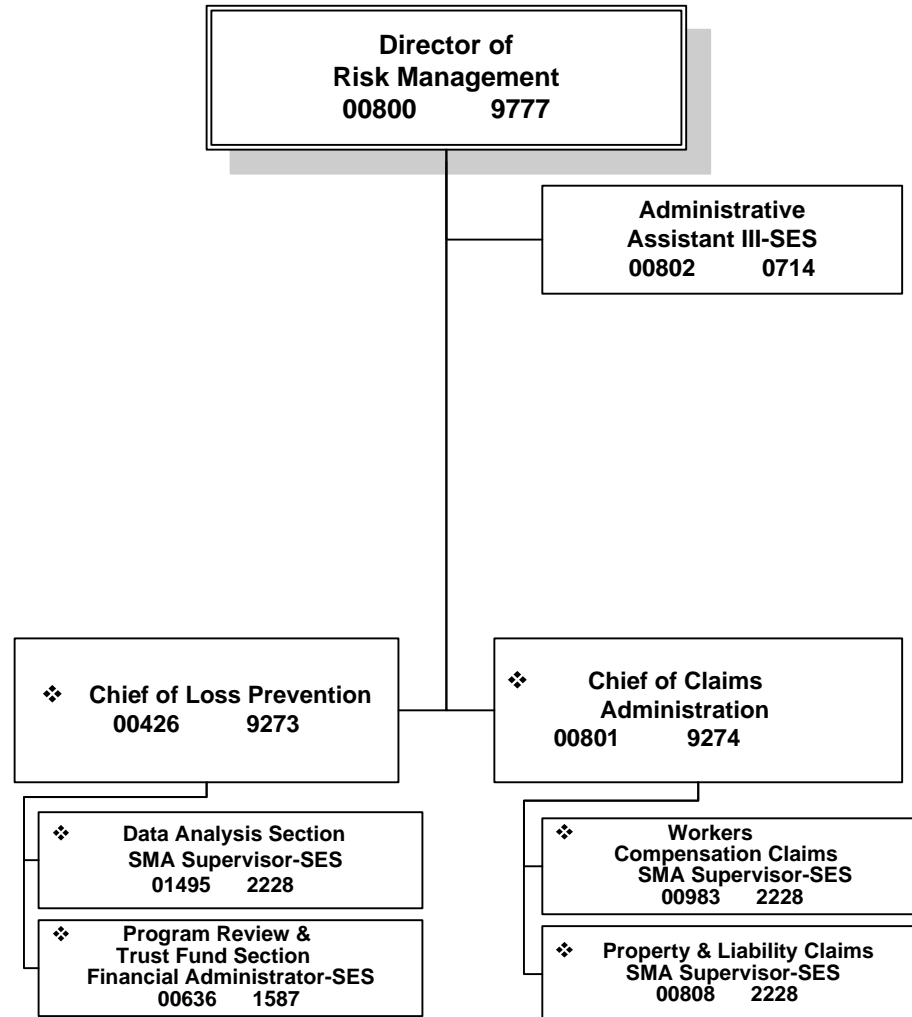
Eff 01-01-2011
 Rev 2-25-11

Department of Financial Services
Deputy Chief Financial Officer

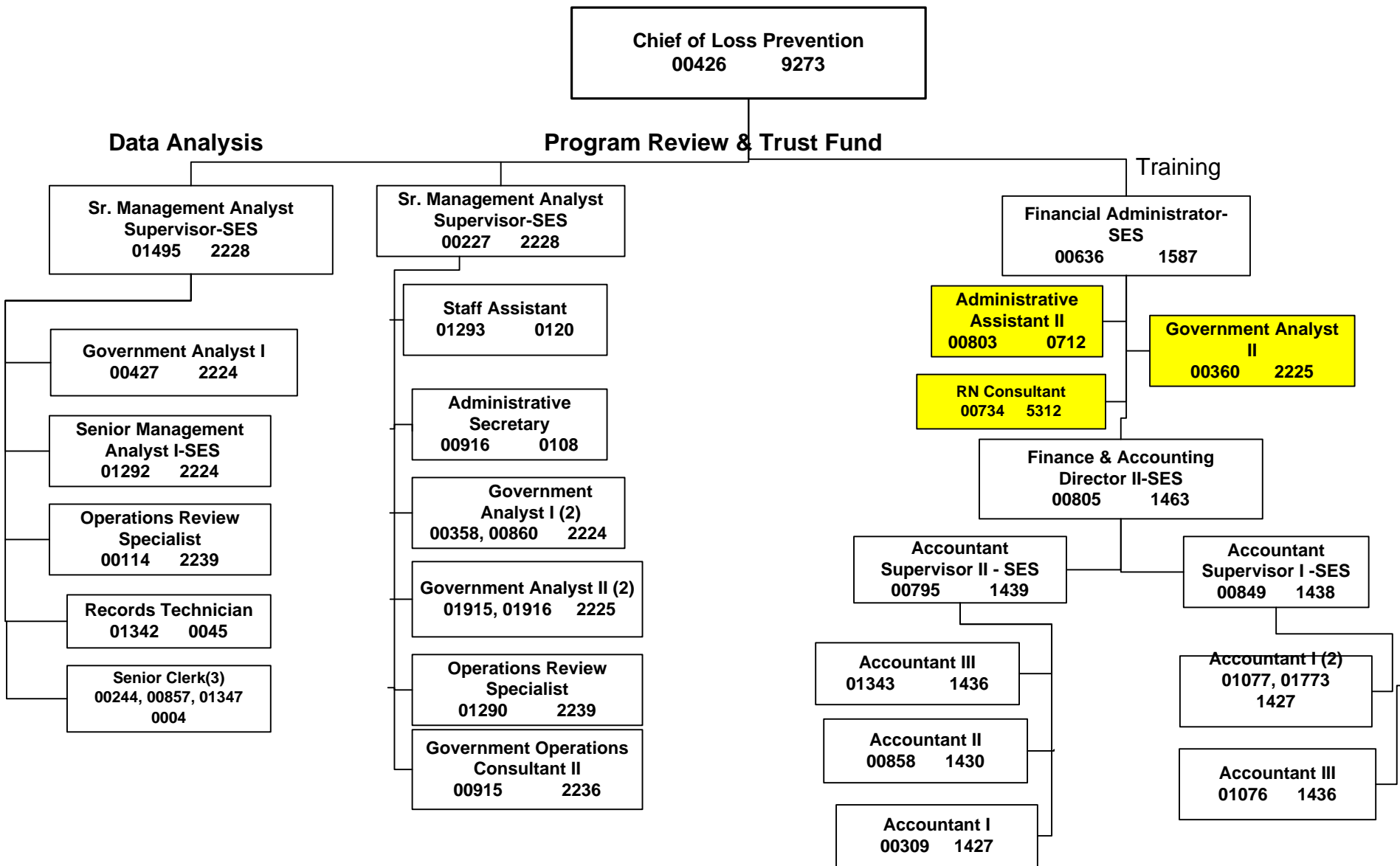
PROPOSED

Deputy Chief
Financial Officer
01560 9150

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



**Department of Financial Services
Division of Risk Management
Bureau of Loss Prevention**



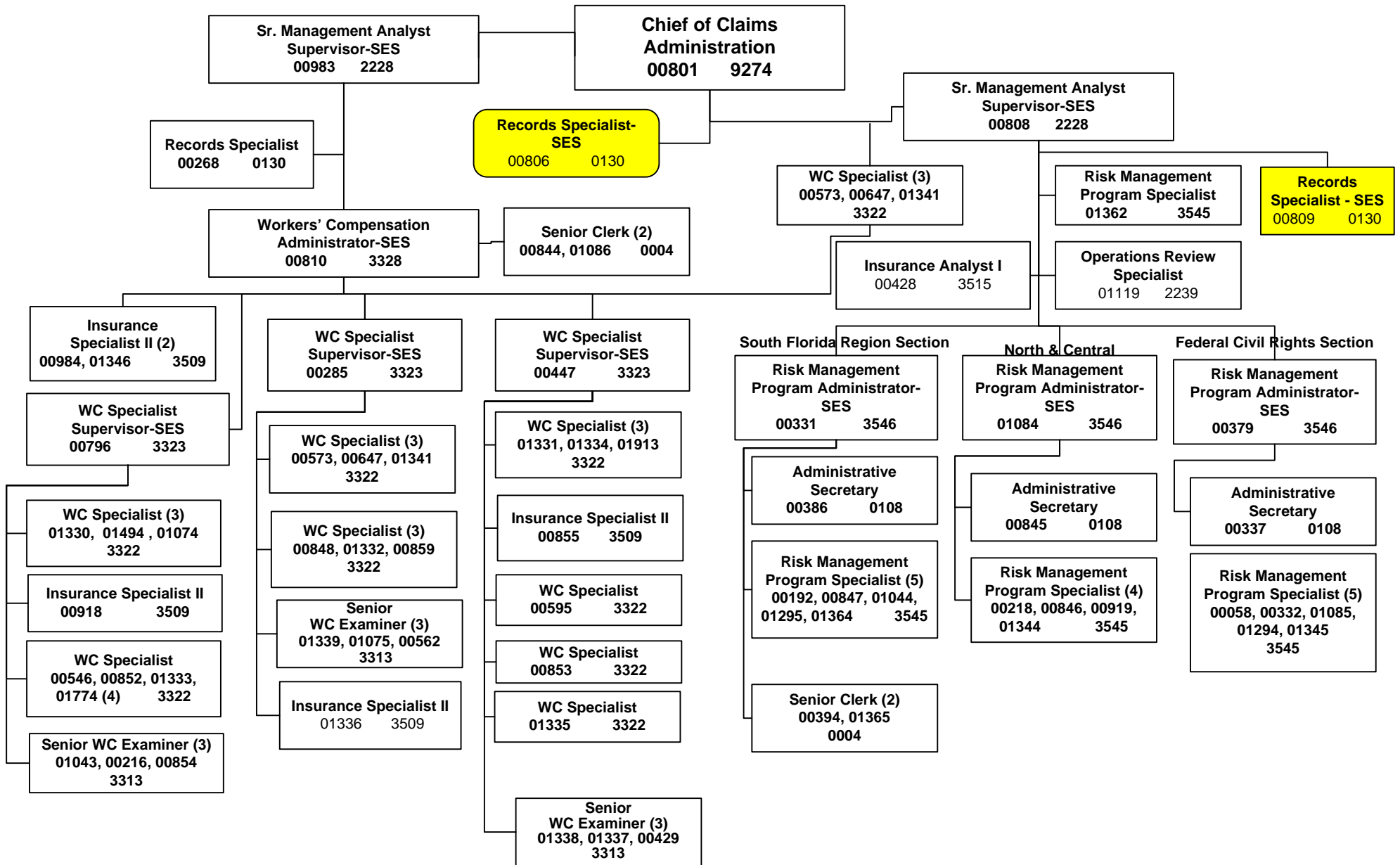
Bureau Total FTE: 30

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

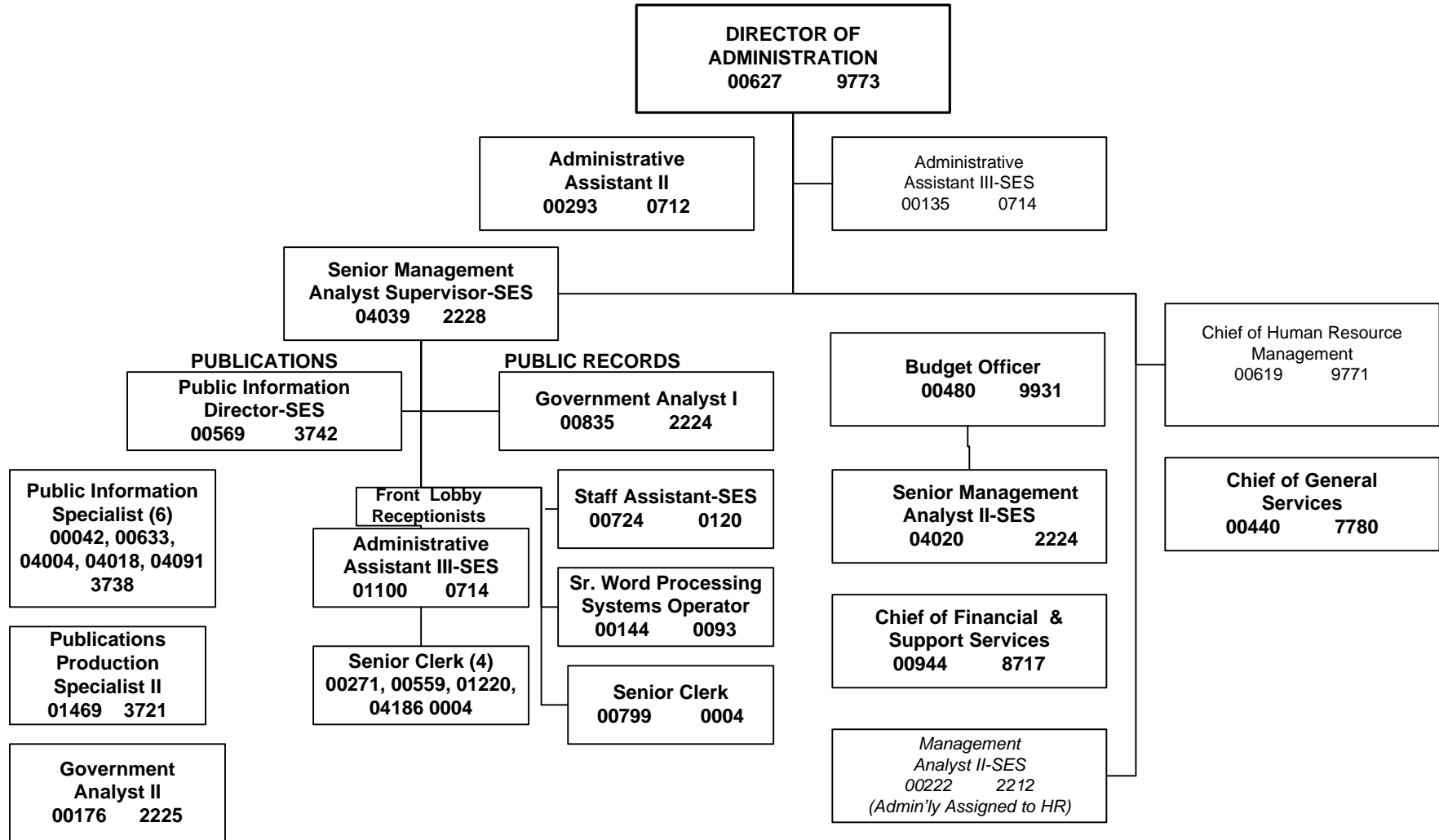
Eff 7-1-11
 deletions; 8-1-11
 actions
 Rev 8-11-11

6-1-2

**Department of Financial Services
Division of Risk Management
Bureau of Claims Administration**



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

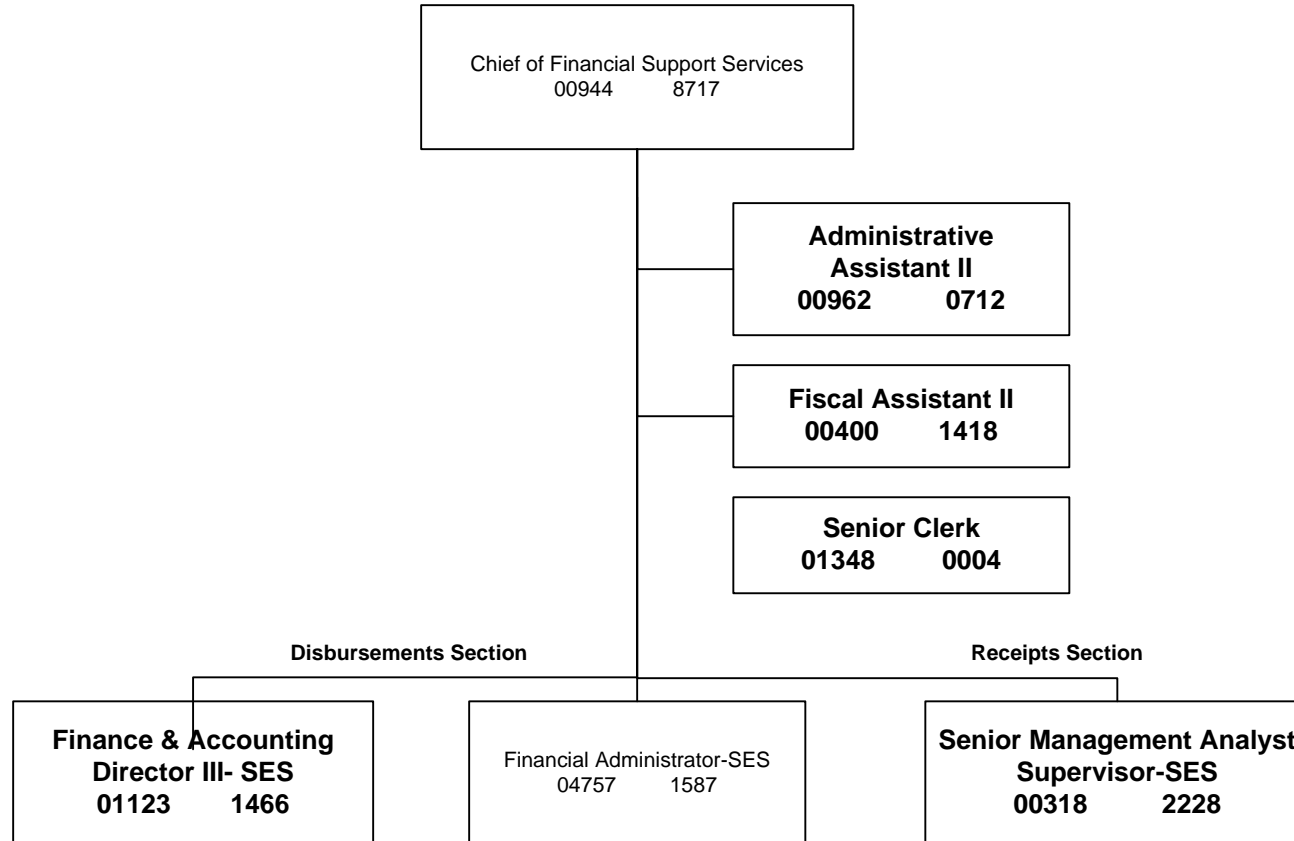


Div of Administration Total FTE: 111.5
Office of the Director FTE: 5
Publications: 8
Public Records: 4
Front Lobby: 5

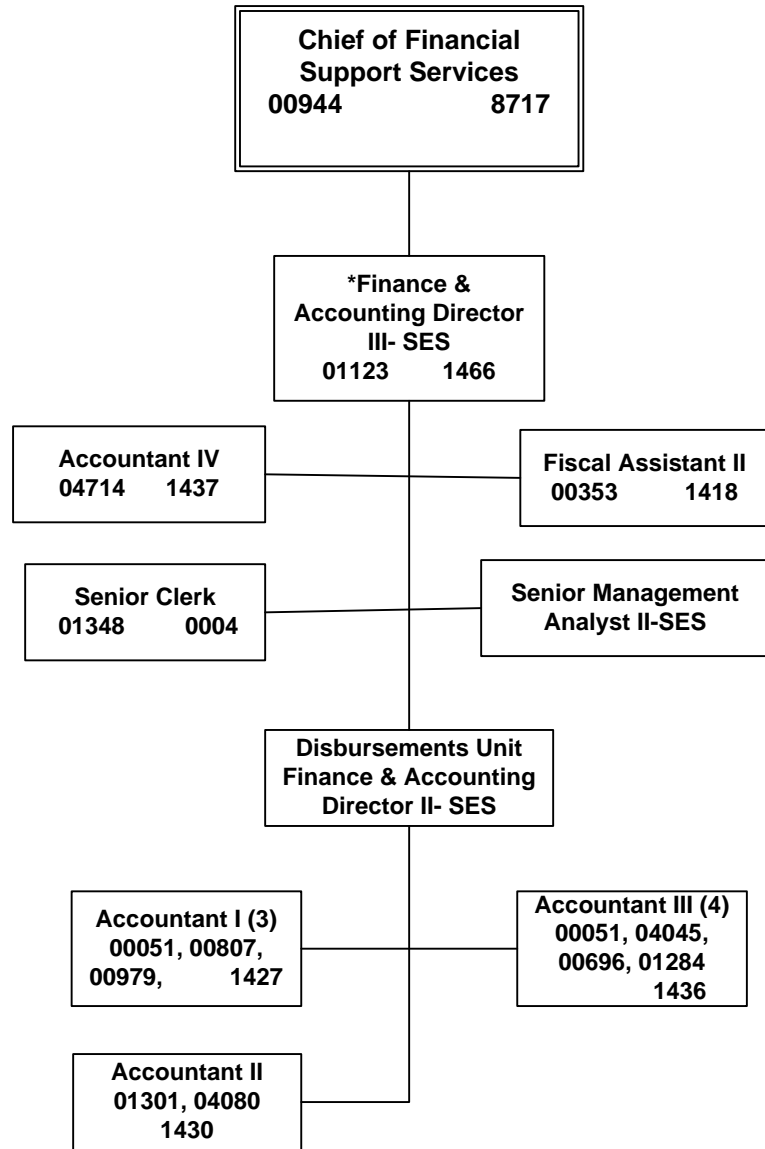
❖ FTE not Included in this Section
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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

Eff 1/5/2011
Rev 2/22/2011

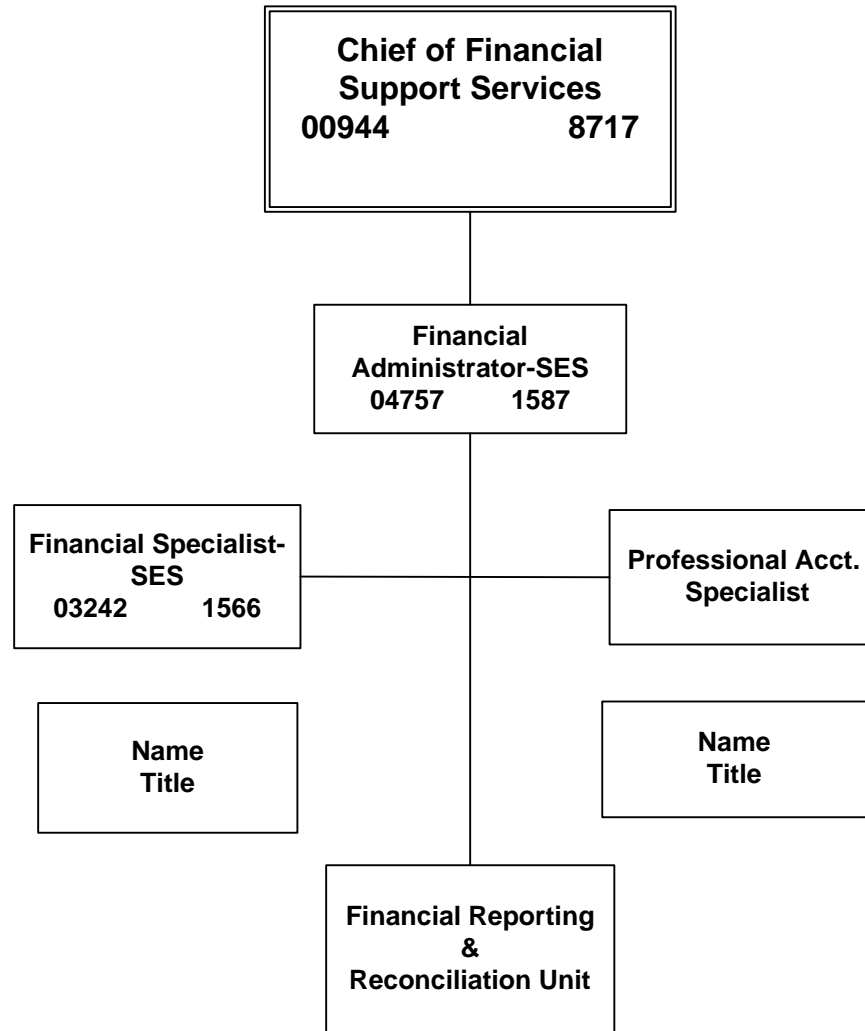
**Department of Financial Services
 Division of Administration
 Bureau of Financial & Support Services
 Office of the Chief**



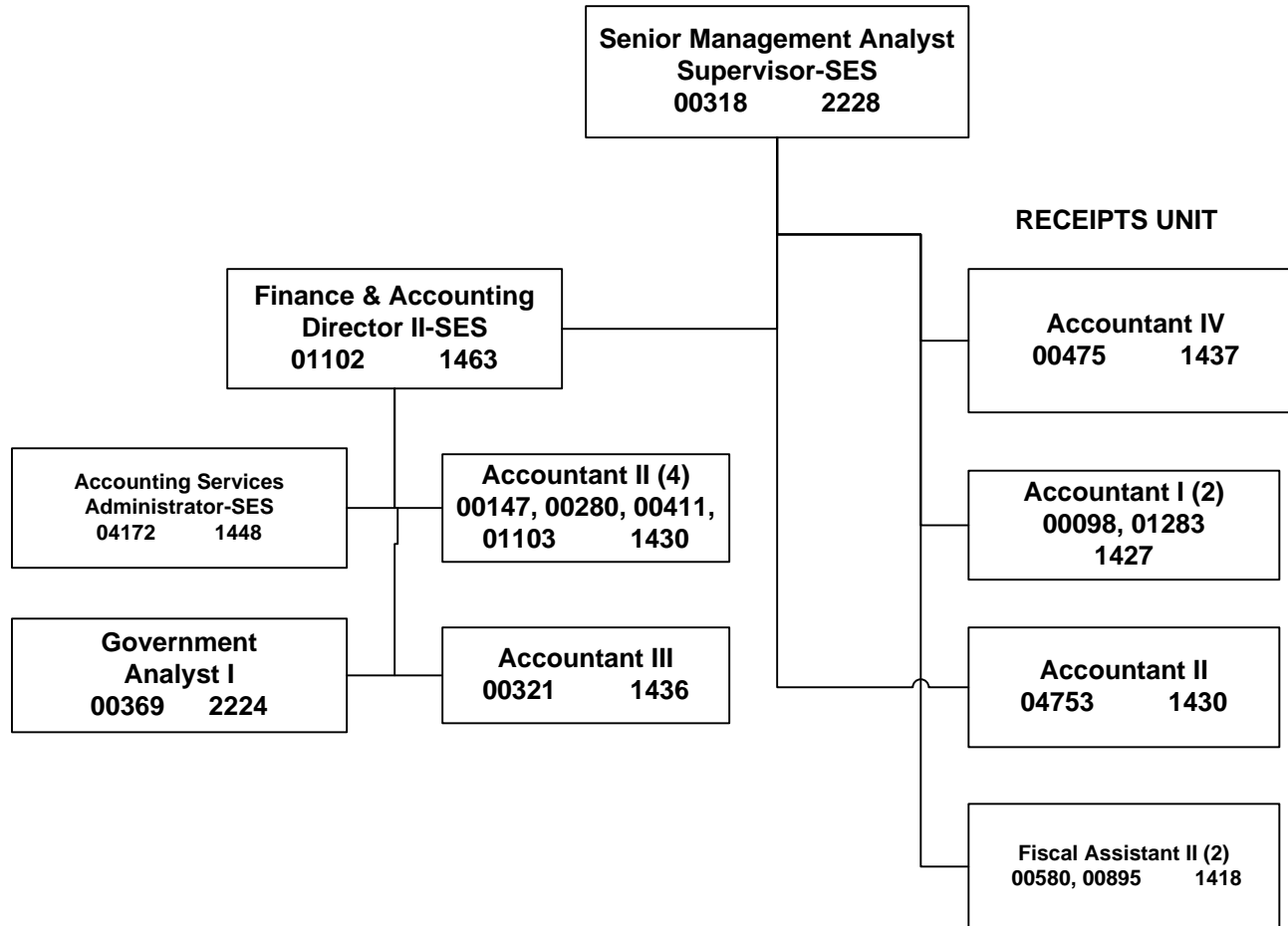
**Department of Financial Services
 Division of Administration
 Bureau of Financial & Support Services
 Disbursements Section**



**Department of Financial Services
 Division of Administration
 Bureau of Financial & Support Services
 Reconciliation & Reporting Section**

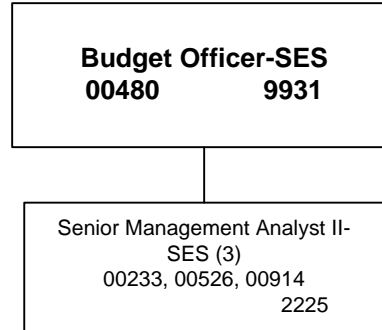


**Department of Financial Services
Division of Administration
Bureau of Financial & Support Services
Receipts Section**



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

00480 was reclassified from Asst Dir to Budget Officer, eff 11/30/09. Further changes to Budget Office are pending.



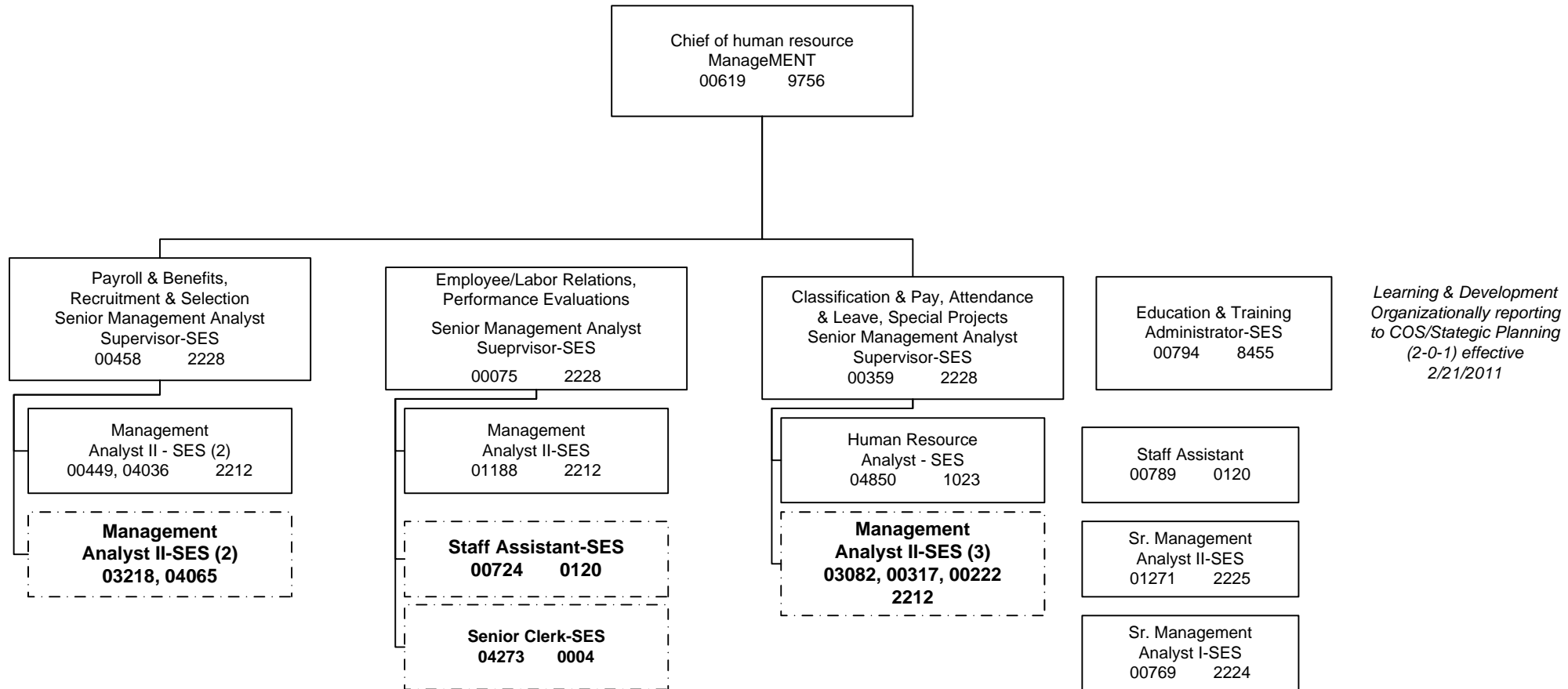
Total FTE: 4

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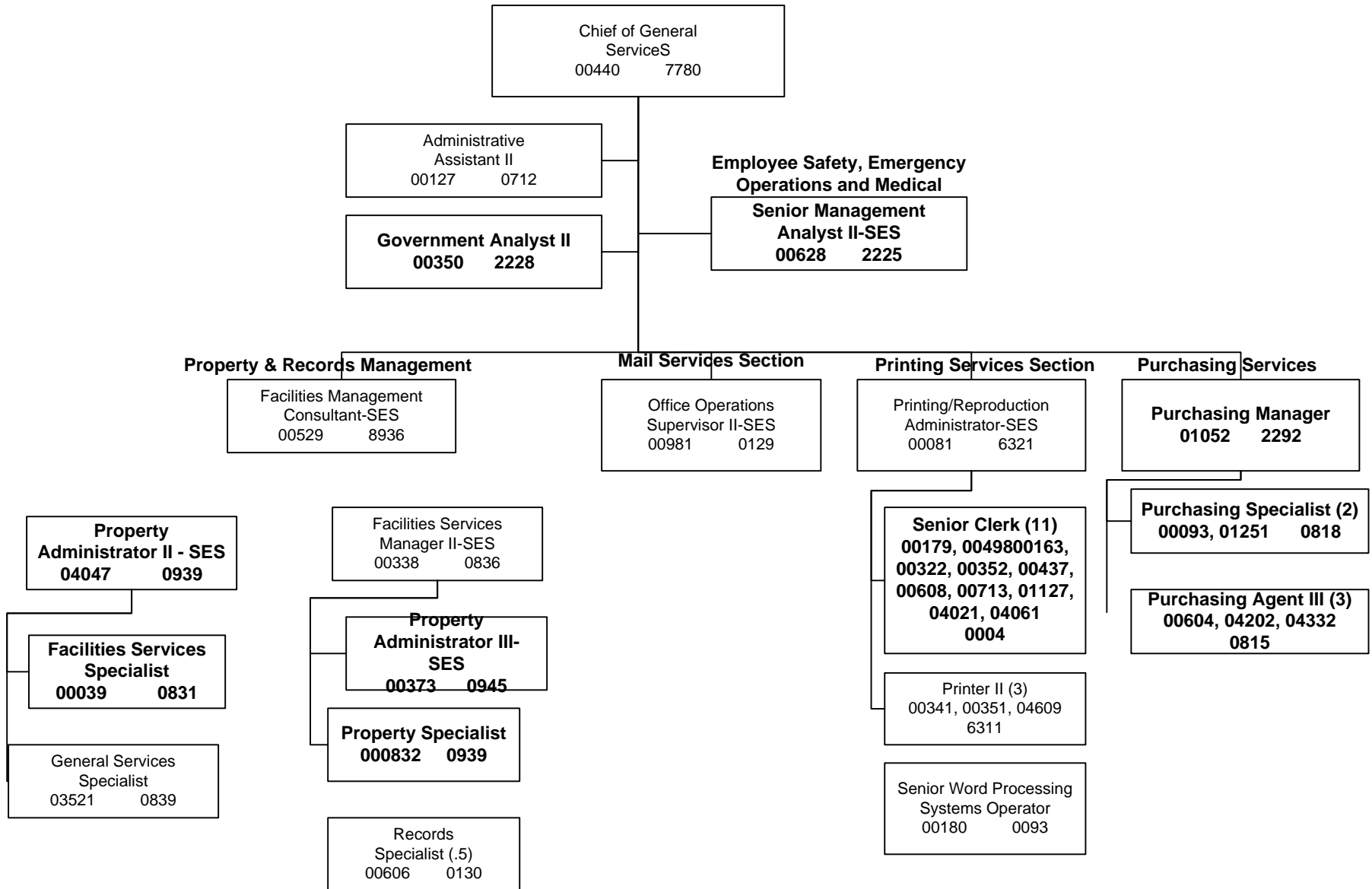
Dotted Line = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

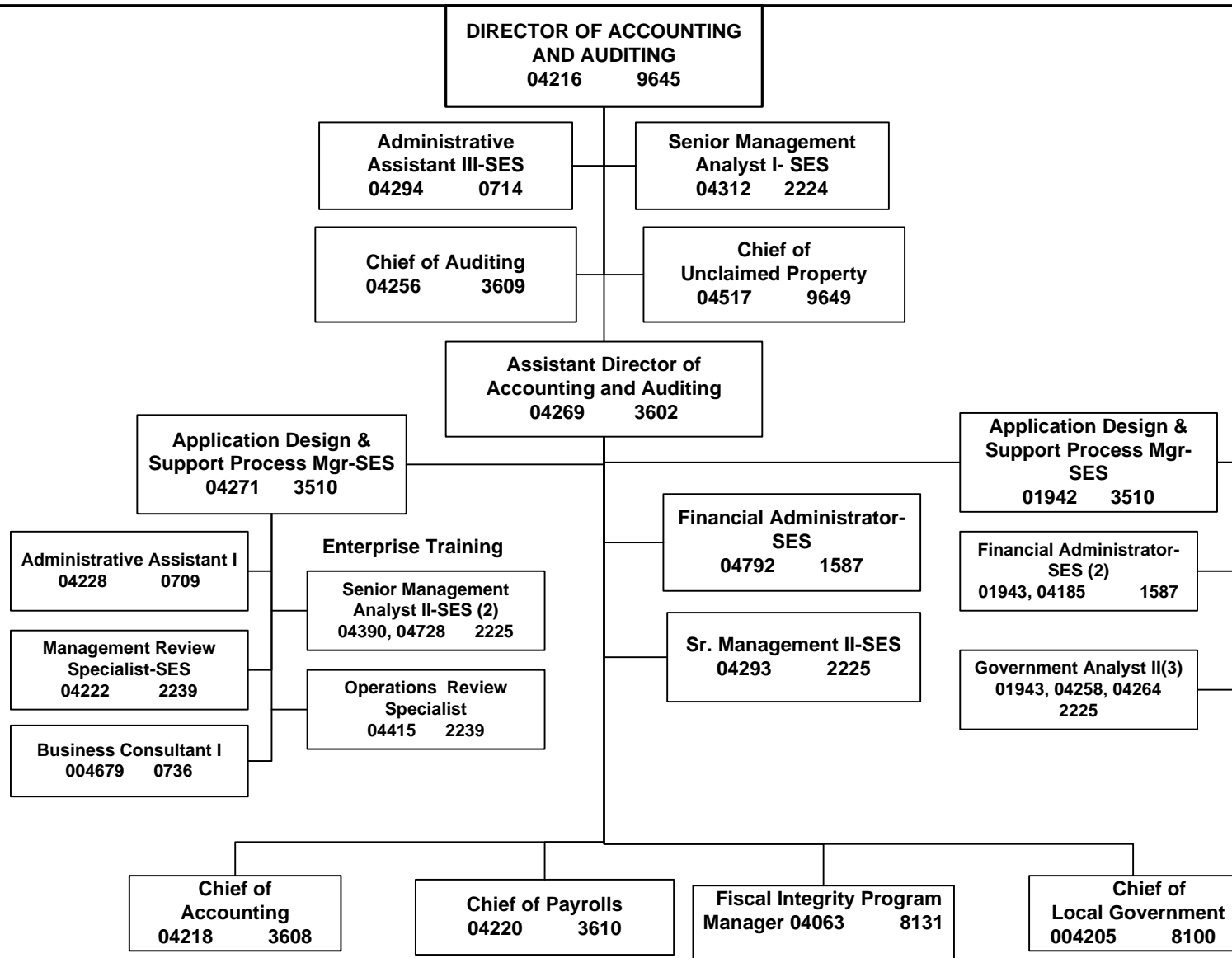
**Department of Financial Services
Division of Administration
Bureau of Human Resource Management**



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



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

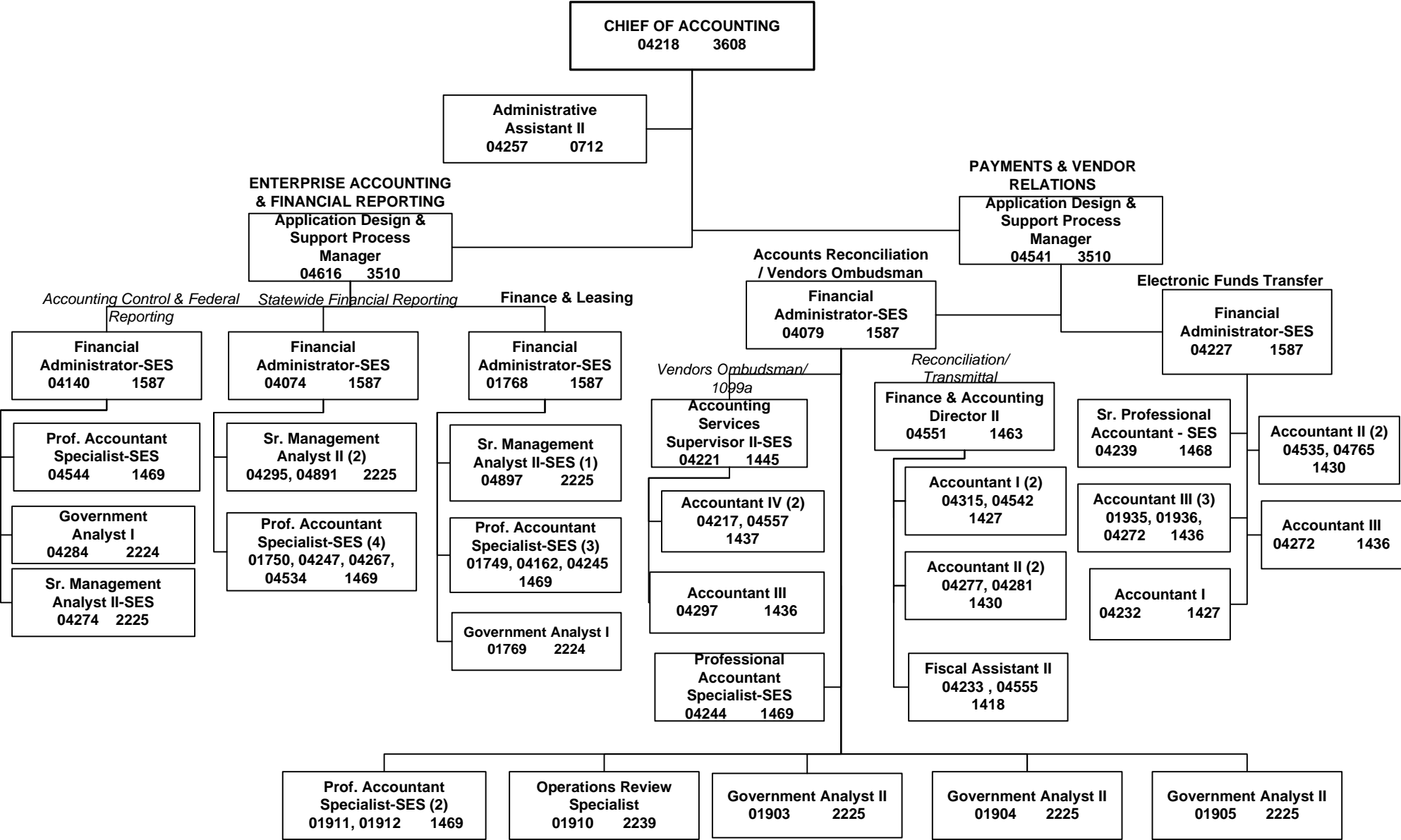


Division Total FTE: 232
Total FTE: 20

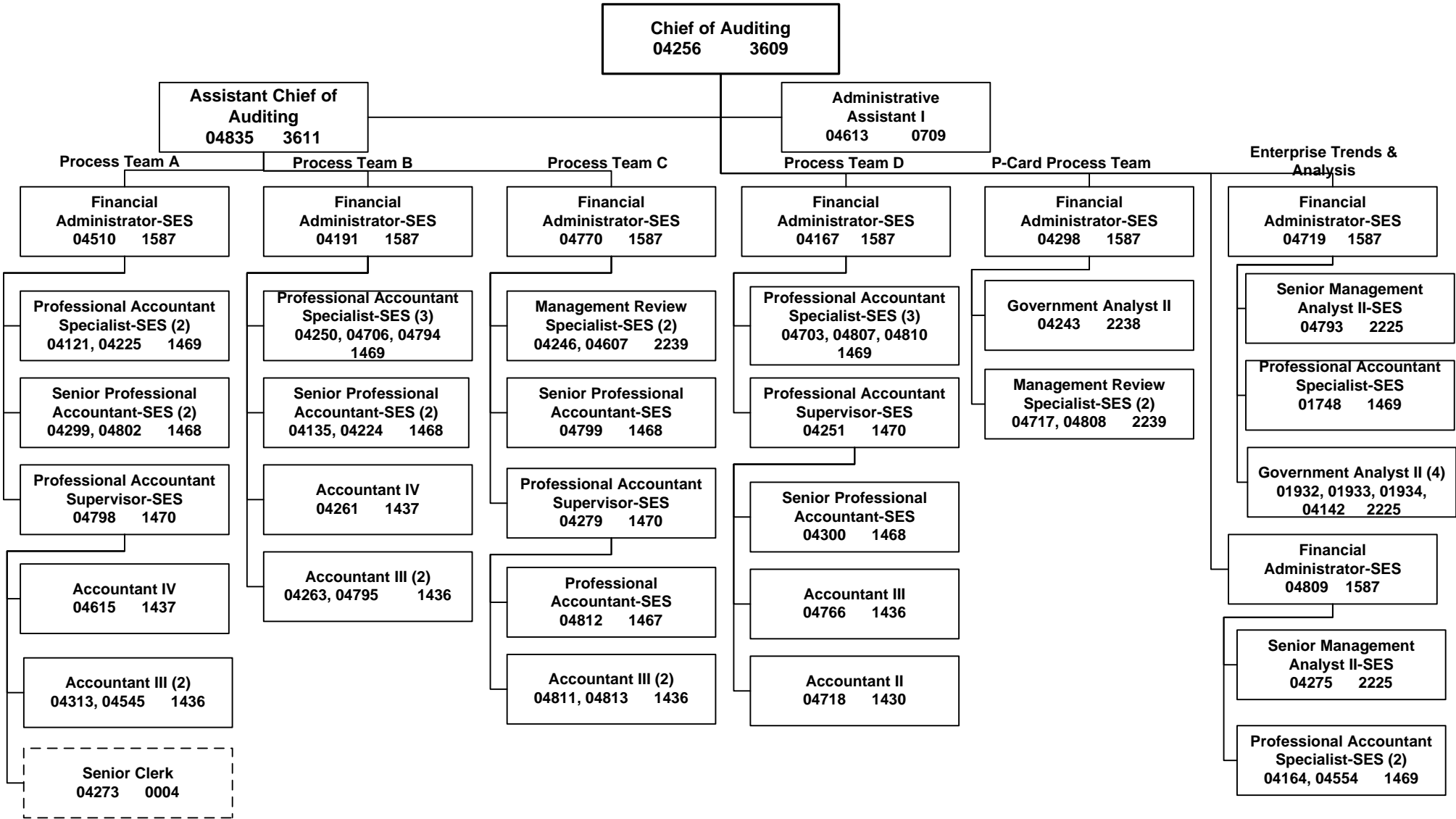
❖ FTE not Included in this Section
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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE not counted.

Eff 08-2011
Rev 08-09-11

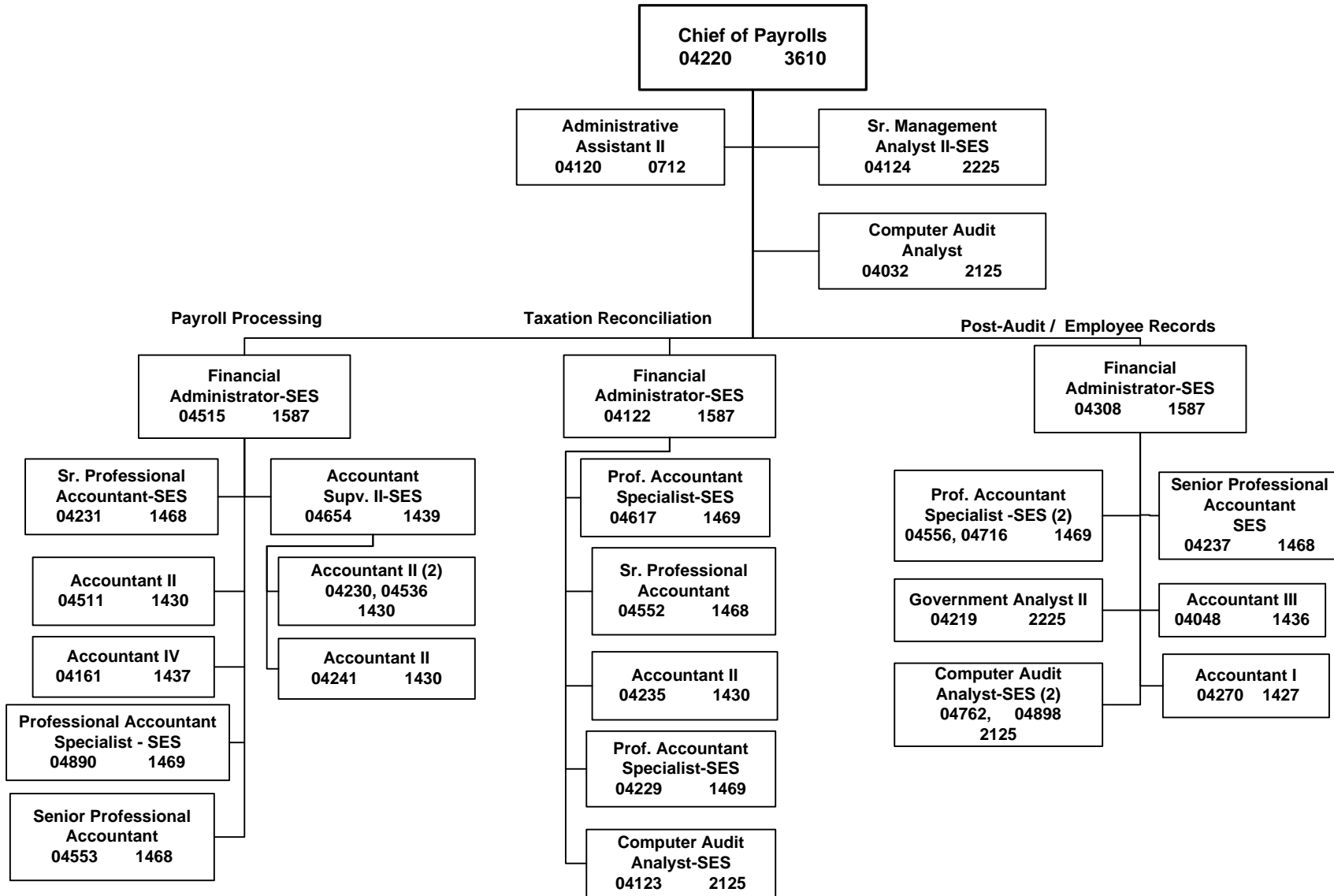
**Department of Financial Services
Division of Accounting and Auditing
Bureau of Accounting**



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



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



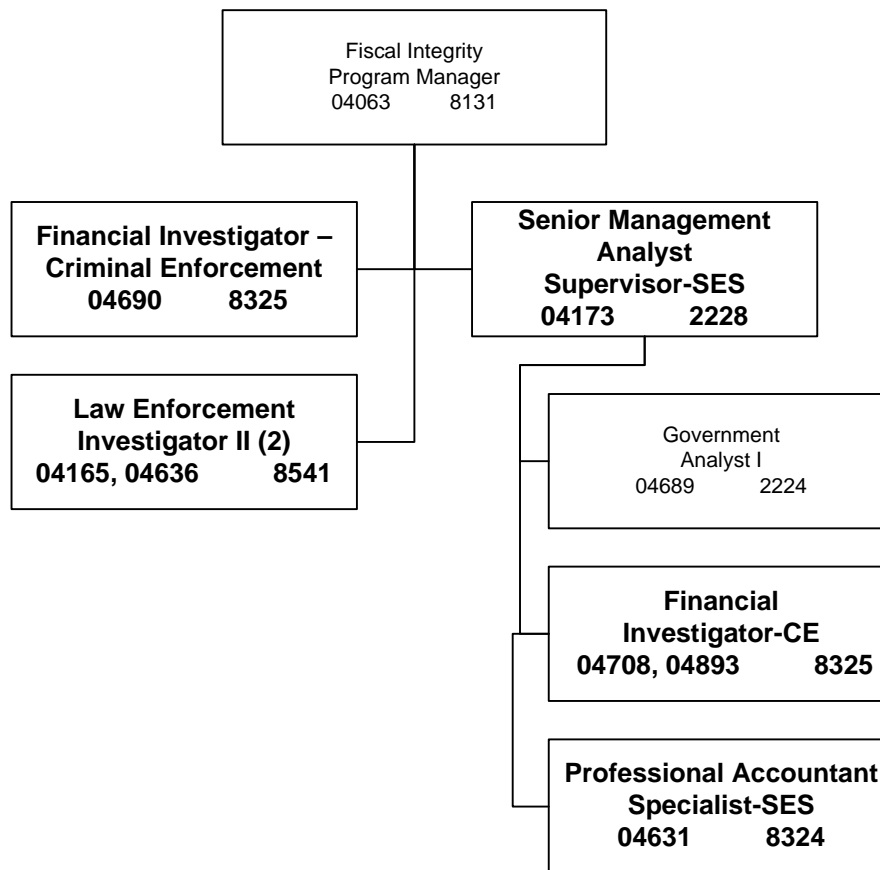
Total FTE: 29

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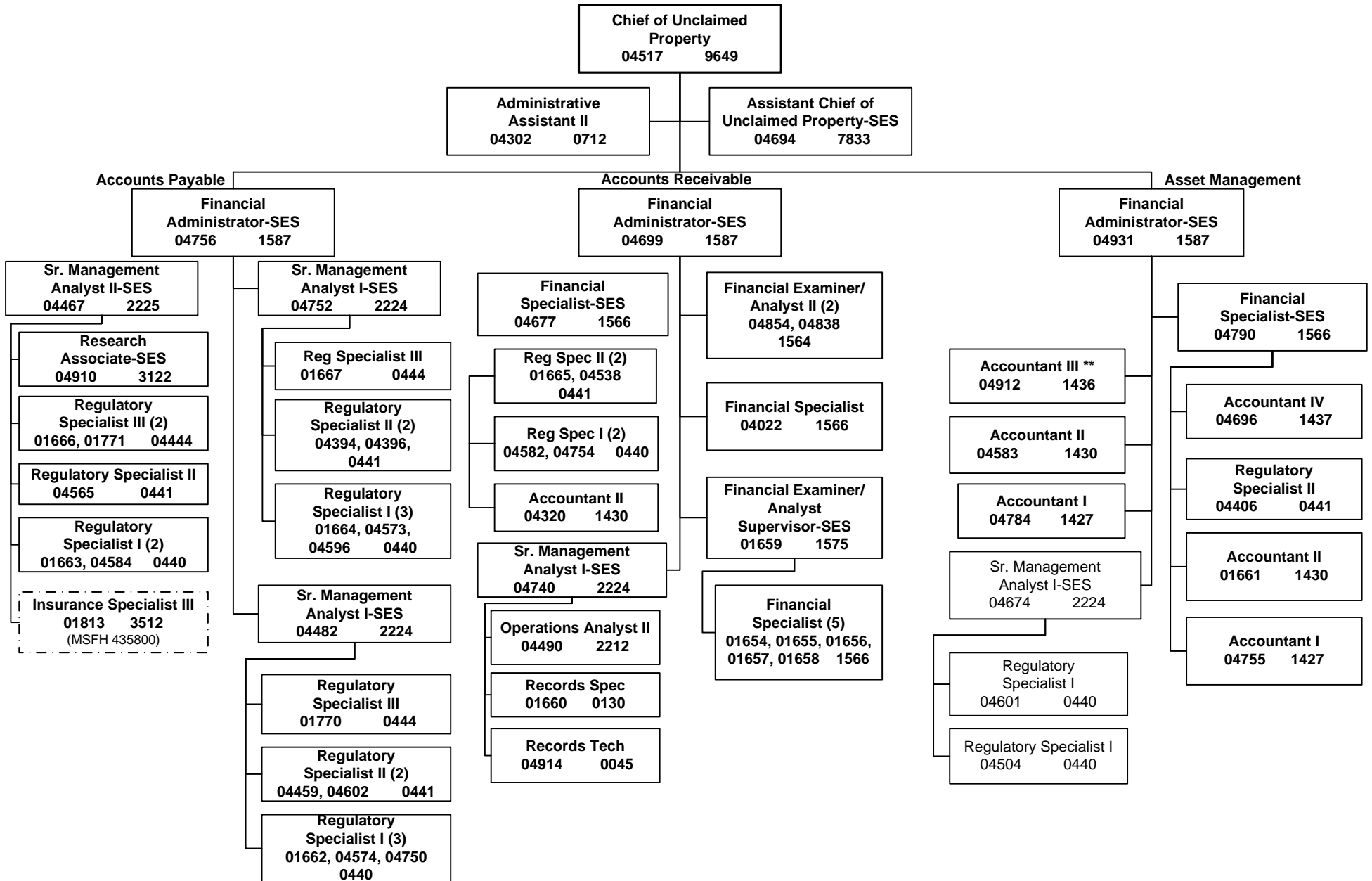
Dotted Line = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

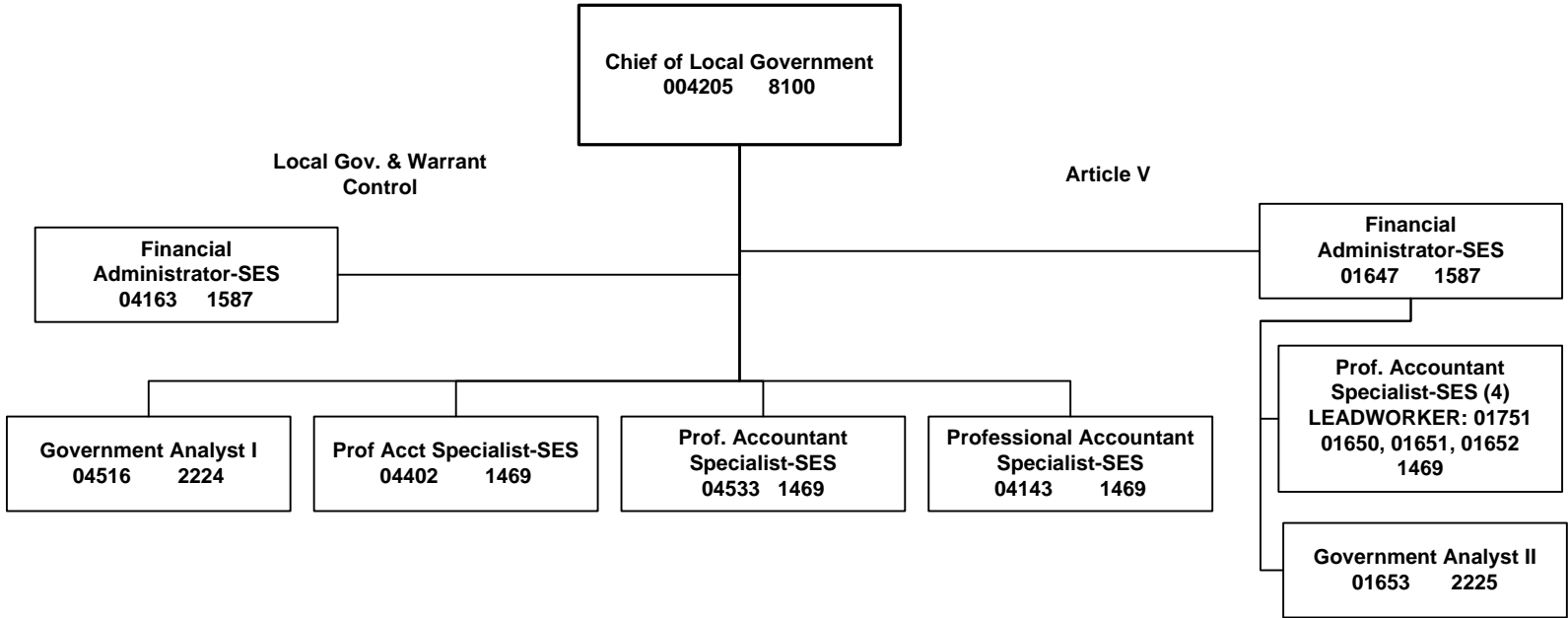
**Department of Financial Services
Division of Accounting & Auditing
Office of Fiscal Integrity**



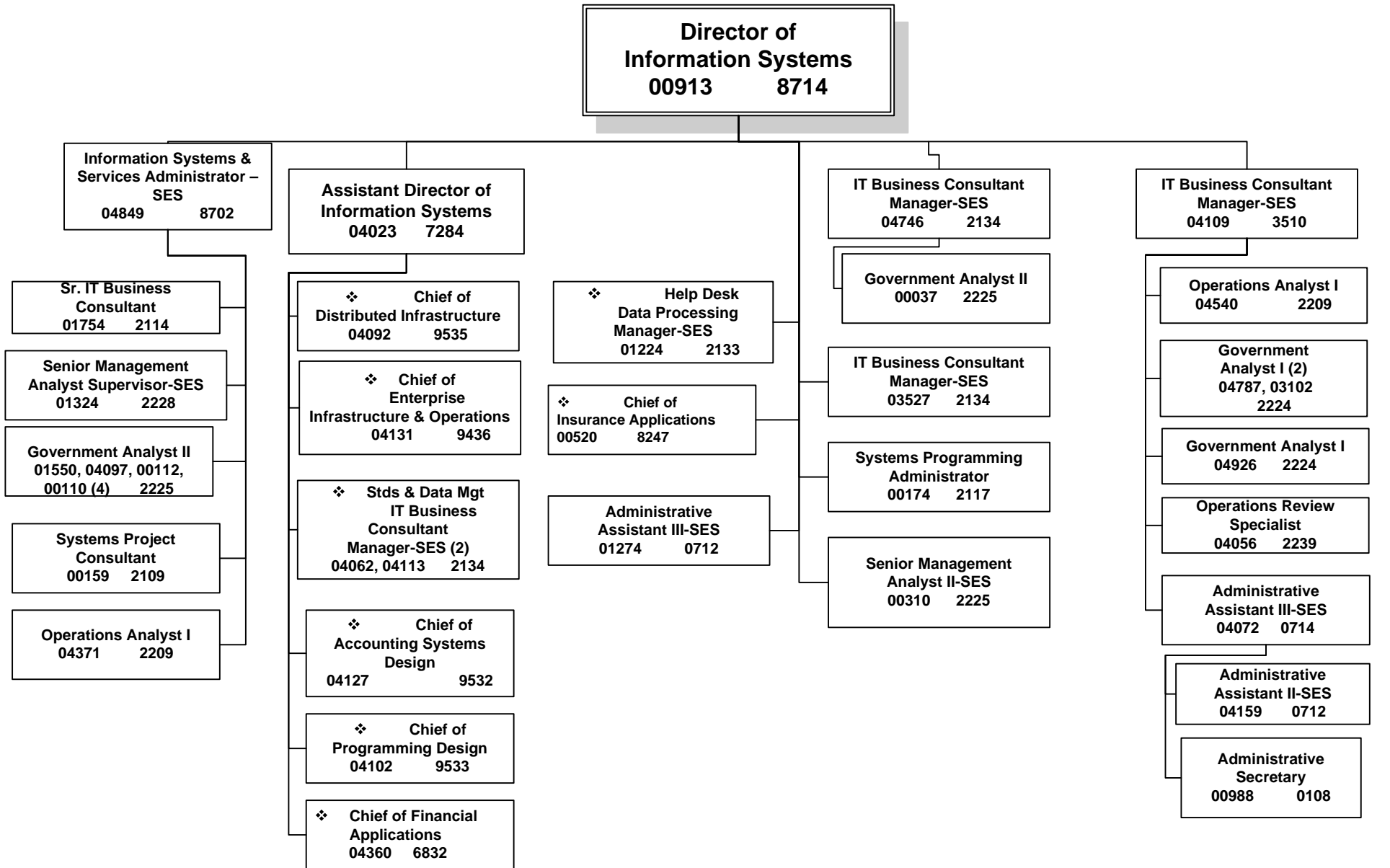
**Department of Financial Services
Division of Accounting and Auditing
Bureau of Unclaimed Property**



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



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

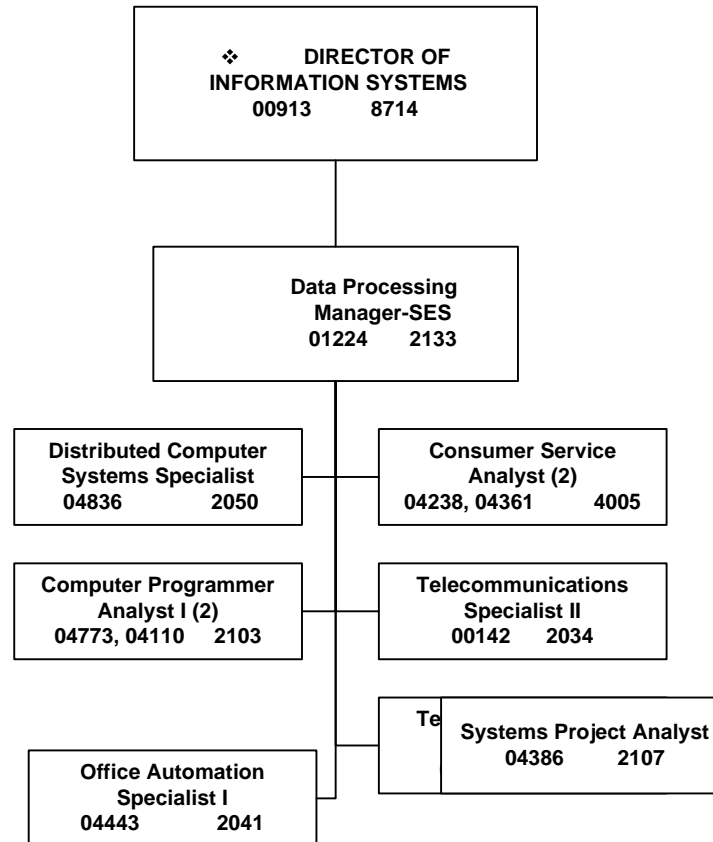


Division Total FTE: 237
Director Office Total FTE: 27

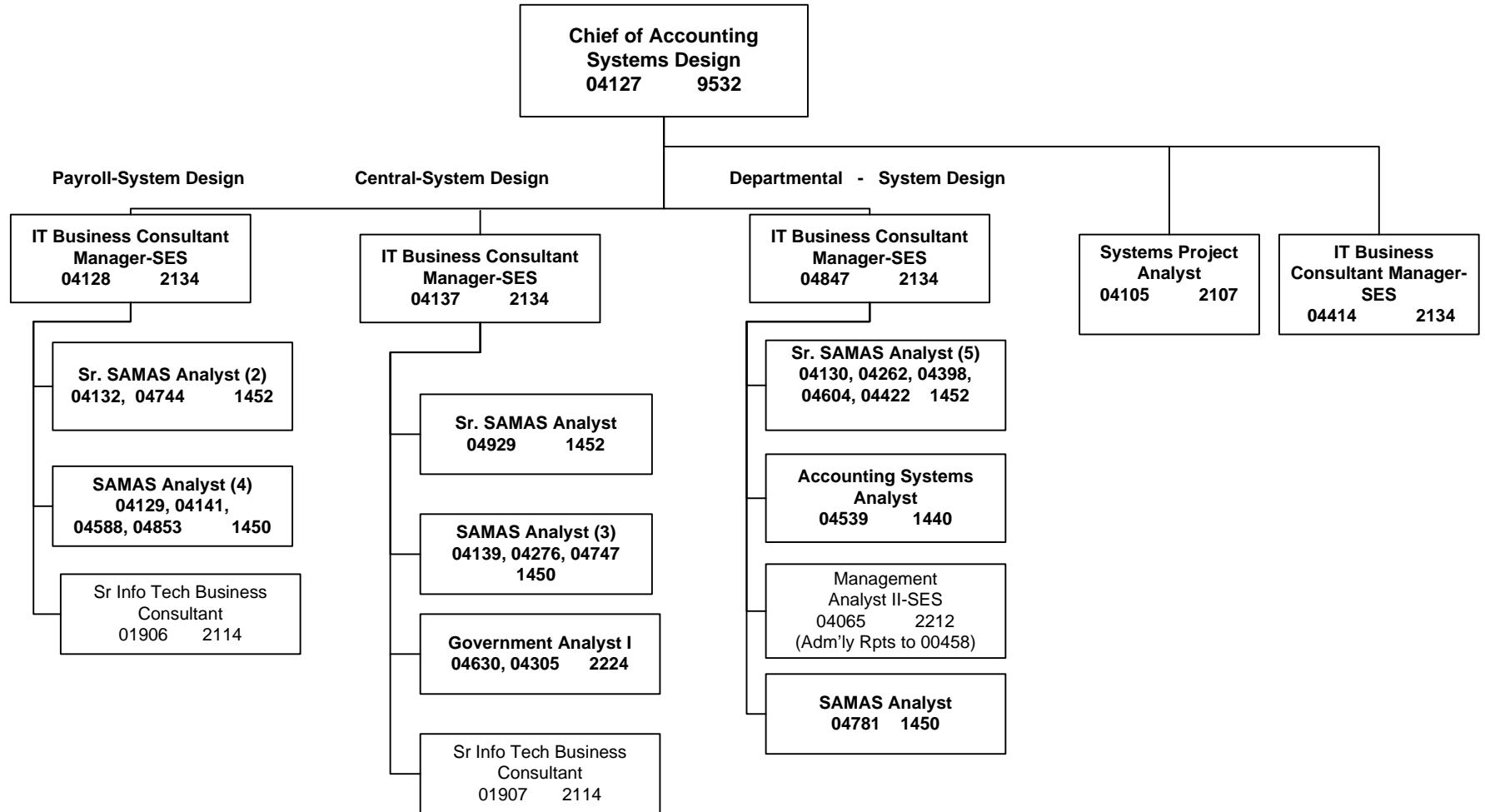
❖ FTE not Included in this Section
Dotted Line = Administratively Assigned. FTE not counted.
Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

Eff 07-01-11
Rev 08-11-11

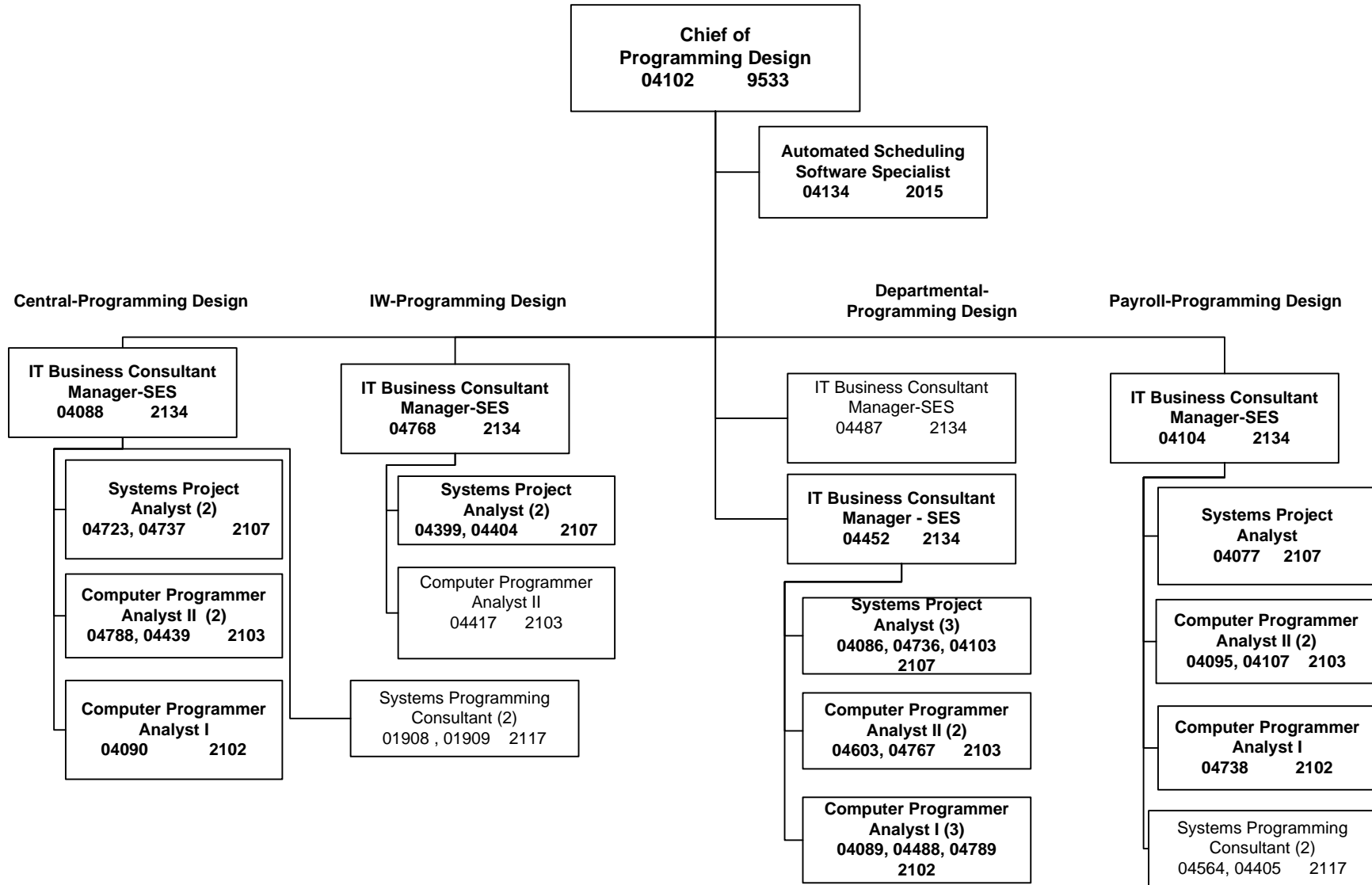
**Department of Financial Services
Division of Information Systems
Office of the Director
Help Desk**



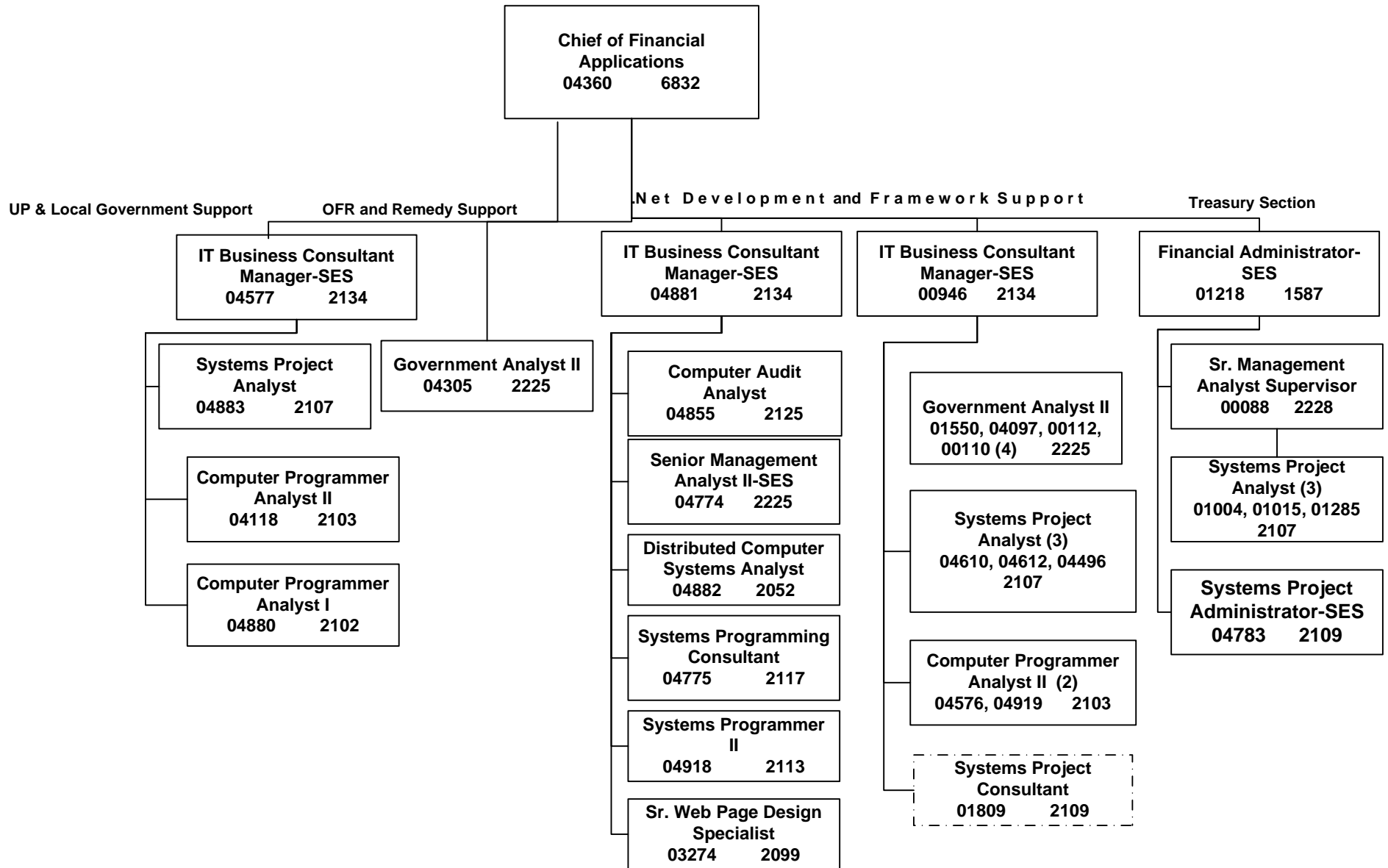
**Department of Financial Services
Division of Information Systems
Bureau of Accounting Systems Design**



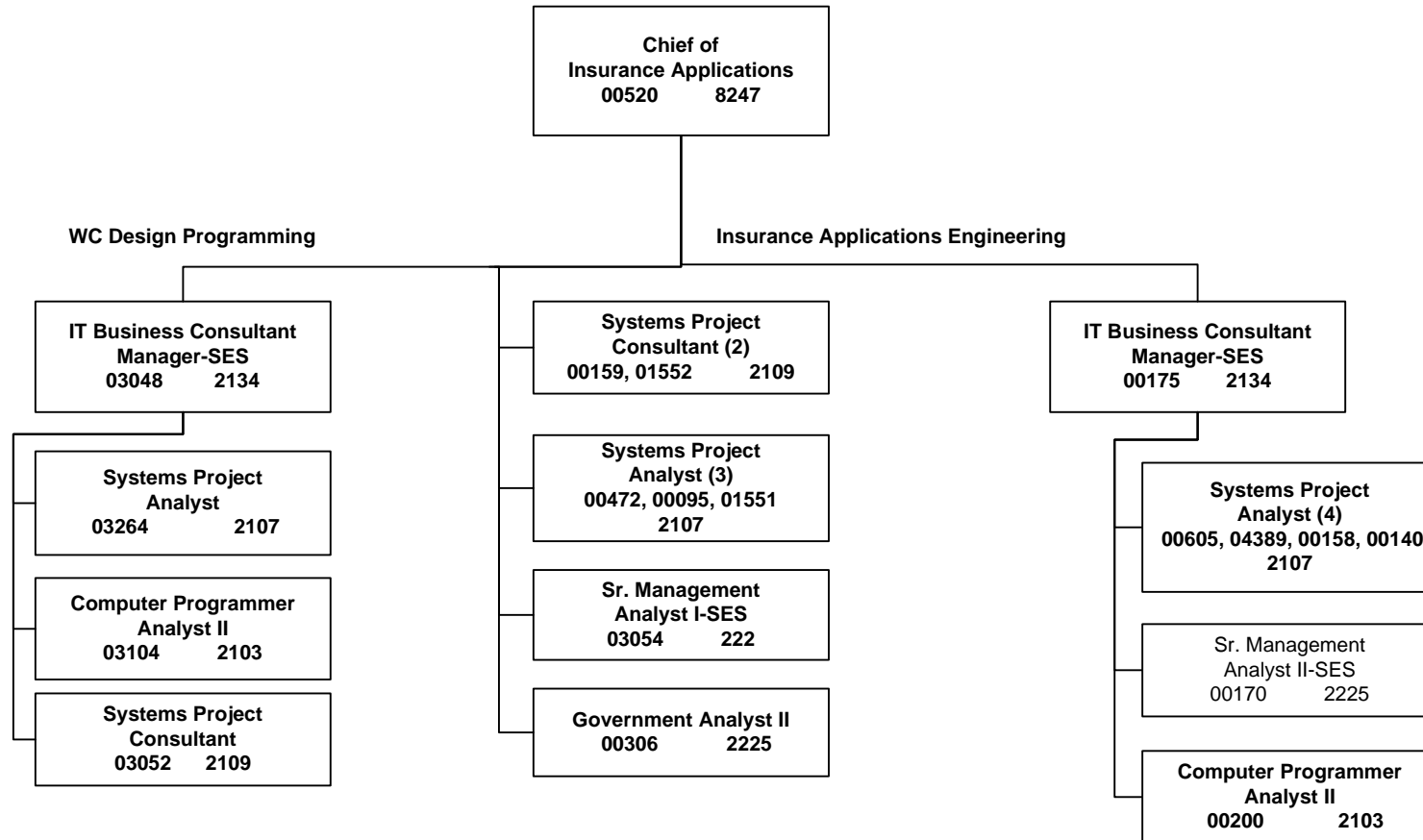
**Department of Financial Services
Division of Information Systems
Bureau of Programming Design**



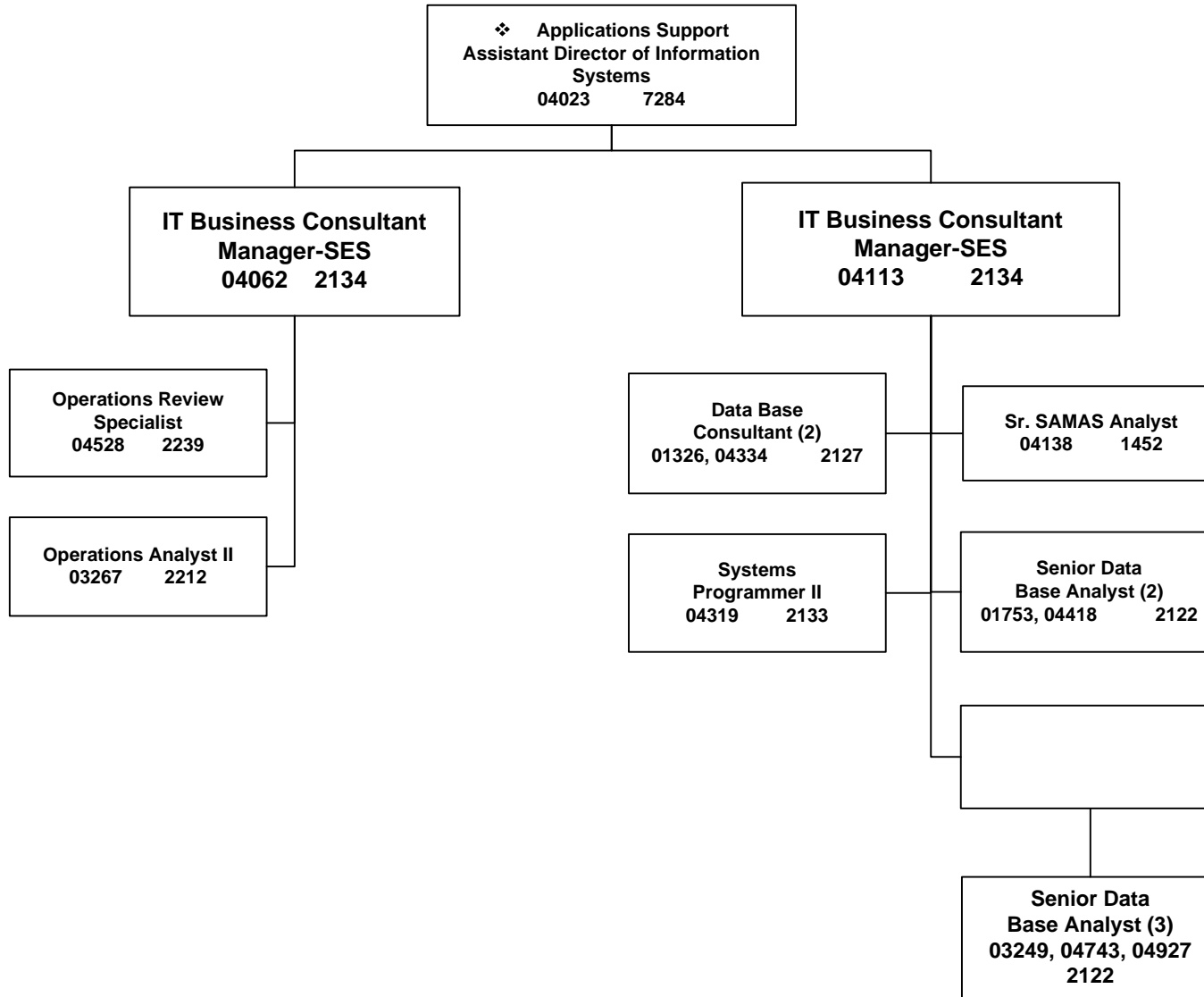
**Department of Financial Services
Division of Information Systems
Bureau of Financial Applications**



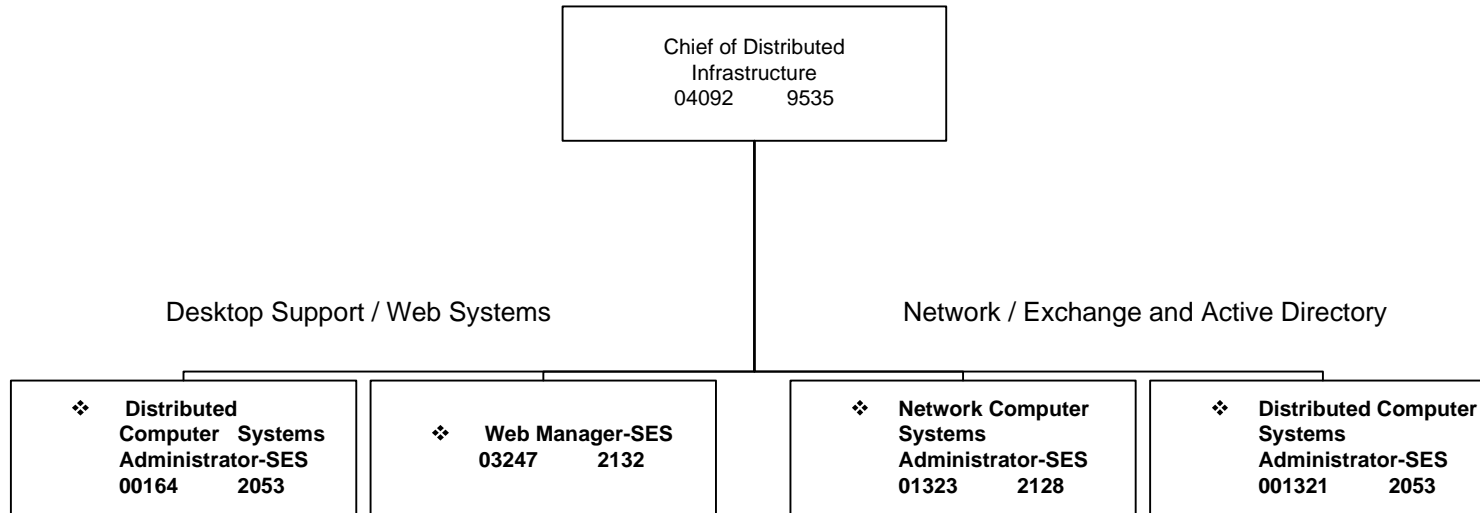
**Department of Financial Services
Division of Information Systems
Bureau of Insurance Applications**



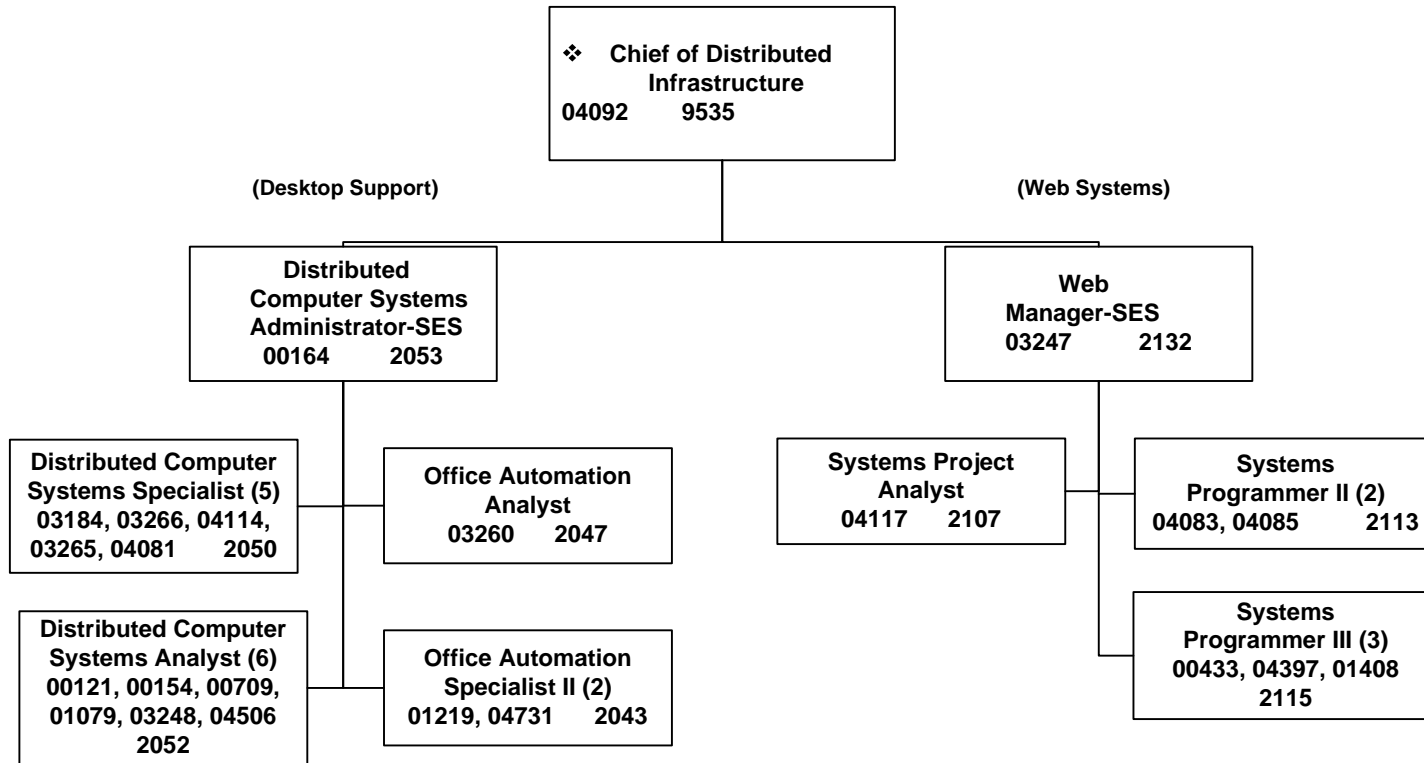
**Department of Financial Services
Division of Information Systems
Standards & Data Management**



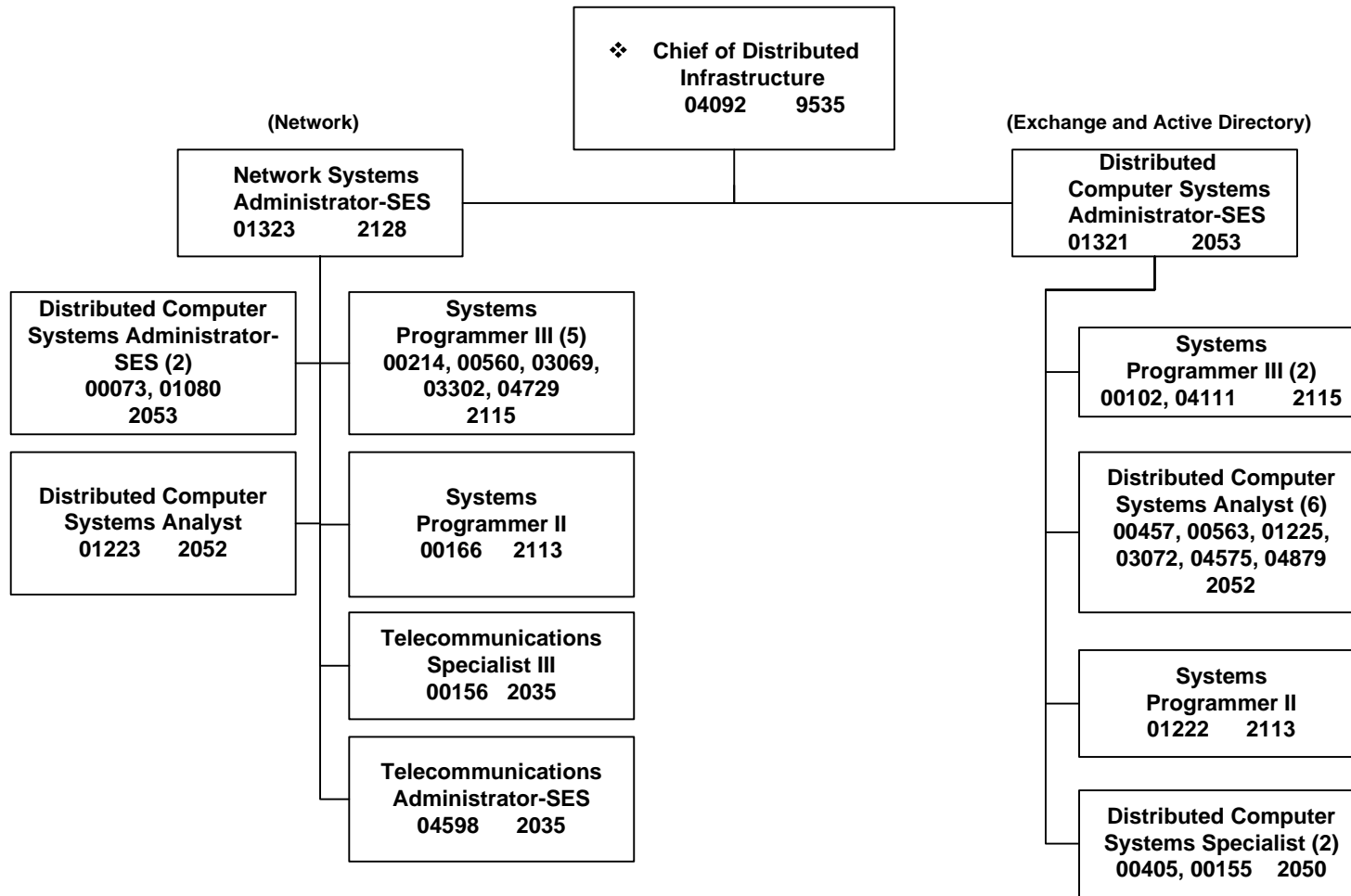
**Department of Financial Services
Division of Information Systems
Bureau of Distributed Infrastructure**



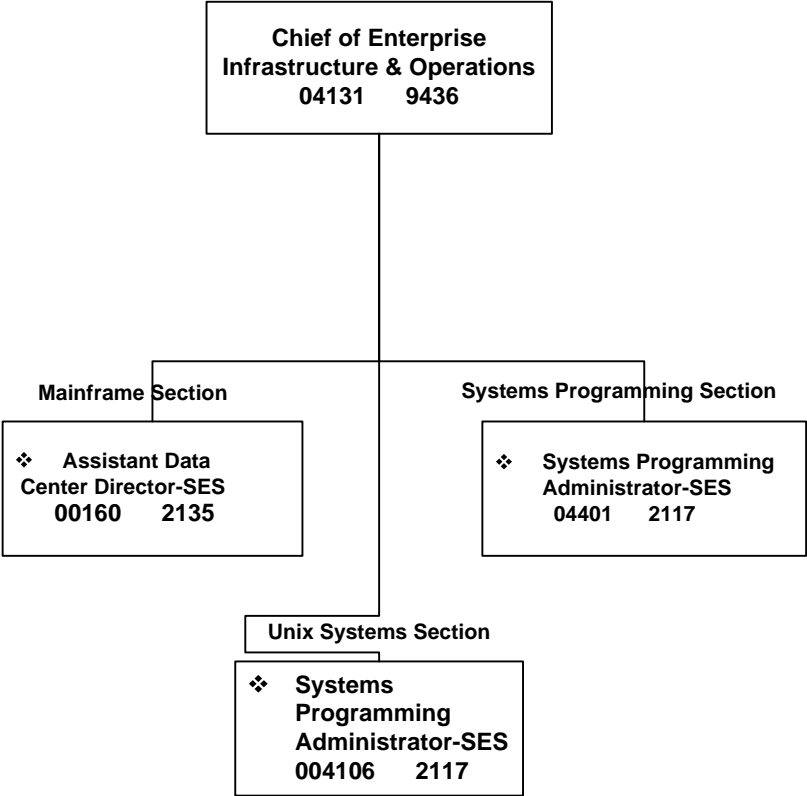
**Department of Financial Services
Division of Information Systems
Bureau of Distributed Infrastructure - Desktop Support / Web Systems**



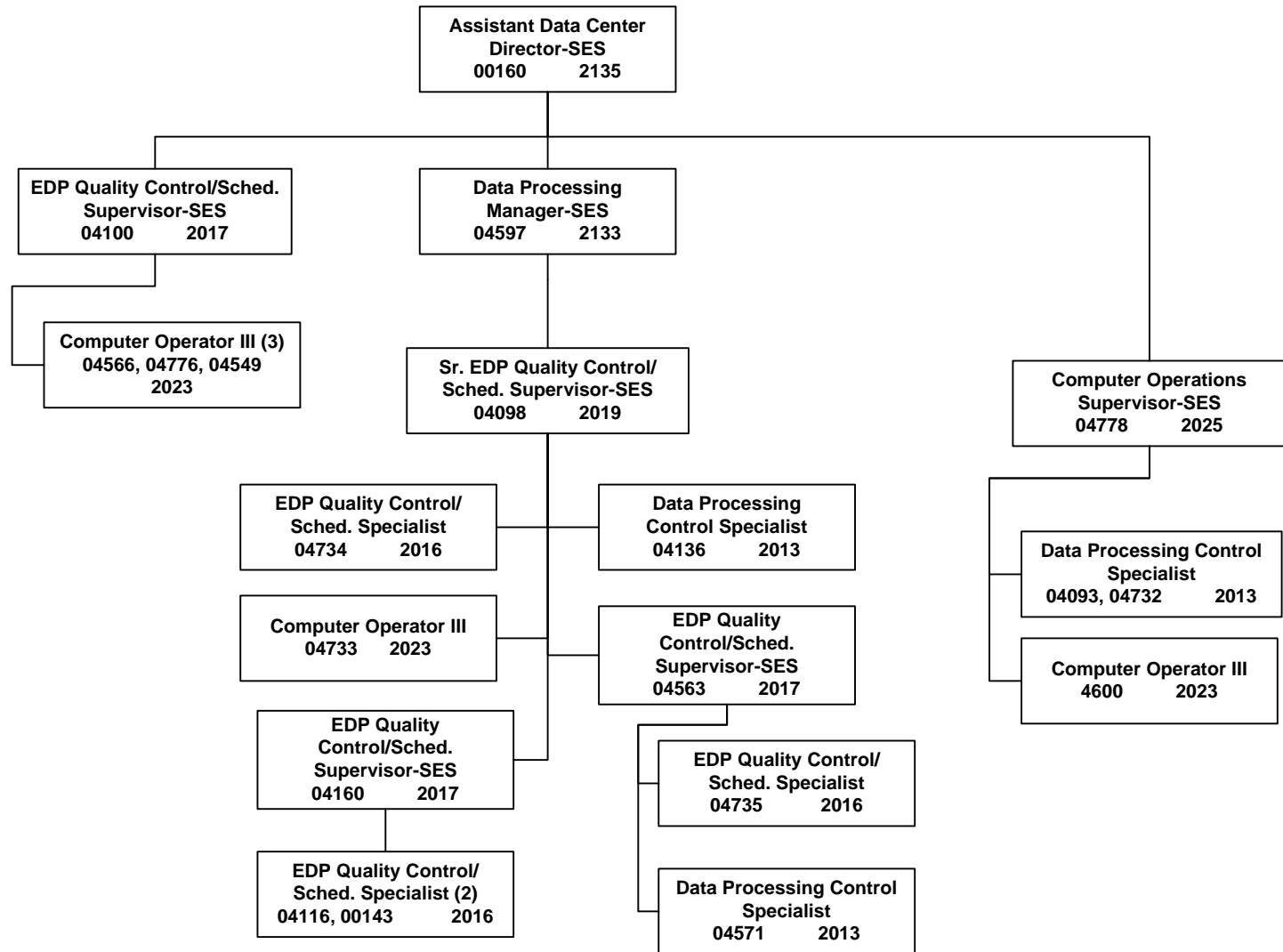
**Department of Financial Services
Division of Information Systems
Bureau of Distributed Infrastructure - Network / Exchange and Active Directory**



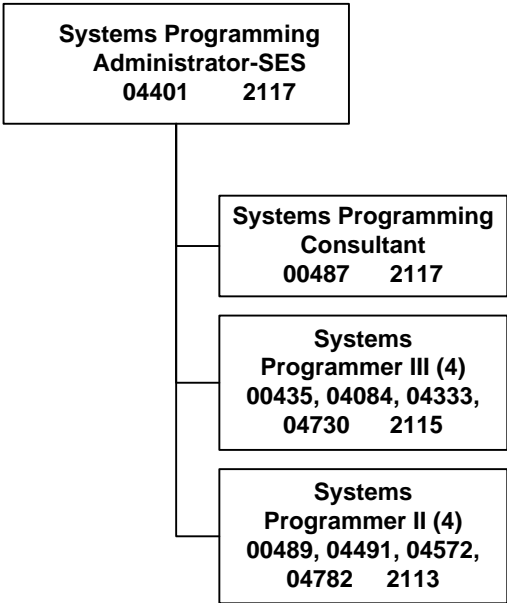
**Department of Financial Services
 Division of Information Systems
 Bureau of Enterprise Infrastructure and Operations**



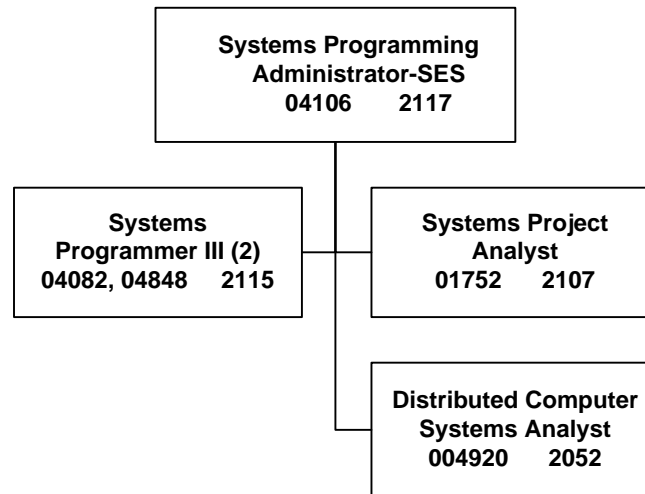
**Department of Financial Services
Division of Information Systems
Bureau of Enterprise Infrastructure and Operations - Operations**



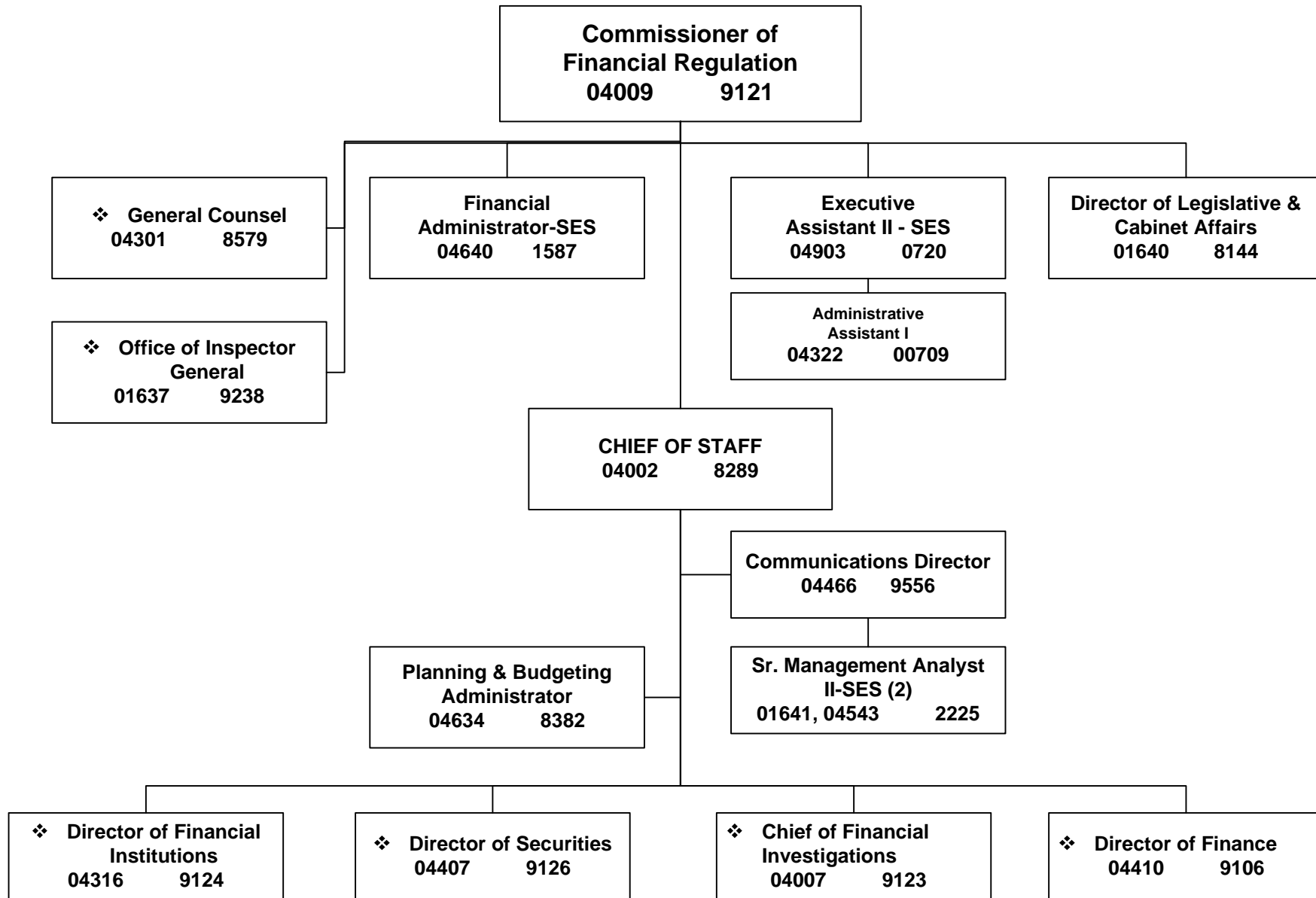
**Department of Financial Services
Division of Information Systems
Bureau of Enterprise Infrastructure and Operations - Mainframe Systems**



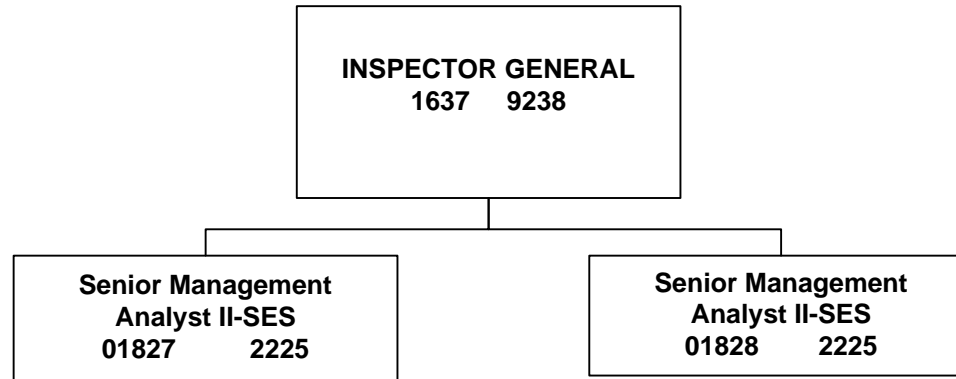
**Department of Financial Services
Division of Information Systems
Bureau of Enterprise Infrastructure and Operations - Unix Systems**



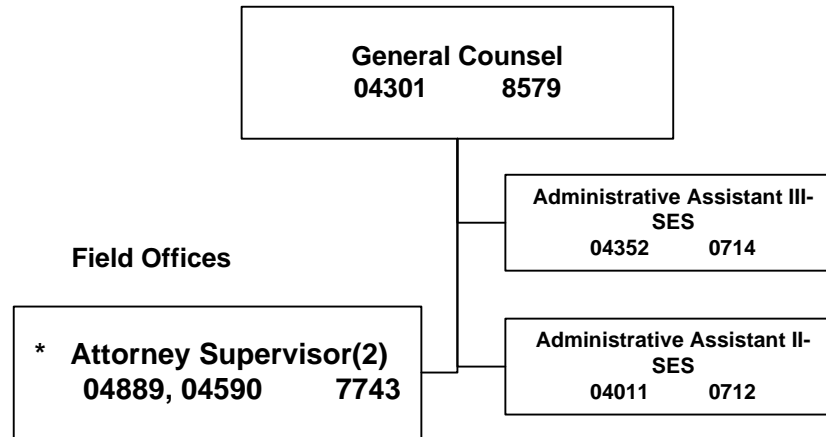
**Financial Services Commission
Office of Financial Regulation
Office of the Commissioner**



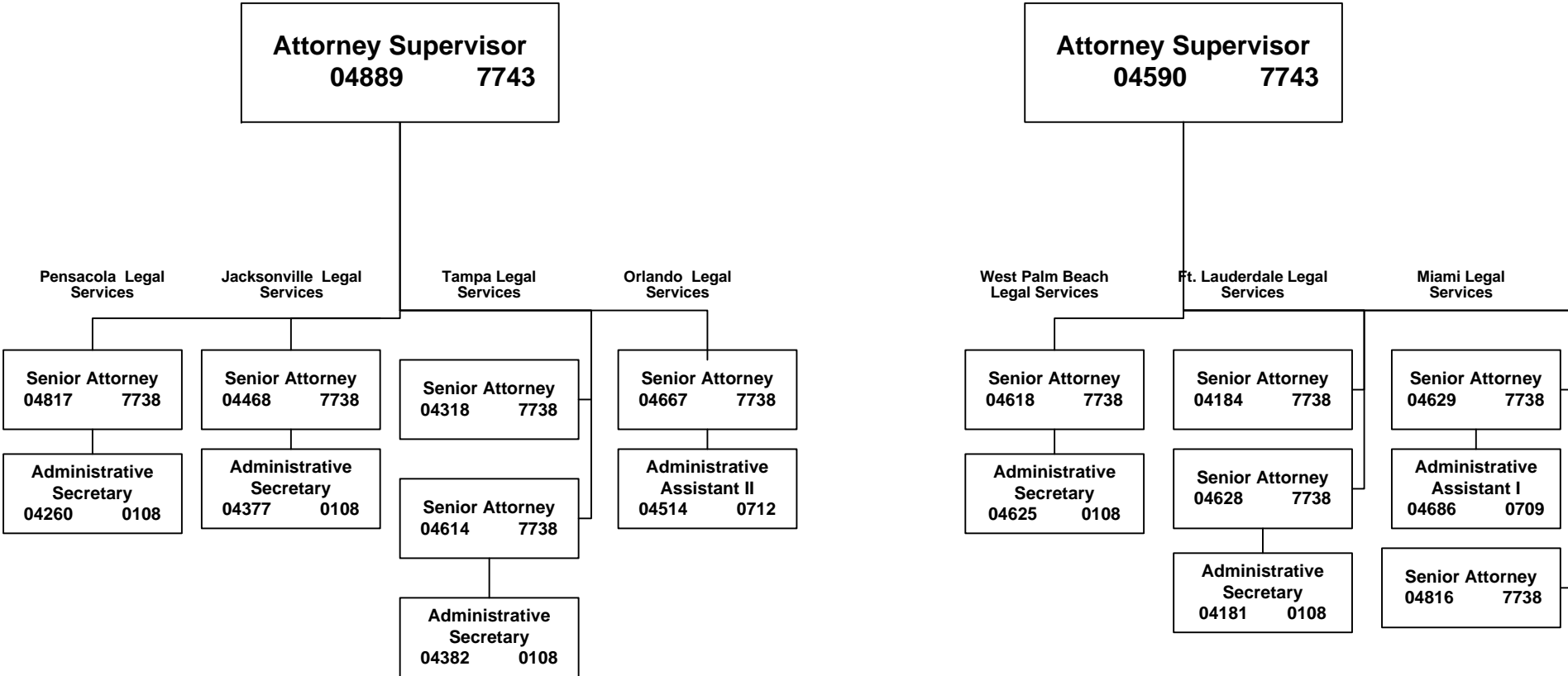
**Financial Services Commission
Office of Financial Regulation
Office of the Inspector General**



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



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



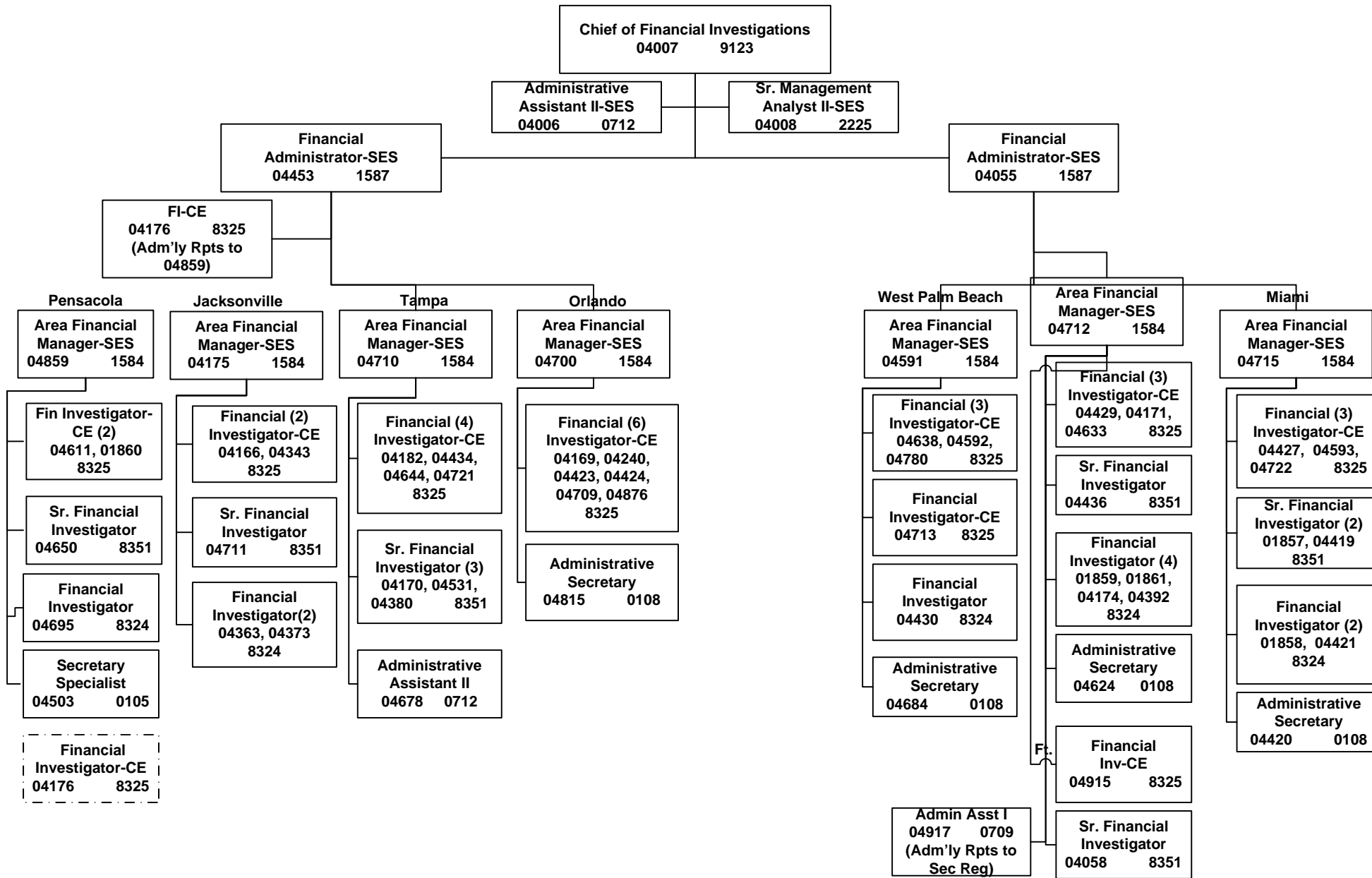
Total FTE: 18

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.
 Page 118 of 282

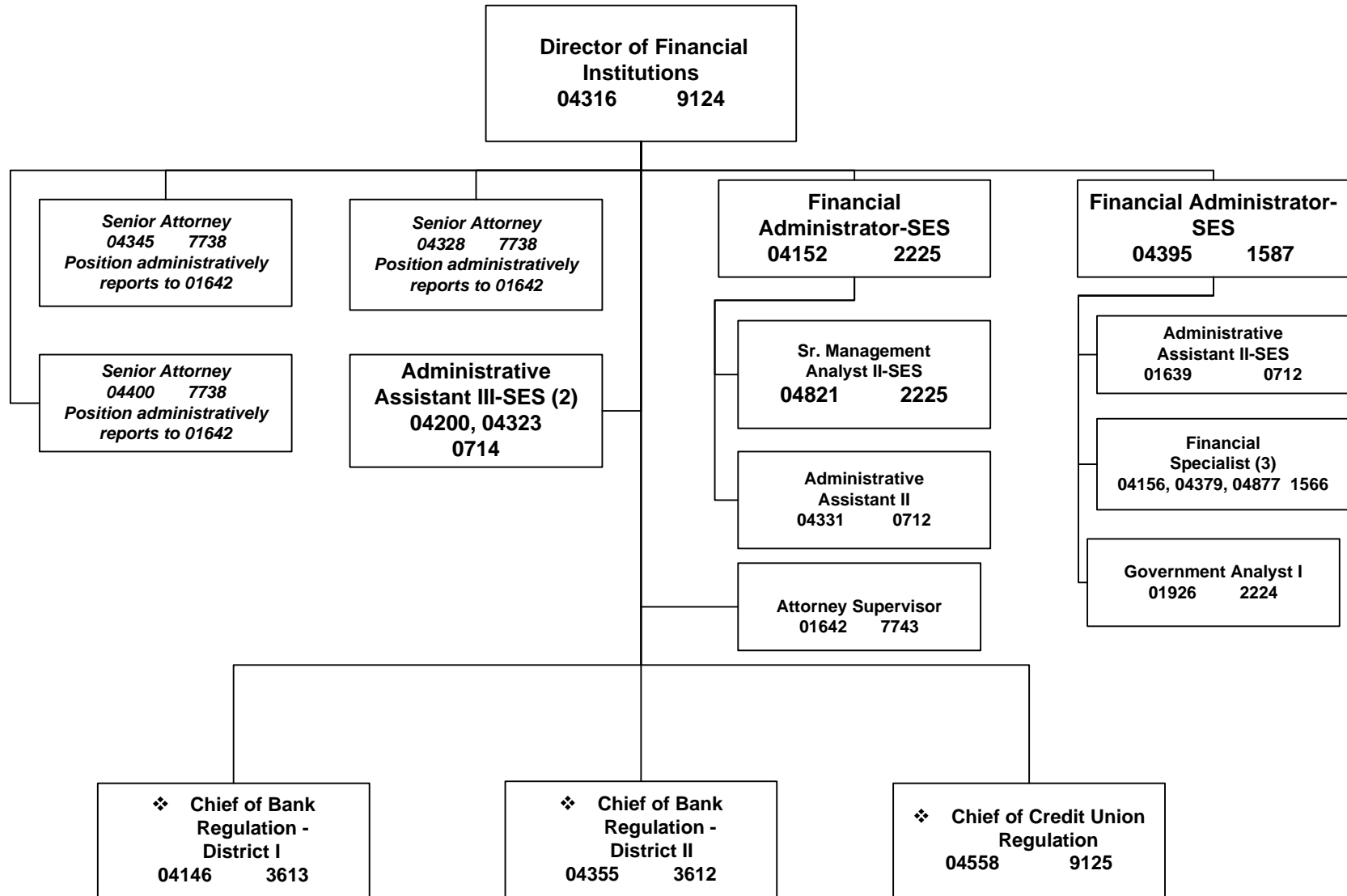
Eff 07-1-11
 Rev 07-12-11

OFR-4

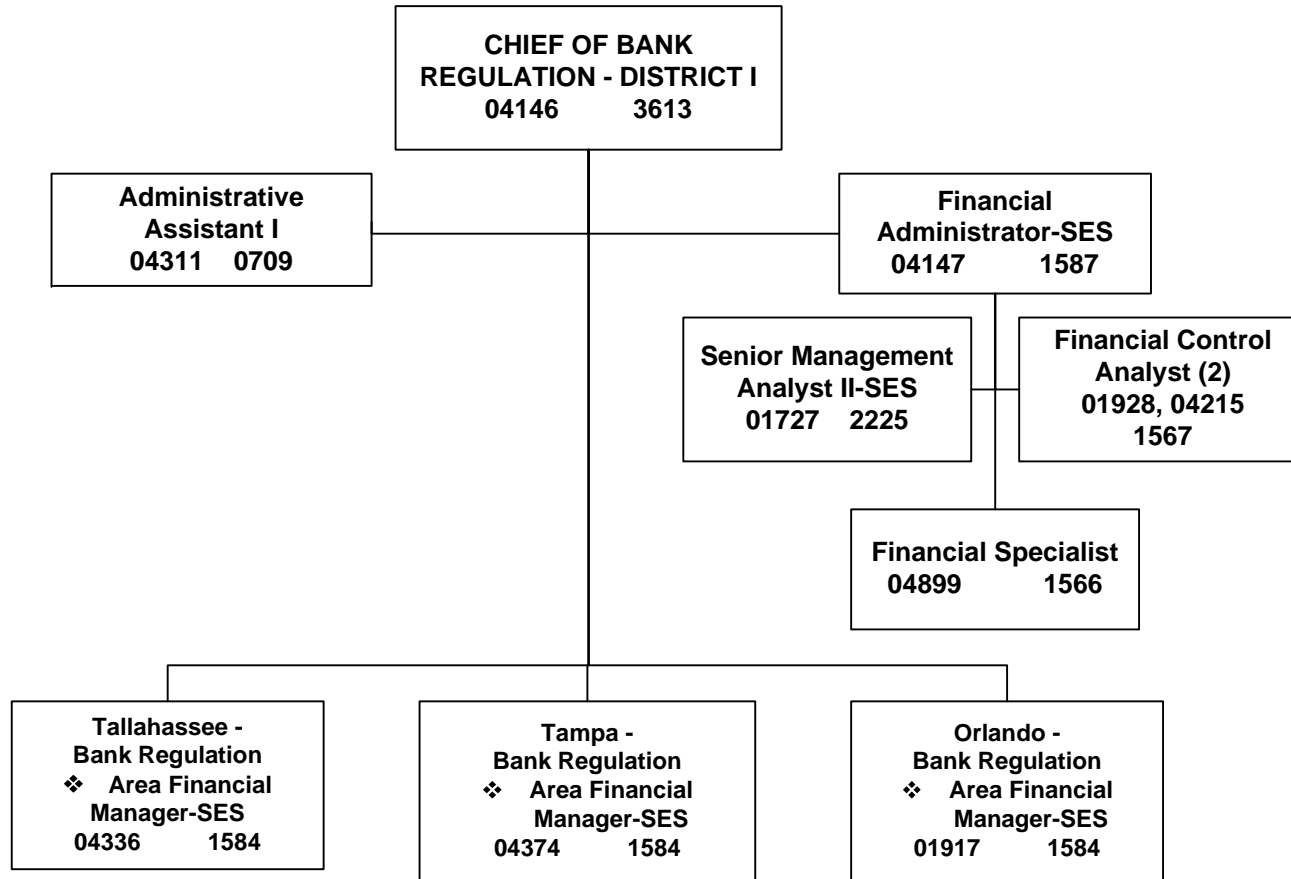
Financial Services Commission Office of Financial Regulation Bureau of Financial Investigations



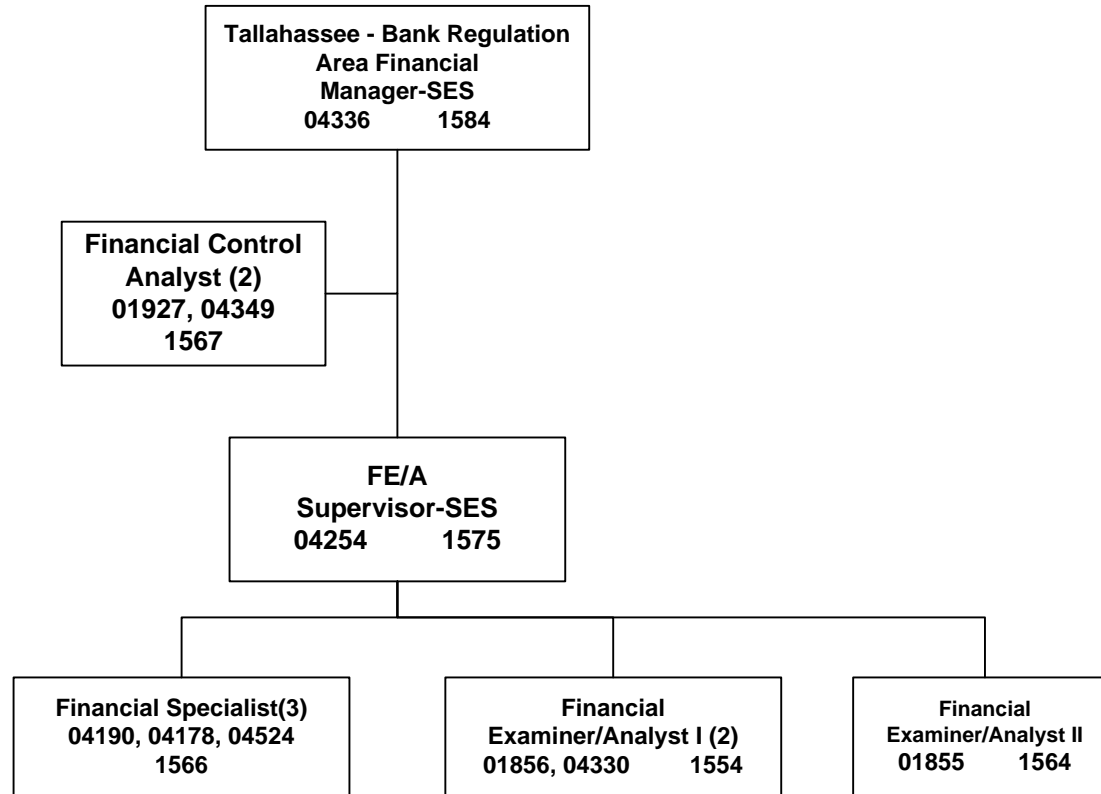
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Office of the Director**



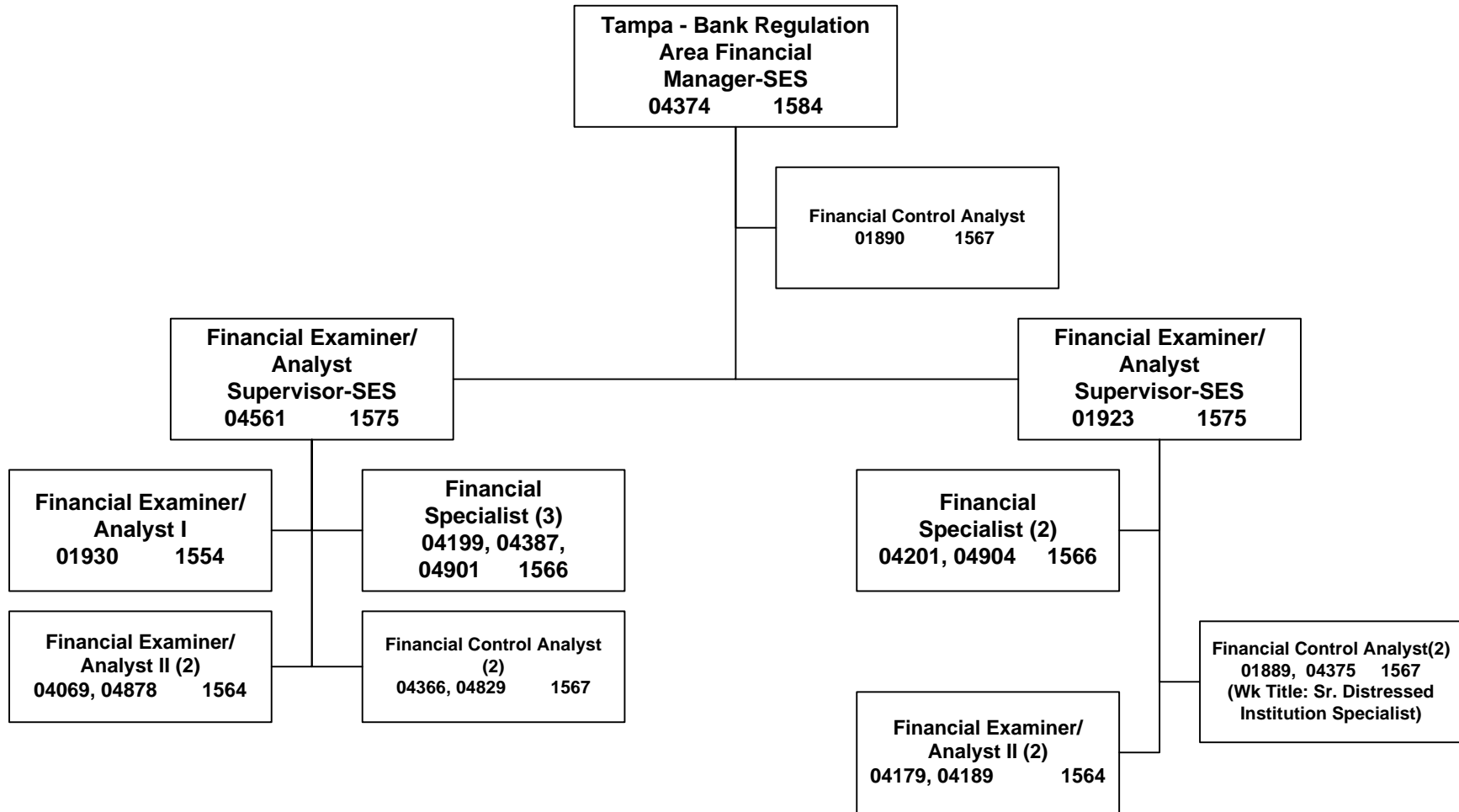
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District I**



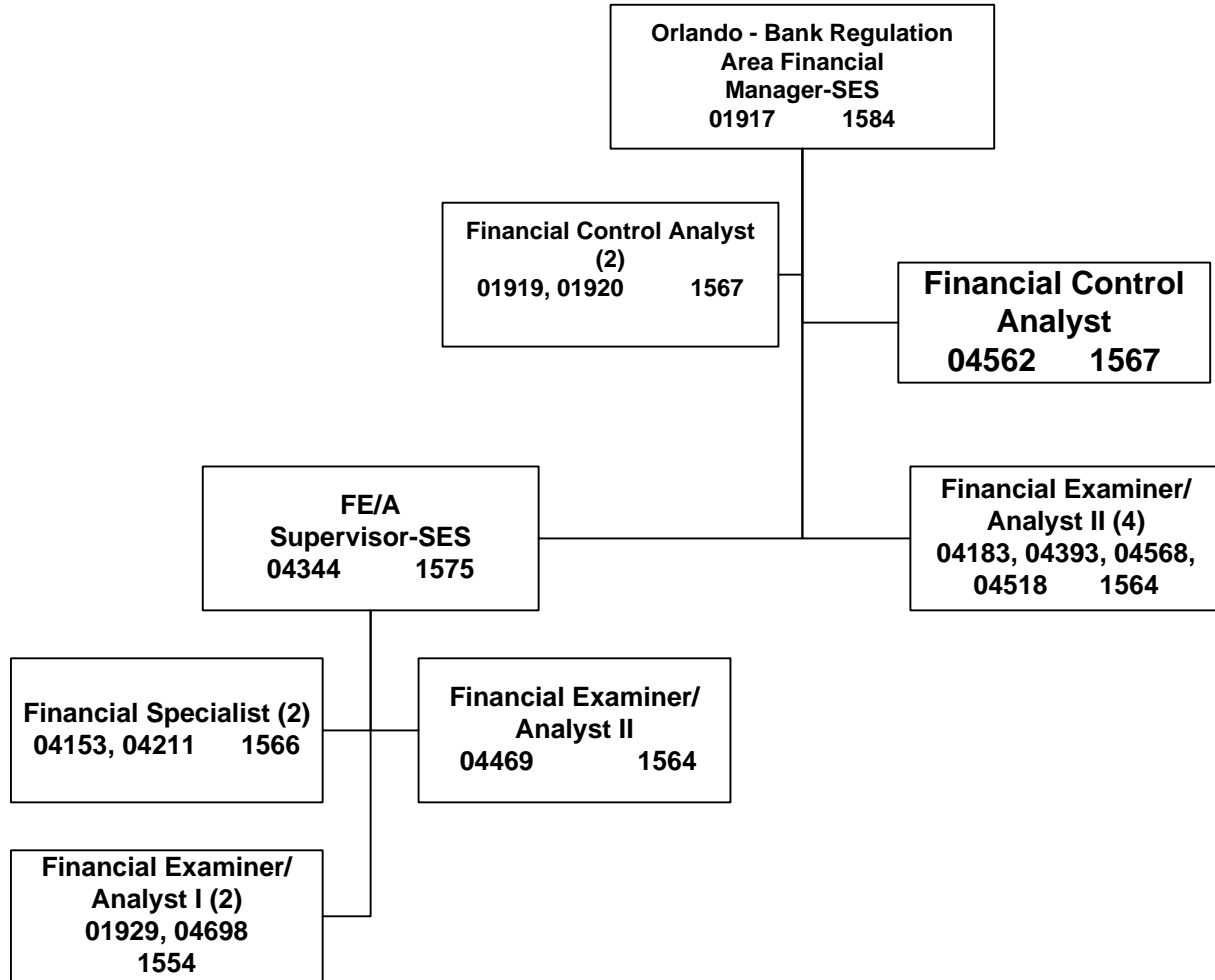
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District I**



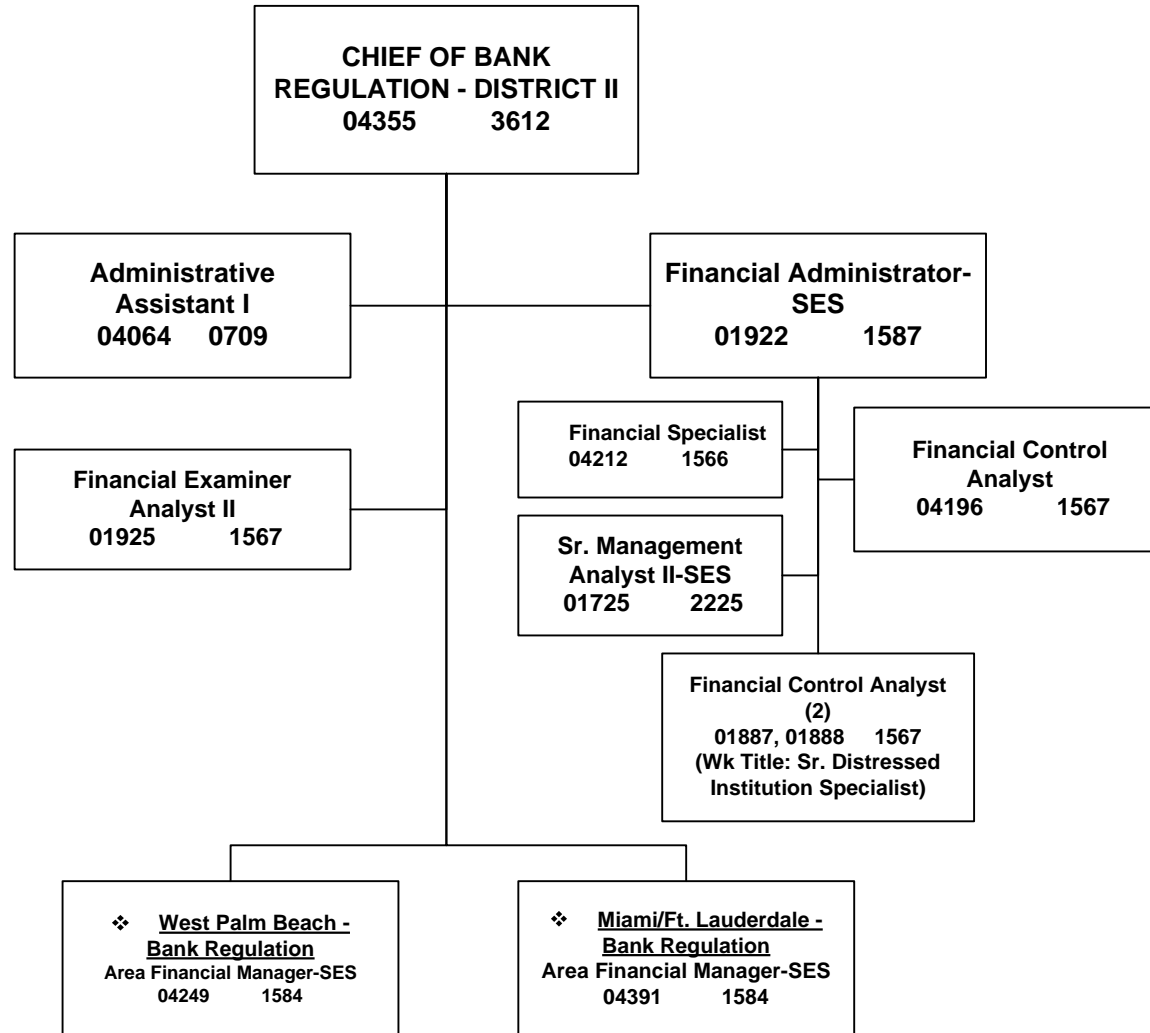
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District I**



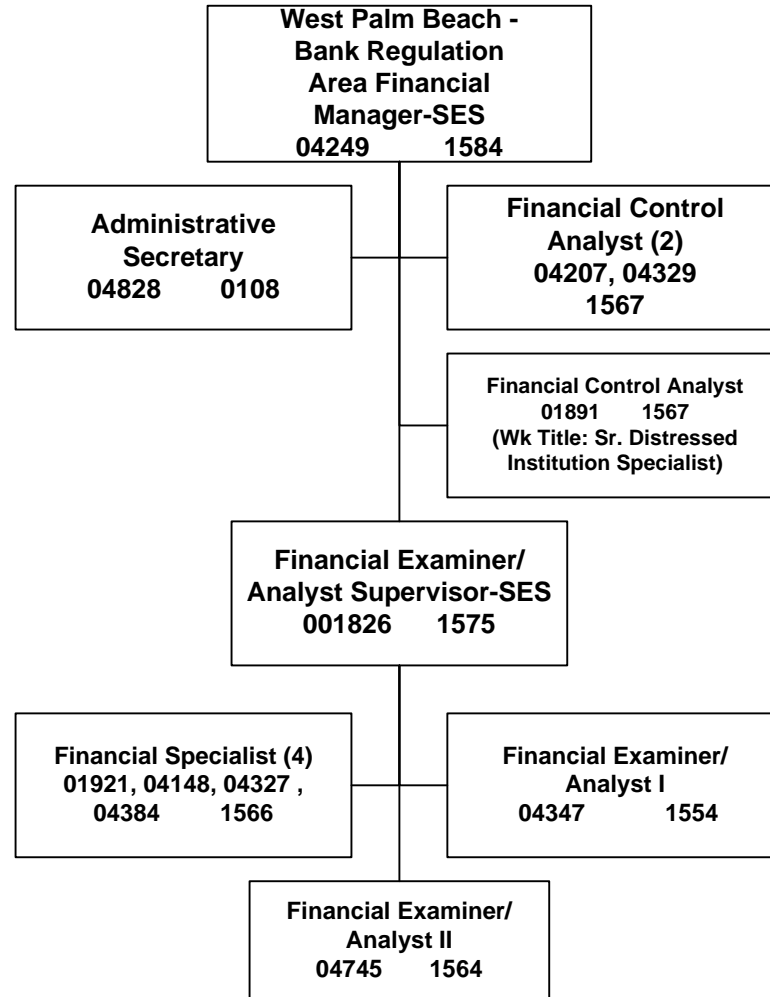
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District I**



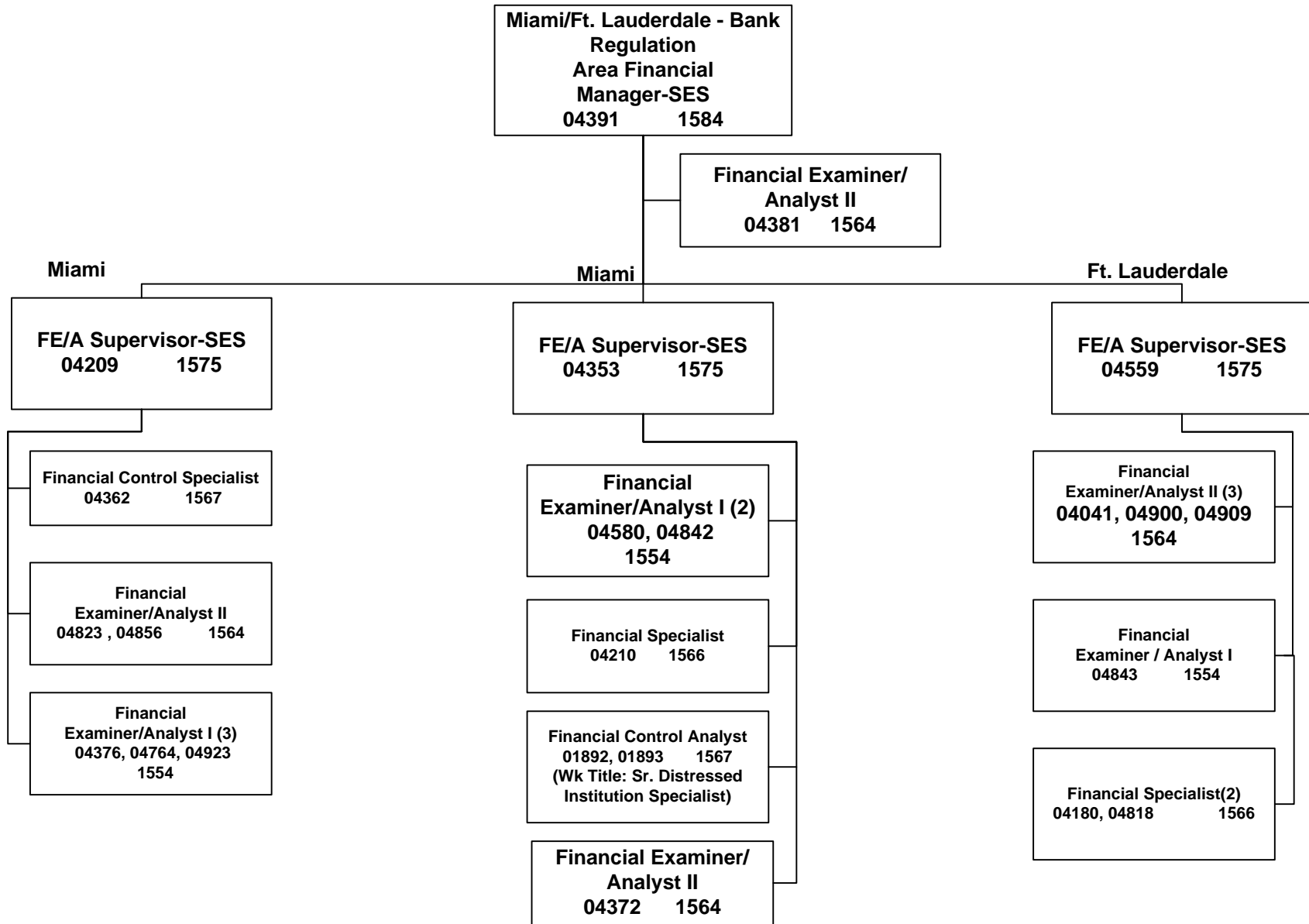
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District II**



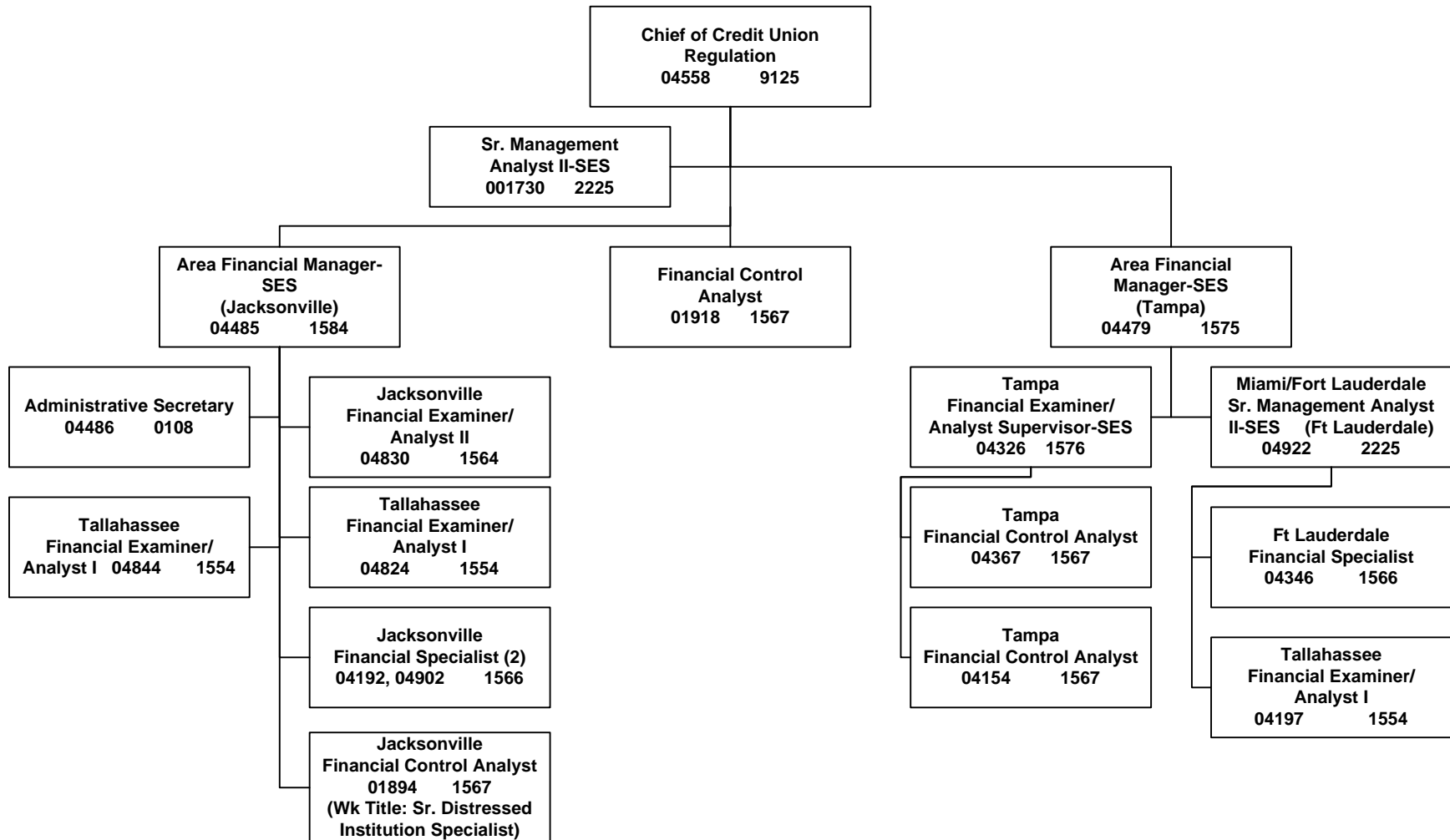
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District II**



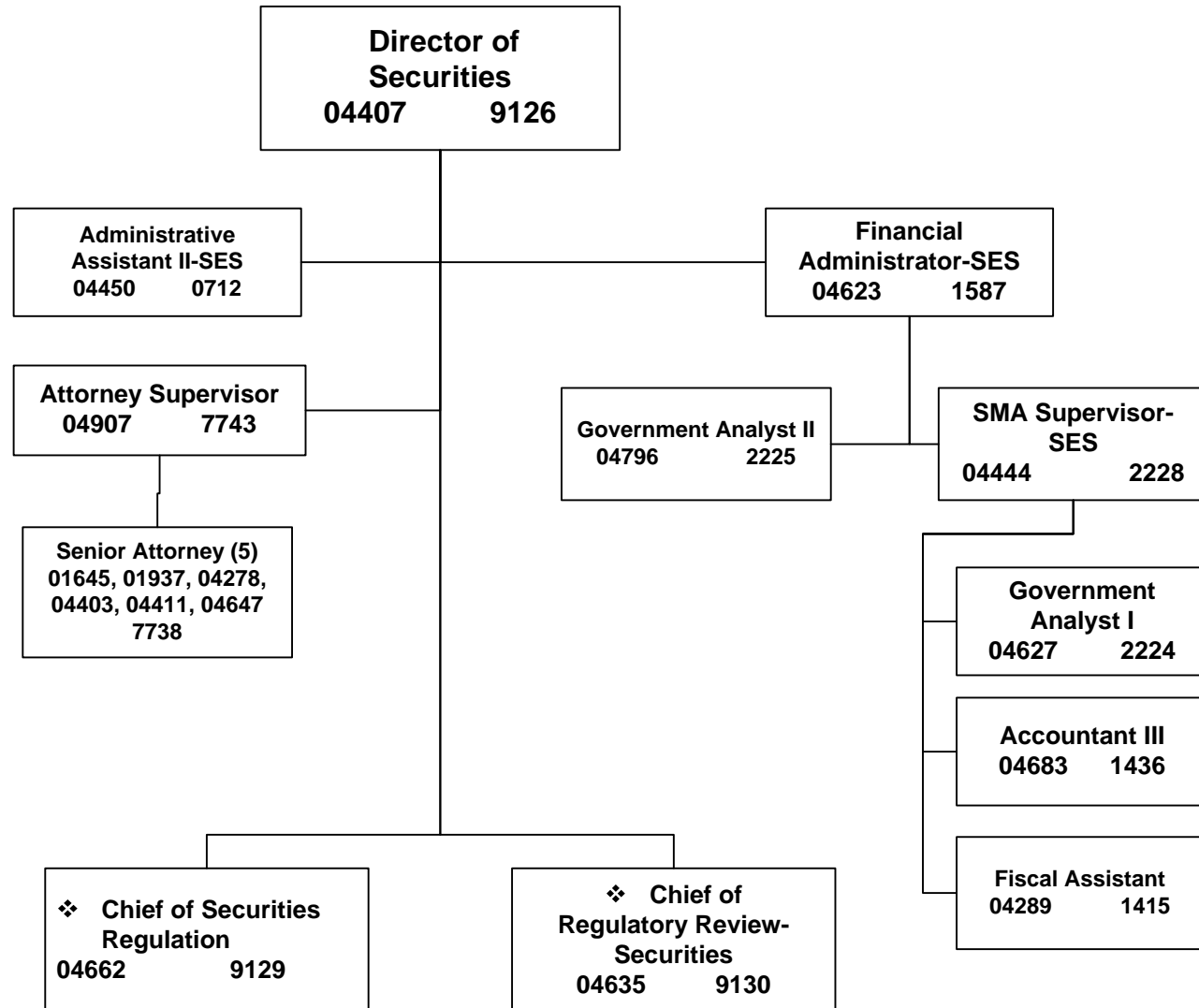
Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Bank Regulation - District II



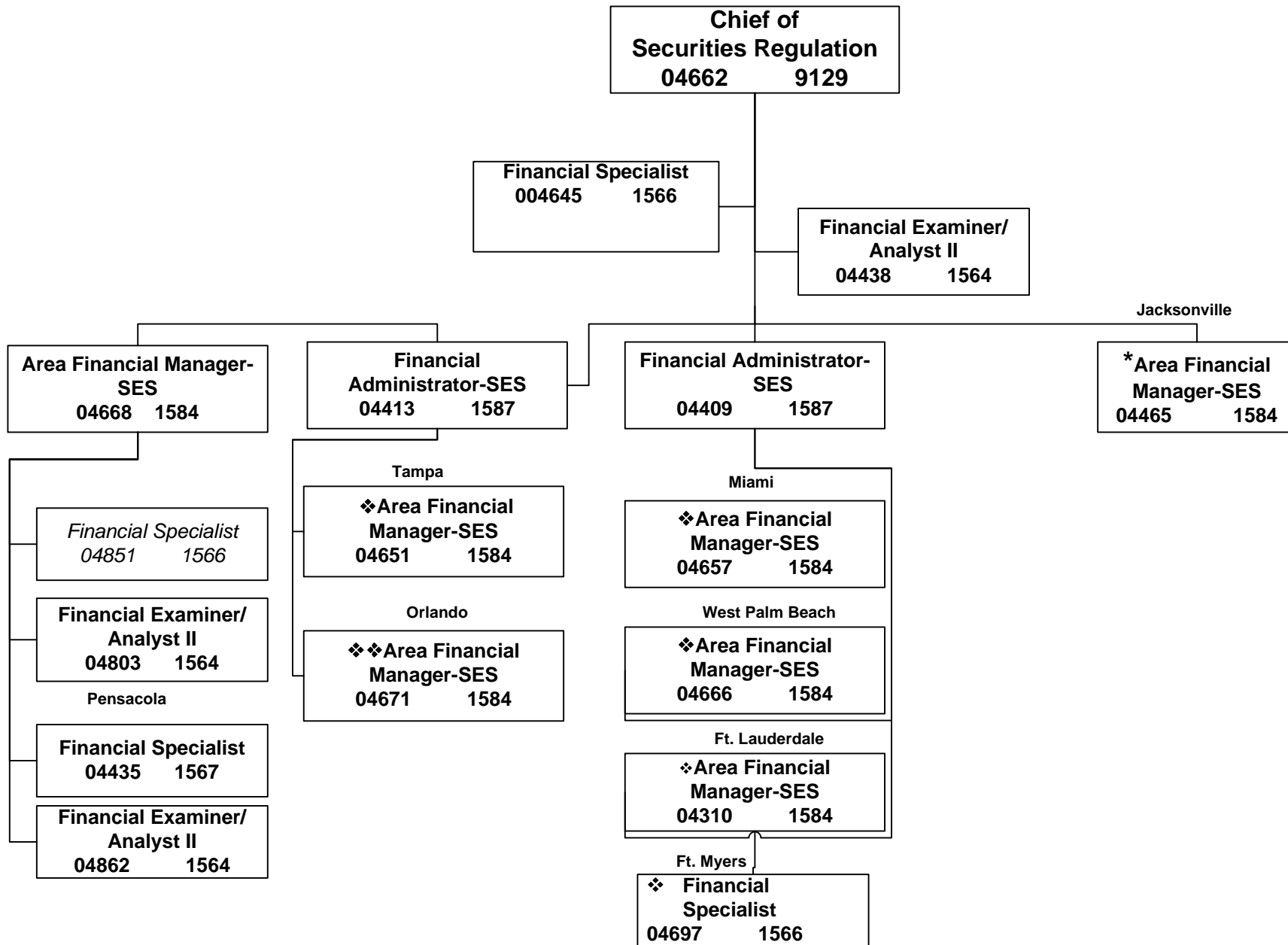
**Financial Services Commission
Office of Financial Regulation
Division of Financial Institutions
Bureau of Credit Union Regulation**



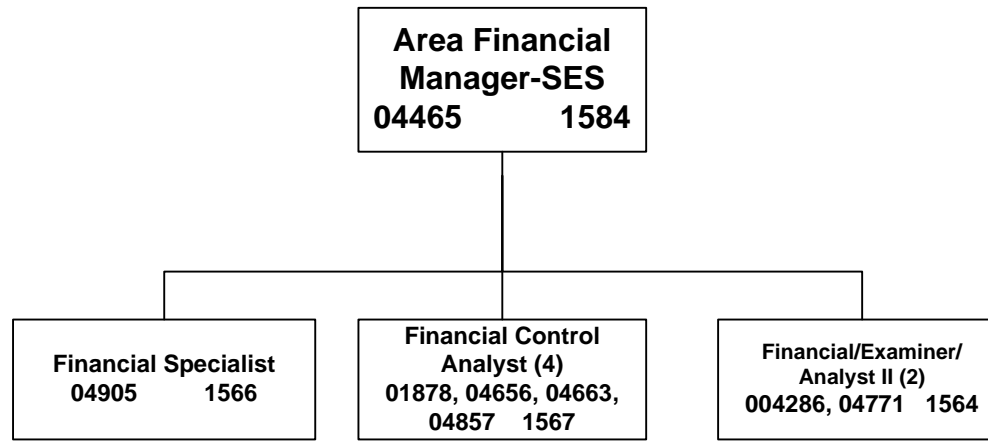
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Office of the Director**



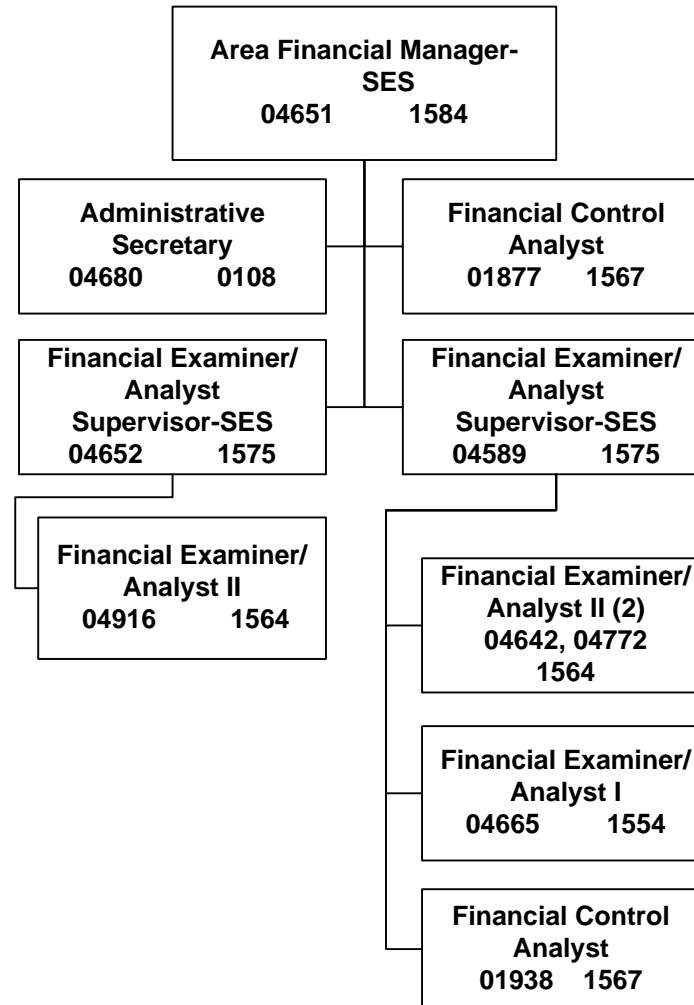
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation**



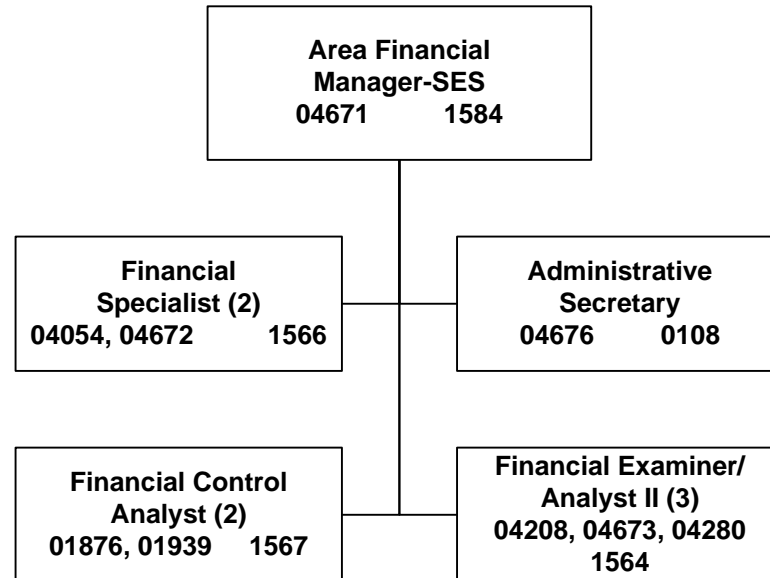
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Jacksonville - Securities Regulation**



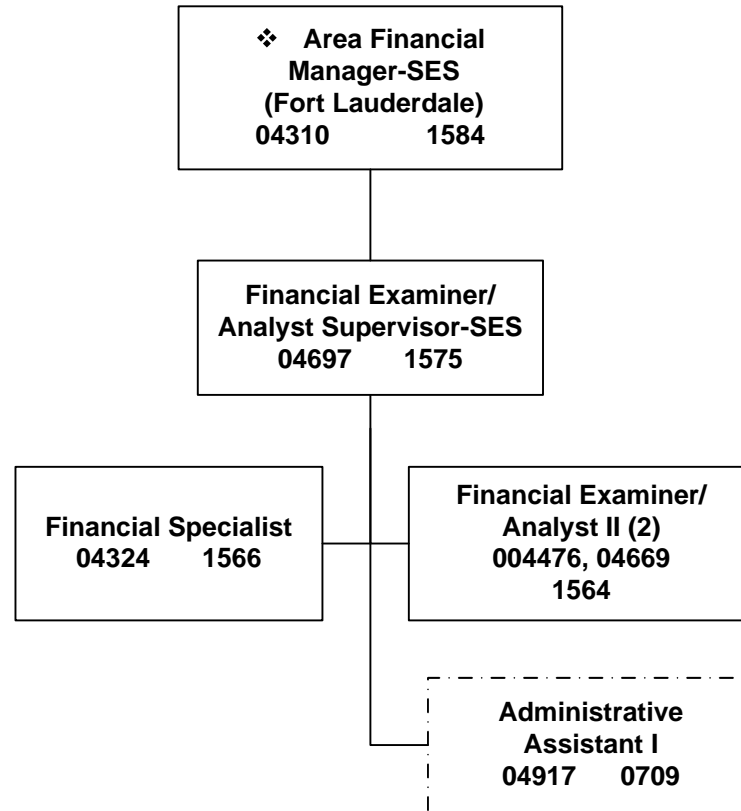
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Tampa - Securities Regulation**



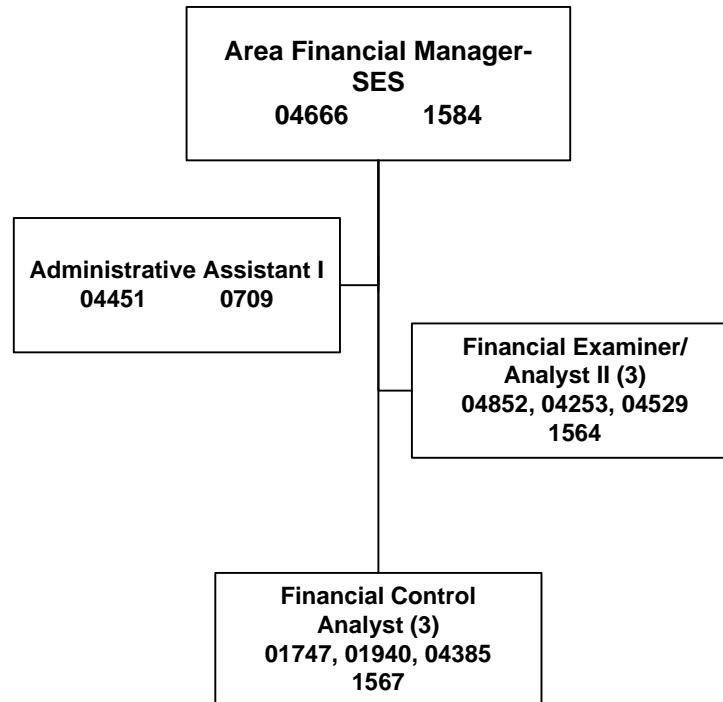
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Orlando - Securities Regulation**



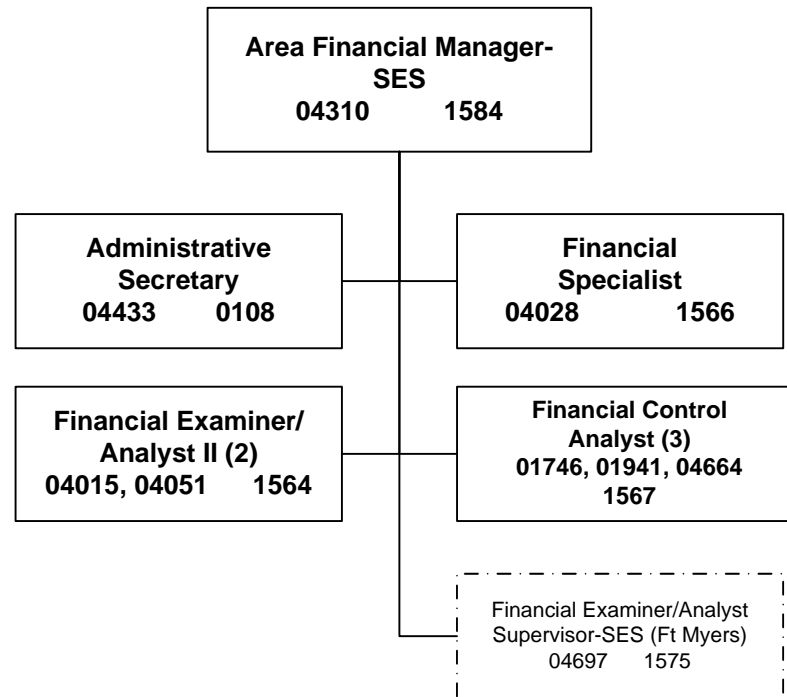
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Ft. Myers - Securities Regulation**



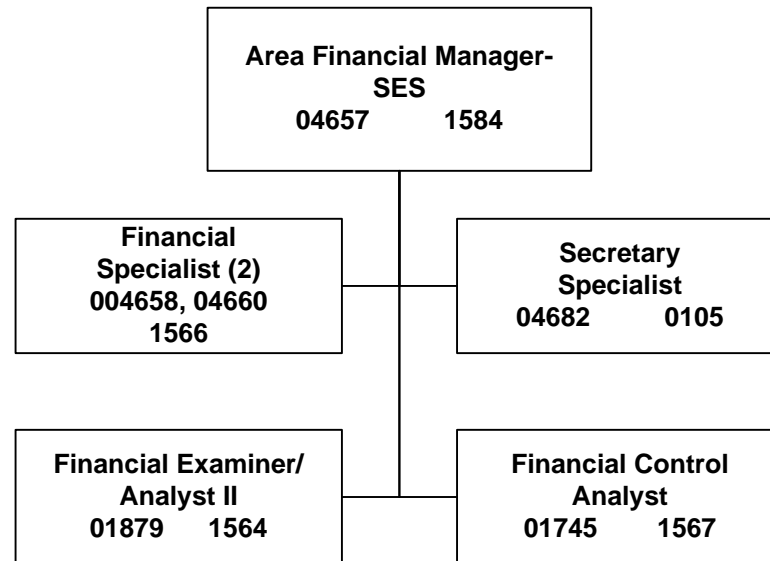
Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
West Palm Beach - Securities Regulation



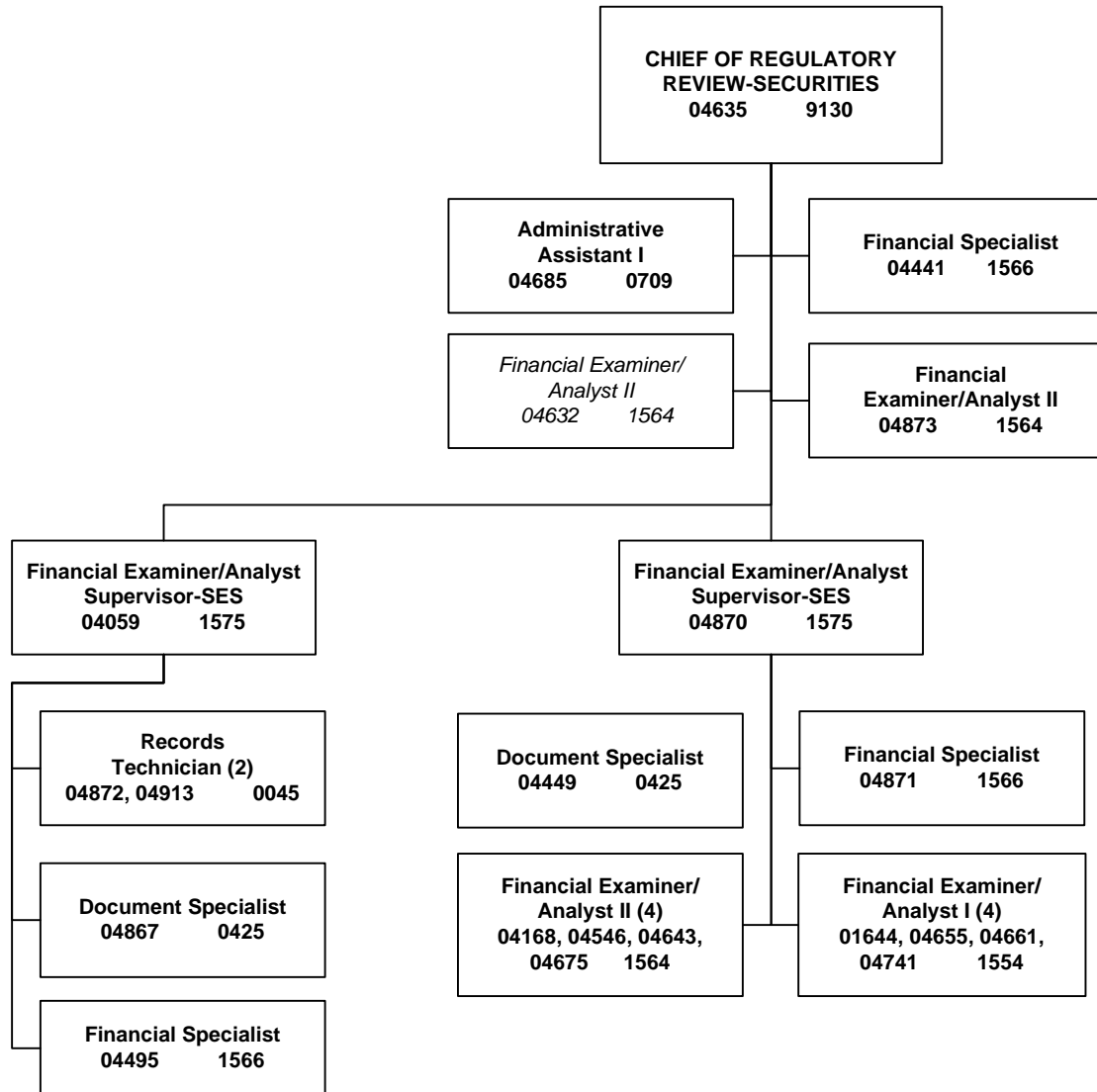
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Ft. Lauderdale - Securities Regulation**



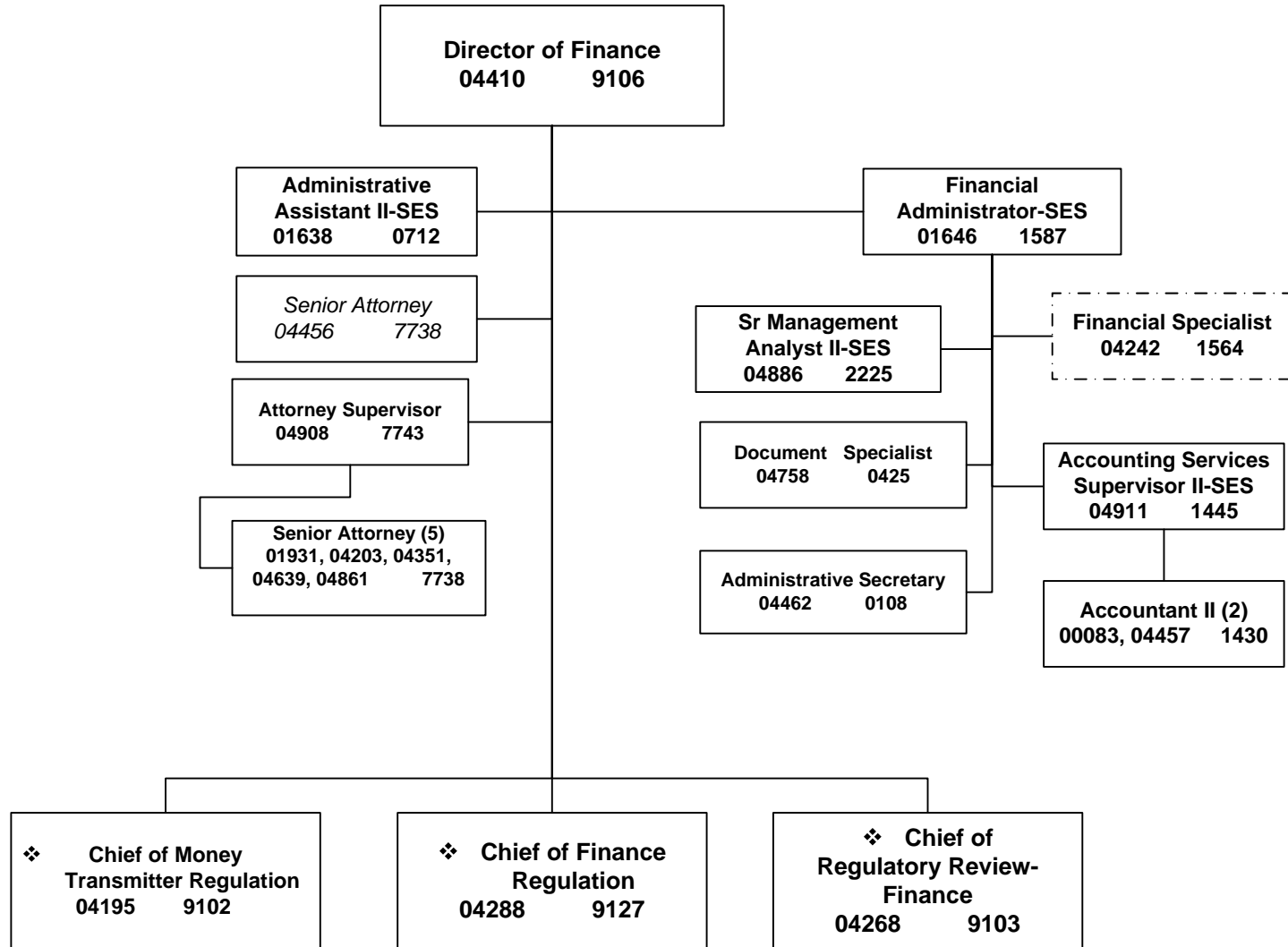
**Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Securities Regulation
Miami - Securities Regulation**



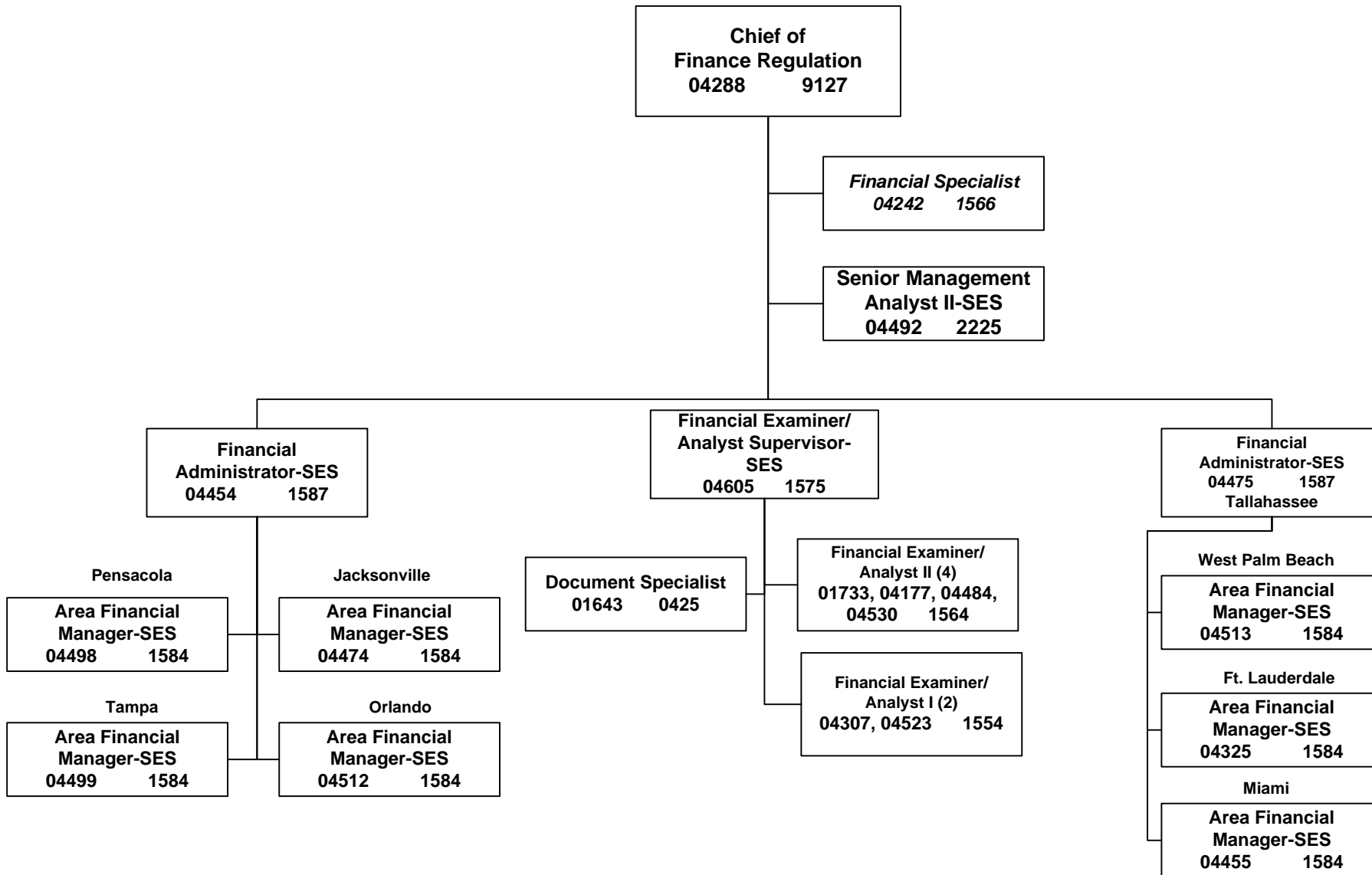
Financial Services Commission
Office of Financial Regulation
Division of Securities
Bureau of Regulatory Review - Securities



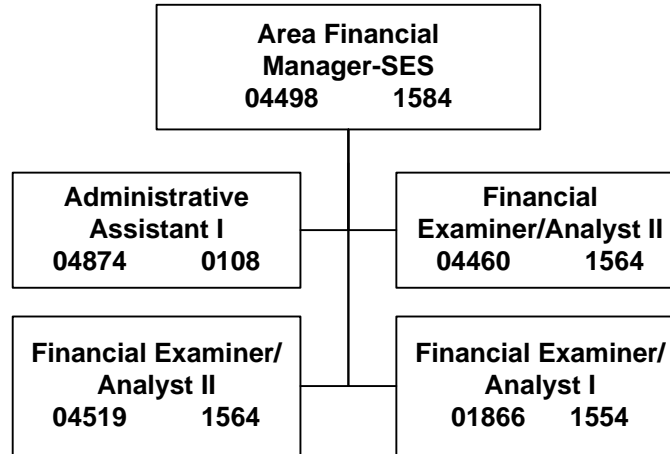
**Financial Services Commission
Office of Financial Regulation
Division of Finance
Office of the Director**



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



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



Total FTE: 5

❖ FTE not Included in this Section

Dotted Line = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

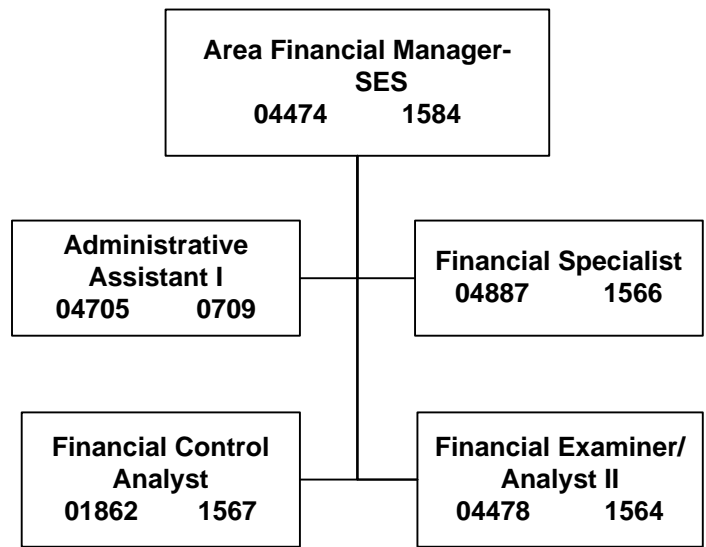
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OFR-27

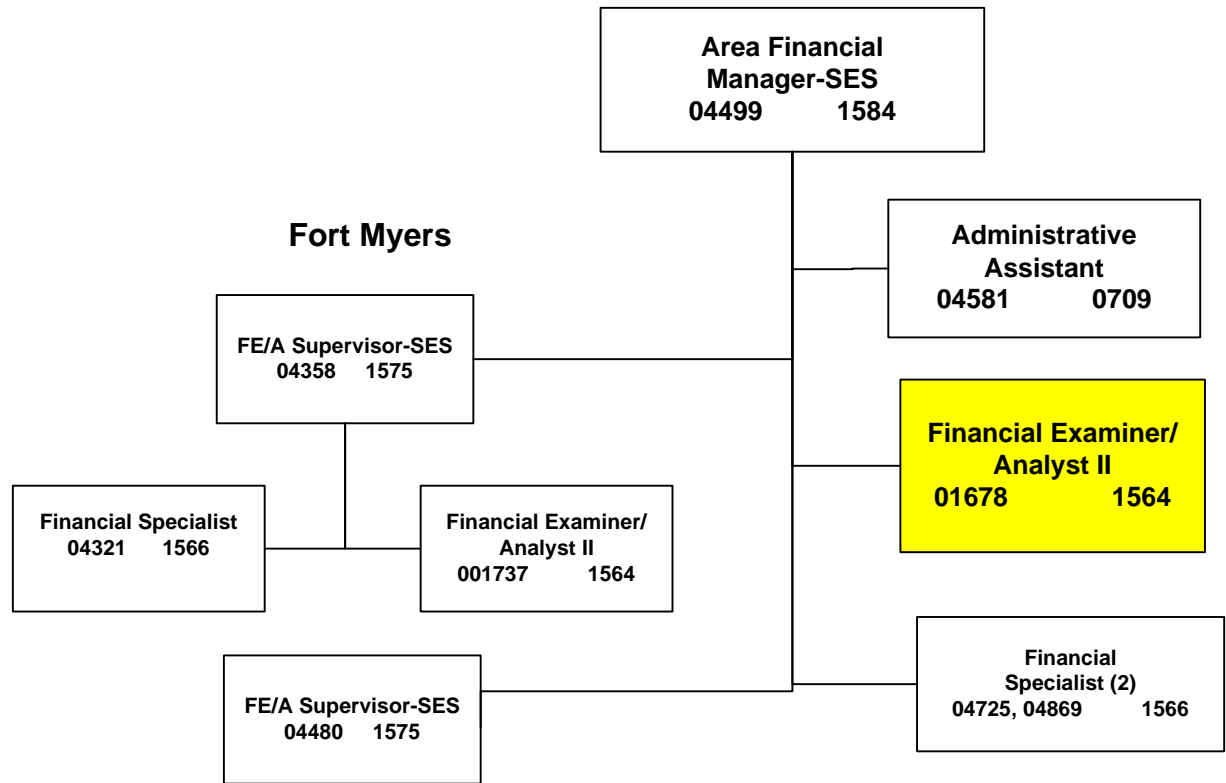
Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
Jacksonville - Finance Regulation

PROPOSED



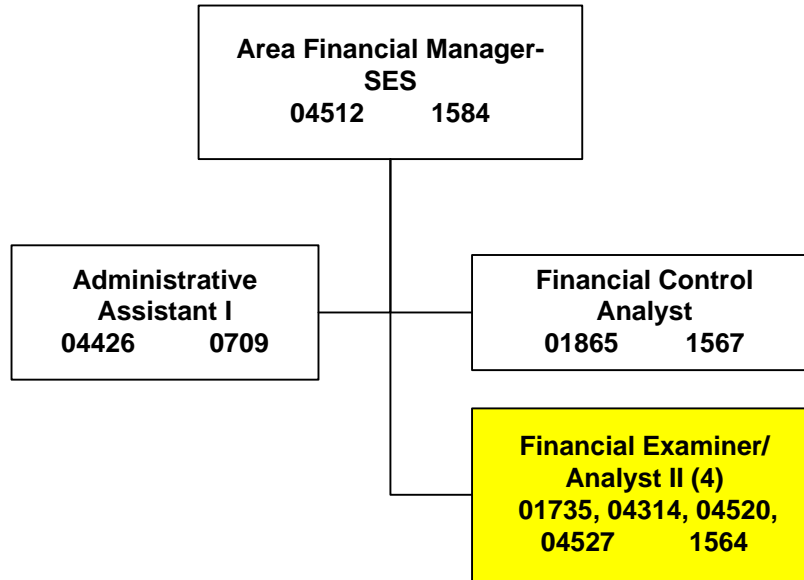
Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
Tampa - Finance Regulation

PROPOSED

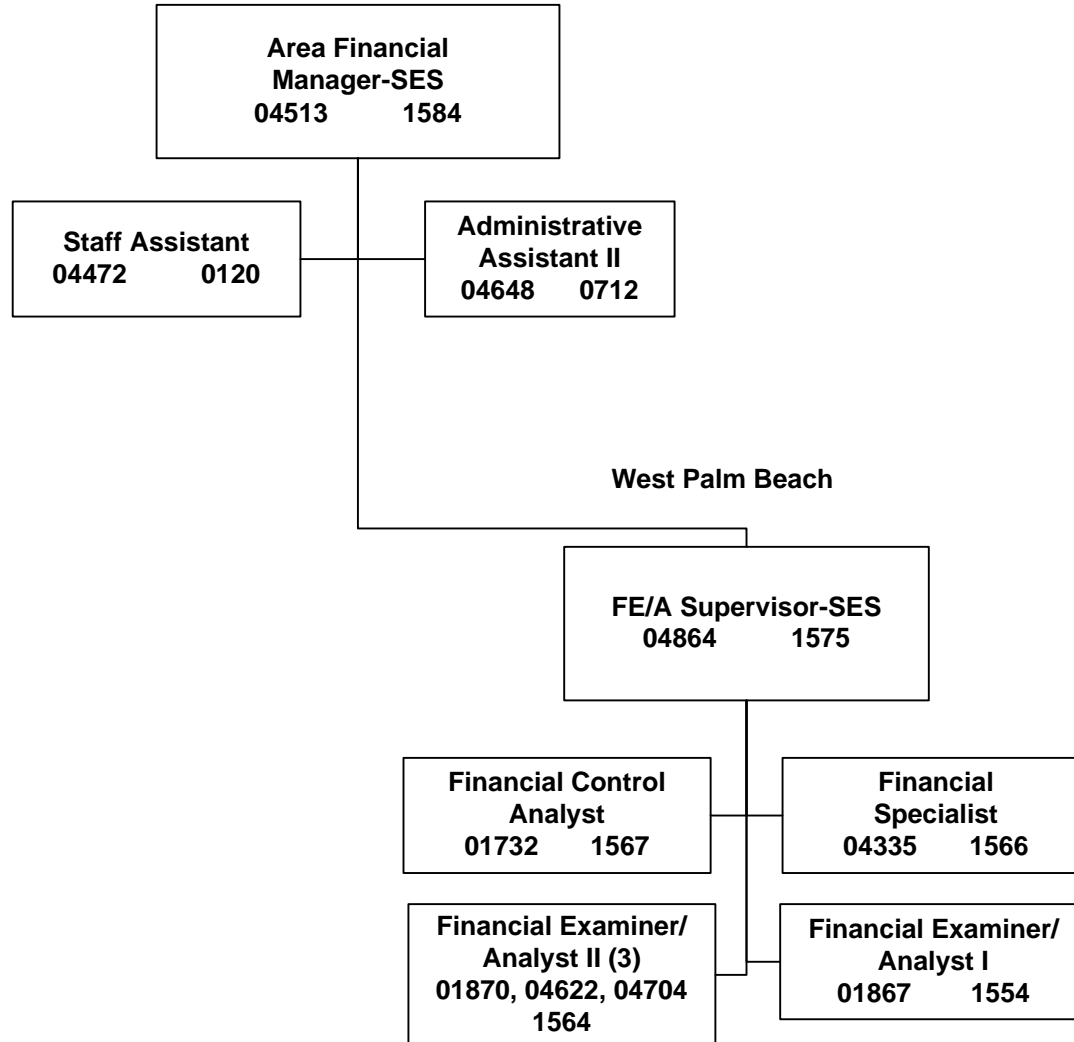


Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
Orlando - Finance Regulation

PROPOSED



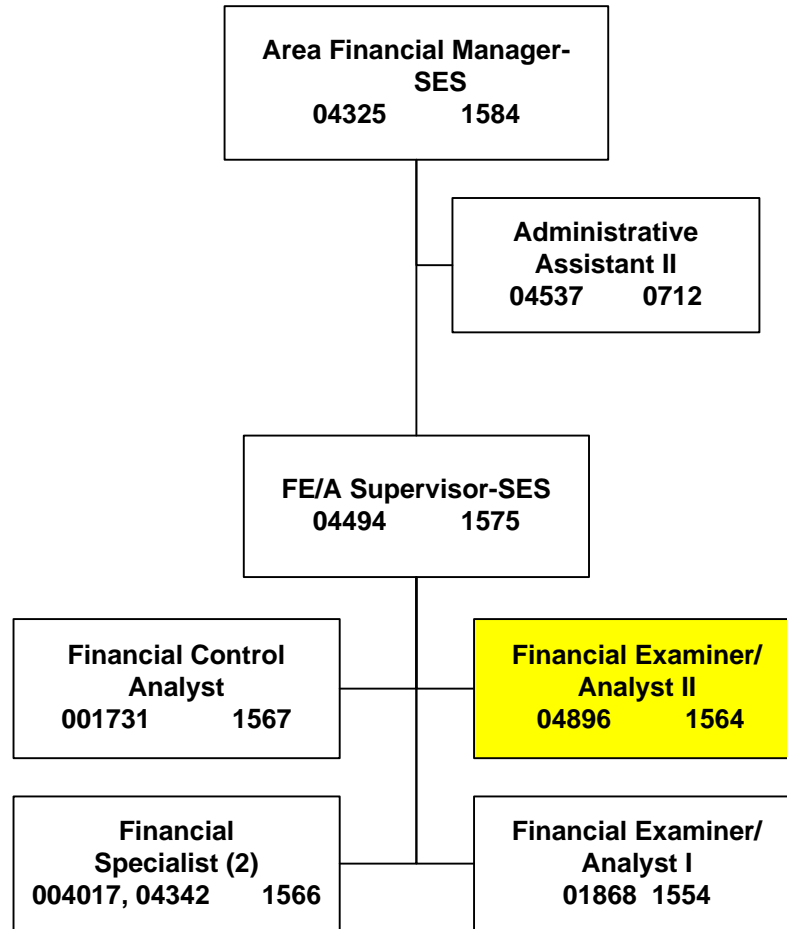
**Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
West Palm Beach - Finance Regulation**



West Palm Beach

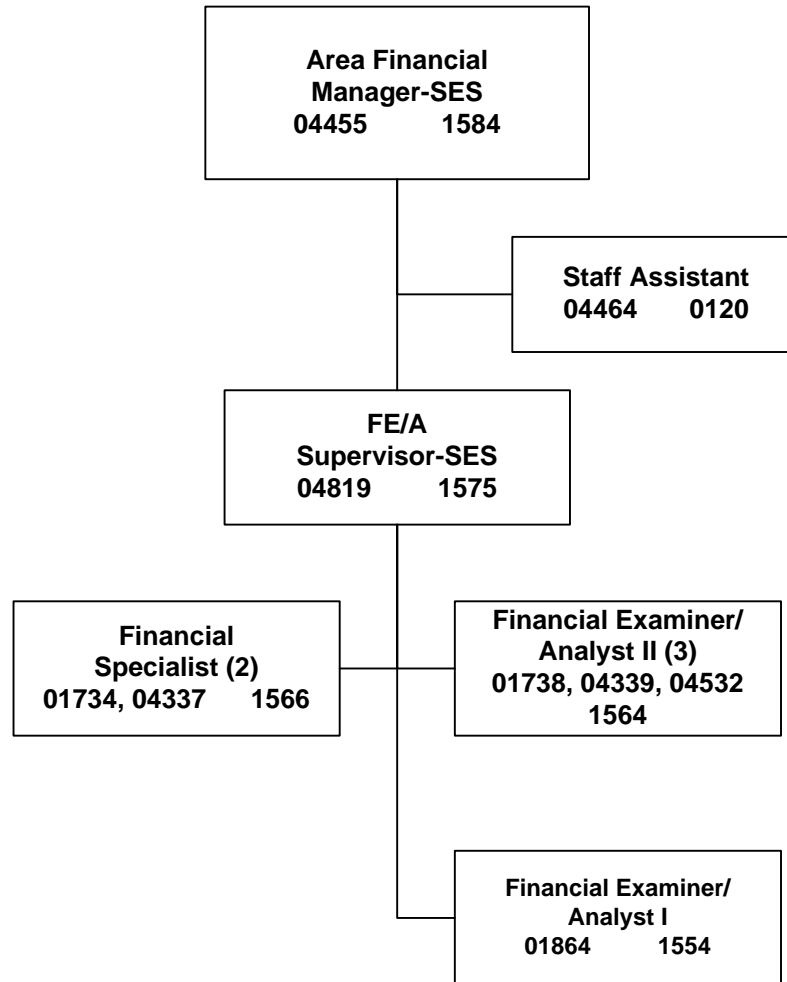
Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
Ft. Lauderdale - Finance Regulation

PROPOSED



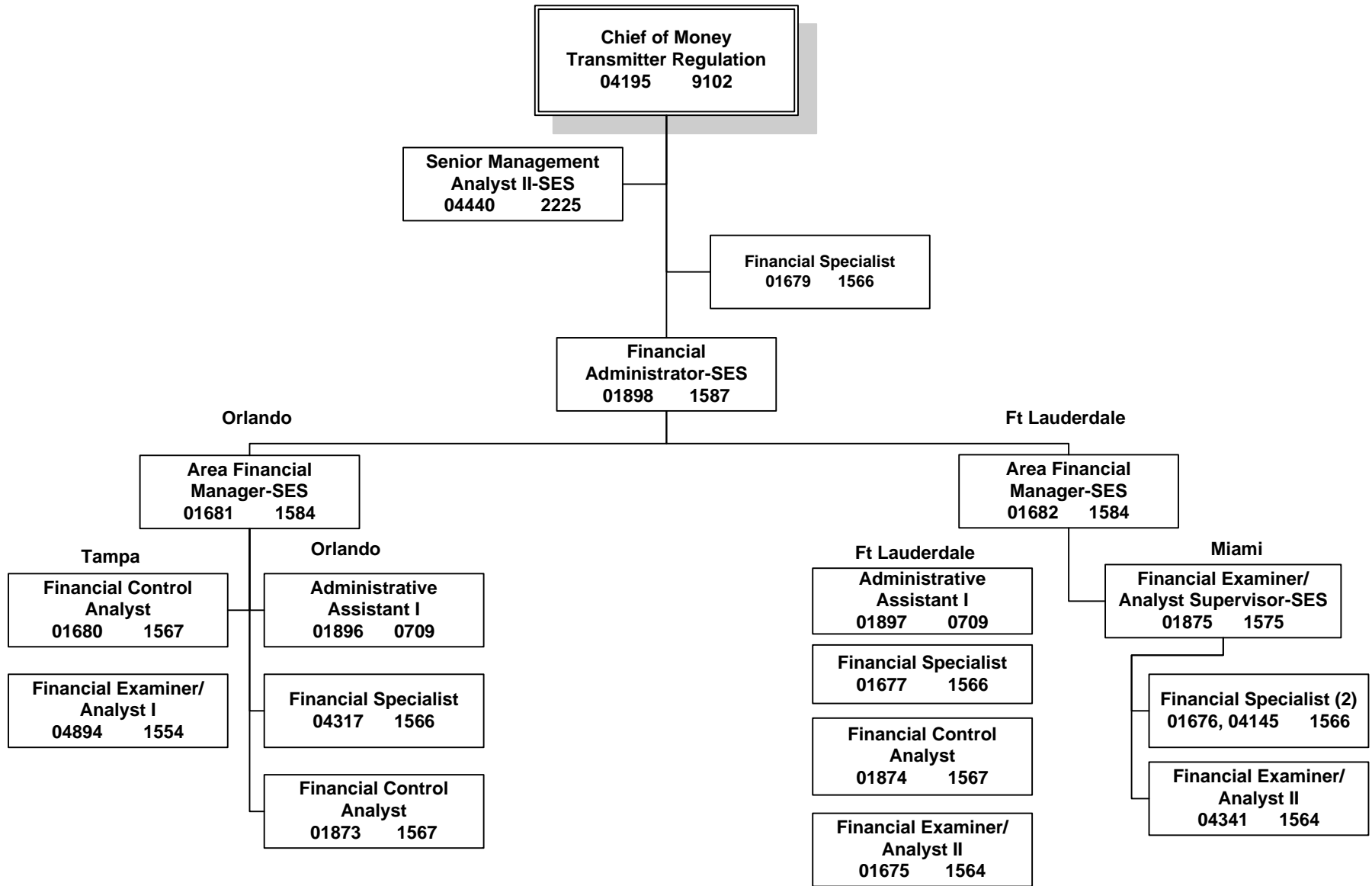
Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Finance Regulation
Miami - Finance Regulation

PROPOSED



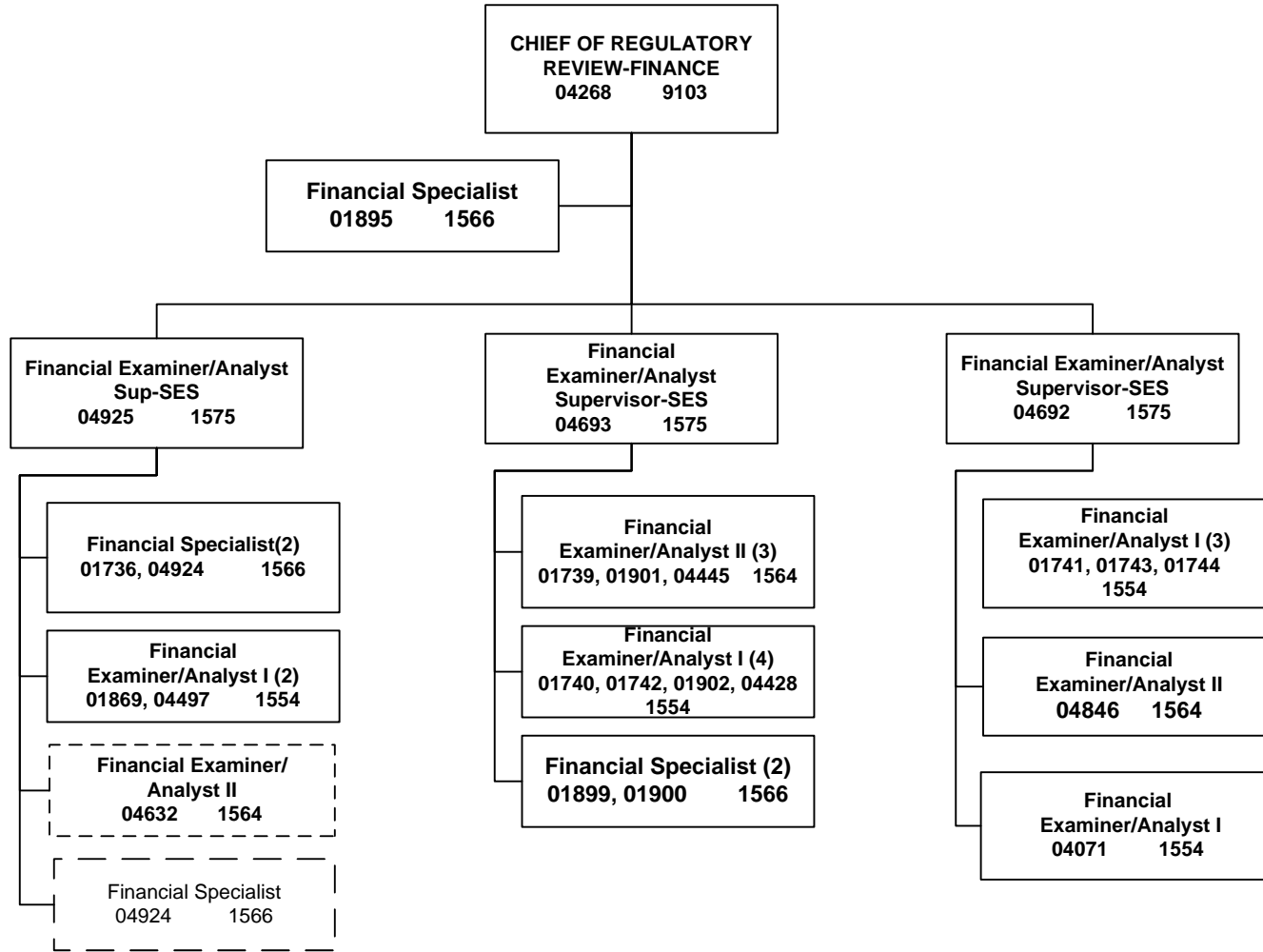
**Financial Services Commission
Office of Financial Regulation
Division of Finance
Bureau of Money Transmitter Regulation**

PROPOSED



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

PROPOSED



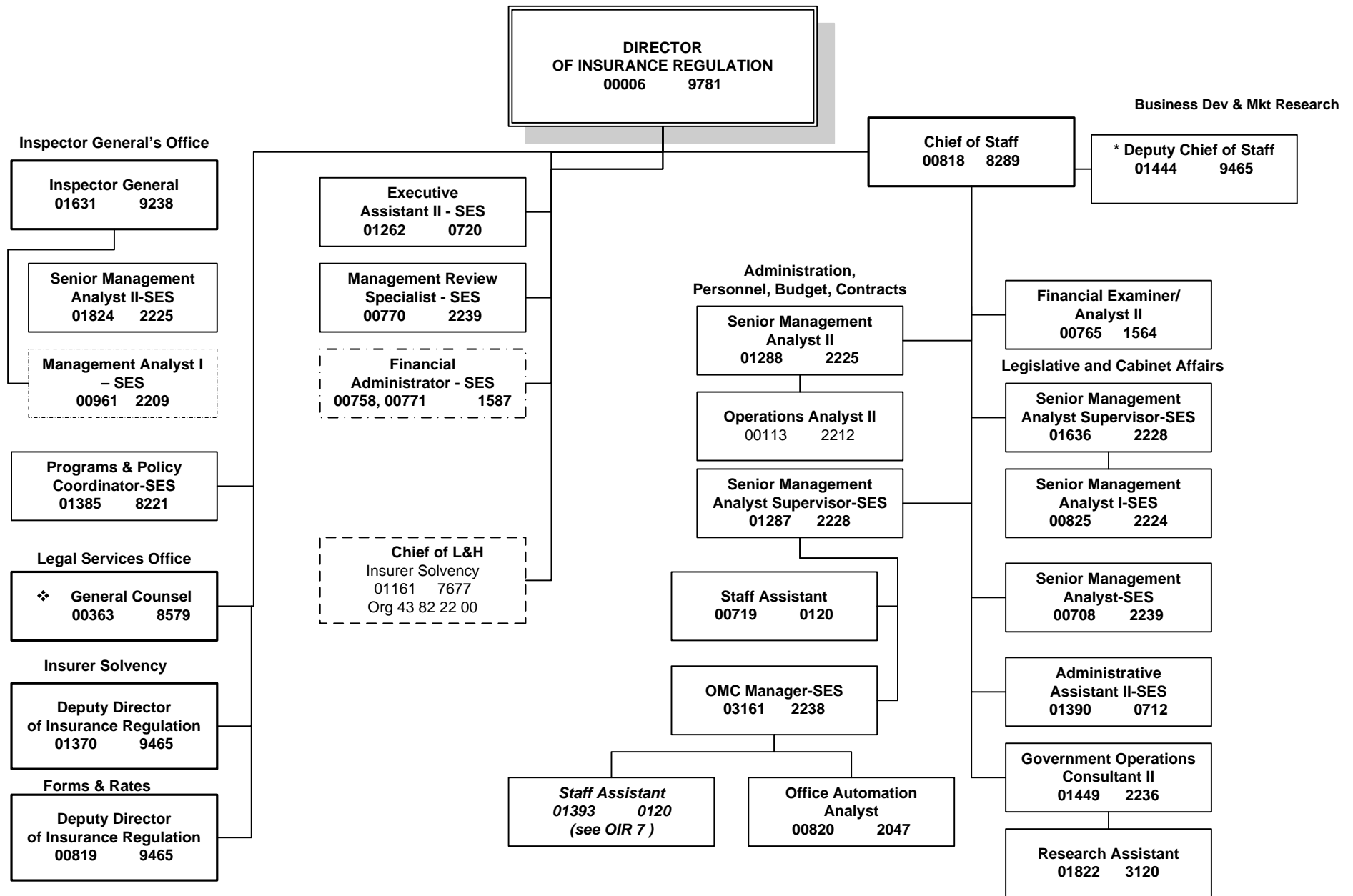
Bureau Total FTE: 22

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere. FTE counted.

Eff 08-01-11
 Rev 08-04-11

OFR-35

Financial Services Commission
Office of Insurance Regulation
Director of Insurance Regulation



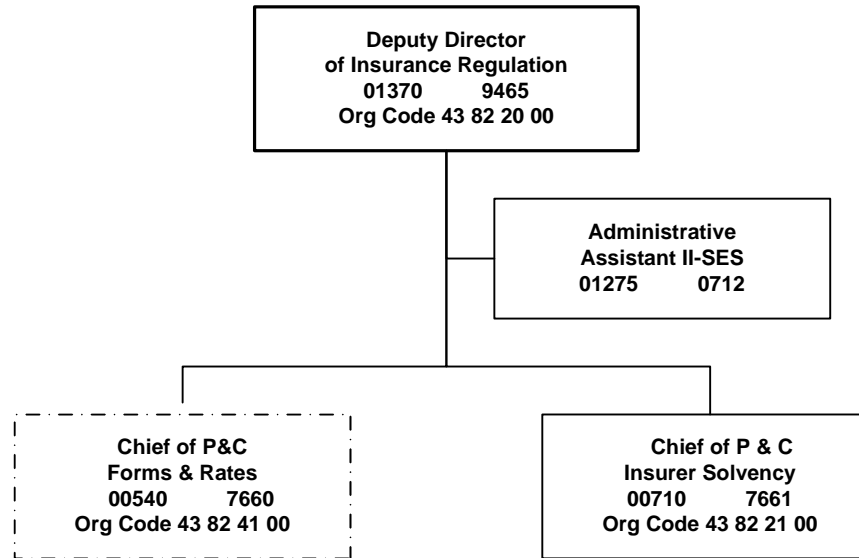
Division Total FTE: 294
Office of the Director FTE: 25

❖ FTE not Included in this Section
Dotted Line = Administratively Assigned. FTE not counted.
Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

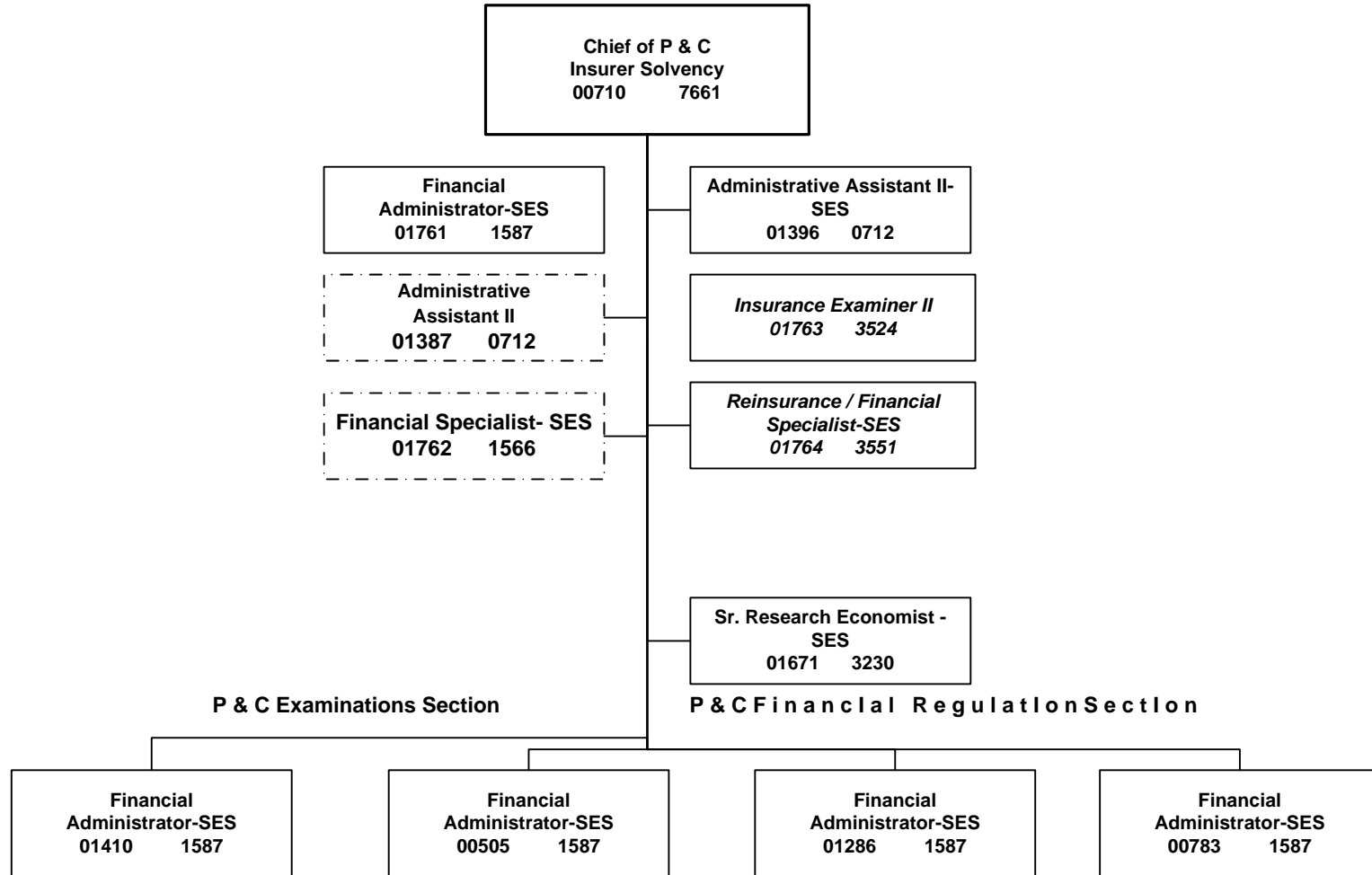
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deletion
Rev 07-22-2011

OIR 1

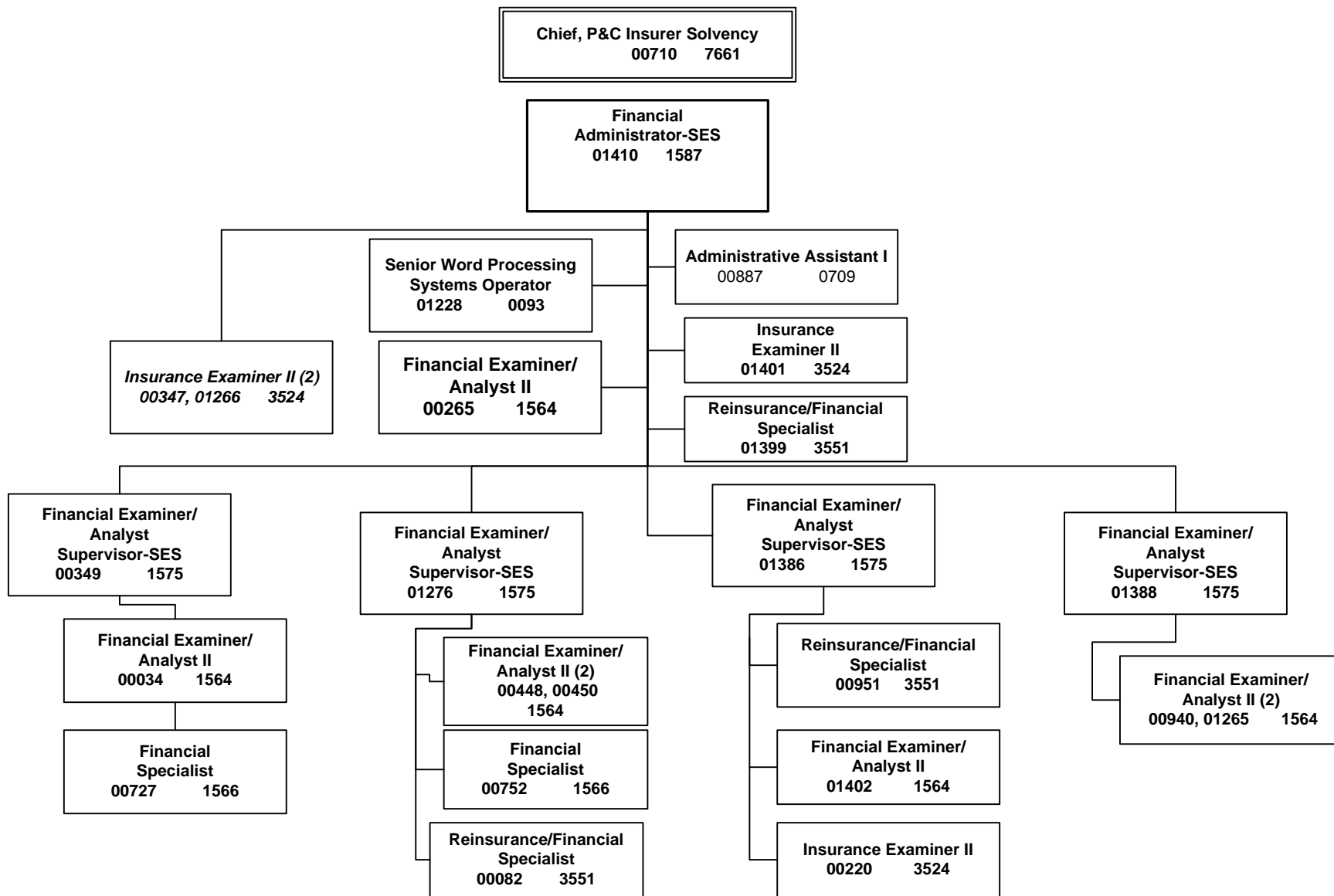
**Financial Services Commission
Office of Insurance Regulation
Deputy Director of Insurance Regulation (Insurer Solvency)**



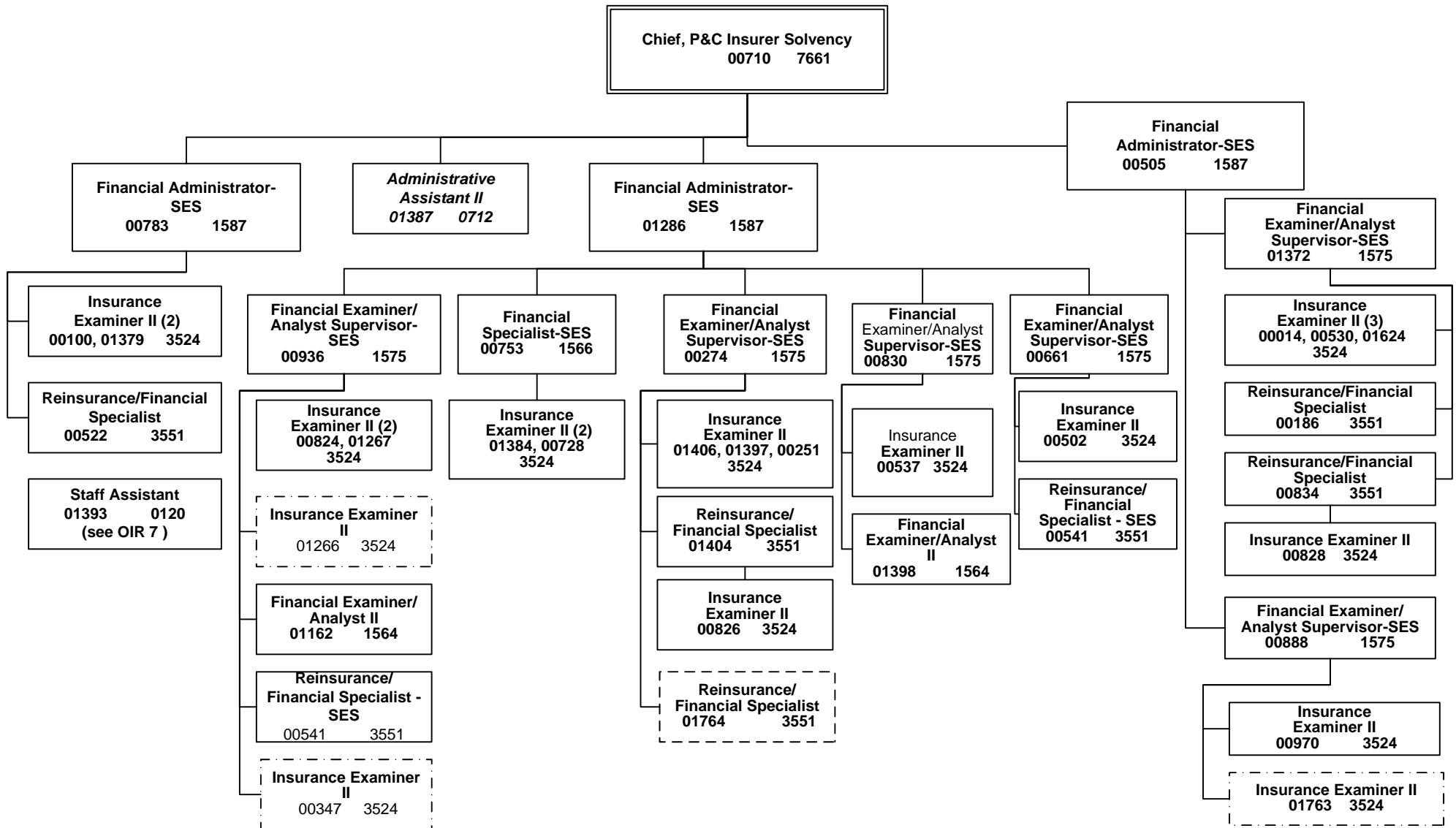
**Financial Services Commission
Office of Insurance Regulation
Bureau of P & C Insurer Solvency
Office of the Chief**



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



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



FTE: 38

❖ FTE not Included in this Section

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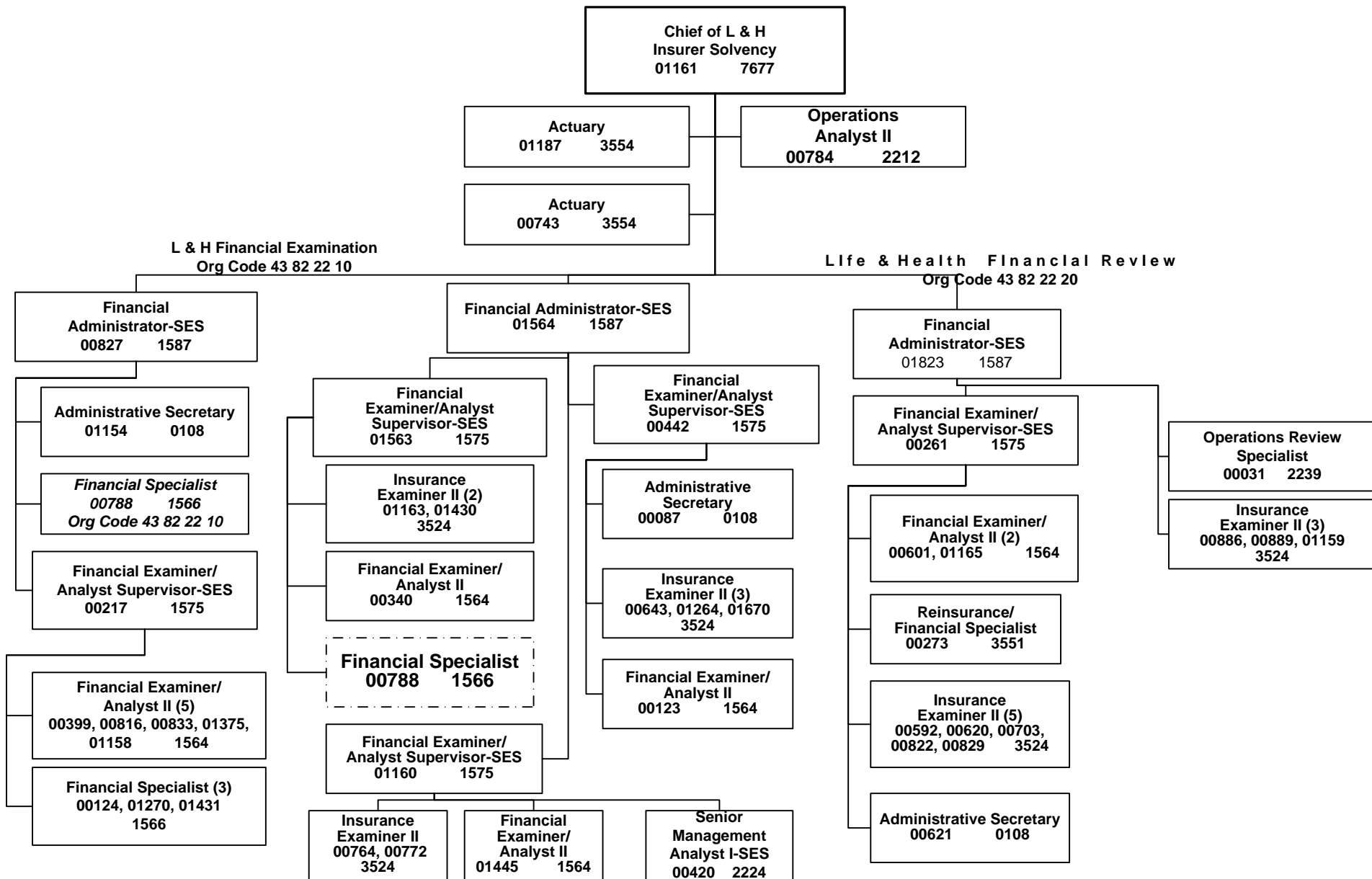
Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

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Rev 07-19-2011

OIR 5

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



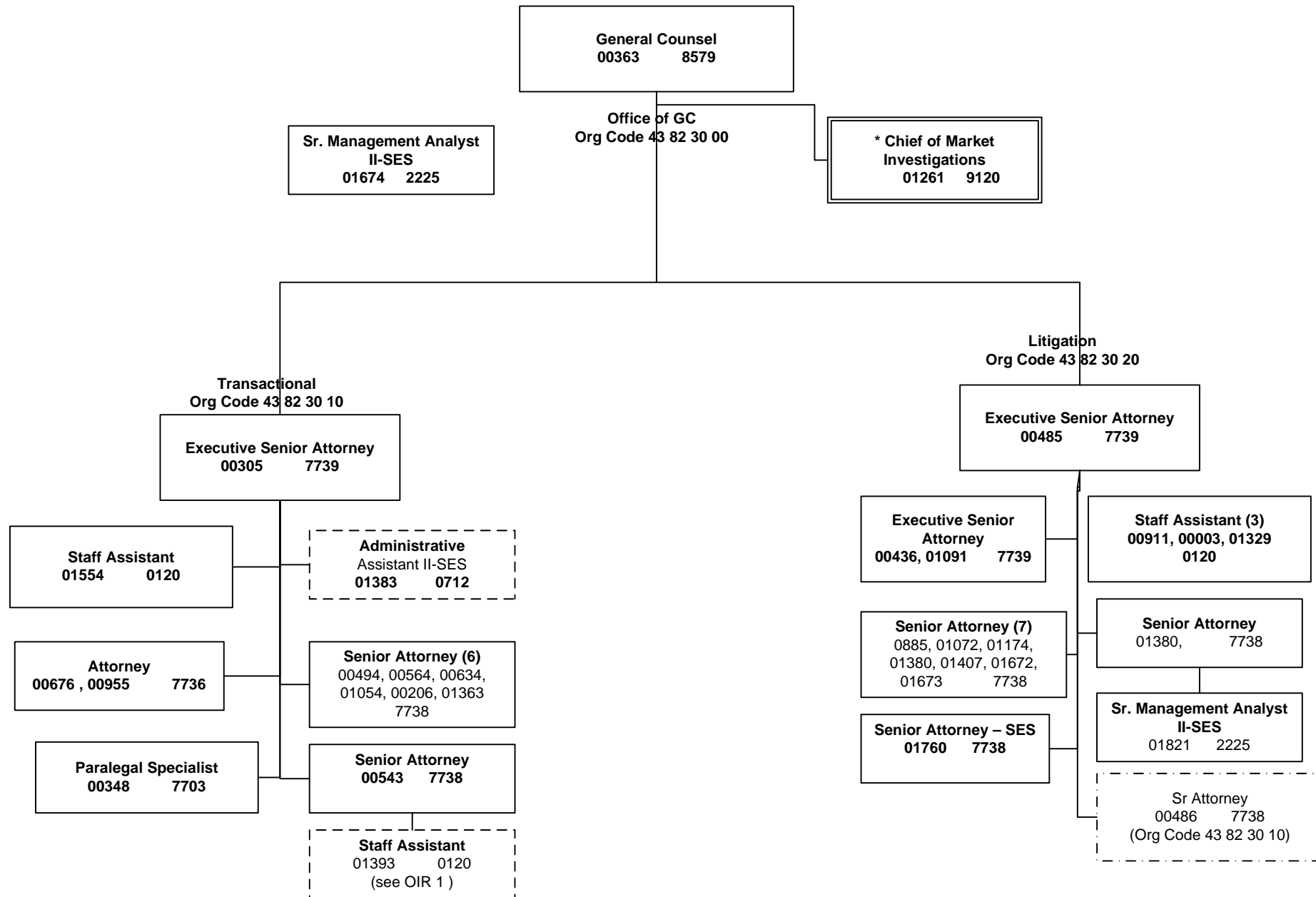
Bureau Total FTE: 50

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

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 Rev 08-8-2011

OIR 6

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



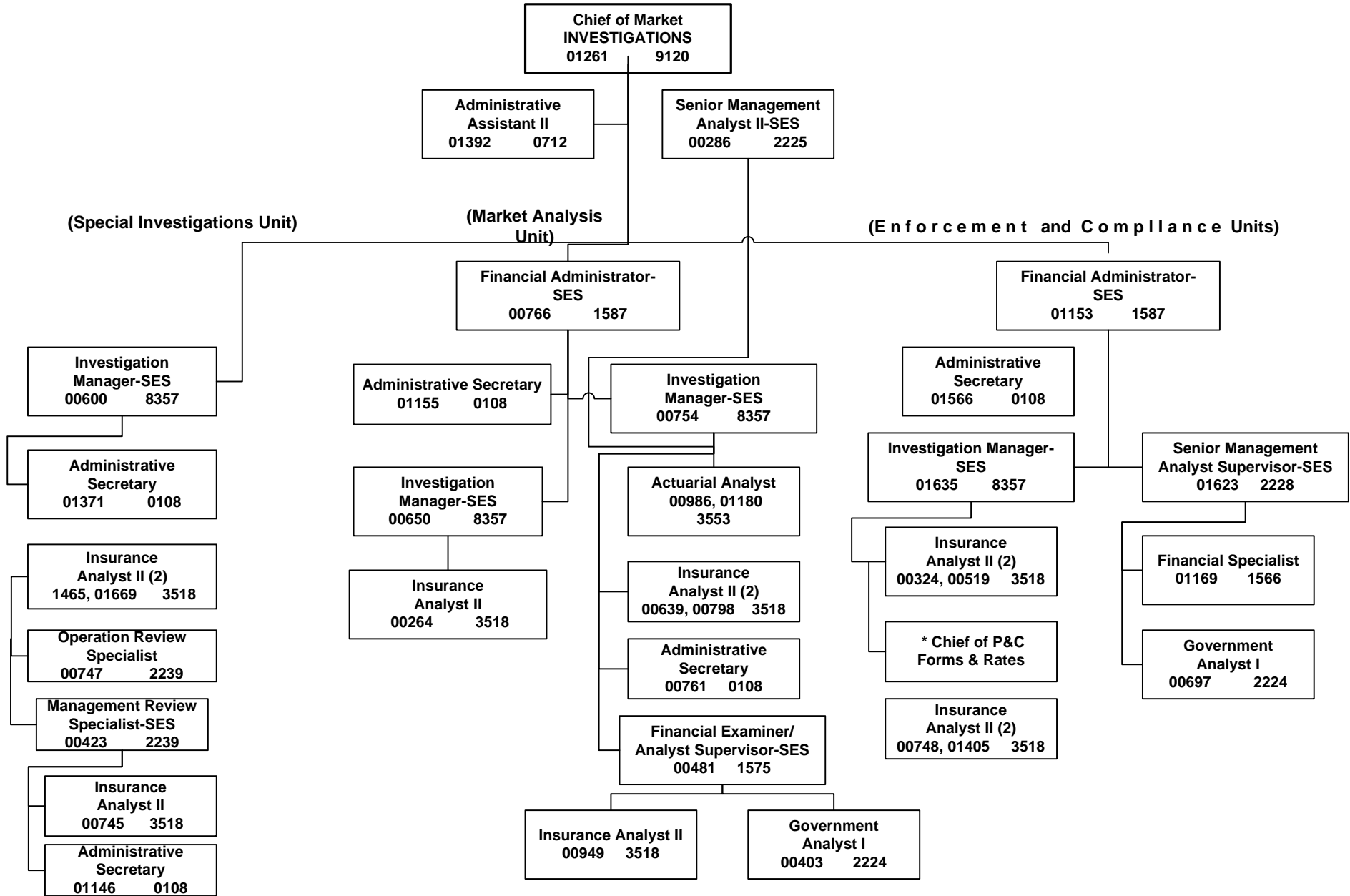
Legal Services Total FTE = 30

❖ FTE not Included in this Section
 Dotted Line = Administratively Assigned. FTE not counted.
 Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.
 Page 156 of 282

Eff 07-19-2011
 Rev 07-22-2011

OIR 7

Financial Services Commission Office of Insurance Regulation Bureau of Market Investigations



Bureau Total FTE: 36

❖ FTE not Included in this Section

Dotted Line = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

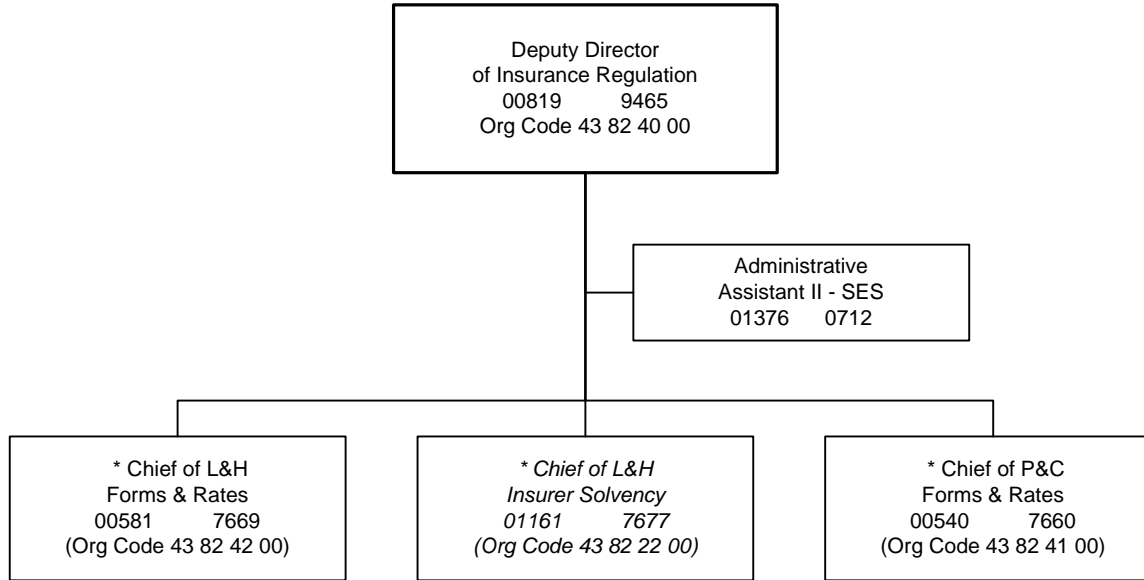
Page 157 of 282

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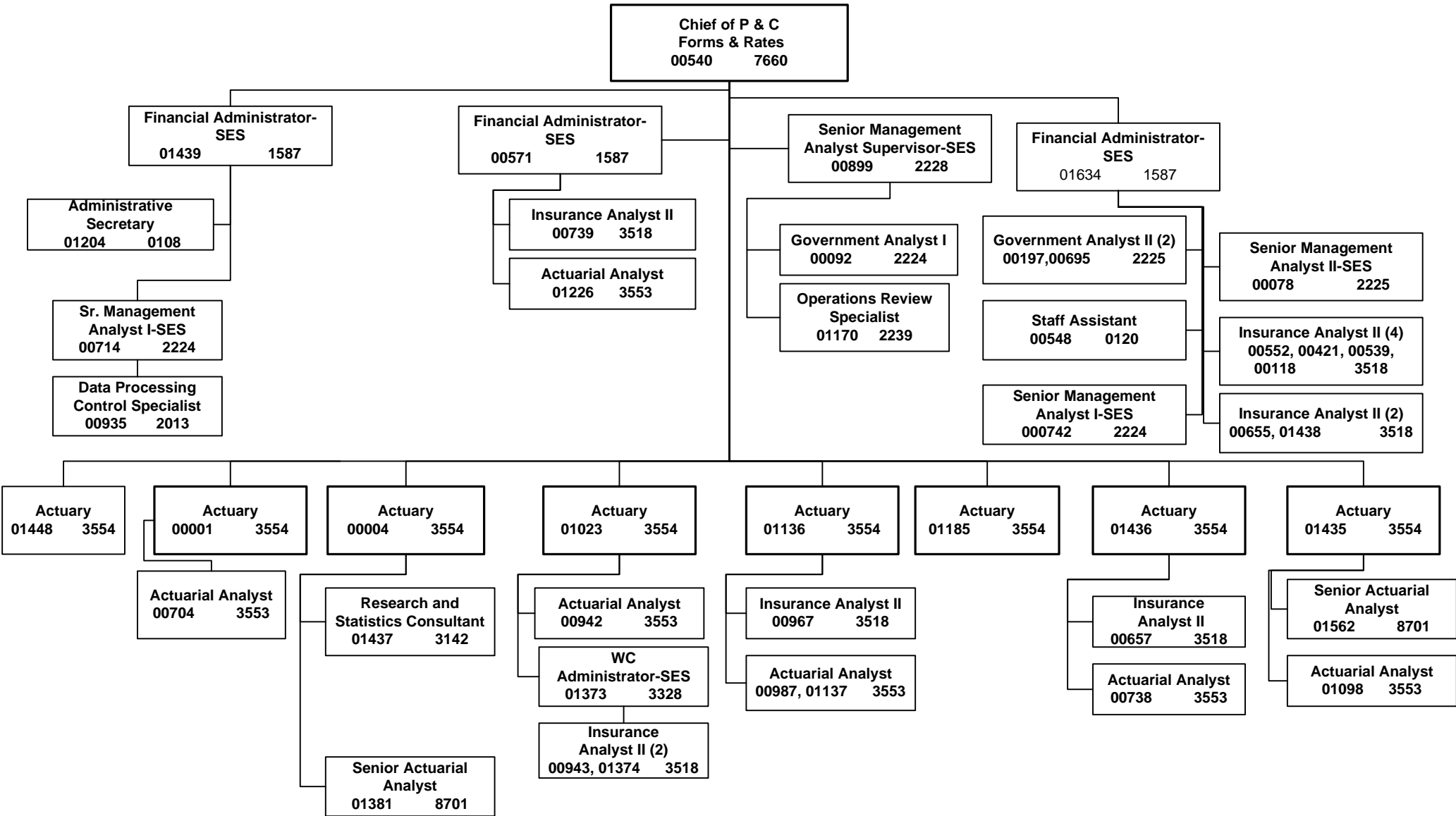
Rev 06-27-2011

OIR 8

**Financial Services Commission
Office of Insurance Regulation
Deputy Director of Insurance Regulation (Forms & Rate)**



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



Bureau Total FTE: 45

❖ FTE not Included in this Section

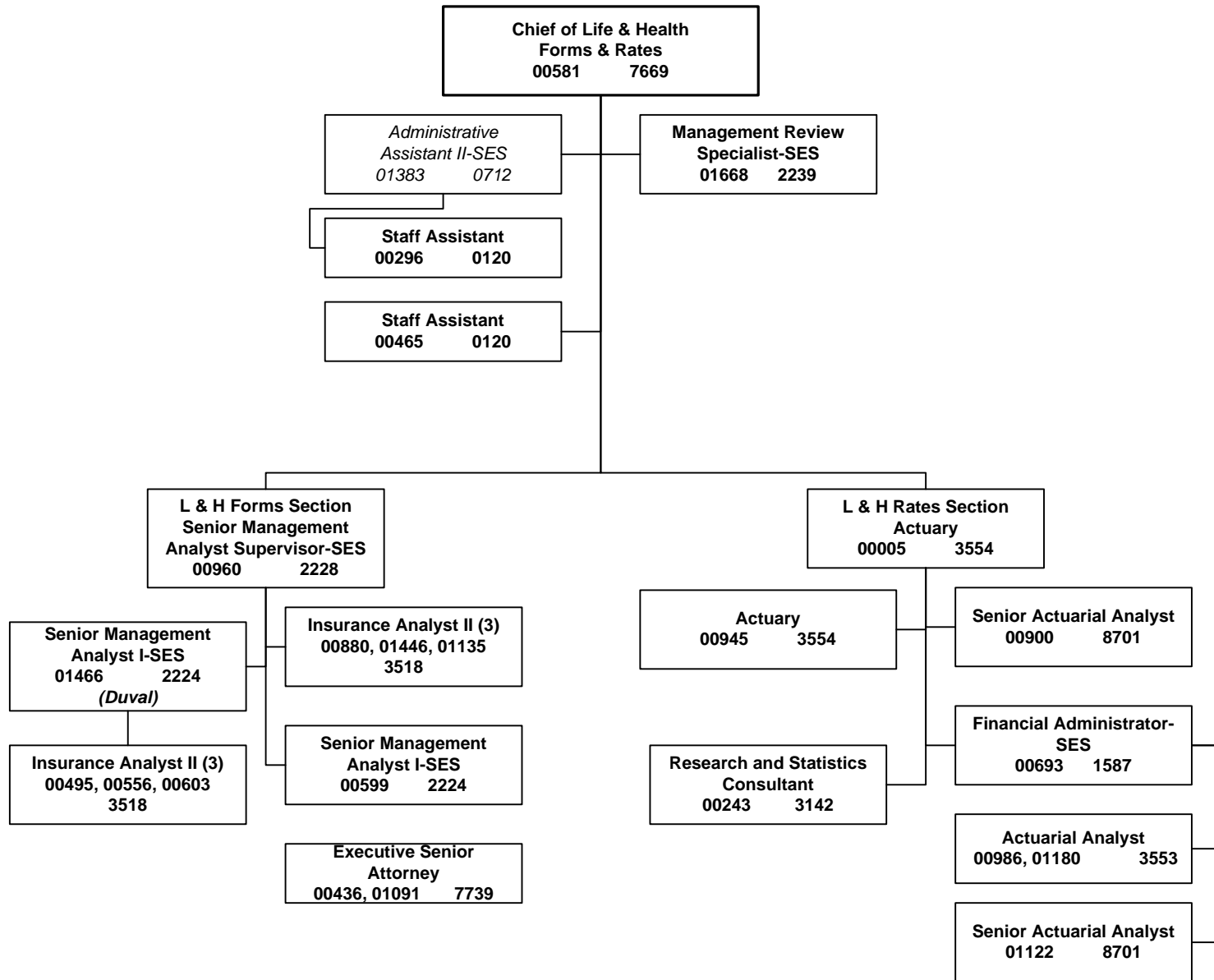
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Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

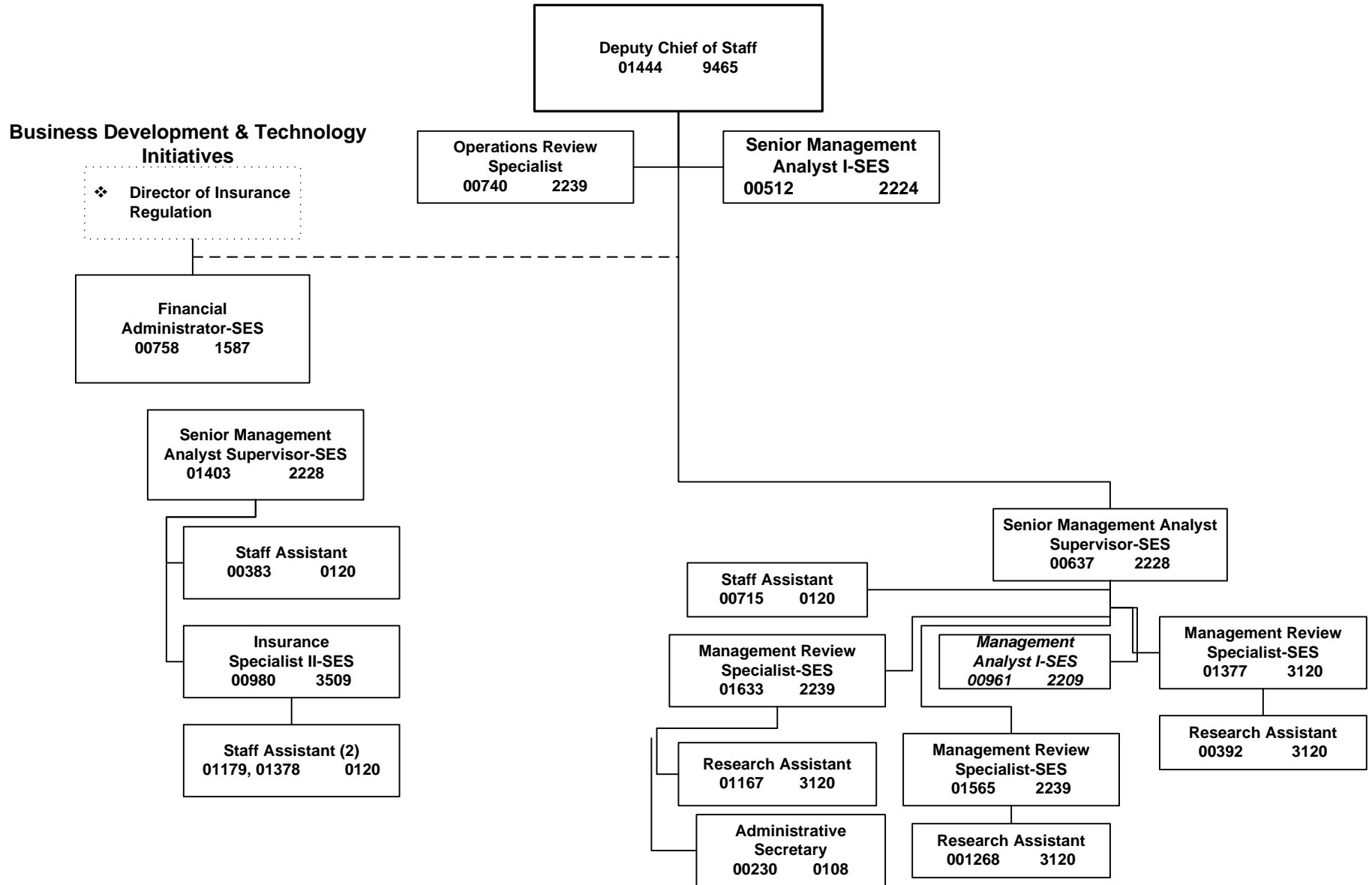
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07-13-2011
Rev 07-22-2011

OIR 10

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



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



❖ FTE not Included in this Section

Dotted Line = Administratively Assigned. FTE not counted.

Italic = Organizationally Assigned. Reports elsewhere administratively. FTE counted.

FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		301,802,111		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		29,175,282		0	
FINAL BUDGET FOR AGENCY		330,977,393		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		8,815	43.99	387,748	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		55,793	18.53	1,033,998	
Provide Cash Management Services * Number of cash management consultation services.		30	34,167.83	1,025,035	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		10,950,820	0.15	1,688,294	
Administer The State Supplemental Deferred Compensation Plan * Number of participant account actions processed by the state deferred compensation office.		1,549,153	1.10	1,696,431	
Accounting And Reporting Of State Funds * State Accounts Managed In The Florida Accounting Information Resource System.		37,193	117.30	4,362,762	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		18,861,043	0.06	1,165,848	
Conduct Pre-audits Of Selected Accounts Payable * Agency payment requests are pre-audited and posted in a timely manner such that payments are issued in less than the 10 day statutory time limit.		727,966	4.59	3,340,857	
Conduct Post-audits Of Major State Programs * Number of contract/grant reviews and post-audits of contract/grant disbursements completed to determine compliance with statutory and contractual requirements.		10	160,272.50	1,602,725	
Process State Employees Payroll * Payroll payments issued.		3,419,049	0.68	2,335,983	
Conduct Post-audits Of Payroll * Post-audits completed of state agencies payroll payments to determine compliance with statutes and Federal rules and regulations.		21	8,239.57	173,031	
Conduct Fiscal Integrity Investigations * Fiscal integrity investigations completed to investigate allegations or suspicions of fraud, waste or abuse.		33	25,605.45	844,980	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		2,079,297	1.23	2,555,622	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		286,258	8.98	2,569,984	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		9,005	59.31	534,096	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		16,337	259.58	4,240,779	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		758	750.30	568,730	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		2,535	232.46	589,290	
Investigate Fires Accidental, Arson And Other * Total number of closed fire investigations involving economic or physical loss.		3,942	3,422.24	13,490,483	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		207,293	20.02	4,149,266	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		6,386	320.82	2,048,728	
Provide Forensic Laboratory Services * Number of evidence items and photographic images processed		12,794	95.38	1,220,232	
Fire Incident Reporting * Number of total incidents reported to the Florida Fire Incident Reporting System.		2,859,578	0.17	488,228	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		22,815	1,100.49	25,107,589	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		5,055	2,198.78	11,114,826	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked.		146	13,216.48	1,929,606	
Provide Risk Services Training And Consultation * Risk services training and consultation as measured by the number of training units (1 unit = 8 hours) provided and consultation contacts made.		359	4,926.17	1,768,495	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		52	16,442.87	855,029	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		106,354	32.82	3,490,058	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		199,211	51.58	3,695,984	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		1,606,086	0.51	812,521	
Administration Of Education Requirements (pre Licensing And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		190,842	2.26	431,083	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		3,545	1,880.78	6,667,361	
Investigate Insurance Fraud (general) * Number of insurance fraud investigations completed (not including workers' compensation).		9,133	1,742.91	15,918,036	
Investigate Workers' Compensation Insurance Fraud * Number of workers' compensation insurance fraud investigations completed (not including general fraud investigations).		1,541	3,036.84	4,679,771	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		57,875	77.70	4,496,972	
Provide Consumer Education Activities * Number of consumer educational materials created and distributed.		291,381	2.55	742,676	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		233,961	20.57	4,811,884	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		102,592	46.35	4,754,941	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		34,252	417.24	14,291,454	
Facilitate The Informal Resolution Of Disputes With Injured Workers, Employers And Insurance Carriers * Number of injured workers that obtained one or more benefits due to intervention by the Employee Assistance Office.		1,530	3,386.92	5,181,985	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited.		4,042	323.42	1,307,258	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		90,662,959	0.01	749,092	
Occupation Injury And Illness Survey * Number of injuries and illnesses and incidence rates of injuries/illnesses.		8,552	63.29	541,253	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		5,249,685	0.83	4,350,668	
Reimbursement Disputes * Number of petitions for reimbursement dispute resolution resolved annually		3,586	438.17	1,571,261	
Approve And License Entities To Conduct Insurance Business. * Number of applications processed.		100	9,068.88	906,888	
Conduct And Direct Market Conduct Examinations. * Number of examinations and investigations completed for licensed companies and unlicensed entities		994	3,182.85	3,163,748	
Conduct Financial Reviews And Examinations. * Number of financial reviews and examinations completed.		9,268	1,801.82	16,699,247	
Review And Approve Rate And Form Filings. * Number of rate and forms review completed.		14,946	529.52	7,914,188	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance. * Examinations of non-depository financial service companies to determine compliance with regulations.		1,108	10,841.11	12,011,954	
Evaluate And Process Applications For Licensure As A Financial Services Entity. * Applications processed or evaluated for licensure or registration as a non-depository financial services entity.		28,163	118.11	3,326,259	
Examine And Enforce Laws Regarding Banks, Trusts, And Credit Unions To Ensure Safety And Soundness. * Number of domestic financial institutions examined to ensure safety and soundness.		252	49,143.86	12,384,253	
Examine And Enforce Laws Regarding International Financial Institutions To Ensure Safety And Soundness. * Number of international financial institutions examined to ensure safety and soundness.		35	24,124.57	844,360	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity. * Number of financial investigations into allegations of fraudulent activity.		137	42,181.72	5,778,896	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		517	5,419.51	2,801,886	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance. * Conducted examinations and investigations, handle complaints related to securities firms, branch offices, and their employees.		136	45,640.55	6,207,115	
Evaluate And Process Applications For Registration As A Securities Firm, Branch, And/Or Individual. * Substantively review and act upon securities applications for registration of firms, branch offices associated person and securities offerings.		61,079	45.27	2,764,922	
TOTAL				246,086,649	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				37,504,281	
REVERSIONS				47,386,515	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				330,977,425	

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
43010200	1602000000	ACT1020	HOLOCAUST VICTIMS ASSISTANCE	304,499	
43010400	1602000000	ACT1040	INSURANCE CONSUMER ADVOCATE	777,860	
43010500	1603000000	ACT1050	INFORMATION TECHNOLOGY - FLAIR	11,781,651	
43100300	1601000000	ACT1310	INVESTMENT OF PUBLIC FUNDS	600,196	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	645,032	
43200100	1601000000	ACT2020	CAPITAL COLLATERAL REGISTRY	1,349,894	
43200100	1601000000	ACT2180	FLAIR AND CMS REPLACEMENT PROJECT	1,513,281	
43200100	1601000000	ACT2190	ARTICLE V - CLERK OF THE COURTS	773,971	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,715,231	
43500500	1204000000	ACT5470	EXAMINE AND REGULATE LICENSEES	1,571,460	
43600100	1102020000	ACT6010	TRANSFER TO 1ST DISTRICT COURT OF	1,994,090	
43500700	1202000000	ACT9060	AFDC/WAGES/EMPLOYEE FRAUD	379,974	
43500700	1202000000	ACT9070	PUBLIC ASSISTANCE FRAUD	898,536	
43500700	1202000000	ACT9080	MEDICAID FRAUD INVESTIGATIONS	383,703	
43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	588,409	
43200100	1601000000	ACT9200	AMERICAN RECOVERY AND REINVESTMENT	281,638	

43200100	1601000000	ACT9230	WRONGFUL INCARCERATION COMPENSATION	1,754,795
43500400	1205000000	ACT9250	DEEPWATER HORIZON OIL SPILL	2,452
43010100	1602000000	ACT9910	TRANSITION ASSISTANCE	187,589

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	330,977,393	
TOTAL BUDGET FOR AGENCY (SECTION III):	330,977,425	
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DIFFERENCE:	32-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Financial Services

Chief Internal Auditor: Sandra Lipner

Budget Entity: Office of Inspector General

Phone Number: (850) 413-4966

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-030	6/30/2010	Florida Accounting Information Resource (FLAIR) Subsystem (IT Operational Audit)	<p>Finding No. 1: The access privileges of some Division of Information Systems users were not appropriate for their job responsibilities and did not enforce an appropriate separation of duties.</p> <p>Recommendation: The Department should continue its efforts to limit access privileges to only what is needed in the performance of employee job functions.</p>	<p>Corrective Action No. 1: The exceptions have been corrected. The Department is very selective when adding staff to a system security group and removes inappropriate access privileges as they are identified. In addition, the Department has initiated an on-going effort to review security groups and the profile of group members to determine appropriate access.</p>	
			<p>Finding No. 2: Access privileges of some former and reassigned employees were not removed in a timely manner.</p> <p>Recommendation: DFS should continue to enhance its practices to ensure access privileges of all former or reassigned employees are disabled or removed in a timely manner. The Department should also continue with plans to implement an ITIL-based configuration management database to maintain a current record of all access privileges.</p>	<p>Corrective Action No. 2: The exceptions have been corrected & the Department continues to enhance its procedures to ensure that the access privileges of all former employees are removed in a timely manner. In coming months, the Department will perform an annual access control inspection of secure applications in accordance with AP&P 4-05.</p>	
			<p>Finding No. 3: The Department did not maintain a comprehensive configuration repository of its IT infrastructure and applications.</p> <p>Recommendation: The Department should continue with its efforts to implement a comprehensive configuration repository to facilitate the management and control of its IT infrastructure and applications.</p>	<p>Corrective Action No. 3: The Department decided against letting the Statement of Work and RFQ and is instead advancing the knowledge and ability of in-house staff. The Remedy administrator has participated in several training sessions (including one regarding the configuration management database) and has access to a test environment for configuring the latest version of Remedy. The target timeframe for going live with the Remedy upgrade is the first quarter of CY 2012. The CMDB functionality may not be in place by that time frame and the Department is exploring other tools and methods for configuration management.</p>	
			<p>Finding No. 4: The Department did not provide initial security awareness training for some employees or periodic refresher training for all employees. Additionally, the Department did not identify and document training requirements for systems administrators, contrary to Department policy.</p> <p>Recommendation: The Department should provide initial security awareness training for new employees and periodic refresher training for all employees. Additionally, the Department should develop training requirements for systems administrators.</p>	<p>Corrective Action No. 4: The exceptions have been corrected & all current employees noted in the audit exception have received individualized security awareness training. Also, DIS planned to implement the web-based Security Awareness Training by June 30, 2011 in which new employees will be required to complete the training within their first 30 days of employment and existing employees will be required to complete an annual refresher course.</p>	
			<p>Finding No. 5: Certain Department security controls needed improvement.</p> <p>Recommendation: The Department should improve security controls related to logical access, network boundary protection, movement of programs into production, and data transmission to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Corrective Action No. 5: The Department has addressed some of the issues and will continue to implement appropriate security controls.</p>	
			<p>Finding No. 6: Network backup processes needed improvement with regard to the rotation of backup tapes to an off-site storage location and review of network backup reports.</p> <p>Recommendation: The Department should review the frequency with which it rotates network tapes to the off-site storage location and implement a practice to review network backup reports</p>	<p>Corrective Action No. 6: The Department has addressed the issues for the tape rotation and backup reports. Backup tapes are taken to the Northwest Regional Data Center on a weekly basis and the Active Directory supervisor is still actively monitoring the reports. Backup reports are also sent to different DIS groups for review.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-069	1/31/2009	Payroll and Personnel Administrative Processes at Selected State Agencies (Operational Audit)	<p>Finding No. 1: Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records.</p> <p>Recommendation: State agencies should use the Missing Time Records Report (DMS) 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.</p>	<p>Corrective Action No. 1: The Division has reviewed and modified its missing timesheet report process. The report is monitored on a monthly basis.</p>	
			<p>Finding No. 2: State agencies did not effectively manage compensatory leave credits in accordance with DMS rules and terms of relevant collective bargaining agreements, resulting in large dollar payouts of unused compensatory leave credits upon employees' separation from State employment.</p> <p>Recommendation: 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. When appropriate, the agencies should compel the use of accumulated</p>	<p>Corrective Action No. 2: The Bureau of State Payrolls coordinates with DMS to ensure their guidance addresses the proper uses of FLAIR compensatory leave codes. The bureau's Preparation Manual already instructs agencies to make compensatory leave payouts in accordance with current DMS rules/policies/state laws. DMS has not issued any new guidance in the past six months regarding compensatory leave credits, so there has been no need to update the Payroll Preparation Manual.</p>	
			<p>Finding No. 4: Dual-employment rules and guidelines were not sufficient to effectively promote compliance with State law.</p> <p>Recommendation: DMS and the State agencies should 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.</p>	<p>Corrective Action No. 4: Currently the Department's Dual-Employment policy requires approval during each fiscal year by any employee seeking employment at, or compensation from, more than one State agency; we are currently in the process of dual employment renewals. The current Dual-Employment policy clearly addresses both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous with compensation from any State agency or the judicial branch of State Government. DFS will update the policy to include definitions for "State Agency," "SPS Agency" and "Non-SPS Agency."</p>	
			<p>Finding No. 5: State agencies did not always document that dual employment was properly approved for employees working for more than one applicable State employer. Additionally, a process is needed whereby State agencies can effectively monitor the dual-employment activities of employees who have been approved to receive compensation from more than one State employer.</p> <p>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 to identify those employees who simultaneously receive compensation from more than one State employer.</p>	<p>Corrective Action No. 5: Steps are in place to ensure that dual-employment requests include the proper approval signatures. On January 24, 2011, the Bureau of State Payrolls submitted a request for the creation of a report that would detail employees who have salary and/or OPS wage payments on more than one regular payroll within any given month. However, this request has been given a low priority due to legislative changes that must be implemented this year.</p>	
			<p>Finding No. 6: Some salary payment calculations were incorrect.</p> <p>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.</p>	<p>Corrective Action No. 6: DFS is monitoring payments to ensure accurate payment. This monitoring includes a supervisory review of all payroll actions.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-069 (Continued)	1/31/2009	Payroll and Personnel Administrative Processes at Selected State Agencies (Operational Audit)	<p>Finding No. 8: State agencies did not always timely initiate efforts to collect overpayments made to third parties as a result of canceled salary payment warrants or EFTs. Also, DACS did not timely destroy canceled paper warrants in accordance with DFS requirements.</p> <p>Recommendation: DFS should 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>Corrective Action No. 8: After reviewing the Payroll Preparation Manual, it was determined that the existing instructions were sufficient. The Manual already contains specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations.</p>	
AG 2011-167	6/30/2010	Compliance and Internal Controls Over Financial Reporting and Federal Awards, In Accordance With OMB Circular A-133	<p>Finding No. FS 10-003: The Department of Financial Services made an error in estimating the portion of escheat collections received that is expected to be reclaimed and paid. This error lead to overstated assets and deductions in the Unclaimed Property Trust Fund and understated liabilities and revenues in the Public Education fund.</p> <p>Recommendation: The Bureau should enhance its procedures over estimating future claim payments to unclaimed property claimants to ensure that the amounts are fairly reported.</p>	<p>Corrective Action FS 10-003: The Bureau will enhance its procedures for estimating future claim payments to unclaimed property claimants to ensure that the amounts are fairly reported.</p>	
			<p>Finding No. FS 10-006: The Department of Financial Services, Statewide Financial Reporting Section(SFRS) did not record all financial statement transactions for the State Treasury External Investment Trust Fund.</p> <p>Recommendation: SFRS should enhance its fiscal year-end reporting procedures to ensure that all financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.</p>	<p>Corrective Action FS 10-006: SFRS procedures will be enhanced to ensure that financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.</p>	
			<p>Finding No. FS 10-009: The Department of Financial Services, SFRS did not have sufficient procedures or did not completely follow established procedures to ensure that adjustments made to the financial statements had the intended results and that a reserve account was properly established.</p> <p>Recommendation: SFRS should enhance its compilation procedures to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that all agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, SFRS should also enhance its compilation procedures to ensure that the Lawton Chiles Endowment Fund's(LCEF) net resources are reported in the financial statements as Other reserves.</p>	<p>Corrective Action FS 10-009: SFRS procedures will be enhanced to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, SFRS procedures will be enhanced to ensure that the LCEF's net resources are properly reported in the financial statements.</p>	
			<p>Finding No. FS 10-010: The Department did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and Notes to the SEFA to ensure accuracy and completeness.</p> <p>Recommendation: DFS should follow its established review procedures to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 and the Compliance Supplement.</p>	<p>Corrective Action FS 10-010: Procedures will be followed to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 Compliance Supplement.</p>	
				<p>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-167 in FY 2011-12.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-173	12/31/2010	DFS Selected Division of Treasury Applications (IT Operational Audit)	<p>Finding No. 1: Some password controls surrounding the Treasury applications needed improvement.</p> <p>Recommendation: The Department should ensure that adequate password controls are maintained in accordance with established policy to reduce the risk of compromise to passwords and unauthorized disclosure, modification, or destruction of data and IT resources.</p>	<p>Corrective Action No. 1: DFS staff disabled the user profiles and adjusted the expiration interval on the identified user profiles so that the passwords would expire in accordance with Department policy.</p> <p>In response to the audit inquiry related to password length parameters, DIS will remove Treasury's ability for that control to be changed to less than the Department standard. "Change password screen," applications will be reviewed and modified to ensure that closing the Change Password screen will quit the application if a user tries to circumvent the requirement to change their password.</p>	
			<p>Finding No. 2: The access privileges of some Department staff with regard to production programs and data were not appropriate for their job duties.</p> <p>Recommendation: The Department should ensure that update access permissions continue to remain commensurate with assigned job duties.</p>	<p>Corrective Action No. 2: DFS will ensure that access permissions are commensurate with assigned job duties and will explore refining the Personnel Action Request process to include the Information Technology Application Access and Resource Request Form.</p>	
			<p>Finding No. 3: Program change controls needed improvement in the areas of monitoring program changes in the production environment and the movement of source programs into the production environment.</p> <p>Recommendation: The Department should provide for an automatic system-generated log of changes to production Treasury application programs. Until a logging mechanism can be acquired, the Department should implement alternative monitoring and review processes over program changes in the Treasury production environment to ensure that unauthorized or erroneous modifications, should they occur, are timely detected. In addition, the Department should implement procedures to ensure the integrity of the Treasury source programs by having an independent group or person move the source programs to a separately controlled production library.</p>	<p>Corrective Action No. 3: In the absence of an automated monitoring tool, procedures will be developed to have an independent party move source programs to a controlled production library. Comparisons will be made between production libraries and the controlled production source code libraries to ensure that erroneous production changes will be detected in a timely manner.</p>	
			<p>Finding No. 4: The Department did not have written procedures for some Treasury application security administration functions.</p> <p>Recommendation: The Department should enhance its procedures to provide written guidance on all security administration functions of the Authorized System.</p>	<p>Corrective Action No. 4: Written procedures will be developed to address all security administration functions of the Authorization System.</p>	
			<p>Finding No. 5: Some Department security controls in the areas of user authentication and system logging needed improvement.</p> <p>Recommendation: The Department should improve security controls related to user authentication and system logging to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Corrective Action No. 5: DFS will pursue security control remediation.</p>	
				<p><i>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-173 in FY 2011-12.</i></p>	
AG 2011-196	1/31/2010	Local Government Financial Reporting System (Performance Audit)	<p>Finding No. 8: Procedures should be enhanced to ensure that DFS properly notifies the Legislative Auditing Committee of all entities that fail to provide annual financial reports.</p> <p>Recommendation: DFS should enhance procedures to ensure that all known entities that fail to provide required AFRs on a timely basis are included in its notifications to the LAC. In doing so, DFS should revise its LOGER system to ensure all independent special districts comply with the separate filing requirement.</p>	<p>Corrective Action No. 8: The enhancement in DFS procedures will not require a revision of LOGER, but will ensure that all independent special districts comply with the Florida Statutes.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-196	1/31/2010	Local Government Financial Reporting System (Performance Audit)	<p>Finding No. 9: DFS did not reconcile its database to the Special District Information Program's master list of special districts to ensure it had properly identified the population of special districts required to file AFRs.</p> <p>Recommendation: To identify special districts that should be added or deleted in its database, and ensure that the population of special districts required to file AFRs is properly identified, DFS should reconcile its database to SDIP's master list at least annually.</p>	<p>Corrective Action No. 9: DFS has completed its initial reconciliation between DCA's Special District data base and the one used by the Bureau of Local Government's LOGER system and will continue to reconcile on a monthly basis.</p>	
			<p>Finding No. 10: DFS had inadequate policies and procedures regarding its certification (verification) process of AFRs. While auditors conducting financial audits of local governments are required to indicate whether the AFR is in agreement with the audit report, the level of agreement is not specified in the requirement.</p> <p>Recommendation: DFS should establish policies and procedures regarding its certification process, and enhance its procedures to ensure the more timely and complete reporting of AFR information on its Web site and in verified reports.</p>	<p>Corrective Action No. 10: DFS will strengthen its existing procedures related to the AFR certification process and will consider proposing an amendment to the Florida Statutes.</p>	
				<p>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-196 in FY 2011-12.</p>	
OIG 09046	6/30/2008	Division of Accounting & Auditing, Bureau of Auditing (Performance Audit)	<p>Issue No. 1: Increased automation would increase the Bureau's ability to comprehensively analyze payment requests.</p> <p>Recommendation: The Bureau should consider adding CCA analytics to the pre and post payment review process.</p>	<p>Corrective Action No. 1: The Bureau is currently analyzing various options and costs as a means of making a determination on how to proceed with the new system.</p>	
			<p>Issue No. 2: Pre-audit discrepancies identified by the Bureau may not be remedied by state agencies.</p> <p>Recommendation: Pre-audit procedures should be revised to ensure that all identified discrepancies are adequately remedied by state agencies.</p>	<p>Corrective Action No. 2: The Division of Accounting & Auditing, Bureau of Auditing (Bureau) issued an Agency Addressed Memo requiring all state agencies to use a unique bookkeeping indicator as a means of tracking voucher resubmissions. However, after issuing the memo, the Bureau discovered that for certain types of payment transactions the indicator was not effective. To provide additional assurance of tracking resubmissions, the Bureau began flagging vendors which has the effect of stopping all payments by vendor name. Both methods are currently being utilized to assure that pre-audit discrepancies are being re-submitted to and reviewed by the Bureau.</p>	
			<p>Issue No. 3: Procedures for agencies exempt from initial and continued pre-audit eligibility should be improved.</p> <p>Recommendation: The Bureau should develop a system to demonstrate whether the state agency internal controls over the payment process adequately mitigate each identified risk. The procedures should stipulate when an agency will be reevaluated to determine if the agency's internal controls remain adequate.</p>	<p>Corrective Action No. 3: During its annual risk assessment the Bureau will document the review and justification for exemptions from the pre-audit process.</p>	
			<p>Issue No. 4: Documented quality assurance reviews of the pre-audit process would benefit the Bureau by identifying whether pre-audited and approved invoices are sufficient and compliant.</p> <p>Recommendation: The Bureau should continue its efforts to establish a documented quality assurance review of pre-audited invoices.</p>	<p>Corrective Action No. 4: The Bureau has developed written procedures, which include the independent testing of transactions, identification of weaknesses and in house training sessions to address the weaknesses.</p>	
			<p>Issue No. 5: Updated payment processing guidance would help improve agency payment compliance.</p> <p>Recommendation: The Bureau should perform a comprehensive review of all applicable rules and memoranda, as well as the Reference Guide for State Expenditures. In addition to ensuring compliance with statutory requirements relating to administrative rules, a comprehensive review of all applicable procedural and documentation standards would help ensure clear and uniform guidance is being provided to state agencies.</p>	<p>Corrective Action No. 5: The State Expenditure Guide has been updated and published.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 10004	4/30/2010	Florida State Fire College	Issue No. 1: Fire College Bookstore cash-handling control weaknesses may have contributed to the mishandling of funds.		
		(Operational Audit)	Recommendation 1.1: Fire College personnel should revise its policies & procedures to ensure that the pertinent duties of receiving, recording, depositing, and reconciling moneys are adequately addressed, and assets appropriately safeguarded. The procedures should be formalized incorporating the principles outlined in DFS Administrative Policies & Procedure	Corrective Action No. 1.1: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.2: Moneys received by Fire College personnel should be recorded and restrictively endorsed at point of receipt. This practice should be incorporated in policy.	Corrective Action No. 1.2: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.3: There was no evidence of transfer of responsibility for the Cashier.	Corrective Action No. 1.3: The change has been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.4: The changes to the Cashier's duties should be incorporated with the applicable policy and routinely monitor these processes to ensure they continue in the manner intended.	Corrective Action No. 1.4: The change has been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.5: Fire College personnel indicated that reconciliations of beginning and ending machine transaction numbers and change in the drawer and safe are reconciled. Management should incorporate this change in applicable policy and routinely monitor these processes to ensure the controls remain in place	Corrective Action No. 1.5: All recommended procedures have been implemented in accordance with AP&P 1-02.. The internal control policy has been adopted.	
			Recommendation 1.6: Fire College management should consider restricting access to the safe to one primary employee and one back up. This practice should be incorporated in policy	Corrective Action No. 1.6: The change has been implemented in accordance with AP&P 1-02. The practice of different staff members serving as primary and backup has been implemented.	
			Recommendation 1.7: Fire College managers, not involved in the Bookstore cashier process, should periodically conduct surprise cash counts and cash register close-outs to determine whether adequate controls continue to be in place. This internal control should be incorporated in policy.	Corrective Action No. 1.7: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy 5.1.1 in accordance with AP&P 1-02. Internal control policy has been adopted.	
			Issue No. 2: Merchandise inventory control weaknesses increase the possibility that Fire College moneys may be used for unauthorized purposes without detection. Recommendation: The Fire College should finalize its policies and procedures to ensure that merchandise inventory purchases and sales are tracked, and missing items investigated. Periodic quarterly physical inventory counts that are reconciled to inventory purchases and sales would assist in this objective.	Corrective Action No. 2: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy 5.1.2 in accordance with AP&P 1-02. Policy ensures accuracy of merchandise inventory, purchases and sales tracking.	
			Issue No. 3: The enrollment process should be improved to demonstrate the proper disposition of student fees.	Corrective Action No. 3: The Bureau is currently engaged in a request for information process which will lead to the procurement of a more comprehensive and efficient record keeping system based on funding availability. Fire College staff continue to ensure all student fees are paid and retains documentation on file to demonstrate payments and transactions.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 1 - Weak Internal Controls</p> <ul style="list-style-type: none"> • Lack of Separation of Duties and Reconciliation Process Nearly 90% of the transactions tested were approved and reconciled by the same employee. We also found that the same employee reconciled five transactions she had charged to her assigned P-Card; however all transactions were supported by appropriate documentation. • Incomplete Supporting Documentation Of the 100 transactions tested, we found seven transactions in which the receipt was missing the cardholder's signature and date; one transaction that was missing the cardholder's signature, but was dated, and 61 transactions that were missing the date of the cardholder's signature. • Unallowable Purchases Testing identified three unallowable charges totaling \$140. <p><i>Recommendations: (1) cardholders receive P-Card procedures manual and complete an acknowledgement form; cardholders should be advised regarding purchases and supporting documentation and (2) additional training is provided to all employees involved in the P-Card process.</i></p>	<ul style="list-style-type: none"> • Lack of separation of duties was corrected during fieldwork; • The employee approving P-Card transactions is no longer a cardholder; • Training was provided for cardholders. • An e-mail sent on 12/8/10 to all cardholders with instructions/information about preparing receipts and documentation for P-Card purchases. • Unallowable purchases were resolved during fieldwork. 	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 2 - Position Descriptions Do Not Reflect P-Card Responsibilities</p> <p><i>Recommendation: management updates position descriptions for each employee involved in the P-Card process to reflect their P-Card responsibilities.</i></p>	<ul style="list-style-type: none"> The Office updated the position descriptions for those individuals involved in the P-Card process. 	
09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 3 - Inadequate or Missing Supporting Documentation for Technology Purchases</p> <p>Testing revealed that three purchases for software licensing and subscriptions totaling approximately \$12,655 made by the Department of Financial Services, Division of Information Services on behalf of the Office did not have adequate supporting documentation. In addition, the Office was unable to specify which employees actually received these software licenses and/or subscriptions.</p> <p><i>Recommendations: (1) the Approver ensure that all transactions (including Information Technology (IT) related purchases involving the participation of DIS staff) have the appropriate supporting documents and (2) that management actively track the assignment of the software subscriptions/licenses.</i></p>	<ul style="list-style-type: none"> The Level 2 Approver will verify that each P-Card purchase is accompanied by the appropriate supporting documentation. A Microsoft Access Inventory Tracking database has been developed and is currently in use. The database includes employee name, position/title/number, business unit/location, software and subscriptions, make/model of monitor/computer/desktop printer, year of purchase and property transfer information. 	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 4 - Need for an Office AP&P</p> <p>There is a need for additional guidance not provided in the current governing document, <i>DFS P-Card Procedures Manual</i>. An internally developed AP&P will heighten the level of consistency for procedures being conducted within the Office.</p> <p>Recommendation: Management develops an AP&P specifically for the Office, addressing the current process of the P-Card program. Consideration should be given to the following:</p> <ul style="list-style-type: none"> a) <i>Management's Pre-Approval of each P-Card Transaction</i> b) <i>Supporting Documentation for Training, Luncheon and/or Seminar</i> c) <i>Approver Responsibilities</i> d) <i>DIS Purchases and Supporting Documentation Requirements</i> 	<ul style="list-style-type: none"> • On December 8, 2010, the Office created a supplemental document listing frequent deficiencies in receipt documentation with references to the <i>Purchasing Card Procedures Manual</i> and the <i>Statewide Reference Guide for State Expenditures</i>. • An additional internal document was developed for the Chief of Staff's Office outlining responsibilities for the Level 002 Approver, Level 003 Approver and the Reconciliation Approver. 	
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 1 – Office's AP&P 1-2 Code of Ethics</p> <p>The Office's AP&P 1-2 Code of Ethics has not been reviewed or updated since August 16, 2007. A review of the Office's Code of Ethics revealed there is one area not addressed, which is the non-disclosure or use of certain information.</p>	<ul style="list-style-type: none"> • Management agreed to revise AP&P 1-2 – Code of Ethics and distribute to all Office employees. • Management agreed to send a communication to employees summarizing the main points of the Code of Ethics, comments about support for employees reporting misconduct or unethical behavior and information about the Ethics Officer and providing 	

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			<p><i>Recommendation: Management periodically review the AP&P 1-2 Code of Ethics and update as necessary. Updates to the policy should be communicated to employees and incorporated into employee training programs such as the NEO. Consideration should be given to the following suggestions during the review.</i></p> <ul style="list-style-type: none"> • <i>References to statutes, laws and rules should be reviewed for accuracy and updated as necessary</i> • <i>References to Executive Orders should be updated to reflect the current Executive Order</i> • <i>Definitions for key words should be provided, such as “lobbyist”, “relative”, “gift”, “conflict” and “business entity” to enhance clarity</i> • <i>Expand the Prohibition Against Acceptance of Gifts section to include language regarding accepting gifts <u>from</u> friends and/or relatives</i> • <i>Develop procedures for handling the receipt of unsolicited gifts</i> • <i>Incorporate a section on the disclosure or use of certain information as noted in section 112.313 (8), Florida Statutes and the</i> 	<p>contact information for the Ethics Officer, Chief of Staff and OIG.</p> <ul style="list-style-type: none"> • Management agreed to create a training presentation regarding the Code of Ethics for current and new employees. Contact information for the Ethics Officer, Chief of Staff and OIG will be included. The training will be provided in person and/or placed on the Office’s Intranet. • Management agreed to review the AP&P 1-2 – Code of Ethics annually in May. 	

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			<p><i>information contained in the Non-Disclosure Agreement of Sensitive Information, Data, Confidential Information or Other Information of Value to the State form signed by newly hired employees</i></p> <ul style="list-style-type: none"> • <i>Include a reference to the DFS AP&P 1-11 -Financial Disclosure</i> 		
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 2 – Ethics Officer Position Description</p> <p>The current position description for the General Counsel does not contain language for the designation of Ethics Officer and ethics-related responsibilities.</p> <p><i>Recommendation: The position description of the General Counsel be updated to reflect the role and ethics-related responsibilities of the Ethics Officer.</i></p>	<ul style="list-style-type: none"> • The Office updated the position description for the General Counsel. 	
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 3- Conflicts of Interest Form</p> <p>Testing revealed that one employee in the sample of 30 did not have a current, signed <i>Conflicts of Interest</i> form. This issue was corrected during fieldwork.</p> <p><i>Recommendation: Management ensure that the Conflicts of Interest forms are signed by new employees and updated annually by current employees with a copy retained in</i></p>	<ul style="list-style-type: none"> • Management agreed to amend the current policy which required an updated form at the time of the annual performance review to April 1 of each year. • Management indicated that the <i>Conflicts of Interest Form – Annual Certification of Adherence</i> will be modified to reflect the new procedure. 	

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A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p><i>Office personnel files.</i></p> <p>Finding 4- Communication and Training</p> <p>On March 3, 2011, the OIG e-mailed an ethics survey to all 273 Office employees and received a 52% response rate. The majority of the responses indicated that they did not hold a management position. In general, survey responses positively reflected management's efforts in maintaining a good ethical culture. There were three areas that could be improved: (1) Employee perception regarding management taking appropriate action when made aware of misconduct and unethical behavior in the workplace, (2) Awareness about the identity and role of the Office's Ethics Officer; and (3) Employee perception regarding management's support of employees who bring forth reports of misconduct and unethical workplace behavior.</p> <p>Recommendation: <i>Management should continue their efforts in increasing communication, education and awareness of the Office's ethics program. These efforts should include training in all aspects of the AP&P 1-2 Code of Ethics; communicating support for employees reporting misconduct or unethical workplace behavior, communicating the identity and responsibilities of the Ethics Officer; and providing information on who to contact for</i></p>	<ul style="list-style-type: none"> • Management agreed to revise AP&P 1-2 – Code of Ethics and distribute to all Office employees. • Management agreed to send a communication to employees summarizing the main points of the Code of Ethics, comments about support for employees reporting misconduct or unethical behavior and information about the Ethics Officer and providing contact information for the Ethics Officer, Chief of Staff and OIG. • Management agreed to create a training presentation regarding the Code of Ethics for current and new employees. Contact information for the Ethics Officer, Chief of Staff and OIG will be included. The training will be provided in person and/or placed on the Office's Intranet. • Management agreed to review the AP&P 1-2 – Code of Ethics annually in May. 	

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			<i>assistance with ethics-related questions or concerns.</i>		
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 1 – OIR had not sought an independent evaluation of, or requested an independent service auditor’s report related to, the controls designed and established by the National Association of Insurance Commissioners (NAIC) for the database that maintains the insurer financial information used by OIR in its financial analyses process.</p> <p><i>Recommendation: OIR routinely obtain and review an independent service auditor’s report on the effectiveness of NAIC controls established for the FDR and related information. OIR should consider the conclusions presented in the reports when utilizing the information provided by NAIC.</i></p>	The Office requested and received a service auditor’s report pursuant to SAS 70 for the NAIC to cover the six month period ending January 31, 2011.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 2 – OIR did not always finalize its review of “file and use” rate filings within 90 days.</p> <p><i>Recommendation: OIR take appropriate steps to ensure the completion of rate filing reviews within the 90-day period established by law.</i></p>	The insurers involved in the four cases described in the findings decided it was in their best interest to waive the deemer to allow additional time for review of the filing because the initial filing did not contain all necessary information. The insurers submitted the waiver of deemer to avoid a Notice of Intent to Disapprove and to avoid having to resubmit a complete filing. The Office does not intend to alter its current procedures because the	

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				established protocol followed by the Office benefits the insurer and regulator, and improves processing time.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 3 – OIR policies and procedures should be enhanced to require that the reasoning and judgments supporting rate filing decisions be sufficiently documented.</p> <p><i>Recommendation: OIR enhance its policies and procedures to require OIR staff to sufficiently document the basis for the reasoning and judgments made in support of rate filing decisions.</i></p>	The Office will review current policies and procedures in order to ensure all appropriate documentation is included in rate files.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 4 – Contrary to OIR policy, OIR employees did not always sign annual Conflict of Interest forms.</p> <p><i>Recommendation: OIR management ensure compliance with State law and the OIR Code of Ethics by annually obtaining signed Conflicts of Interest forms from all OIR employees.</i></p>	The Chief of Staff has amended the current policy to require all forms to be submitted by April 1 of every year. The <i>Conflicts of Interest Form – Annual Certification of Adherence</i> will be modified to reflect the new procedures.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 5 – Certain Form and Rate Electronic Document Management System (FREDMS) access controls relating to the management of access privileges were deficient.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of FREDMS access privileges.</i></p>	On January 19, 2011, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer.	

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AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 6 - Although OIR staff had taken some action to correct the findings noted in report No. 2009-032 related to Financial Analysis and Monitoring Electronic Document Management System (FAME) access controls, certain access control deficiencies continue to exist.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of FAME access privileges.</i></p>	On January 19, 2011, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 7 – As similarly noted in report No. 2009-036, OIR staff were unable to provide documentation to demonstrate that a periodic review of user access rights for the Applications Coordination Document Management System (AppCoord) had been conducted.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of AppCoord access privileges and establish a documented process for the periodic review and confirmation of user accounts, access controls, and privileges. The periodic review should be performed at least annually, or more frequently upon identification of a specific risk.</i></p>	On September 22, 2010, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer. The Office has also instituted a user access review process.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2010 -2011

Department: Office of Financial Regulation

Chief Internal Auditor: Karen Fisher, Inspector General

43900530, 43900560, 43900570
43900540,

Budget Entity: 43900550

Phone Number: (850)410-9712

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
State-chartered financial institutions.					
Auditor General Report No. 2011- 083	30-Jun-11	Division of Finance	<p>Finding No. 1: OFR did not always adequately conduct or document examinations of money service businesses. Additionally, OFR did not have written policies and procedures requiring documentation of the rationale for the cancellation of examinations and disposition of potential or actual violation of laws and rules.</p> <p>adequately conduct and document examinations of money services business. Additionally, we recommend that OFR implement written policies and procedures relating to the cancellation of examinations and disposition of potential or actual violation of laws and rules.</p>	<p>Six-Month Response: The Office of Financial Regulation (Office) has implemented written procedures relating to the documentation of the cancellation of examinations within the Bureau of Money Transmitter Regulation (Bureau). The Office's policy concerning the disposition of potential or actual violations of laws and rules, for the Bureau, is pending the implementation of agency-wide guidelines designed to refine its enforcement and fines processes. These guidelines are being drafted and the Bureau will move to implement unit specific procedures as soon as these guidelines are finalized and</p>	
Auditor General Report No. 2011- 083	30-Jun-11	Division of Finance	<p>Finding No. 2: OFR did not always timely respond to consumer complaints related to money service businesses and document related correspondence with complainants.</p>	<p>implementation of the Complaint Handling and Processing Manual (Manual), the Division of Finance presented training to staff concerning the Manual at the March 2010 statewide program. Periodic correspondence with complainants was determined by the Office to be cost prohibitive, however, consumers are provided with contact information in order to make inquiries on filed complaints. Complainants may also check on the status of complaints filed online through the Office's online portal.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2011-083		Division of Securities	<p>Recommendation: we recommend that OFR comply with the time frames set forth in the Manual. Additionally, we recommend that OFR amend the Manual to require both periodic communication with complainants as to the complaint status and communication of the final resolution of the complaint and that such communications be</p> <p>Finding No. 3: OFR did not always timely submit to the Central Registration Depository (CRD) regulatory filings disclosing disciplinary actions taken (U6 forms), thereby limiting the information available to others as they pursue their duties relative to the regulation of the securities industry.</p> <p>Recommendation: we recommend that OFR file U6 forms with FINRA to ensure that disciplinary actions against individuals are available to other regulators and, as applicable, to the public through BrokerCheck. Additionally, we recommend that OFR perform follow-up procedures to determine whether individuals have filed U4 form amendments with FINRA for disciplinary actions taken by OFR.</p>	<p>Six Month Response: The Office has entered all Forms U-6 into the CRD System in a timely and consistent manner since January 1, 2011. The Office, as stated in the original response, does not agree with the finding concerning the Form U-4 amendments. It is the legal duty of the registrant to file the Form U-4 amendments, not the regulator.</p>	
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Finding No. 4: OFR did not match, on at least a sample basis, associated person applications to the related fees remitted by FINRA.</p> <p>Recommendation: we recommend that OFR implement procedures to reconcile fees transferred from FINRA to applications received by OFR more frequently than once each year. OFR should also consider implementing procedures to periodically match, on at least a sample basis, applications and receipt documentation.</p>	<p>in the original response the Office does not concur with this finding. The Office does not foresee the possibility that there would be a deficiency in application fees paid compared to applications filed.</p>	
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Finding No. 5: OFR did not always adequately document the planning of securities examinations and timely conclude examinations.</p>	<p>Six Month Response: Effective July 1, 2010, the performance measure that the Auditor General staff used to measure the timely completion of special and risk-based examinations has been deleted. New measures have been implemented to focus on the complexity and stature of examinations and the resulting sanctions. In addition, the Office has drafted procedures to address the planning of securities examinations. Those procedures will be implemented in FY 2011-2012.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Recommendation: we recommend that OFR improve the securities examination process by requiring examiners to document in each examination file the planning procedures to be performed including what modules, if any, are to be utilized. Additionally, OFR should take actions to ensure the timely completion of examinations.</p>	<p>Six-month response: The Office has developed written policies and procedures addressing and assigning the responsibility for enforcement action follow-up. These policies and procedures will be included in the Bureau of Securities Regulation Revised Policy and Procedures to be released in June 2011.</p>	
Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 6: OFR did not have policies and procedures requiring the identification of the subsequent actions, if any, OFR would take to ensure compliance with the provisions of final orders and did not always have documentation evidencing follow-up efforts.</p> <p>Recommendation: We recommend that OFR develop written policies and procedures addressing and assigning the responsibility for enforcement action follow-up.</p> <p>Finding No. 7: Our survey of REAL System OFR users found that they were generally satisfied with the System, although some areas for improvement were suggested.</p> <p>Recommendation: we recommend that OFR continue its efforts regarding policy and procedure enhancements and training. In addition, we recommend that OFR ensure that all employees have access to the reporting functions needed to properly perform their duties. We also recommend that in the future OFR periodically survey users regarding areas</p>	<p>Six-month response: The Office has implemented the REAL System Operations and Maintenance Training Plan (Plan). This document sets forth the structure of the training program and provides specific guidance to management and trainers. The Plan and all associated training materials are housed on the Office intranet and accessible to all Office</p>	
Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 8: OFR and the Department of Financial Services (DFS) did not have a signed service level agreement for the REAL System services provided by DFS.</p> <p>Recommendation: OFR should pursue the finalization of an agreement that includes appropriate and specific provisions defining each party's roles and responsibilities with respect to the REAL System.</p>	<p>Six-month response: The Office has not entered into an agreement with Department of Financial Services, Division of Information Systems (DFS-DIS). Senate Bill 2098 requires the Department of Financial Services data centers to begin preliminary planning, during 2013-2014 fiscal year, for consolidation into a primary data center. The Office has begun the process of negotiating to move the REAL System to the Southwood Shared Resource Center prior to the</p>	

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Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 9: OFR did not always maintain appropriate access control documentation for users of the REAL System and the access granted was not always appropriate.</p> <p>Recommendation: OFR should ensure that access authorization records are clear and consistently maintained to document all REAL System access privileges requested, approved, and granted, and to ensure that such privileges are appropriate.</p>	<p>Six-Month Response: The procedure for the REAL System user access privileges annual review is in draft form. The Office did conduct an annual review in March 2011, and requested feedback from staff to incorporate into the draft</p>	

Office of Policy and Budget - July 2011

Schedule XIII-Proposed Consolidated Financing of Deferred-Payment Commodity Contracts

N/A

Schedule XIV-Variance from Long Range Financial Outlook

N/A

Schedule XV - Contract Reporting

N/A

Department Level Exhibits and Schedules

Department of Financial Services
Schedule I Series

(See Department Schedule I)

Schedule IV-B-Information Technology Projects

N/A

Schedule VI-Detail of Debt Service

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Financial Services

Chief Internal Auditor: Sandra Lipner

Budget Entity: Office of Inspector General

Phone Number: (850) 413-4966

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-030	6/30/2010	Florida Accounting Information Resource (FLAIR) Subsystem (IT Operational Audit)	<p>Finding No. 1: The access privileges of some Division of Information Systems users were not appropriate for their job responsibilities and did not enforce an appropriate separation of duties.</p> <p>Recommendation: The Department should continue its efforts to limit access privileges to only what is needed in the performance of employee job functions.</p>	<p>Corrective Action No. 1: The exceptions have been corrected. The Department is very selective when adding staff to a system security group and removes inappropriate access privileges as they are identified. In addition, the Department has initiated an on-going effort to review security groups and the profile of group members to determine appropriate access.</p>	
			<p>Finding No. 2: Access privileges of some former and reassigned employees were not removed in a timely manner.</p> <p>Recommendation: DFS should continue to enhance its practices to ensure access privileges of all former or reassigned employees are disabled or removed in a timely manner. The Department should also continue with plans to implement an ITIL-based configuration management database to maintain a current record of all access privileges.</p>	<p>Corrective Action No. 2: The exceptions have been corrected & the Department continues to enhance its procedures to ensure that the access privileges of all former employees are removed in a timely manner. In coming months, the Department will perform an annual access control inspection of secure applications in accordance with AP&P 4-05.</p>	
			<p>Finding No. 3: The Department did not maintain a comprehensive configuration repository of its IT infrastructure and applications.</p> <p>Recommendation: The Department should continue with its efforts to implement a comprehensive configuration repository to facilitate the management and control of its IT infrastructure and applications.</p>	<p>Corrective Action No. 3: The Department decided against letting the Statement of Work and RFQ and is instead advancing the knowledge and ability of in-house staff. The Remedy administrator has participated in several training sessions (including one regarding the configuration management database) and has access to a test environment for configuring the latest version of Remedy. The target timeframe for going live with the Remedy upgrade is the first quarter of CY 2012. The CMDB functionality may not be in place by that time frame and the Department is exploring other tools and methods for configuration management.</p>	
			<p>Finding No. 4: The Department did not provide initial security awareness training for some employees or periodic refresher training for all employees. Additionally, the Department did not identify and document training requirements for systems administrators, contrary to Department policy.</p> <p>Recommendation: The Department should provide initial security awareness training for new employees and periodic refresher training for all employees. Additionally, the Department should develop training requirements for systems administrators.</p>	<p>Corrective Action No. 4: The exceptions have been corrected & all current employees noted in the audit exception have received individualized security awareness training. Also, DIS planned to implement the web-based Security Awareness Training by June 30, 2011 in which new employees will be required to complete the training within their first 30 days of employment and existing employees will be required to complete an annual refresher course.</p>	
			<p>Finding No. 5: Certain Department security controls needed improvement.</p> <p>Recommendation: The Department should improve security controls related to logical access, network boundary protection, movement of programs into production, and data transmission to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Corrective Action No. 5: The Department has addressed some of the issues and will continue to implement appropriate security controls.</p>	
			<p>Finding No. 6: Network backup processes needed improvement with regard to the rotation of backup tapes to an off-site storage location and review of network backup reports.</p> <p>Recommendation: The Department should review the frequency with which it rotates network tapes to the off-site storage location and implement a practice to review network backup reports</p>	<p>Corrective Action No. 6: The Department has addressed the issues for the tape rotation and backup reports. Backup tapes are taken to the Northwest Regional Data Center on a weekly basis and the Active Directory supervisor is still actively monitoring the reports. Backup reports are also sent to different DIS groups for review.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-069	1/31/2009	Payroll and Personnel Administrative Processes at Selected State Agencies (Operational Audit)	<p>Finding No. 1: Procedural deficiencies existed with respect to the monitoring of the timely submittal, review, and approval of employee time records.</p> <p>Recommendation: State agencies should use the Missing Time Records Report (DMS) 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.</p>	<p>Corrective Action No. 1: The Division has reviewed and modified its missing timesheet report process. The report is monitored on a monthly basis.</p>	
			<p>Finding No. 2: State agencies did not effectively manage compensatory leave credits in accordance with DMS rules and terms of relevant collective bargaining agreements, resulting in large dollar payouts of unused compensatory leave credits upon employees' separation from State employment.</p> <p>Recommendation: 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. When appropriate, the agencies should compel the use of accumulated</p>	<p>Corrective Action No. 2: The Bureau of State Payrolls coordinates with DMS to ensure their guidance addresses the proper uses of FLAIR compensatory leave codes. The bureau's Preparation Manual already instructs agencies to make compensatory leave payouts in accordance with current DMS rules/policies/state laws. DMS has not issued any new guidance in the past six months regarding compensatory leave credits, so there has been no need to update the Payroll Preparation Manual.</p>	
			<p>Finding No. 4: Dual-employment rules and guidelines were not sufficient to effectively promote compliance with State law.</p> <p>Recommendation: DMS and the State agencies should 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.</p>	<p>Corrective Action No. 4: Currently the Department's Dual-Employment policy requires approval during each fiscal year by any employee seeking employment at, or compensation from, more than one State agency; we are currently in the process of dual employment renewals. The current Dual-Employment policy clearly addresses both the simultaneous compensation from any appropriation other than the appropriations for salaries and the simultaneous with compensation from any State agency or the judicial branch of State Government. DFS will update the policy to include definitions for "State Agency," "SPS Agency" and "Non-SPS Agency."</p>	
			<p>Finding No. 5: State agencies did not always document that dual employment was properly approved for employees working for more than one applicable State employer. Additionally, a process is needed whereby State agencies can effectively monitor the dual-employment activities of employees who have been approved to receive compensation from more than one State employer.</p> <p>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 to identify those employees who simultaneously receive compensation from more than one State employer.</p>	<p>Corrective Action No. 5: Steps are in place to ensure that dual-employment requests include the proper approval signatures. On January 24, 2011, the Bureau of State Payrolls submitted a request for the creation of a report that would detail employees who have salary and/or OPS wage payments on more than one regular payroll within any given month. However, this request has been given a low priority due to legislative changes that must be implemented this year.</p>	
			<p>Finding No. 6: Some salary payment calculations were incorrect.</p> <p>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.</p>	<p>Corrective Action No. 6: DFS is monitoring payments to ensure accurate payment. This monitoring includes a supervisory review of all payroll actions.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-069 (Continued)	1/31/2009	Payroll and Personnel Administrative Processes at Selected State Agencies (Operational Audit)	<i>Finding No. 8:</i> State agencies did not always timely initiate efforts to collect overpayments made to third parties as a result of canceled salary payment warrants or EFTs. Also, DACS did not timely destroy canceled paper warrants in accordance with DFS requirements. <i>Recommendation:</i> DFS should 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.	<i>Corrective Action No. 8:</i> After reviewing the Payroll Preparation Manual, it was determined that the existing instructions were sufficient. The Manual already contains specific instructions for recovering from third parties any overpayments made as a result of salary payment cancellations.	
AG 2011-167	6/30/2010	Compliance and Internal Controls Over Financial Reporting and Federal Awards, In Accordance With OMB Circular A-133	<i>Finding No. FS 10-003:</i> The Department of Financial Services made an error in estimating the portion of escheat collections received that is expected to be reclaimed and paid. This error lead to overstated assets and deductions in the Unclaimed Property Trust Fund and understated liabilities and revenues in the Public Education fund. <i>Recommendation:</i> The Bureau should enhance its procedures over estimating future claim payments to unclaimed property claimants to ensure that the amounts are fairly reported.	<i>Corrective Action FS 10-003:</i> The Bureau will enhance its procedures for estimating future claim payments to unclaimed property claimants to ensure that the amounts are fairly reported.	
			<i>Finding No. FS 10-006:</i> The Department of Financial Services, Statewide Financial Reporting Section(SFRS) did not record all financial statement transactions for the State Treasury External Investment Trust Fund. <i>Recommendation:</i> SFRS should enhance its fiscal year-end reporting procedures to ensure that all financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.	<i>Corrective Action FS 10-006:</i> SFRS procedures will be enhanced to ensure that financial transactions related to external investment pool activities are accurately and completely reported in the State's financial statements.	
			<i>Finding No. FS 10-009:</i> The Department of Financial Services, SFRS did not have sufficient procedures or did not completely follow established procedures to ensure that adjustments made to the financial statements had the intended results and that a reserve account was properly established. <i>Recommendation:</i> SFRS should enhance its compilation procedures to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that all agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, SFRS should also enhance its compilation procedures to ensure that the Lawton Chiles Endowment Fund's(LCEF) net resources are reported in the financial statements as Other reserves.	<i>Corrective Action FS 10-009:</i> SFRS procedures will be enhanced to ensure that due from and to state funds and transfers in and out within departments are appropriately identified and adjusted, and that agency adjustments are identified and considered prior to posting SFRS adjustments. Additionally, SFRS procedures will be enhanced to ensure that the LCEF's net resources are properly reported in the financial statements.	
			<i>Finding No. FS 10-010:</i> The Department did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and Notes to the SEFA to ensure accuracy and completeness. <i>Recommendation:</i> DFS should follow its established review procedures to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 and the Compliance Supplement.	<i>Corrective Action FS 10-010:</i> Procedures will be followed to ensure that amounts reported on the SEFA and the Notes to the SEFA are accurate, complete, and in accordance with OMB Circular A-133 Compliance Supplement.	
				<i>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-167 in FY 2011-12.</i>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2011-173	12/31/2010	DFS Selected Division of Treasury Applications (IT Operational Audit)	<p>Finding No. 1: Some password controls surrounding the Treasury applications needed improvement.</p> <p>Recommendation: The Department should ensure that adequate password controls are maintained in accordance with established policy to reduce the risk of compromise to passwords and unauthorized disclosure, modification, or destruction of data and IT resources.</p>	<p>Corrective Action No. 1: DFS staff disabled the user profiles and adjusted the expiration interval on the identified user profiles so that the passwords would expire in accordance with Department policy.</p> <p>In response to the audit inquiry related to password length parameters, DIS will remove Treasury's ability for that control to be changed to less than the Department standard. "Change password screen," applications will be reviewed and modified to ensure that closing the Change Password screen will quit the application if a user tries to circumvent the requirement to change their password.</p>	
			<p>Finding No. 2: The access privileges of some Department staff with regard to production programs and data were not appropriate for their job duties.</p> <p>Recommendation: The Department should ensure that update access permissions continue to remain commensurate with assigned job duties.</p>	<p>Corrective Action No. 2: DFS will ensure that access permissions are commensurate with assigned job duties and will explore refining the Personnel Action Request process to include the Information Technology Application Access and Resource Request Form.</p>	
			<p>Finding No. 3: Program change controls needed improvement in the areas of monitoring program changes in the production environment and the movement of source programs into the production environment.</p> <p>Recommendation: The Department should provide for an automatic system-generated log of changes to production Treasury application programs. Until a logging mechanism can be acquired, the Department should implement alternative monitoring and review processes over program changes in the Treasury production environment to ensure that unauthorized or erroneous modifications, should they occur, are timely detected. In addition, the Department should implement procedures to ensure the integrity of the Treasury source programs by having an independent group or person move the source programs to a separately controlled production library.</p>	<p>Corrective Action No. 3: In the absence of an automated monitoring tool, procedures will be developed to have an independent party move source programs to a controlled production library. Comparisons will be made between production libraries and the controlled production source code libraries to ensure that erroneous production changes will be detected in a timely manner.</p>	
			<p>Finding No. 4: The Department did not have written procedures for some Treasury application security administration functions.</p> <p>Recommendation: The Department should enhance its procedures to provide written guidance on all security administration functions of the Authorized System.</p>	<p>Corrective Action No. 4: Written procedures will be developed to address all security administration functions of the Authorization System.</p>	
			<p>Finding No. 5: Some Department security controls in the areas of user authentication and system logging needed improvement.</p> <p>Recommendation: The Department should improve security controls related to user authentication and system logging to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Corrective Action No. 5: DFS will pursue security control remediation.</p>	
				<p><i>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-173 in FY 2011-12.</i></p>	
AG 2011-196	1/31/2010	Local Government Financial Reporting System (Performance Audit)	<p>Finding No. 8: Procedures should be enhanced to ensure that DFS properly notifies the Legislative Auditing Committee of all entities that fail to provide annual financial reports.</p> <p>Recommendation: DFS should enhance procedures to ensure that all known entities that fail to provide required AFRs on a timely basis are included in its notifications to the LAC. In doing so, DFS should revise its LOGER system to ensure all independent special districts comply with the separate filing requirement.</p>	<p>Corrective Action No. 8: The enhancement in DFS procedures will not require a revision of LOGER, but will ensure that all independent special districts comply with the Florida Statutes.</p>	

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AG 2011-196	1/31/2010	Local Government Financial Reporting System (Performance Audit)	<p>Finding No. 9: DFS did not reconcile its database to the Special District Information Program's master list of special districts to ensure it had properly identified the population of special districts required to file AFRs.</p> <p>Recommendation: To identify special districts that should be added or deleted in its database, and ensure that the population of special districts required to file AFRs is properly identified, DFS should reconcile its database to SDIP's master list at least annually.</p>	<p>Corrective Action No. 9: DFS has completed its initial reconciliation between DCA's Special District data base and the one used by the Bureau of Local Government's LOGER system and will continue to reconcile on a monthly basis.</p>	
			<p>Finding No. 10: DFS had inadequate policies and procedures regarding its certification (verification) process of AFRs. While auditors conducting financial audits of local governments are required to indicate whether the AFR is in agreement with the audit report, the level of agreement is not specified in the requirement.</p> <p>Recommendation: DFS should establish policies and procedures regarding its certification process, and enhance its procedures to ensure the more timely and complete reporting of AFR information on its Web site and in verified reports.</p>	<p>Corrective Action No. 10: DFS will strengthen its existing procedures related to the AFR certification process and will consider proposing an amendment to the Florida Statutes.</p>	
				<p>The OIG is scheduled to review the status of corrective action taken in response to AG Audit Report No. 2011-196 in FY 2011-12.</p>	
OIG 09046	6/30/2008	Division of Accounting & Auditing, Bureau of Auditing (Performance Audit)	<p>Issue No. 1: Increased automation would increase the Bureau's ability to comprehensively analyze payment requests.</p> <p>Recommendation: The Bureau should consider adding CCA analytics to the pre and post payment review process.</p>	<p>Corrective Action No. 1: The Bureau is currently analyzing various options and costs as a means of making a determination on how to proceed with the new system.</p>	
			<p>Issue No. 2: Pre-audit discrepancies identified by the Bureau may not be remedied by state agencies.</p> <p>Recommendation: Pre-audit procedures should be revised to ensure that all identified discrepancies are adequately remedied by state agencies.</p>	<p>Corrective Action No. 2: The Division of Accounting & Auditing, Bureau of Auditing (Bureau) issued an Agency Addressed Memo requiring all state agencies to use a unique bookkeeping indicator as a means of tracking voucher resubmissions. However, after issuing the memo, the Bureau discovered that for certain types of payment transactions the indicator was not effective. To provide additional assurance of tracking resubmissions, the Bureau began flagging vendors which has the effect of stopping all payments by vendor name. Both methods are currently being utilized to assure that pre-audit discrepancies are being re-submitted to and reviewed by the Bureau.</p>	
			<p>Issue No. 3: Procedures for agencies exempt from initial and continued pre-audit eligibility should be improved.</p> <p>Recommendation: The Bureau should develop a system to demonstrate whether the state agency internal controls over the payment process adequately mitigate each identified risk. The procedures should stipulate when an agency will be reevaluated to determine if the agency's internal controls remain adequate.</p>	<p>Corrective Action No. 3: During its annual risk assessment the Bureau will document the review and justification for exemptions from the pre-audit process.</p>	
			<p>Issue No. 4: Documented quality assurance reviews of the pre-audit process would benefit the Bureau by identifying whether pre-audited and approved invoices are sufficient and compliant.</p> <p>Recommendation: The Bureau should continue its efforts to establish a documented quality assurance review of pre-audited invoices.</p>	<p>Corrective Action No. 4: The Bureau has developed written procedures, which include the independent testing of transactions, identification of weaknesses and in house training sessions to address the weaknesses.</p>	
			<p>Issue No. 5: Updated payment processing guidance would help improve agency payment compliance.</p> <p>Recommendation: The Bureau should perform a comprehensive review of all applicable rules and memoranda, as well as the Reference Guide for State Expenditures. In addition to ensuring compliance with statutory requirements relating to administrative rules, a comprehensive review of all applicable procedural and documentation standards would help ensure clear and uniform guidance is being provided to state agencies.</p>	<p>Corrective Action No. 5: The State Expenditure Guide has been updated and published.</p>	

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OIG 10004	4/30/2010	Florida State Fire College	Issue No. 1: Fire College Bookstore cash-handling control weaknesses may have contributed to the mishandling of funds.		
		(Operational Audit)	Recommendation 1.1: Fire College personnel should revise its policies & procedures to ensure that the pertinent duties of receiving, recording, depositing, and reconciling moneys are adequately addressed, and assets appropriately safeguarded. The procedures should be formalized incorporating the principles outlined in DFS Administrative Policies & Procedure	Corrective Action No. 1.1: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.2: Moneys received by Fire College personnel should be recorded and restrictively endorsed at point of receipt. This practice should be incorporated in policy.	Corrective Action No. 1.2: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.3: There was no evidence of transfer of responsibility for the Cashier.	Corrective Action No. 1.3: The change has been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.4: The changes to the Cashier's duties should be incorporated with the applicable policy and routinely monitor these processes to ensure they continue in the manner intended.	Corrective Action No. 1.4: The change has been implemented in Bureau of Fire Standards & Training Policy in accordance with AP&P 1-02.	
			Recommendation 1.5: Fire College personnel indicated that reconciliations of beginning and ending machine transaction numbers and change in the drawer and safe are reconciled. Management should incorporate this change in applicable policy and routinely monitor these processes to ensure the controls remain in place	Corrective Action No. 1.5: All recommended procedures have been implemented in accordance with AP&P 1-02.. The internal control policy has been adopted.	
			Recommendation 1.6: Fire College management should consider restricting access to the safe to one primary employee and one back up. This practice should be incorporated in policy	Corrective Action No. 1.6: The change has been implemented in accordance with AP&P 1-02. The practice of different staff members serving as primary and backup has been implemented.	
			Recommendation 1.7: Fire College managers, not involved in the Bookstore cashier process, should periodically conduct surprise cash counts and cash register close-outs to determine whether adequate controls continue to be in place. This internal control should be incorporated in policy.	Corrective Action No. 1.7: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy 5.1.1 in accordance with AP&P 1-02. Internal control policy has been adopted.	
			Issue No. 2: Merchandise inventory control weaknesses increase the possibility that Fire College moneys may be used for unauthorized purposes without detection. Recommendation: The Fire College should finalize its policies and procedures to ensure that merchandise inventory purchases and sales are tracked, and missing items investigated. Periodic quarterly physical inventory counts that are reconciled to inventory purchases and sales would assist in this objective.	Corrective Action No. 2: All recommended procedures have been implemented in Bureau of Fire Standards & Training Policy 5.1.2 in accordance with AP&P 1-02. Policy ensures accuracy of merchandise inventory, purchases and sales tracking.	
			Issue No. 3: The enrollment process should be improved to demonstrate the proper disposition of student fees.	Corrective Action No. 3: The Bureau is currently engaged in a request for information process which will lead to the procurement of a more comprehensive and efficient record keeping system based on funding availability. Fire College staff continue to ensure all student fees are paid and retains documentation on file to demonstrate payments and transactions.	

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09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 1 - Weak Internal Controls</p> <ul style="list-style-type: none"> Lack of Separation of Duties and Reconciliation Process Nearly 90% of the transactions tested were approved and reconciled by the same employee. We also found that the same employee reconciled five transactions she had charged to her assigned P-Card; however all transactions were supported by appropriate documentation. Incomplete Supporting Documentation Of the 100 transactions tested, we found seven transactions in which the receipt was missing the cardholder's signature and date; one transaction that was missing the cardholder's signature, but was dated, and 61 transactions that were missing the date of the cardholder's signature. Unallowable Purchases Testing identified three unallowable charges totaling \$140. <p><i>Recommendations: (1) cardholders receive P-Card procedures manual and complete an acknowledgement form; cardholders should be advised regarding purchases and supporting documentation and (2) additional training is provided to all employees involved in the P-Card process.</i></p>	<ul style="list-style-type: none"> Lack of separation of duties was corrected during fieldwork; The employee approving P-Card transactions is no longer a cardholder; Training was provided for cardholders. An e-mail sent on 12/8/10 to all cardholders with instructions/information about preparing receipts and documentation for P-Card purchases. Unallowable purchases were resolved during fieldwork. 	

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09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 2 - Position Descriptions Do Not Reflect P-Card Responsibilities</p> <p><i>Recommendation: management updates position descriptions for each employee involved in the P-Card process to reflect their P-Card responsibilities.</i></p>	<ul style="list-style-type: none"> The Office updated the position descriptions for those individuals involved in the P-Card process. 	
09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 3 - Inadequate or Missing Supporting Documentation for Technology Purchases</p> <p>Testing revealed that three purchases for software licensing and subscriptions totaling approximately \$12,655 made by the Department of Financial Services, Division of Information Services on behalf of the Office did not have adequate supporting documentation. In addition, the Office was unable to specify which employees actually received these software licenses and/or subscriptions.</p> <p><i>Recommendations: (1) the Approver ensure that all transactions (including Information Technology (IT) related purchases involving the participation of DIS staff) have the appropriate supporting documents and (2) that management actively track the assignment of the software subscriptions/licenses.</i></p>	<ul style="list-style-type: none"> The Level 2 Approver will verify that each P-Card purchase is accompanied by the appropriate supporting documentation. A Microsoft Access Inventory Tracking database has been developed and is currently in use. The database includes employee name, position/title/number, business unit/location, software and subscriptions, make/model of monitor/computer/desktop printer, year of purchase and property transfer information. 	

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09/10-0070-AUD	9/17/10	OIR's Purchasing Card Program	<p>Finding 4 - Need for an Office AP&P</p> <p>There is a need for additional guidance not provided in the current governing document, <i>DFS P-Card Procedures Manual</i>. An internally developed AP&P will heighten the level of consistency for procedures being conducted within the Office.</p> <p>Recommendation: Management develops an AP&P specifically for the Office, addressing the current process of the P-Card program. Consideration should be given to the following:</p> <ul style="list-style-type: none"> a) <i>Management's Pre-Approval of each P-Card Transaction</i> b) <i>Supporting Documentation for Training, Luncheon and/or Seminar</i> c) <i>Approver Responsibilities</i> d) <i>DIS Purchases and Supporting Documentation Requirements</i> 	<ul style="list-style-type: none"> • On December 8, 2010, the Office created a supplemental document listing frequent deficiencies in receipt documentation with references to the <i>Purchasing Card Procedures Manual</i> and the <i>Statewide Reference Guide for State Expenditures</i>. • An additional internal document was developed for the Chief of Staff's Office outlining responsibilities for the Level 002 Approver, Level 003 Approver and the Reconciliation Approver. 	
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 1 – Office's AP&P 1-2 Code of Ethics</p> <p>The Office's AP&P 1-2 Code of Ethics has not been reviewed or updated since August 16, 2007. A review of the Office's Code of Ethics revealed there is one area not addressed, which is the non-disclosure or use of certain information.</p>	<ul style="list-style-type: none"> • Management agreed to revise AP&P 1-2 – Code of Ethics and distribute to all Office employees. • Management agreed to send a communication to employees summarizing the main points of the Code of Ethics, comments about support for employees reporting misconduct or unethical behavior and information about the Ethics Officer and providing 	

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			<p><i>Recommendation: Management periodically review the AP&P 1-2 Code of Ethics and update as necessary. Updates to the policy should be communicated to employees and incorporated into employee training programs such as the NEO. Consideration should be given to the following suggestions during the review.</i></p> <ul style="list-style-type: none"> • <i>References to statutes, laws and rules should be reviewed for accuracy and updated as necessary</i> • <i>References to Executive Orders should be updated to reflect the current Executive Order</i> • <i>Definitions for key words should be provided, such as “lobbyist”, “relative”, “gift”, “conflict” and “business entity” to enhance clarity</i> • <i>Expand the Prohibition Against Acceptance of Gifts section to include language regarding accepting gifts <u>from</u> friends and/or relatives</i> • <i>Develop procedures for handling the receipt of unsolicited gifts</i> • <i>Incorporate a section on the disclosure or use of certain information as noted in section 112.313 (8), Florida Statutes and the</i> 	<p>contact information for the Ethics Officer, Chief of Staff and OIG.</p> <ul style="list-style-type: none"> • Management agreed to create a training presentation regarding the Code of Ethics for current and new employees. Contact information for the Ethics Officer, Chief of Staff and OIG will be included. The training will be provided in person and/or placed on the Office’s Intranet. • Management agreed to review the AP&P 1-2 – Code of Ethics annually in May. 	

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			<p><i>information contained in the Non-Disclosure Agreement of Sensitive Information, Data, Confidential Information or Other Information of Value to the State form signed by newly hired employees</i></p> <ul style="list-style-type: none"> • <i>Include a reference to the DFS AP&P 1-11 -Financial Disclosure</i> 		
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 2 – Ethics Officer Position Description</p> <p>The current position description for the General Counsel does not contain language for the designation of Ethics Officer and ethics-related responsibilities.</p> <p>Recommendation: <i>The position description of the General Counsel be updated to reflect the role and ethics-related responsibilities of the Ethics Officer.</i></p>	<ul style="list-style-type: none"> • The Office updated the position description for the General Counsel. 	
A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p>Finding 3- Conflicts of Interest Form</p> <p>Testing revealed that one employee in the sample of 30 did not have a current, signed <i>Conflicts of Interest</i> form. This issue was corrected during fieldwork.</p> <p>Recommendation: <i>Management ensure that the Conflicts of Interest forms are signed by new employees and updated annually by current employees with a copy retained in</i></p>	<ul style="list-style-type: none"> • Management agreed to amend the current policy which required an updated form at the time of the annual performance review to April 1 of each year. • Management indicated that the <i>Conflicts of Interest Form – Annual Certification of Adherence</i> will be modified to reflect the new procedure. 	

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A-1011OIR-035	5/19/11	Compliance Audit of the Office's Ethics Program	<p><i>Office personnel files.</i></p> <p>Finding 4- Communication and Training</p> <p>On March 3, 2011, the OIG e-mailed an ethics survey to all 273 Office employees and received a 52% response rate. The majority of the responses indicated that they did not hold a management position. In general, survey responses positively reflected management's efforts in maintaining a good ethical culture. There were three areas that could be improved: (1) Employee perception regarding management taking appropriate action when made aware of misconduct and unethical behavior in the workplace, (2) Awareness about the identity and role of the Office's Ethics Officer; and (3) Employee perception regarding management's support of employees who bring forth reports of misconduct and unethical workplace behavior.</p> <p>Recommendation: <i>Management should continue their efforts in increasing communication, education and awareness of the Office's ethics program. These efforts should include training in all aspects of the AP&P 1-2 Code of Ethics; communicating support for employees reporting misconduct or unethical workplace behavior, communicating the identity and responsibilities of the Ethics Officer; and providing information on who to contact for</i></p>	<ul style="list-style-type: none"> • Management agreed to revise AP&P 1-2 – Code of Ethics and distribute to all Office employees. • Management agreed to send a communication to employees summarizing the main points of the Code of Ethics, comments about support for employees reporting misconduct or unethical behavior and information about the Ethics Officer and providing contact information for the Ethics Officer, Chief of Staff and OIG. • Management agreed to create a training presentation regarding the Code of Ethics for current and new employees. Contact information for the Ethics Officer, Chief of Staff and OIG will be included. The training will be provided in person and/or placed on the Office's Intranet. • Management agreed to review the AP&P 1-2 – Code of Ethics annually in May. 	

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			<i>assistance with ethics-related questions or concerns.</i>		
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 1 – OIR had not sought an independent evaluation of, or requested an independent service auditor’s report related to, the controls designed and established by the National Association of Insurance Commissioners (NAIC) for the database that maintains the insurer financial information used by OIR in its financial analyses process.</p> <p><i>Recommendation: OIR routinely obtain and review an independent service auditor’s report on the effectiveness of NAIC controls established for the FDR and related information. OIR should consider the conclusions presented in the reports when utilizing the information provided by NAIC.</i></p>	The Office requested and received a service auditor’s report pursuant to SAS 70 for the NAIC to cover the six month period ending January 31, 2011.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 2 – OIR did not always finalize its review of “file and use” rate filings within 90 days.</p> <p><i>Recommendation: OIR take appropriate steps to ensure the completion of rate filing reviews within the 90-day period established by law.</i></p>	The insurers involved in the four cases described in the findings decided it was in their best interest to waive the deemer to allow additional time for review of the filing because the initial filing did not contain all necessary information. The insurers submitted the waiver of deemer to avoid a Notice of Intent to Disapprove and to avoid having to resubmit a complete filing. The Office does not intend to alter its current procedures because the	

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				established protocol followed by the Office benefits the insurer and regulator, and improves processing time.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 3 – OIR policies and procedures should be enhanced to require that the reasoning and judgments supporting rate filing decisions be sufficiently documented.</p> <p><i>Recommendation: OIR enhance its policies and procedures to require OIR staff to sufficiently document the basis for the reasoning and judgments made in support of rate filing decisions.</i></p>	The Office will review current policies and procedures in order to ensure all appropriate documentation is included in rate files.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 4 – Contrary to OIR policy, OIR employees did not always sign annual Conflict of Interest forms.</p> <p><i>Recommendation: OIR management ensure compliance with State law and the OIR Code of Ethics by annually obtaining signed Conflicts of Interest forms from all OIR employees.</i></p>	The Chief of Staff has amended the current policy to require all forms to be submitted by April 1 of every year. The <i>Conflicts of Interest Form – Annual Certification of Adherence</i> will be modified to reflect the new procedures.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 5 – Certain Form and Rate Electronic Document Management System (FREDMS) access controls relating to the management of access privileges were deficient.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of FREDMS access privileges.</i></p>	On January 19, 2011, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer.	

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AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 6 - Although OIR staff had taken some action to correct the findings noted in report No. 2009-032 related to Financial Analysis and Monitoring Electronic Document Management System (FAME) access controls, certain access control deficiencies continue to exist.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of FAME access privileges.</i></p>	On January 19, 2011, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer.	
AG 2011—181	April 2011	Property and Casualty Insurers Financial Analyses Process and Information Technology Access Controls	<p>Finding 7 – As similarly noted in report No. 2009-036, OIR staff were unable to provide documentation to demonstrate that a periodic review of user access rights for the Applications Coordination Document Management System (AppCoord) had been conducted.</p> <p><i>Recommendation: OIR strengthen its IT security controls related to the management of AppCoord access privileges and establish a documented process for the periodic review and confirmation of user accounts, access controls, and privileges. The periodic review should be performed at least annually, or more frequently upon identification of a specific risk.</i></p>	On September 22, 2010, the Office instituted a process called Active Directory for this application which identifies each user and authorized roles each time the user logs onto their computer. The Office has also instituted a user access review process.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2010 -2011

Department: Office of Financial Regulation

Chief Internal Auditor: Karen Fisher, Inspector General

43900530, 43900560, 43900570
43900540,

Budget Entity: 43900550

Phone Number: (850)410-9712

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
State-chartered financial institutions.					
Auditor General Report No. 2011- 083	30-Jun-11	Division of Finance	<p>Finding No. 1: OFR did not always adequately conduct or document examinations of money service businesses. Additionally, OFR did not have written policies and procedures requiring documentation of the rationale for the cancellation of examinations and disposition of potential or actual violation of laws and rules.</p> <p>adequately conduct and document examinations of money services business. Additionally, we recommend that OFR implement written policies and procedures relating to the cancellation of examinations and disposition of potential or actual violation of laws and rules.</p>	<p>Six-Month Response: The Office of Financial Regulation (Office) has implemented written procedures relating to the documentation of the cancellation of examinations within the Bureau of Money Transmitter Regulation (Bureau). The Office's policy concerning the disposition of potential or actual violations of laws and rules, for the Bureau, is pending the implementation of agency-wide guidelines designed to refine its enforcement and fines processes. These guidelines are being drafted and the Bureau will move to implement unit specific procedures as soon as these guidelines are finalized and</p>	
Auditor General Report No. 2011- 083	30-Jun-11	Division of Finance	<p>Finding No. 2: OFR did not always timely respond to consumer complaints related to money service businesses and document related correspondence with complainants.</p>	<p>implementation of the Complaint Handling and Processing Manual (Manual), the Division of Finance presented training to staff concerning the Manual at the March 2010 statewide program. Periodic correspondence with complainants was determined by the Office to be cost prohibitive, however, consumers are provided with contact information in order to make inquiries on filed complaints. Complainants may also check on the status of complaints filed online through the Office's online portal.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2011-083		Division of Securities	<p>Recommendation: we recommend that OFR comply with the time frames set forth in the Manual. Additionally, we recommend that OFR amend the Manual to require both periodic communication with complainants as to the complaint status and communication of the final resolution of the complaint and that such communications be</p> <p>Finding No. 3: OFR did not always timely submit to the Central Registration Depository (CRD) regulatory filings disclosing disciplinary actions taken (U6 forms), thereby limiting the information available to others as they pursue their duties relative to the regulation of the securities industry.</p> <p>Recommendation: we recommend that OFR file U6 forms with FINRA to ensure that disciplinary actions against individuals are available to other regulators and, as applicable, to the public through BrokerCheck. Additionally, we recommend that OFR perform follow-up procedures to determine whether individuals have filed U4 form amendments with FINRA for disciplinary actions taken by OFR.</p>	<p>Six Month Response: The Office has entered all Forms U-6 into the CRD System in a timely and consistent manner since January 1, 2011. The Office, as stated in the original response, does not agree with the finding concerning the Form U-4 amendments. It is the legal duty of the registrant to file the Form U-4 amendments, not the regulator.</p>	
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Finding No. 4: OFR did not match, on at least a sample basis, associated person applications to the related fees remitted by FINRA.</p> <p>Recommendation: we recommend that OFR implement procedures to reconcile fees transferred from FINRA to applications received by OFR more frequently than once each year. OFR should also consider implementing procedures to periodically match, on at least a sample basis, applications and receipt documentation.</p>	<p>in the original response the Office does not concur with this finding. The Office does not foresee the possibility that there would be a deficiency in application fees paid compared to applications filed.</p>	
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Finding No. 5: OFR did not always adequately document the planning of securities examinations and timely conclude examinations.</p>	<p>Six Month Response: Effective July 1, 2010, the performance measure that the Auditor General staff used to measure the timely completion of special and risk-based examinations has been deleted. New measures have been implemented to focus on the complexity and stature of examinations and the resulting sanctions. In addition, the Office has drafted procedures to address the planning of securities examinations. Those procedures will be implemented in FY 2011-2012.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2011-083	30-Jun-11	Division of Securities	<p>Recommendation: we recommend that OFR improve the securities examination process by requiring examiners to document in each examination file the planning procedures to be performed including what modules, if any, are to be utilized. Additionally, OFR should take actions to ensure the timely completion of examinations.</p>	<p>Six-month Response: The Office has developed written policies and procedures addressing and assigning the responsibility for enforcement action follow-up. These policies and procedures will be included in the Bureau of Securities Regulation Revised Policy and Procedures to be released in June 2011.</p>	
Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 6: OFR did not have policies and procedures requiring the identification of the subsequent actions, if any, OFR would take to ensure compliance with the provisions of final orders and did not always have documentation evidencing follow-up efforts.</p> <p>Recommendation: We recommend that OFR develop written policies and procedures addressing and assigning the responsibility for enforcement action follow-up.</p> <p>Finding No. 7: Our survey of REAL System OFR users found that they were generally satisfied with the System, although some areas for improvement were suggested.</p> <p>Recommendation: we recommend that OFR continue its efforts regarding policy and procedure enhancements and training. In addition, we recommend that OFR ensure that all employees have access to the reporting functions needed to properly perform their duties. We also recommend that in the future OFR periodically survey users regarding areas</p>	<p>Six-month Response: The Office has implemented the REAL System Operations and Maintenance Training Plan (Plan). This document sets forth the structure of the training program and provides specific guidance to management and trainers. The Plan and all associated training materials are housed on the Office intranet and accessible to all Office</p>	
Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 8: OFR and the Department of Financial Services (DFS) did not have a signed service level agreement for the REAL System services provided by DFS.</p> <p>Recommendation: OFR should pursue the finalization of an agreement that includes appropriate and specific provisions defining each party's roles and responsibilities with respect to the REAL System.</p>	<p>Six-month Response: The Office has not entered into an agreement with Department of Financial Services, Division of Information Systems (DFS-DIS). Senate Bill 2098 requires the Department of Financial Services data centers to begin preliminary planning, during 2013-2014 fiscal year, for consolidation into a primary data center. The Office has begun the process of negotiating to move the REAL System to the Southwood Shared Resource Center prior to the</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2011-083	30-Jun-11	REAL System, Executive Direction	<p>Finding No. 9: OFR did not always maintain appropriate access control documentation for users of the REAL System and the access granted was not always appropriate.</p> <p>Recommendation: OFR should ensure that access authorization records are clear and consistently maintained to document all REAL System access privileges requested, approved, and granted, and to ensure that such privileges are appropriate.</p>	<p>Six-Month Response: The procedure for the REAL System user access privileges annual review is in draft form. The Office did conduct an annual review in March 2011, and requested feedback from staff to incorporate into the draft</p>	

Office of Policy and Budget - July 2011

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services

Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

Action	Program or Service (Budget Entity Codes)				
	010100	010200	010300	010400	010500

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	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	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	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	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	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	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	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	Y
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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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	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	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	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	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	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.)	N	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.					
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.	A01 is correct. Three transactions - one a PY 09-10 transaction and two reducing of payables reduces the difference from \$15,694 to \$1,895. These corrections are for B08, not A01.				

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	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	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	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	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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?	Y	Y	Y	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)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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.)	Y	Y	Y	Y	Y

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
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	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).					
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.					

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	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	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 Balance)?	Y	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	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	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	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?	Y	Y	Y	Y	Y
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	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	Y
8.10	Are the statutory authority references correct?	Y	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	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	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	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y

8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	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	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	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	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	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	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	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	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 Report")	Y	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	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.					
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	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	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	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	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	Y	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	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	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	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	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	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	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	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	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	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	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?	Y	Y	Y	Y	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	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?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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	Y

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	-	-	-	-	-
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services

Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

Action	Program or Service (Budget Entity Codes)				
	100200	100300	100500		

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	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	Y	Y		

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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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 LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column 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.					
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.					
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?	Y	Y	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	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	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	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 applicable?	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?	Y	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)	Y	Y	Y		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	Y	Y	Y		

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y		
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y		
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y		
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y		
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y		
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		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 71 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If 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.					
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?	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 Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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.	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
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?	Y	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	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	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		
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		
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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						
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17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y		
17.5	Are the appropriate counties identified in the narrative?	Y	Y	Y		
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	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	Y		
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): Financial Services
Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

	or Service (Budget Entity)	
Action	200100	200200

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.	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	Y
AUDITS:			
3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (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 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.			
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 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.	Y	Y	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	
7.15	Do the issues relating to <i>salary 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.)	Y	Y	

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) 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)	Y	Y	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	
AUDIT:				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	
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).			
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.			
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Departmen				
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 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?	Y	Y	
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	
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?	Y	Y	
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	
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 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.			
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	
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	

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	
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 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	
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	
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	
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	
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): Financial Services
Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

	Program or Service (Budget Entity Codes)				
Action	300200	300300	300400	300500	

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.	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	Y	Y	Y	

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (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 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	N	Y	N	
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.					
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.	See Executive Direction's LBR checklist for details.				
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?	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	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	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	Y	Y	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)	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary 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.)	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)?	Y	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y

7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	
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).					
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.					
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 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?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
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	
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 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 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.					
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	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	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	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	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	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	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	

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?	Y	Y	Y	Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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	
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 	-	-	-	-	-
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services

Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

Action	400100				
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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.	Y				

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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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.					
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				

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.				
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7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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?	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				
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				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	Y				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
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.)	Y				

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
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)	Y				
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				
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TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
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 Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
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				
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?	Y				
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				
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 Report")	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
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?	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				
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?					

16.2	Are appropriation category totals comparable to Exhibit B, where applicable?					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?					
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				
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				
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): Financial Services

Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

Action	Program or Service (Budget Entity Codes)				
	500100	500200	500300	500400	500500

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	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	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	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	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	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	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	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	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	Y	Y	Y	Y

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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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	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	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	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	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	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	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.					
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	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	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	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	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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?	Y	Y	Y	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)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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.)	Y	Y	Y	Y	Y

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
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	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).					
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.					
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	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	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 Balance)?	Y	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	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	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	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?	Y	Y	Y	Y	Y
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	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	Y
8.10	Are the statutory authority references correct?	Y	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	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	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	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	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	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	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	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	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	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	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	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 Report")	Y	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	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.					
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	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	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	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	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	Y	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	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	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	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	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	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	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	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	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	Y

16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	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?	Y	Y	Y	Y	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	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?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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	Y
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): Financial Services

Agency Budget Officer/OPB Analyst Name: Teri Madsen/Walter Liebrich

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

	Program or Service (Budget Entity Codes)			
Action	500700	600100		

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.	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	Y			

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
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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.					
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 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.	Y	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	Y	Y			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary 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.)	Y	Y			

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y			
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).					
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.					
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 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?	Y	Y			
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			
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?	Y	Y			
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			
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 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!					
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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			
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			

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)						
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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)						
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15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
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15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
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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			
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			
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): Financial Services

Agency Budget Officer/OPB Analyst Name: Richard Fox/Walter Liebrich

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

	Program or Service (Budget Entity Codes)			
Action	900110	900120		

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.	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	Y			

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (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 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.					
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 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.	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	Y	Y		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary 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.)	Y	Y		

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y			
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y			
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y			
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y			
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y			
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).					
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.					
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 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?	Y	Y			
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			
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?	Y	Y			
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			
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 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.					
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			
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			

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			
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 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			
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			
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			
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			
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): Financial Services

Agency Budget Officer/OPB Analyst Name: Kathleen Kight/Walter Liebrich

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

Action	Program or Service (Budget Entity Codes)				
	900530	900540	900550	900560	900570

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	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	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	Y
1.4 Has security been set correctly? (CSDR, CSA)	Y	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	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y	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	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	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	Y	Y	Y	Y

AUDITS:

3.3 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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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	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	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	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	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	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	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.					
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	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	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	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	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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?	Y	Y	Y	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)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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.)	Y	Y	Y	Y	Y

7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 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)	Y	Y	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
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	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).					
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.					
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	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	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 Balance)?	Y	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	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	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	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?	Y	Y	Y	Y	Y
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	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	Y
8.10	Are the statutory authority references correct?	Y	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	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	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	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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	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	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	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	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	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	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	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	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 Report")	Y	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	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.					
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	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	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	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	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	Y	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	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	Y
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	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	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	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	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	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	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	Y

16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	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?	Y	Y	Y	Y	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	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?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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	Y
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 	-	-	-	-	-