



RICK SCOTT  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

www.flgov.com  
850-488-7146  
850-487-0801 fax

## LEGISLATIVE BUDGET REQUEST

October 15, 2013

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

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

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 Executive Office of the Governor and the Division of Emergency Management 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 Governor Rick Scott.

Chapter 2011-142, Laws of Florida, transferred the Division of Emergency Management (Division) to the Executive Office of the Governor effective October 1, 2011. Section 14.2016, Florida Statutes, tasks the Division with the responsibility for all "...professional, technical, and administrative functions necessary to carry out its responsibilities under part I Chapter 252..." The Division has a unique mission, as well as distinct goals and objectives. As such, the Division developed its own Legislative Budget Request. The Division's budget data is included with the Executive Office of Governor data for all agency level exhibits and schedules as prescribed in the budget instructions; however, due to the statutorily mandated separation, certain documents and exhibits are reported separately. The Division's budget information and Legislative Budget Request is attached herein, and has been approved by Bryan Koon, Executive Director.

Sincerely,

A handwritten signature in blue ink that reads "Kelley P. Sasso".

Kelley P. Sasso  
Director of Finance and Accounting

**Executive Office of the Governor  
& the Division of Emergency Management**

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Completed checklist used to review the Legislative Budget Request (LBR) for technical compliance with the Checklist budget instructions

\*\* Please see transmittal letter and bookmarks to locate the Division of Emergency Management.



State of Florida  
Executive Office of the Governor

# Department Level Exhibits and Schedules\*

LEGISLATIVE BUDGET REQUEST  
2014-2015

*\*Contains information and data related to the Executive Office of the Governor and the Division of Emergency Management*

## 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.*

<b>Agency:</b>	<b>Executive Office of the Governor</b>		
<b>Contact Person:</b>	Heather Stearns	<b>Phone Number:</b>	850-717-9310
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME) COUNCIL 79 v. RICK SCOTT, in his official capacity as Governor of the State of Florida		
<b>Court with Jurisdiction:</b>	United District Court for the Southern District of Florida		
<b>Case Number:</b>	1:11-cv-21976-UU		
<b>Summary of the Complaint:</b>	Civil action seeking declaratory and injunctive relief barring drug testing of state employees pursuant to Executive Order 11-58. Plaintiffs seek attorneys’ fees and litigation costs.		
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Fla. Executive Order 11-58; also implicates section 944.474, Fla. Stat.		
<b>Status of the Case:</b>	The Final Judgment was entered on April 25, 2012, and appealed to the 11 <sup>th</sup> Circuit Court of Appeals on May 25, 2012. The 11 <sup>th</sup> Circuit vacated the Final Judgment and remanded the case back to the District Court.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>			

*Office of Policy and Budget – July 2013*

## 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.*

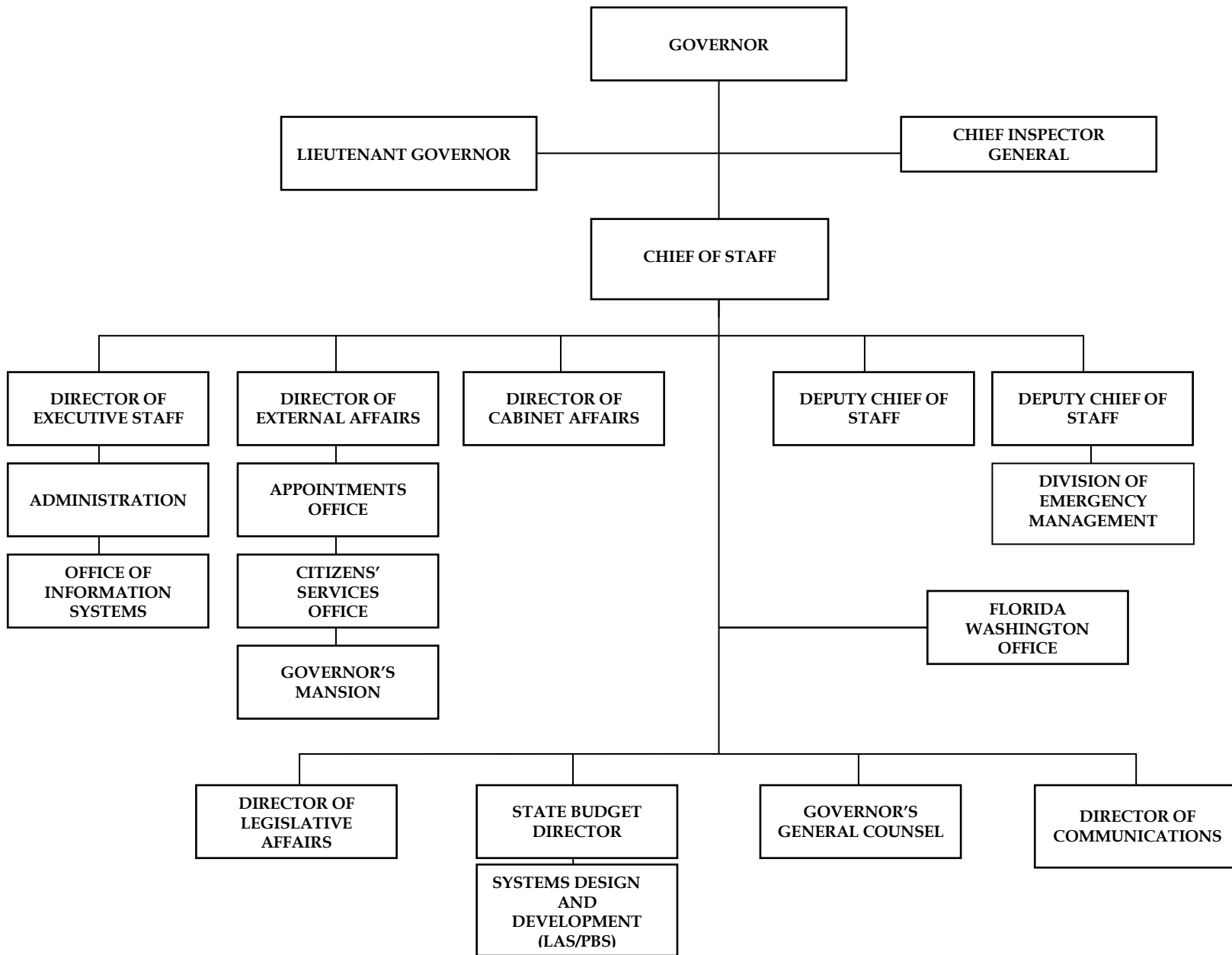
<b>Agency:</b>	<b>Executive Office of the Governor</b>		
<b>Contact Person:</b>	Heather Stearns	<b>Phone Number:</b>	850-717-9310
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<p>THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS, LOCAL UNION NO. 79, and ADOLPH BAUMANN v. RICK SCOTT, JEFF ATWATER, and PAM BONDI, in their capacities as the State Board of Administration, and JOHN P. MILES, Secretary of the Department of Management Services and Administrator of the Florida Retirement System, and the Citrus County School Board.</p> <p>*Note that the Governor is sued in his capacity as a trustee of the State Board of Administration and not as Executive Officer.</p>		
<b>Court with Jurisdiction:</b>	Circuit Court, 5 <sup>th</sup> Judicial Circuit, Citrus County		
<b>Case Number:</b>	2011-CA-2984		
<b>Summary of the Complaint:</b>	Civil action seeking declaratory, injunctive, and other relief from legislative changes to Florida Retirement System, effective July 1, 2011, requiring FRS employees to contribute 3 percent of salary to FRS on a prospective basis. The complaint alleges that this change constitutes an unconstitutional impairment of the collective-bargaining contract entered into by the Citrus County School Board and the Teamsters.		
<b>Amount of the Claim:</b>	If Plaintiffs prevailed on a certain theory of the case, it is possible the State would have to repay the 3% FRS contributions made by school employees from July 1, 2011 through present. The school board has not yet provided us with an estimate of that amount.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Chapter 2011-68, sections 5, 7, 11, 13, 24, 26, 29, 33, 40, Laws of Florida (2011).		
<b>Status of the Case:</b>	The Complaint was filed on August 15, 2011. Motion to Stay Pending Outcome of Williams v. Scott was filed on 6/28/12. No Order on pending motion has been entered.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>			

## 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.*

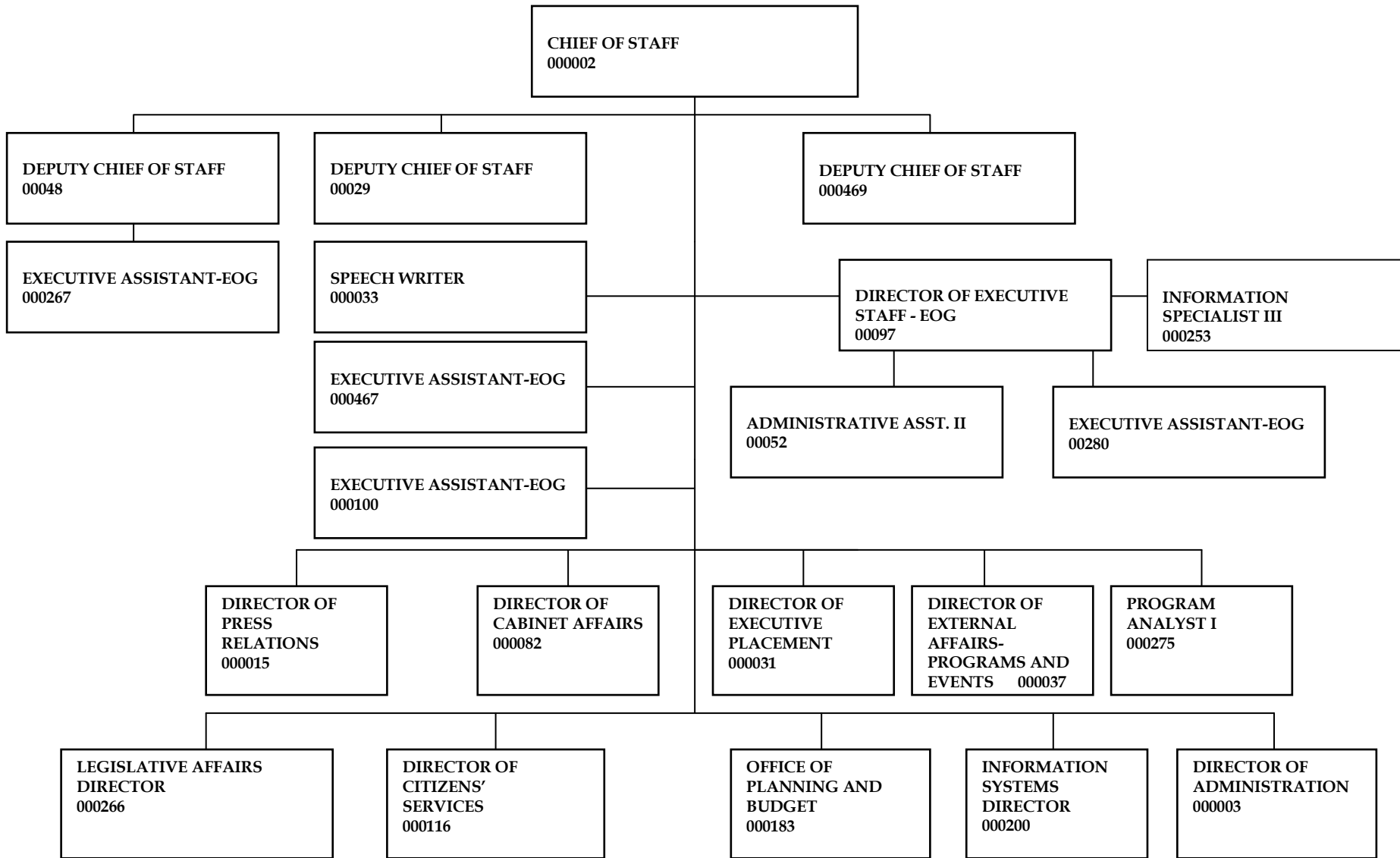
<b>Agency:</b>	<b>Executive Office of the Governor</b>		
<b>Contact Person:</b>	Heather Stearns	<b>Phone Number:</b>	850-717-9310
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	KAREN MARCUS, as an individual and in her official capacity as a Palm Beach County Commissioner, SHELLEY VANA, as an individual and in her official capacity as a Palm Beach County Commissioner, BURT AARONSON, as an individual and in his official capacity as a Palm Beach County Commissioner, JESS R. SANTAMARIA, as an individual and in his official capacity as a Palm Beach County Commissioner, PRISCILLA A. TAYLOR, as an individual and in her official capacity as a Palm Beach county Commissioner, and PALLM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS v. RICK SCOTT, in his official capacity as the Governor of the State of Florida, PAM BONDI, in her official capacity as Attorney General for the State of Florida, and the STATE SENATE FOR THE STATE OF FLORIDA, STATE HOUSE OF REPRESENTATIVES FOR THE STATE OF FLORIDA		
<b>Court with Jurisdiction:</b>	Circuit Court, 2 <sup>nd</sup> Judicial Circuit, Leon County		
<b>Case Number:</b>	2012-CA-1260		
<b>Summary of the Complaint:</b>	Declaratory and injunctive relief action filed by Palm Beach County Commissioners requesting the entry of an order enjoining the imposition of the sanctions provided for in Chapter 2011-190, sections 3(c), (d), and (e) Laws of Florida (2011).		
<b>Amount of the Claim:</b>	\$ Award of costs		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Chapter 2011-190, sections 3(c), (d), and (e), Laws of Florida (2011).		
<b>Status of the Case:</b>	Case was initially filed in Palm Beach County and transferred to Leon County. Plaintiffs appealed the trial court’s order granting Defendants’ Motion to Dismiss. The DCA affirmed the trial court ruling. The Governor is the only remaining Defendant.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>			

# EXECUTIVE OFFICE OF THE GOVERNOR Organization Chart



July 1, 2013

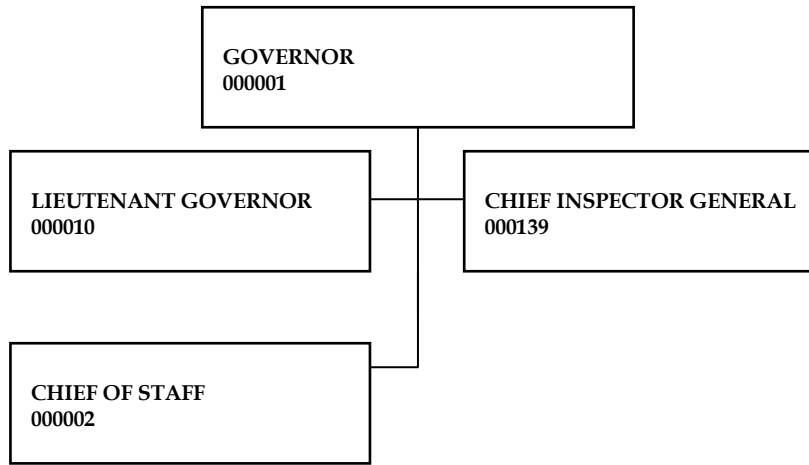
**EXECUTIVE OFFICE OF THE GOVERNOR  
Chief of Staff (Executive)**



July 1, 2013

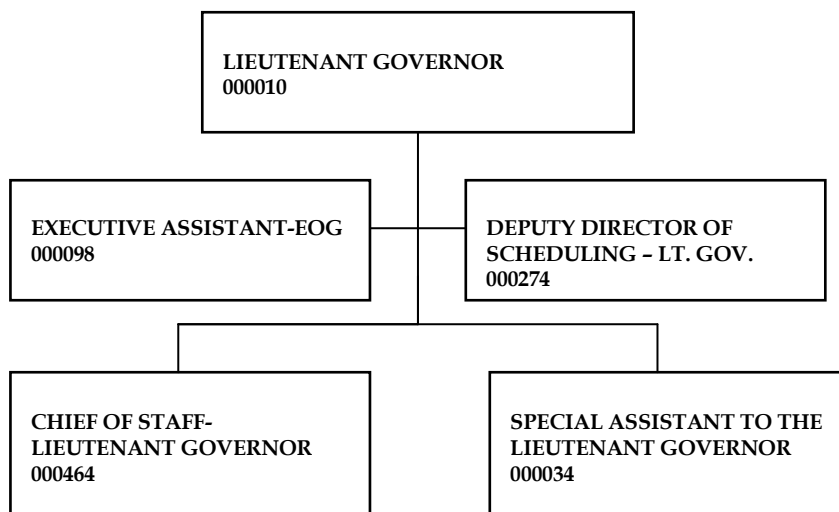


EXECUTIVE OFFICE OF THE GOVERNOR



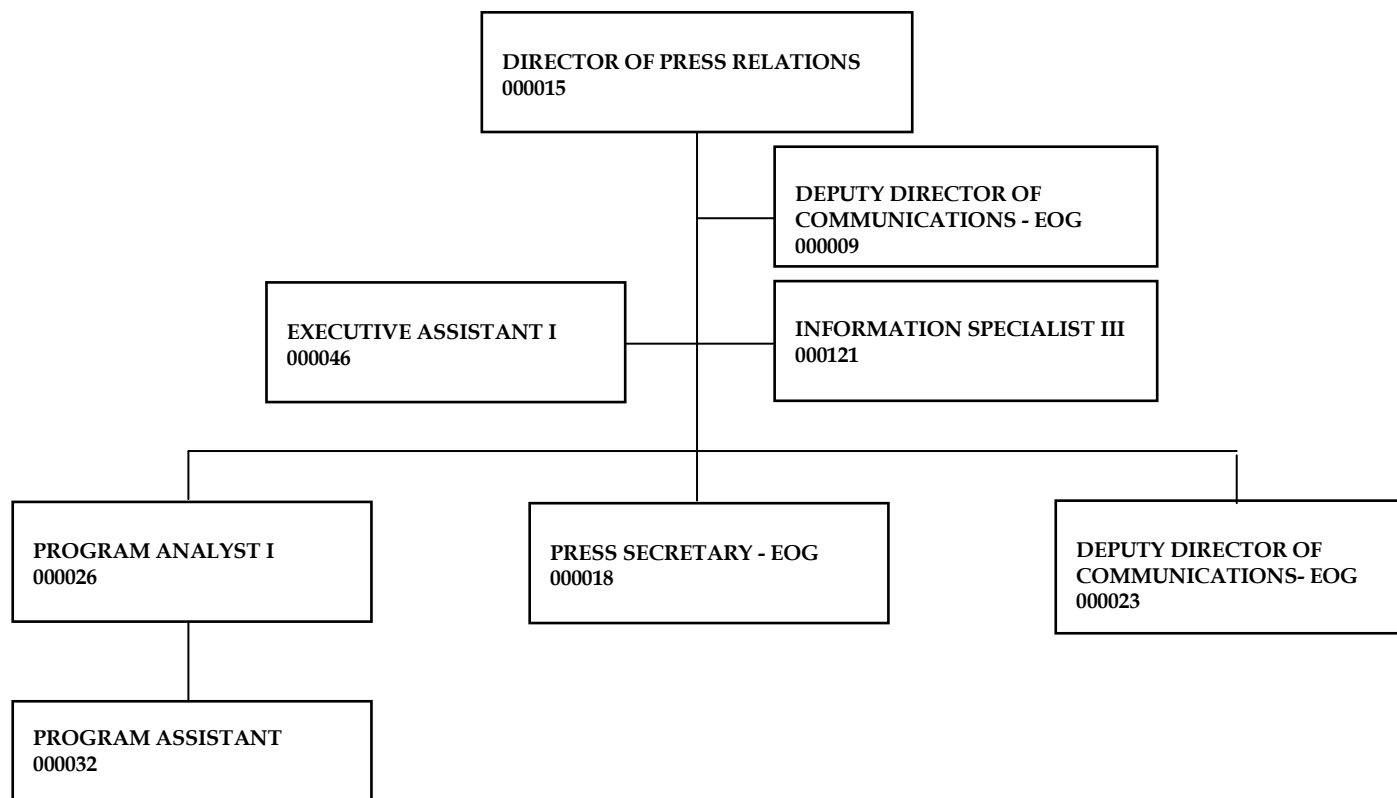
July 1, 2013

**EXECUTIVE OFFICE OF THE GOVERNOR  
Lieutenant Governor's Office**



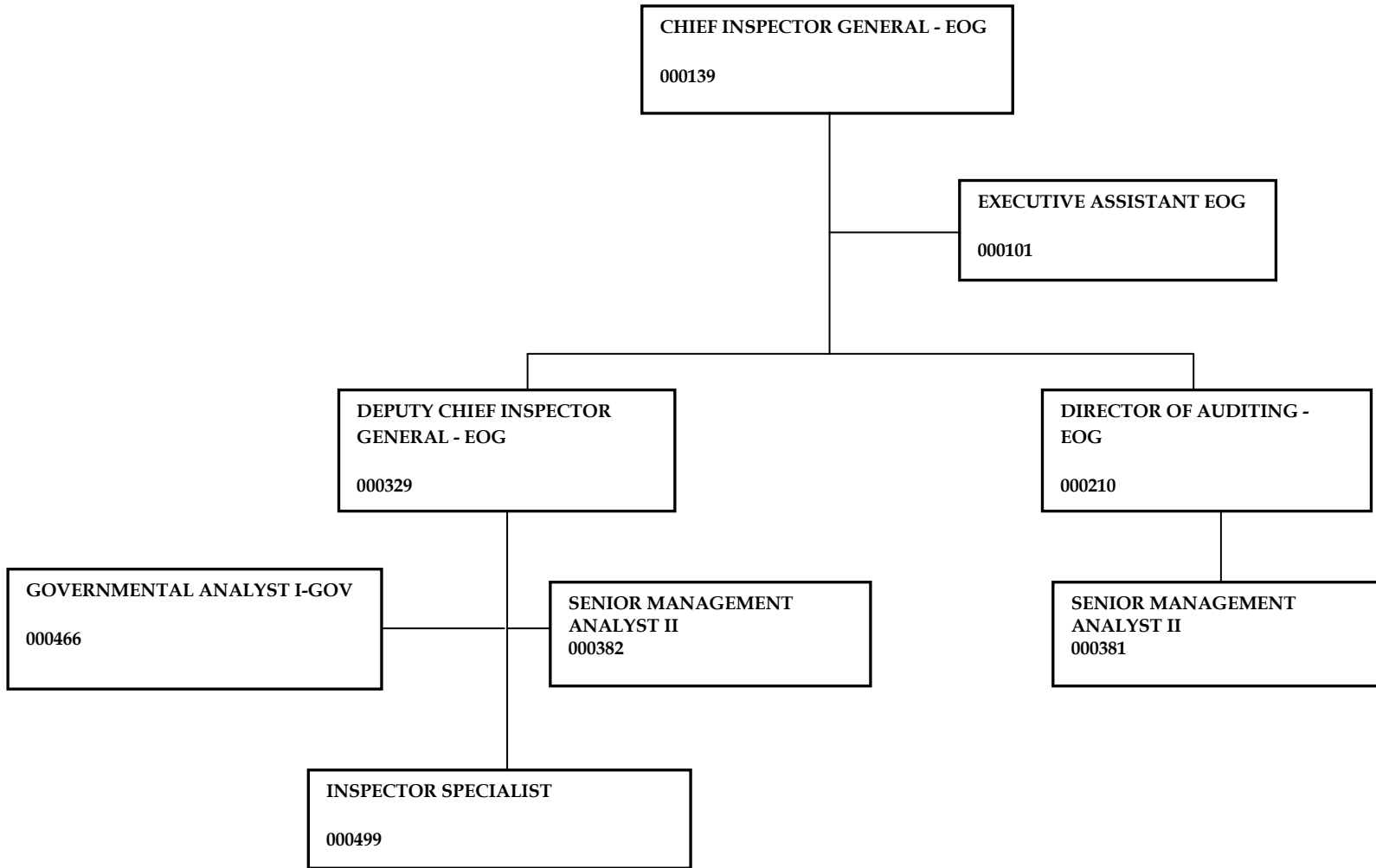
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EXECUTIVE OFFICE OF THE GOVERNOR  
Communications/Press Office



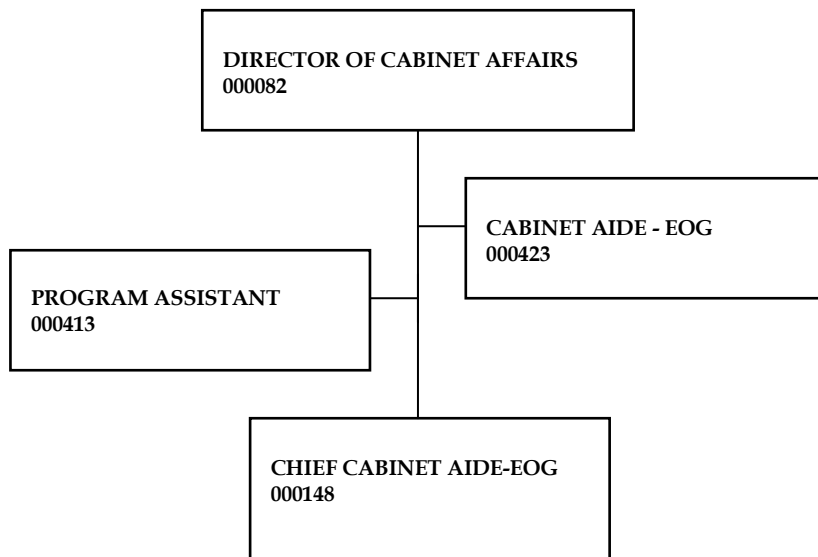
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EXECUTIVE OFFICE OF THE GOVERNOR  
Office of the Chief Inspector General



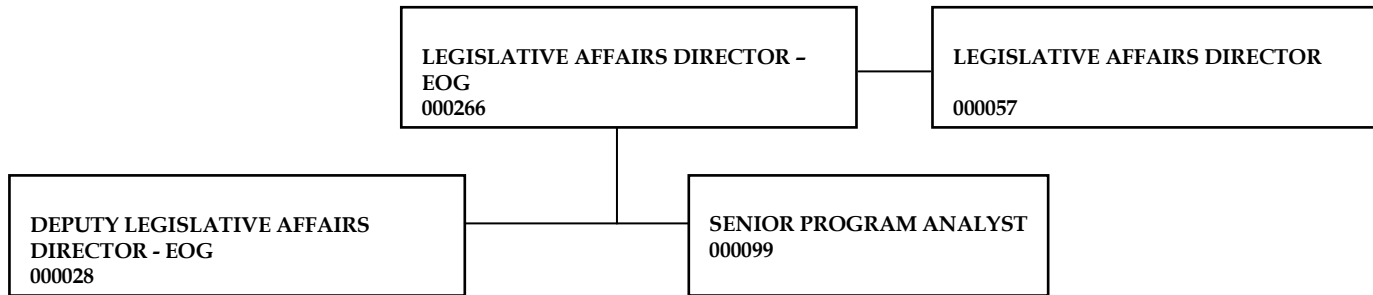
July 1, 2013

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Cabinet Affairs Office



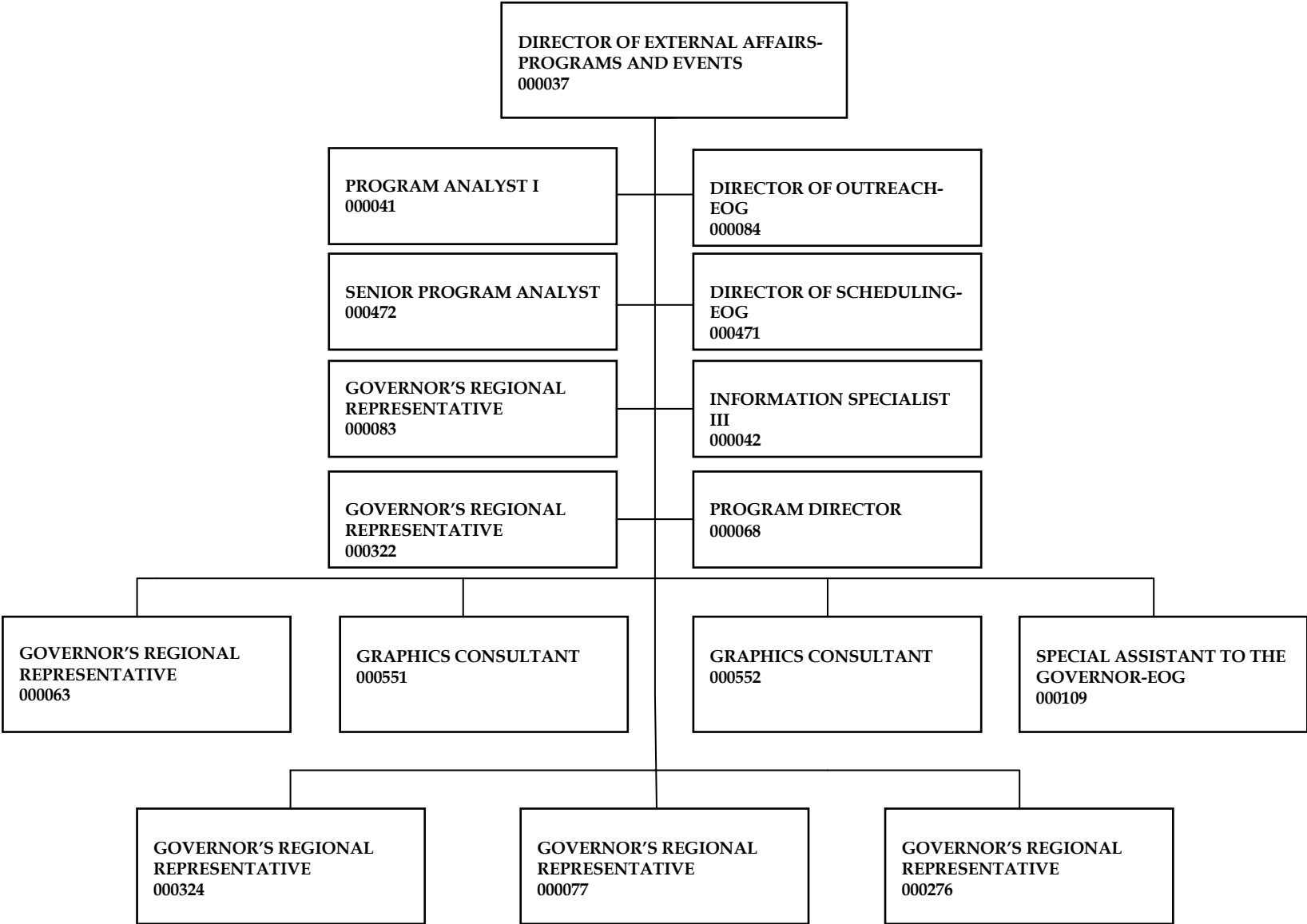
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EXECUTIVE OFFICE OF THE GOVERNOR  
Legislative Affairs Office

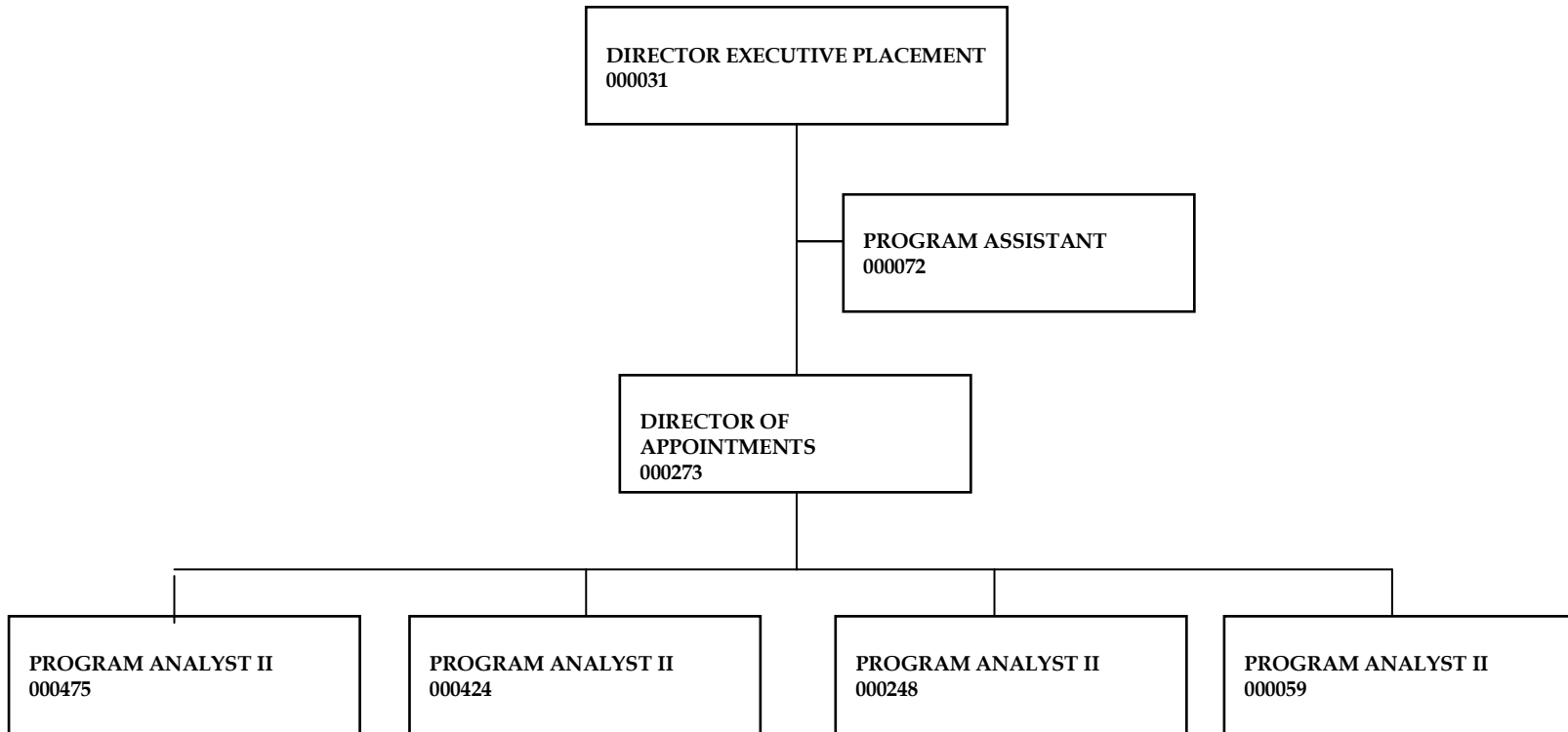


July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
External Affairs Office



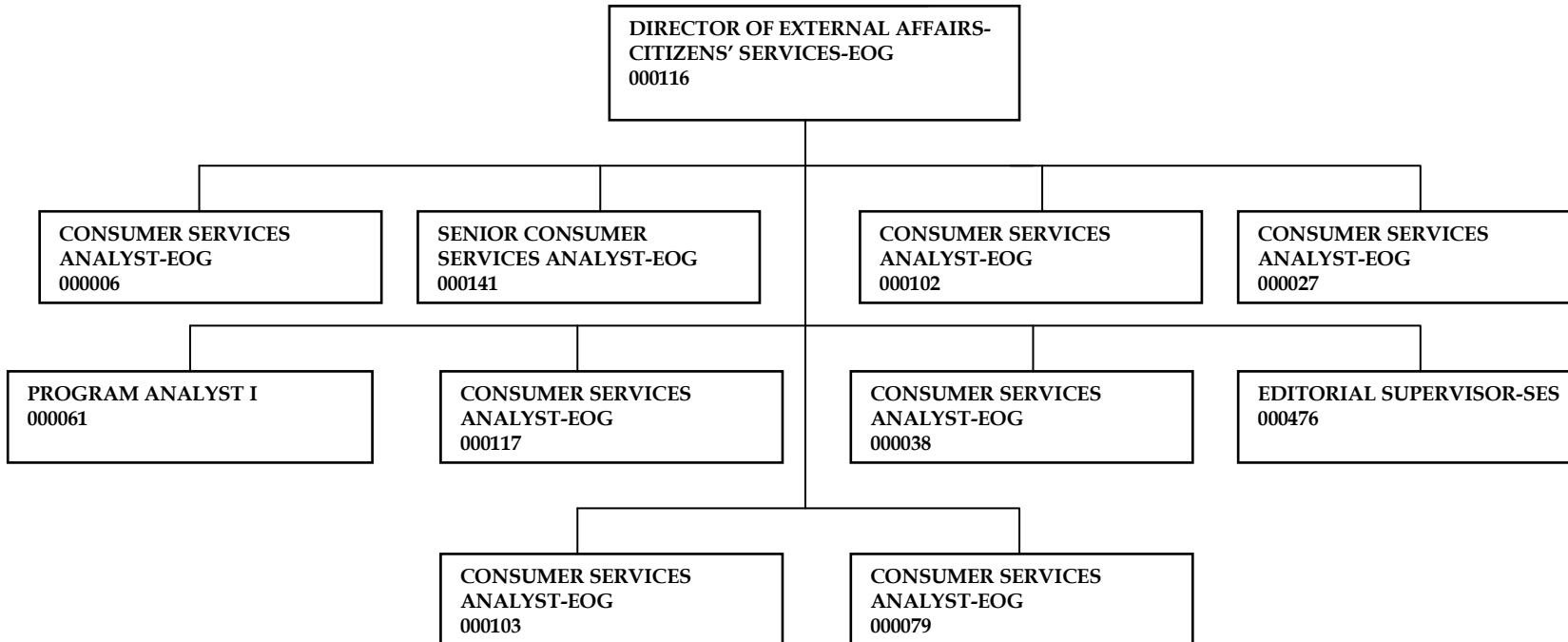
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Appointments Office



July 1, 2013

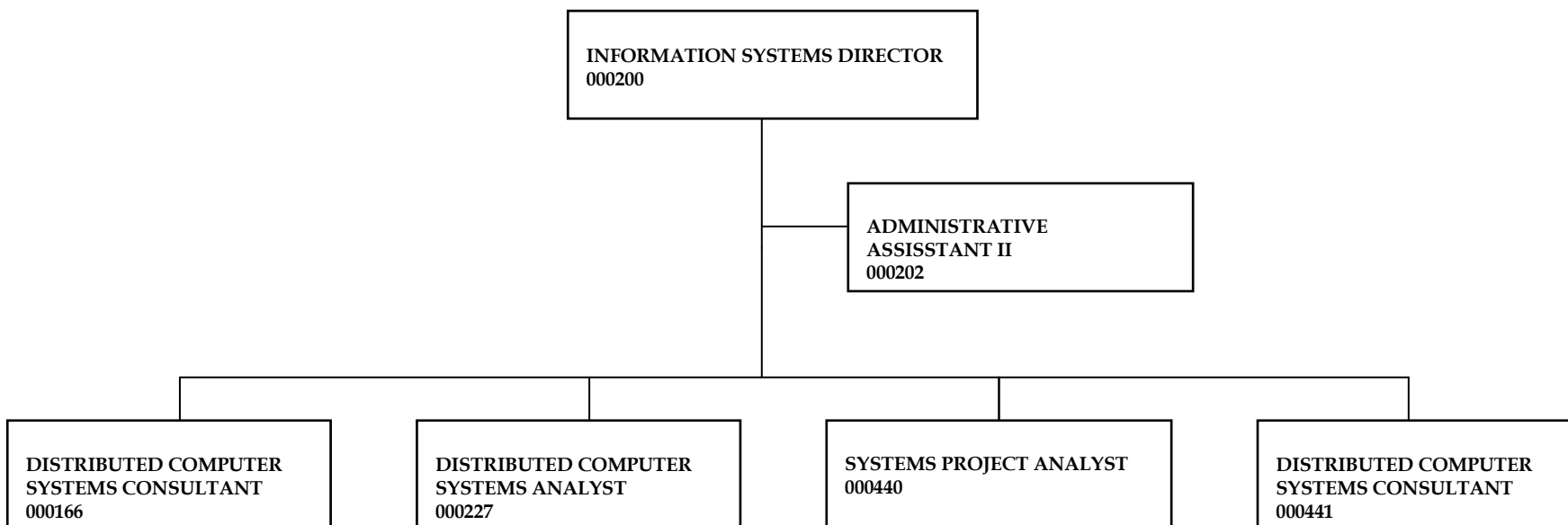


EXECUTIVE OFFICE OF THE GOVERNOR  
Citizens' Services Office



July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Information Systems



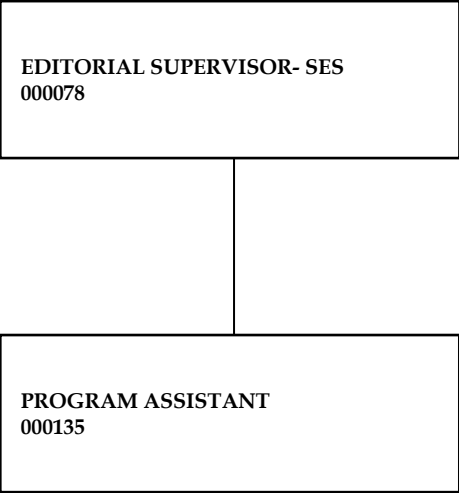
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EXECUTIVE OFFICE OF THE GOVERNOR  
Child Advocacy

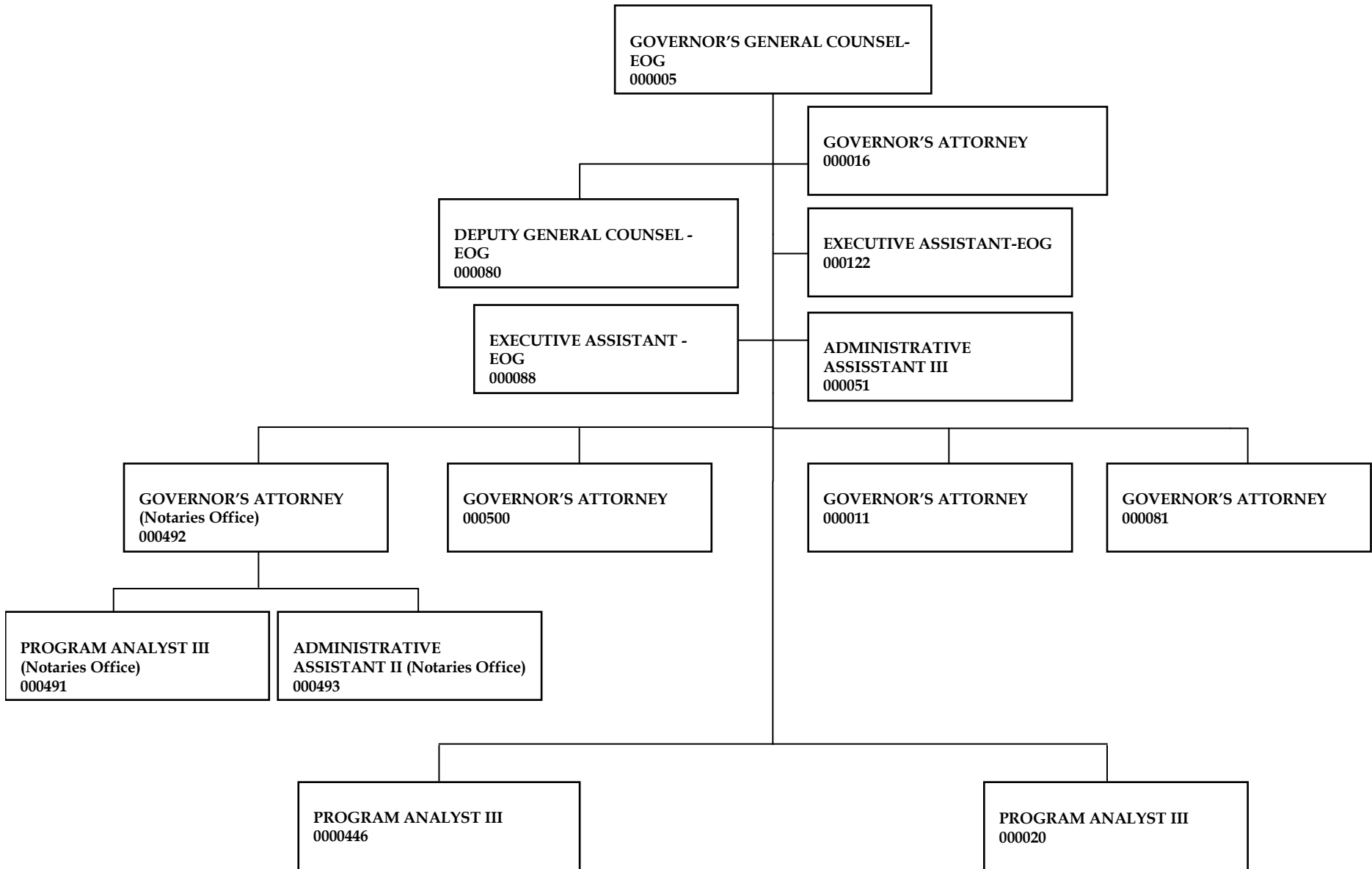
PROGRAM ANALYST I  
000275

July 1, 2013

**EXECUTIVE OFFICE OF THE GOVERNOR  
Correspondence Unit (External Affairs)**

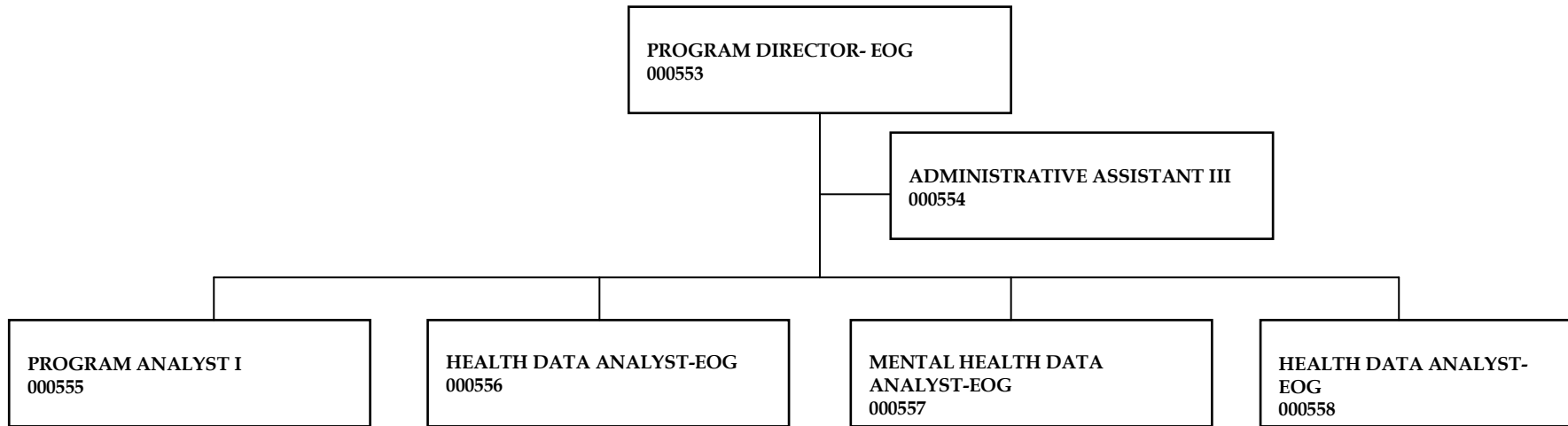


EXECUTIVE OFFICE OF THE GOVERNOR  
Legal Affairs / Notaries Office



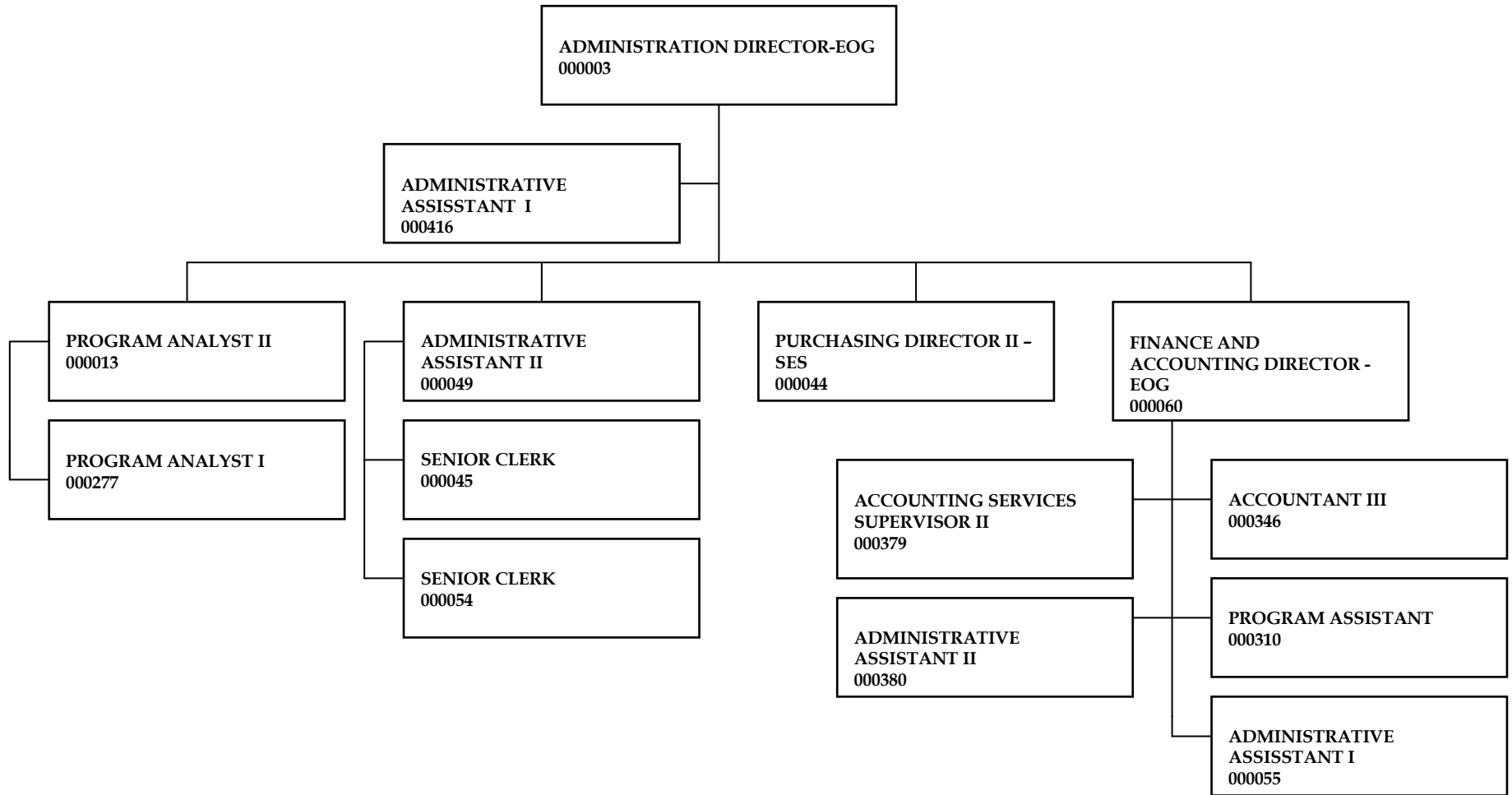
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EXECUTIVE OFFICE OF THE GOVERNOR  
Correctional Medical Authority



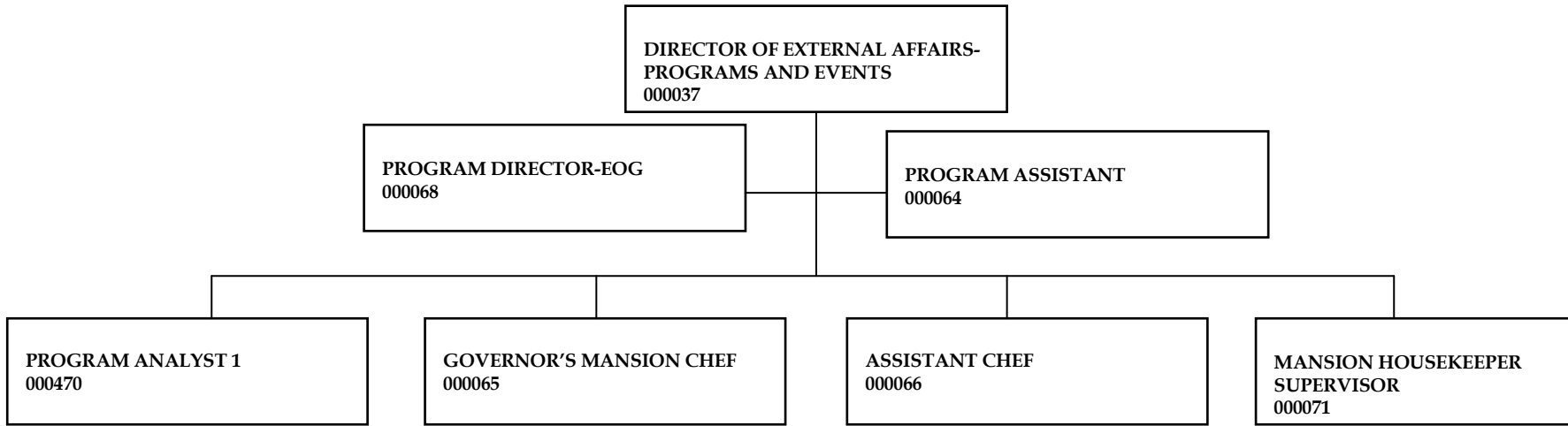
July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Administration



July 1, 2013

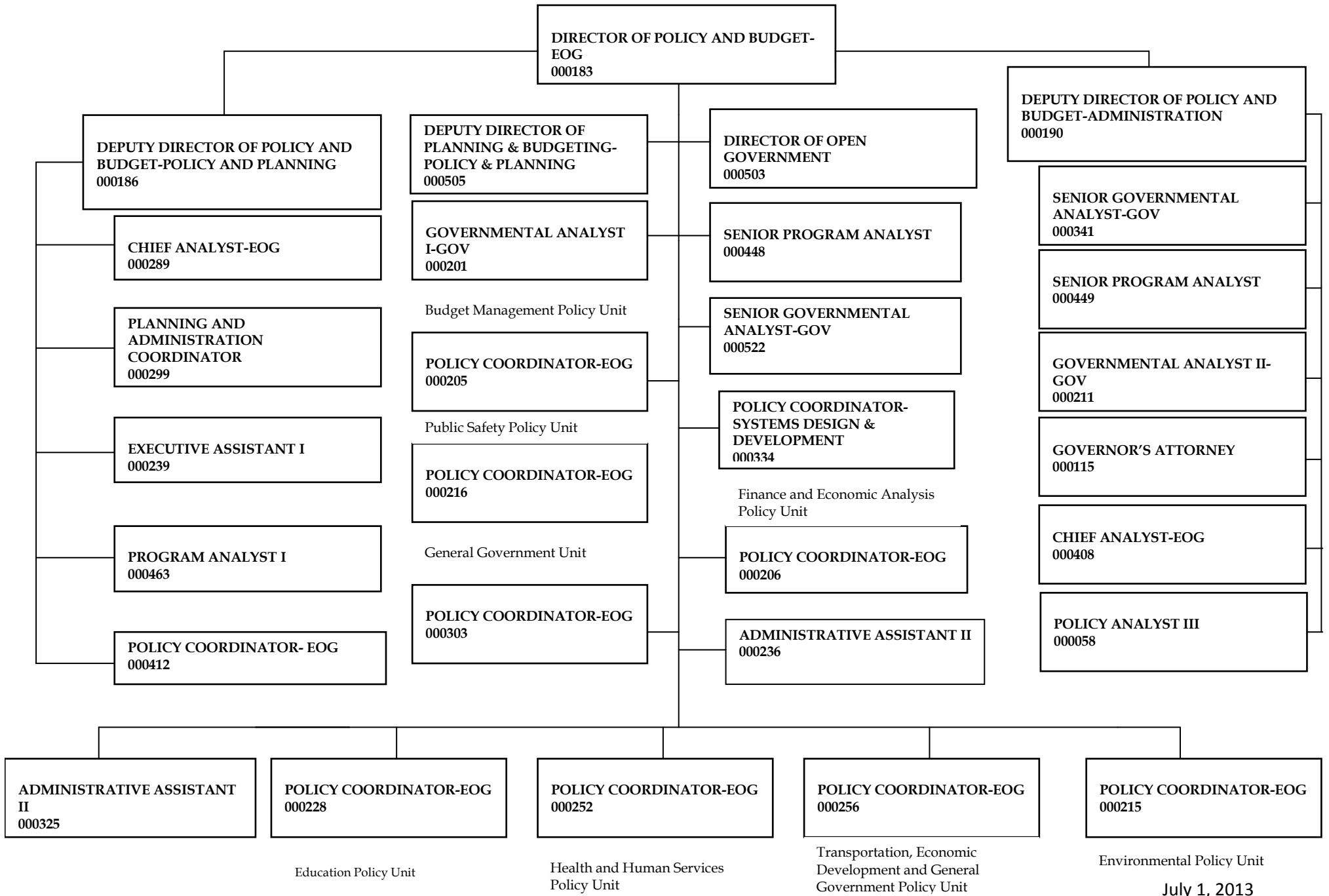
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Governor's Mansion



July 1, 2013

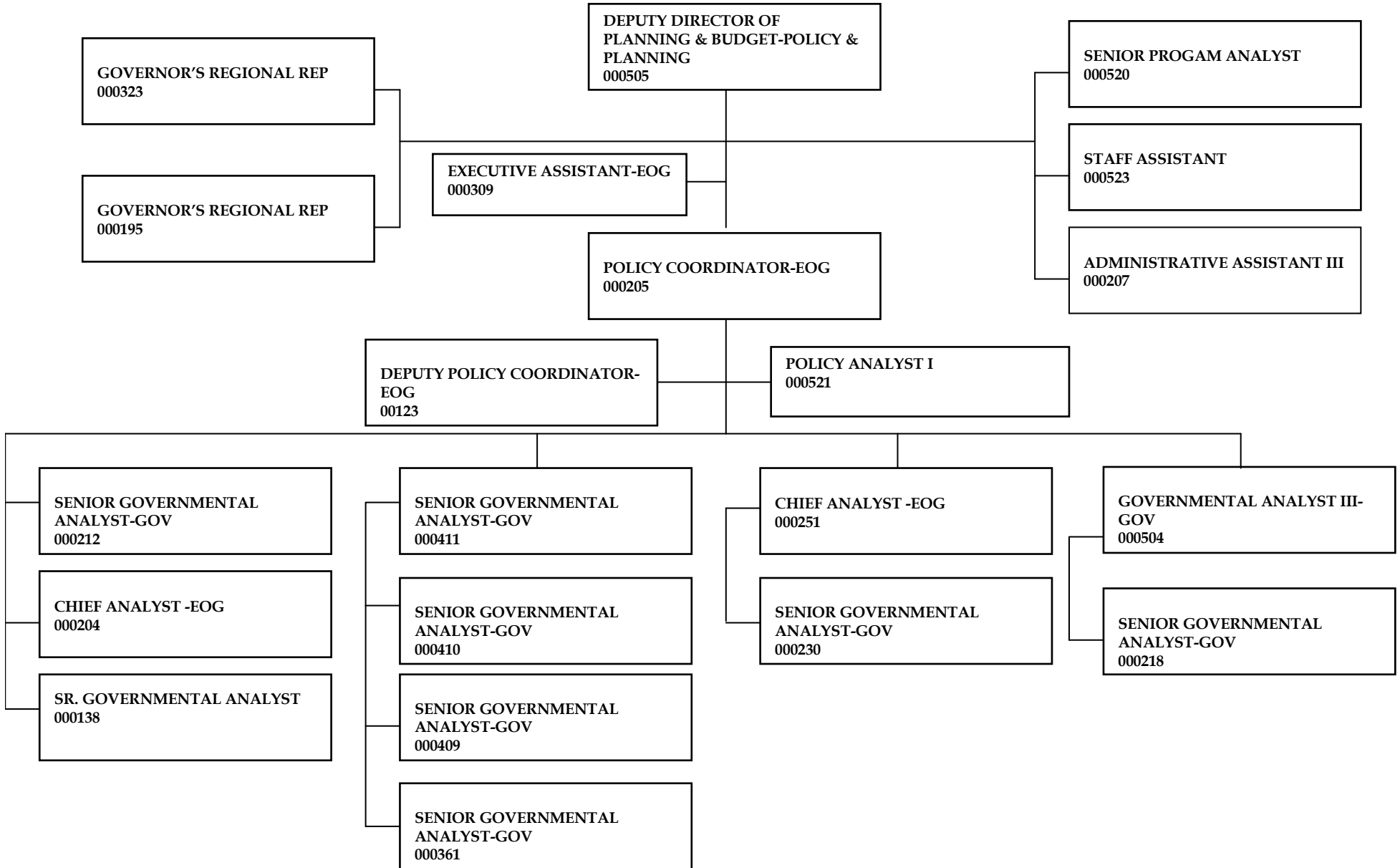


**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget**



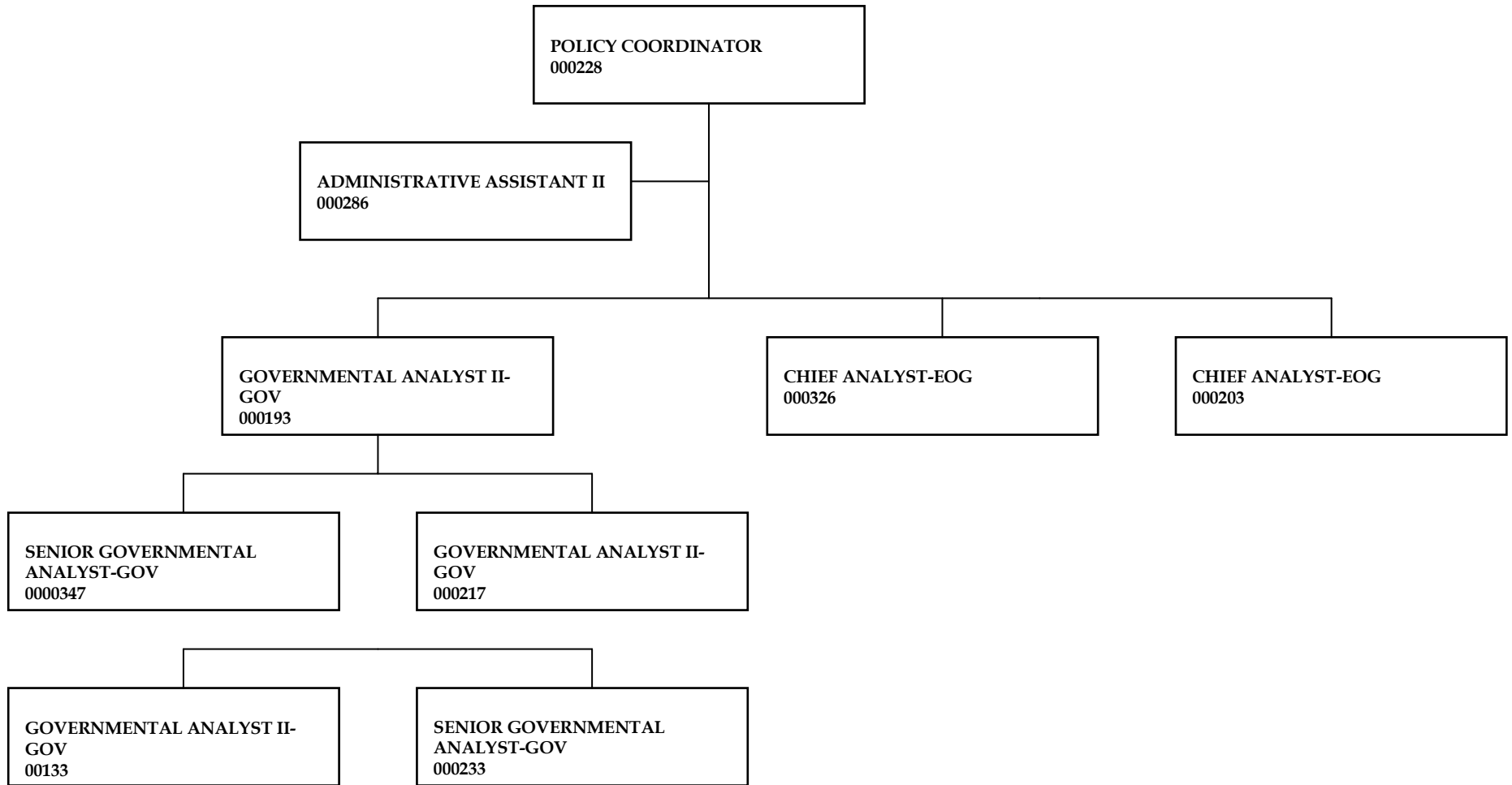
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**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Budget Management Policy Unit**



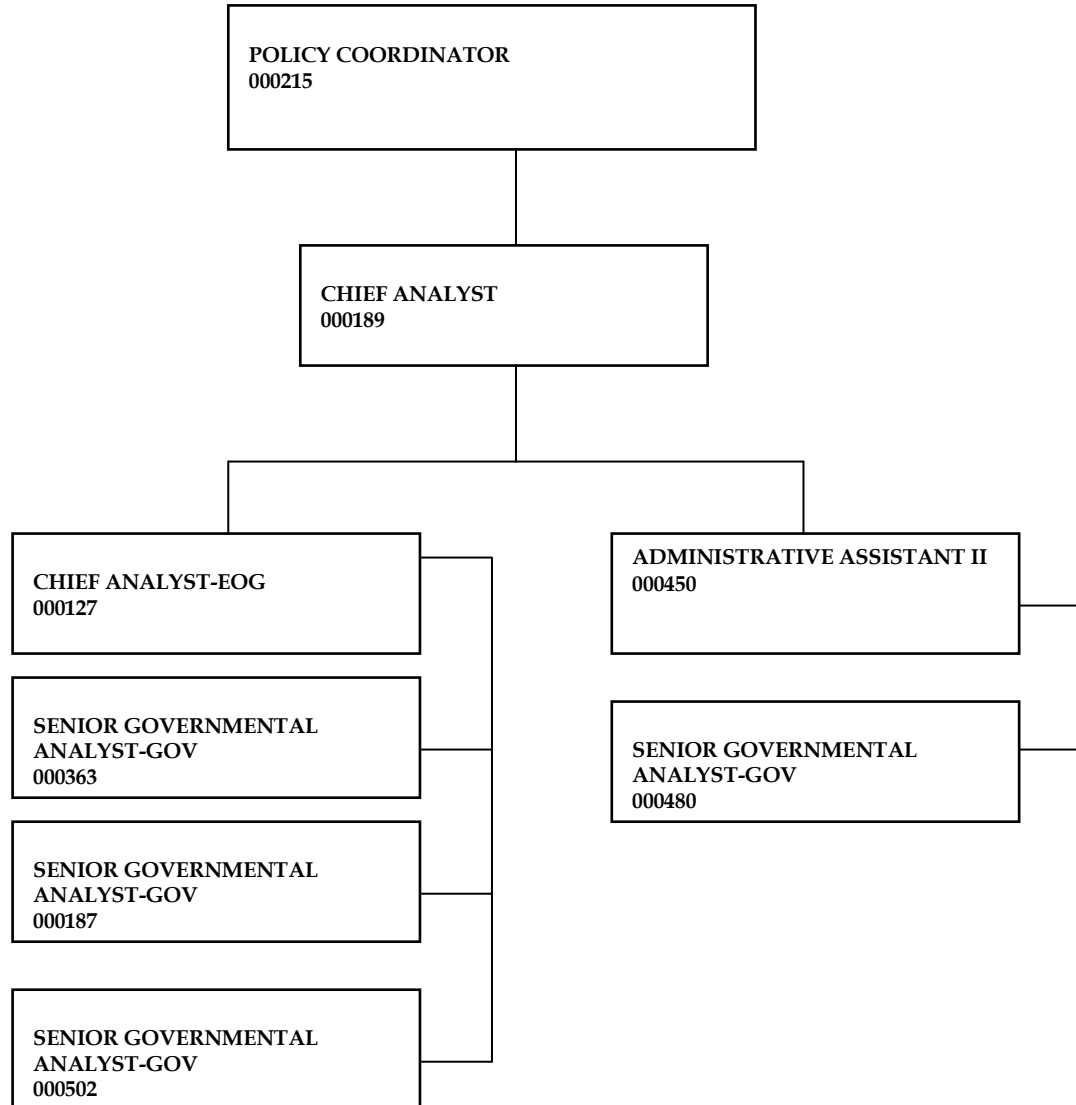
July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Education Policy Unit



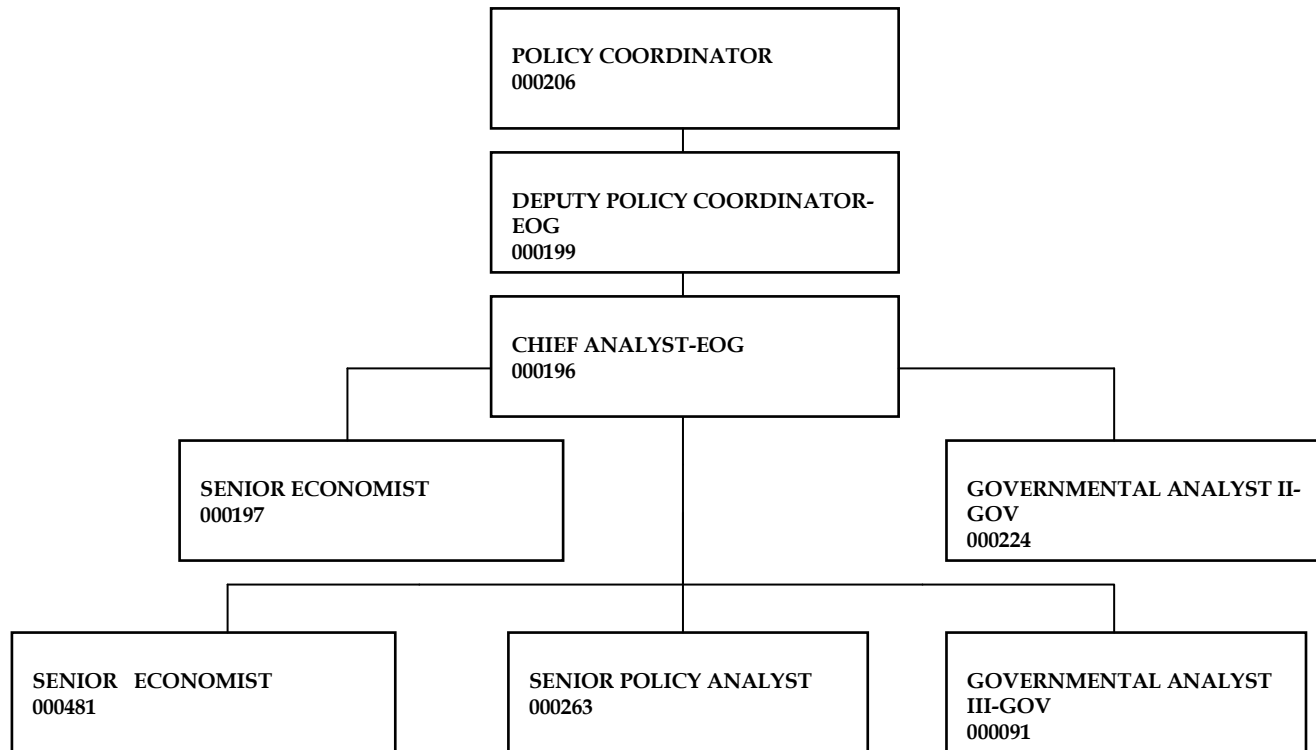
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EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Environmental Policy Unit



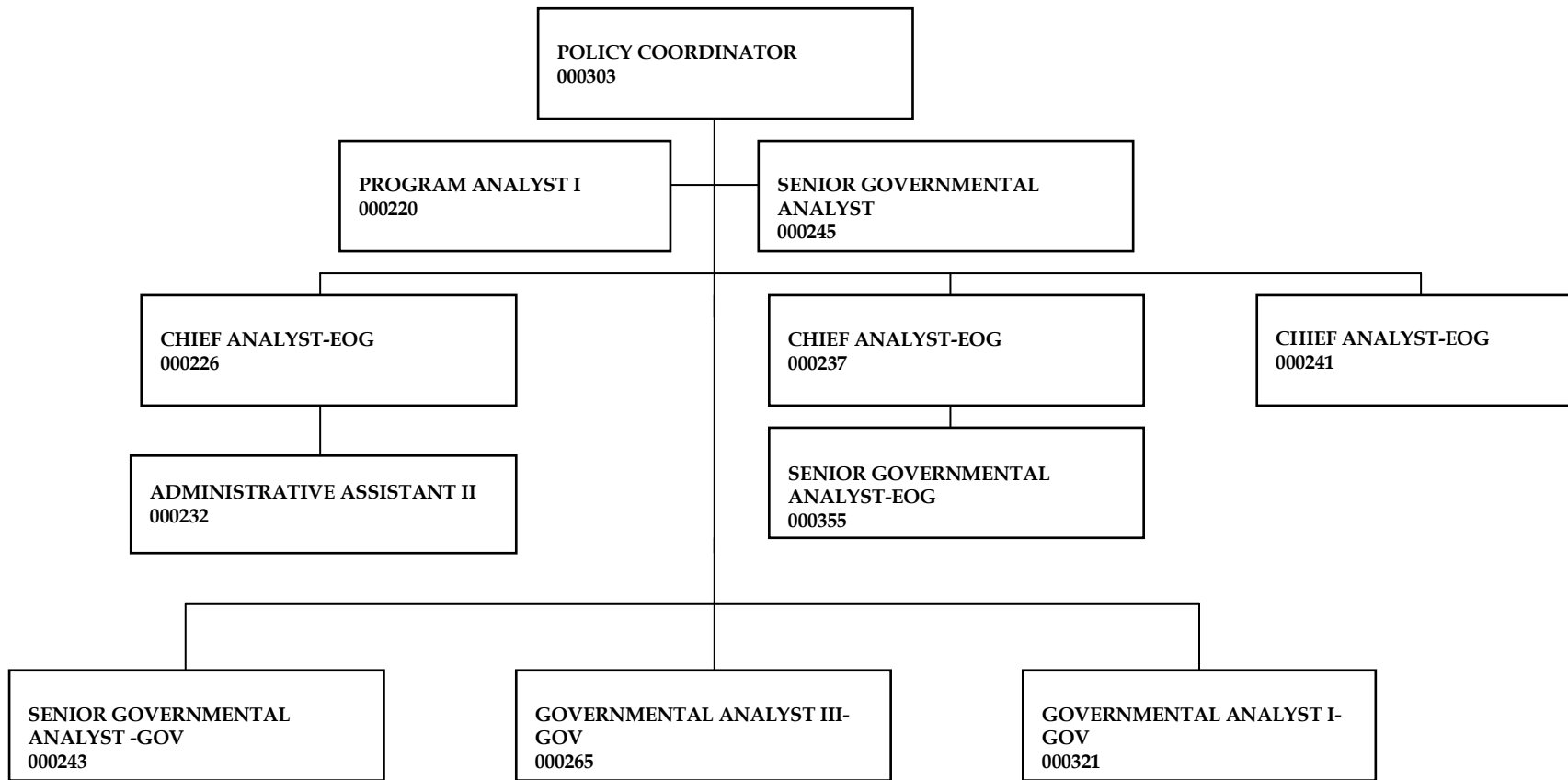
July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Finance and Economic Analysis Policy Unit



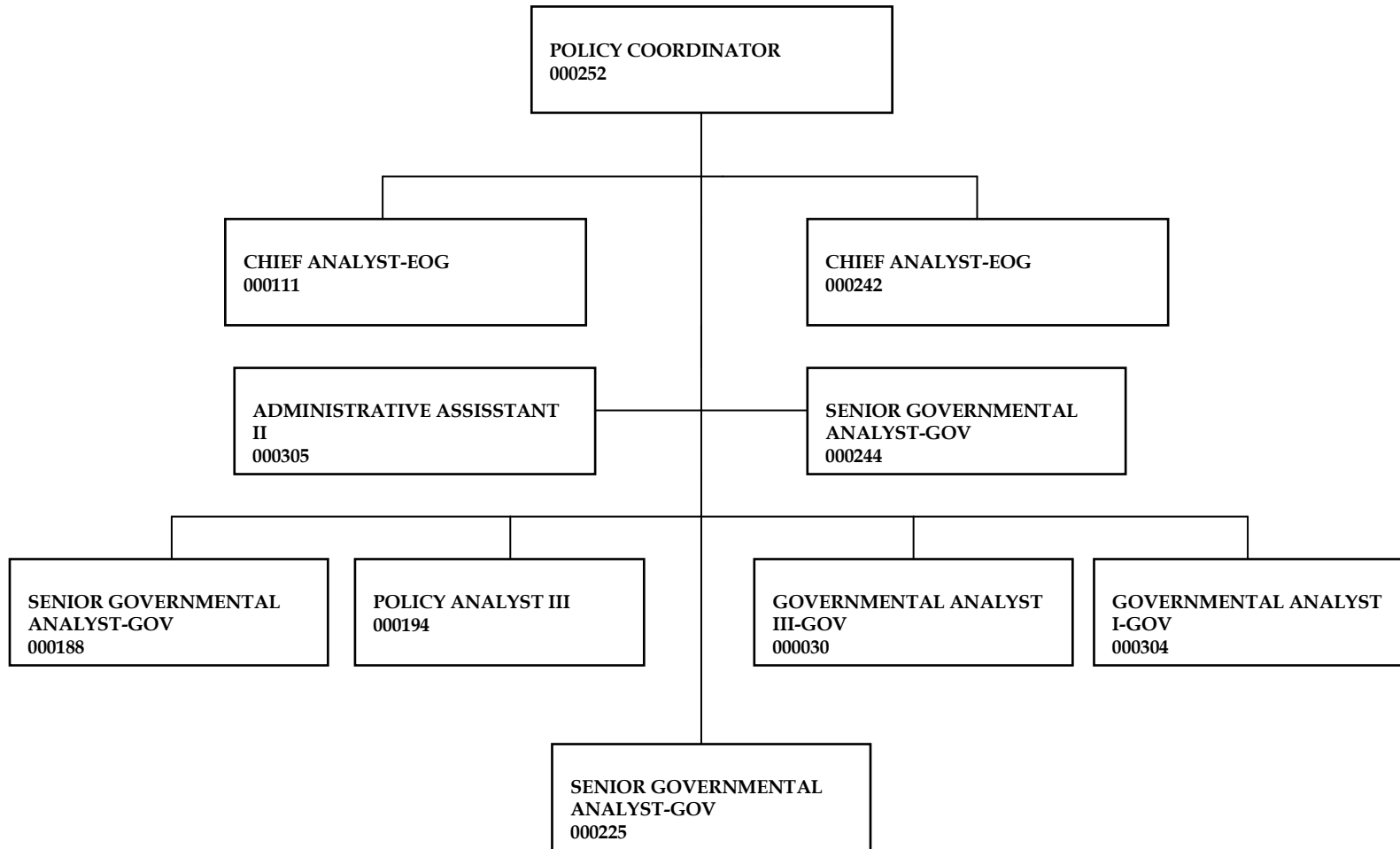
July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
General Government Policy Unit

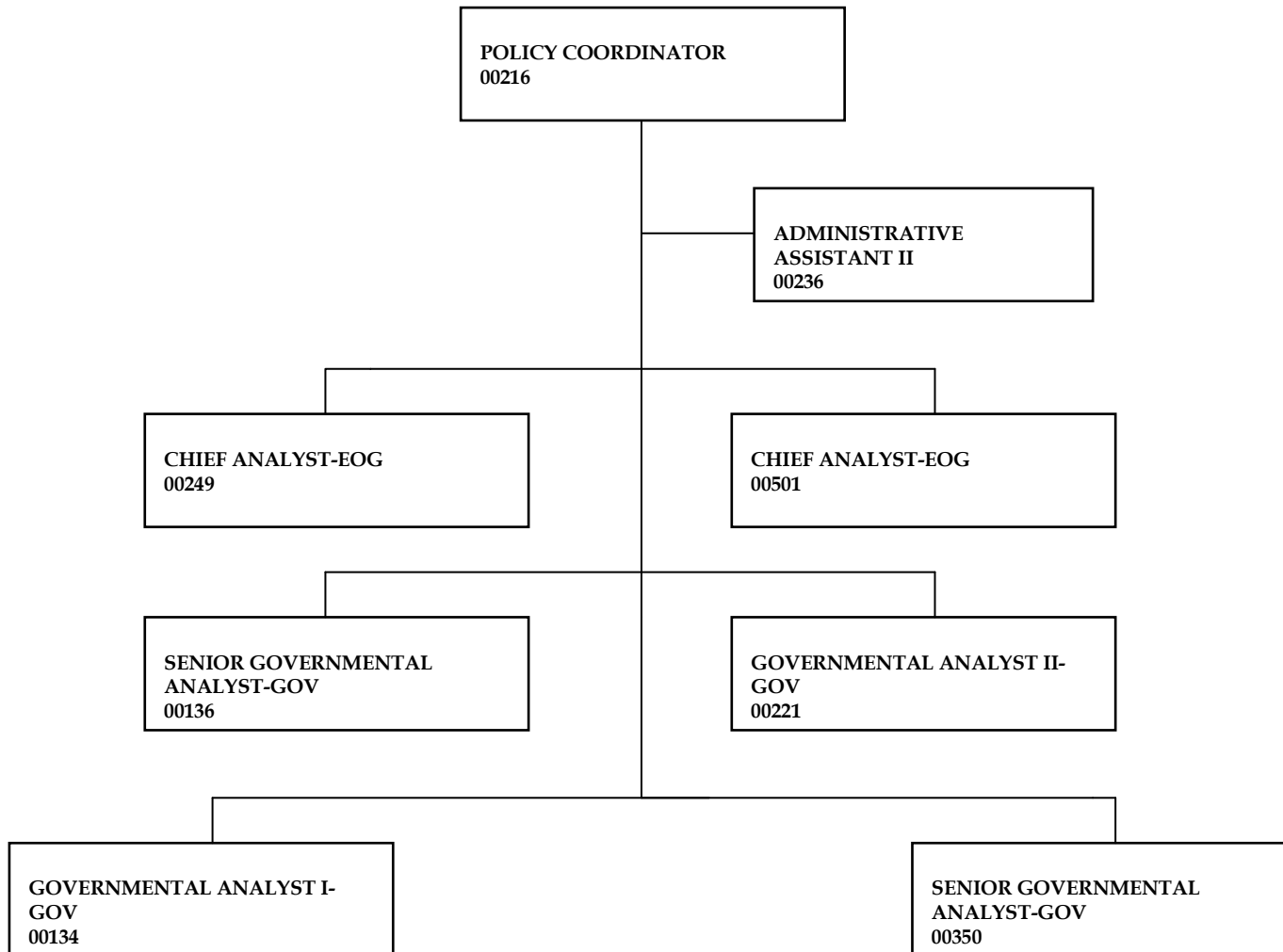


July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Health and Human Services Policy Unit



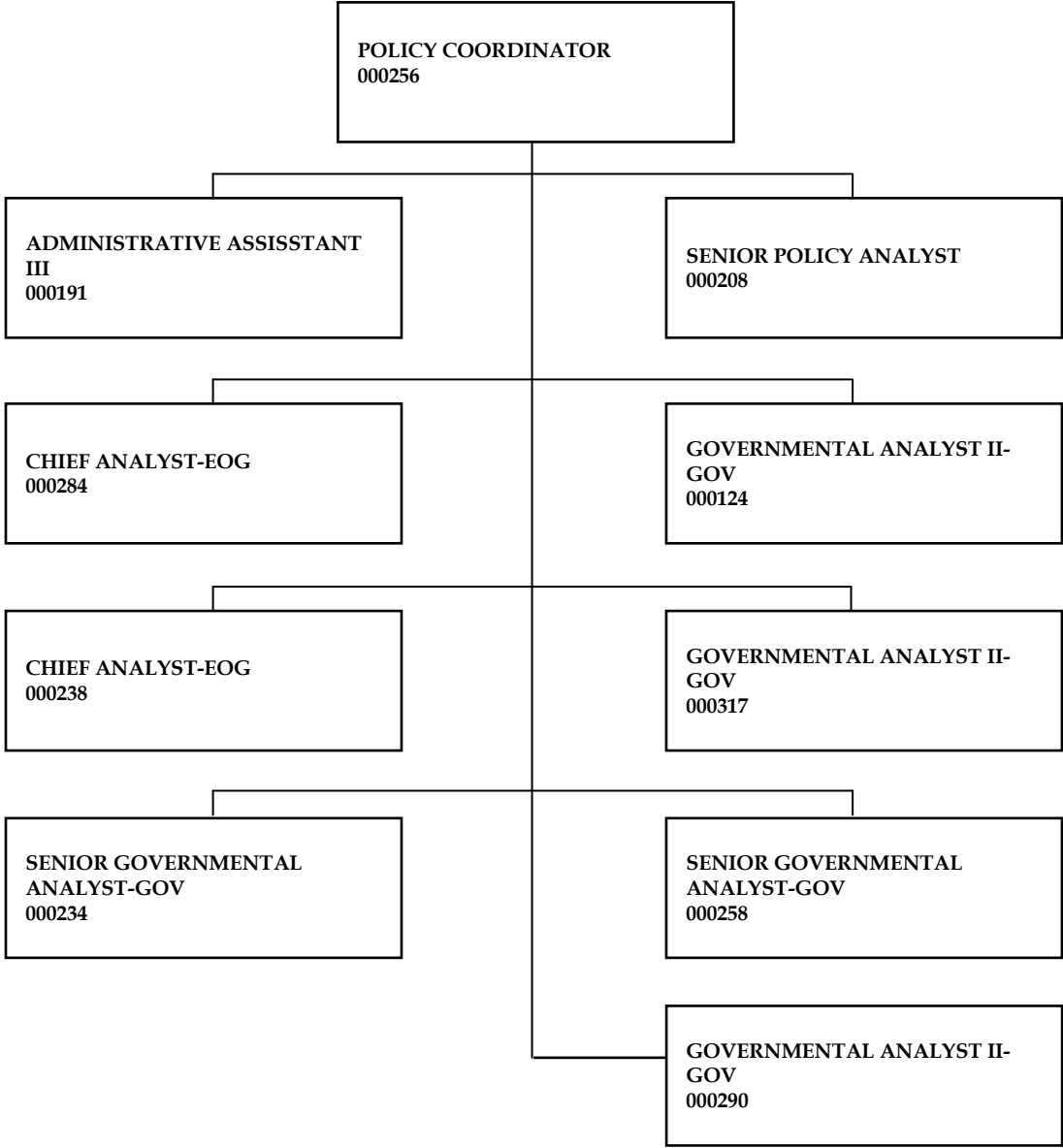
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Office of Policy and Budget  
Public Safety Policy Unit



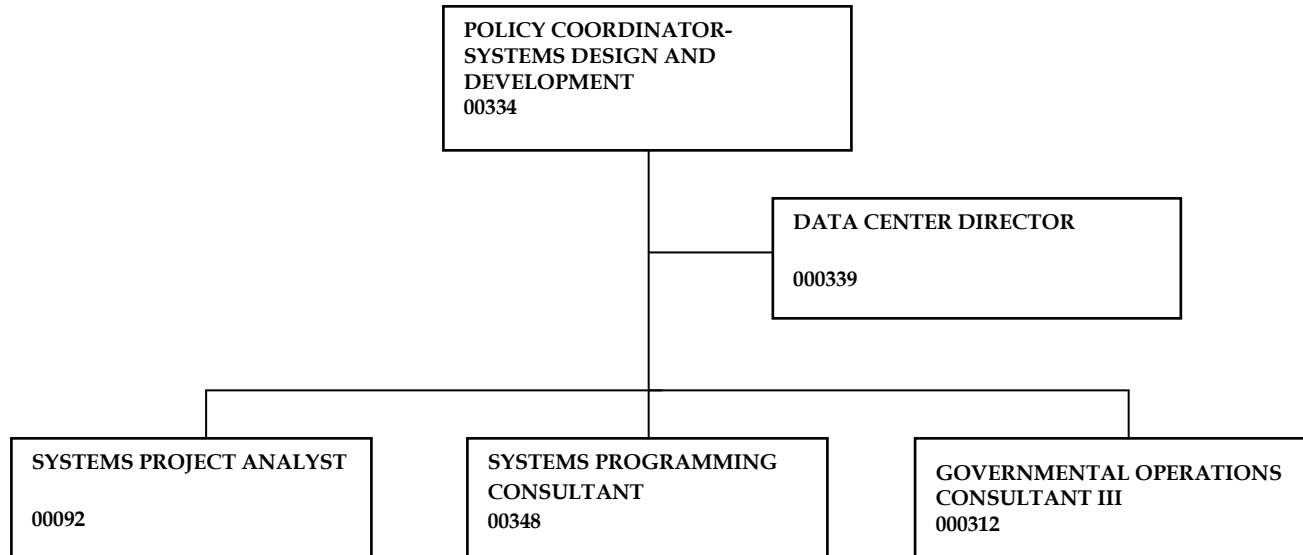
July 1, 2013



EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Transportation and Economic Development

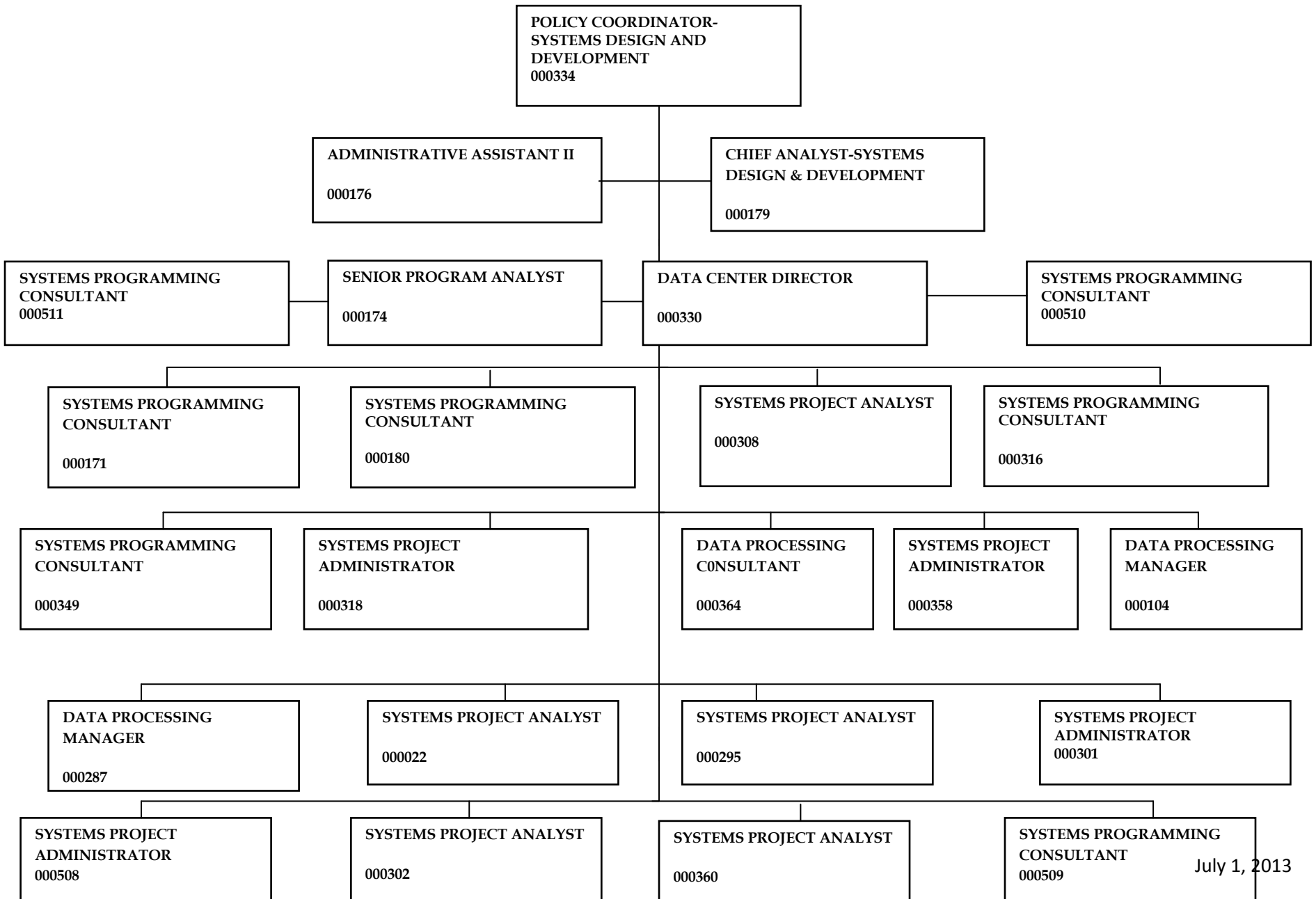


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development



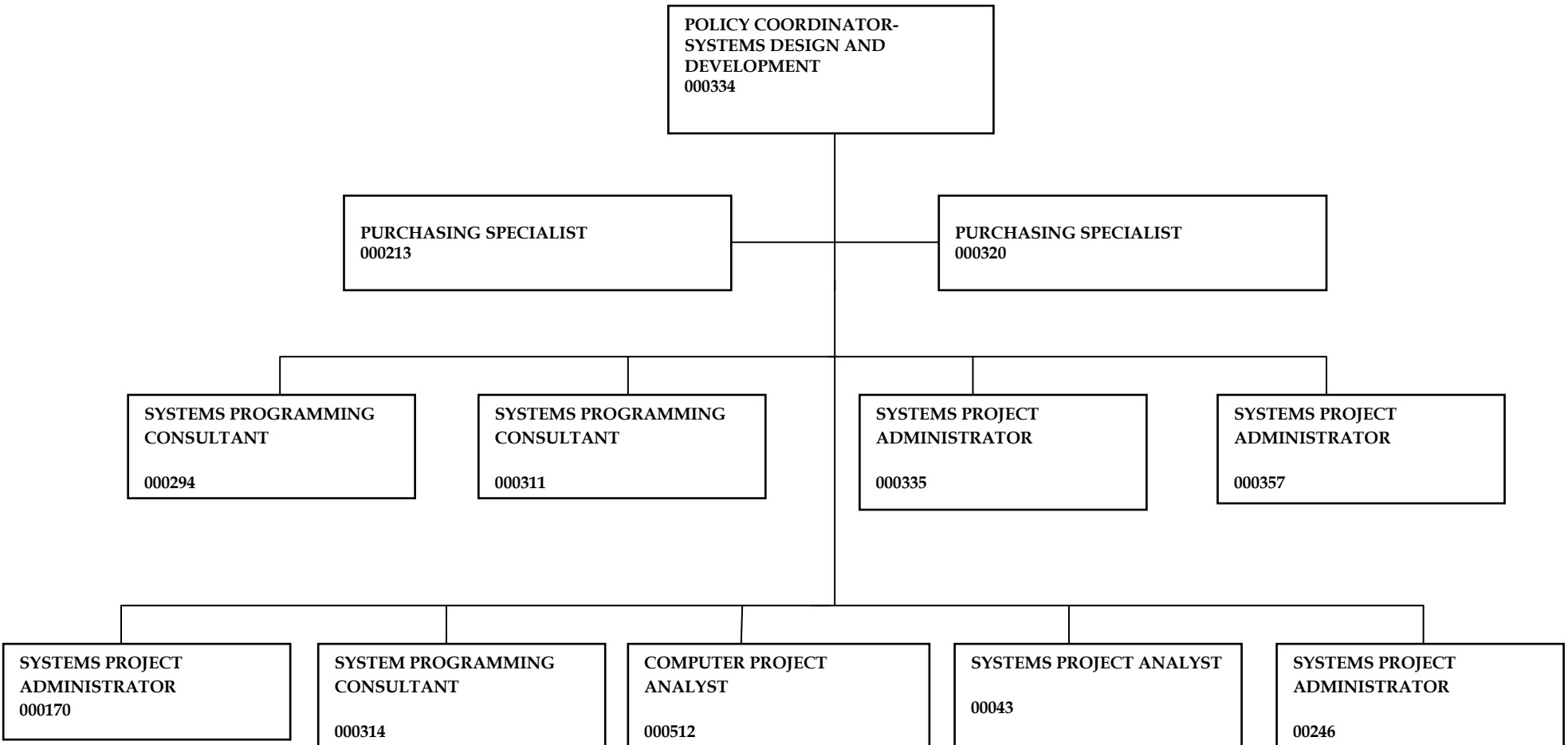
July 1, 2013

**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development**



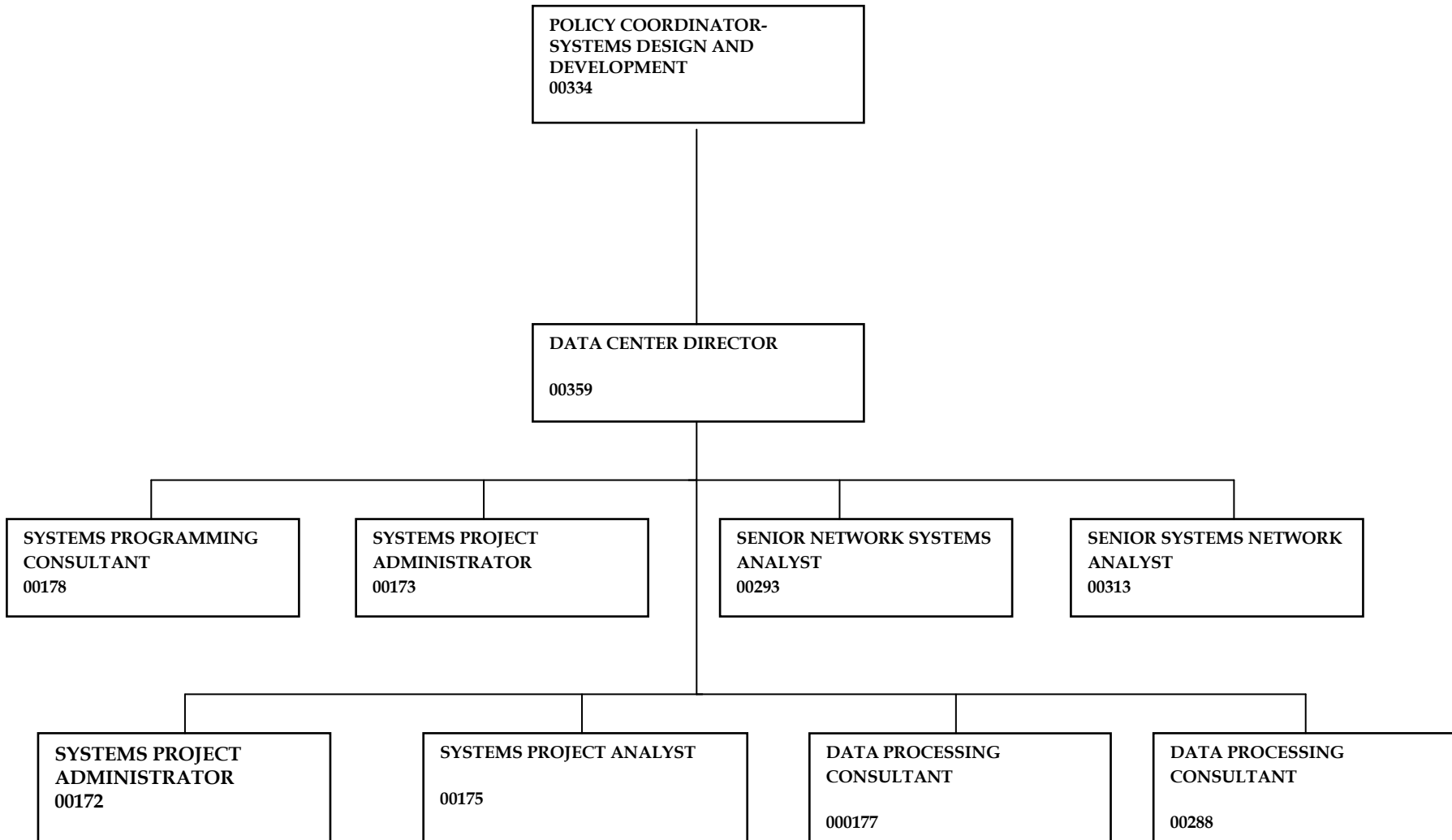
July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development



July 1, 2013

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development



July 1, 2013



**Schedule XIV**  
**Variance from Long Range Financial Outlook**

**Agency: Executive Office of the Governor**

**Contact: Kelley Sasso**

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.

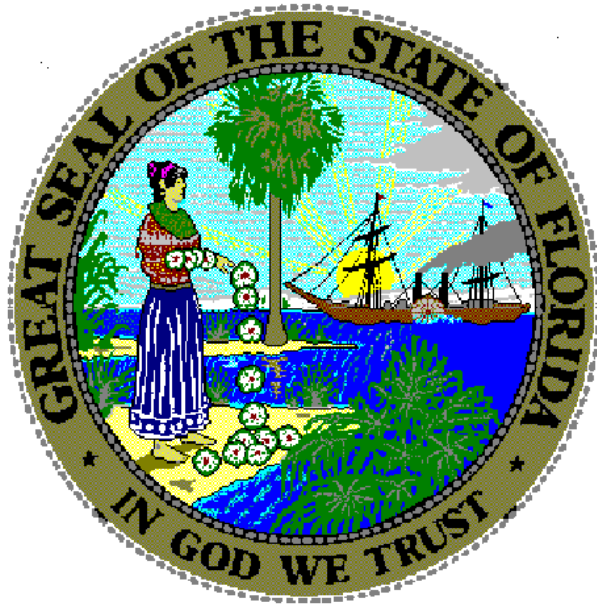
\* R/B = Revenue or Budget Driver

**SCHEDULE XV:  
CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

<b>Contact Information</b>
Agency: Executive Office of the Governor
Name: Kelley Sasso
Phone: 850-717-9210
E-mail address: Kelley.Sasso@eog.myflorida.com

<b>1. Vendor Name</b>		
N/A – Nothing to report.		
<b>2. Brief description of services provided by the vendor.</b>		
<b>3. Contract terms and years remaining.</b>		
<b>4. Amount of revenue generated</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
<b>7. Remaining amount of capital improvement</b>		
<b>8. Amount of state appropriations</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)





State of Florida  
Executive Office of the Governor

# Budget Entity Level Exhibits and Schedules

LEGISLATIVE BUDGET REQUEST  
2014-2015



State of Florida  
Executive Office of the Governor

Schedule I Series\*

LEGISLATIVE BUDGET REQUEST  
2014-2015

*\*A separate Schedule I Series packet has been created at the Division level for the Division of Emergency Management.*

*The following trust funds are filed under the Division of Emergency Management:*

- 2021 – Administrative Trust Fund
- 2191 – Emergency Management and Preparedness Trust Fund
- 2261 – Federal Grants Trust Fund
- 2339 – Grants and Donations Trust Fund (see also EOG)
- 2510 – Operating Trust Fund
- 2750 – US Contributions Trust Fund

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of the Governor **Budget Period: 2014-15**  
**Program:** Executive Direction  
**Fund:** 2339-Grants and Donations Trust Fund (31100000)

**Specific Authority:** 216 Florida Statutes  
**Purpose of Fees Collected:** To fund contract, grant, and notary activities.  
 (Please see also - Division of Emergency Management)

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>Receipts:</b>			
Transfers from Dept of State (notary)	360,257	365,000	367,500
Employee and Employer Contributions	11,091		
Interest on Investments	45,177		
Refunds	34,976		
Transfer from DEM	84,520		
Sale of Goods/Services to State Agencies	99		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>536,120</b>	<b>365,000</b>	<b>367,500</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<b>Direct Costs:</b>			
Transfer to DMS	1,066		
Risk Mgmt Services	8,843		
Salaries and Benefits	227,507		
Other Personal Servies	8,302		
Southwood SRC	44,150		
Expenses	39,970		
Contracted Services	33,070		
Enforcing underage drinking laws			
<b>Total Full Costs to Line (B) - Section III</b>	<b>362,908</b>	<b>-</b>	<b>-</b>

Basis Used: \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	536,021	367,500
TOTAL SECTION II	(B)	362,908	
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>173,113</b>	<b>367,500</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014-15</b> Executive Office of the Governor
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	31100100
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,357,252.89		1,357,252.89
ADD: Other Cash (See Instructions)			
ADD: Investments	2,242,163.67		2,242,163.67
ADD: Outstanding Accounts Receivable	31,893.67	500.00	32,393.67
ADD: Anticipated Grant Revenue			
<b>Total Cash plus Accounts Receivable</b>	<b>3,631,310.23</b>	500.00	<b>3,631,810.23</b>
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(8,761.47)		(8,761.47)
Approved "B" Certified Forwards	(904.00)		(904.00)
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	(515.20)		(515.20)
LESS: AP not CF	(224.31)		(224.31)
<b>Unreserved Fund Balance, 07/01/13</b>	<b>3,620,905.25</b>	500.00	<b>3,621,405.25</b> **

**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**

<b>Budget Period:</b>	<b>2014-15</b>
<b>Department Title:</b>	Executive Office of the Governor
<b>Trust Fund Title:</b>	Grants and Donations TF
<b>LAS/PBS Fund Number:</b>	2339

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(3,621,809.25)"/>	(A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/>	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Receivable from Federal gov't	<input type="text"/>	(C)
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SWFS Adjustment # B3100008 To book Account Receivable from DOR	<input type="text" value="(500.00)"/>	(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="904.00"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

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

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

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

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

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(3,621,405.25)"/>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="(3,621,405.25)"/>	(F)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of the Governor      **Budget Period:** **2014-15**  
**Program:** Information Technology  
**Fund:** 2535-Planning and Budgeting System Trust Fund

**Specific Authority:** CH 216 (02-133, Laws of Florida)  
**Purpose of Fees Collected:** To fund activities related to the development, enhancement, and support of the LAS/PBS.

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>

Receipts:

Transfers from the Legislature	5,466,460	5,500,000	5,500,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>5,466,460</b>	<b>5,500,000</b>	<b>5,500,000</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	3,782,998		
Other Personal Servies	2,501		
NW Regional DC	23,794		
Expenses	483,710		
<u>Contracted Services</u>	217,132		
<u>Operating Capital Outlay</u>	99,336		
Risk Mgt & Statewide HR Contract	33,479		
<b>Total Full Costs to Line (B) - Section III</b>	<b>4,642,950</b>	<b>-</b>	<b>-</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	5,466,460	5,500,000	5,500,000
TOTAL SECTION II	(B)	4,642,950	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>823,510</b>	<b>5,500,000</b>	<b>5,500,000</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014-15</b>
<b>Trust Fund Title:</b>	Executive Office of the Governor
<b>Budget Entity:</b>	Planning and Budgeting System Trust Fund
<b>LAS/PBS Fund Number:</b>	31100500
	2535

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,224,928.18	(A)		4,224,928.18
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	4,224,928.18	(F)		4,224,928.18
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(31,999.66)	(H)		(31,999.66)
Approved "B" Certified Forwards	(9,878.31)	(H)		(9,878.31)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: Adjustment of beginning fund balance CY payables		(J)		
<b>Unreserved Fund Balance, 07/01/13</b>	4,183,050.21	(K)	-	4,183,050.21 **

**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: 2014-15**

**Department Title:** Executive Office of the Governor  
**Trust Fund Title:** Planning and Budgeting System Trust Fund  
**LAS/PBS Fund Number:** 2535

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; [ (4,192,928.52) ] (A)  
GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ 9,878.31 ] (D)

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

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

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (4,183,050.21) ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ (4,183,050.21) ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2014-2015**

**Department:** Executive Office of the Governor

**Chief Internal Auditor:** Kim Mills

**Budget Entity:** 31100100-Executive Direction and Support

**Phone Number:** (850) 717-9264

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Chief Inspector General Report No. 2012-12, dated June 27, 2012	May 30, 2012	Audit of the Contract Management Process	<p><b>Finding:</b> While we determined that written guidelines provided to contract managers regarding defining scope of services and contract deliverables were comprehensive and detailed, our review of other written guidelines disclosed that some key aspects of contract management were not addressed. Those key areas included right to audit clause, closeout procedures and use of memoranda of agreement/understanding.</p> <p><b>Recommendation:</b> Current guidelines should be enhanced and consolidated into comprehensive written policies and procedures which include all aspects of contract management.</p>	Current policies and procedures address the recommendations as applicable. Should the need arise for additional contract management guidelines, the contract management guidelines will be expanded accordingly. Corrective actions have been completed to the extent possible.	
Chief Inspector General Report No. 2013-14, dated June 26, 2013	March 30, 2013	Audit of EOG Information Technology Access Controls	<p><b>Findings:</b> Our audit disclosed that EOG's physical access controls are adequate; however, improvements are needed to strengthen logical access controls. Pursuant to Section 282.318(4)(f), Florida Statutes, the results of this audit are confidential and exempt from public disclosure.</p> <p><b>Recommendations:</b> We recommended corrective actions be taken to address the improvements needed.</p>	The staff of the Information Services Unit have identified corrective actions to be taken to address the areas in which improvements are needed.	

# Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor
Agency Budget Officer/OPB Analyst Name: Kelley Sasso/Brea Gelin

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)				
311					

## 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? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
<b>TIP</b> Generally look for and be able to fully explain significant differences between A02 and A03.					
<b>TIP</b> 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.					

		Program or Service (Budget Entity Codes)				
Action		311				
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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
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				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	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.					
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y				

		Program or Service (Budget Entity Codes)				
Action		311				
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?	n/a				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	n/a				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	n/a				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	n/a				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #13-003?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	n/a				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	n/a				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
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.	Y				
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.)	n/a				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	n/a				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	n/a				
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?	Y				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y				

Action		Program or Service (Budget Entity Codes)				
		311				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? ( <b>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) )</b> )	n/a				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> 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 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				

Action		Program or Service (Budget Entity Codes)				
		311				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	n/a				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Action		Program or Service (Budget Entity Codes)				
		311				
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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	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 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	n/a				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	n/a				
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	n/a				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
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				
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet 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				

		Program or Service (Budget Entity Codes)				
Action		311				
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				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (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				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
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				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
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.					



	Program or Service (Budget Entity Codes)				
Action	311				

<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	n/a			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
18.5	Are the appropriate counties identified in the narrative?	n/a			
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?	n/a			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
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			



**State of Florida  
Executive Office of the Governor**

**Legislative Budget Request 2014-2015  
Manual Exhibits, Schedules and Supporting  
Documentation**

**31700100  
Division of Emergency Management**



STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT  
Governor

BRYAN W. KOON  
Director

## LEGISLATIVE BUDGET REQUEST

Division of Emergency Management  
Tallahassee, Florida

October 15, 2013

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

JoAnn Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 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 Division of Emergency Management 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. As Director of the Division of Emergency Management, I have approved this submission.

Sincerely,

Bryan W. Koon  
Director

BWK/krl



**State of Florida  
Executive Office of the Governor**

**Legislative Budget Request 2014-2015  
Division Level Exhibits and Schedules**

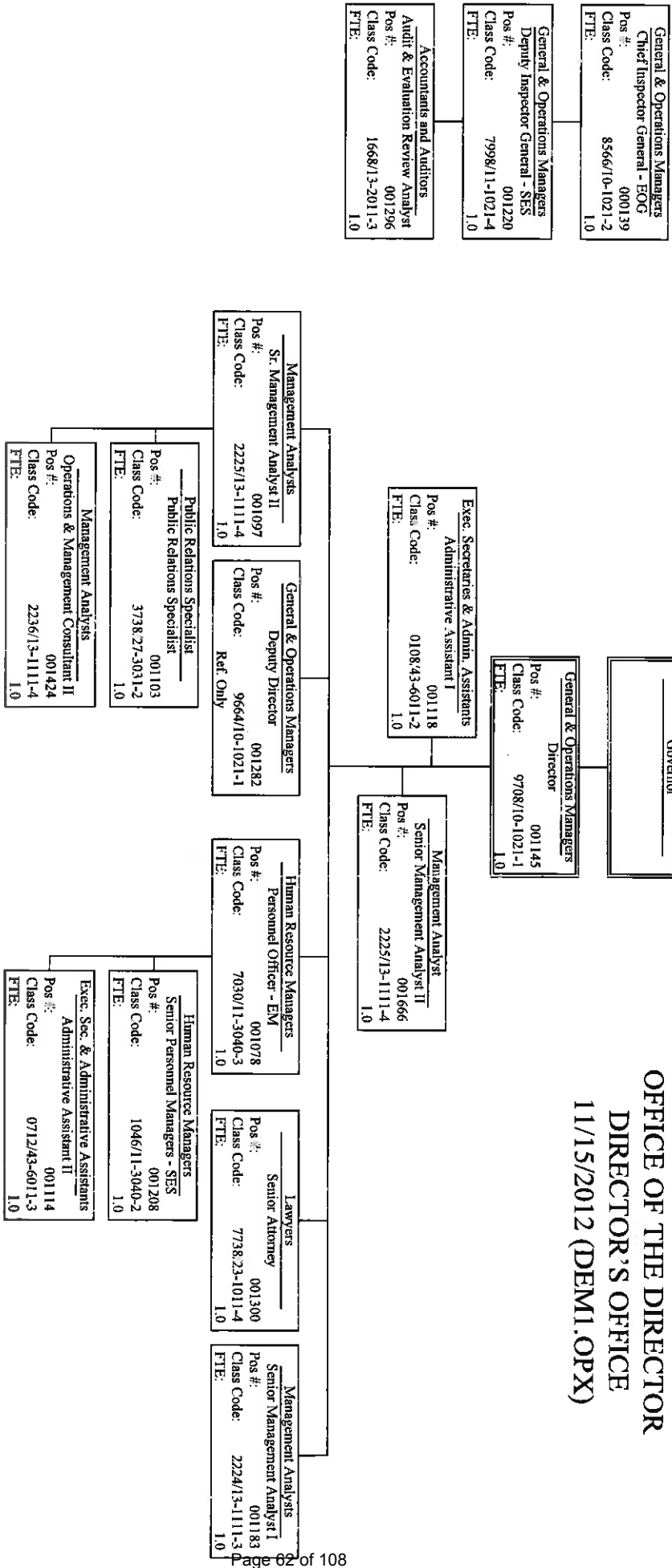
**31700100  
Division of Emergency Management**

## 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.*

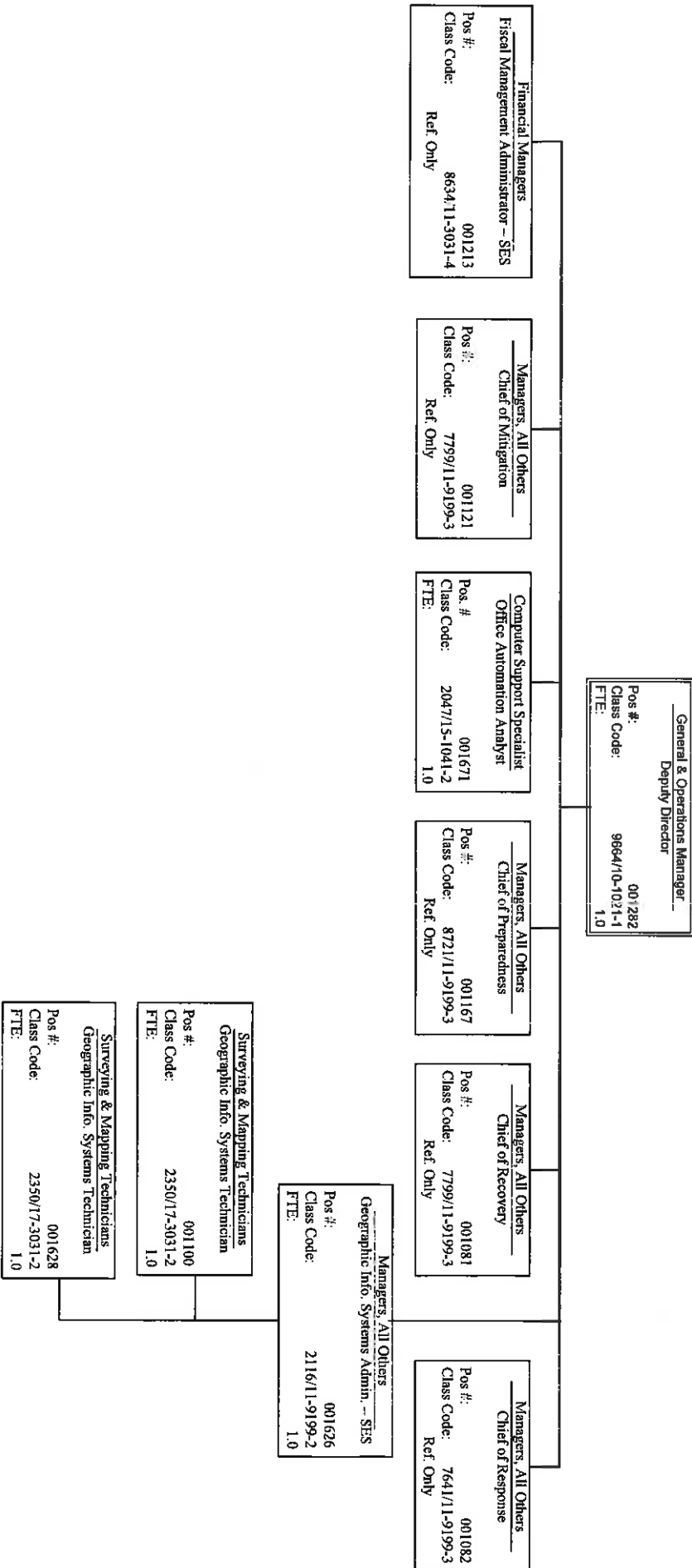
<b>Agency:</b>	<b>Executive Office of the Governor, Division of Emergency Management</b>		
<b>Contact Person:</b>	Jennifer Hinson	<b>Phone Number:</b>	(850) 922-1676
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	N/A		
<b>Court with Jurisdiction:</b>	N/A		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	N/A		
<b>Amount of the Claim:</b>	\$ N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	N/A		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>	N/A		

**DIVISION OF EMERGENCY MANAGEMENT  
OFFICE OF THE DIRECTOR  
DIRECTOR'S OFFICE  
11/15/2012 (DEM1.OPX)**



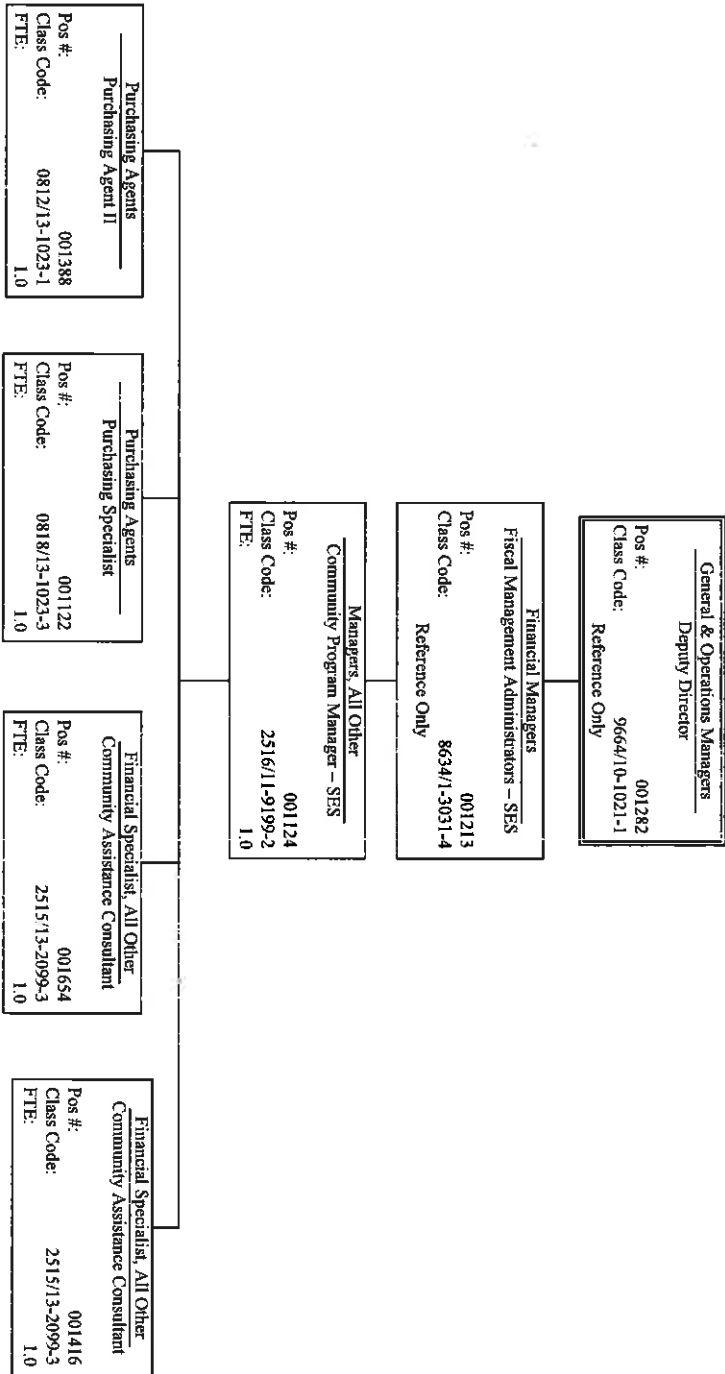
**DIVISION OF EMERGENCY MANAGEMENT  
OFFICE OF THE DIRECTOR  
OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
01/01/13 (DEM1A.OPX)**

OFFICE OF POLICY & FINANCIAL MANAGEMENT



DIVISION OF EMERGENCY MANAGEMENT  
OFFICE OF THE DIRECTOR  
OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
03/01/13 (DEMIA1.OPX)

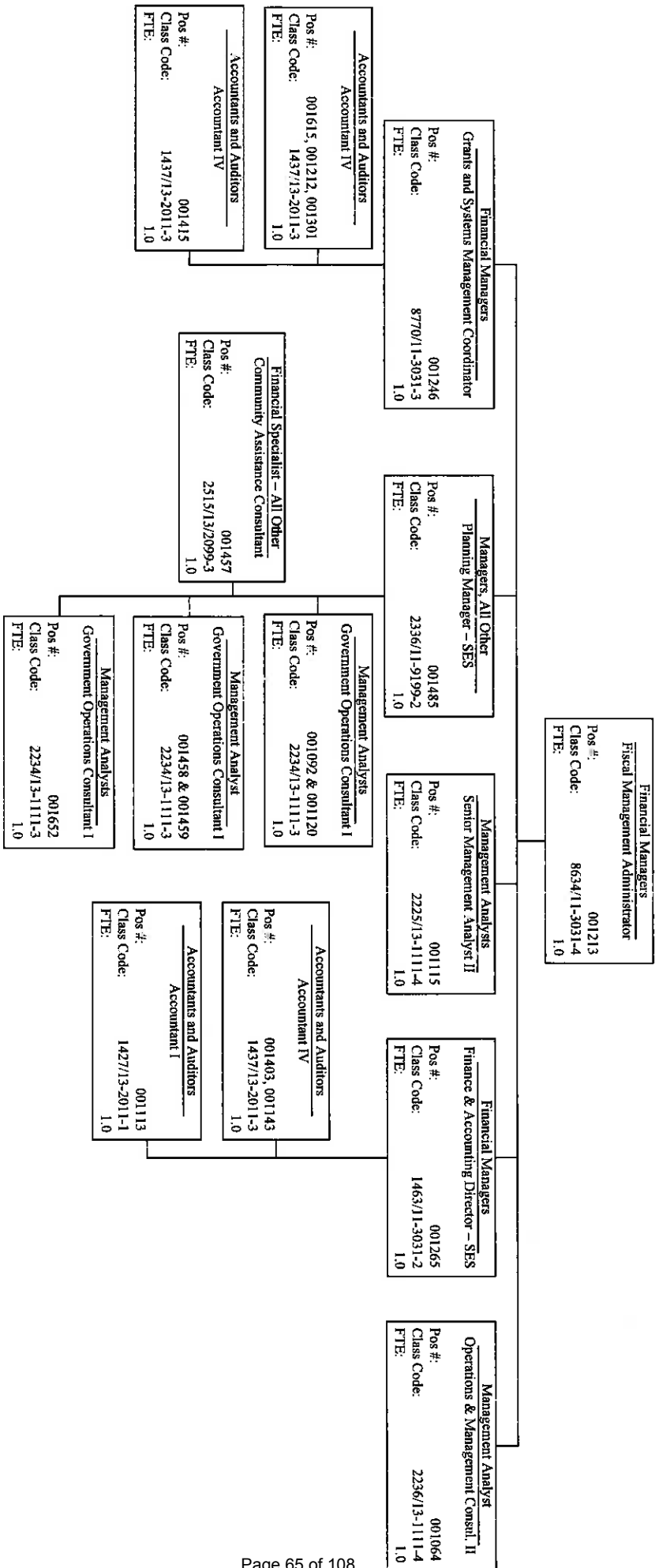
OFFICE OF POLICY & FINANCIAL MANAGEMENT





DIVISION OF EMERGENCY MANAGEMENT  
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
 03/01/2013 (DEM1A2.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT



DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 OFFICE OF THE BUREAU CHIEF  
 01/01/13 (DEM1A3.OPX)

BUREAU OF PREPAREDNESS  
 Managers, All Other  
 Chief of Preparedness  
 Pos #: 001167  
 Class Code: 5274/1-9199-3  
 FTE: 1.0

Manager, All Other  
 Planning Manager - SES  
 Pos #: 001414  
 Class Code: 2336/1-9199-2  
 FTE: 1.0

Manager, All Other  
 Planning Manager - SES  
 Pos #: 001625  
 Class Code: 2336/1-9199-2  
 FTE: 1.0

Financial Specialist, All Other  
 Community Assistance Consultant  
 Pos #: 001402  
 Class Code: 2515/13-2099-3  
 FTE: 1.0

Financial Specialist, All Other  
 Community Assistance Consultant  
 Pos #: 001017  
 Class Code: 2515/13-2099-3  
 FTE: 1.0

Financial Specialist, All Other  
 Community Assistance Consultant  
 Pos #: 001083  
 Class Code: 2515/13-2099-3  
 FTE: 1.0

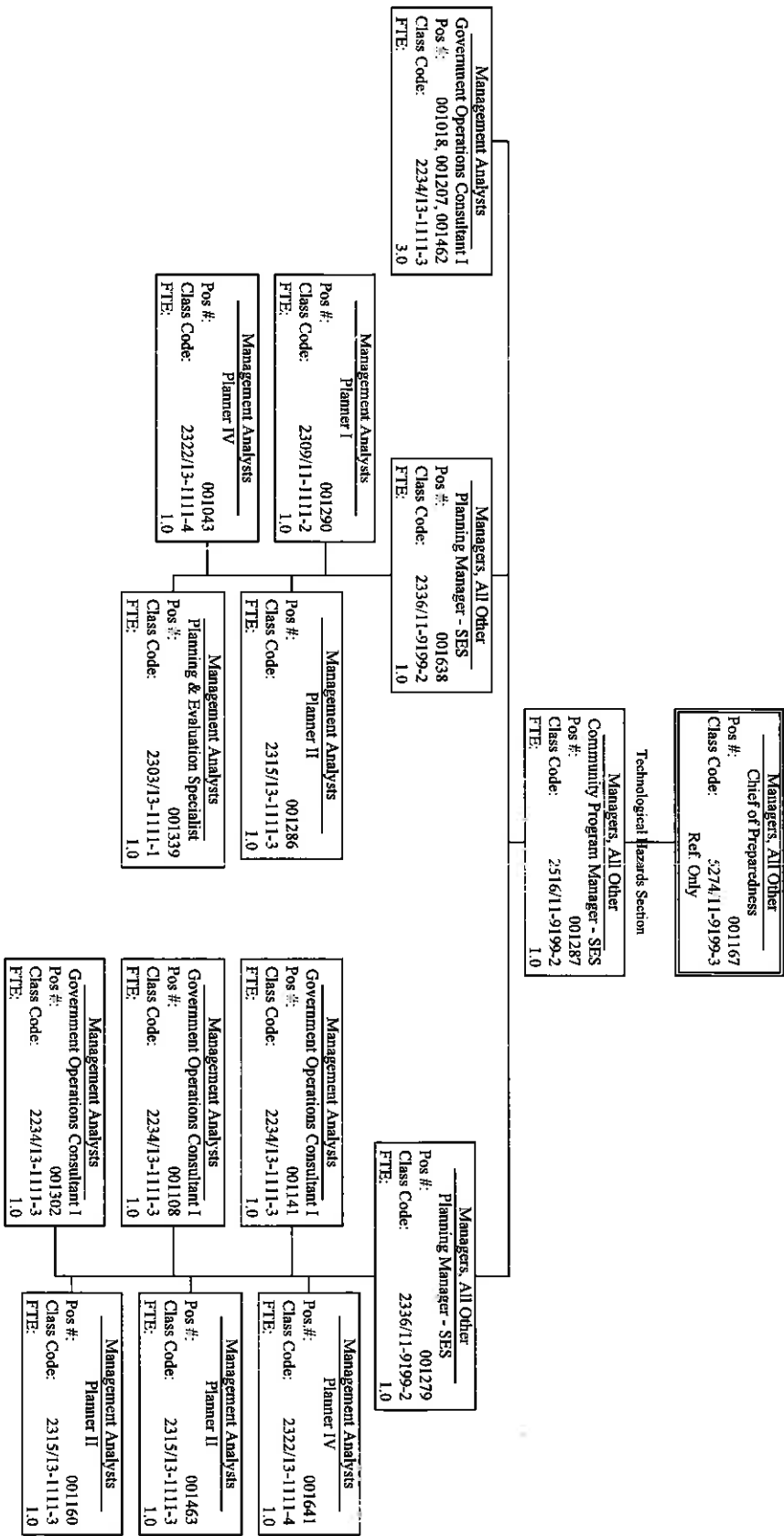
Financial Specialist, All Other  
 Community Assistance Consultant  
 Pos #: 001446  
 Class Code: 2515/13-2099-3  
 FTE: 1.0

Management Analysis  
 Operations & Management Consultant II  
 Pos #: 001661  
 Class Code: 2236/13-1111-4  
 FTE: 1.0

Management Analysis  
 Operations & Management Consultant II  
 Pos #: 001662  
 Class Code: 2236/13-1111-4  
 FTE: 1.0

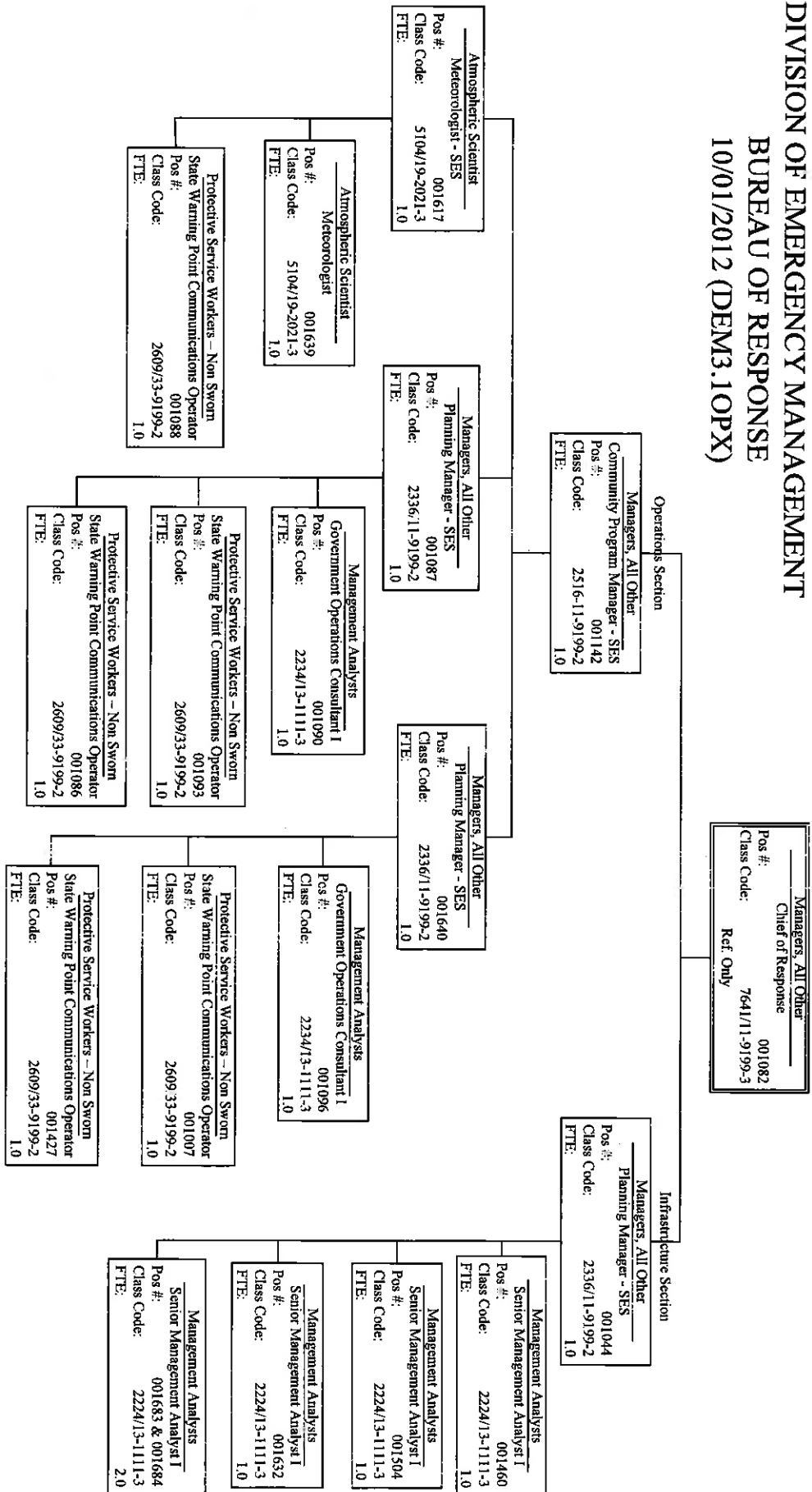
Management Analysis  
 Operations & Management Consultant II  
 Pos #: 001631  
 Class Code: 2236/13-1111-4  
 FTE: 1.0

DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 TECHNOLOGICAL HAZARDS SECTION  
 02/13/2012 (DEMZA.OPX)

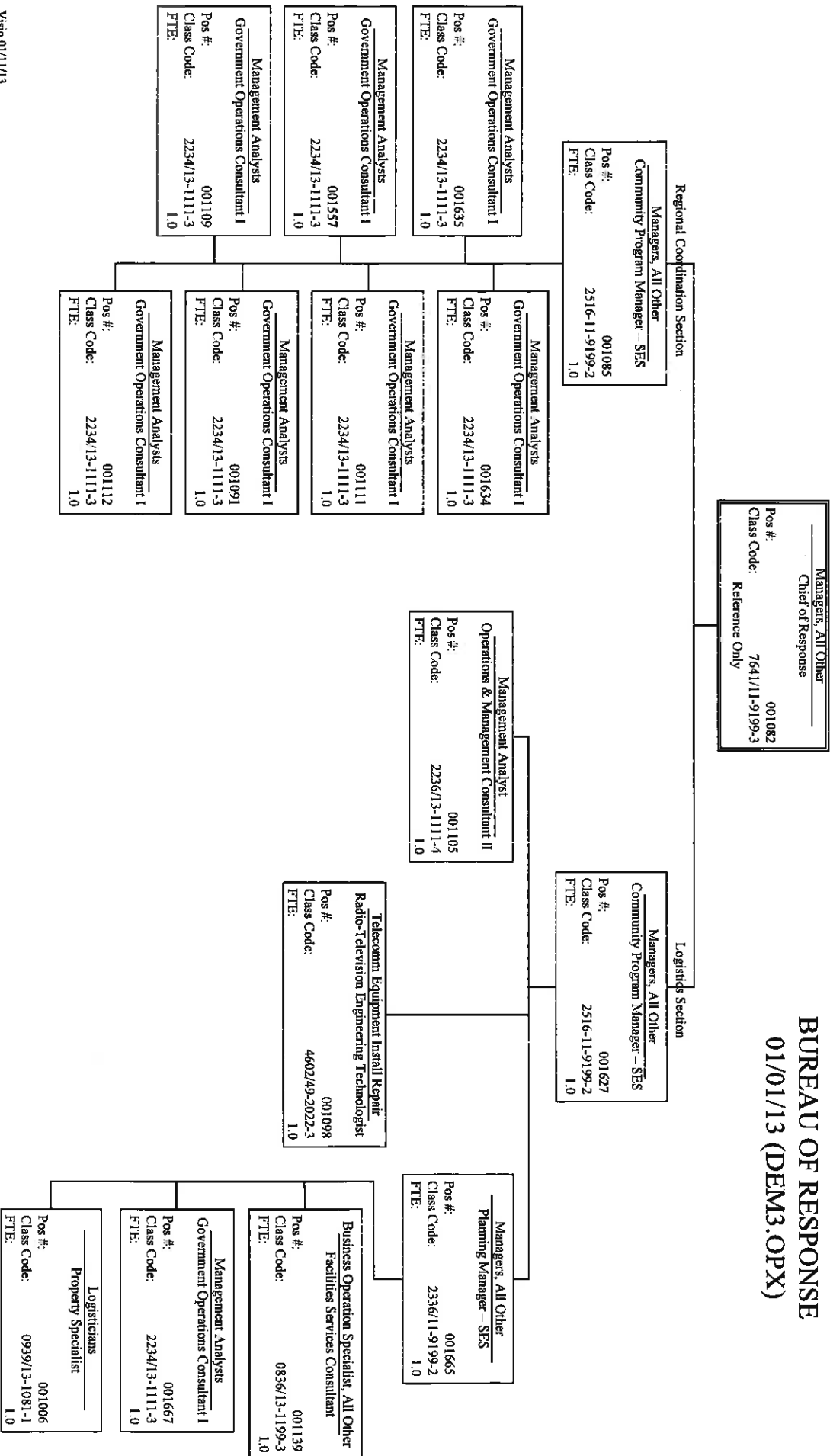


Visio 02/14/12

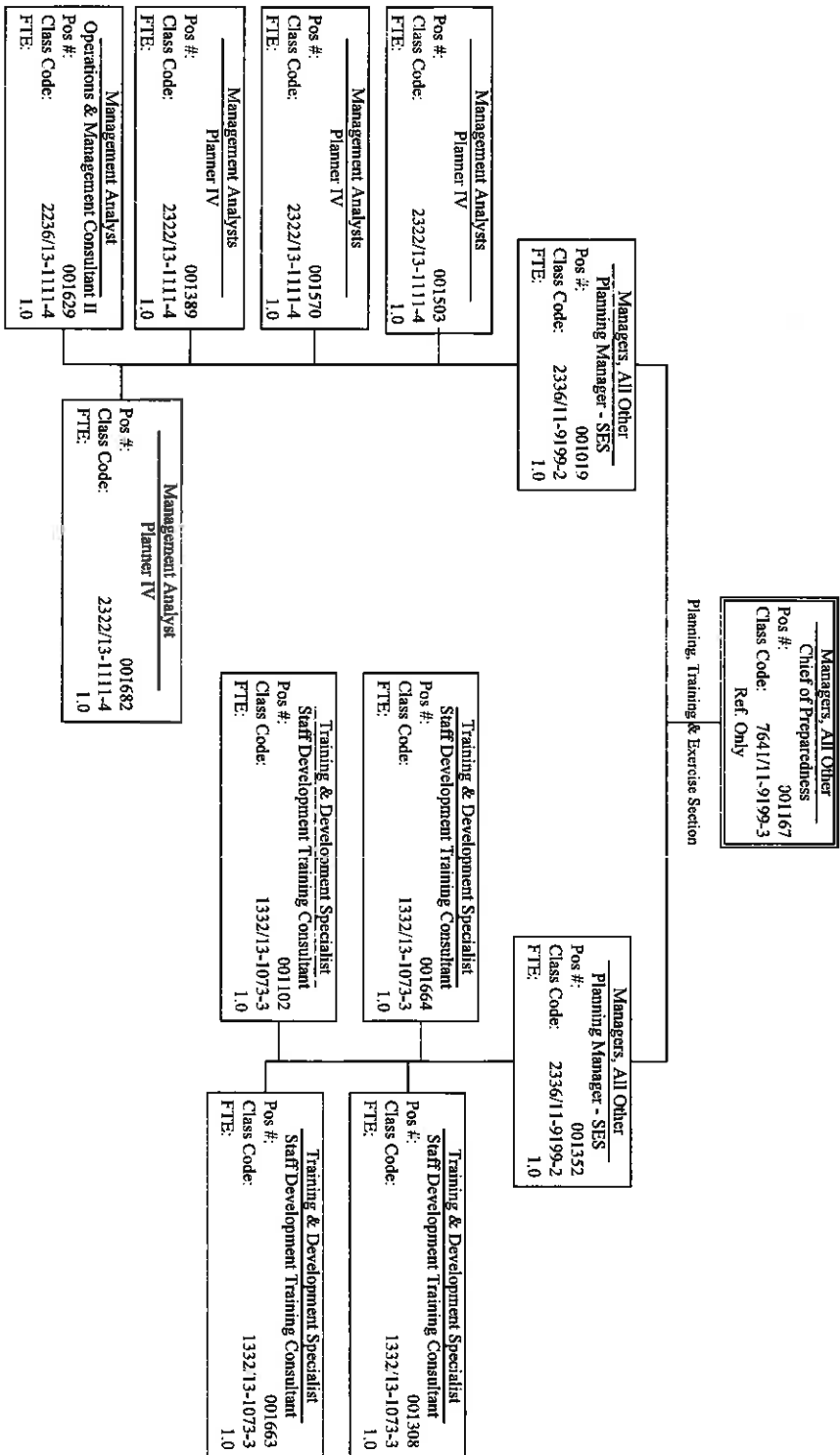
**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
10/01/2012 (DEM3.10PX)**



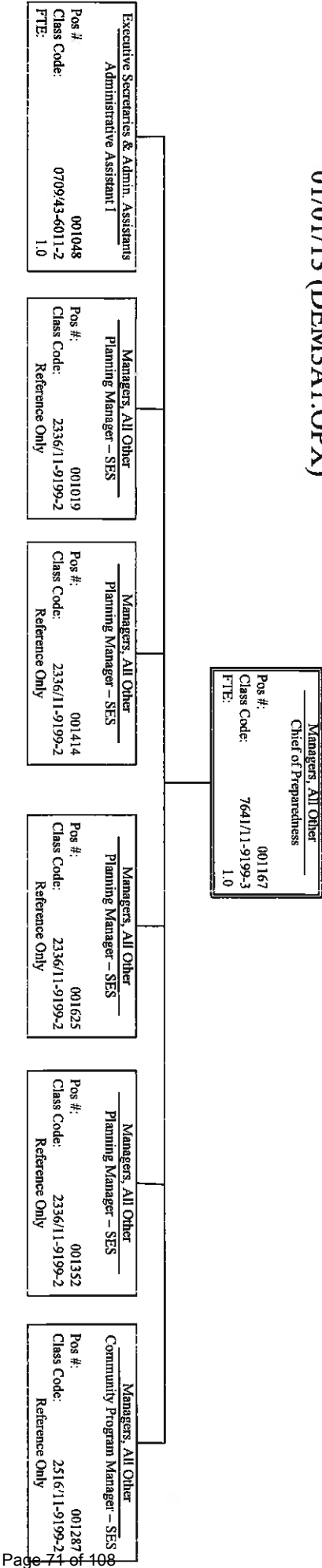
**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
01/01/13 (DEM3.OPX)**



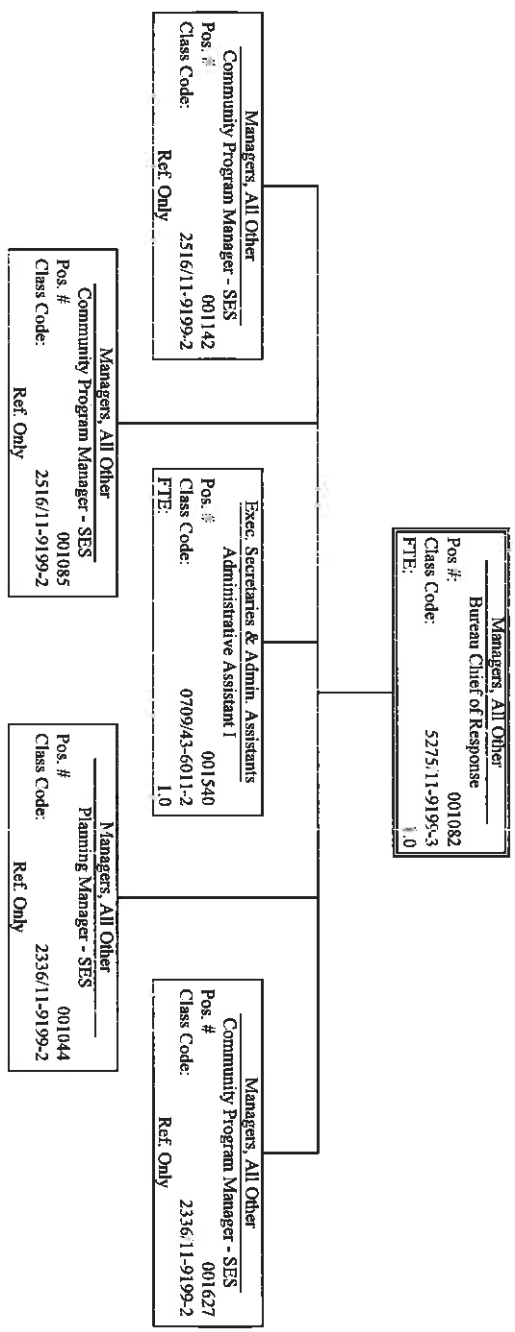
DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 PLANNING, TRAINING & EXERCISE SECTION  
 07/01/2012 (DEM3A.OPX)



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF PREPAREDNESS  
OFFICE OF BUREAU CHIEF  
01/01/13 (DEM3A1.OPX)**

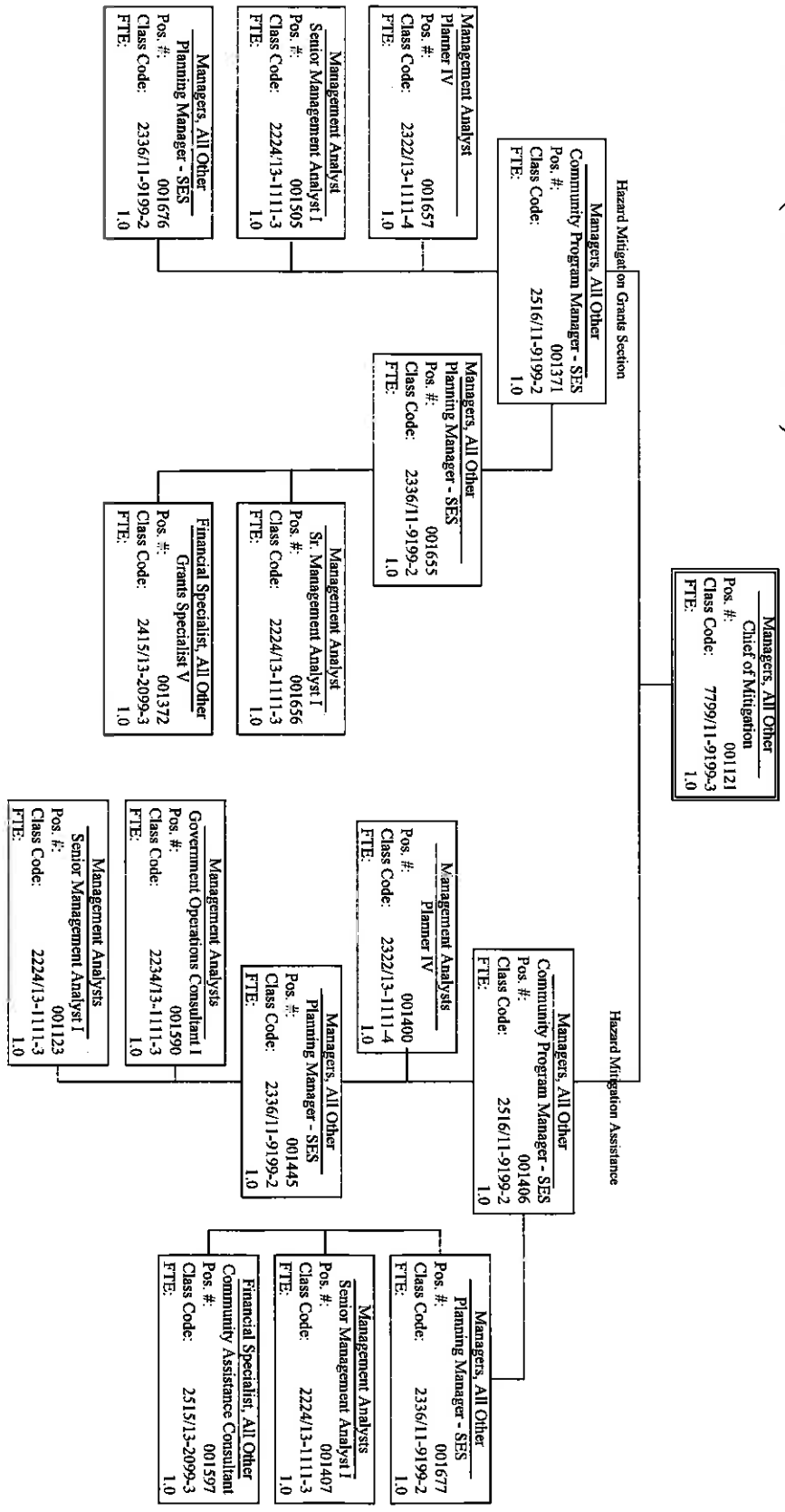


**DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF RESPONSE  
 OFFICE OF BUREAU CHIEF  
 01/01/13 (DEM3B.OPX)**



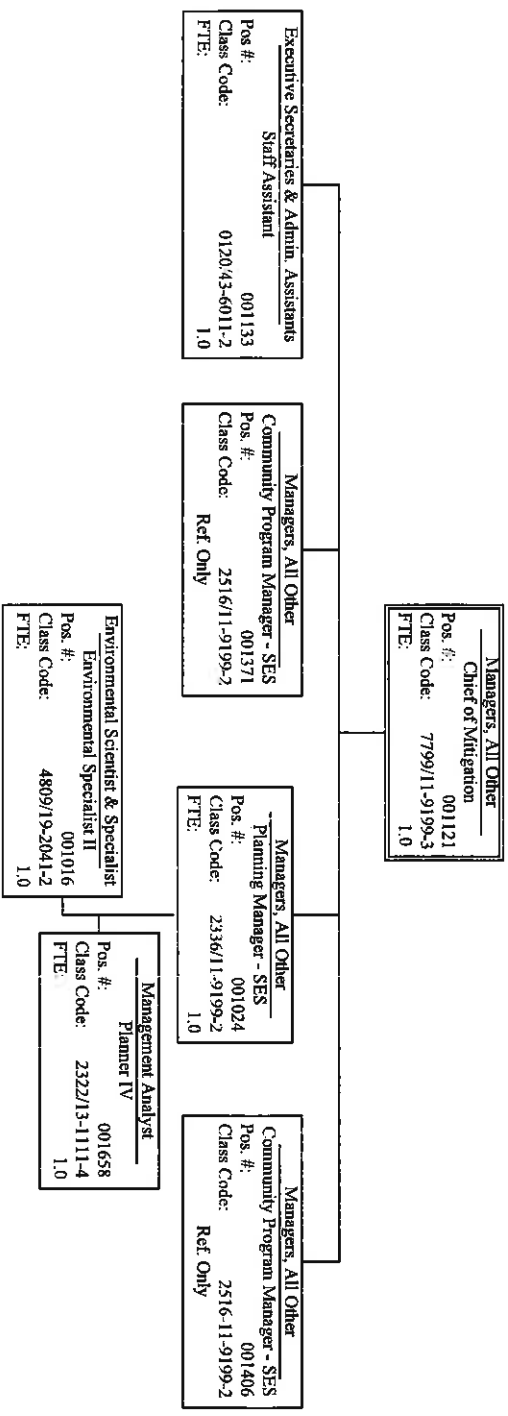


**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF MITIGATION  
03/21/2013 (DEM4D.2.OPX)**

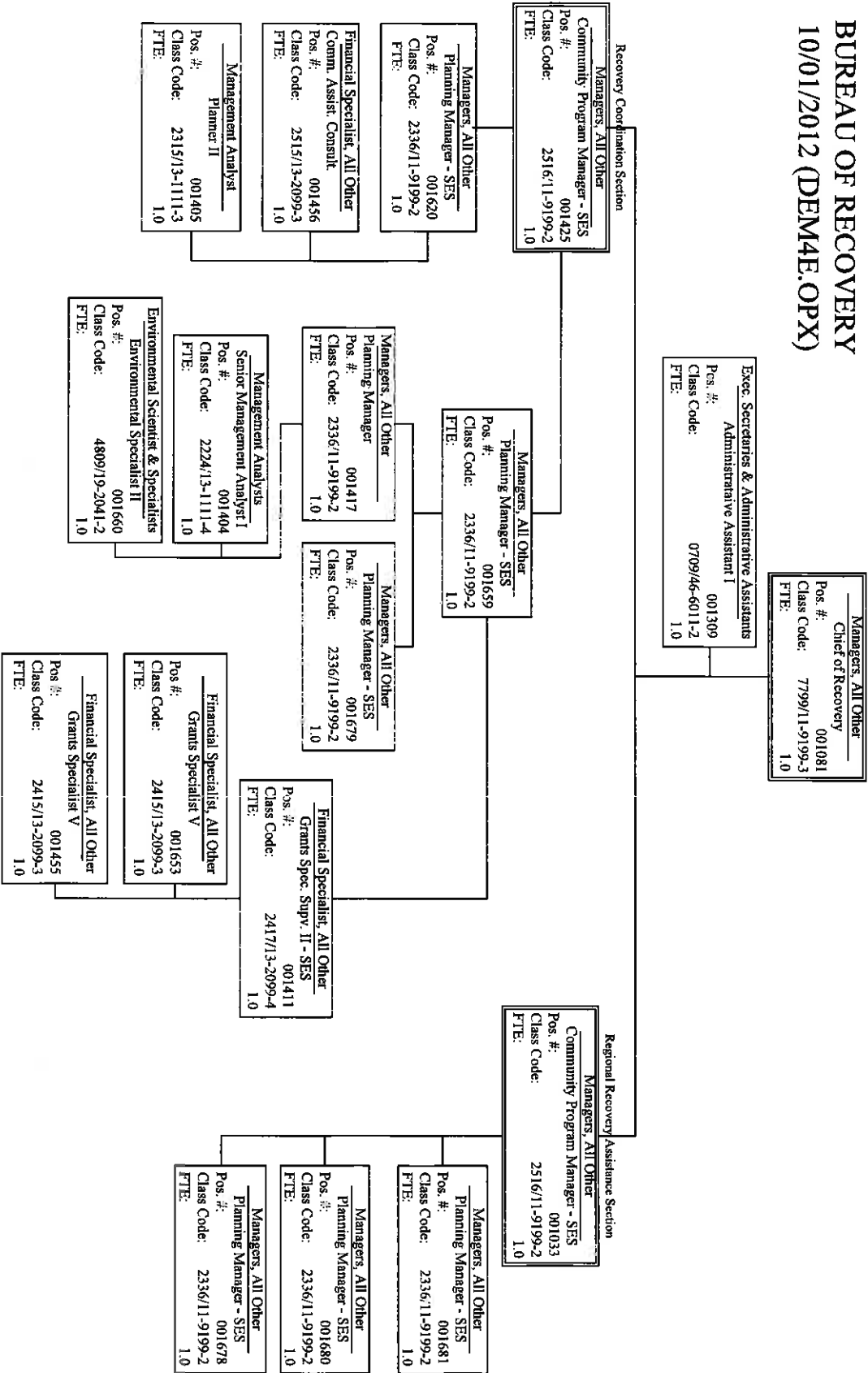


Vision 03/21/13

**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF MITIGATION**  
**OFFICE OF THE BUREAU CHIEF**  
**01/01/2012 (DEM4D.OPX)**



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RECOVERY  
10/01/2012 (DEM4E.OPX)**





**Schedule XIV**  
**Variance from Long Range Financial Outlook**

Agency: Executive Office of the Governor/Emergency Management      Contact: Susanne McDaniel

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	State Match for Federal FEMA Funding State Disaster Funding	B	13.5	13.5
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.

No variance

\* R/B = Revenue or Budget Driver

**SCHEDULE XV:  
CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

<b>Contact Information</b>	
<b>Agency:</b>	NOTHING TO REPORT
<b>Name:</b>	
<b>Phone:</b>	
<b>E-mail address:</b>	

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



**State of Florida  
Executive Office of the Governor**

**Legislative Budget Request 2014-2015  
Division Level Exhibits and Schedules**

**31700100  
Division of Emergency Management**



**State of Florida  
Executive Office of the Governor**

**31700100  
Division of Emergency Management**

**Legislative Budget Request 2014-2015  
Schedule I Series**



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of the Governor **Budget Period:** 2014-2015  
**Program:** Division of Emergency Management  
**Fund:** Operating Trust Fund

**Specific Authority:** Section 187.427, 428, 553.77(4), 553.795(4), F.S.  
**Purpose of Fees Collected:** Support the Hazardous Materials Compliance Program

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I</b> )
<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.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2012 -2013</b>	<b>ESTIMATED FY 2013 -2014</b>	<b>REQUEST FY 2014 -2015</b>
<b>Receipts:</b>			
Hazardous Materials	2,262,857	2,300,000	2,300,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,262,857</b>	<b>2,300,000</b>	<b>2,300,000</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Salaries and Benefits	623,319	706,302	647,001
Other Personal Services	3,740	12,925	16,425
Expenses	125,407	201,756	188,256
Operating Capital Outlay	_____	4,650	4,650
Contracted Services	6,793	37,382	25,382
Risk Management	5,624	5,017	4,614
Transfer to DMS/HR Services	3,759	3,221	2,881
Fl Hazardous Materials Program Planning	897,757	966,597	966,597
Southwood Shared Resource Center	16,396	14,488	13,240
Indirect Costs Charged to Trust Fund	181,996	85,201	84,160
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,864,791</b>	<b>2,037,539</b>	<b>1,953,206</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	2,262,857	2,300,000	2,300,000
TOTAL SECTION II	(B)	1,864,791	2,037,539	1,953,206
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>398,066</b>	<b>262,461</b>	<b>346,794</b>

**EXPLANATION of LINE C:**

The Schedule I unreserved fund balance rolling forward on July 1, 2013 was \$1,512,451. A balance of \$1,581,594 is estimated to roll forward on July 1, 2014. A balance of \$1,627,648 is the estimated balance on June 30, 2014.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2013		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	936,222	(A)			936,222
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	1,776,029	(C)			1,776,029
ADD: Outstanding Accounts Receivable	114,981	(D)			114,981
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>2,827,232</b>	(F)	<b>0</b>		<b>2,827,232</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	33,133	(H)			33,133
Approved "B" Certified Forwards	16,095	(H)			16,095
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	551	(I)			551
LESS:		(J)			0
<b>Unreserved Fund Balance, 07/01/13</b>	<b>2,777,453</b>	(K)	<b>0</b>		<b>2,777,453</b> **

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 2,793,055 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** 0 (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description 0 (C)

SWFS Adjustment # and Description 0 (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (16,095) (D)

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

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

Compensated Absences 494 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 2,777,453 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 2,777,453 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Emergency Management Preparedness & Assistance Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2191

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,156,229 (A)		3,156,229
ADD: Other Cash (See Instructions)			0
ADD: Investments	3,903,762 (C)		3,903,762
ADD: Outstanding Accounts Receivable	2,195 (D)	1,615,847	1,618,042
ADD: _____			0
<b>Total Cash plus Accounts Receivable</b>	<b>7,062,186 (F)</b>	<b>1,615,847</b>	<b>8,678,032</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	79,780 (H)		79,780
Approved "B" Certified Forwards	2,906,293 (H)		2,906,293
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	4,352 (I)		4,352
LESS:			0
<b>Unreserved Fund Balance, 07/01/13</b>	<b>4,071,760 (K)</b>	<b>1,615,847</b>	<b>5,687,607**</b>

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Emergency Preparedness & Assistance Trust Fund  
**LAS/PBS Fund Number:** 2191

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 6,976,746 (A)  
GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

B31000006 Due from Other Departments 1,615,847 (C)

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (2,906,293) (D)

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

A/P not C/F-Operating Categories 1,308 (D)

Advances to Other Government Entities (10,887) (D)

Unearned Revenue 10,887 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 5,687,607 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 5,687,607 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	105,458	(A)		105,458
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	7,444,848	(D)	3,045,008	10,489,856
ADD: _____	3,731,664	(E)	(2,883,706)	847,958
<b>Total Cash plus Accounts Receivable</b>	<b>11,281,970</b>	(F)	<b>161,302</b>	<b>11,443,272</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	881,151	(H)		881,151
Approved "B" Certified Forwards	7,322,960	(H)		7,322,960
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	3,077,859	(I)		3,077,859
LESS: Deferred Revenue		(J)	161,302	161,302
<b>Unreserved Fund Balance, 07/01/13</b>	<b>0</b>	(K)	<b>0</b>	<b>0</b> **

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 2,781,978 (A)  
GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS)Adjustments :**

B310009 Due from Federal Government 2,883,706 (C)

B310009 Due to Other Departments 161,302 (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (7,322,960) (D)

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

A/P not C/F-Operating Categories 6,373,274 (D)

Unearned Revenue (1,183,252) (D)

Advances to other Government Entities 1,183,252 (D)

Anticipated receivable 847,958 (D)

Deferred Revenue (161,302) (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (0) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** (0) (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Grants & Donations Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,732,505 (A)		6,732,505
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	22,382,424 (C)		22,382,424
ADD: Outstanding Accounts Receivable	1,895,610 (D)		1,895,610
ADD: _____	(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>31,010,539 (F)</b>	<b>0</b>	<b>31,010,539</b>
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	1,189,851 (H)		1,189,851
Approved "B" Certified Forwards	5,573,362 (H)		5,573,362
Approved "FCO" Certified Forwards	7,885,600 (H)		7,885,600
LESS: Other Accounts Payable (Nonoperating)	45,790 (I)		45,790
LESS: _____	(J)		0
<b>Unreserved Fund Balance, 07/01/13</b>	<b>16,315,937 (K)</b>	<b>0</b>	<b>16,315,937**</b>

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2339

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 29,369,033 (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 (5,573,362) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (7,885,600) (D)

A/P not C/F-Operating Categories 405,865 (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 16,315,937 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 16,315,937 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Operating Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2013		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,687,709	(A)			1,687,709
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>1,687,709</b>	(F)	<b>0</b>		<b>1,687,709</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	21,002	(H)			21,002
Approved "B" Certified Forwards	131,116	(H)			131,116
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	23,140	(I)			23,140
LESS:		(J)			0
<b>Unreserved Fund Balance, 07/01/13</b>	<b>1,512,451</b>	(K)	<b>0</b>		<b>1,512,451</b> **

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Operating Trust Fund  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; 1,558,719 (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 (131,116) (D)

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

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

Current/Compensated Absences 84,848 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,512,451 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 1,512,451 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	US Contributions Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2750

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	116,256.00	(A)		116,256
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	89,871,861.00	(D)		89,871,861
ADD: Anticipated Receivable	56,265,622.00	(E)		56,265,622
<b>Total Cash plus Accounts Receivable</b>	<b>146,253,739</b>	(F)	<b>0</b>	<b>146,253,739</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	3,630,038.00	(H)		3,630,038
Approved "B" Certified Forwards	54,669,095.00	(H)		54,669,095
Approved "FCO" Certified Forwards	1,841,608.00	(H)		1,841,608
LESS: Other Accounts Payable (Nonoperating)	1,158.00	(I)		1,158
LESS: Deferred Revenues	86,111,840.00	(J)		86,111,840
<b>Unreserved Fund Balance, 07/01/13</b>	<b>0</b>	(K)	<b>0</b>	<b>0</b> **

**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: 2014 - 2015**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** US Contributions Trust Fund  
**LAS/PBS Fund Number:** 2750

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds;  (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)

Anticipated Receivable  (D)

Unearned Revenue GLC 48800  (D)

Advances to other Governments GLC 25500  (D)

FCO Accounts Payable GLC 31100

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2014 - 2015**

**Department:** Executive Office of the Governor

**Chief Internal Auditor:** Ronnie Atkins

**Budget Entity:** 31700100-Division of Emergency Managen

**Phone Number:** 850-922-1611

(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 13- 161	3/20/2012	DEM/Mitigation	<b>Finding 12-075:</b> FDEM management had not established appropriate controls for the Mitigation.org application. <b>Recommendation:</b> The FDEM should enhance controls for the Mitigation.org application.	The improvements and enhancements to access controls called for in the finding were completed prior to November 15, 2012 and the security system currently addresses all concerns expressed by the auditors. These include individual authentication controls and need-based determination of access privileges, both implemented to industry standards. Details of the specific corrective actions undertaken by FDEM and corroborating documentation of same cannot be included here without compromising security, but have been discussed with and furnished to auditors from the Florida Auditor General.	
AUDITOR GENERAL 13- 161	3/20/2012	DEM/Preparedness	<b>Finding 12-076:</b> The FDEM did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. <b>Recommendation:</b> We recommend that the FDEM ensure that all key data elements are timely reported in the FSRS.	FDEM continues to work with the FSRS Helpdesk. FDEM is also working with respective state agencies to obtain required sub-awardee data and has begun to enter key components into the FSRS. FDEM will continue to populate FSRS with grant data.	
AUDITOR GENERAL 12- 142	3/20/2012	DEM/Recovery	<b>Finding 11-077:</b> Our audit tests disclosed a subgrantee payment that included an unallowable amount. <b>Recommendation:</b> We recommend that FDEM continue its efforts to ensure that costs are allowable and reasonable. We also recommend that FDEM recover the amount of the overpayment.	The subgrantee submitted an appeal of the final deobligation, through the state, which was filed with FEMA. The appeal remains adjudicated at this time. FDEM staff will continue to monitor the subgrantee's account, and sent a second invoice to the subgrantee on February 14, 2013. Additional invoices will be sent if payment is not received within established procedural timeframes, and the matter will be referred to FDEM's Legal department for evaluation of collection/enforcement options.	

<p>DEM OIG Contract Monitoring ACN 12-A001</p>		<p>F &amp; A</p>	<p><b>Finding 1:</b> Contract management guidance could be improved through updating contract and procurement policies and procedures to include all required elements: The policies and procedures did not include all of the responsibilities of Division personnel: • The policies and procedures did not include all requirements for training of Division personnel: • The policies and procedures did not include all required elements for the scope of work:</p> <ul style="list-style-type: none"> <li>• The policies and procedures did not include all of the requirements for convicted vendors.</li> <li>• The policies and procedures did not include contract monitoring requirements; although staff stated that they refer to the Department of Financial Services (DFS) Contract and Grant User guide there is no mention of this in the Policies and Procedures and the process has not been formalized.</li> <li>• The policies and procedures did not include dispute resolution or corrective action.</li> <li>• The policies and procedures did not include contingency plans for interruption of service or contractor failure. <b>Recommendation:</b> We recommend the Division update their Policies and procedures for "Routing of grants, subgrants, contracts and other such agreements" and "Procurement along with any related contract forms to include all required elements</li> </ul>	<p>The Division concurs with the auditor's finding and recommendation. The following Division policies have been amended to incorporate by reference the Department of Financial Services Contract and Grant Management User Guide with regard to training, invoicing, monitoring and close out procedures, as well as the Division's agreement templates:</p> <ul style="list-style-type: none"> <li>• Procurement Policy;</li> <li>• Disbursement of State Funds Policy; and</li> <li>• Routing of Grants, Subgrants, Contracts and Other Such Agreements</li> </ul> <p>Additionally, the Division's agreement templates have been posted on the Division's intranet website for use by the Division.</p>	
<p>DEM OIG Contract Monitoring ACN 12-A001</p>		<p>F &amp; A</p>	<p><b>Finding 2:</b> Payment and invoicing guidance could be improved through updating payment and invoicing policies and procedures to include all required elements. We noted the following:</p> <ul style="list-style-type: none"> <li>• The policies and procedures did not include all of the requirements for payment and invoicing as required by Section 215.422, Florida Statutes, Rule 69I-40.002, Florida Administrative Code and Rule 69I-24.003, Florida Administrative Code. <ul style="list-style-type: none"> <li>o Policies and procedures did not include a requirement to review invoices for accuracy and adequate supporting documentation.</li> <li>o Policies and procedures did not include a requirement to review invoices to ensure invoiced amount is in compliance with the terms of the agreement.</li> <li>o Policies and procedures did not include a process for incentive/disincentive adjustments.</li> </ul> </li> <li>• Although staff stated that they refer to the DFS Contract and Grant User guide there is no mention of this in the Policies and Procedures and the process has not been formalized. <b>Recommendation:</b> The Division update their Policies and Procedures for "Disbursement of State Funds" along with any related payment and</li> </ul>	<p>The Division concurs with the auditor's finding and recommendation. The following Division policies have been amended to incorporate by reference the Department of Financial Services Contract and Grant Management User Guide with regard to training, invoicing, monitoring and close out procedures, as well as the Division's agreement templates:</p> <ul style="list-style-type: none"> <li>• Procurement Policy;</li> <li>• Disbursement of State Funds Policy; and</li> <li>• Routing of Grants, Subgrants, Contracts and Other Such Agreements</li> </ul> <p>Additionally, the Division's agreement templates have been posted on the Division's intranet website for use by the Division.</p>	

DEM/OIG Contract Monitoring ACN 12-A001		F & A	<p><b>Finding 3:</b> Contract management guidance could be improved through formalizing closeout procedures to include all required elements. We noted the following:</p> <ul style="list-style-type: none"> <li>• The Division does not currently have any written closeout procedures. While they follow the guidance found in the DFS Contract and Grant User guide, there is no mention of this in the Policies and Procedures and the process has not been formalized. <b>Recommendation:</b> A clearly defined closeout procedure should be formulated and implemented. If the Division intends to continue to follow DFS Guidelines then they should thoroughly review the requirements and implement a policy based upon this guidance.</li> </ul>	<p>The Division concurs with the auditor's finding and recommendation. The following Division policies have been amended to incorporate by reference the Department of Financial Services Contract and Grant Management User Guide with regard to training, invoicing, monitoring and close out procedures, as well as the Division's agreement templates:</p> <ul style="list-style-type: none"> <li>• Procurement Policy;</li> <li>• Disbursement of State Funds Policy; and</li> <li>• Routing of Grants, Subgrants, Contracts and Other Such Agreements</li> </ul> <p>Additionally, the Division's agreement templates have been posted on the Division's intranet website for use by the Division.</p>
DEM OIG Contract Monitoring ACN 12-A001		F & A	<p><b>Finding 4:</b> Contract Manager training and development could be improved by centralizing and/or formalizing contract manager training. We noted the following:</p> <ul style="list-style-type: none"> <li>• The Division does not currently offer any specific training for contract managers; they require contract managers to attend DFS contract manager training (Advancing Accountability); however, this is not formalized in the policies and procedures.</li> <li>• For the sections reviewed, we found that there is no formal on-the-job training or desk manual provided for contract managers. <b>Recommendation:</b> A clearly defined training and development procedure, which includes requirements for contract manager training and development, should be formulated and implemented. If the Division intends to continue to follow DFS Guidelines then they should thoroughly review the requirements and implement a policy based upon this guidance.</li> </ul>	<p>The Division concurs with the auditor's finding and recommendation. The following Division policies have been amended to incorporate by reference the Department of Financial Services Contract and Grant Management User Guide with regard to training, invoicing, monitoring and close out procedures, as well as the Division's agreement templates:</p> <ul style="list-style-type: none"> <li>• Procurement Policy;</li> <li>• Disbursement of State Funds Policy; and</li> <li>• Routing of Grants, Subgrants, Contracts and Other Such Agreements</li> </ul> <p>Additionally, the Division's agreement templates have been posted on the Division's intranet website for use by the Division.</p>
AUDITOR GENERAL 2012- 098	3/1/2012	F&A/Procurement	<p><b>Finding No. 1:</b> Division procurement controls did not reasonably ensure compliance with applicable laws, rules, regulations, and grant agreement provisions. <b>Recommendation:</b> We recommend that management more closely monitor staff compliance with applicable purchasing laws, rules, regulations, grant agreement provisions, and related Division procedures.</p>	<p>FDEM has implemented a routing and approval process that includes all procurement and grant program staff to ensure compliance with applicable purchasing laws, rules, regulations, and grant provisions.</p>
AUDITOR GENERAL 2012- 098	3/1/2012	F&A/Procurement	<p><b>Finding No. 2:</b> The Division did not always obtain and review supporting documentation to ensure that prior to payment, procured goods or services were received in accordance with contractual terms and conditions. <b>Recommendation:</b> The Division should obtain and review supporting documentation to ensure that goods or services are received in accordance with all contractual terms and conditions. Additionally, we recommend that the Division process PO amendments when needed to authorize the purchase of additional needed goods or services.</p>	<p>FDEM has implemented a routing and approval process that includes all procurement and grant program staff to ensure compliance with applicable purchasing laws, rules, regulations, and grant provisions.</p>



AUDITOR GENERAL 2012- 098	3/1/2012	Response/Logistics	<b>Finding No. 3:</b> Division employees with vendor selection responsibilities were not required to attest in writing as to their independence and impartiality with respect to the entities evaluated and selected. <b>Recommendation:</b> We recommend that the Division take steps to ensure that for procurements valued in excess of \$35,000, all staff involved in the contractor selection process, attest in writing as to their independence and impartiality.	FDEM has corrected this finding and attestation forms are being completed by all staff involved in the contractor selection process.
AUDITOR GENERAL 2012- 098	3/1/2012	Response/Logistics	<b>Finding No. 4:</b> Annual physical inventory procedures were not timely completed. <b>Recommendation:</b> We recommend that Division management take steps to ensure that all aspects of an annual physical inventory are timely completed.	Annual inventory is a joint effort between the Finance and Logistics Section. We now conduct an annual inventory prior to FY end each year and will continue these procedures as documented in our Property management Policy.
AUDITOR GENERAL 2012- 098	3/1/2012	Response/Logistics	<b>Finding No. 5:</b> Adequate documentation was not maintained to evidence that all property classified as surplus property had been properly approved or disposed. <b>Recommendation:</b> We recommend that Division management monitor staff compliance with procedures for certification and disposition of surplus property.	FDEM maintains property records to include surplus and disposal. We have a Property Committee that reviews all assets prior to disposal or surplus status. We will continue these procedures as documented in our Property management Policy.
AUDITOR GENERAL 2012- 098	3/1/2012	Response/Logistics	<b>Finding No. 6:</b> Tangible personal property (property) was not always recorded in FLAIR property records. For example, our audit disclosed numerous Division-acquired property items that had not been recorded in FLAIR, including a 320GB digital video recorder (\$4,399), 2 security cameras (\$4,202), a conference table (\$2,410), a dishwasher (\$5,403), and a convection oven (\$8,655). In addition, when property items were recorded, the items were often not recorded timely or accurately. Division staff were unable to locate 80 of 95 property items that we selected for physical inspection, including a mobile communication device (\$148,800), video editing equipment (\$162,070), and 18 laptop computers (\$30,416). <b>Recommendation:</b> We recommend that management take steps to ensure that property acquisitions are recorded in the Property Records in a timely,	For the period covered, DEM was under the DCA who was responsible for entering property into FLAIR. All of the items listed have been located and, when required, properly entered into FLAIR. Currently under DEM, annual inventory is a joint effort between the Finance and Logistics Section. We conduct an annual inventory prior to FY end each year and will continue these procedures as documented in our Property management Policy.
AUDITOR GENERAL 2012- 098	3/1/2012	Response/Logistics	<b>Finding No. 7:</b> The Division had not since December 2006 updated its inventory of State and local government-owned generators that are to be available for use during major disasters. <b>Recommendation:</b> We recommend that the Division establish procedures to ensure that the generator inventory is periodically updated to accurately account for generators owned by State and local governments capable of operating during a major disaster.	DEM staff is developing a procedure to survey state and local-government regarding portable generators that are available for mutual aid as outlined in the statutes. We will use this to develop an inventory list that will be provided to the Logistics Section by June, 2014, and will be updated annually.

AUDITOR GENERAL 2012-098	3/1/2012	F&A/Travel	<b>Finding No. 8:</b> Weaknesses continued to exist in the processes for review, approval, and documentation of Division travel expenditures. <b>Recommendation:</b> To facilitate a demonstration of compliance with applicable laws, rules, regulations, and policies and procedures, we recommend that the Division take steps to ensure that required documentation is completed and maintained for travel expenditures.	The Division has taken steps to ensure compliance with applicable laws, rules, regulations and policies and procedures. The Finance Travel unit has provided several travel trainings for the Division and Travel unit staff have been sent to Division sponsored events to insure travel documentation is maintained and processed correctly. Also, the Travel unit has been moved under the Finance Payment section for better accountability.	
AUDITOR GENERAL 2012-099	3/1/2012	Recovery	<b>Finding No. 1:</b> The Division provided advances to State agencies, local governments, and not-for-profit organizations. The Division's administrative processing and accountability of these advances needed improvement. <b>Recommendation:</b> The Division should ensure that agreements include proper provisions (including an agreement period and a timeframe for submitting supporting expenditure documentation). The Division should also document the receipt and review of expenditure documentation and accurately code and record in FLAIR amounts advanced.	FDEM has updated the contractual terms and conditions with specific timeframes for submitting supporting expenditure documentation. Also, since the sunset of FDCA, FDEM Finance and Contract units are organizationally together. Working in close proximity allows for better communication and therefore has eliminated these types of administrative issues.	
AUDITOR GENERAL 2012-099	3/1/2012	Recovery	<b>Finding No. 2:</b> The Division did not always obtain and properly review expenditure documentation supporting reimbursements to State agencies. <b>Recommendation:</b> We recommend that the Division follow the Committee's guidance for validation of claimed expenses and the Division procedures for documentation of methodology used to select expenses for validation.	The Division coordinated on a process for validation of expenses with the committee. Currently, the Division is required by DFS to receive documentation for all expenditures and is following these requirements.	
AUDITOR GENERAL 2012-099	3/1/2012	Director/IT	<b>Finding No. 3:</b> The Division's management of the Florida BP Grants System access privileges needed improvement. <b>Recommendation:</b> We recommend that the Division periodically review System access privileges and ensure that the access privileges of former employees and users no longer requiring access are timely removed.	All security concerns relating to access privileges of former employees and users no longer requiring access have been corrected.	
AUDITOR GENERAL 2012-099	3/1/2012	Director/IT	<b>Finding No. 4:</b> Certain Division security controls protecting the Florida BP Grants System data and IT resources needed improvement. <b>Recommendation:</b> To ensure the confidentiality, integrity, and availability of Division data and IT resources, the Division should enhance System security controls.	FDEM has updated the contractual terms and conditions with specific timeframes for submitting supporting expenditure documentation. Also, since the sunset of FDCA, FDEM Finance and Contract units are organizationally together. Working in close proximity allows for better communication and therefore has eliminated these types of administrative issues.	

# Fiscal Year 2014-15 LBR Technical Review Checklist

Department/Budget Entity (Service): <b>Executive Office of the Governor/Division of Emergency Management</b>
Agency Budget Officer/OPB Analyst Name: <b>Susanne McDaniel/Aniseh Abou-Saeb</b>

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

	Program or Service (Budget Entity)	YES	Code
Action	31700100		

## 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? <b>(CSDI)</b>	YES				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	YES				

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	YES				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	YES				
<b>TIP</b> 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?	YES				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	YES				
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?	YES				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	YES				

## 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.	YES				
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	YES				
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		Program or Service (Budget Entity) YES Code				
Action		31700100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	YES				
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.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
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?	YES				
4.2	Is the program component code and title used correct?	YES				
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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	YES				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	YES				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	YES				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	YES				
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.					* \$2.00 difference - exception granted by F. Coyle 10/14/2013

		Program or Service (Budget Entity) YES Code				
Action		31700100				
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.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1 Are issues appropriately aligned with appropriation categories?						
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.						
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)		YES				
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.)		YES				
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?		N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?		N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)		YES				
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.		YES				
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.		YES				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?		YES				
7.9 Does the issue narrative reference the specific county(ies) where applicable?		YES				
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/A				

		Program or Service (Budget Entity Code)				
Action		31700100				
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. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	YES				
7.14	Do the amounts reflect appropriate FSI assignments?	YES				
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.	YES				
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.)	YES				
7.17	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/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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?	YES				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	YES				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	YES				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? <b>(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) )</b>	YES				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity) YES Code				
Action		31700100				
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 <u>General Revenue funds</u> .					
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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	YES				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	YES				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	YES				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	YES				
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)?	YES				
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?	YES				
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?	YES				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	YES				

		Program or Service (Budget Entity) YES Code			
Action		31700100			
8.10	Are the statutory authority references correct?	YES			
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.)	YES			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	YES			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	YES			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	YES			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	YES			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	YES			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	YES			
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?	YES			
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?	YES			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	YES			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	YES			
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	YES			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	YES			
8.24	Are prior year September operating reversions appropriately shown in column A01?	YES			
8.25	Are current year September operating reversions appropriately shown in column	YES			
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?	YES			
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?	YES			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	YES			
AUDITS:					



		Program or Service (Budget Entity Code)				
Action		31700100				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	YES				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line D) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	YES				
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. ( <b>SC1R, DEPT</b> )	YES				
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	NO				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 91 of the LBR Instructions.)	YES				
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	YES				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	YES				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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.	YES				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					

		Program or Service (Budget Entity) YES Code			
Action		31700100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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?	YES			
<b>15. SCHEDULE VIII C (EADR, S8C)</b> <b>(LAS/PBS Web - see page 105-107 of the LBR Instructions for detailed instructions)</b>					
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	YES			
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	NO			
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?	YES			
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	YES			
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?	YES			
<b>AUDIT:</b>					
15.6	Do the issues net to zero at the department level? <b>(GENR, LBR5)</b>	YES			
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 108-112 of the LBR Instructions for detailed instructions)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (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.)	YES			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	YES			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2012-13 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? <b>(GENR, ACT1)</b>	YES			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? <b>(Audit #1 should print "No Activities Found")</b>	YES			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? <b>(Audit #2 should print "No Operating Categories Found")</b>	YES			

		Program or Service (Budget Entity) YES Code				
Action		31700100				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	YES				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?	YES				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	YES				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	YES				
<b>AUDITS - GENERAL INFORMATION</b>						
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.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	YES				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	YES				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	YES				
18.5	Are the appropriate counties identified in the narrative?	N/A				
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?	YES				
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.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	YES				

**EXECUTIVE OFFICE OF THE GOVERNOR  
DIVISION OF EMERGENCY MANAGEMENT  
LBR TECHNICAL CHECKLIST JUSTIFICATIONS**

Item #9.1 – The pay grade minimums were not used for 4 new FTE positions being requested in D3A issue 3003C30. The positions identified in this issue will be performing more activities than counterparts at other agencies which justify the additional rate requested. Additionally, the Division of Emergency Management has attempted to hire Other Personal Services positions at lower hourly rates and had no qualified applicants that would accept the positions at the lower rate.

Item #15.2 – The Division of Emergency Management was only able to identify 2 unique prioritization issues to submit as part of the Schedule VIII C but overall for the Executive Office of the Governor there are 5 unique prioritization issues identified.