

LEGISLATIVE BUDGET REQUEST

Rick Scott
Governor

Agency for Persons with Disabilities

■ ■
Barbara Palmer
Director

Tallahassee

■ ■
State Office

October 15, 2012

■ ■
4030 Esplanade Way
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Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Agency for Persons with Disabilities is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2013-14 Fiscal Year.

This submission has been approved by Barbara Palmer, Director



Barbara Palmer
Director



agency for persons with disabilities
State of Florida

**Legislative Budget Request
Fiscal Year 2013-14**

**Department Level
67000000**

Exhibits and Schedules

**Barbara Palmer
Director**

Non-Strategic IT Service:		Network Service			
Dept/Agency:	Agency for Persons with Disabilities	# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by:	Mark Ervin (CIO)				
Phone:	850-766-5624				
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			5.75		\$330,730
A-1.1	State FTE	1	5.75		\$330,730
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$263,925
B-1	Servers	2	29	0	\$0
B-2	Server Maintenance & Support	2	0	0	\$0
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	3	160	0	\$0
B-4	Online Storage for file and print (indicate GB of storage)	4	7500		\$0
B-5	Archive Storage for file and print (indicate GB of storage)	5	13312		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	6			\$263,925
C. Software		7			\$11,612
D. External Service Provider(s)					\$202,044
D-1	MyFloridaNet	8			\$106,620
D-2	Other (Please specify in Footnote Section below)	9			\$95,424
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$808,311
G. Please identify the number of users of the Network Service					3,500
H. How many locations currently host IT assets and resources used to provide LAN services?					21
I. How many locations currently use WAN services?					21
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Infrastructure Manager (Position # 37000, 25%) - \$24700, IT CS Technical Support Staff (Positions # 311720, (50%) - \$50001, 14000 (50%) - \$52770, 32656 (50%) - \$29717, 11461 (50%) - \$26075, 11891 (50%) - \$24958, 32460 (50%) - \$31252, 39358 (50%) \$22900, 39681 (50%) - \$29657, 52257				
2	APD Field servers are not currently under any Hardware maintenance nor is the agency looking to expand these resources.				
3	Network devices are not under any hardware maintenance.				
4	Online Storage for file and print: 7500 GB divided between 21 (File/Print) Servers around the state and in the data centers.				
5	Archive storage for file and print outside the data center is in 5 tape libraries running LTO 400 GB tapes. Total capacity of the tapes on hand is 15 Terabytes				
6	Aircards 74 (\$7,777/month), 6 (\$7,777/month), Konica Minolta Multi-Function devices (\$155957), VoIP phones 220 phones, 20 contractual licenses (\$61212)				
7	Software Assurance for Microsoft server operating systems and System Center Operations Manager for monitoring servers and services on the APD network.				
8	12 Sites, total WAN Billing is \$100,020 (Panama City, Suwannee, Tallahassee (Regional Office), Jacksonville, Tallahassee, Lakeland, Tampa, St. Petersburg*, Bradenton, Melbourne, Palmetto Bay, Image API), *Upgrades in bandwidth are required due to network saturation				
9	Monthly port charges from Divtel in State/Central Office Complex, 284 ports @ \$28.00 per port.				
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Non-Strategic IT Service:		E-Mail, Messaging, and Calendaring Service			
Agency: Agency for Persons with Disabilities		# of Assets & Resources			
Prepared by: Mark Ervin (CIO)		AppORTioned to this IT Service in FY 2013-14			
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.50		\$29,718
A-1	State FTE	1	0.50		\$29,718
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$64,633
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)	2	0	0	\$64,633
B-4	Online Storage (indicate GB of storage)	3	1800		\$0
B-5	Archive Storage (indicate GB of storage)		4000		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	4			\$0
C. Software		5			\$27,500
D. External Service Provider(s)					\$331,667
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)	6			\$331,667
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$453,518
G. Please provide the number of user mailboxes.					1,774
H. Please provide the number of resource mailboxes.					74
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	APD anticipates utilizing a hosted service provided by Microsoft (Office 365). Support is provided at Tier 1 through APD Helpdesk, Tier 2 through APD Desktop Support, and Tier 3 through 2 email administrators (Systems Programmer III - 50% - \$29718)				
2	Blackberries (141 x 37.49/month), 2 x (49.99/month)				
3	Estimate based on average mailbox size of 1 GB for 1800 mailboxes				
4	Federation authentication servers to be housed at the SSRC. Costs included in SSRC budget				
5	Zixmail for email encryption				
6	Service provided by Microsoft Office 365. This service includes the following: Office licenses, SharePoint licenses (unlimited storage), Lync, Outlook (25 GB/unlimited archive), and Forefront Security, for 1774 APD staff.				
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Non-Strategic IT Service:		Desktop Computing Service			
Agency: Agency for Persons with Disabilities				# of Assets & Resources Apportioned to this IT Service in FY 2013-14	
Prepared by: Mark Ervin (CIO)					
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			7.25		\$354,968
A-1	State FTE	1	5.25		\$301,013
A-2	OPS FTE	2	2.00		\$53,955
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			1	0	\$0
B-1	Servers	3	1	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3.1	Desktop Computers		0	0	\$0
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)		0	0	\$0
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		4			\$111,381
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)					\$0
F. Total for IT Service					\$466,349
G. Please identify the number of users of this service.					1,774
H. How many locations currently use this service?					21
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	10 CS Technical Support Staff (Positions #s 11728, (50%)-\$30561, 14808 (50%) - \$32790, 11461 (50%) - \$26075, 11891 (50%) - \$24958, 32460 (50%) - \$31252, 39358 (50%) \$22900, 39681 (50%) - \$29657, 52257 (50%) - \$26813, 72268 (50%) - \$28801, 16198 (50%) - \$22500 39668				
2	930017 (50%) - \$14850, 962950 (50%) \$12128				
3	1 server used for Desktop configuration management. Server is housed at the SSRC and is included in the Data Center Costs. Software is shown below.				
4	Operating system software compliance/software Assurance for 1600 workstations, System Center Configuration Manager software compliance/software Assurance for 1400 workstations and purchase of additional 200 licenses with SA.				
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Non-Strategic IT Service:		Helpdesk Service			
Agency: Agency for Persons with Disabilities		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Mark Ervin (CIO)					
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			4.00		\$156,699
A-1	State FTE	1	1.00		\$66,609
A-2	OPS FTE	2	3.00		\$90,090
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					\$156,699
G. Please identify the number of users of this service.					3,500
H. How many locations currently host IT assets and resources used to provide this service?					
I. What is the average monthly volume of calls/cases/tickets?					1,600
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Help Desk Manager (Position # 013726)-\$66,609				
2	3 OPS Staff, 1 position @ \$14.50/hr=\$28,710 annually, 1 position @ \$15/hr=\$29,700 annually and 1 position @ \$16/hr=\$31,680 annually. Calculated by 1980 annual hours.				
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Non-Strategic IT Service:		IT Security/Risk Mitigation Service			
Agency: Agency for Persons with Disabilities		# of Assets & Resources			
Prepared by: Mark Ervin (CIO)		Apportioned to this IT Service in FY 2013-14			
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.00		\$81,646
A-1	State FTE	1	1.00		\$81,646
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					\$81,646
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Information Security Manager (position # 052990)-\$81,646				
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Non-Strategic IT Service:		Agency Financial and Administrative Systems Support Service			
Agency: Agency for Persons with Disabilities		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: Mark Ervin (CIO)					
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					
A-1	State FTE	1	3.25		\$225,202
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)	2	0.25		\$35,880
B. Hardware					
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					
D. External Service Provider(s)					
		3	0	0	\$88,324
E. Other (Please describe in Footnotes Section below)					
		4			\$17,988
F. Total for IT Service					\$367,394
G. Please identify the number of users of this service.					0
H. How many locations currently host agency financial/administrative systems?					0
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Proj. Manag. and Compliance (Position # 11458)=\$90,763, Proj. Manag. and Compliance (Position #14803)=\$60,238, Computer Programmer Analyst II (Position # 44901, 50%) = \$33,406, Systems Programmer III (Position #48565, 25%)=\$21,451, Systems Programmer III - SES (Position #12735,				
2	1 Contractor at 25%=\$35,880				
3	NWRDC hosting (6) Servers=\$88,324, Contract # NWRM0101				
4	NSRC IDS/FIAR Cost Center (66DWP) Managed Service \$0 + Oracle DB = \$11,624; NSRC Cost center (66DWP) Database support = \$6,364 totaling\$17,988				
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Non-Strategic IT Service:		IT Administration and Management Service			
Agency: Agency for Persons with Disabilities				# of Assets & Resources	
Prepared by: Mark Ervin (CIO)				Apportioned to this IT Service in FY 2013-	
Phone: 850-766-5624				14	
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			3.00		\$269,332
A-1	State FTE	1	3.00		\$269,332
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					\$269,332
G. How many locations currently host assets and resources used to provide this service?					0
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	CIO (Position# 12776) \$116,244, IT Analyst (Position# 72483) \$58,100, DP Mgr (Position # 14982) .5 X \$91,157=\$45,578, DP Mgr (Position #39668) .5 X \$98,821=\$49,410.50				
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Non-Strategic IT Service:		Web/Portal Service			
Dept/Agency: Agency for Persons with Disabilities Prepared by: Mark Ervin (CIO) Phone: 850-766-5624		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.00		\$57,719
A-1.1	State FTE	1	1.00		\$57,719
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers	2	0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes 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					\$57,719
G. Please identify the number of Internet users of this service.					0
H. Please identify the number of intranet users of this service.					0
I. How many locations currently host IT assets and resources used to provide this service?					0
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Systems Project Analyst (Position # 072485), \$57,719				
2	Internet/Intranet server hosting cost is included in Data Center tab.				
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Non-Strategic IT Service:		Data Center Service			
Dept/Agency: Agency for Persons with Disabilities		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Mark Ervin (CIO)					
Phone: 850-766-5624					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 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.)			0.00		\$0
A-1.1	State FTE		0.00		\$0
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)		0	0	\$0
B-2	Servers - Mainframe		0	0	\$0
B-3	Server Maintenance & Support		0	0	\$0
B-4	Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5	Data Center/ Computing Facility Internal Network				\$0
B-6	Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$581,338
D-1	Southwood Shared Resource Center (indicate # of Board votes)	1	0		\$118,233
D-2	Northwood Shared Resource Center (indicate # of Board votes)	2	0		\$160,667
D-3	Northwest Regional Data Center (indicate # of Board votes)	3	0		\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)	4			\$302,438
E. Plant & Facility					\$6,555
E-1	Data Center/Computing Facilities Rent & Insurance				\$0
E-2	Utilities (e.g., electricity and water)	5			\$6,555
E-3	Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4	Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)					\$0
G. Total for IT Service					\$587,893
H. Please provide the number of agency data centers.					0
I. Please provide the number of agency computing facilities.					6
J. Please provide the number of single-server installations.					10
H.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Represents cost of services from the previous year based on current billing rates for 4500 GB of storage (Tier 3), 1150 increase in storage (Tier 2), 4 servers, 20 capacity units, 2				
2	ABC, iBudget, Active Directory infrastructure, File services are based in the NSRC.				
3	NWRDC resources are covered under Agency Administration.				
4	DCF Network Services (Collocated sites: Pensacola, Orlando, Fort Myers, West Palm Beach, Fort Lauderdale, Miami, Daytona Beach, Wildwood, and Fort Pierce), DCF Security				
5	Included in facility power bills. Total of all rated servers is 17.03 KW. Prorated rate based on 65% utilization is 11.065 KW				
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Agency: Agency for Persons with Disabilities

Line Item	Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	Identified Funding as % of		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
										Line Item Total	Funding Identified for IT Service									
1	67100200	Program Management and Compliance	1603000000	Information Technology	010000	Salaries and Benefits	1000	General Revenue	2	\$838,709	\$453,518	\$17,831	\$198,438	\$180,608	\$39,965	\$48,988	\$367,394	\$269,332	\$57,719	\$587,893
2	67100200	Program Management and Compliance	1603000000	Information Technology	010000	Salaries and Benefits	5160	Operations and Maintenance	3	\$559,140	\$11,887	\$11,887	\$132,292	\$120,405	\$26,644	\$32,658	\$104,433	\$107,733	\$23,088	
3										\$0										
4	67100200	Program Management and Compliance	1602000000	Executive Leadership / Support Services	106090	Home and Community Services Administration	1000	General Revenue	2	\$607,658	\$254,280		\$286,549	\$66,829						
5	67100200	Program Management and Compliance	1602000000	Executive Leadership / Support Services	106090	Home and Community Services Administration	5160	Operations and Maintenance	3	\$405,104	\$169,520		\$191,032	\$44,552						
6										\$0										
7	67100200	Program Management and Compliance	1603000000	Information Technology	030000	Other Personal Services	1000	General Revenue	2	\$86,427				\$32,373	\$54,054					
8	67100200	Program Management and Compliance	1603000000	Information Technology	030000	Other Personal Services	5160	Operations and Maintenance	3	\$57,618				\$21,582	\$36,036					
9										\$0										
10	67100200	Program Management and Compliance	1602000000	Executive Leadership / Support Services	100777	Contracted Services	1000	General Revenue	2	\$0										
11	67100200	Program Management and Compliance	1602000000	Executive Leadership / Support Services	100777	Contracted Services	5160	Operations and Maintenance	3	\$0										
12										\$0										
13	67100200	Program Management and Compliance	1603000000	Information Technology	210023	Northwest Regional Data Center	5160	Operations and Maintenance	3	\$88,324							\$88,324			
14										\$0										
15	67100200	Program Management and Compliance	1603000000	Information Technology	210022	Northwood Shared Resource Center	1000	General Revenue	1	\$79,022							\$7,957			\$71,065
16	67100200	Program Management and Compliance	1603000000	Information Technology	210022	Northwood Shared Resource Center	5160	Operations and Maintenance	3	\$21,129							\$2,127			\$19,002
17		Program Management and Compliance	1603000000	Information Technology	210022	Northwood Shared Resource Center	2021	Administrative TF	1	\$78,504							\$7,904			\$70,600
18	67100200	Program Management and Compliance	1603000000	Information Technology	210021	Southwood Shared Resource Center	5160	Operations and Maintenance	3	\$118,233										\$118,233
19										\$0										
20	67100200	Program Management and Compliance	1603000000	Information Technology	040000	Expenses	1000	General Revenue	2	\$3,933										\$3,933
21	67100200	Program Management and Compliance	1603000000	Information Technology	040000	Expenses	5160	Operations and Maintenance	3	\$2,622										\$2,622
22										\$0										
23	67100200	Program Management and Compliance	1603000000	Information Technology	210008	DCF Data Center	1000	General Revenue	1	\$302,438										\$302,438
24										\$0										
25										\$0										
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27										\$0										
28										\$0										
29										\$0										
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Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets	Personnel	Hardware	Software	External Services	Plant & Facility (Data Center Only)	Other	Users													
							State FTE (#)	State FTE (Costs)	OPS FTE (#)	OPS FTE (Cost)	Vendor/Staff Augmentation (# Positions)	Vendor/Staff Augmentation (Costs)	Budget Total	FTE Total	Users	Cost Per User	Help Desk Tickets	Cost/Ticket		
	20.75	\$1,361,969	\$328,558	\$1,203,373	\$6,555	\$17,988	0.50	\$29,718	5.00	\$144,045	\$35,880	\$3,248,861	26.00	1,848	\$245	1,600	8.16140625	1.00	0.00	0.00
	5.75	\$330,730	\$64,633	\$202,044	\$0	\$0	5.75	\$0	0.00	\$0	\$0	\$466,349	7.25	3,500	230.946	262,879,932.4	44,771,142.86	3.00	0.00	0.00
	5.25	\$301,013	\$263,925	\$0	\$0	\$0	5.25	\$0	2.00	\$53,955	\$0	\$0	7.25	1,774	262,879,932.4	44,771,142.86	3.50	0.00	0.00	
	1.00	\$66,609	\$0	\$0	\$0	\$0	1.00	\$0	3.00	\$90,090	\$0	\$0	4.00	3,500	44,771,142.86	44,771,142.86	4.00	0.00	0.00	
	1.00	\$81,646	\$0	\$0	\$0	\$0	1.00	\$0	0.00	\$0	\$0	\$0	1.00	0	#DIV/0!	#DIV/0!	1.00	0.00	0.00	
	3.25	\$225,202	\$0	\$88,324	\$0	\$17,988	3.25	\$35,880	0.00	\$0	\$0	\$0	3.50	0	#DIV/0!	#DIV/0!	3.50	0.00	0.00	
	3.00	\$269,332	\$0	\$0	\$0	\$0	3.00	\$0	0.00	\$0	\$0	\$0	3.00	0	#DIV/0!	#DIV/0!	3.00	0.00	0.00	
	1.00	\$57,719	\$0	\$0	\$6,555	\$0	1.00	\$0	0.00	\$0	\$0	\$0	1.00	0	#DIV/0!	#DIV/0!	1.00	0.00	0.00	
	0.00	\$0	\$0	\$581,338	\$6,555	\$0	0.00	\$0	0.00	\$0	\$0	\$0	0.00	0	#DIV/0!	#DIV/0!	0.00	0.00	0.00	

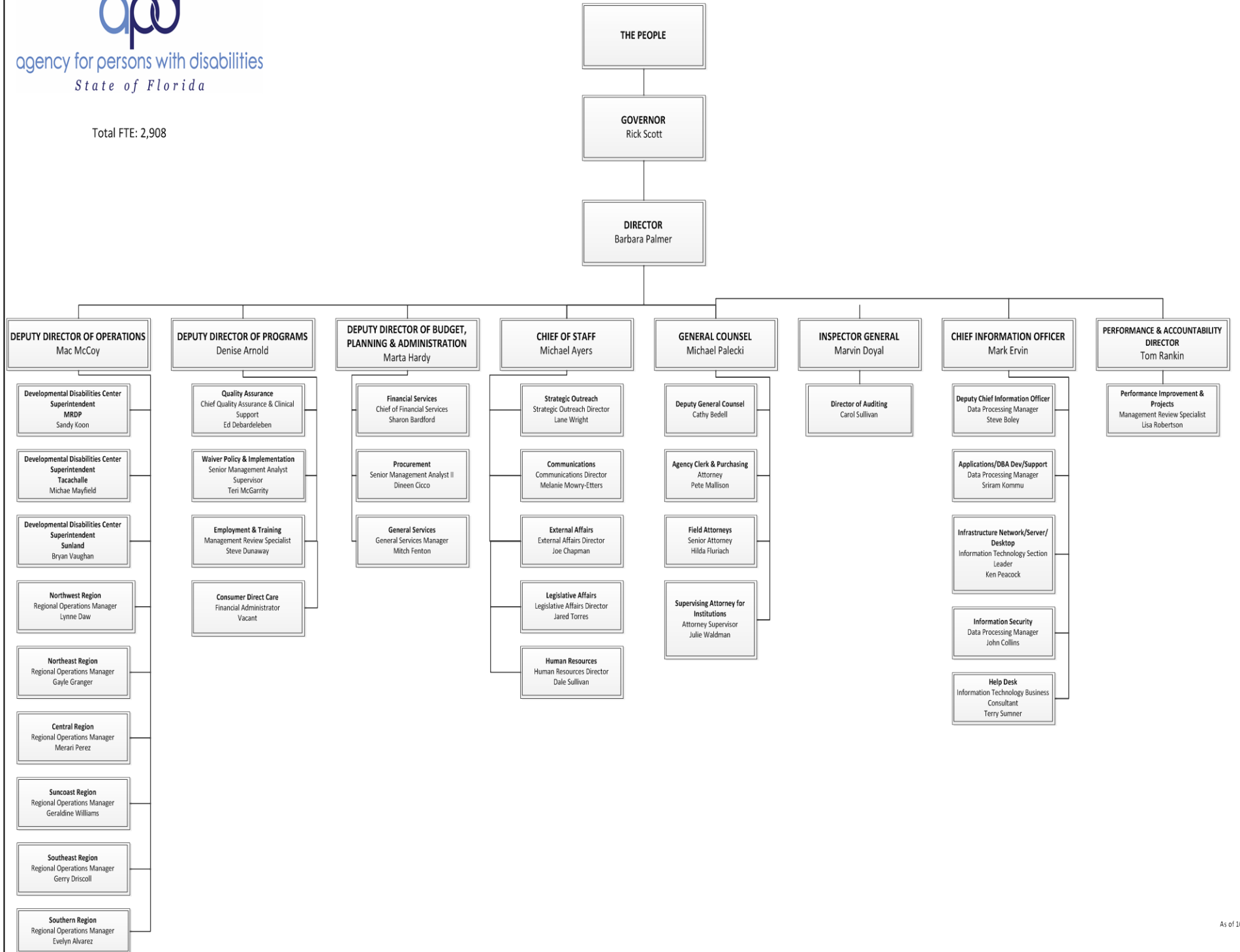
(cost/all mailboxes) Help Desk Tickets: 1,600
Cost/Ticket: 8.16140625

Schedule VII: Agency Litigation Inventory

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

Agency:	Agency for Persons with Disabilities		
Contact Person:	Bill Crowe (APD)	Phone Number:	(850) 414-8097
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	JDS v. APD		
Court with Jurisdiction:	Orange County Circuit Court		
Case Number:	06-CA-955		
Summary of the Complaint:	JDS was a developmentally disabled client in a licensed group home who was allegedly raped and impregnated.		
Amount of the Claim:	\$1,150,000.00		
Specific Statutes or Laws (including GAA) Challenged:	An adverse ruling would have expanded the "special relationship" exception to the general rule that a health services agency is not vicariously liable when the agency enters into an independent services contract with a licensed group home.		
Status of the Case:	This case has been settled and dismissed, with prejudice, for the payment of \$200,000 cash. In addition, the Agency agreed to include \$950,000 in its F2013-2014 Legislative Budget Request.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Total FTE: 2,908



AGENCY FOR PERSONS WITH DISABILITIES		FISCAL YEAR 2011-12			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		1,014,963,478		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		41,123,179		0	
FINAL BUDGET FOR AGENCY		1,056,086,657		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Home And Community Services Administration * Number of Medicaid Waiver clients enrolled		29,958	101.81	3,049,932	
Support Coordination * Number of people receiving support coordination		29,679	1,348.53	40,023,003	
Private Intermediate Care Facilities For The Developmentally Disabled * Number of adults receiving services in Developmental Service Public Facilities		693	138,298.34	95,840,752	
Program Management And Compliance * Based on Administrative Components of serving people in the Community and Institutional settings		55,294	418.14	23,120,751	
Adult Daily Living * Number of persons with disabilities served in Adult Daily Living		9,082	7,311.03	66,398,761	
Adult Day Service * Number of persons with disabilities served in Adult Day Training Service		11,677	2,693.78	31,455,245	
Adult Medical/Dental * Number of persons with disabilities served in Adult Medical/Dental		9,888	1,250.98	12,369,706	
Adult Respite Services * Number of persons with disabilities served in Adult Respite Services		3,758	1,457.87	5,478,677	
Adult Residential Habilitation * Number of persons with disabilities served in Adult Residential Habilitation		7,805	19,280.09	150,481,069	
Adult Specialized Therapies/ Assessments * Number of persons with disabilities served in Adult Specialized Assessments, Therapies, Equipment and Supplies		6,016	2,376.46	14,296,765	
Adult Supported Employment * Number of persons with disabilities served in Adult Supported Employment		2,314	1,628.28	3,767,838	
Adult Supported Living * Number of persons with disabilities served in Adult Supported Living and In Home Subsidies		8,013	6,715.84	53,814,013	
Adult Transportation * Number of persons with disabilities served in Adult Transportation		9,575	1,333.82	12,771,371	
Children Daily Living * Number of persons with disabilities served in Children Daily Living		779	10,491.75	8,173,076	
Children Day Services * Number of persons with disabilities served in Children Day Training Services		2	31,676.50	63,353	
Children Medical/Dental * Number of persons with disabilities served in Children Medical/Dental		1,457	490.15	714,151	
Children Respite Services * Number of persons with disabilities served in Children Respite Services		1,472	1,965.97	2,893,914	
Children Residential Habilitation * Number of persons with disabilities served in Children Residential Habilitation		434	27,934.25	12,123,463	
Children Specialized Therapies/ Assessments * Number of persons with disabilities served in Children Specialized Assessments, Therapies, Equipment and Supplies		893	1,845.00	1,647,586	
Children Support Employment * Number of persons with disabilities served in Children Supported Employment		1	549.00	549	
Children Supported Living * Number of persons with disabilities served in Children Supported Living and In Home Subsidies		593	3,781.63	2,242,509	
Children Transportation * Number of persons with disabilities served in Children Transportation		199	240.17	47,794	
Community Support Services * Number of persons served		1,149	625.44	718,634	
Forensic Care * Number of adults found incompetent to proceed who are provided competency training and custodial care in the Mentally Retarded Defendant Program		346	72,522.69	25,092,852	
TOTAL				566,585,764	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				489,498,919	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				1,056,084,683	

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.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Agency for Persons with Disabilities

Contact: Sharon Bradford 414-6058

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2012 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2013-2014 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2013-2014 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Waiver	B	21,000,000	17,020,370
b				
c				
d				
e				
f				

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

\$21.0 million in nonrecurring General Revenue funds for the Home and Community Based Services (HCBS) Waiver to fund the projected deficit in the current fiscal year. The Agency, in conjunction with the Governor's office and the Legislature implemented a series of cost containment initiatives in Fiscal Year 2011-12. The final carry forward deficit for Fiscal Year 2011-12 was \$17,020,370 in General Revenue. The Agency is requesting the actual carry forward deficit amount of \$17,020,370 in nonrecurring General Revenue funds.

* R/B = Revenue or Budget Driver



agency for persons with disabilities
State of Florida

Home and Community Services

67100100

Exhibits and Schedules

Budget Entity 67100100

Home and Community Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,511.96	(A)		57,511.96
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: Septemer 30th CF Reversions		(E)		0.00
Total Cash plus Accounts Receivable	57,511.96	(F)	0.00	57,511.96
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	0.00	(H)		0.00
"B" Carry Forwards	0.00	(I)		0.00
Approved "FCO" Certified Forwards		(J)		0.00
LESS: Other Accounts Payable (Nonoperating)		(K)		0.00
LESS: Transfers to BE 67100300	57,511.96	(L)		57,511.96
Unreserved Fund Balance, 07/01/12	0.00	(M)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities

Trust Fund Title: Administrative Trust Fund - BE 67100100

LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="57,511.96"/> (A)
--	--

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

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

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="0.00"/> (D)
---	---------------------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="0.00"/> (D)
--	---------------------------------------

A/P not C/F-Operating Categories	<input type="text" value="0.00"/> (D)
----------------------------------	---------------------------------------

Transfer to BE 67100300	<input type="text" value="57,511.96"/> (D)
-------------------------	--

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
--	---------------------------------------

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

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

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(3,783.56)	(A)			(3,783.56)
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: Transfers from BE 67100300	3,783.56	(E)			3,783.56
Total Cash plus Accounts Receivable	0.00	(F)	0.00		0.00
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: "A" Carry Forwards	0.00	(H)			0.00
"B" Carry Forwards	0.00	(I)			0.00
Approved "FCO" Certified Forwards	0.00	(J)			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(K)			0.00
LESS: Transfers from BE 67100300	0.00	(L)			0.00
Unreserved Fund Balance, 07/01/12	0.00	(M)	0.00		0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013-2014

Department Title: 67-Agency for Persons with Disabilities

Trust Fund Title: Federal Grants Trust Fund - BE 67100100

LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; (3,783.56) (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

A/P not C/F-Operating Categories 0.00 (D)

Transfer from BE 67100300 (3,783.56) (D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00 (E)**

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00 (F)**

DIFFERENCE: **0.00 (G)***

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Operations and Maintenance Trust Fund
Budget Entity:	67100100
LAS/PBS Fund Number:	2516

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(66,391,375.00) (A)		(66,391,375.00)
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	10,239.38 (D)		10,239.38
ADD:			0.00
Total Cash plus Accounts Receivable	(66,381,135.62) (F)	0.00	(66,381,135.62)
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	284,173.17 (H)		284,173.17
"B" Carry Forwards	169.99 (H)		169.99
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: Compensated Absences Liability	110,608.95 (J)		110,608.95
LESS: Less Overhead Applied	(330.14) (J)		(330.14)
LESS: Transfers from BE 67100200	(8,500,000.00) (K)		(8,500,000.00)
LESS: Transfers from BE 67100300	(61,000,000.00) (L)		(61,000,000.00)
Unreserved Fund Balance, 07/01/12	2,724,242.41 (M)	0.00	2,724,242.41 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Operations & Maintenance Trust Fund - BE 67100100
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; [(66,775,757.59)] (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [0.00] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [0.00] (D)

A/P not C/F-Operating Categories [0.00] (D)

Transfer from BE 67100200 [(8,500,000.00)] (D)

Transfer from BE 67100300 [(61,000,000.00)] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [2,724,242.41] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [2,724,242.41] (F)

DIFFERENCE: [(0.00)] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013-2014
Trust Fund Title:	67-Agency for Persons with Disabilities
Budget Entity:	Social Services Block Grants Trust Fund
LAS/PBS Fund Number	67100100
	2639

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,534,526.66	(A)		6,534,526.66
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD:	0.00	(E)		0.00
Total Cash plus Accounts Receivable	6,534,526.66	(F)	0.00	6,534,526.66
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	2,614,439.18	(H)		2,614,439.18
LESS: "B" Carry Forwards	0.00	(I)		0.00
LESS: Approved "FCO" Certified Forwards	0.00	(J)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(K)		0.00
LESS: Transfers to BE 67100300	1,599,975.43	(L)		1,599,975.43
Unreserved Fund Balance, 07/01/12	2,320,112.05	(M)	0.00	2,320,112.05 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Social Services Block Grant Trust Fund - BE 67100100
LAS/PBS Fund Number: 2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 3,920,087.48 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

A/P not C/F-Operating Categories 0.00 (D)

Transfer to BE 67100300 1,599,975.43 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,320,112.05 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,320,112.05 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
10080201	FY 2009-2010 with selected actions through 3/31/11	Contract Management	<p>Finding Number 1: Missing Documentation For seven of the 21 contracts reviewed, we noted certain documents were missing from the contract files. The missing documents are identified in the report. The failure to retain these documents denies the agency the ability to demonstrate that the procurement process was conducted in accordance with law, rule, regulation, and policy and those decisions are transparent, appropriate, and supportable. Recommendation: We recommend APD ensure contract managers are appropriately trained in contractual procurement documentation requirements and contract files are retained in accordance with law, rule, regulation, and policy.</p>	<p>Procurement Administration, formally Contract Administration, conducted a complete review of all Central Office contract files to ensure that all required documents have been completed and/or updated as needed. This review has been an ongoing effort and checklists for Procurement Administration Files and Contract Manager Files have been updated, distributed and covered on several Contract Manager Conference Calls. Procurement Administration has implemented a policy not to accept contract actions for review that do not contain all required documents. Any requests for contract action missing required documents are rejected in their entirety until the Contract Manager submits all documents.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding Number 2: Misclassification of Provider Status Contract managers are to complete a Recipient/Subrecipient vs. Vendor Determination Checklist to assist in determining if the provider is a vendor or recipient/subrecipient. A copy of this form is sent to the provider to notify them of their status and a copy is to be maintained in the contract file to document its completion. The Recipient/Subrecipient vs. Vendor Determination Checklists were included for seven of the tested contracts however they were not completed correctly. For one of the seven contracts the form was in the contract file but was not completed or signed by the contract manager. For the other six contracts the checklist questions were answered incorrectly by the contract managers which resulted in the vendor being classified a subrecipient. For all of the tested contracts, including the seven mentioned above, the providers were in a vendor relationship with APD. Recommendation: We recommend that Contract Managers receive instruction on the proper completion of the Recipient/Subrecipient vs. Vendor Determination Checklist.</p>	<p>On January 10, 2012, CAD 12-01 Financial and Compliance Audit Attachment January 2012, was issued and it reversed a previous decision of the Agency that all Providers awarded contracts for Individual and Family Supports (IFS) utilizing Social Service Block Grant (SSBG) funding were determined to be Vendors. In reviewing SSBG funding requirements and discussions with Department of Financial Services (DFS), the Agency thought we may have incorrectly deemed these Providers to be Vendors. The greatest influence in rendering this decision was due to the FLAIR Contract Information File. When titling a contract in the system we were unable to include the CFDA number for a contract and classify the Provider as a Vendor. For reporting purposes, the Agency needed to be able to determine those Providers who received SSBG funding, but we were unable to do so if the Provider was determined to be a Vendor.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
				<p>On March 1, 2012, DFS released the Florida Accountability Contracts Tracking System (FACTS), which replaced the FLAIR Contract Information File. This System allows for data input to include the CFDA number and classify the Provider as a Vendor without issuing a system error.</p> <p>With this new change through the implementation of FACTS, further discussions were held with Agency staff regarding the difficulty in completing the Recipient-Subrecipient vs. Vendor Determination Checklist rendering all Providers Subrecipients. Based on these discussions and the implementation of FACTS, Procurement Administration issued CAD 12-04, Recipient-Subrecipient vs. Vendor Determination, which reversed the direction of CAD 12-01 and all Providers are now classified as a Vendor in accordance with the checklist.</p> <p>In addition, CAD 12-01 contained the release of the Financial and Compliance Audit Attachment, which now includes the Provider determination and post award notice in Exhibit A. All contracts were required to have the newly updated Financial and Compliance Audit Attachment in the Contract for the start of FY 2012/2013.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

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			<p>Finding Number 3: Conflict of Interest Forms A Conflict of Interest Form is to be completed by any person taking part in the procurement process to ensure that no conflict of interest exists that would impair the selection of a vendor. In 16 of the tested contracts the "No conflicts" column of the form had pre-populated answers.</p> <p>The pre-populating of the Conflict of Interest Form could preclude the participants from reading and answering any of the questions contrary to the pre-populated answers. Whether the pre-populated answers are correct for the person completing the form is unknown.</p> <p>Recommendation: We recommend that APD provide appropriate training to contract managers to ensure the Conflict of Interest Forms are completed in their entirety by the individuals signing the form and do not contain pre-populated answers.</p>	<p>Procurement Administration continues to monitor for compliance with forms being pre-populated. Forms that are submitted as part of a contract action that are pre-populated are rejected and sent back to the Contract Manager for correction. Procurement Administration follows-up until the revised form is submitted.</p>	

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			<p>Finding Number 4: Conflicting Instructions for Completing Civil Rights Checklist A Civil Rights Checklist is to be completed annually to ensure that vendors conduct business with APD in a non-discriminatory manner pursuant to 45 CFR 80, Nondiscrimination Under Programs Receiving Federal Assistance Through the Department of Health and Human Services Effectuation of Title VI of the Civil Rights Act of 1964. The Civil Rights Checklist completion instructions indicate the Civil Rights Checklist is to be completed if a vendor has 15 or more employees or provides direct support to clients. However, language in two versions of the APD standard contract differed from those instructions. For one of the tested contracts, the instructions for the Civil Rights Checklist in the standard contract indicated the checklist was to be completed if the vendor had 15 or more employees and provided direct support to clients. For five additional contracts tested the standard contract indicated the checklist had to be completed only if the vendor had 15 or more employees. Because of the contradictory instructions the required Civil Rights Checklists were not completed for these six contracts. Recommendation: We recommend APD’s standard contract language regarding the completion of the Civil Rights Checklist be changed to correctly reflect the checklist’s completion instructions.</p>	<p>On March 5, 2012, CAD 12-02, Standard Contract 2012 Review and Update, was released and it contained revised language regarding the Civil Rights Compliance Checklist. The Standard Contract, Page 3, Section 16, Civil Rights Requirements states: <i>“In accordance with Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act of 1990, or the Florida Civil Rights Act of 1992, as applicable, the Provider shall not discriminate against any employee (or applicant for employment) in the performance of this Contract because of race, color, religion, sex, national origin, disability, age, or marital status. Further, the Provider agrees not to discriminate against any applicant, client, or employee in service delivery or benefits in connection with any of its programs and activities in accordance with 45 CFR 80, 83, 84, 90, and 91, Title VI of the Civil Rights Act of 1964, or the Florida Civil Rights Act of 1992, as applicable, and Children and Families Operating Procedure (CFOP) 60-16. These requirements shall apply to all contractors, subcontractors, subgrantees or others with whom it arranges to provide services or benefits to clients or employees in connection with its programs and activities. The Provider shall complete the Civil Rights Compliance Checklist, CF Form 946 in accordance with CFOP 60-16 and 45 CFR 80. The Civil Rights Compliance Checklist is not required of Providers that have less than fifteen (15) employees, unless they provide direct client services. The Civil Rights Compliance Checklist is incorporated herein by reference and can be obtained from the Contract Manager”.</i> Procurement Administration required all Contract Managers to incorporate the Standard Contract dated 1/2012 into all contracts no later than the start of FY 2012/2013.</p>	

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			<p>Finding Number 5: Verbal Change to a Contract that Deleted a Significant Deliverable APD contracted with Innovative Resource Group, LLC, (APS Healthcare Midwest (APS)) for prior service authorizations. The contract included a provision for the creation of a web-based system to aid in the performance of the prior service authorizations. For the two year period of this contract APD paid \$417,488 to APS for the development of the CareConnection system. The system was pilot tested and ready for statewide roll-out in August of 2009. Documentation of a meeting held August 21, 2009, indicated that APD no longer planned to use CareConnection. Contrary to contract language, APS was verbally informed by a member of APD management that the CareConnection would no longer be required. No documentation was located within the contract file indicating the contract had been amended pursuant to the contract language with respect to CareConnection. Recommendation: We recommend APD follow correct contract management provisions to ensure contractual compliance and to ensure that all applicable members of APD management are made aware of such contract modifications.</p>	<p>The findings in the Audit Report were discussed on the Contract Managers Conference Call held on November 30, 2011. Upon release of the final report, it was distributed to Contract Managers and Area Administrators/Superintendents for review. The Procurement Administrator also discussed the findings with each Contract Manager providing support and technical assistance on handling amendments and/or modifications to any contract. Contract Managers have been asked to notify the Inspector General if any verbal agreements are being made regarding contracts that are not mutually agreed to in writing through an official contract amendment. The Agency is still in the process of developing Contract Manager Certification Training. This training will incorporate information regarding changes and modifications to the contract and it will be stressed that verbal agreements are not legal agreements.</p>	

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			<p>Finding Number 6: Inappropriate Funding Source and Funding Source Selected Late in the Contracting Process Procedures require funding sources be identified before contracts are executed. The former Bureau Chief of Financial Services, who was responsible for determining the funding, failed to do so for two of the tested contracts until after negotiations were completed.</p> <p>Recommendation: We recommend APD management follow established procedures and determine funding sources for contracts prior to contract negotiations. We also recommend APD management ensure that all expenditure transactions are recorded in FLAIR.</p>	<p>All contract actions that have a fiscal impact are reviewed, approved and signed off on by staff performing the roles of Budget Managers prior to being submitted to Procurement Administration and the General Counsel’s Office for final review and approval.</p>	
			<p>Finding Number 7: Procurement for Ineligible Persons APD’s Application for Services states that “to receive services from APD, the applicant must be domiciled in Florida, and be a U.S. citizen or resident alien.” The application also requires documentation from the applicant to show residency and identification (ID) such as a birth certificate, Green Card, driver’s license, school photo ID, etc. Apart from the instruction on the APD application for services, there are no written policies and procedures with respect to APD’s funding of care for non-United States (U.S.) Citizens.</p> <p>Recommendation: We recommend APD management develop and reduce to writing policies and procedures addressing APD’s involvement in situations with non-U.S. citizens or non-resident aliens who are not Medicaid eligible and according to APD’s Application for Services, not eligible for APD services.</p>	<p>The Operations Unit has designated Jacquelyn Ledbetter as the lead on this issue. She has identified a list of active clients where we do not have documentation that they are U.S. citizens. She is also in the process of working with Procurement Administration to determine if there are additional clients being served under contracts that need to be added to the list. In a training during the week of June 11, 2012, staff learned from the General Counsel’s Office that there are some limited situations where people who are non-U.S. citizens can be APD clients. This might include "qualified" non-U.S. citizens under F.S. 414.095. The next step will be finalizing a process to obtain documentation or verification of whether any of the individuals on the list are qualified non-U.S. citizens under that statute. Once the process is complete, if there are individuals still remaining on the list who are not qualified U.S. citizens, the Operations Unit will staff those cases with legal and the Executive Management Team as appropriate to determine what actions will need to be implemented.</p>	

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111005-01		Ethics and Ethical Climate Follow Up	<p>Finding 1: APD dually employed or dually compensated employees complete, along with their immediate supervisors, the Dual Employment and Compensation Request form as required by the Department of Management Services' (DMS) Dual Employment Guidelines and Procedures for State Personnel Systems Agencies. The latest version of the DMS guidelines is dated June 2009 and the latest version of the form is dated July 31, 2009. In addition to the completion of the DMS form, the APD requires that an Additional Employment Outside of State Government form be completed if applicable. These 3 documents have not been updated with respect to the Governor's revised Code of Ethics. The revised Code of Ethics requires that no employee may have any on-going dual employment or dual compensation without prior approval from the agency's Chief Ethics Officer.</p> <p>Recommendation: We recommend: APD include in its Human Resource policies and procedures the approval of all dual employment or dual compensation by the Chief Ethics Officer.</p>	The Operating Procedure has been updated to include the Ethics Officer and is currently being routed for approval.	

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			<p>Finding 2: Section 393.0654, Florida Statutes, grants exemptions to APD employees working at APD Developmental Disability Centers (DDC) to have, in some circumstances, employment with a business entity or any agency which is subject to regulation by, or doing business with APD. During our review of procedure APD-OP 01-021, we noted these exemptions were not addressed in applicable sections of the procedure. We understand exemption discussions for APD DDC employees occurred after the adoption of APD-OP 01-021. Without the inclusion of these exemptions the written procedure does not correctly reflect APD's policies toward outside employment by APD's DDC employees.</p> <p>Recommendation: We recommend procedure APD-OP 01-021 be amended to include the provisions of Section 393.0654, Florida Statutes.</p>	<p>This has been updated and included and is currently in the routing process for approval.</p>	

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			<p>Finding 3: We also noted in our review, the procedure places the onus on the employee and the employee’s immediate supervisor to decide whether the outside employment does or does not constitute a conflict of interest for OPS and Career Service Employees considering outside employment which occurs during hours they are not scheduled to work for APD. The employee is responsible for obtaining an official written opinion from the Commission on Ethics if it is not clear as to the appropriateness of such employment. In this scenario the potential outside employment is not submitted for review and approval by the Ethics Officer. As currently written, the procedure does not provide adequate assurance that APD would not be exposed to risk resulting from potential conflicts of interest. Without the added control of the Ethics Officer reviewing all applications and making the decisions with respect to obtaining official written opinions from the Commission on Ethics, APD could potentially be exposed to liability. Recommendation: We recommend amending APD–OP 01-021 to include better internal controls which place the decision of whether outside employment is or is not a conflict of interest with the Ethics Officer, whose final review should include the approval or disapproval of outside employment.</p>	<p>The Operating Procedure has been updated and is currently being routed for approval.</p>	

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111213-01		Family Care Council Florida	<p>Finding 1: General Expenditures The Family Care Council Florida's (FCCF) original May 21, 2011, minutes did not discuss, authorize or approve the purchase of computer equipment. On September 17, 2011, the FCCF Past Chairman amended the May 21, 2011, minutes to address the purchase. There was no mention in the minutes of the necessity of these items.</p> <p>Recommendation: We recommend the FCCF discuss, authorize and approve purchases after due consideration of their necessity and purpose. In addition, we recommend that the FCCF document the discussion, authorization and approval in their minutes prior to purchase.</p> <p>Finding 2: Travel Expenditures We reviewed 29 FCCF expenditures of which 19 were for travel reimbursement. Based on the review of the travel expenditures we noted problems related to: reimbursing without receipts, not using required map mileage, not recording odometer readings, lack of required documentation, excessive car rental charges and incorrect meal allowance reimbursements.</p> <p>Recommendation: We recommend that APD conduct a more thorough preaudit process of FCCF expenditures prior to payment. In addition, we also recommend that APD provide additional training to the FCCF on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>After reviewing the Preliminary and Tentative Findings and Recommendations by the Office of Inspector General , the External Affairs Office will devise processes to ensure that the appropriate procedures are followed for both general and travel expenditures for the Family Care Councils Florida.</p> <p>Each Family Care Council and Area Office member is required to adhere to state-specific rules on expenditures and travel. We will work closely with the Area Offices and each Family Care Council moving forward to train them on the appropriate measures, including pre-authorization and approval of purchases and travel, inclusion of discussion of purchases within recorded meeting minutes, and thorough review of the travel process for reimbursement.</p> <p>The Family Care Councils Florida will meet in Orlando on May 19. The audit findings will be shared to the group during this meeting, along with a proposed training schedule for all individuals who participate on the Family Care Councils.</p>	

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120123-01		Audit of Area 4 FCC	<p>Finding 1: Minutes The Family Care Council (FCC) did not prepare minutes for all of their meetings. Without the preparation of minutes for each meeting, there is not record of decisions made by the FCC council members.</p> <p>Recommendation: We recommend that the Area 4 FCC prepare minutes for all council meetings in accordance with Section 286.011, Florida Statutes and the Family Care Council Orientation Manual.</p> <p>Finding 2: Use of Purchasing Card for FCC Travel For eight of our sample items we noted an APD employee's purchasing card was used to purchase hotel rooms for FCC council members at conferences and meetings. In addition we noted the purchase of an unallowable item.</p> <p>Recommendation: We recommend that the Area 4 FCC and APD employees follow state expenditure guidelines in the conduct of Family Care Council business.</p>	<p>Minutes will be taken at each Family Care Council Area 4 meeting. The representative from the area office will remind the Family Care Council of the requirement to take minutes at each meeting and will verify who is responsible for taking minutes at the beginning of each meeting. The minutes will list all members in attendance and will include all information regarding decisions made by the council including decisions on expenditures of FCC funds, appointments, reports, motions, and all other business discussed at the meeting. Minutes will be read at each subsequent meeting and voted on by the council members. At this time there is only one voting member on the council. When the council has enough members for a quorum then minutes will be voted upon and approved. Until that time, any discussion regarding the previous meeting will also be noted in the minutes of the current meeting. Minutes will be sent to the central office for posting on the website within one week of the approval of the minutes by th: We reco</p> <p>State expenditure guidelines will be followed in the conduct of the Family Care Council business. A copy of the state expenditure guidelines was requested and received from budget analyst Ashanti Jones. Copies have been distributed to the FCC liaison and support staff. A check number 243 in the amount of \$2.66 will sent to the fiscal office as reimbursement for the sympathy card sent to offer condolences to a member who lost her father. We are making inquiries regarding who should receive the check. It will be mailed as soon as we are notified. P- Cards issued to employees of APD will not be used to purchase any item or service that is not specifically authorized in the <i>Reference Guide for State Employees</i>.</p>	

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			<p>Finding 3: Travel Reimbursement We reviewed 28 FCCF expenditures of which 13 were for travel reimbursement. Based on the review of the travel expenditures we noted problems related to: not using required map mileage, not recording odometer readings, lack of required documentation, and incorrect meal allowance reimbursements. Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 4 FCC expenditures prior to payment. In addition, we also recommend that APD provide additional training to the Area 4 FCC and Area 4 APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The FCC will thoroughly review each request for expenditures prior to authorization for purchase and will follow the guidelines set by the state. The FCC4 has contacted Sue Taylor to request training/technical assistance on the policy and procedures of completing and requesting travel reimbursements. A training session is scheduled for May 31, 2012 at 2:00 PM with Jean Morris.</p>	

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120123-02		Audit of Area 7 FCC	<p>Finding: Of the 14 Area 7 FCC expenditures reviewed 4 were for travel reimbursements. Our review of these travel expenditures indicated the following:</p> <ul style="list-style-type: none"> · FCC members were incorrectly reimbursed the meal allowance instead of receiving per diem in two instances. · FCC member was not paid per diem for their last day of travel. · FCC member was reimbursed for vicinity mileage when no Vicinity/Map Mileage Log was included in the voucher package. · FCC member was reimbursed for map mileage that was not based on the required Florida Official Highway Mileage. · The Authorization to Incur Travel Expense form was not signed and dated by a supervisor to indicate approval in one instance. <p>Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 7 FCC expenditures prior to payment. In addition, we recommend that APD provide additional training to the Area 7 FCC, Area 7 and Central Office APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The Area 7 Administrator advised and instructed Area staff and to be more thorough in the processing, completing and submitting travel reimbursement pursuant to Section 112.061, Florida Statutes.</p>	

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120123-03		Audit of Area 12 FCC	<p>Finding 1: Purchases Of the 11 Area 12 FCC expenditures reviewed five were for purchases and/or reimbursements. Based upon the review of these expenditures we noted that purchases related to three sample items were not supported by meeting minutes. The total for these purchases was \$1,037.62. Recommendation: We recommend that the Area 12 FCC prepare complete minutes for all council meetings in accordance with Section 286.011, Florida Statutes and the Family Care Council Orientation Manual.</p> <p>Finding 2: Travel Reimbursement Of the 11 Area 12 FCC expenditures reviewed six were for travel reimbursements. Based upon the review of these travel expenditures we noted problems related to: lack of required documentation and approval of the Authorization to Incur Travel after the travel had occurred. Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 12 FCC expenditures prior to payment. In addition, we also recommend that APD provide additional training to the Area 12 Family Care Council and Area 12 APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The Area 12 FCC voted and approved to pay/hire an individual to provide administrative support. Duties include recording and transcribing minutes of meetings. Area 12 has been in communication with the Central Office to assure that having administrative support to the FCC is allowable through a purchase order based upon the Council's budget allocation. APD Area Office will monitor the work performance performed. A fee for service purchase order is in place that is to confirm service delivery which is approved by the Council.</p> <p>The Administrative Secretary has been made aware and understands that all travel by FCC members with regards to in-state conferences required pre-authorization a minimum of two weeks prior to the date of travel. All FCC members will be provided an Orientation Manual to include FCC legislation, legal responsibilities, budget and fiscal information, State Expenditure guidelines and forms. Notification of the travel policy will continue to be communicated with the FCC members emphasizing the importance of pre-authorization for any upcoming expenditures. All requested purchases will be presented to APD purchasing staff with required documentation (i.e., meeting minutes) to be included as justification to ensure compliance with Florida Statutes. After-the-fact purchases and or travel will require exception requests that need approval from the Regional Manager or Designee.</p>	

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Auditor General Rpt # 2012-120		IFS and Prior Year Follow-up	<p>Finding 1: The Agency's client eligibility determination processes needed improvement. We found instances in which the Agency did not correctly complete and document client eligibility determinations and instances in which the Agency provided IFS Program payments to ineligible clients.</p> <p>Recommendation: We recommend that the Agency re-evaluate the client Applications approved prior to 2006. We also recommend that redeterminations of Florida domicile be made on at least an annual basis.</p> <p>Finding 2: The Agency did not always utilize Medicaid providers for IFS Program clients who were eligible for Medicaid Program services.</p> <p>Recommendation: We recommend that the Agency establish policies and procedures that more reasonably ensure that Medicaid services are used when available. We also recommend that when non-Medicaid providers are used for Medicaid eligible clients, documentation be prepared and retained to demonstrate the unavailability of Medicaid services.</p>	<p>The APD Bureau of Programs will update training materials and develop new ones that will provide information about the importance of accurate documentation for eligibility determination including verification of Florida domicile on an annual basis. STATUS UPDATE: The eligibility rule became final on May 16, 2012. Training for area staff is scheduled for June 13, 2012 via telephone conference call. The trainers will stress the importance of verification of Florida domicile and residency requirements as a part of this training.</p> <p>Since the audit time period, the Agency has worked with the Agency for Health Care Administration to provide training on accessing Medicaid State Plan services. APD will develop operating procedures on the use of IFS funds – a section of which will cover the use of IFS funds vs. MSP funds. The Agency will also provide continued technical to staff via monthly telephone conference calls with area offices.</p>	

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			<p>Finding 3: The Agency did not always timely terminate IFS Program payments for IFS clients after they had died. In addition, the Agency had not completely resolved instances in which the social security numbers of Agency clients matched those of individuals who were deceased, according to the official death records of the Office of Vital Statistics.</p> <p>Recommendation: We recommend that the Agency establish written policies and procedures that provide more guidance for staff regarding the steps to be taken, including those related to documentation, to resolve crossmatch errors. The procedures should include processes for informing the Office of Vital Statistics of potential death record errors. We also recommend the Agency recoup from providers payments made for deceased clients.</p> <p>Finding 4: IFS Program expenditure transactions were not always correctly and properly recorded in the Agency's Allocations, Budget, and Contract Control (ABC) System and the Florida Accounting Information Resource (FLAIR) Subsystem.</p> <p>Recommendation: We recommend that the Agency recoup the overpayments from the three providers. In addition, in order to prevent errors in payments and coding, we recommend that the Agency enhance the level of supervisory monitoring of staff compliance with applicable Agency policies and procedures.</p>	<p>The Agency currently has an operating procedure that deals with closing cases to APD. It will be revised and updated and training materials made available make certain those individuals who are deceased and identified by Bureau of Vital Statistics are indeed closed to the ABC system. STATUS UPDATE: On May 21, 2012, The agency issued a memo requiring area Medical Case Managers to cross the BVS reports with area case managers on a monthly basis. These reports will be issued monthly and monitored by the Central Office. The updated operating procedure is the process of revision.</p> <p>Recoupment from these three providers has been initiated. Technical assistance for the area will be completed to assure this error will not occur in the future. Update to the ABC tables has been made to prevent inactive service codes from being used.</p>	

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			<p>Finding 5: The Agency did not appear to utilize the most cost-effective services provider based on a client's Medicaid status. In addition, the Agency did not always complete an assessment of need for Agency clients.</p> <p>Recommendation: We recommend that the Agency consider completing a QSI for all Agency clients, including those who receive only IFS funded assistance. In addition, the Agency should take greater care in locating and utilizing Medicaid providers for HCBS Medicaid waiver clients, and when non-Medicaid service providers are utilized, documenting the circumstances justifying their use.</p> <p>Finding 6: The Agency did not always timely follow-up with providers who were determined to be noncompliant with quality assurance review requests.</p> <p>Recommendation: We recommend that the Agency provide guidance to applicable Agency staff outlining the responsibilities for following up with and terminating or suspending noncompliant providers.</p>	<p>Beginning May 1, 2012. Status Update: The agency central office has begun distributing monthly data that shows individuals with no QSI and individuals who are in need of an updated QSI. These reports will be disseminated monthly and tracked via a spreadsheet for direct area entry.</p> <p>The agency has begun working with Delmarva to address non-compliant providers and will continue to track and notify area administrators and central office on a monthly basis. A plan to address non-compliant providers is being developed and will be implemented next fiscal year.</p>	

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			<p>Finding 7: Due to the lack of fiscal controls, Consumer-Directed Care Plus (CDC+) Program funds were allowed to accumulate in consumers' accounts instead of being returned to the State. Recommendation:</p> <p>Finding 8: Due to the lack of fiscal controls, CDC+ Program consumers were able to spend funds in excess of their monthly budgets, resulting in negative balances in their accounts. Recommendation: We recommend that the Agency continue efforts to implement changes to the payment processing system to address negative consumer account balances.</p>	<p>The Agency is currently working with the Agency for Health Care Administration on notice of rule development and subsequent steps to finalize the rule. Concurrently, the Agency is exploring strategies to begin recoupment of active consumers while rule development is proceeding. The Agency continues to reinvest funds of these individuals who have been dis-enrolled for over one year and will continue with this effort.</p> <p>Letter was sent to over 10,000 providers and individuals/families on April 9, 2012, with an effective date of the action was May 1, 2012. The letter provided notification of suspension of claims if there were insufficient fund to cover the claims</p>	
Auditor General Rpt # 2012-142		SWFFA	<p>Finding 1: FAPD did not properly identify SSBG expenditures within its accounting records. Consequently, FAPD did not fairly report expenditures on the Schedule of Expenditures of Federal Awards data form. Recommendation: We recommend that FAPD ensure that SSBG expenditures are properly identified in the accounting records and included on the State's SEFA.</p>	SSBG expenditures are now being properly identified in APD's accounting records and will support the State's SEFA. All financial records are now being kept up to date in APD's accounting records.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 2: FAPD did not always ensure that annual recertifications were completed for Medicaid recipient's residing in intermediate care facilities for the developmentally disabled (ICF-DDs). Additionally, FAPD did not always ensure continued stay reviews were timely conducted.</p> <p>Recommendation: We recommend the FAPD ensure that certification of need of care and continued stay reviews are timely completed and documented for all Medicaid recipients residing in ICF-DD facilities. Additionally, FAPD should ensure that ICF-DD facilities have a clear understanding of what is required to document the certification of need of care.</p>	<p>Training for staff completed. Request for Agency for Health Care Administration (AHCA) to update forms & policy was initiated. FAPD is a member of the work group assigned to help re-write the ICF Handbook and policy/procedures (inclusive of standard forms). AHCA anticipates that the process will take 6 – 12 months for completion. FAPD is reviewing samples of paperwork to ensure compliance and the Interagency Agreement by FAPD legal for proposed revisions if ongoing.</p>	



agency for persons with disabilities
State of Florida

Program Management and Compliance

67100200

Exhibits and Schedules

Budget Entity 67100200

Program Management and Compliance

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	906,658.07 (A)		906,658.07
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD:	0.00 (E)		0.00
Total Cash plus Accounts Receivable	906,658.07 (F)	0.00	906,658.07
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	182,299.72 (H)		182,299.72
"B" Carry Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (K)		0.00
LESS: Transfer to BE 67100300	120,913.27 (L)		120,913.27
Unreserved Fund Balance, 07/01/12	603,445.08 (M)	0.00	603,445.08 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013-2014

Department Title: 67-Agency for Persons with Disabilities

Trust Fund Title: Administrative Trust Fund - BE 67100200

LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 724,358.35 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer to BE 67100300 120,913.27 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 603,445.08 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 603,445.08 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	395,605.21 (A)		395,605.21
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	64,514.06 (D)		64,514.06
ADD: Transfers from BE 67100300	4,284.42 (E)		4,284.42
Total Cash plus Accounts Receivable	464,403.69 (F)	0.00	464,403.69
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	8,575.50 (H)		8,575.50
"B" Carry Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (K)		0.00
LESS:	0.00 (L)		0.00
Unreserved Fund Balance, 07/01/12	455,828.19 (M)	0.00	455,828.19 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013-2014

Department Title: 67-Agency for Persons with Disabilities

Trust Fund Title: Federal Grants Trust Fund - BE 67100200

LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 451,543.77 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories 0.00 (D)

Transfer from BE 67100300 (4,284.42) (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 455,828.19 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 455,828.19 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,500,852.32 (A)		5,500,852.32
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	8,354,943.00 (D)		8,354,943.00
ADD:			0.00
Total Cash plus Accounts Receivable	13,855,795.32 (F)	0.00	13,855,795.32
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	1,023,195.14 (H)		1,023,195.14
"B" Carry Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	99,426.50 (J)		99,426.50
LESS: Transfer to BE 67100100	8,500,000.00 (K)		8,500,000.00
Unreserved Fund Balance, 07/01/12	4,233,173.68 (L)	0.00	4,233,173.68 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Operations & Maintenance Trust Fund - BE 67100200
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 12,733,173.68 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer to BE 67100100 8,500,000.00 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 4,233,173.68 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 4,233,173.68 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
10080201	FY 2009-2010 with selected actions through 3/31/11	Contract Management	<p>Finding Number 1: Missing Documentation For seven of the 21 contracts reviewed, we noted certain documents were missing from the contract files. The missing documents are identified in the report. The failure to retain these documents denies the agency the ability to demonstrate that the procurement process was conducted in accordance with law, rule, regulation, and policy and those decisions are transparent, appropriate, and supportable. Recommendation: We recommend APD ensure contract managers are appropriately trained in contractual procurement documentation requirements and contract files are retained in accordance with law, rule, regulation, and policy.</p>	<p>Procurement Administration, formally Contract Administration, conducted a complete review of all Central Office contract files to ensure that all required documents have been completed and/or updated as needed. This review has been an ongoing effort and checklists for Procurement Administration Files and Contract Manager Files have been updated, distributed and covered on several Contract Manager Conference Calls. Procurement Administration has implemented a policy not to accept contract actions for review that do not contain all required documents. Any requests for contract action missing required documents are rejected in their entirety until the Contract Manager submits all documents.</p>	

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			<p>Finding Number 2: Misclassification of Provider Status Contract managers are to complete a Recipient/Subrecipient vs. Vendor Determination Checklist to assist in determining if the provider is a vendor or recipient/subrecipient. A copy of this form is sent to the provider to notify them of their status and a copy is to be maintained in the contract file to document its completion. The Recipient/Subrecipient vs. Vendor Determination Checklists were included for seven of the tested contracts however they were not completed correctly. For one of the seven contracts the form was in the contract file but was not completed or signed by the contract manager. For the other six contracts the checklist questions were answered incorrectly by the contract managers which resulted in the vendor being classified a subrecipient. For all of the tested contracts, including the seven mentioned above, the providers were in a vendor relationship with APD. Recommendation: We recommend that Contract Managers receive instruction on the proper completion of the Recipient/Subrecipient vs. Vendor Determination Checklist.</p>	<p>On January 10, 2012, CAD 12-01 Financial and Compliance Audit Attachment January 2012, was issued and it reversed a previous decision of the Agency that all Providers awarded contracts for Individual and Family Supports (IFS) utilizing Social Service Block Grant (SSBG) funding were determined to be Vendors. In reviewing SSBG funding requirements and discussions with Department of Financial Services (DFS), the Agency thought we may have incorrectly deemed these Providers to be Vendors. The greatest influence in rendering this decision was due to the FLAIR Contract Information File. When titling a contract in the system we were unable to include the CFDA number for a contract and classify the Provider as a Vendor. For reporting purposes, the Agency needed to be able to determine those Providers who received SSBG funding, but we were unable to do so if the Provider was determined to be a Vendor.</p>	

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				<p>On March 1, 2012, DFS released the Florida Accountability Contracts Tracking System (FACTS), which replaced the FLAIR Contract Information File. This System allows for data input to include the CFDA number and classify the Provider as a Vendor without issuing a system error.</p> <p>With this new change through the implementation of FACTS, further discussions were held with Agency staff regarding the difficulty in completing the Recipient-Subrecipient vs. Vendor Determination Checklist rendering all Providers Subrecipients. Based on these discussions and the implementation of FACTS, Procurement Administration issued CAD 12-04, Recipient-Subrecipient vs. Vendor Determination, which reversed the direction of CAD 12-01 and all Providers are now classified as a Vendor in accordance with the checklist.</p> <p>In addition, CAD 12-01 contained the release of the Financial and Compliance Audit Attachment, which now includes the Provider determination and post award notice in Exhibit A. All contracts were required to have the newly updated Financial and Compliance Audit Attachment in the Contract for the start of FY 2012/2013.</p>	

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			<p>Finding Number 3: Conflict of Interest Forms A Conflict of Interest Form is to be completed by any person taking part in the procurement process to ensure that no conflict of interest exists that would impair the selection of a vendor. In 16 of the tested contracts the "No conflicts" column of the form had pre-populated answers.</p> <p>The pre-populating of the Conflict of Interest Form could preclude the participants from reading and answering any of the questions contrary to the pre-populated answers. Whether the pre-populated answers are correct for the person completing the form is unknown.</p> <p>Recommendation: We recommend that APD provide appropriate training to contract managers to ensure the Conflict of Interest Forms are completed in their entirety by the individuals signing the form and do not contain pre-populated answers.</p>	<p>Procurement Administration continues to monitor for compliance with forms being pre-populated. Forms that are submitted as part of a contract action that are pre-populated are rejected and sent back to the Contract Manager for correction. Procurement Administration follows-up until the revised form is submitted.</p>	

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			<p>Finding Number 4: Conflicting Instructions for Completing Civil Rights Checklist A Civil Rights Checklist is to be completed annually to ensure that vendors conduct business with APD in a non-discriminatory manner pursuant to 45 CFR 80, Nondiscrimination Under Programs Receiving Federal Assistance Through the Department of Health and Human Services Effectuation of Title VI of the Civil Rights Act of 1964. The Civil Rights Checklist completion instructions indicate the Civil Rights Checklist is to be completed if a vendor has 15 or more employees or provides direct support to clients. However, language in two versions of the APD standard contract differed from those instructions. For one of the tested contracts, the instructions for the Civil Rights Checklist in the standard contract indicated the checklist was to be completed if the vendor had 15 or more employees and provided direct support to clients. For five additional contracts tested the standard contract indicated the checklist had to be completed only if the vendor had 15 or more employees. Because of the contradictory instructions the required Civil Rights Checklists were not completed for these six contracts. Recommendation: We recommend APD’s standard contract language regarding the completion of the Civil Rights Checklist be changed to correctly reflect the checklist’s completion instructions.</p>	<p>On March 5, 2012, CAD 12-02, Standard Contract 2012 Review and Update, was released and it contained revised language regarding the Civil Rights Compliance Checklist. The Standard Contract, Page 3, Section 16, Civil Rights Requirements states: <i>“In accordance with Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act of 1990, or the Florida Civil Rights Act of 1992, as applicable, the Provider shall not discriminate against any employee (or applicant for employment) in the performance of this Contract because of race, color, religion, sex, national origin, disability, age, or marital status. Further, the Provider agrees not to discriminate against any applicant, client, or employee in service delivery or benefits in connection with any of its programs and activities in accordance with 45 CFR 80, 83, 84, 90, and 91, Title VI of the Civil Rights Act of 1964, or the Florida Civil Rights Act of 1992, as applicable, and Children and Families Operating Procedure (CFOP) 60-16. These requirements shall apply to all contractors, subcontractors, subgrantees or others with whom it arranges to provide services or benefits to clients or employees in connection with its programs and activities. The Provider shall complete the Civil Rights Compliance Checklist, CF Form 946 in accordance with CFOP 60-16 and 45 CFR 80. The Civil Rights Compliance Checklist is not required of Providers that have less than fifteen (15) employees, unless they provide direct client services. The Civil Rights Compliance Checklist is incorporated herein by reference and can be obtained from the Contract Manager”.</i> Procurement Administration required all Contract Managers to incorporate the Standard Contract dated 1/2012 into all contracts no later than the start of FY 2012/2013.</p>	

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			<p>Finding Number 5: Verbal Change to a Contract that Deleted a Significant Deliverable APD contracted with Innovative Resource Group, LLC, (APS Healthcare Midwest (APS)) for prior service authorizations. The contract included a provision for the creation of a web-based system to aid in the performance of the prior service authorizations. For the two year period of this contract APD paid \$417,488 to APS for the development of the CareConnection system. The system was pilot tested and ready for statewide roll-out in August of 2009. Documentation of a meeting held August 21, 2009, indicated that APD no longer planned to use CareConnection. Contrary to contract language, APS was verbally informed by a member of APD management that the CareConnection would no longer be required. No documentation was located within the contract file indicating the contract had been amended pursuant to the contract language with respect to CareConnection. Recommendation: We recommend APD follow correct contract management provisions to ensure contractual compliance and to ensure that all applicable members of APD management are made aware of such contract modifications.</p>	<p>The findings in the Audit Report were discussed on the Contract Managers Conference Call held on November 30, 2011. Upon release of the final report, it was distributed to Contract Managers and Area Administrators/Superintendents for review. The Procurement Administrator also discussed the findings with each Contract Manager providing support and technical assistance on handling amendments and/or modifications to any contract. Contract Managers have been asked to notify the Inspector General if any verbal agreements are being made regarding contracts that are not mutually agreed to in writing through an official contract amendment. The Agency is still in the process of developing Contract Manager Certification Training. This training will incorporate information regarding changes and modifications to the contract and it will be stressed that verbal agreements are not legal agreements.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding Number 6: Inappropriate Funding Source and Funding Source Selected Late in the Contracting Process Procedures require funding sources be identified before contracts are executed. The former Bureau Chief of Financial Services, who was responsible for determining the funding, failed to do so for two of the tested contracts until after negotiations were completed. Recommendation: We recommend APD management follow established procedures and determine funding sources for contracts prior to contract negotiations. We also recommend APD management ensure that all expenditure transactions are recorded in FLAIR.</p>	<p>All contract actions that have a fiscal impact are reviewed, approved and signed off on by staff performing the roles of Budget Managers prior to being submitted to Procurement Administration and the General Counsel’s Office for final review and approval.</p>	
			<p>Finding Number 7: Procurement for Ineligible Persons APD’s Application for Services states that “to receive services from APD, the applicant must be domiciled in Florida, and be a U.S. citizen or resident alien.” The application also requires documentation from the applicant to show residency and identification (ID) such as a birth certificate, Green Card, driver’s license, school photo ID, etc. Apart from the instruction on the APD application for services, there are no written policies and procedures with respect to APD’s funding of care for non-United States (U.S.) Citizens. Recommendation: We recommend APD management develop and reduce to writing policies and procedures addressing APD’s involvement in situations with non-U.S. citizens or non-resident aliens who are not Medicaid eligible and according to APD’s Application for Services, not eligible for APD services.</p>	<p>The Operations Unit has designated Jacquelyn Ledbetter as the lead on this issue. She has identified a list of active clients where we do not have documentation that they are U.S. citizens. She is also in the process of working with Procurement Administration to determine if there are additional clients being served under contracts that need to be added to the list. In a training during the week of June 11, 2012, staff learned from the General Counsel’s Office that there are some limited situations where people who are non-U.S. citizens can be APD clients. This might include "qualified" non-U.S. citizens under F.S. 414.095. The next step will be finalizing a process to obtain documentation or verification of whether any of the individuals on the list are qualified non-U.S. citizens under that statute. Once the process is complete, if there are individuals still remaining on the list who are not qualified U.S. citizens, the Operations Unit will staff those cases with legal and the Executive Management Team as appropriate to determine what actions will need to be implemented.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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111005-01		Ethics and Ethical Climate Follow Up	<p>Finding 1: APD dually employed or dually compensated employees complete, along with their immediate supervisors, the Dual Employment and Compensation Request form as required by the Department of Management Services' (DMS) Dual Employment Guidelines and Procedures for State Personnel Systems Agencies. The latest version of the DMS guidelines is dated June 2009 and the latest version of the form is dated July 31, 2009. In addition to the completion of the DMS form, the APD requires that an Additional Employment Outside of State Government form be completed if applicable. These 3 documents have not been updated with respect to the Governor's revised Code of Ethics. The revised Code of Ethics requires that no employee may have any on-going dual employment or dual compensation without prior approval from the agency's Chief Ethics Officer.</p> <p>Recommendation: We recommend: APD include in its Human Resource policies and procedures the approval of all dual employment or dual compensation by the Chief Ethics Officer.</p>	The Operating Procedure has been updated to include the Ethics Officer and is currently being routed for approval.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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			<p>Finding 2: Section 393.0654, Florida Statutes, grants exemptions to APD employees working at APD Developmental Disability Centers (DDC) to have, in some circumstances, employment with a business entity or any agency which is subject to regulation by, or doing business with APD. During our review of procedure APD-OP 01-021, we noted these exemptions were not addressed in applicable sections of the procedure. We understand exemption discussions for APD DDC employees occurred after the adoption of APD-OP 01-021. Without the inclusion of these exemptions the written procedure does not correctly reflect APD's policies toward outside employment by APD's DDC employees.</p> <p>Recommendation: We recommend procedure APD-OP 01-021 be amended to include the provisions of Section 393.0654, Florida Statutes.</p>	<p>This has been updated and included and is currently in the routing process for approval.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 3: We also noted in our review, the procedure places the onus on the employee and the employee's immediate supervisor to decide whether the outside employment does or does not constitute a conflict of interest for OPS and Career Service Employees considering outside employment which occurs during hours they are not scheduled to work for APD. The employee is responsible for obtaining an official written opinion from the Commission on Ethics if it is not clear as to the appropriateness of such employment. In this scenario the potential outside employment is not submitted for review and approval by the Ethics Officer.</p> <p>As currently written, the procedure does not provide adequate assurance that APD would not be exposed to risk resulting from potential conflicts of interest. Without the added control of the Ethics Officer reviewing all applications and making the decisions with respect to obtaining official written opinions from the Commission on Ethics, APD could potentially be exposed to liability.</p> <p>Recommendation: We recommend amending APD-OP 01-021 to include better internal controls which place the decision of whether outside employment is or is not a conflict of interest with the Ethics Officer, whose final review should include the approval or disapproval of outside employment.</p>	<p>The Operating Procedure has been updated and is currently being routed for approval.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
111213-01		Family Care Council Florida	<p>Finding 1: General Expenditures The Family Care Council Florida's (FCCF) original May 21, 2011, minutes did not discuss, authorize or approve the purchase of computer equipment. On September 17, 2011, the FCCF Past Chairman amended the May 21, 2011, minutes to address the purchase. There was no mention in the minutes of the necessity of these items.</p> <p>Recommendation: We recommend the FCCF discuss, authorize and approve purchases after due consideration of their necessity and purpose. In addition, we recommend that the FCCF document the discussion, authorization and approval in their minutes prior to purchase.</p> <p>Finding 2: Travel Expenditures We reviewed 29 FCCF expenditures of which 19 were for travel reimbursement. Based on the review of the travel expenditures we noted problems related to: reimbursing without receipts, not using required map mileage, not recording odometer readings, lack of required documentation, excessive car rental charges and incorrect meal allowance reimbursements.</p> <p>Recommendation: We recommend that APD conduct a more thorough preaudit process of FCCF expenditures prior to payment. In addition, we also recommend that APD provide additional training to the FCCF on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>After reviewing the Preliminary and Tentative Findings and Recommendations by the Office of Inspector General , the External Affairs Office will devise processes to ensure that the appropriate procedures are followed for both general and travel expenditures for the Family Care Councils Florida.</p> <p>Each Family Care Council and Area Office member is required to adhere to state-specific rules on expenditures and travel. We will work closely with the Area Offices and each Family Care Council moving forward to train them on the appropriate measures, including pre-authorization and approval of purchases and travel, inclusion of discussion of purchases within recorded meeting minutes, and thorough review of the travel process for reimbursement.</p> <p>The Family Care Councils Florida will meet in Orlando on May 19. The audit findings will be shared to the group during this meeting, along with a proposed training schedule for all individuals who participate on the Family Care Councils.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
120123-01		Audit of Area 4 FCC	<p>Finding 1: Minutes The Family Care Council (FCC) did not prepare minutes for all of their meetings. Without the preparation of minutes for each meeting, there is not record of decisions made by the FCC council members.</p> <p>Recommendation: We recommend that the Area 4 FCC prepare minutes for all council meetings in accordance with Section 286.011, Florida Statutes and the Family Care Council Orientation Manual.</p> <p>Finding 2: Use of Purchasing Card for FCC Travel For eight of our sample items we noted an APD employee's purchasing card was used to purchase hotel rooms for FCC council members at conferences and meetings. In addition we noted the purchase of an unallowable item.</p> <p>Recommendation: We recommend that the Area 4 FCC and APD employees follow state expenditure guidelines in the conduct of Family Care Council business.</p>	<p>Minutes will be taken at each Family Care Council Area 4 meeting. The representative from the area office will remind the Family Care Council of the requirement to take minutes at each meeting and will verify who is responsible for taking minutes at the beginning of each meeting. The minutes will list all members in attendance and will include all information regarding decisions made by the council including decisions on expenditures of FCC funds, appointments, reports, motions, and all other business discussed at the meeting. Minutes will be read at each subsequent meeting and voted on by the council members. At this time there is only one voting member on the council. When the council has enough members for a quorum then minutes will be voted upon and approved. Until that time, any discussion regarding the previous meeting will also be noted in the minutes of the current meeting. Minutes will be sent to the central office for posting on the website within one week of the approval of the minutes by th: We reco</p> <p>State expenditure guidelines will be followed in the conduct of the Family Care Council business. A copy of the state expenditure guidelines was requested and received from budget analyst Ashanti Jones. Copies have been distributed to the FCC liaison and support staff. A check number 243 in the amount of \$2.66 will sent to the fiscal office as reimbursement for the sympathy card sent to offer condolences to a member who lost her father. We are making inquiries regarding who should receive the check. It will be mailed as soon as we are notified. P-Cards issued to employees of APD will not be used to purchase any item or service that is not specifically authorized in the <i>Reference Guide for State Employees</i>.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 3: Travel Reimbursement We reviewed 28 FCCF expenditures of which 13 were for travel reimbursement. Based on the review of the travel expenditures we noted problems related to: not using required map mileage, not recording odometer readings, lack of required documentation, and incorrect meal allowance reimbursements. Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 4 FCC expenditures prior to payment. In addition, we also recommend that APD provide additional training to the Area 4 FCC and Area 4 APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The FCC will thoroughly review each request for expenditures prior to authorization for purchase and will follow the guidelines set by the state. The FCC4 has contacted Sue Taylor to request training/technical assistance on the policy and procedures of completing and requesting travel reimbursements. A training session is scheduled for May 31, 2012 at 2:00 PM with Jean Morris.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
120123-02		Audit of Area 7 FCC	<p>Finding: Of the 14 Area 7 FCC expenditures reviewed 4 were for travel reimbursements. Our review of these travel expenditures indicated the following:</p> <ul style="list-style-type: none"> · FCC members were incorrectly reimbursed the meal allowance instead of receiving per diem in two instances. · FCC member was not paid per diem for their last day of travel. · FCC member was reimbursed for vicinity mileage when no Vicinity/Map Mileage Log was included in the voucher package. · FCC member was reimbursed for map mileage that was not based on the required Florida Official Highway Mileage. · The Authorization to Incur Travel Expense form was not signed and dated by a supervisor to indicate approval in one instance. <p>Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 7 FCC expenditures prior to payment. In addition, we recommend that APD provide additional training to the Area 7 FCC, Area 7 and Central Office APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The Area 7 Administrator advised and instructed Area staff and to be more thorough in the processing, completing and submitting travel reimbursement pursuant to Section 112.061, Florida Statutes.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

Budget Entity: 67100100 and 67100200

Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
120123-03		Audit of Area 12 FCC	<p>Finding 1: Purchases Of the 11 Area 12 FCC expenditures reviewed five were for purchases and/or reimbursements. Based upon the review of these expenditures we noted that purchases related to three sample items were not supported by meeting minutes. The total for these purchases was \$1,037.62. Recommendation: We recommend that the Area 12 FCC prepare complete minutes for all council meetings in accordance with Section 286.011, Florida Statutes and the Family Care Council Orientation Manual.</p> <p>Finding 2: Travel Reimbursement Of the 11 Area 12 FCC expenditures reviewed six were for travel reimbursements. Based upon the review of these travel expenditures we noted problems related to: lack of required documentation and approval of the Authorization to Incur Travel after the travel had occurred. Recommendation: We recommend that APD conduct a more thorough preaudit process of the Area 12 FCC expenditures prior to payment. In addition, we also recommend that APD provide additional training to the Area 12 Family Care Council and Area 12 APD staff on the policies and procedures of completing and requesting travel reimbursements.</p>	<p>The Area 12 FCC voted and approved to pay/hire an individual to provide administrative support. Duties include recording and transcribing minutes of meetings. Area 12 has been in communication with the Central Office to assure that having administrative support to the FCC is allowable through a purchase order based upon the Council's budget allocation. APD Area Office will monitor the work performance performed. A fee for service purchase order is in place that is to confirm service delivery which is approved by the Council.</p> <p>The Administrative Secretary has been made aware and understands that all travel by FCC members with regards to in-state conferences required pre-authorization a minimum of two weeks prior to the date of travel. All FCC members will be provided an Orientation Manual to include FCC legislation, legal responsibilities, budget and fiscal information, State Expenditure guidelines and forms. Notification of the travel policy will continue to be communicated with the FCC members emphasizing the importance of pre-authorization for any upcoming expenditures. All requested purchases will be presented to APD purchasing staff with required documentation (i.e., meeting minutes) to be included as justification to ensure compliance with Florida Statutes. After-the-fact purchases and or travel will require exception requests that need approval from the Regional Manager or Designee.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Rpt # 2012-120		IFS and Prior Year Follow-up	<p>Finding 1: The Agency's client eligibility determination processes needed improvement. We found instances in which the Agency did not correctly complete and document client eligibility determinations and instances in which the Agency provided IFS Program payments to ineligible clients.</p> <p>Recommendation: We recommend that the Agency re-evaluate the client Applications approved prior to 2006. We also recommend that redeterminations of Florida domicile be made on at least an annual basis.</p> <p>Finding 2: The Agency did not always utilize Medicaid providers for IFS Program clients who were eligible for Medicaid Program services.</p> <p>Recommendation: We recommend that the Agency establish policies and procedures that more reasonably ensure that Medicaid services are used when available. We also recommend that when non-Medicaid providers are used for Medicaid eligible clients, documentation be prepared and retained to demonstrate the unavailability of Medicaid services.</p>	<p>The APD Bureau of Programs will update training materials and develop new ones that will provide information about the importance of accurate documentation for eligibility determination including verification of Florida domicile on an annual basis. STATUS UPDATE: The eligibility rule became final on May 16, 2012. Training for area staff is scheduled for June 13, 2012 via telephone conference call. The trainers will stress the importance of verification of Florida domicile and residency requirements as a part of this training.</p> <p>Since the audit time period, the Agency has worked with the Agency for Health Care Administration to provide training on accessing Medicaid State Plan services. APD will develop operating procedures on the use of IFS funds – a section of which will cover the use of IFS funds vs. MSP funds. The Agency will also provide continued technical to staff via monthly telephone conference calls with area offices.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 3: The Agency did not always timely terminate IFS Program payments for IFS clients after they had died. In addition, the Agency had not completely resolved instances in which the social security numbers of Agency clients matched those of individuals who were deceased, according to the official death records of the Office of Vital Statistics.</p> <p>Recommendation: We recommend that the Agency establish written policies and procedures that provide more guidance for staff regarding the steps to be taken, including those related to documentation, to resolve crossmatch errors. The procedures should include processes for informing the Office of Vital Statistics of potential death record errors. We also recommend the Agency recoup from providers payments made for deceased clients.</p> <p>Finding 4: IFS Program expenditure transactions were not always correctly and properly recorded in the Agency's Allocations, Budget, and Contract Control (ABC) System and the Florida Accounting Information Resource (FLAIR) Subsystem.</p> <p>Recommendation: We recommend that the Agency recoup the overpayments from the three providers. In addition, in order to prevent errors in payments and coding, we recommend that the Agency enhance the level of supervisory monitoring of staff compliance with applicable Agency policies and procedures.</p>	<p>The Agency currently has an operating procedure that deals with closing cases to APD. It will be revised and updated and training materials made available make certain those individuals who are deceased and identified by Bureau of Vital Statistics are indeed closed to the ABC system. STATUS UPDATE: On May 21, 2012, The agency issued a memo requiring area Medical Case Managers to cross the BVS reports with area case managers on a monthly basis. These reports will be issued monthly and monitored by the Central Office. The updated operating procedure is the process of revision.</p> <p>Recoupment from these three providers has been initiated. Technical assistance for the area will be completed to assure this error will not occur in the future. Update to the ABC tables has been made to prevent inactive service codes from being used.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

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			<p>Finding 5: The Agency did not appear to utilize the most cost-effective services provider based on a client's Medicaid status. In addition, the Agency did not always complete an assessment of need for Agency clients.</p> <p>Recommendation: We recommend that the Agency consider completing a QSI for all Agency clients, including those who receive only IFS funded assistance. In addition, the Agency should take greater care in locating and utilizing Medicaid providers for HCBS Medicaid waiver clients, and when non-Medicaid service providers are utilized, documenting the circumstances justifying their use.</p> <p>Finding 6: The Agency did not always timely follow-up with providers who were determined to be noncompliant with quality assurance review requests.</p> <p>Recommendation: We recommend that the Agency provide guidance to applicable Agency staff outlining the responsibilities for following up with and terminating or suspending noncompliant providers.</p>	<p>Beginning May 1, 2012. Status Update: The agency central office has begun distributing monthly data that shows individuals with no QSI and individuals who are in need of an updated QSI. These reports will be disseminated monthly and tracked via a spreadsheet for direct area entry.</p> <p>The agency has begun working with Delmarva to address non-compliant providers and will continue to track and notify area administrators and central office on a monthly basis. A plan to address non-compliant providers is being developed and will be implemented next fiscal year.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

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			<p>Finding 7: Due to the lack of fiscal controls, Consumer-Directed Care Plus (CDC+) Program funds were allowed to accumulate in consumers' accounts instead of being returned to the State. Recommendation:</p> <p>Finding 8: Due to the lack of fiscal controls, CDC+ Program consumers were able to spend funds in excess of their monthly budgets, resulting in negative balances in their accounts. Recommendation: We recommend that the Agency continue efforts to implement changes to the payment processing system to address negative consumer account balances.</p>	<p>The Agency is currently working with the Agency for Health Care Administration on notice of rule development and subsequent steps to finalize the rule. Concurrently, the Agency is exploring strategies to begin recoupment of active consumers while rule development is proceeding. The Agency continues to reinvest funds of these individuals who have been dis-enrolled for over one year and will continue with this effort.</p> <p>Letter was sent to over 10,000 providers and individuals/families on April 9, 2012, with an effective date of the action was May 1, 2012. The letter provided notification of suspension of claims if there were insufficient fund to cover the claims</p>	
Auditor General Rpt # 2012-142		SWFFA	<p>Finding 1: FAPD did not properly identify SSBG expenditures within its accounting records. Consequently, FAPD did not fairly report expenditures on the Schedule of Expenditures of Federal Awards data form. Recommendation: We recommend that FAPD ensure that SSBG expenditures are properly identified in the accounting records and included on the State's SEFA.</p>	<p>SSBG expenditures are now being properly identified in APD's accounting records and will support the State's SEFA. All financial records are now being kept up to date in APD's accounting records.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 - 2014

Department: Agency for Persons with Disabilities

Chief Internal Auditor: Carol Sullivan

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Phone Number: 850-414-7166

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 2: FAPD did not always ensure that annual recertifications were completed for Medicaid recipient's residing in intermediate care facilities for the developmentally disabled (ICF-DDs). Additionally, FAPD did not always ensure continued stay reviews were timely conducted.</p> <p>Recommendation: We recommend the FAPD ensure that certification of need of care and continued stay reviews are timely completed and documented for all Medicaid recipients residing in ICF-DD facilities. Additionally, FAPD should ensure that ICF-DD facilities have a clear understanding of what is required to document the certification of need of care.</p>	<p>Training for staff completed. Request for Agency for Health Care Administration (AHCA) to update forms & policy was initiated. FAPD is a member of the work group assigned to help re-write the ICF Handbook and policy/procedures (inclusive of standard forms). AHCA anticipates that the process will take 6 – 12 months for completion. FAPD is reviewing samples of paperwork to ensure compliance and the Interagency Agreement by FAPD legal for proposed revisions if ongoing.</p>	



agency for persons with disabilities
State of Florida

Developmental Disabilities Public Facilities

67100300

Exhibits and Schedules

Budget Entity 67100300

Developmental Disabilities Public Facilities

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(178,425.23)	(A)			(178,425.23)
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: Transfers from BE 67100100	57,511.96	(E)			57,511.96
ADD: Transfers from BE 67100200	120,913.27	(F)			120,913.27
Total Cash plus Accounts Receivable	0.00	(G)	0.00		0.00
LESS: Allowances for Uncollectibles		(H)			0.00
LESS: "A" Carry Forwards	0.00	(I)			0.00
"B" Carry Forwards		(J)			0.00
Approved "FCO" Certified Forwards		(K)			0.00
LESS:	0.00	(L)			0.00
Unreserved Fund Balance, 07/01/12	0.00	(M)	0.00		0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; [(178,425.23)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

[] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer from BE 67100100 [(57,511.96)] (D)

Transfer from BE 67100200 [(120,913.27)] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [(0.00)] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [0.00] (F)

DIFFERENCE: [(0.00)] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	67100300
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,067.98	(A)		8,067.98
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD:		(E)		0.00
Total Cash plus Accounts Receivable	8,067.98	(F)	0.00	8,067.98
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	0.00	(H)		0.00
"B" Carry Forwards		(I)		0.00
Approved "FCO" Certified Forwards		(J)		0.00
LESS: Transfer to BE 67100100	3,783.56	(K)		3,783.56
LESS: Transfer to BE 67100200	4,284.42	(L)		4,284.42
Unreserved Fund Balance, 07/01/12	0.00	(M)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013-2014

Department Title: 67-Agency for Persons with Disabilities

Trust Fund Title: Federal Grants Trust Fund - BE 67100300

LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 8,067.98 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer to BE 67100100 3,783.56 (D)

Transfer to BE 67100200 4,284.42 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 0.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 67-Agency for Persons with Disa **Budget Period:** 2011 - 2012
Program: 67100300 - DDPF - PC 1303000000
Fund: 2516

Specific Authority: Chapter 393, F.S.
Purpose of Fees Collected: Client Services and Care at Institutions

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
<u>Receipts:</u>			
<u>Reimbursement of Client Custodial Care</u>	3,037,747	4,845,133	4,845,133
<u>AHCA Transfers for Client Care (Medicare)</u>	47,796,764	47,392,498	46,742,498

Total Fee Collection to Line (A) - Section III	50,834,511	52,237,631	51,587,631

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	41,167,304	43,120,385	43,673,795
<u>Other Personal Services</u>	794,735	947,450	947,450
<u>Expenses</u>	3,586,050	3,111,717	3,111,717
<u>Operating Capital Outlay</u>	169,750	94,779	94,779
<u>Food Products</u>	1,216,322	1,242,546	1,242,546
<u>Contracted Services</u>	965,025	857,584	857,584
<u>G/A - Contracted Professional Services</u>	1,305,667	3,013,776	3,013,776
<u>Risk Management Insurance</u>	3,075,697	2,629,672	2,005,208
<u>TR/DMS/HR SVCS/STW Contract</u>	391,410	431,400	431,400
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	52,671,960	55,449,309	55,378,255

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	50,834,511	52,237,631	51,587,631
TOTAL SECTION II	(B)	52,671,960	55,449,309	55,378,255
TOTAL - Surplus/Deficit	(C)	(1,837,449)	(3,211,678)	(3,790,624)

EXPLANATION of LINE C:

Line C represents unfunded budget based upon revenue projections.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

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

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	67,651,111.34 (A)		67,651,111.34
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	3,962,596.02 (D)		3,962,596.02
ADD:			0.00
Total Cash plus Accounts Receivable	71,613,707.36 (F)	0.00	71,613,707.36
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	1,749,408.44 (H)		1,749,408.44
"B" Carry Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Transfer to BE 67100100	61,000,000.00 (K)		61,000,000.00
LESS: Overhead Applied	330.14 (L)		330.14
Unreserved Fund Balance, 07/01/12	8,863,968.78 (M)	0.00	8,863,968.78 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Operations & Maintenance Trust Fund - BE 67100300
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 69,863,968.68 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer to BE 67100100 61,000,000.00 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 8,863,968.68 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 8,863,968.68 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

Department Title:	67-Agency for Persons with Disabilities
Trust Fund Title:	Social Services Block Grant Trust Fund
Budget Entity:	67100300
LAS/PBS Fund Number	2639

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,599,975.43)	(A)		(1,599,975.43)
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: Transfer from BE 67100100	1,599,975.43	(E)		1,599,975.43
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	0.00	(H)		0.00
"B" Carry Forwards		(I)		0.00
Approved "FCO" Certified Forwards		(J)		0.00
LESS:	0.00	(K)		0.00
Unreserved Fund Balance, 07/01/12	0.00	(L)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 - 2014

Department Title: 67-Agency for Persons with Disabilities
Trust Fund Title: Social Services Block Grant Trust Fund - BE 67100300
LAS/PBS Fund Number: 2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; [(1,599,975.43)] (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

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

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

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

Transfer from BE 67100100 [(1,599,975.43)] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [0.00] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2013-14 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: **Sharon Bradford/Michele Tallent**

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

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

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, 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 58 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 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

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
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.			

Action	Program or Service (Budget Entity Codes)			
	67100100	67100200	67100300	
<p>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.</p>				
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 61 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
<p>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.</p>				
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
<p>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.</p>				
<p>TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.</p>				
<p>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 2011-12 approved budget. Amounts should be positive.</p>				
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</p>				
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
<p>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.</p>				
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 66-67 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 68 through 70 of the LBR Instructions?	N/J-No IT Issues	N/J-No IT Issues	N/J-No IT Issues

Action	Program or Service (Budget Entity Codes)			
	67100100	67100200	67100300	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/J-No IT Issues	N/J-No IT Issues	N/J-No IT Issues
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/J - No Variance from Standards	N/J - No Variance from Standards	N/J - No Variance from Standards
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/J-Consensus Estimating Conference forecast does not apply	N/J-Consensus Estimating Conference forecast does not apply	N/J-Consensus Estimating Conference forecast does not apply
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 #13-003?	N/J - No Issues	N/J - No Issues	N/J - No Issues
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/J - No Issues	N/J - No Issues	N/J - No Issues
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/J - No additional space needed	N/J - No additional space needed	N/J - No additional space needed
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/J - No Lump Sum Distribution	N/J - No Lump Sum Distribution	N/J - No Lump Sum Distribution
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/J - No issues related to Salary & Benefits	N/J - No issues related to Salary & Benefits	N/J - No issues related to Salary & Benefits
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/J - No IT Issues	N/J - No IT Issues	N/J - No IT Issues
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/J - No issues related to major audit findings	N/J - No issues related to major audit findings	N/J - No issues related to major audit findings
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y	Y
AUDIT:				
7.19	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y

Action	Program or Service (Budget Entity Codes)		
	67100100	67100200	67100300
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/J - No 160XXXX issues	N/J - No 160XXXX issues	N/J - No 160XXXX issues
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/J - No 180XXXX issues	N/J - No 180XXXX issues	N/J - No 180XXXX issues
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/J - No 200XXXX issues	N/J - No 200XXXX issues	N/J - No 200XXXX issues
7.23 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 66 through 70 of the LBR Instructions.			
TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
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 2012-13 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?	N/J-Agency does not have any regulatory fees	N/J-Agency does not have any regulatory fees	N/J-Agency does not have any regulatory fees
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y

Action	Program or Service (Budget Entity Codes)		
	67100100	67100200	67100300
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?	N/J-Not applicable	N/J-Not applicable	N/J-Not applicable
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y
8.10 Are the statutory authority references correct?	Y	Y	Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/J-No Estimating Conference available	N/J-No Estimating Conference available	N/J-No Estimating Conference available
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/J-Not applicable	N/J-Not applicable	N/J-Not applicable
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	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

Action		Program or Service (Budget Entity Codes)		
		67100100	67100200	67100300
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.			
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 5% 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 (USCR, SCXI) (LAS/PBS Web - see page 105-109 of the LBR Instructions for detailed instructions)				

Action	Program or Service (Budget Entity Codes)		
	67100100	67100200	67100300
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no 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 2011-12 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
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
16. MANUALLY PREPARED EXHIBITS & SCHEDULES			
16.1 Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
AUDITS - GENERAL INFORMATION			
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.			
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)			
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	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?	N/J-Facility has been identified	N/J-Facility has been identified	N/J-Facility has been identified
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

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