

LEGISLATIVE BUDGET REQUEST

Department of Elder Affairs

Tallahassee

October 15, 2013

RICK SCOTT
GOVERNOR

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

CHARLES T. CORLEY
SECRETARY

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

Mike Hansen, Staff Director
Senate Appropriations Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Department of Elder Affairs 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 2014-15 Fiscal Year. This submission has been approved by Charles T. Corley, Secretary.

4040 ESPLANADE WAY
TALLAHASSEE, FLORIDA
32399-7000

phone 850-414-2000
fax 850-414-2004
TDD 850-414-2001

Sincerely,

Jonathon Manalo
Chief Financial Officer



Temporary Special Duty
General Pay Additives Implementation Plan
For Fiscal Year 2014-15

NOT APPLICABLE

DEPARTMENT OF ELDER AFFAIRS **Comprehensive Eligibility Services – 65100200**
Home and Community Services – 65100400
Executive Direction and Support Services – 65100600
Consumer Advocate Services - 65101000

Manual Exhibits, Schedules and Supporting Documents

Letter of Transmittal

Temporary Special Duty – General Pay Additives Implementation Plan for Fiscal Year 2014-15

Department Level Exhibits and Schedules

Schedule VII	Agency Litigation Inventory
Schedule X	Organization Structure
Schedule XI	Agency-Level Unit Cost Summary
Schedule XII	Series Outsourcing or Privatization of State Service or Activity
Schedule XIII	Proposed Consolidated Financing of Deferred-Payment Commodity Contracts
Schedule XIV	Variance from Long Range Financial Outlook
Schedule XV	Contract Reporting
Schedule IV-B	Information Technology Projects
Schedule VI	Detail of Debt Service
Schedule IX	Major Audit Findings and Recommendations
	Technical Checklist LBR Review

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Elder Affairs		
Contact Person:	L. Mary Thomas	Phone Number:	(850) 414-2074
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	NOT APPLICABLE.		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Department of Elder Affairs
As of 8/06/2013

Long-Term Care
Ombudsman Program
See Page 19-22

Secretary
0001 (950) (8925) 1.00

Advisory Council
ADI

Advisory Council
DOEA

Deputy Secretary & Chief of Staff
0002 (940) (8926) 1.00

Personal Secretary II-
SES
0302 (120) (9714) 1.00

Director of Statewide Public
Guardianship - SES
0375 (530) (7794) 1.00

Inspector General
0097 (920) (8868) 1.00

General Counsel
0023 (930) (8914) 1.00

Director of Statewide
Community Based Services
0030 (930) (8765) 1.00

Director of Internal & External
Affairs
0025 (930) (8928) 1.00

Chief Financial Officer
0054 (930) (9004) 1.00

Government Analyst I
OPS 65650331 1.00

Government Operations
Consultant I
OPS 65650133 1.00

Administrative Assist. II-
SES
0085 (418) (0712) 1.00

Long-Term Care
And Support
See Page 6

Administrative Assistant
II- SES
0122 (418) (0712) 1.00

Legislative Affairs
See Page 3

Communications
See Page 3

Accounting
See Page 2

Operations &
Management Consultant
I-SES
0379 (421) (2234) 1.00

Senior Management
Analyst II – SES
0005 (426) (2225) 1.00

Senior Attorney – SES
0076 (230) (7738) 1.00

CARES
See Pages 6, 8-18

Government Operations
Consultant II
0072 (23) (2236) 1.00

Planning & Evaluation
See Page 3

Human Resources/
General Services
See Page 4

Revenue Management
See Page 2

Administrative Assist. II
0395 (18) (0712) 1.00

Operations Consultant
OPS 65650004 1.00

Senior Attorney - SES
0148 (230) (7738) 1.00

Community & Support
Services
See Page 7

Staff Assistant
OPS 65650277 1.00

Information Systems
See Page 4

Elder Rights
See Page 5

Budget
See Page 2

Government Operations
Consultant I
OPS 65650072 1.00

Operations Consultant
0104 (140) (7760) 1.00

Senior Attorney- SES
0125 (230) (7738) 1.00

Senior Management
Analyst II - SES
0347 (426) (2225) 1.00

Training Manager - SES
0378 (419) (1330) 1.00

Administrative Assist. II
– SES
0078 (418) (0712) 1.00

Contract Administration
& Purchasing
See Page 2

Regulatory Specialist II
OPS 65650002 .50

Senior Attorney
OPS 65650287 1.00

Program Manager
OPS 65650323 1.00

Senior Management
Analyst II - SES
0024 (426) (2225) 1.00

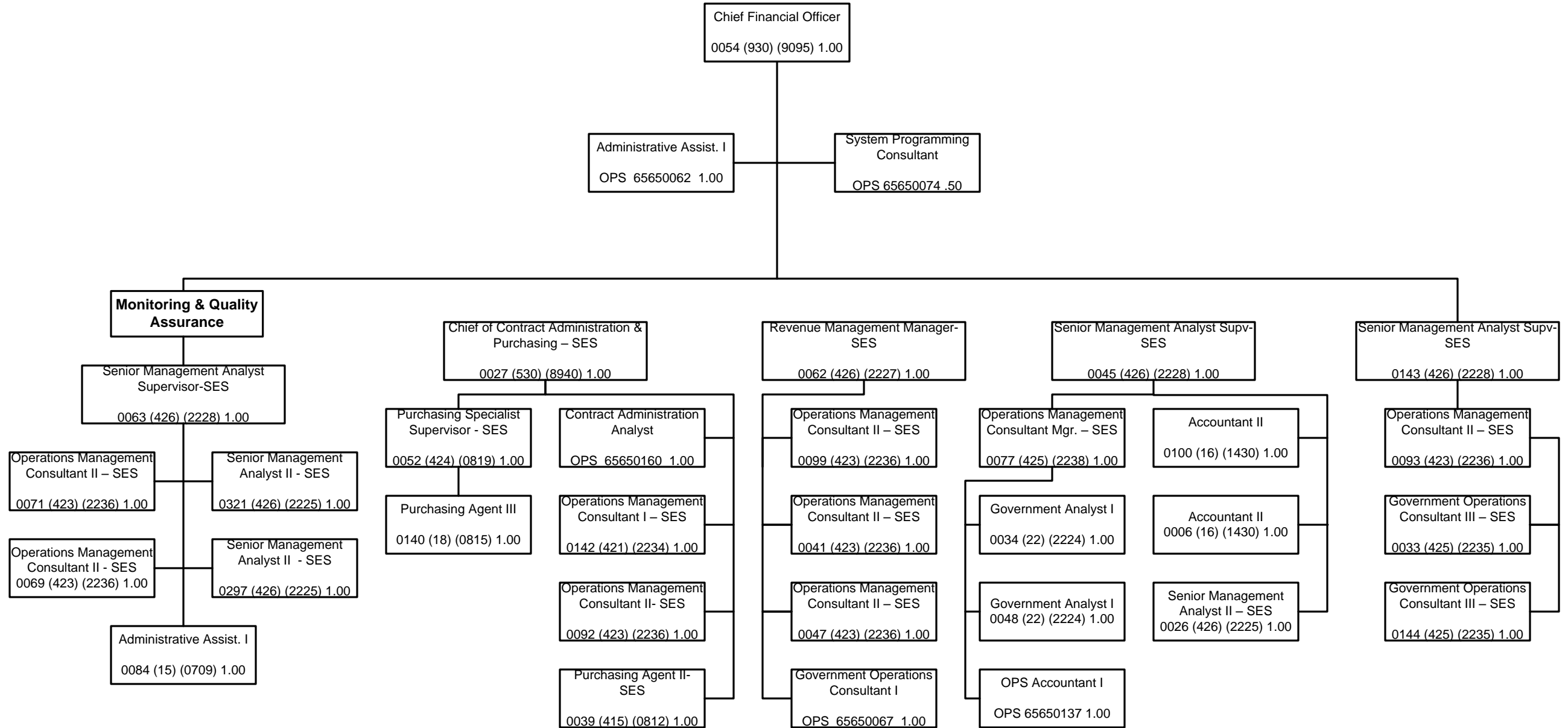
Monitoring & Quality
Assurance
See Page 2

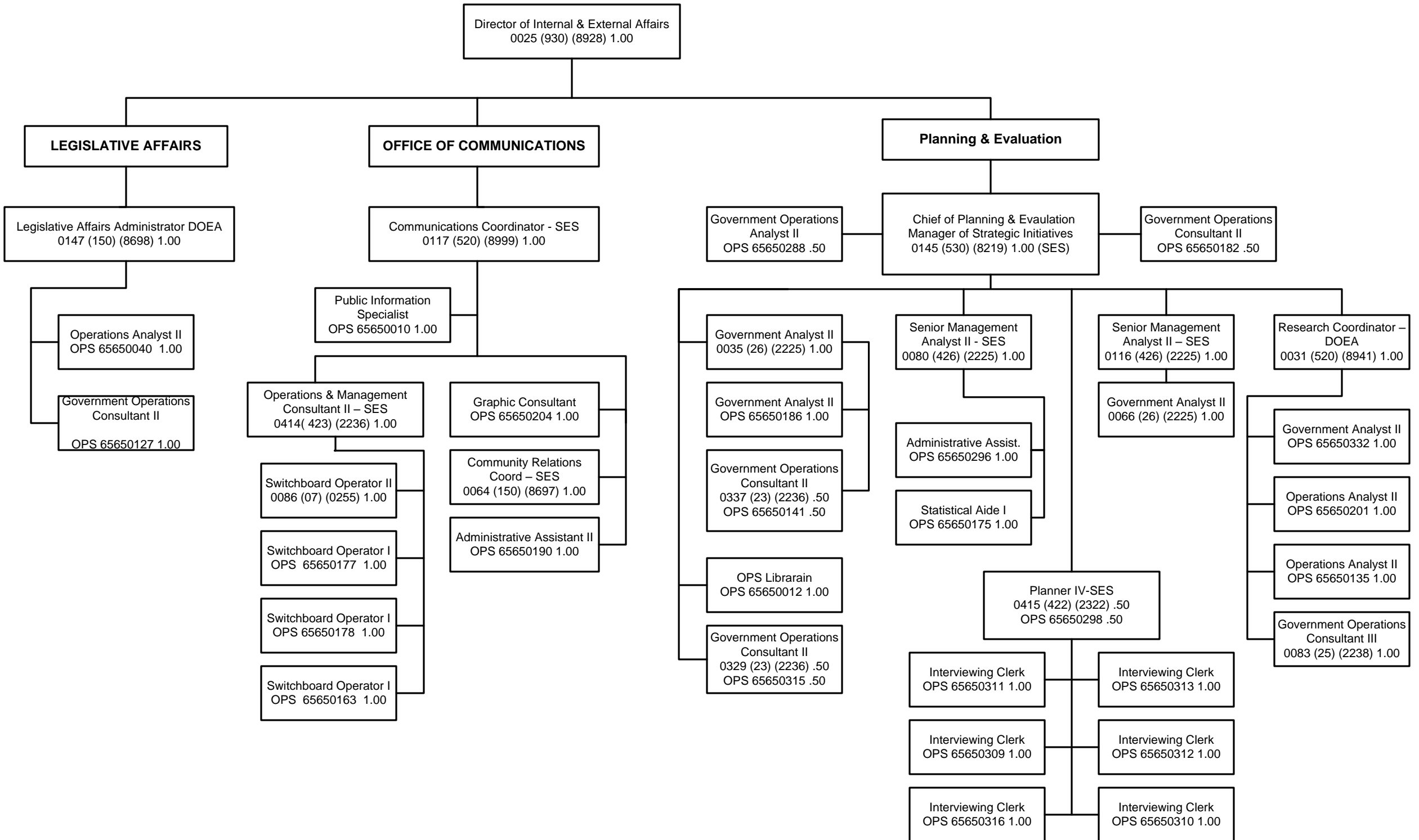
Regulatory Specialist II
OPS 65650324 .75

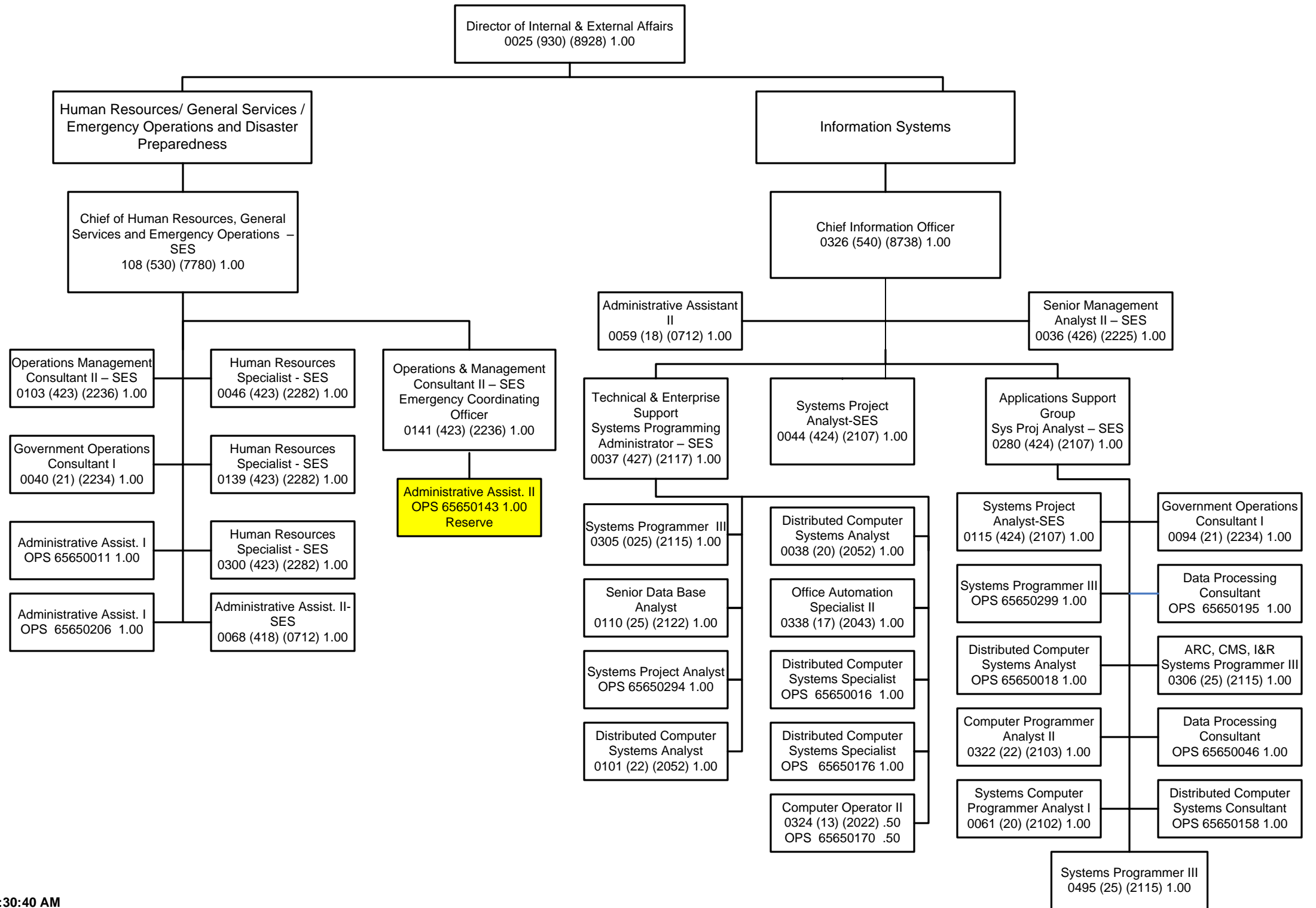
OPS Legal Assistant
OPS 65650144 .50

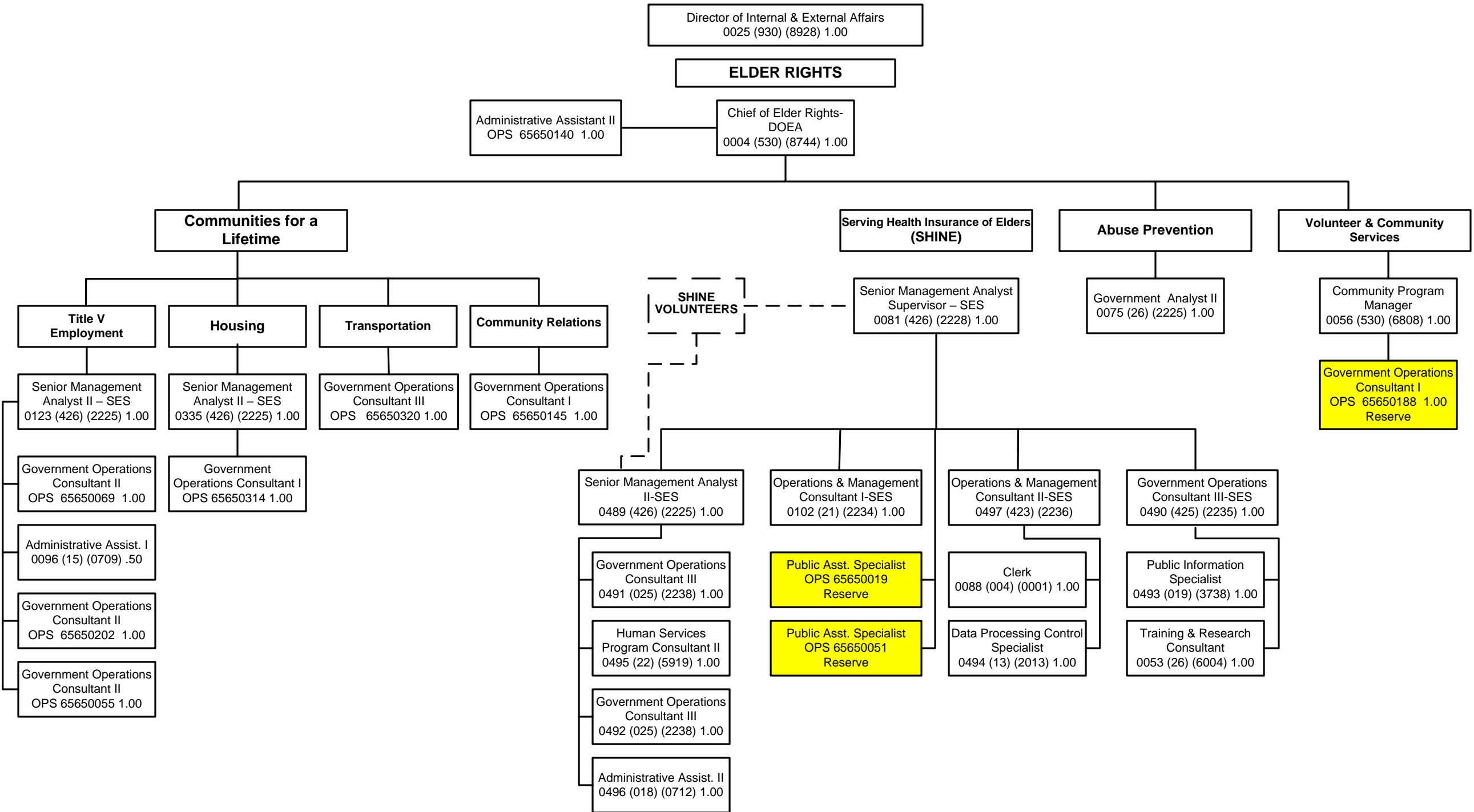
Operations Analyst II
OPS 65650189 1.00
Reserve

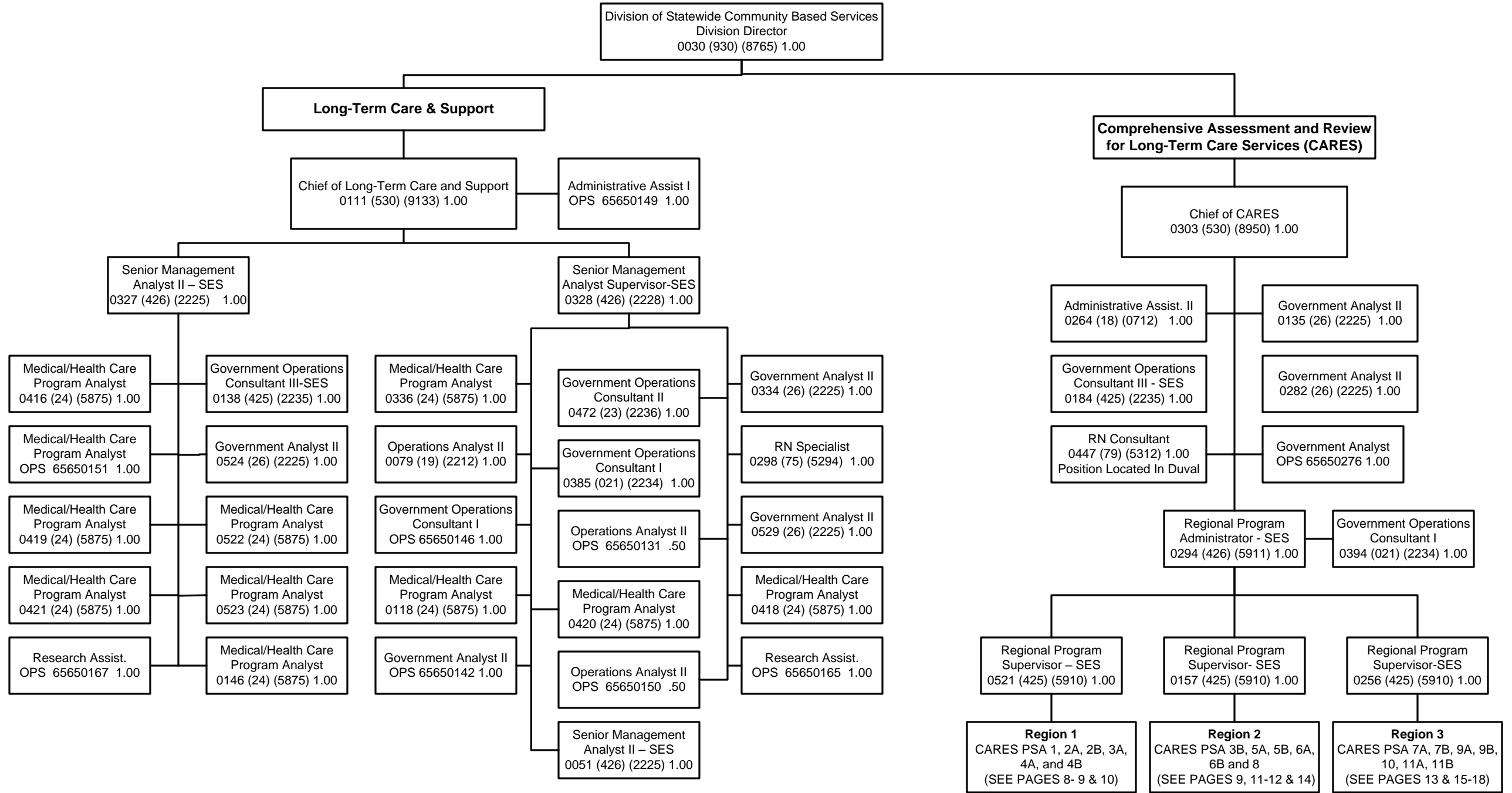
Division of Financial Administration





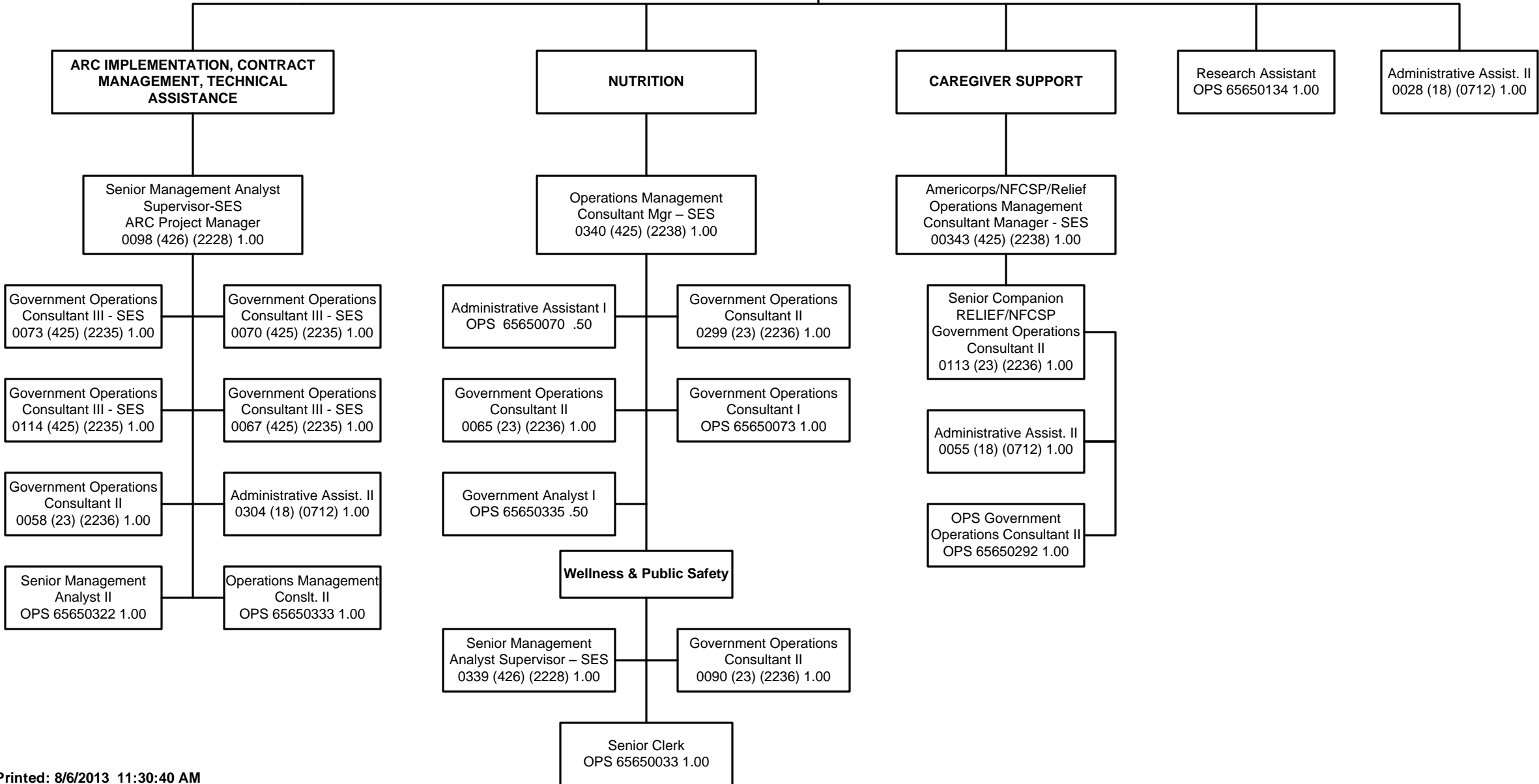






Community & Support Services

Chief of Community and Support Services
0029 (530) (9205) 1.00



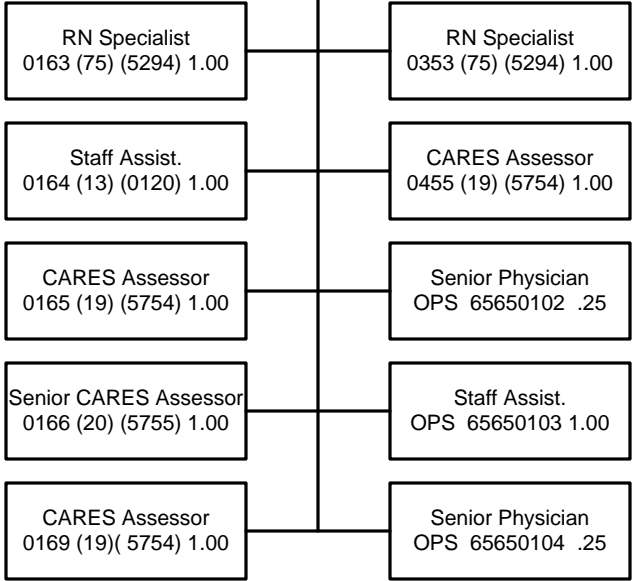
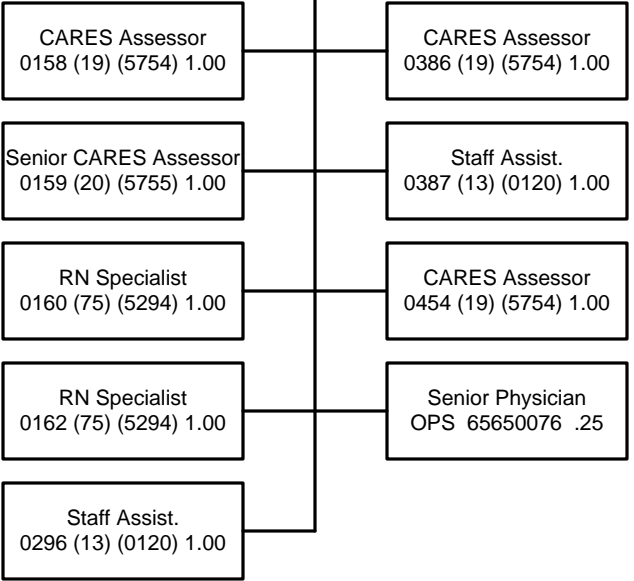
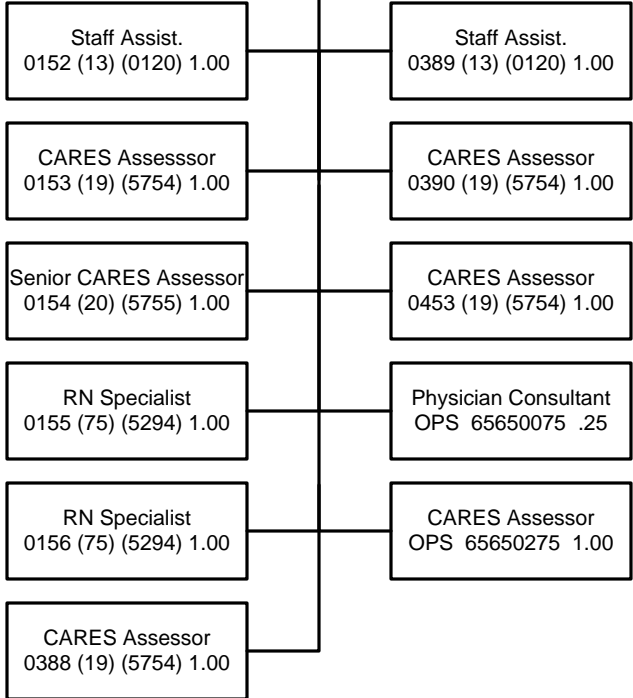
Bureau of CARES

CARES Regional Program Supervisor
0521 (425) (5910) 1.00

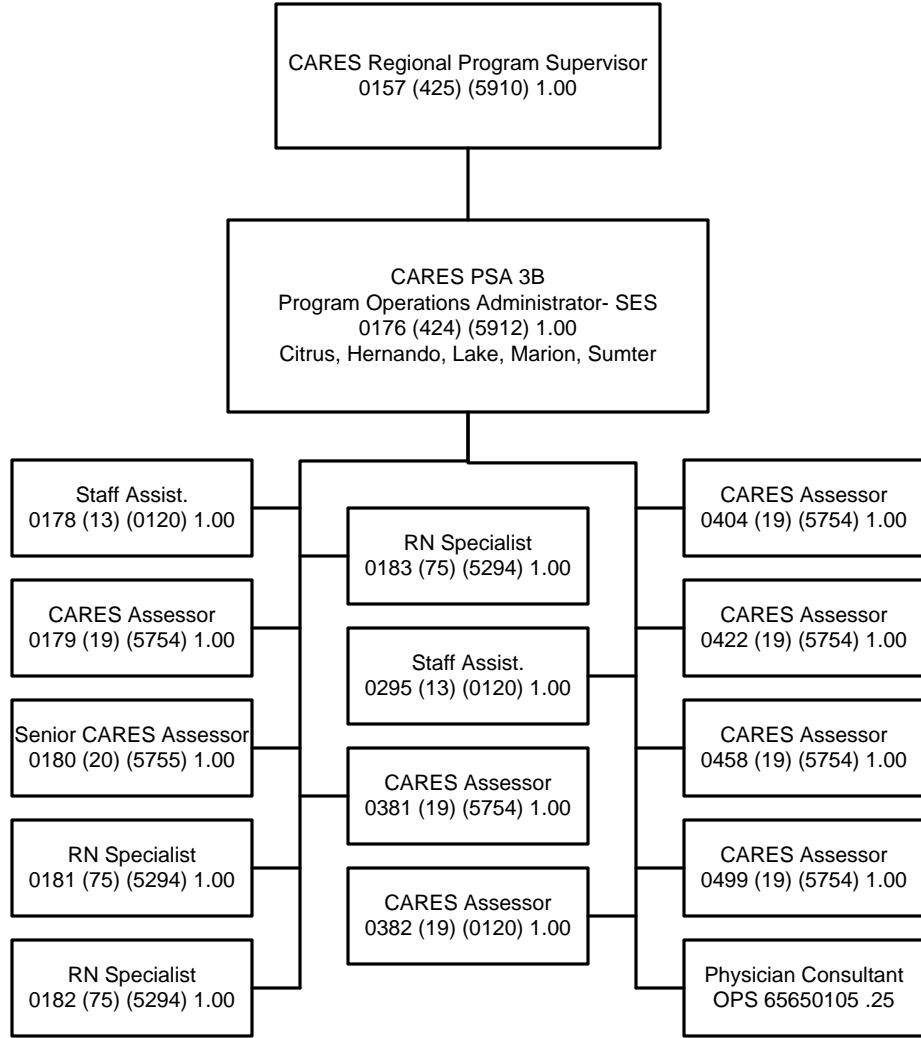
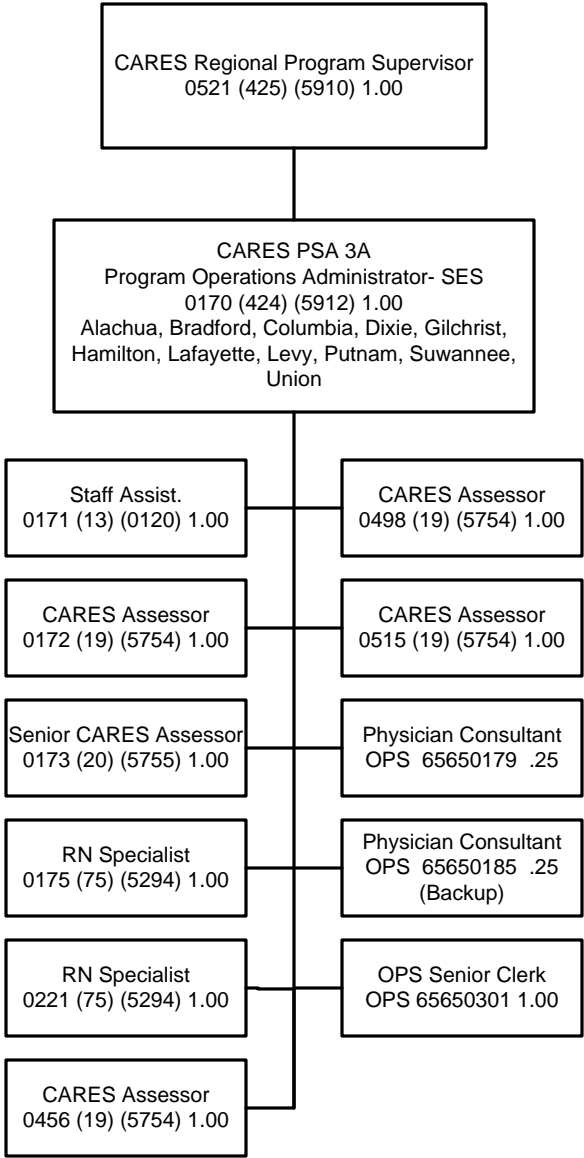
CARES PSA 1
Program Operations Administrator- SES
0151 (424) (5912) 1.00
Escambia, Okaloosa, Walton, Santa Rosa

CARES PSA 2A
Program Operations Administrator- SES
0252 (424) (5912) 1.00
Bay, Calhoun, Gulf, Jackson, Washington,
Holmes

CARES PSA 2B
Program Operations Administrator- SES
0167 (424) (5912) 1.00
Leon, Franklin, Gadsden, Madison, Taylor,
Wakulla, Liberty, Jefferson



Bureau of CARES

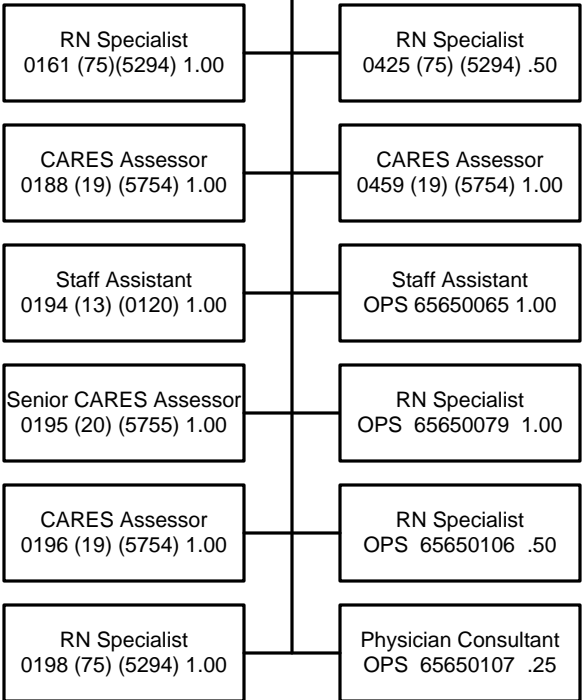
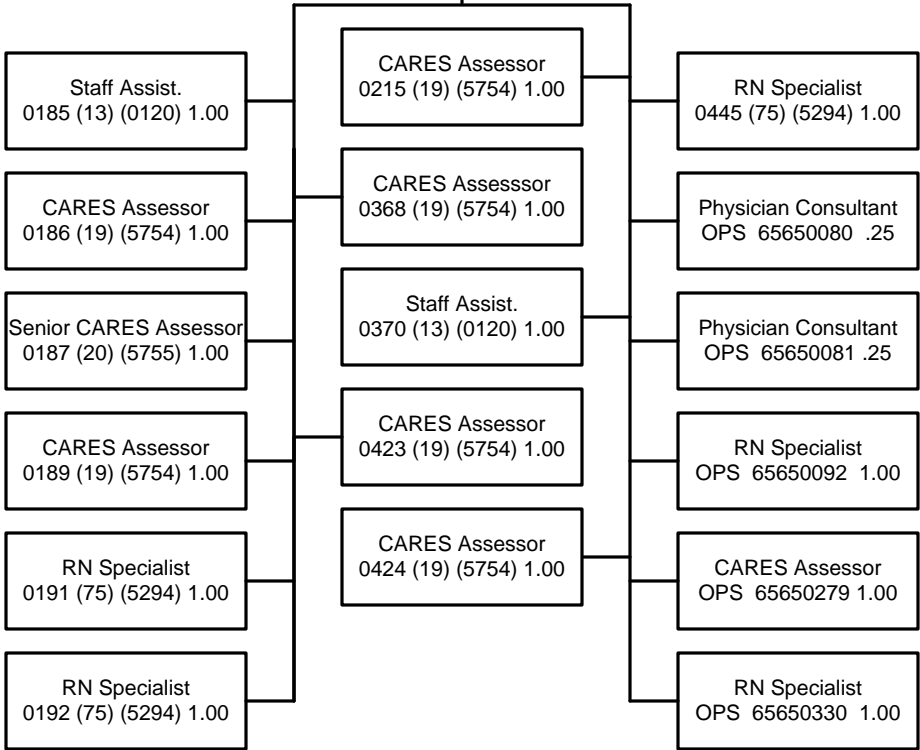


Bureau of CARES

CARES Regional Program Supervisor
0521 (425) (5910) 1.00

CARES PSA 4A
Program Operations Administrator- SES
0190 (424) (5912) 1.00
Baker, Clay, Duval, Nassau, St. Johns

CARES PSA 4B
Program Operations Administrator- SES
00197 (424) (5912) 1.00
Flagler, Volusia

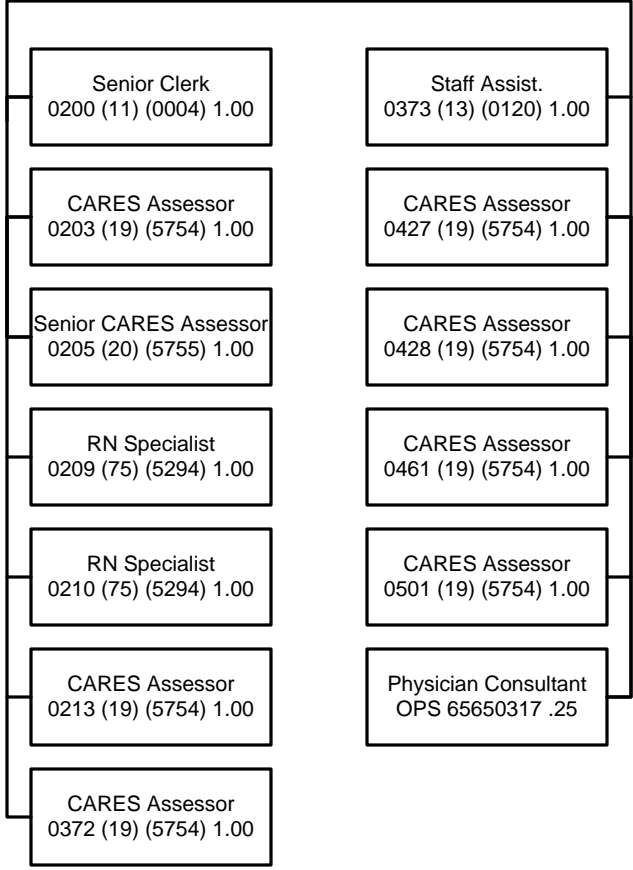
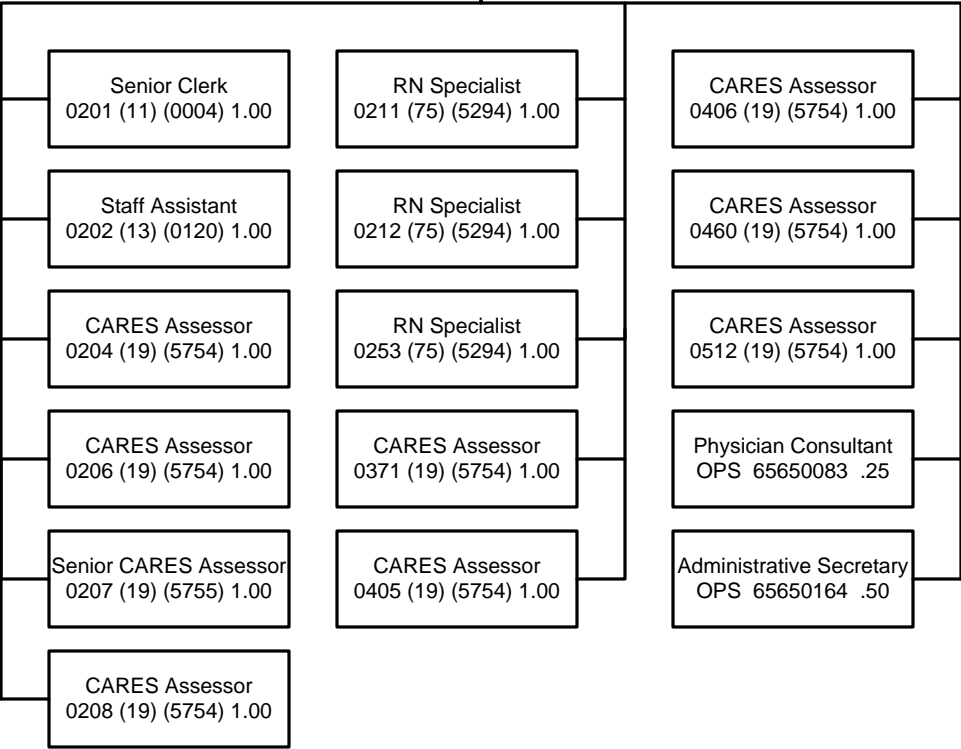


Bureau of CARES

CARES Regional Program Supervisor
0157 (425) (5910) 1.00

CARES PSA 5A
Program Operations Administrator-SES
0199 (424) (5912) 1.00
Central and Southern Pinellas

CARES PSA 5B
Program Operations Administrator – SES
0446 (424) (5912) 1.00
North Pinellas and Pasco

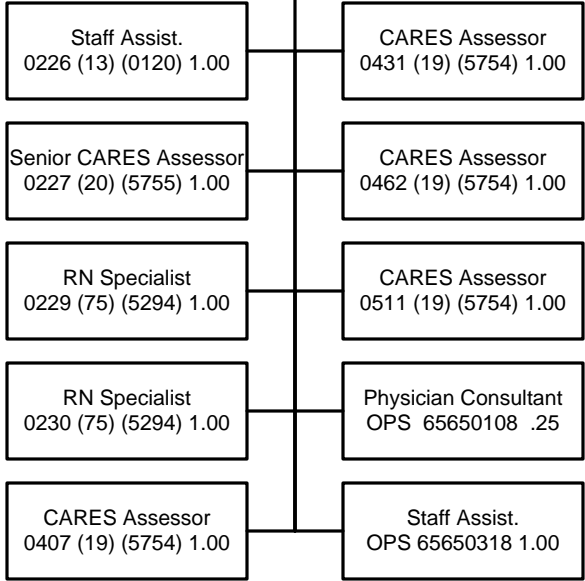
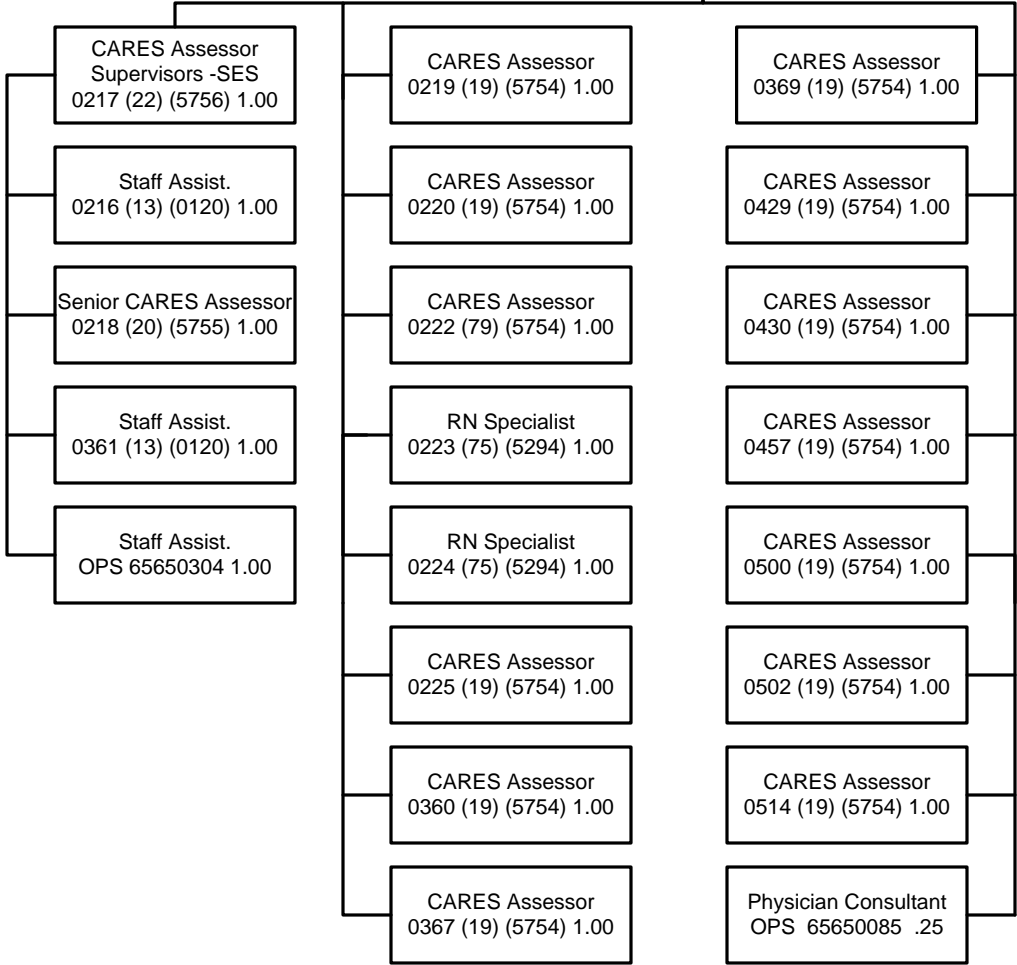


Bureau of CARES

CARES Regional Program Supervisor
0157 (425) (5910) 1.00

CARES PSA 6A
Program Operations Administrator- SES
0214 (424) (5912) 1.00
Hillsborough, Manatee

CARES PSA 6B
Program Operations Administrator- SES
0319 (424) (5912) 1.00
Hardee, Highlands, Polk

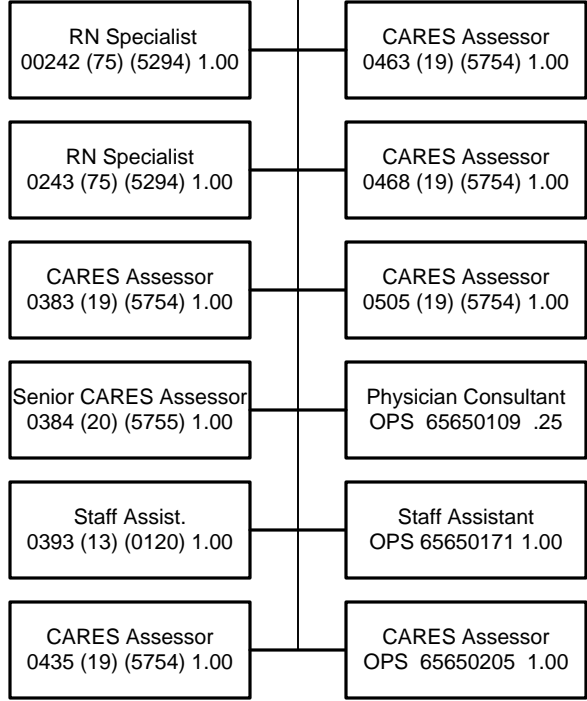
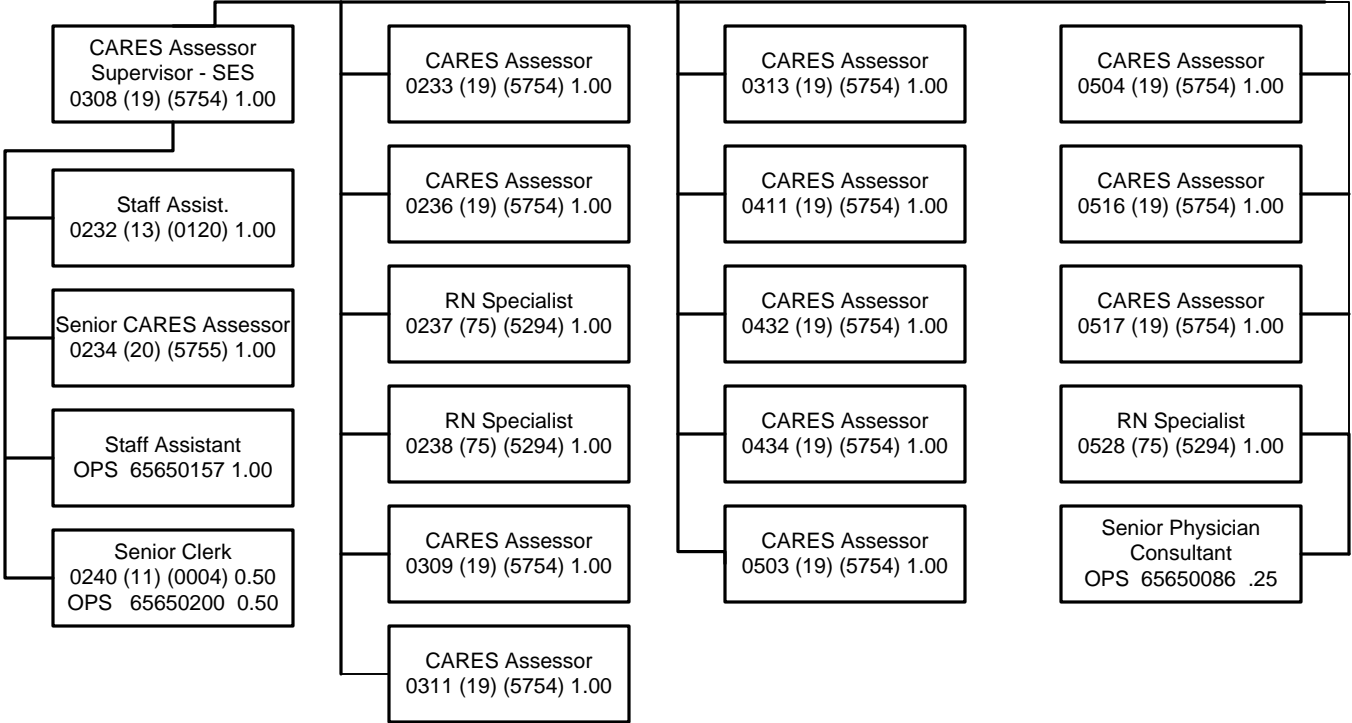


Bureau of CARES

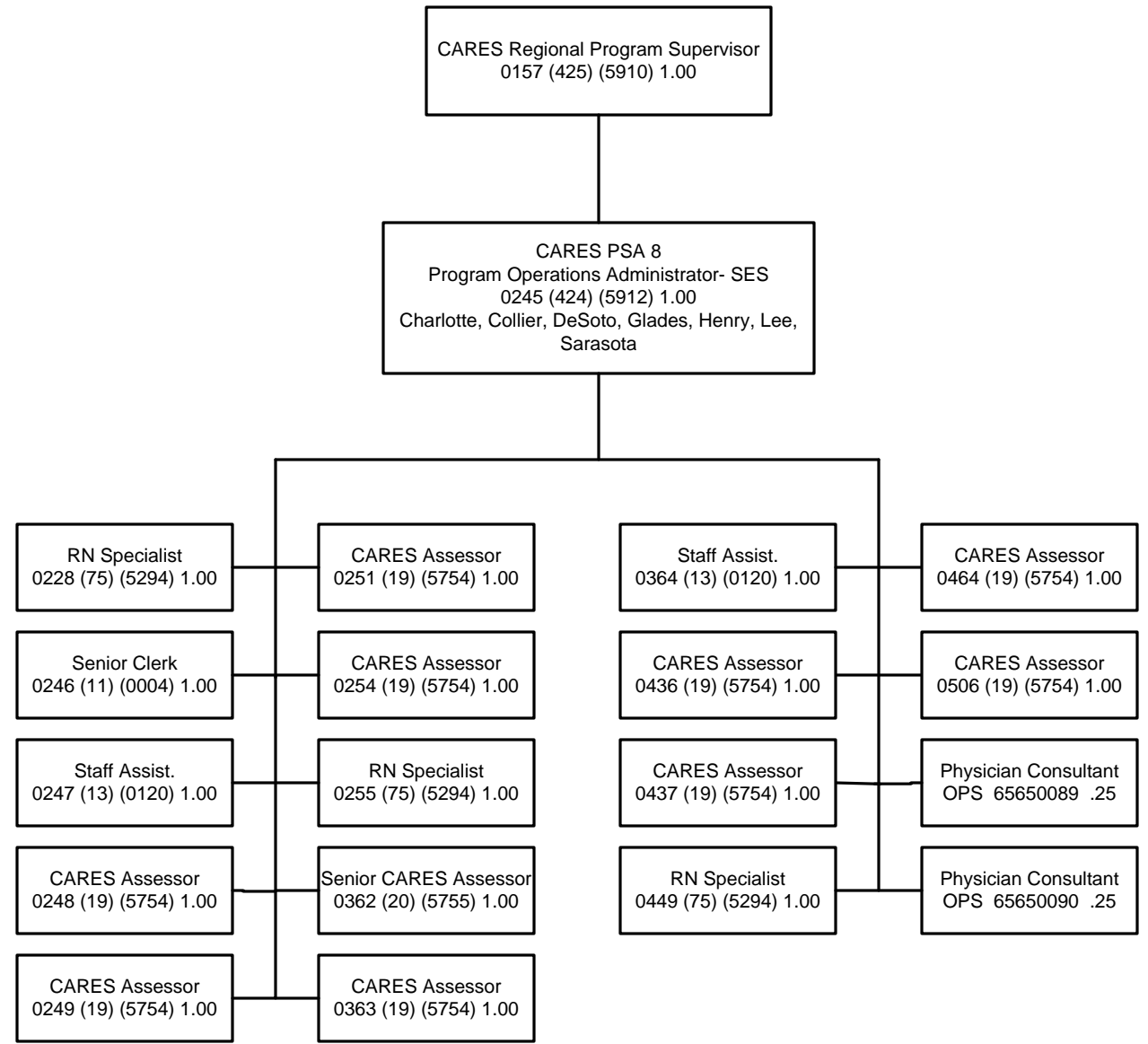
CARES Regional Program Supervisor
0256 (425) 5910) 1.00

CARES PSA 7A
Program Operations Administrator- SES
0231 (424) (5912) 1.00
Orange, Osceola, Seminole

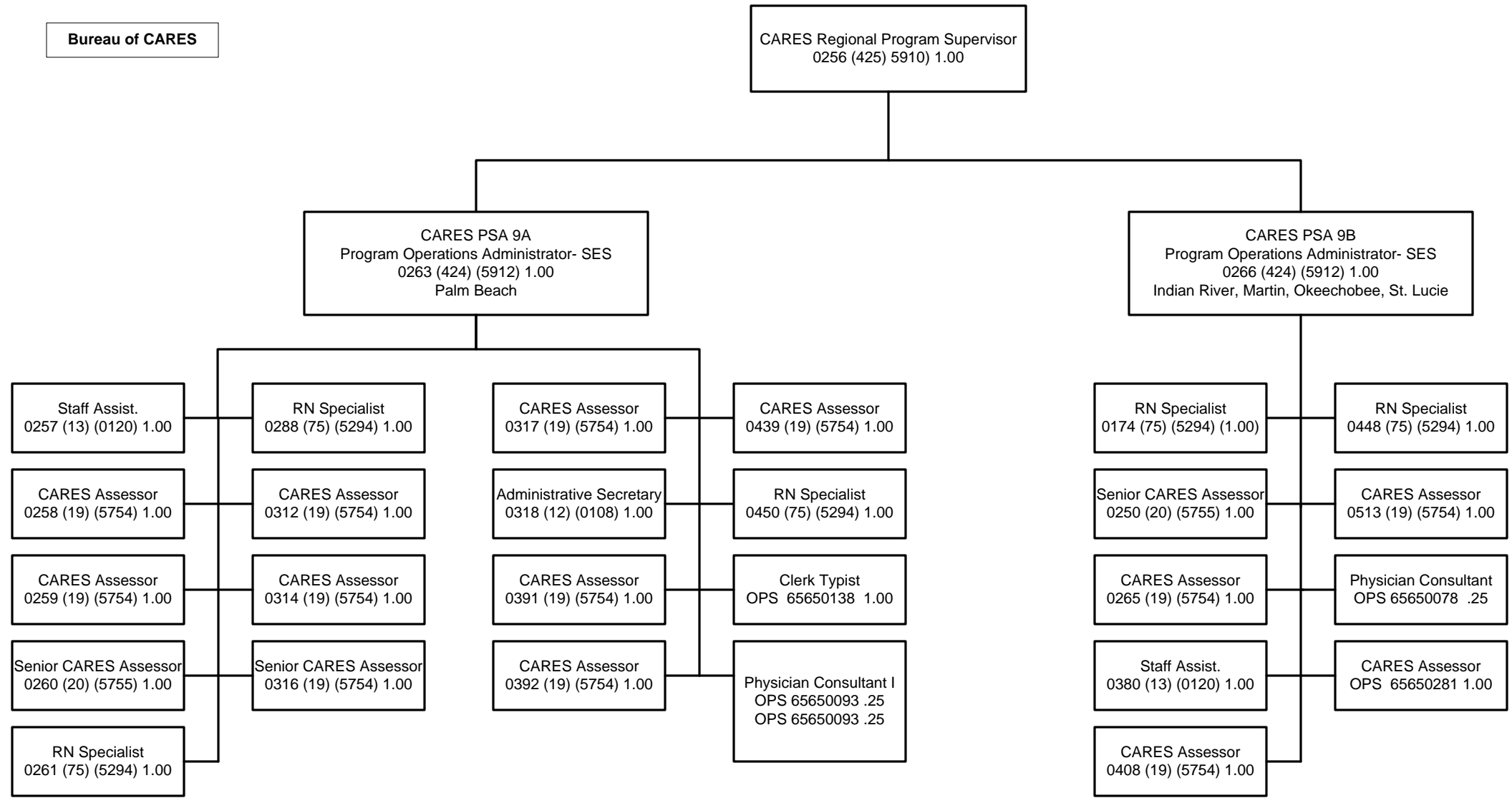
CARES PSA 7B
Program Operations Administrator- SES
0241 (424) (5912) 1.00
Brevard

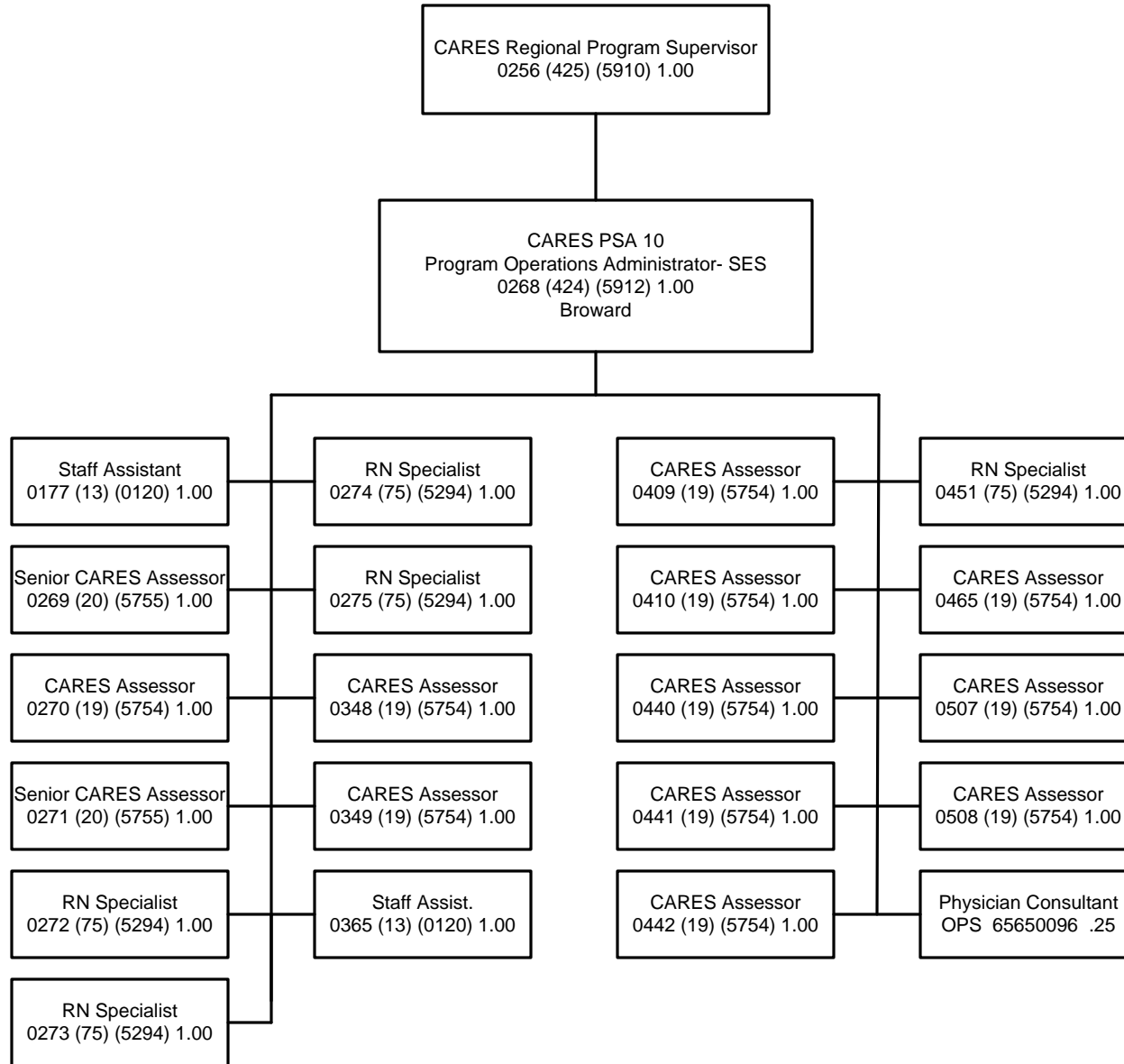


Bureau of CARES

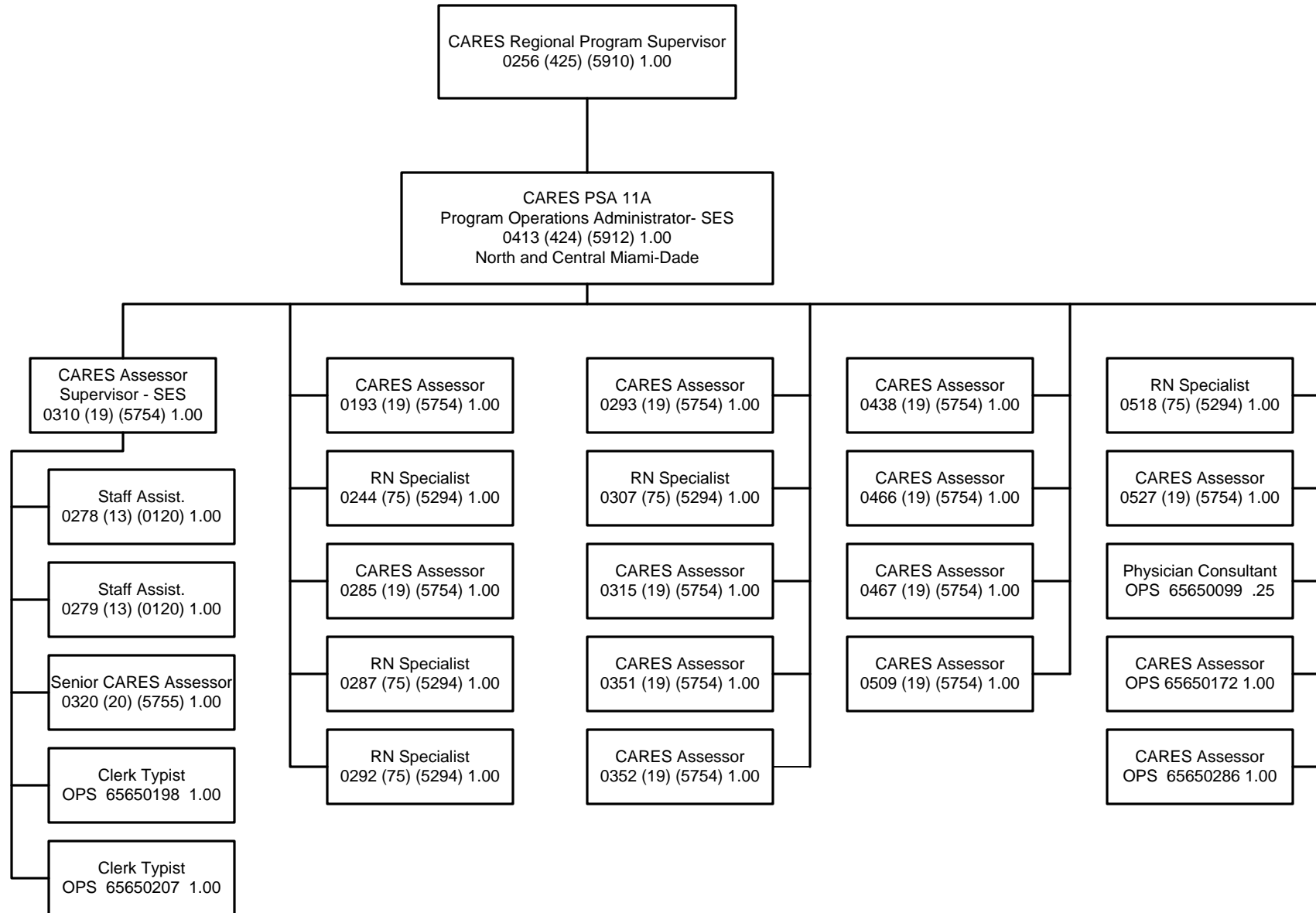


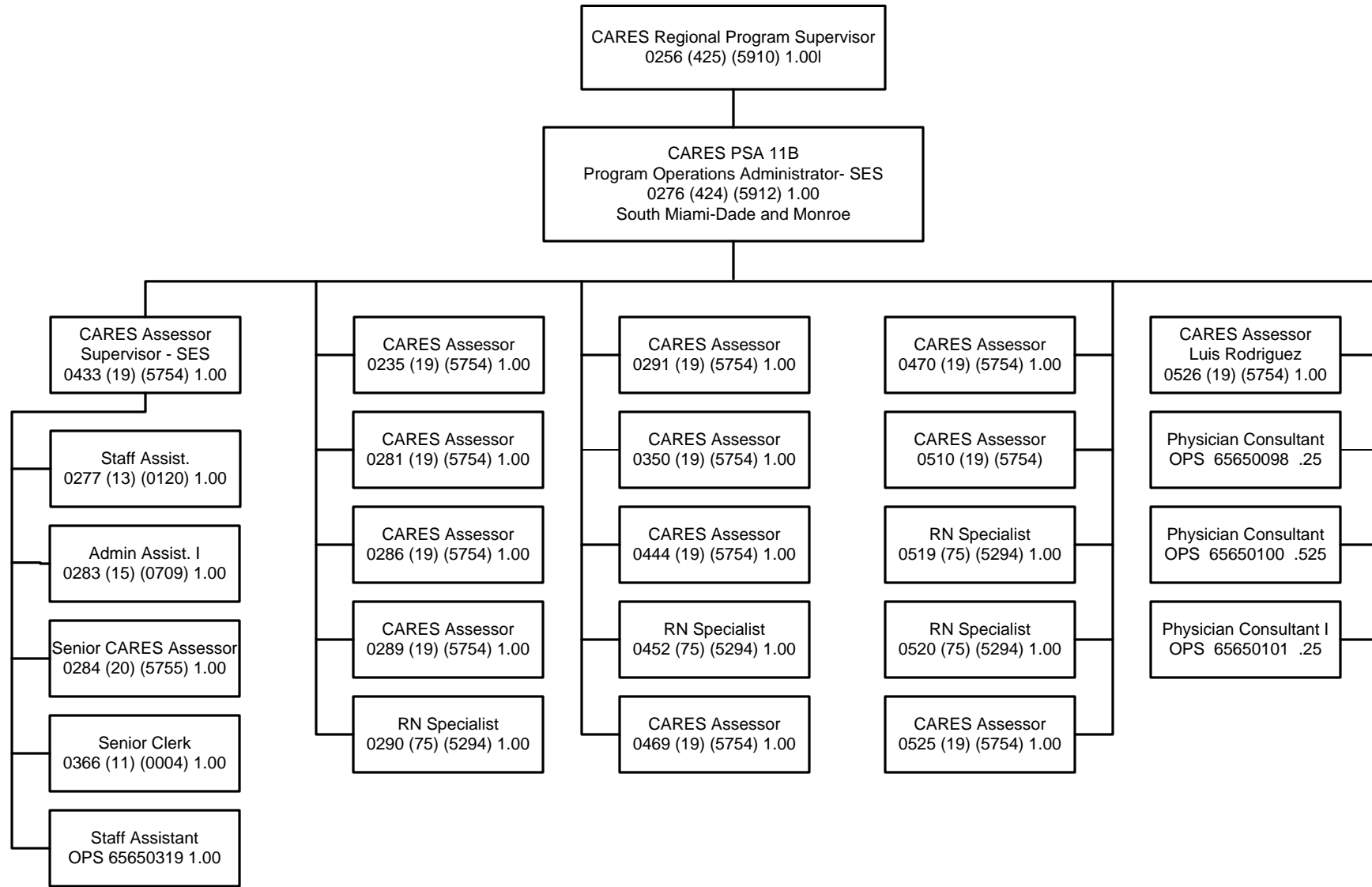
Bureau of CARES



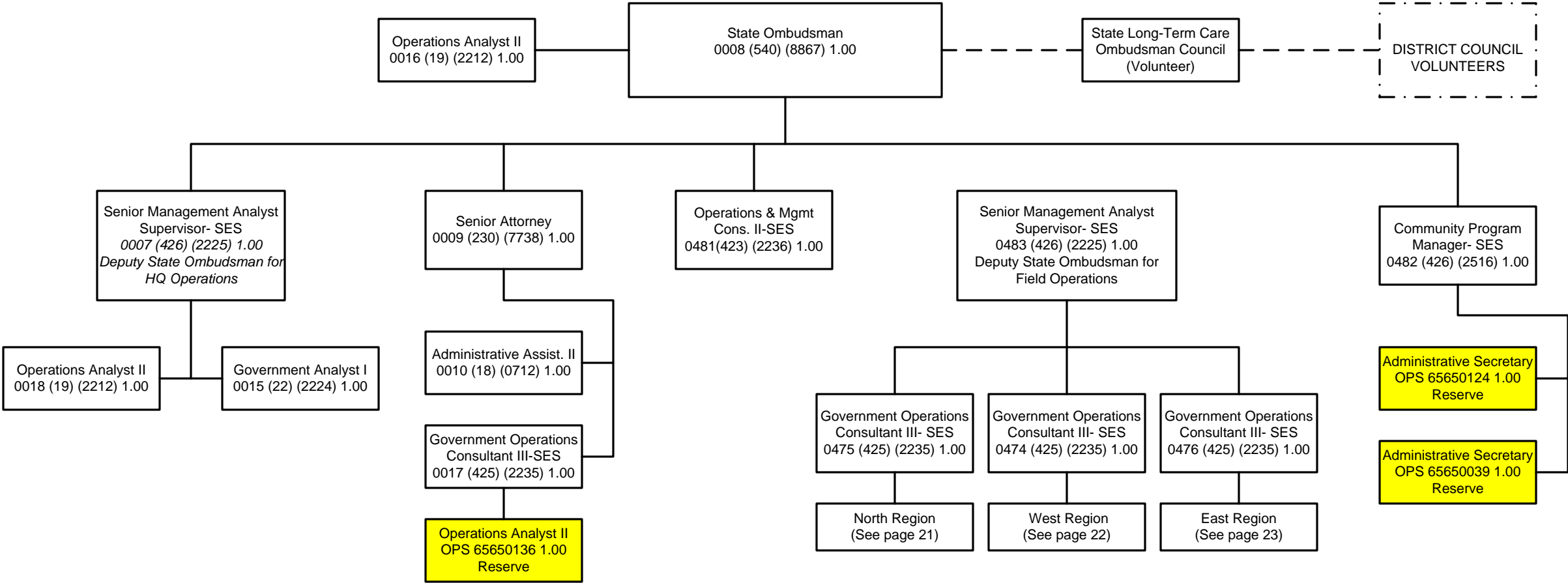


Bureau of CARES





Long-Term Care Ombudsman



Senior Management Analyst Supervisor- SES
0483 (426) (2225) 1.00
Deputy State Ombudsman for Advocacy & Policy

North Region
Government Operations Consultant III- SES
0475 (425) (2235) 1.00

Administrative Secretary
OPS 65650174 1.00

NORTHWEST
Escambia, Santa Rosa,
Okaloosa, Walton

PANHANDLE
Holmes, Jackson, Washington,
Bay, Calhoun, Gadsden, Liberty,
Gulf, Franklin, Leon, Madison,
Taylor, Jefferson, Wakulla

WITHLACOOCHEE
Marion, Citrus, Hernando,
Sumter, Lake

NORTH CENTRAL
Hamilton, Suwannee, Columbia,
Lafayette, Dixie, Levy, Union,
Putnam, Alachua, Bradford,
Gilchrist

FIRST COAST
Nassau, Baker, Duval, Clay & St.
Johns

FIRST COAST SOUTH
Volusia, Flagler

Senior Management
Analyst I-SES
0479 (422) (2224) 1.00

Senior Management
Analyst I-SES
0013 (422) (2224) 1.00

Senior Management
Analyst I-SES
0014 (422) (2224) 1.00

Senior Management
Analyst I
OPS 65650192 1.00

Senior Management
Analyst I-SES
0486 (422) (2224) 1.00

Government Analyst I-
CS
0020 (22) (2224) 1.00

Administrative Secretary
OPS 65650293 1.00

Administrative Secretary
OPS 65650168 1.00

Administrative Secretary
OPS 65650325 1.00

Administrative Secretary
0107 (12) (0108) 1.00

Administrative Secretary
OPS 65650180 1.00

Administrative Secretary
OPS 65650139 1.00

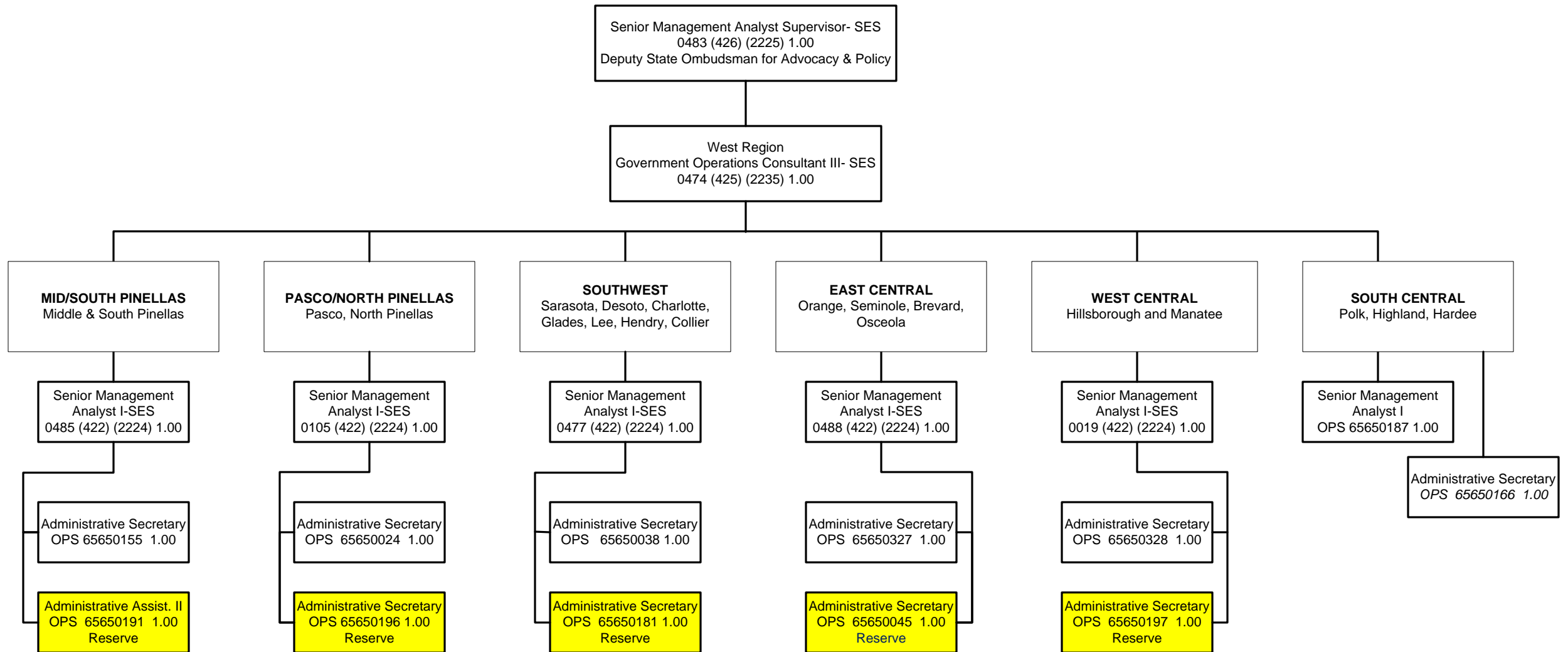
Administrative Secretary
OPS 65650156 1.00
Reserve

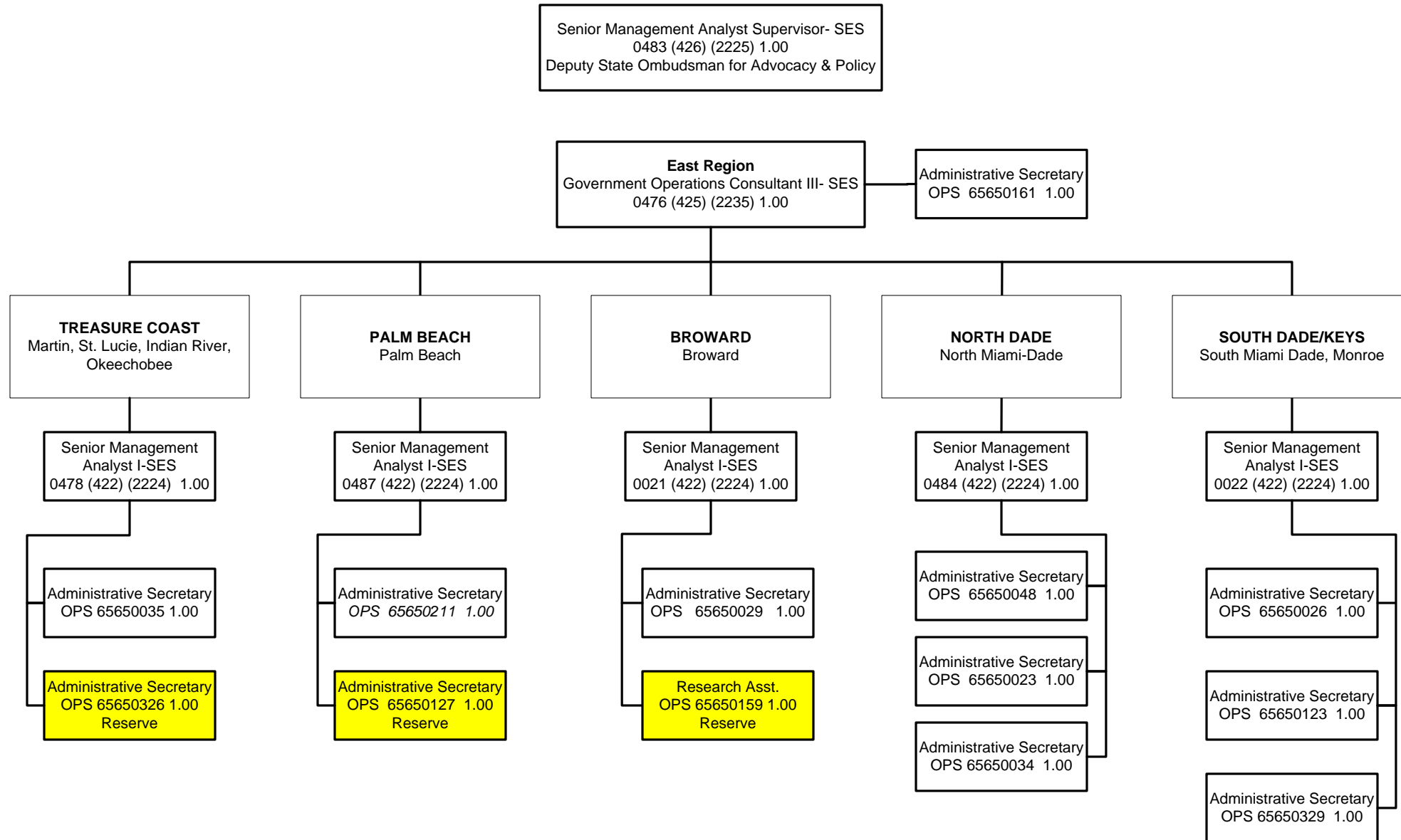
Administrative Secretary
0011 (012) (0108) 1.00

Administrative Secretary
OPS 65650022 1.00
Reserve

Administrative Secretary
OPS 65650045 1.00
Reserve

Administrative Secretary
OPS 65650324 1.00
Reserve





NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2004-2015
STATE OF FLORIDA

SP 10/15/2013 14:47
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT ELDER AFFAIRS, DEPT OF

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
65100400	1303000000	ACT4700	HOUSING, HOSPICE AND END OF LIFE	47,050	
65100600	1208000000	ACT6000	DISASTER PREPAREDNESS AND	65,644	

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 65	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	769,045,266	1,500,000
TOTAL BUDGET FOR AGENCY (SECTION III):	769,045,259	1,500,000
DIFFERENCE:	7	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

NOTES:

ACT4700 - Housing, Hospice and End of Life - This is no longer a part of the Department's approved measures, since the activity is administrative in nature.

ACT6000 - Although Disaster Preparedness and Operations is an Executive Direction and Support Services activity, the assigned code does not fall in the appropriate range ACT0010 through ACT0490 for it to be recognized as such.

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

NOT APPLICABLE

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Department of Elder Affairs	Schedule XII Submission Date:
Project Name:	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2014-2015 LBR Issue Code:	FY 2014-2015 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information	
1. Describe the service or activity proposed to be outsourced or privatized.	
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?	
3. Provide the legal citation authorizing the agency's performance of the service or activity.	
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.	
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.	
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	

7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?

II. Evaluation of Options
1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.

6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.
3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

<p>4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?</p>
<p>5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>

9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.
10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.
11. Provide a plan to verify vendor(s) compliance with public records laws.
12. If applicable, provide a plan to verify vendor compliance with applicable federal and state law ensuring access by persons with disabilities.
13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.
14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.

**SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

NOT APPLICABLE

Contact Information
Agency: <u>Department of Elder Affairs</u>
Name:
Phone:
E-mail address:

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: _ Department of Elder Affairs

Contact: Jonathon Manalo

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 2013 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 2014-2015 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
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.

* R/B = Revenue or Budget Driver

NOT APPLICABLE

**SCHEDULE XV:
CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE
CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF**

Contact Information
Agency: Department of Elder Affairs
Name:
Phone:
E-mail address:

THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Elder Affairs	Schedule IV-B Submission Date: October 15, 2013
Project Name: NOT APPLICABLE	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2014-15 LBR Issue Code:	FY 2014-15 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Steve Grantham, 414-2023, Granthams@elderaffairs.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: Charles T. Corley	Date: 10-08-13
Printed Name: Steve Grantham	10-08-13
Agency Chief Information Officer (or equivalent):	Date:
Printed Name: Barbara Henry/Christopher Evans	10-08-13
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	
Cost Benefit Analysis:	
Risk Analysis:	
Technology Planning:	
Project Planning:	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Elder Affairs
Budget Entity: NOT APPLICABLE

Budget Period: 2014 - 2015

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: _____

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-2015

Department: Elder Affairs

Chief Internal Auditor: Tabitha McNulty

Budget Entity: _____

Phone Number: (850) 414-2117

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>OIG Report # A-1112EOG-016 <i>Enterprise Contract Monitoring Audit</i></p>	<p>March 6, 2012</p>	<p>Financial Administration</p>	<p>FINDING 1 – Internal policies and procedures for the contracting process needs consolidation.</p> <p>The Office of Inspector General (OIG) recommended the Department create a central repository on the intranet which contains all the necessary Department policies and procedures, templates and forms pertaining to contract administration, management and invoicing and payment processing.</p>	<p>The Department currently has policies, procedures, manuals, templates, and forms that provide guidance pertaining to the entire contracting process. In addition, staff is provided with frequent on-the-job training in the form of memos, meetings and directives to ensure that they are following applicable rules, statutes, and regulations. The Department will create a central repository on the intranet to ensure available materials are accessible in one location.</p> <p>Update: In May 2012, the Department created a central repository on the intranet for information related to contracts and payments.</p>	
		<p>Financial Administration</p>	<p>FINDING 2 – Contract management training needs improvement.</p> <p>The OIG recommended the Department establish an annual internal training program for all staff involved in the contracting process. The OIG further recommended the updating of position descriptions for those related to the contracting process to include at a minimum a requirement to maintain continuing professional education and training in the contracting process as deemed appropriate by the Department.</p>	<p>The Department will continue to hold a bi-annual meeting for all program directors and contract managers. These sessions will share contract information, establish a contract time line for the next six months, and also train on any changes in law or rule affecting the contracting process, including changes to the Department’s standard contract or forms. In addition, information regarding DFS’ training “Advancing Accountability - Best Practices for Contract & Grant Management” which covers DFS Contract and Grant User Guide and related CFO Memorandum requirements on contract monitoring and documenting contract performance will be shared among the program offices. Lastly, the Department will update position descriptions to include continuing</p>	

				education for contract managers. Update: At the six-month follow-up, the Department had implemented the recommendation. In March 2012 the Division of Statewide Community Based Services updated the position descriptions of the contract managers with continuing professional education. Additionally, Financial Administration had held its bi-annual contract management workshop on May 11, 2012 and had the October one scheduled.	
Auditor General Report # 2012-135 <i>Consumer-Directed Care Plus Program, Aging Resource Centers, and Prior Audit Follow-up</i>	March 15, 2012	Consumer-Directed Care Plus (CDC+) Program	FINDING 1 – CDC+ Provider Screenings – The Department did not always timely request background screenings for CDC+ Program direct service providers. In addition, the Department did not always ensure that background screenings for CDC+ Program direct service providers were free of disqualifying offenses. The Auditor General recommended that the Department review CDC+ Program consumers’ provider files to ensure that all providers have been subjected to a current background screening that is free of disqualifying offenses. In addition, Department management should more closely monitor staff compliance with Department procedure.	The Department will implement the following procedure to address the Auditor General’s recommendation. The CDC+ Program Office will ensure, through an internal corrective action plan, that all active CDC+ participants’ workers/ representatives are appropriately Level 2 background screened and that appropriate management oversight and technical assistance to consultants and consumers is in place. Update: The Department implemented procedures for Level 2 background screenings for employees and representatives.	
		Consumer-Directed Care Plus (CDC+) Program	FINDING 2 - CDC+ Expenditures – The Department did not always maintain for consumer cash purchases documentation to demonstrate that the amounts expended were for authorized purposes. In addition, we (the Auditor General) noted instances in which cash payments were made to consumer representatives after the consumers had left the program. The Auditor General recommended that the Department continue attempts to substantiate the appropriateness of the undocumented payments and proceed with recoupment for the payments made after consumers left the Program. In addition, the Department should remind consultants that invoices	The Department concurs with the Auditor General’s recommendation. Discovery of these problems during the performance of the audit prompted management to review current internal processes and external training materials, and to implement a detailed corrective action plan to overcome this finding. Update: CDC+ implemented new policies in which monthly cash options are no longer allowed for new enrollees. Additionally, training modules were created that require review of invoices and receipts.	

			and receipts must be retained in accordance with the CDC+ Guidelines.		
		Aging Resource Centers (ARCs)	<p>FINDING 3 – ARC Consumer Call Tracking – The data captured in the ARCs’ call tracking system lacked the quality and consistency needed to allow the Department to perform meaningful analysis of the data for the purpose of ensuring that consumers were referred in an effective and timely manner.</p> <p>The Auditor General recommended that the Department implement standardized call type (reason for call) classifications for ARCs to use when recording consumer calls in ReferNET. In addition, the Department should direct ARC staff to use the standard call type classifications and ensure that the call type classification is not left blank. Once the validity and consistency of ReferNET data is corrected, the Department should periodically analyze the ReferNET data as part of its monitoring process to verify whether the ARCs are meeting the statutory goals regarding information, response, and referral of the Department’s consumers.</p>	<p>The Department concurs with the finding. The Department has established a workgroup with ARC representation to address the issues identified by the Auditor General’s staff.</p> <p>Update: The ARC Workgroup met to discuss standardizing data for the quarterly reports submitted to the Department. Since October 2012, the standard reporting format has been used, this report includes a standard "Reason for Contact" list based on standard language for the needs and problems categories.</p>	
		Aging Resource Centers (ARCs)	<p>FINDING 4 – Consumer Enrollment – The ARCs did not always follow up consumer contacts within the required timeframes. Also, ARC subcontracted providers enrolled consumers, which increased the risk for conflicts of interest in the assessment of the need for particular services for consumers.</p> <p>The Auditor General recommended that the Department ensure that all consumers are enrolled through the ARCs in accordance with the law. The Auditor General also recommended that the Department continue to remind ARCs of the contractual timeframes for consumer referral follow-up.</p>	<p>The Department will update the Programs and Services Handbook to clearly reflect the role of the ARC in receiving and handling referrals. The Department will evaluate the outsourcing of intake and screening for Older American Act services with its legal office. If determined necessary, the Department will seek legislative change to the statute that allows for effective streamlining of access to services.</p> <p>Update: The 2012 Program and Services Handbook was updated to clearly reflect the role of the ARCs in receiving and handling referrals. Additionally, the Department did not have to seek legislative changes.</p>	

		<p>Aging Resource Centers (ARCs)</p>	<p>FINDING 5 – ARC Monitoring– With respect to monitoring, the Department should enhance documentation of its ARC risk assessment and reporting.</p> <p>The Auditor General recommended that the Department’s monitoring staff maintain documentation of the monitoring risk assessment process, as well as documentation explaining the rationale for omitting monitoring findings from the monitoring reports.</p>	<p>The Monitoring Quality Assurance (MQA) supervisor will summarize the risk factors identified during each pre-deployment meeting and email identified risks to the group, requesting confirmation, at the conclusion of the meetings. A hard copy of the email and any responses by the group will be placed in the monitoring book. The Bureau Chief will be copied on the email to the administrative assistant who prints the documents that are included in the book. Additionally, the MQA reviewers will forward their completed instruments for their review areas to the MQA supervisor.</p> <p>Update: The MQA staff have implemented a tracking system for reviews that are completed or outstanding. Additionally, the MQA staff are documenting the reason for including or not including non-compliant items in the report. The MQA supervisor meets with the Bureau Chief to recommend and review the information included in the report. The final report is vetted through management staff for approval.</p>	
		<p>Internal and External Affairs – Information Technology</p>	<p>FINDING 6 – CIRTS Access – Department management of the Client Information and Registration Tracking System (CIRTS) access privileges needed improvement.</p> <p>To ensure that only authorized users have access to CIRTS, the Auditor General recommended that the Department establish a process for periodically reviewing user access privileges to ensure that the granted privileges remain appropriate. The Auditor General also recommended that the Department continue its efforts to timely remove the access privileges of terminating employees.</p>	<p>The Department is developing an employee tracking data base application with a direct linkage to the People First system, which is the official repository of personnel actions. In this system, the personnel action reports can be generated on demand and the risk of omission of personnel actions is removed. This system is being developed to include other employee related information such as tracking training, training requirements, and performance evaluations.</p> <p>Update: The employee tracking database in the original response was not implemented. However, to ensure that employees are timely removed from the system, personnel action reports are provided at least monthly and now all field office managers have access to close accounts in CIRTS.</p>	

		Internal and External Affairs – Information Technology	<p>FINDING 7 – Security Controls – Certain security controls protecting CIRT data and Department IT resources needed enhancement.</p> <p>The Auditor General again recommended that the Department improve these security controls to more reasonably ensure the confidentiality, integrity, and availability of data and IT resources.</p>	<p>The Department is migrating to upgraded technologies which are anticipated to address the concerns identified by the audit team.</p> <p>Update: Additional security measures have been taken to reasonably ensure the confidentiality, integrity, and availability of data and resources.</p>	
Auditor General Report # 2013-133 Public Assistance Eligibility Determination Processes (a multi-agency audit)	December 31, 2011	Community Based Services	<p>FINDING 1 - Process Improvement Opportunities – The efficiency of the State's public assistance eligibility determination processes could be improved. The Auditor General found that for several programs, identifying information, such as social security numbers, was not always required, no documentation was required in support of significant applicant-reported information, and some processes were duplicated by administering State agencies.</p> <p>The Auditor General recommended that the State consider requiring all applicants to submit common background information, including, but not limited to, social security numbers and documentation in support of certain representation made in public assistance applications, such as, for example, the applicant's identity. They also recommended that the Legislature require the Department of Children and Families, with the cooperation of other agencies of State government, to conduct a study of the feasibility and cost-effectiveness of the centralization and consolidation of the public assistance application and eligibility determination processes.</p>	<p>On February 21, 2013, the Department responded that it defers corrective action to the Department of Children and Families (DCF) since DCF handles the Medicaid eligibility process that limits whether an individual will receive Medicaid services. The Department will cooperate with DCF concerning any necessary changes made in DCF's eligibility processing.</p> <p>Update: As of August 2013, the Department is continuing to wait on changes to the DCF eligibility processing system.</p>	
		Community Based Services	<p>FINDING 2 - Record Inconsistencies – Review of enrollment in 42 of the selected public assistance programs during the month of December 2011 disclosed that 43 percent of the recipients were enrolled in at least two programs. For a selection of these recipients, the Auditor General compared the information shown in the records of each of the administering agencies and found numerous instances in which the information shown</p>	<p>On February 21, 2013, the Department responded saying they would defer corrective action to DCF due to DCF handling the Medicaid eligibility process that limits whether an individual will receive Medicaid services. The Department will support efforts made by DCF to share data and perform any necessary additional matches in order to identify and resolve inconsistencies in recipient</p>	

			<p>in the records of one agency, concerning such matters as employment status, household income, family size, and participation in other public assistance programs, differed from that shown in the records of other agencies. Such differences, in some instances, may indicate the existence of fraud or record errors which could result in improper payments.</p> <p>The Auditor General recommended that State agencies examine the feasibility of sharing data and performing additional matches in order to identify and resolve inconsistencies in recipient information.</p>	<p>information.</p> <p>Update: As of August 2013, the Department is continuing to wait on the updated DCF eligibility processing system and until that time, this recommendation cannot be implemented.</p>	
<p>OIG Report # A-1213DEA-026</p> <p><i>Succession Planning Audit</i></p>	<p>January 31, 2013</p>	<p>Internal and External Affairs – Human Resources/General Services</p>	<p>FINDING - The Department has not developed a succession plan to address future staffing needs. However, we found that portions of a succession planning process have been implemented. Without a formally developed succession plan, the Department will not be adequately prepared to operate as efficiently or meet its strategic goals.</p> <p>To ensure that the Department has an adequately prepared workforce to meet its future needs, the Office of Inspector General recommended the Department create and implement a succession plan that is aligned with the Department’s strategic plan.</p>	<p>The response agreed with our finding and the need for succession planning within the Department. However, Human Resources (HR) acknowledged the need to vet the plan through the Department of Management Services and the collective bargaining agreements. HR expects to propose an outline for plan development to senior management before September 30, 2013.</p>	

Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Dept. of Elder Affairs/Comp. Elig. Svcs./Home & Com. Svcs./Exe. Dir. & Sup. Svcs./Con. Adv. Svcs.

Agency Budget Officer/OPB Analyst Name: Barbara Henry & Christopher Evans/Thomas Joos

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)				
	65100200	65100400	65100600	65101000	Dept.

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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.					
---	--	--	--	--	--

AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2012-13 approved budget. Amounts should be positive.					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?					
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?					
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.)					
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.					
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		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?					
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
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?					
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)					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?					
7.14	Do the amounts reflect appropriate FSI assignments?					
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.					
7.16	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 28 and 88 of the LBR Instructions.)					
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?					
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?					
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 14-006?					
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)					
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)					
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)					
7.24	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))					
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.					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
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 2013-14 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?					Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?					Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?					Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?					Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?					Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?					Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?					
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?					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?					Y
8.10	Are the statutory authority references correct?					Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)					Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?					Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?					Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?					Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?					Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?					
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)					Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					Y
8.24	Are prior year September operating reversions appropriately shown in column A01?					Y
8.25	Are current year September operating reversions appropriately shown in column A02?					Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?					Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?					Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).					Y
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")					Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)					Y

		Program or Service (Budget Entity Codes)				
Action		65100200	65100400	65100600	65101000	Dept.
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 128 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 158 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 91 of the LBR Instructions.)					
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 98 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.			Y		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?					
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? Note: FCO issues can now be included in the priority listing.					Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
14. SCHEDULE VIII B-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		
15. SCHEDULE VIII C (EADR, S8C) (LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.					Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.					Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?					Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?					Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?					Y
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)					Y
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)						
16.1	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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?					Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4	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		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept.
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")					Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?					Y
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y		Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y		Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	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?					
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.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y