

LEGISLATIVE BUDGET REQUEST

Department of Elder Affairs

Tallahassee

October 15, 2014

RICK SCOTT
GOVERNOR

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, FL 32399-0001

CHARLES T. CORLEY
SECRETARY

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

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

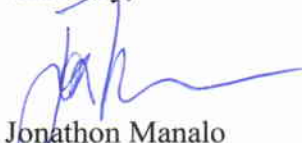
Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Elder Affairs is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2015-16 Fiscal Year. This submission has been approved by Charles T. Corley, Secretary.

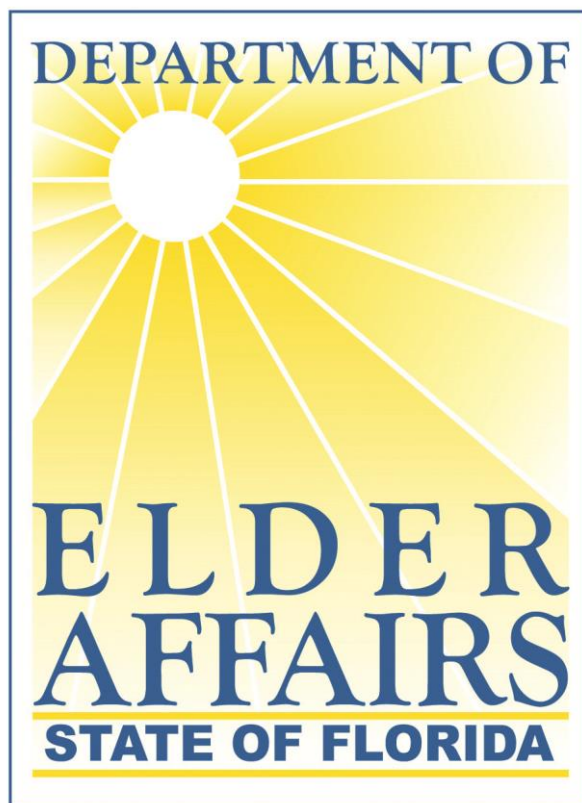
4040 ESPLANADE WAY
TALLAHASSEE, FLORIDA
32399-7000

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

Sincerely,

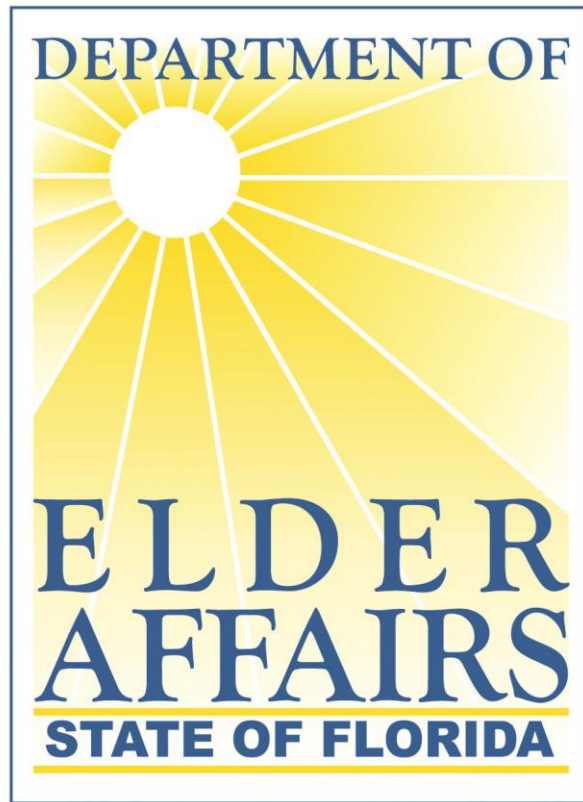


Jonathon Manalo
Chief Financial Officer



Temporary Special Duty
General Pay Additives Implementation Plan
For Fiscal Year 2015-16

NOT APPLICABLE

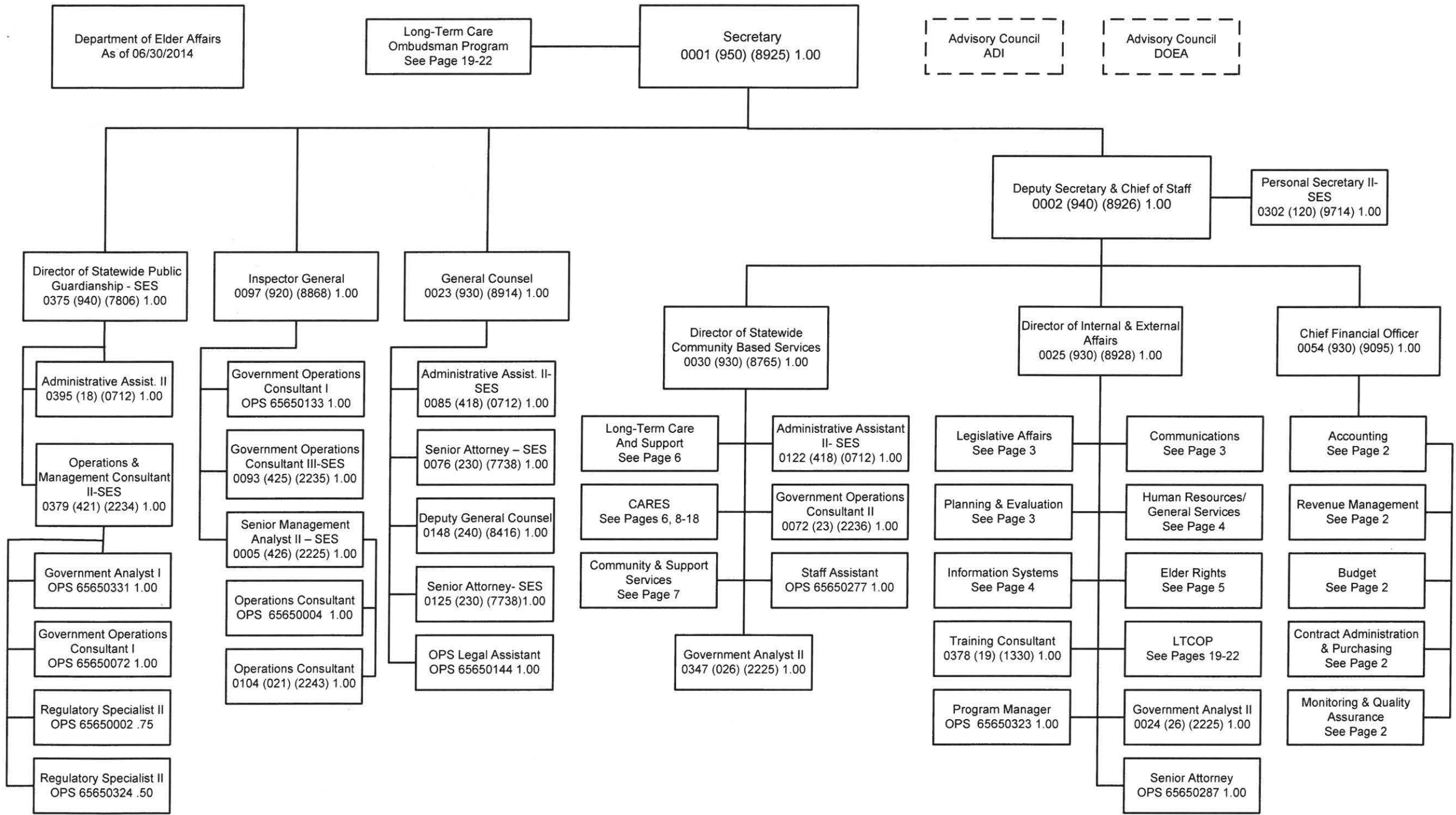


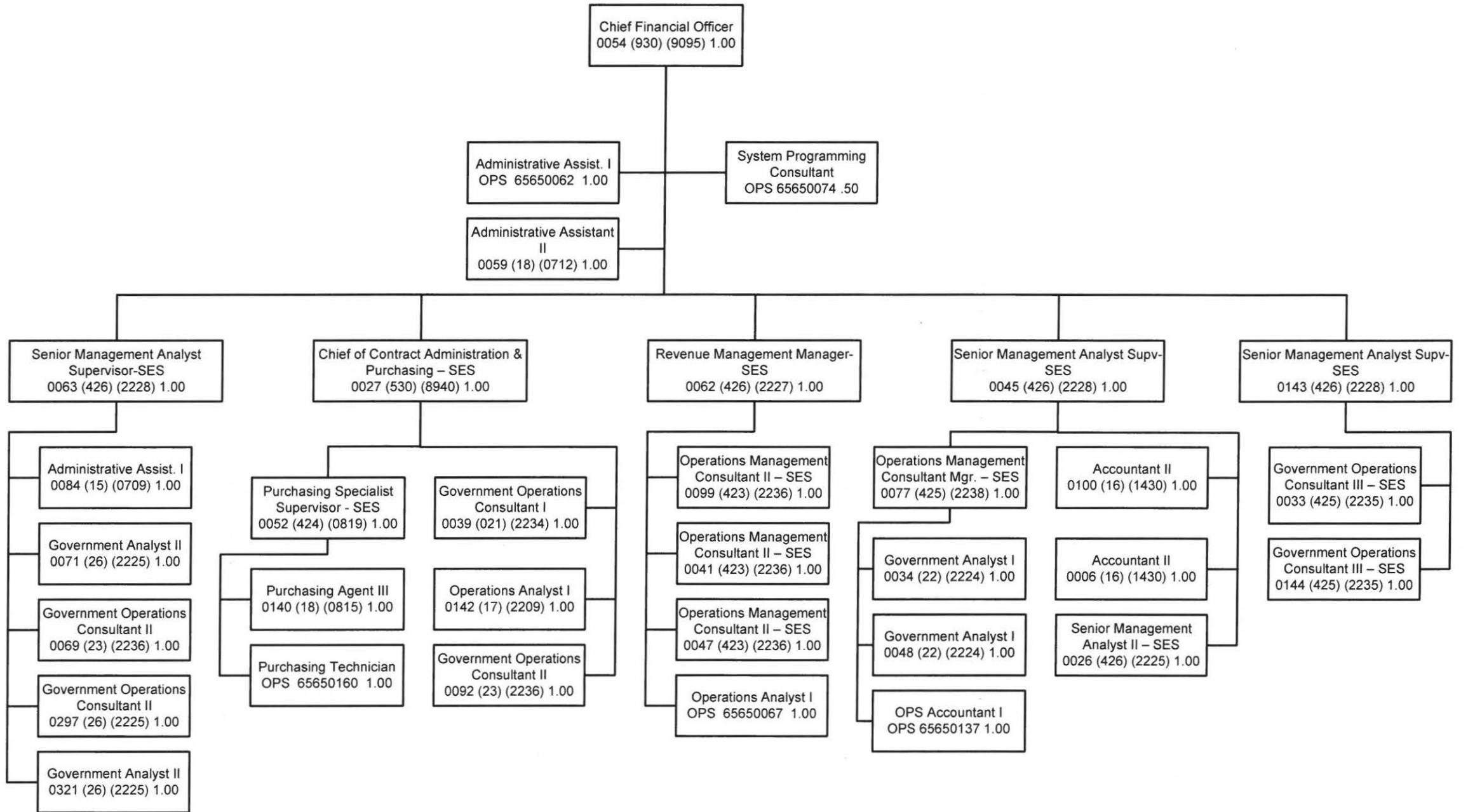
Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

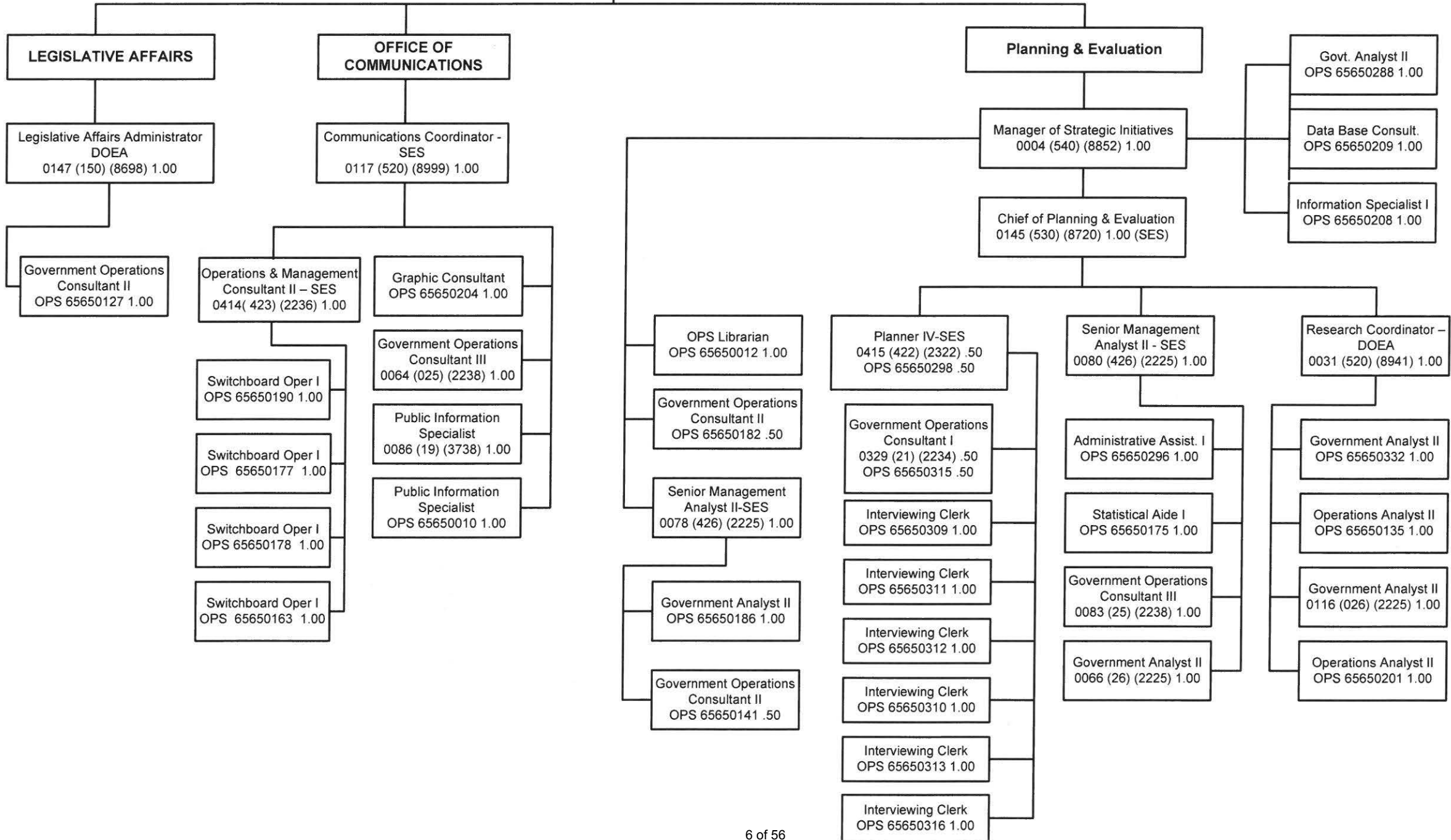
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

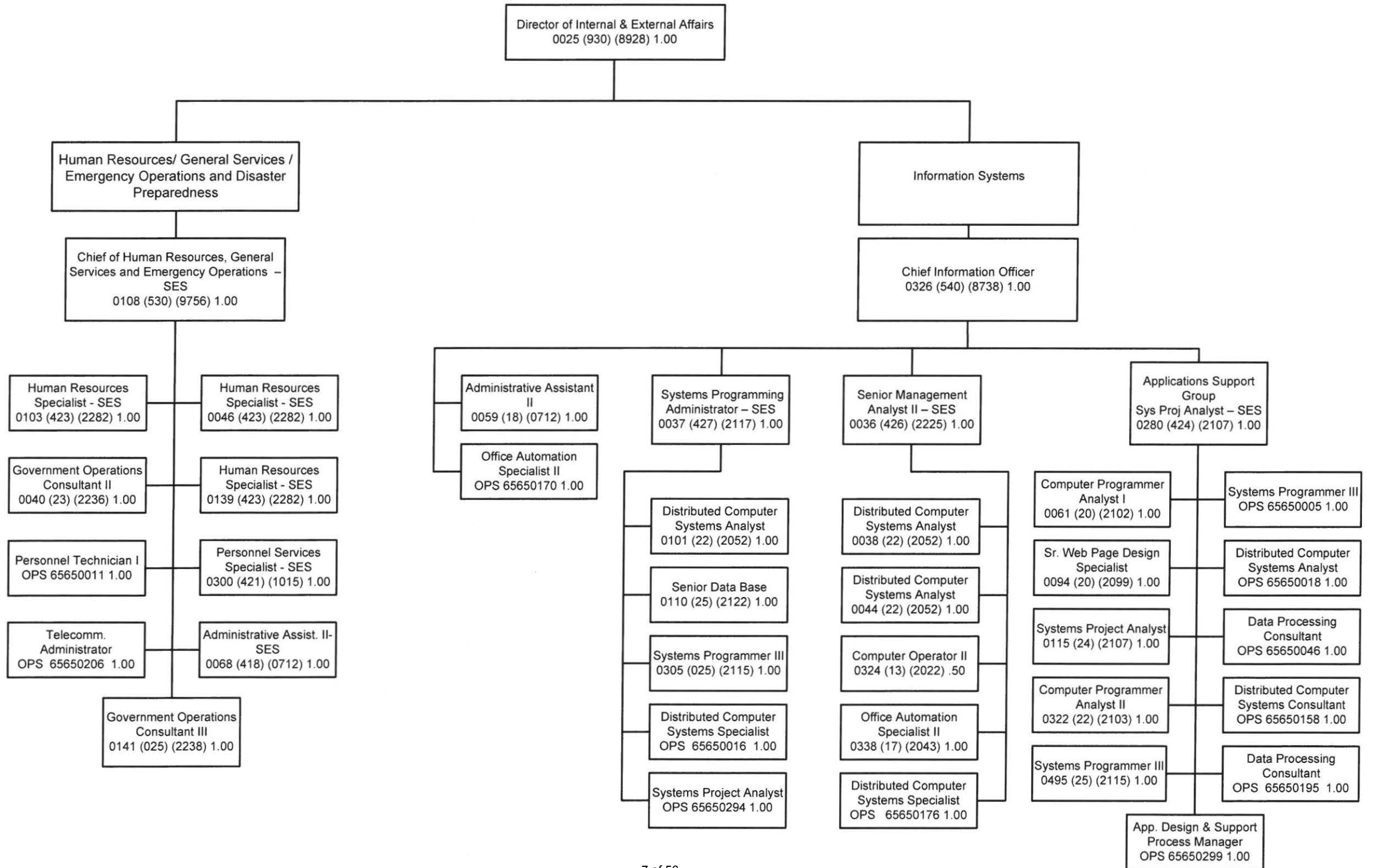
Agency:	Department of Elder Affairs		
Contact Person:	L. Mary Thomas	Phone Number:	(850) 414-2074
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes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

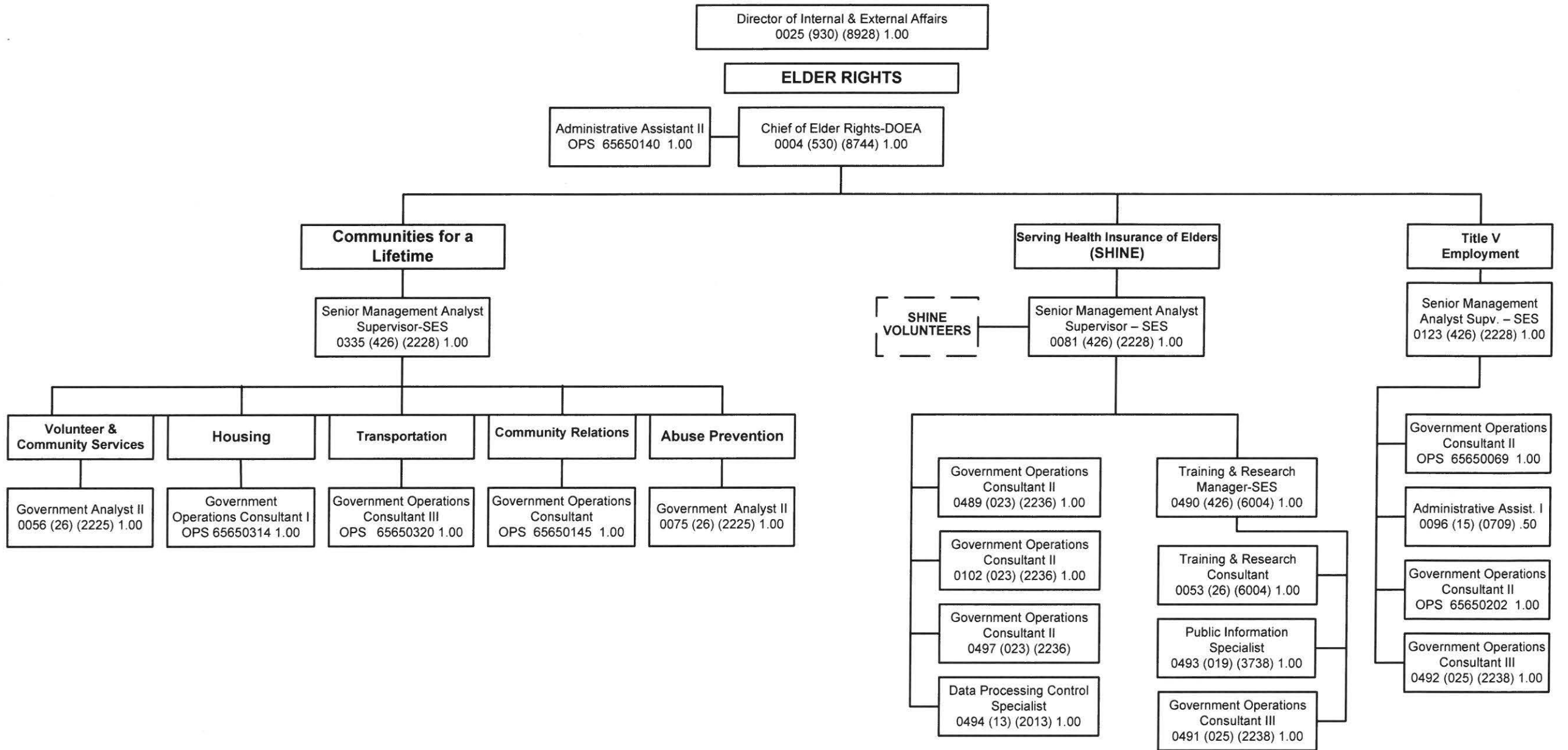


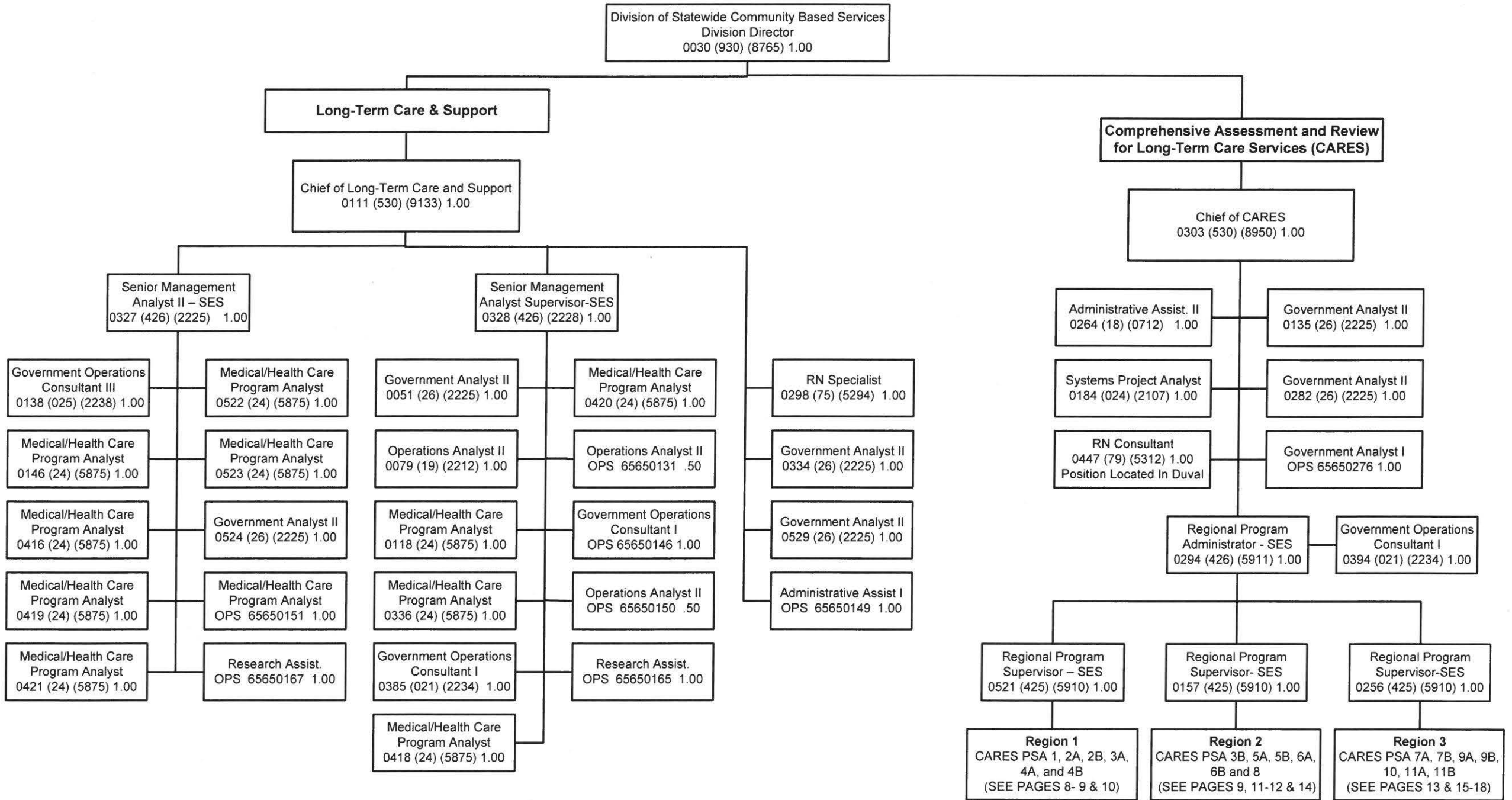


Director of Internal & External Affairs
0025 (930) (8928) 1.00









Community & Support Services

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

ARC IMPLEMENTATION, CONTRACT MANAGEMENT, TECHNICAL ASSISTANCE

NUTRITION

CAREGIVER SUPPORT

Administrative Assist. II
0028 (18) (0712) 1.00

Government Analyst II
0339 (26) (2225) 1.00

Research Assistant
OPS 65650292 1.00

Senior Management Analyst
Supervisor-SES
ARC Project Manager
0098 (426) (2228) 1.00

Operations Management
Consultant Mgr – SES
0340 (425) (2238) 1.00

Americorps/NFCSP/Relief
Operations & Management
Consultant Manager-SES
0343 (425) (2238) 1.00

Government Operations
Consultant III
0058 (25) (2238) 1.00

Government Operations
Consultant III
0114 (25) (2238) 1.00

Government Operations
Consultant III
0067 (25) (2238) 1.00

Administrative Assist. II
0304 (18) (0712) 1.00

Government Operations
Consultant III
0070 (25) (2238) 1.00

Operations Management
Const. II
OPS 65650056 1.00

Government Operations
Consultant III
0073 (25) (2238) 1.00

Senior Management
Analyst II
OPS 65650322 1.00

Government Operations
Consultant III
0090 (25) (2238) 1.00

Research Assistant
OPS 65650333 1.00

Government Operations
Consultant II
0065 (23) (2236) 1.00

Administrative Assistant I
OPS 65650070 .50

Government Operations
Consultant II
0299 (23) (2236) 1.00

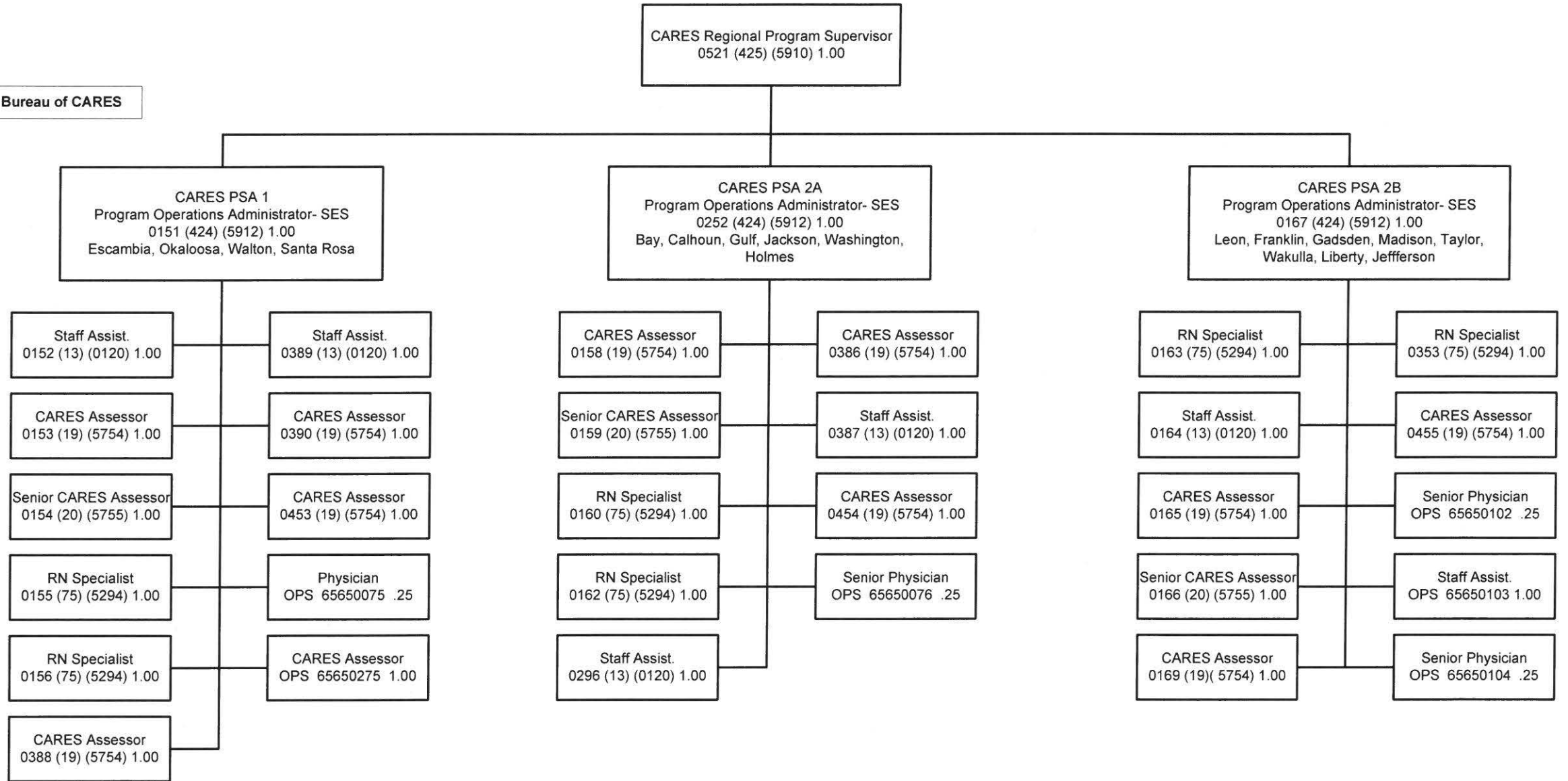
Government Operations
Consultant I
OPS 65650073 1.00

Government Analyst I
OPS 65650335 .50

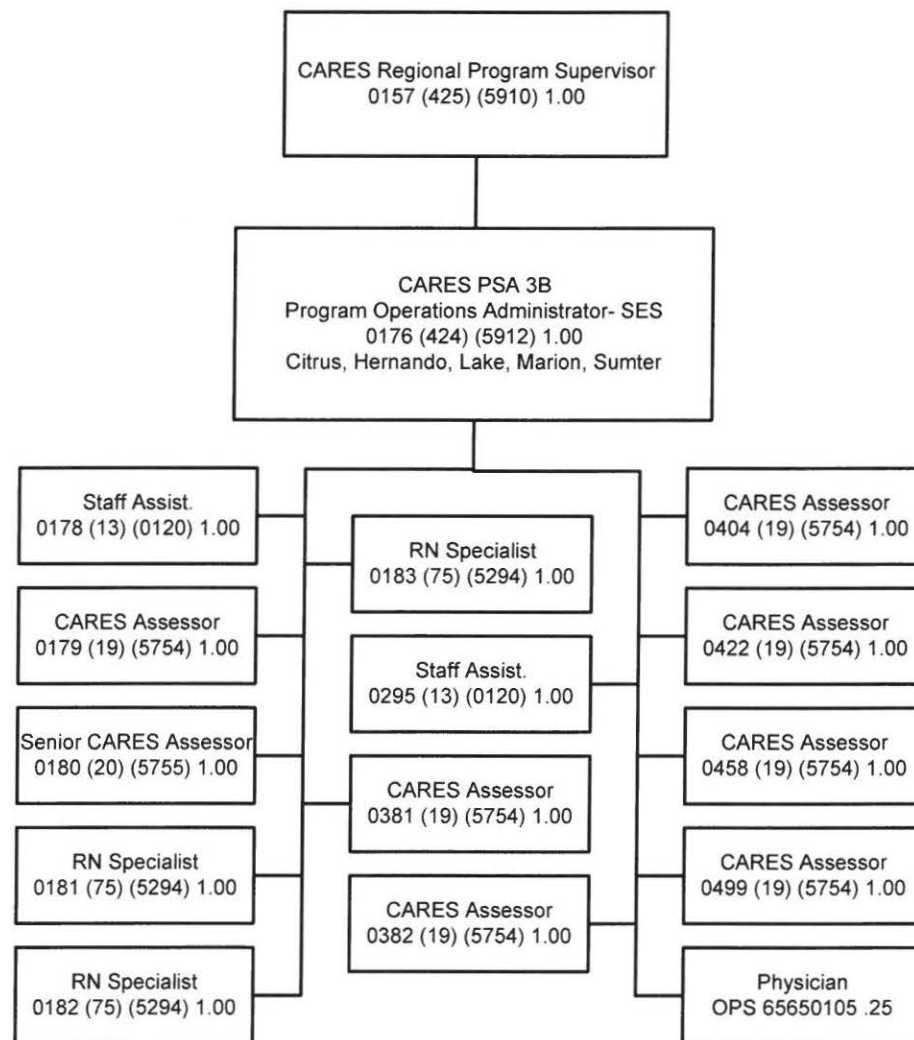
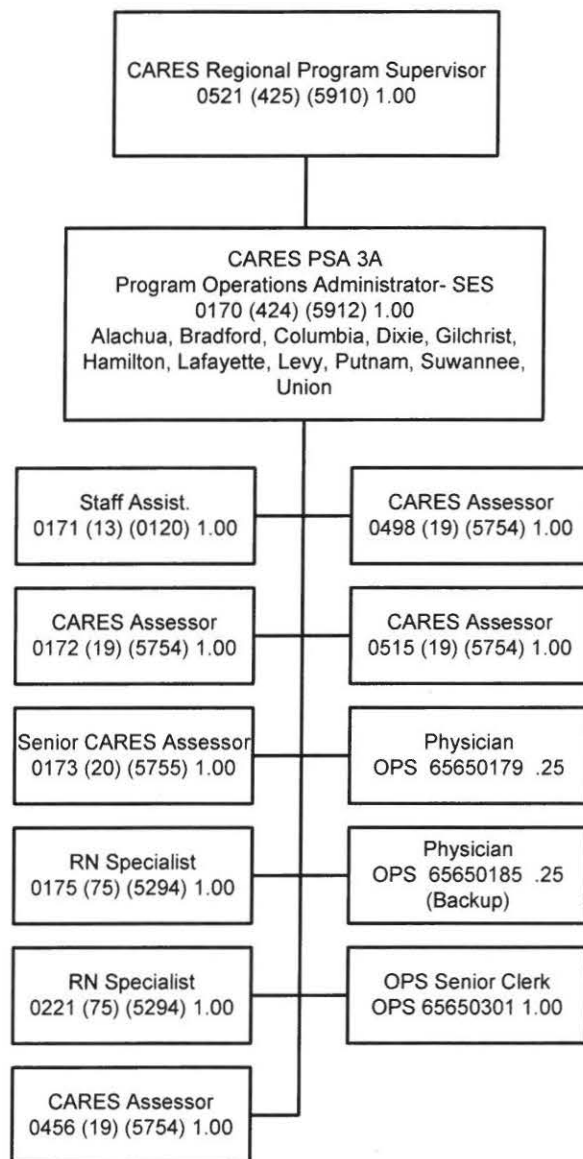
Administrative Assist. II
0055 (18) (0712) 1.00

Senior Companion
RELIEF/NFCSP
Government Operations
Consultant III
0113 (25) (2238) 1.00

Bureau of CARES



Bureau of CARES

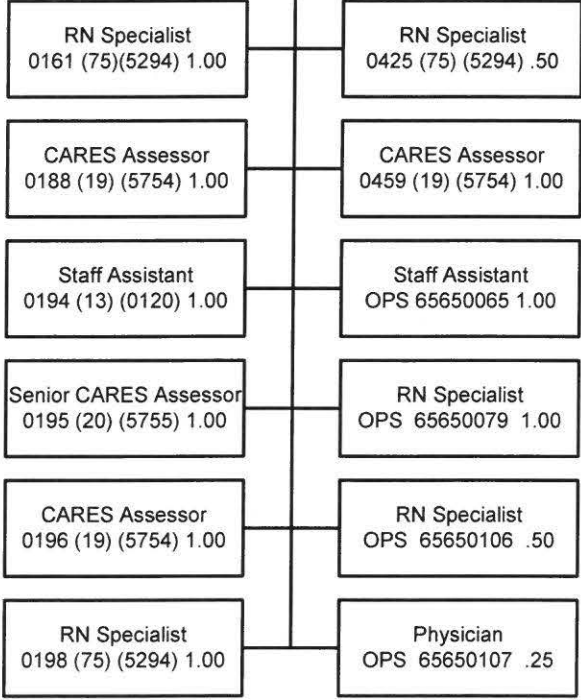
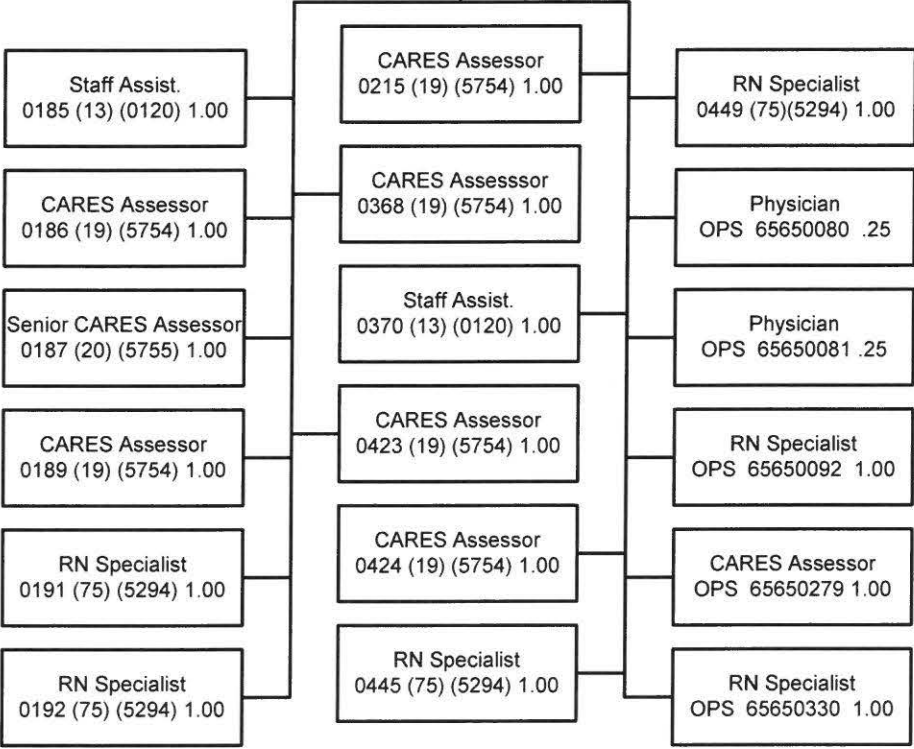


Bureau of CARES

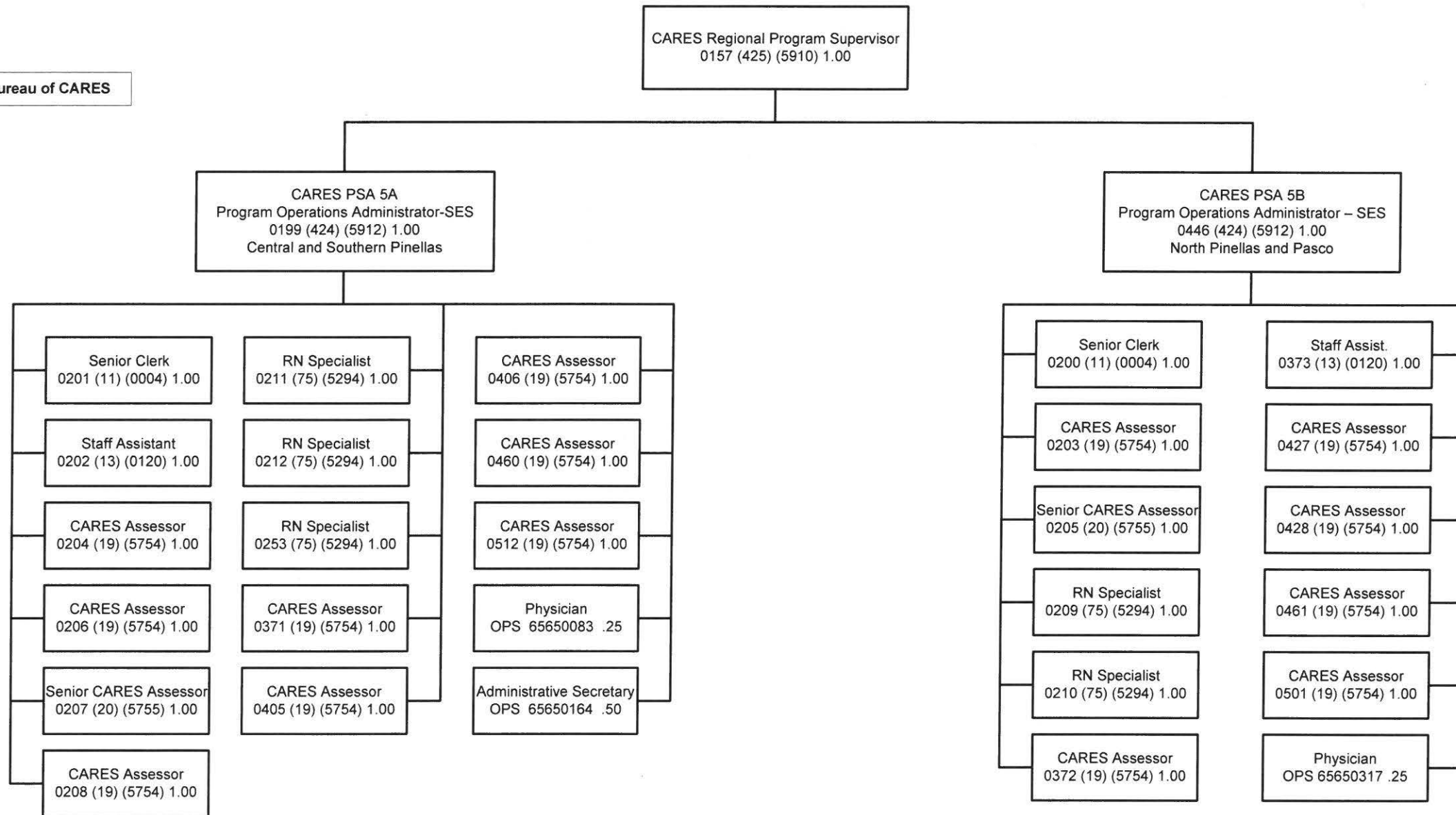
CARES Regional Program Supervisor
0521 (425) (5910) 1.00

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

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



Bureau of CARES

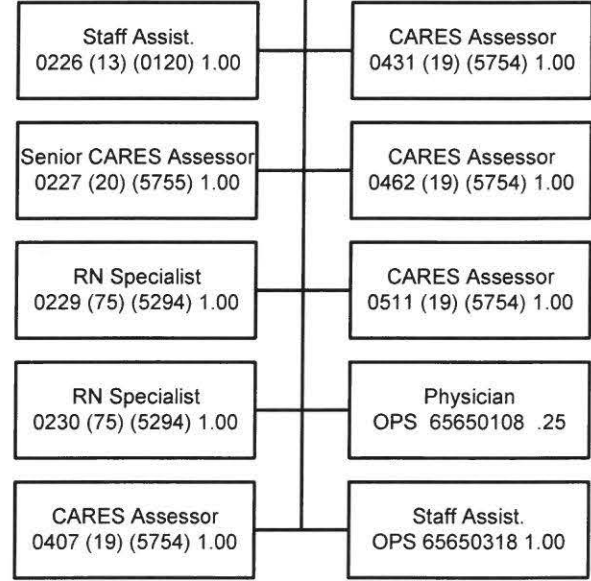
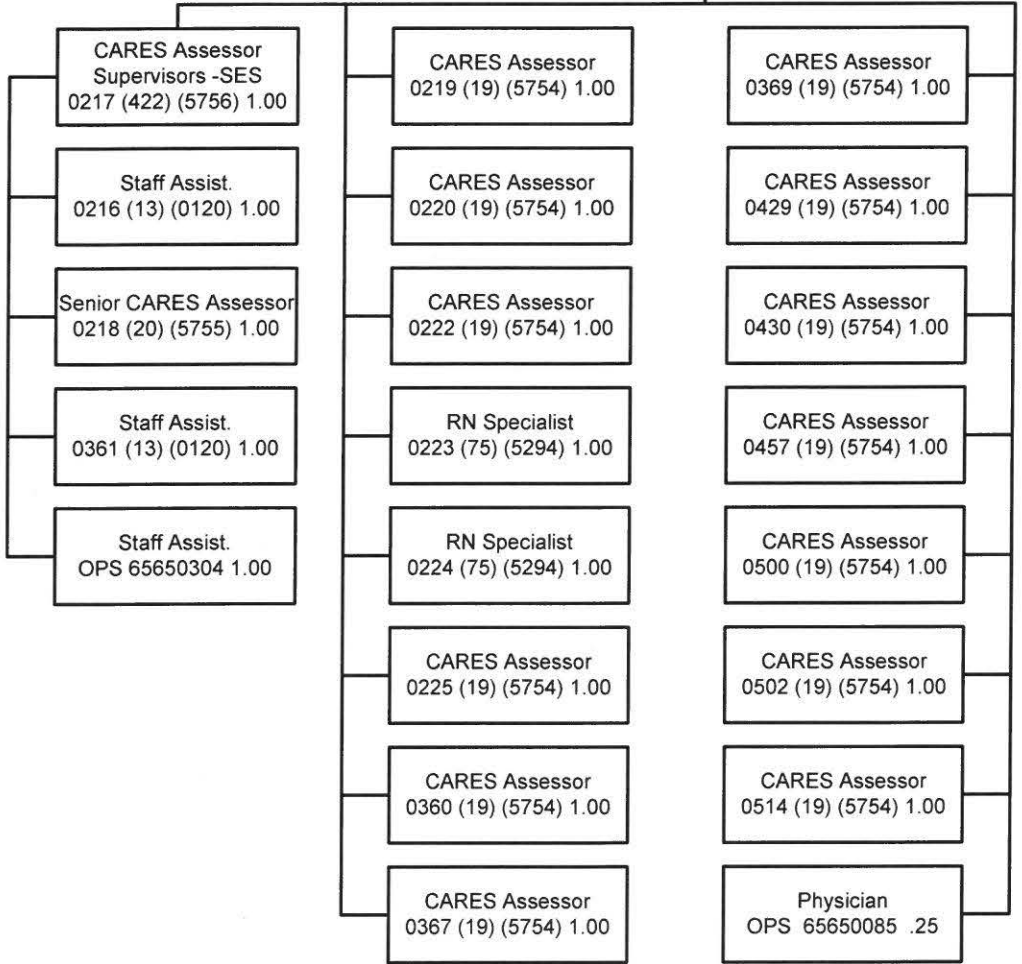


Bureau of CARES

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

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

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

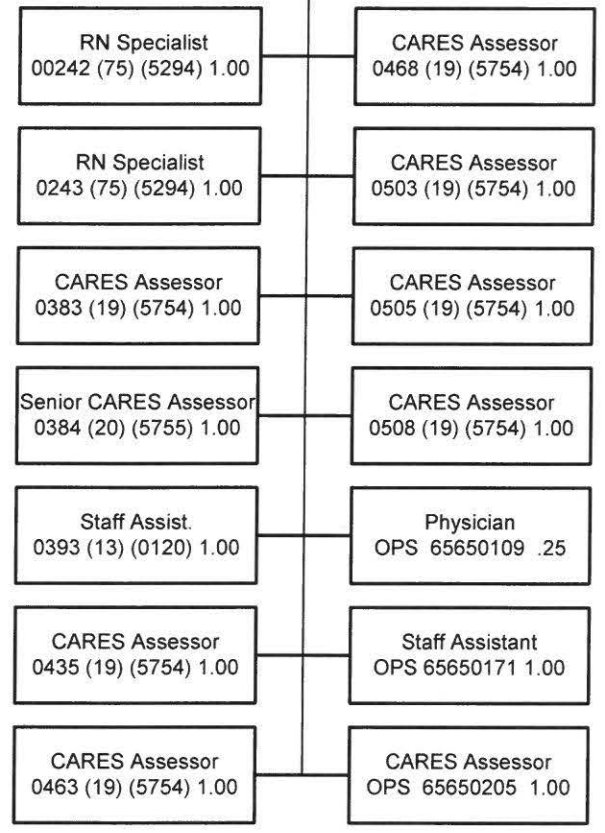
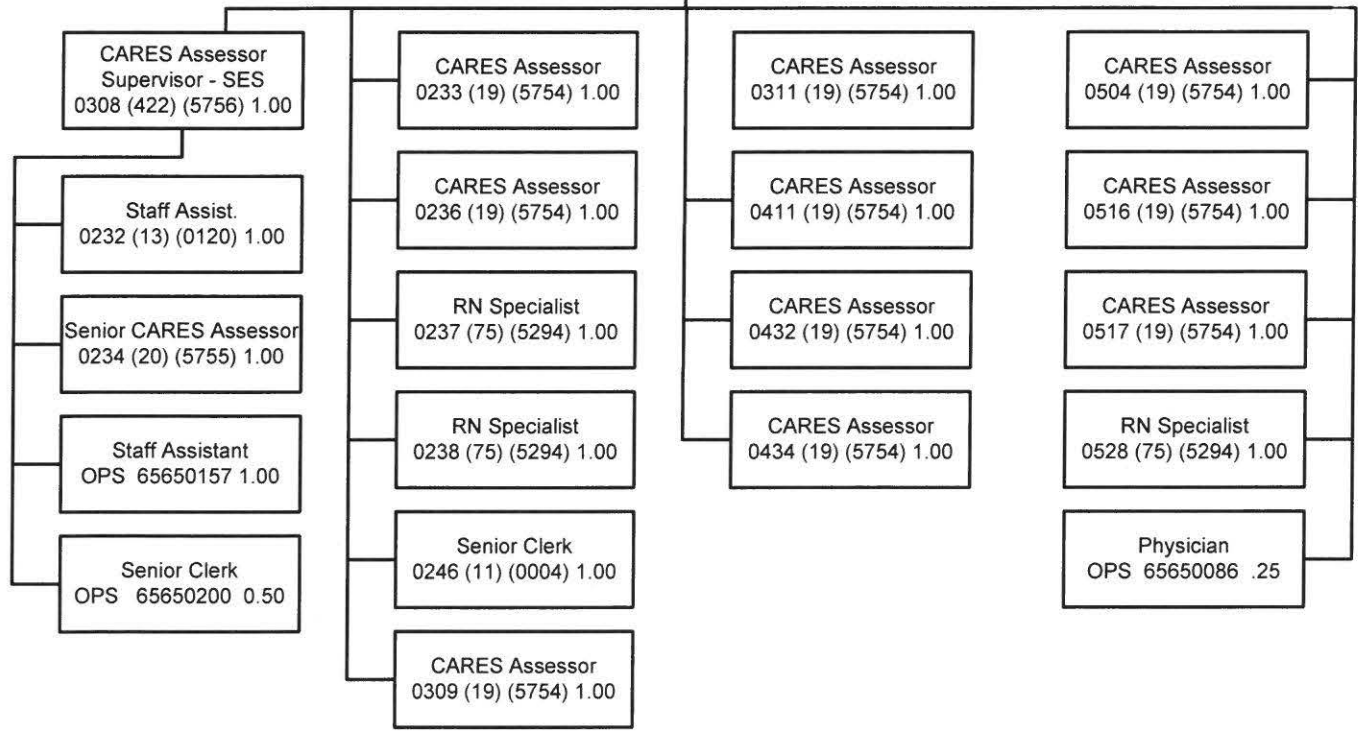


Bureau of CARES

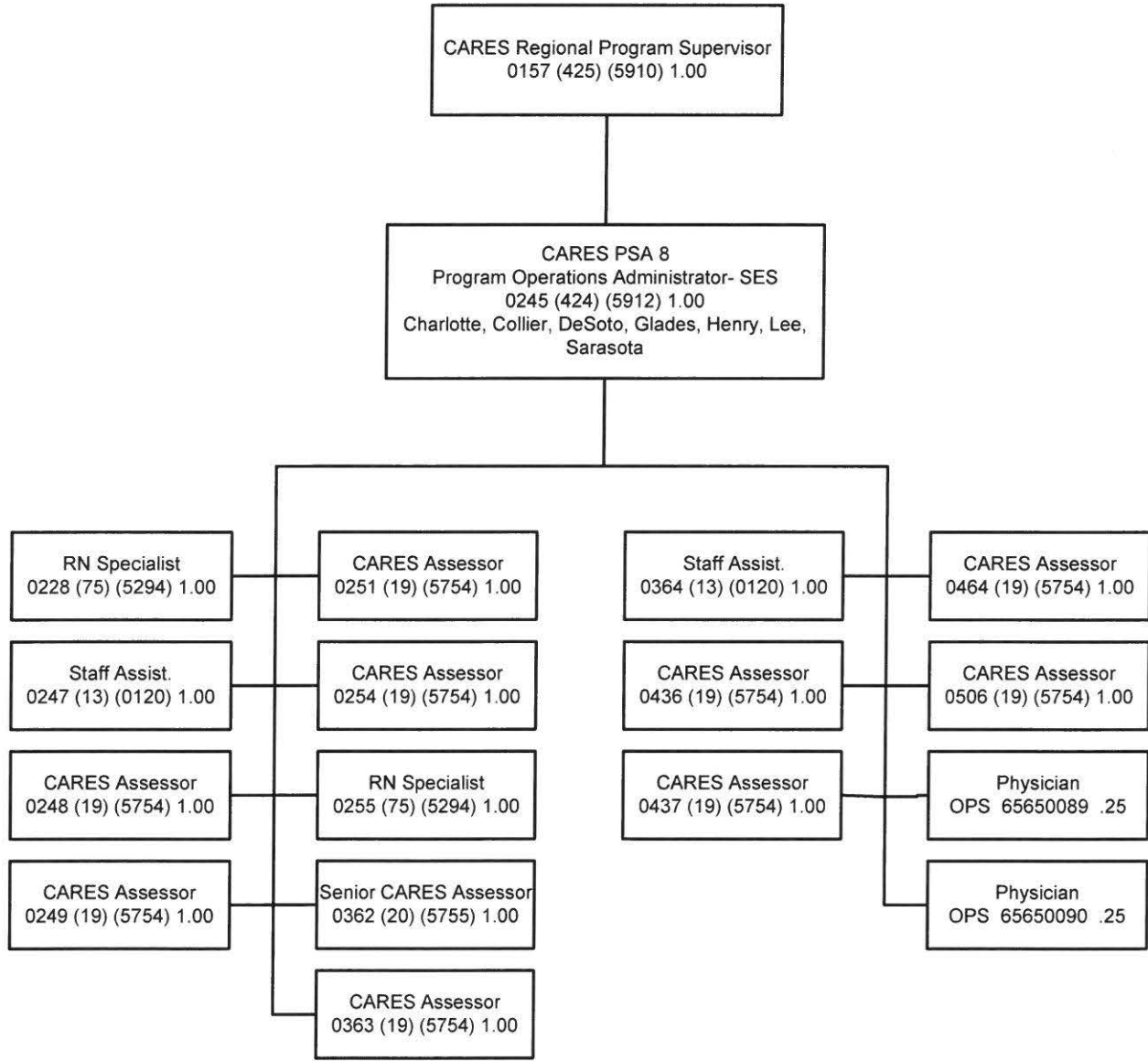
CARES Regional Program Supervisor
0256 (425) 5910) 1.00

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

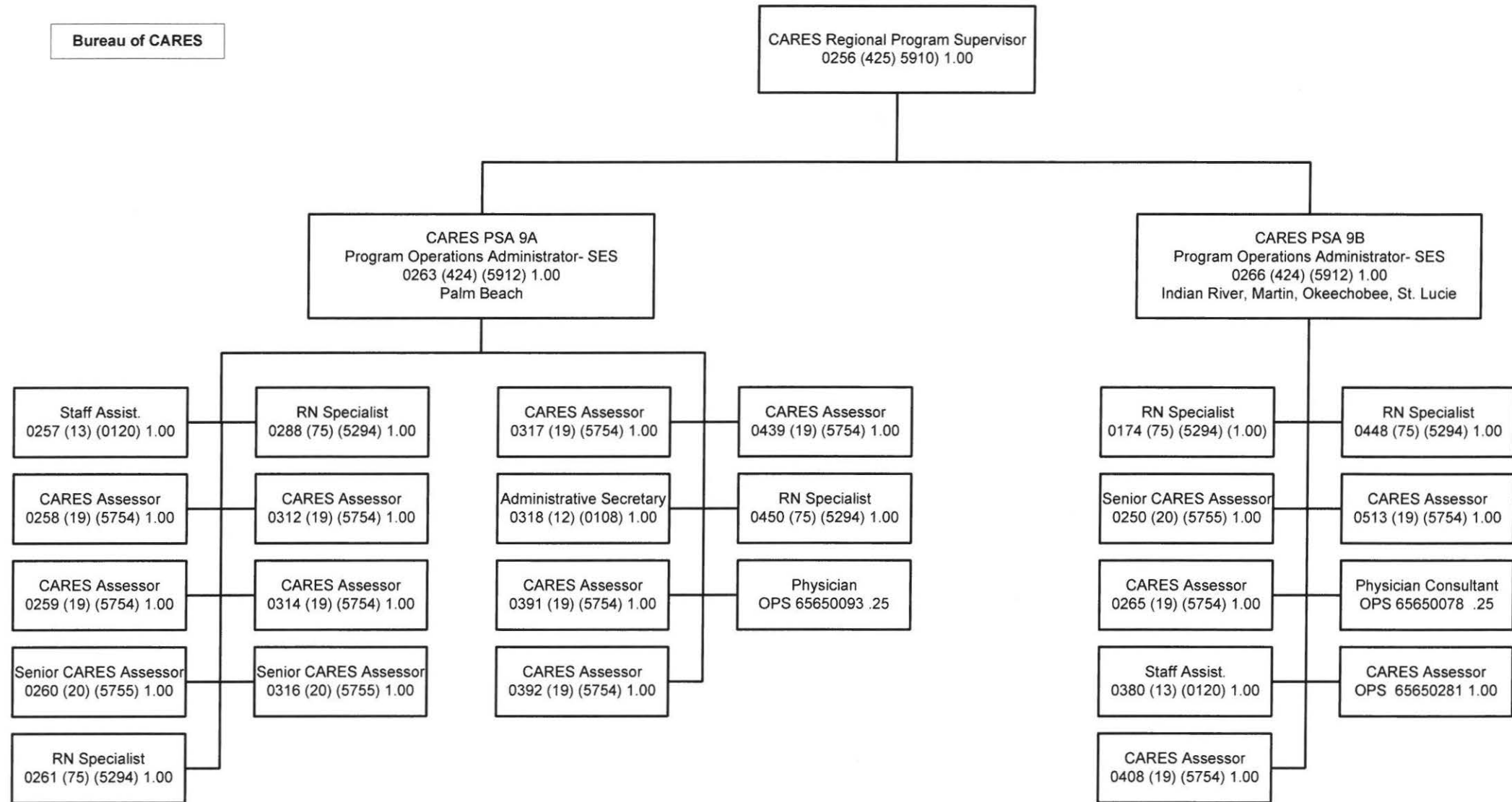
CARES PSA 7B
Program Operations Administrator- SES
0241 (424) (5912) 1.00
Brevard



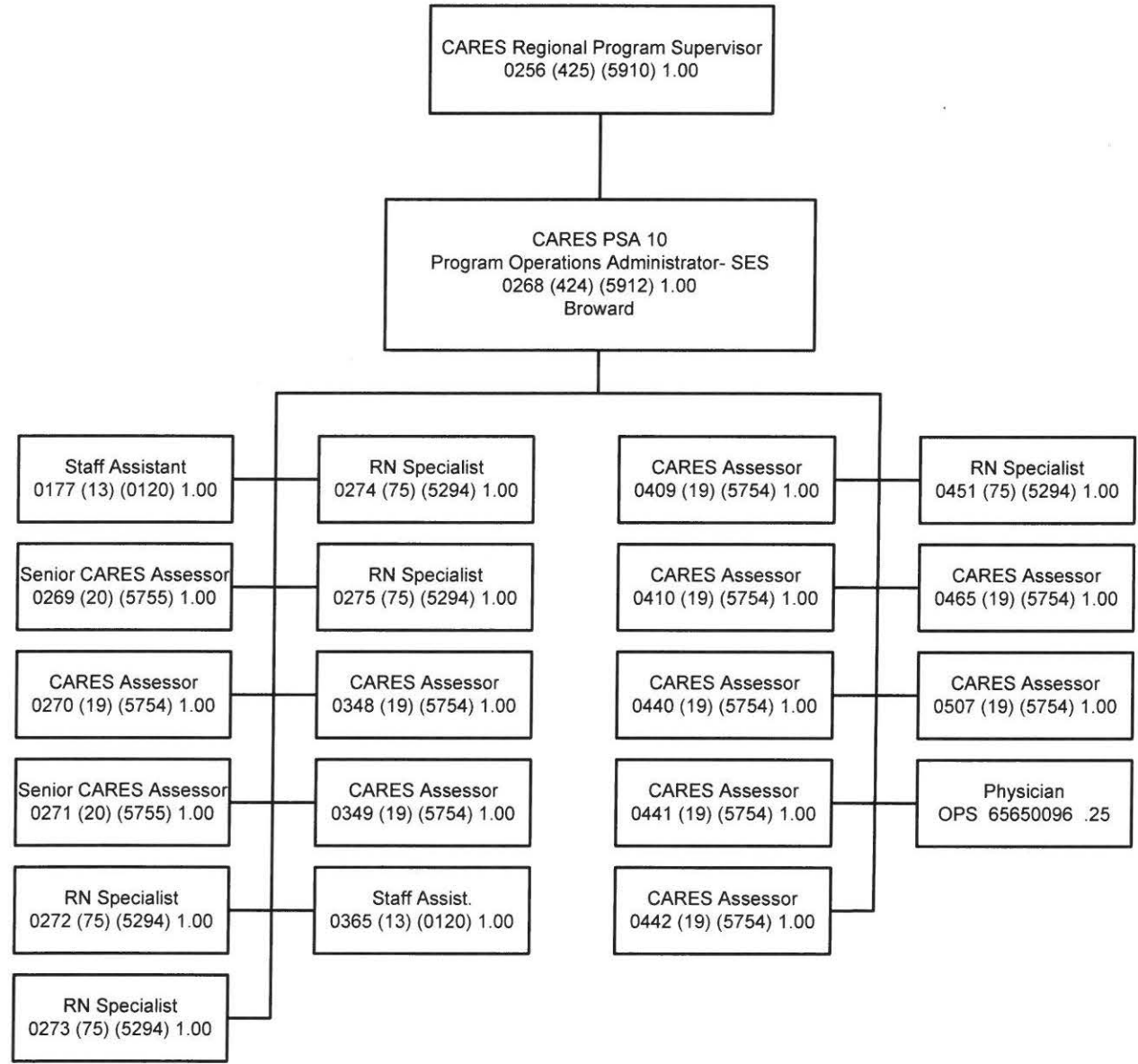
Bureau of CARES



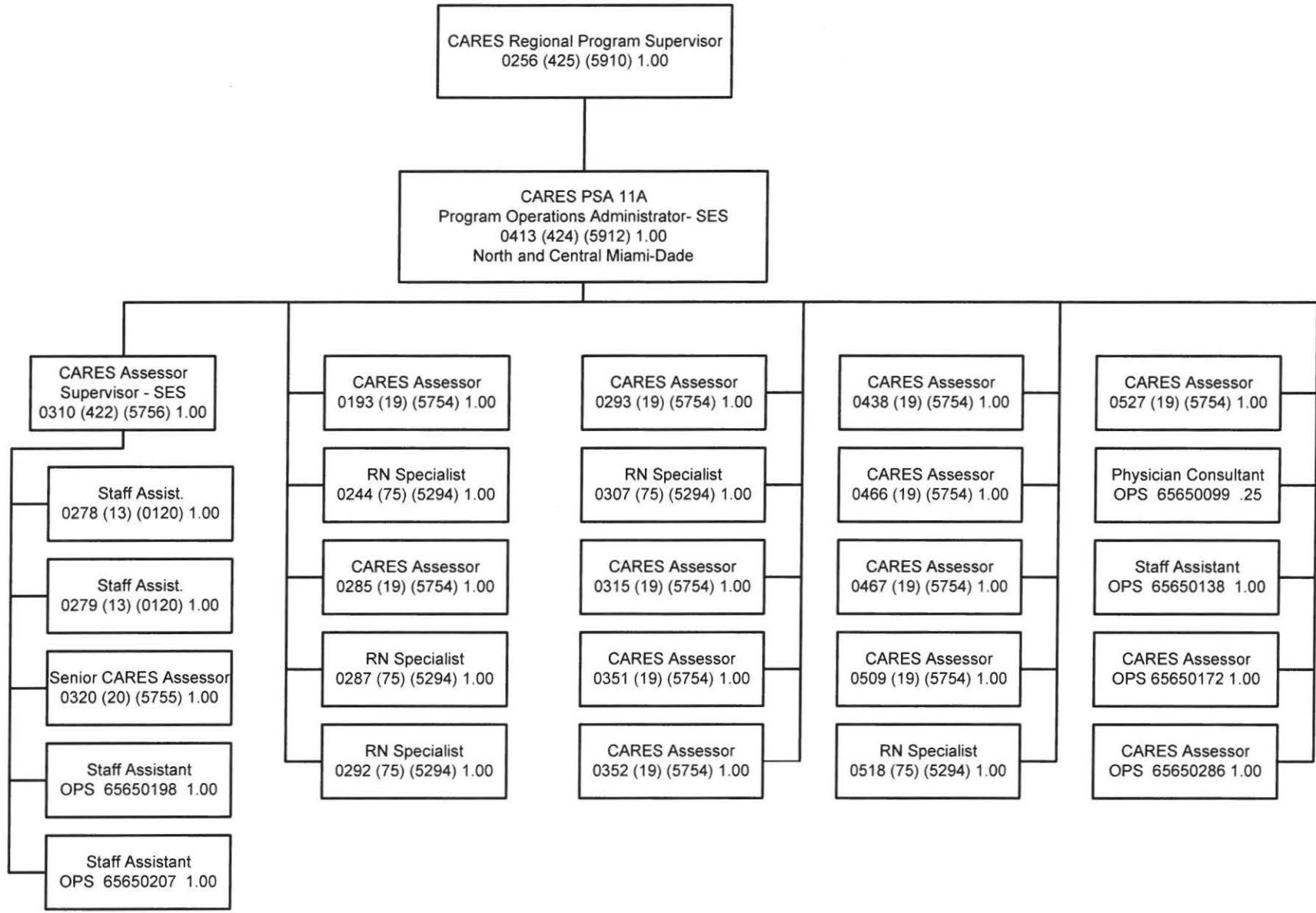
Bureau of CARES



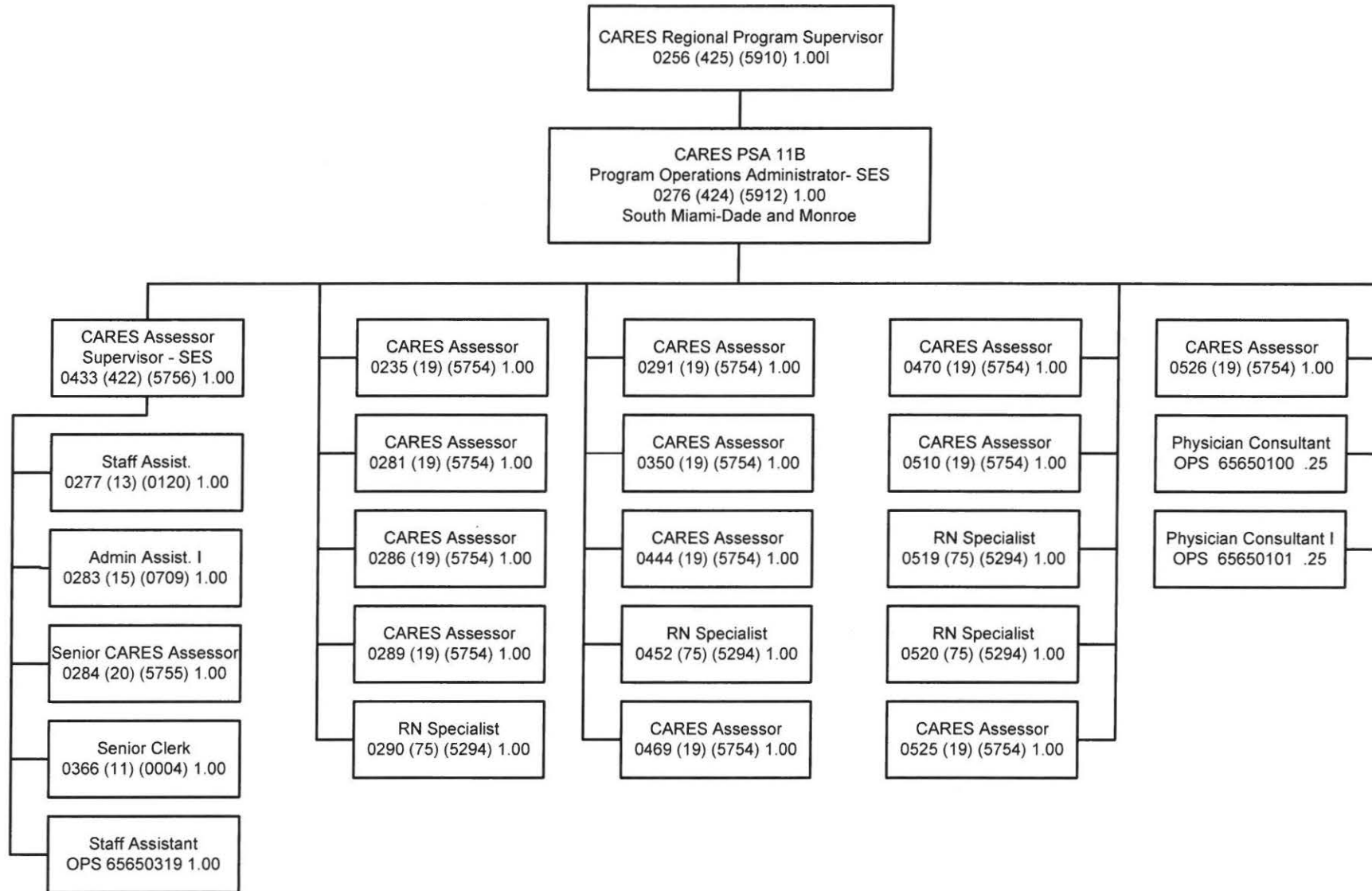
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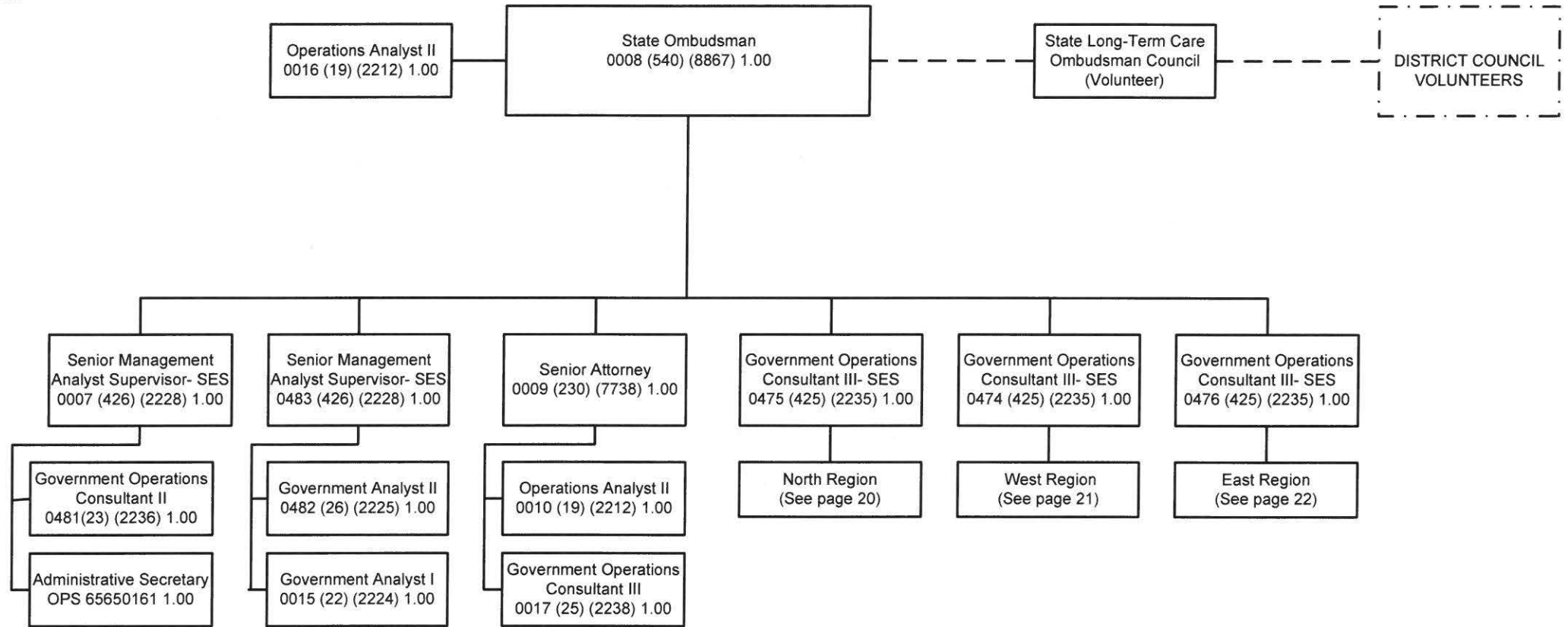
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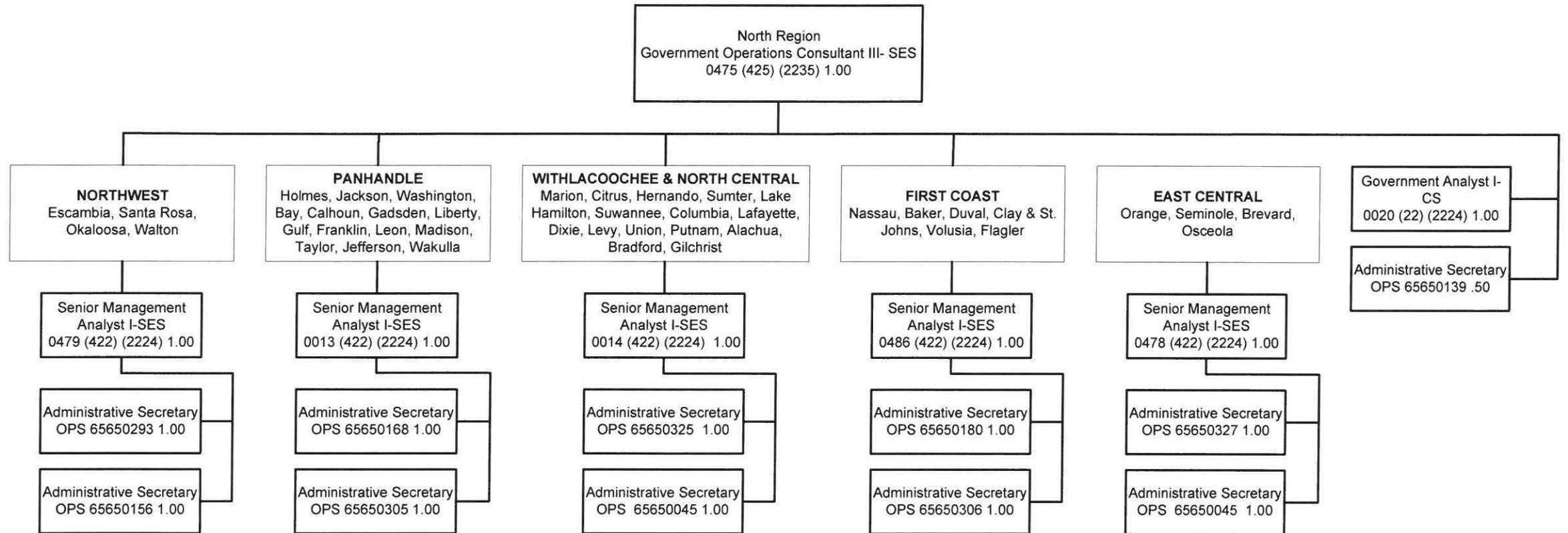


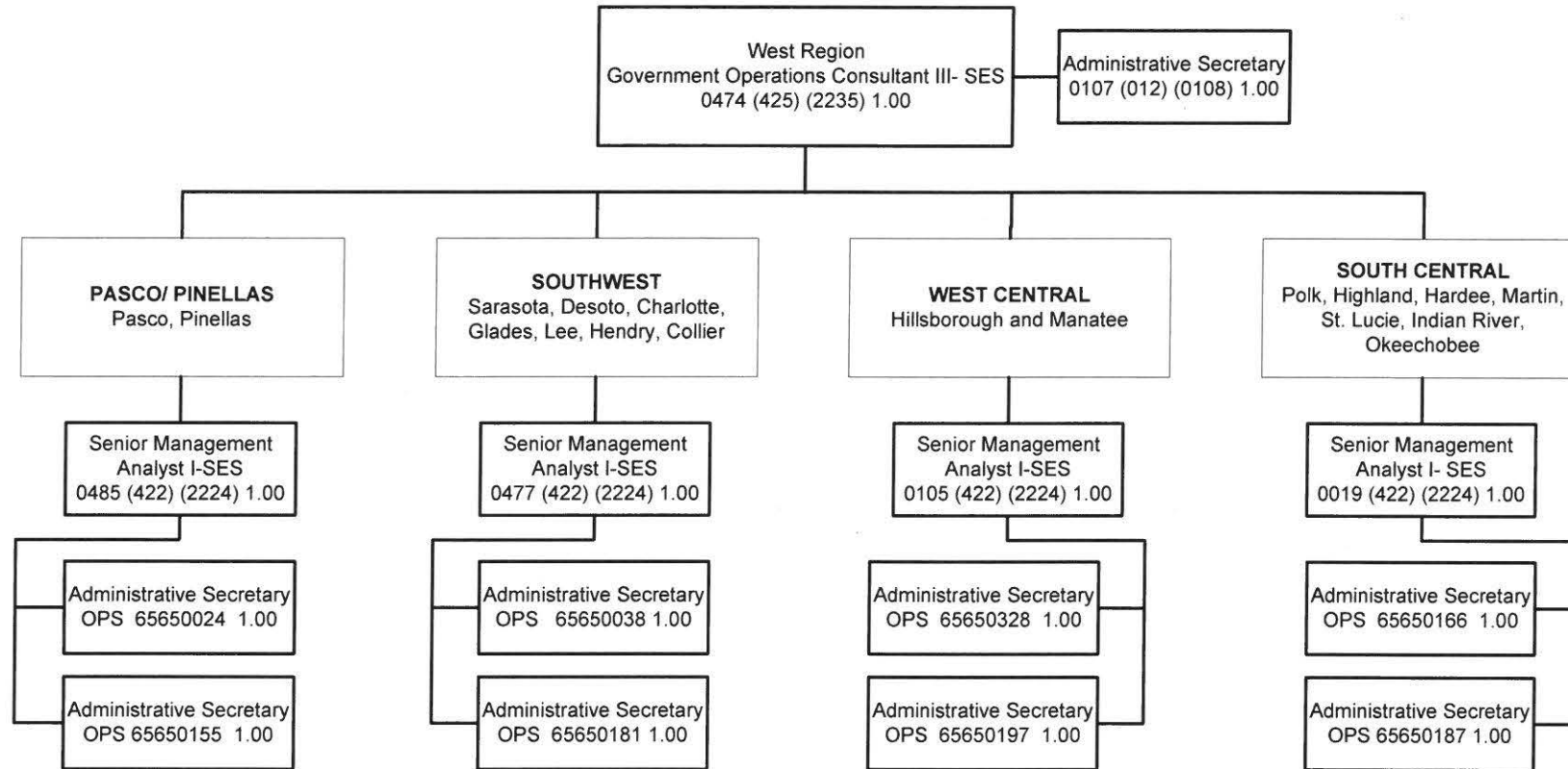
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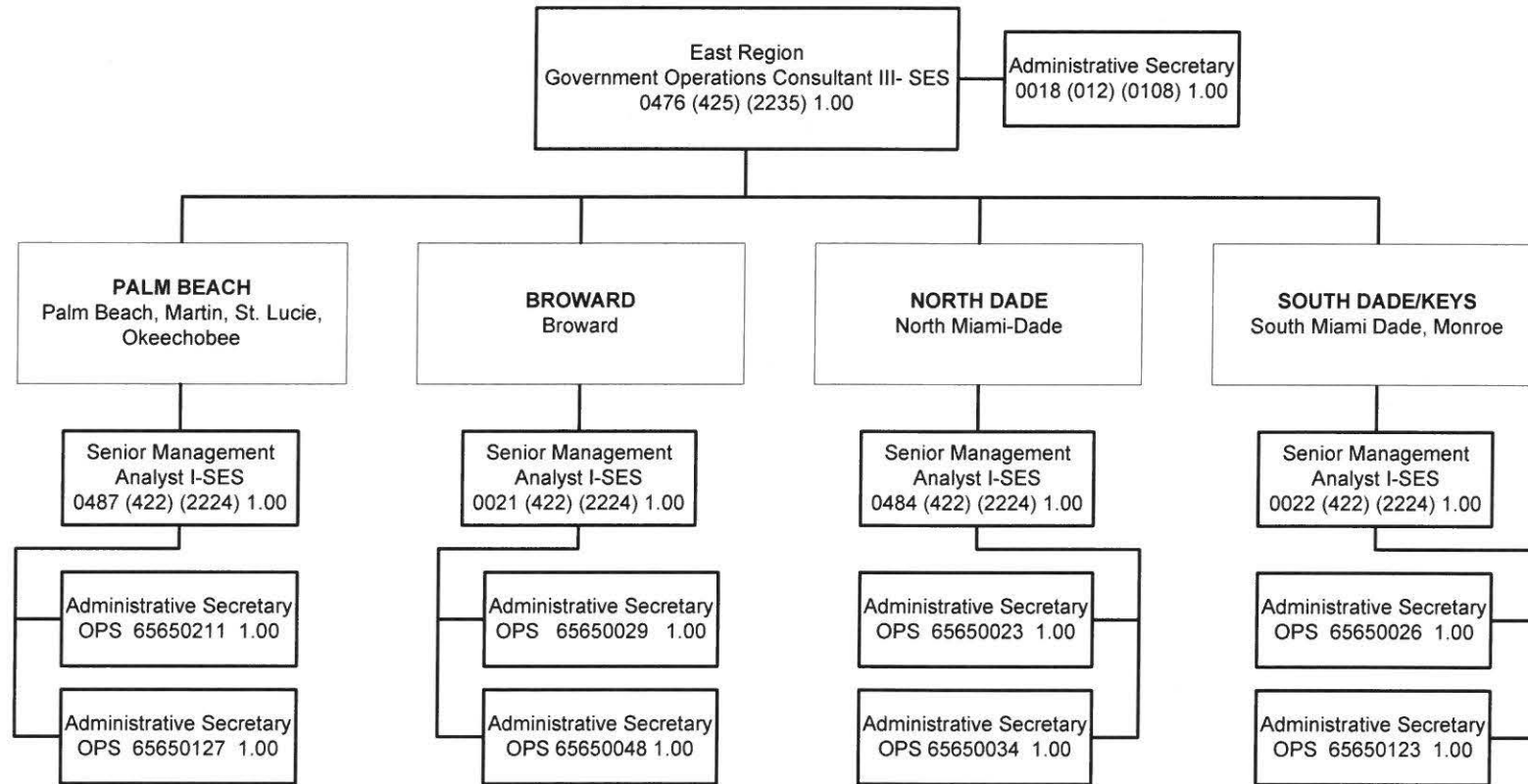


Long-Term Care Ombudsman









ELDER AFFAIRS, DEPARTMENT OF		FISCAL YEAR 2013-14		
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				273,012,433
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				-4,537,809
FINAL BUDGET FOR AGENCY				268,474,624
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)
Executive Direction, Administrative Support and Information Technology (2)				
Long-term Care Ombudsman Council * Number of complaint investigations completed		8,226	420.88	3,462,125
Public Guardianship Program * Number of judicially approved guardianship plans		2,000	1,347.82	2,695,639
Universal Frailty Assessment * Total number of CARES assessments		85,000	256.18	21,774,988
Meals, Nutrition Education, And Nutrition Counseling * Number of people served		81,903	587.47	48,115,398
Early Intervention/Prevention * Number of elders served		355,908	57.76	20,558,072
Caregiver Support * Number of elders served		54,450	578.61	31,505,175
Residential Assisted Living Support And Elder Housing Issues * Number of elders served		3,997	2,317.44	9,262,810
Supportive Community Care * Number of elders served		56,631	674.32	38,187,299
Home And Community Services Diversions * Number of elders served		51,272	1,071.44	54,934,987
Long Term Care Initiatives * Number of elders served		12,150	1,047.17	12,723,065
TOTAL				243,219,558
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER		120,299		
REVERSIONS		25,134,779		
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		268,474,636		

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

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

Schedule XIV
Variance from Long Range Financial Outlook

Agency:

Department of Elder Affairs

Contact: Jon Manal

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?

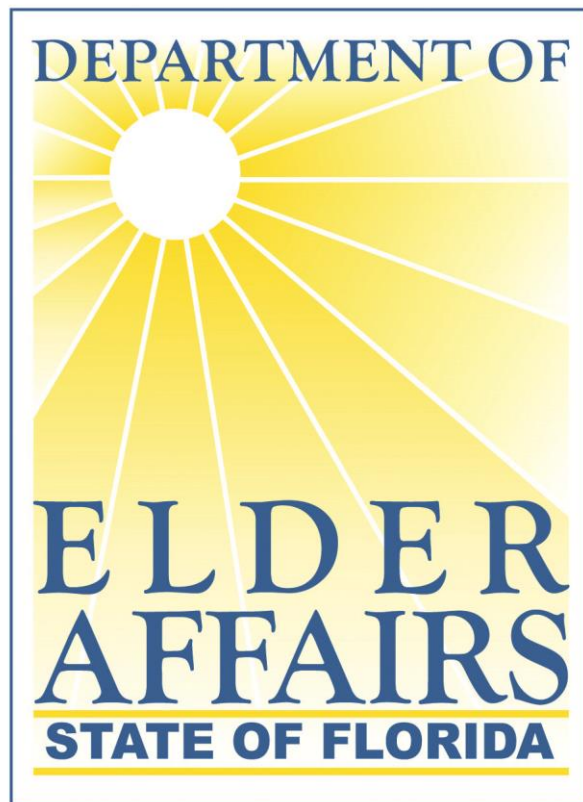
Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 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 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

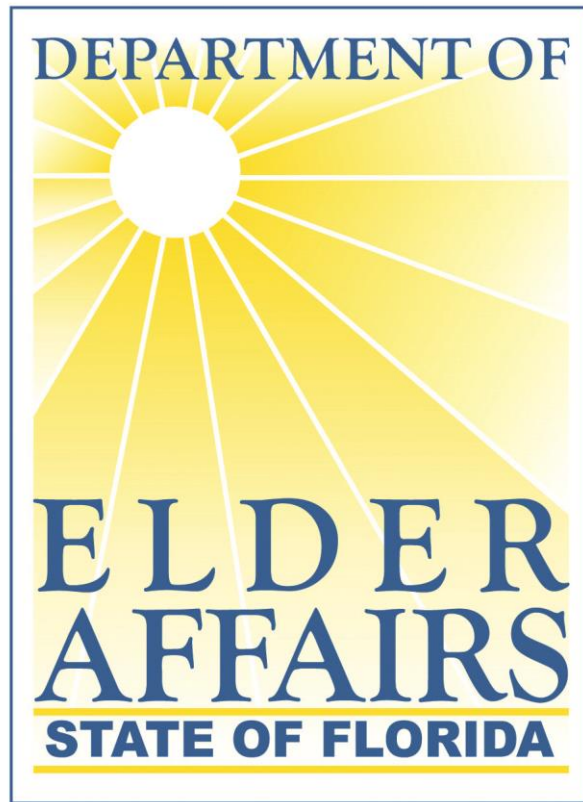
- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver



SERVICES TO ELDERS PROGRAM

Exhibits or Schedules



Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Elder Affairs **Budget Period:** **2015 - 2016**
Program: Administrative Trust Fund
Fund: 2021

Specific Authority: 744.1083; 744.534
Purpose of Fees Collected: Public Guardianship Registration Fees, Abandon Property

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

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2013 - 2014	FY 2014 - 2015	FY 2015 - 2016
<u>Receipts:</u>			
Public Guardianship Program	336,378	330,000	450,122

Total Fee Collection to Line (A) - Section III	336,378	330,000	450,122

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services	142,078	142,078	92,471
Expenses	92,727	92,727	92,727
Operating Capital Outlay			
Contracted Services	202,079	202,079	202,079
Data Processing- Southwood SRC 210021			

Total Full Costs to Line (B) - Section III	436,884	436,884	387,277

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	336,378	330,000	450,122
TOTAL SECTION II	(B)	436,884	436,884	387,277
TOTAL - Surplus/Deficit	(C)	(100,506)	(106,884)	62,846

EXPLANATION of LINE C:
 Deficits in actual and estimated columns, Section III Summary (above), will be covered by unreserved fund balances or unfunding budgets, if necessary.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Elder Affairs
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,143,336	(A)		1,143,336
ADD: Other Cash (See Instructions)		(B)		
ADD: Anticipated Revenues	61,650	(C)		61,650
ADD: Outstanding Accounts Receivable	103,230	(D)		103,230
ADD: Outstanding Accounts Receivable	149,988	(E)	(103,230)	46,757
Total Cash plus Accounts Receivable	1,458,204	(F)	(103,230)	1,354,974
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	26,823	(H)		26,823
Approved "B" Certified Forwards	61,650	(H)		61,650
LESS: Other Accounts Payable (Nonoperating)		(H)		
LESS: Other Accounts Payable (Nonoperating)	566	(I)		566
LESS: Deferred Revenue-Current GL 38900	-	(J)		-
Unreserved Fund Balance, 07/01/14	1,369,165	(K)	(103,230)	1,265,935 **

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: 2015 - 2016

Department Title:	Department of Elder Affairs
Trust Fund Title:	Administrative Trust Fund
LAS/PBS Fund Number:	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,369,061 (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
---	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	103,230 (C)
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SWFS Adjustment # and Description	(C)
-----------------------------------	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	61,650 (D)
---	------------

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

A/P not C/F-Operating Categories	104 (D)
----------------------------------	---------

Anticipated Revenue	61,650 (D)
---------------------	------------

	(D)
--	-----

	(D)
--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	1,265,935 (E)
--	---------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,265,935 (F)
--	---------------

DIFFERENCE:	0 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	Department of Elder Affair
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	65000000000
	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,059,972.46	(A)		1,059,972.46
ADD: Anticipated Revenues		(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	2,266,871.97	(D)		2,266,871.97
ADD: Anticipated Grant receivables	16,585,436.24	(E)		16,585,436.24
Total Cash plus Accounts Receivable	19,912,280.67	(F)	0	19,912,280.67
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	1,867,437.53	(H)		1,867,437.53
Approved "B" Certified Forwards	16,585,436.24	(H)		16,585,436.24
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: Current Revenues Rec'd Advance 389xx	16,885.42	(J)		16,885.42
Unreserved Fund Balance, 07/01/2014	1,442,521.48	(K)	0	1,442,521.48 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2013 -2014

Department Title: Department of Elder Affairs
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014

Total all GLC's 5XXXX for governmental funds; 1,437,473.00 (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 16,602,761.00 (D)

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

A/P not C/F-Operating Categories 5,048.00 (D)

Anticipated Grant Revenues "B's" 16,602,761.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,442,521.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,442,521.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Department of Elder Affairs
Budget Entity:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	Department Level
	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,181.60	(A)		57,181.60
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	57,181.60	(F)		57,181.60
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards	21,600.00	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	3.60	(I)		3.60
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/14	35,578.00	(K)		35,578.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Elder Affairs
Trust Fund Title: Grants & Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014

Total all GLC's 5XXXX for governmental funds; 57,178.00 (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 21,600.00 (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: 35,578.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)

DIFFERENCE: 35,578.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

Department Title:	Department of Elder Affairs
Trust Fund Title:	Operations & Management Trust Fund
Budget Entity:	65000000000
LAS/PBS Fund Number:	2516

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	349,302 (A)			349,302
ADD: Anticipated Revenues	675,087 (B)			675,087
ADD: Cash on Hand	8,000 (C)			8,000
ADD: Outstanding Accounts Receivable	1,326,862 (D)			1,326,862
ADD: Anticipated Grant receivables		(E)		0
Total Cash plus Accounts Receivable	2,359,252 (F)		0	2,359,252
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	278,688 (H)			278,688
Approved "B" Certified Forwards	675,087 (H)			675,087
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	3 (I)			3
LESS: Current Revenues Rec'd Advance 389xx		(J)		0
Unreserved Fund Balance, 07/01/2014	1,405,474 (K)		0	1,405,474 **

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.

Office of Policy and Budget - July 2014

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title:	<u>Department of Elder Affairs</u>
Trust Fund Title:	<u>Operations & Management Trust Fund</u>
LAS/PBS Fund Number:	<u>2516</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2014

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,378,405"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="675,087"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
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A/P not C/F-Operating Categories	<input type="text" value="27,069"/> (D)
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Anticipated Grant Revenues "B's"	<input type="text" value="675,087"/> (D)
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<input type="text"/> (D)

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,405,474"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text"/> (F)
--	--------------------------

DIFFERENCE:	<input type="text" value="1,405,474"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Elder Affairs

Chief Internal Auditor: Tabitha McNulty

Budget Entity: _____

Phone Number: (850) 414-2117

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>Auditor General Report # 2013-133 <i>Public Assistance Eligibility Determination Processes (a multi-agency audit)</i></p>	<p>December 31, 2011</p>	<p>Community Based Services</p>	<p><i>Public Assistance Eligibility Determination Processes (a multi-agency audit)</i></p> <p>FINDING 1 - Process Improvement Opportunities – The efficiency of the State's public assistance eligibility determination processes could be improved. The Auditor General found that for several programs, identifying information, such as social security numbers, was not always required, no documentation was required in support of significant applicant-reported information, and some processes were duplicated by administering State agencies.</p> <p>The Auditor General recommended that the State consider requiring all applicants to submit common background information, including, but not limited to, social security numbers and documentation in support of certain representation made in public assistance applications, such as, for example, the applicant's identity. They also recommended that the Legislature require the Department of Children and Families, with the cooperation of other agencies of State government, to conduct a study of the feasibility and cost-effectiveness of the centralization and consolidation of the public assistance application and eligibility determination processes.</p>	<p>On February 21, 2013, the Department responded that it defers corrective action to the Department of Children and Families (DCF) since DCF handles the Medicaid eligibility process that limits whether an individual will receive Medicaid services. The Department will cooperate with DCF concerning any necessary changes made in DCF's eligibility processing.</p> <p>Update: As of August 2014, the Department is continuing to wait on changes to the DCF eligibility processing system.</p>	
		<p>Community Based Services</p>	<p>FINDING 2 - Record Inconsistencies – Review of enrollment in 42 of the selected public assistance programs during the month of</p>	<p>On February 21, 2013, the Department responded saying they would defer corrective action to DCF due to DCF handling the</p>	

			<p>December 2011 disclosed that 43 percent of the recipients were enrolled in at least two programs. For a selection of these recipients, the Auditor General compared the information shown in the records of each of the administering agencies and found numerous instances in which the information shown in the records of one agency, concerning such matters as employment status, household income, family size, and participation in other public assistance programs, differed from that shown in the records of other agencies. Such differences, in some instances, may indicate the existence of fraud or record errors which could result in improper payments.</p> <p>The Auditor General recommended that State agencies examine the feasibility of sharing data and performing additional matches in order to identify and resolve inconsistencies in recipient information.</p>	<p>Medicaid eligibility process that limits whether an individual will receive Medicaid services. The Department will support efforts made by DCF to share data and perform any necessary additional matches in order to identify and resolve inconsistencies in recipient information.</p> <p>Update: As of August 2014, the Department is continuing to wait on the updated DCF eligibility processing system.</p>	
<p>OIG Report # A-1213DEA-026</p> <p><i>Succession Planning Audit</i></p>	<p>June 14, 2013</p>	<p>Internal and External Affairs – Human Resources/General Services</p>	<p style="text-align: center;"><i>Succession Planning Audit</i></p> <p>FINDING - The Department has not developed a succession plan to address future staffing needs. However, we found that portions of a succession planning process have been implemented. Without a formally developed succession plan, the Department will not be adequately prepared to operate as efficiently or meet its strategic goals.</p> <p>To ensure that the Department has an adequately prepared workforce to meet its future needs, the Office of Inspector General recommended the Department create and implement a succession plan that is aligned with the Department’s strategic plan.</p>	<p>On June 11, 2013, the Director of Internal/External Affairs stated: The Human Resources (HR) Unit currently requires the completion of a Career Pathing and Enhancement Plan (CPEP) form that provides employees with the opportunity to outline their short-term and long-term goals and to request training and/or other tools that will assist the employee in meeting those goals. Additionally, the Department has a career development training program and training policy requiring all employees to take career enhancement classes. The Department will provide additional training to supervisors clarifying the usage of the information provided on the CPEP form. This training will focus on how supervisors should analyze the information and follow through to create a plan that will best utilize and enhance the employees’ knowledge, skills, and abilities. The Department’s Staff Development Coordinator will review our current training curriculum to identify opportunities for enhancing the program. The HR Unit</p>	

				<p>acknowledges the need for succession planning within the Department. The HR Unit is also sensitive to adhering to the statutes and rules governing State of Florida employees as well as the interest of various collective bargaining units. The plan we develop as it affects state employees will need to be thoroughly vetted through the Division of Human Resource Management (HRM) in the Department of Management Services. The HR Unit has no knowledge of any currently existing succession planning at other state agencies. The HR Unit will reach out to HRM for guidance in developing a succession plan while working within the limitations of applicable statutes, rules, and collective bargaining agreements. The HR Unit proposes to have a draft of its findings, as well as an outline for plan development, to executive management on or before September 30, 2013.</p> <p>Updated: As of July 2014, the Director of Internal and External Affairs provided the Succession Plan. This Plan is directed as a self-improvement of personnel plan and not a guarantee of promotion. The expectation of the plan is that it will create a more efficient workforce that is better prepared and able to respond to the challenges of the future. The current implementation goal is Spring of 2015.</p>	
<p>OIG Report # A-1314DEA-002</p> <p><i>Review of Department Vehicle Utilization</i></p>	<p>April 3, 2014</p>	<p>Financial Administration</p> <p>CARES (Comprehensive Assessment and Review for Long Term Care Services)</p> <p>LTCOP (Long Term Care</p>	<p><i>Review of Department Vehicle Utilization</i></p> <p>FINDING - The results of the analysis between POVs, rental vehicles, and state-owned vehicles showed the following:</p> <ul style="list-style-type: none"> • State-owned vehicles are significantly more cost effective to drive than POVs. • Rental cars are more cost effective to drive than POVs when traveling more than 84 miles per day. 	<p>On March 28, 2014, the Chief Financial Officer (CIO) stated: The report provides a good initial review and basis to purchase state vehicles. For instance, acquiring a state-owned vehicle would only cost 22.5 cents per mile, assuming the Department purchases the subcompact Chevrolet Spark. Compared to the state's mileage reimbursement rate of 44.5 cents per mile, a state-owned vehicle is the least costly. The cost savings that are represented in this report are based on these rates.</p>	

		<p>Ombudsman Program)</p>	<ul style="list-style-type: none"> POVs are only cost effective when a state-owned vehicle is not available and are driven short distances. <p>Therefore, the Office of Inspector General recommended that the Department acquire state-owned vehicles for the use of employees and volunteers. These cars could be assigned to the employees expected to drive more than 10,000 miles per year or as shared vehicles for the various employees of the agency.</p>	<p>The report also shows that four CARES employees and one LTCOP volunteer would meet the eligibility criteria for having a vehicle assigned to them. These people drove more than 10,000 miles per year using their own personal vehicle. A cost savings of \$13,299 would be achieved if these employees had a state vehicle. From a cost perspective a state vehicle is more economical. However, the Department should also review the reasons these employees are driving these excessive distances to meet clients. The Department needs to reassess shifting these client assessments to more employees or volunteers to reduce existing workload (and miles driven) which could possibly lead to increased client contacts.</p> <p>If this review is performed and the Department determines to proceed with the purchase of a few state-owned vehicles, further analysis is necessary. First, the Department would need to consider the legislative process and impact for this potential purchase. Then, a thorough analysis would be performed to determine the location of the shared vehicle and possible shifts of related responsibilities. Lastly, policies and procedures would need to be developed and monitored to ensure that appropriate controls are adhered to.</p> <p>In the final report, the OIG responded to the CIO's response the following: <i>As stated in the report, Florida Statute requires that all vehicles purchased with funds provided in the General Appropriations Act shall be of the subcompact class. Therefore, the potential savings are based on the Chevrolet Spark and the 22.5 cents per miles cost. However, the report also provides information for various types of vehicles. The average cost for all of the vehicles was less than 30 cents per mile, or 15 cents less than the reimbursement rate</i></p>	
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				<p><i>of POVs. Adding in the most expensive insurance available, we are still saving 12 cents per mile. This is approximately \$7,253 for our top five drivers or \$12,404 a year (\$124,040 over the life of the vehicles) for the nine CARES and one LTCOP employee exceeding the break-even point.</i></p> <p><i>Additionally, in response to the concern that our top drivers are driving excessive distances, all but one of the nine CARES employees is from the top six CARES mileage reimbursement areas. (CARES: Lakeland, Fort Myers, Ocala, Tampa, Pensacola, and Gainesville) These top six CARES locations drive over 46% of the miles reimbursed and cover 32 of Florida's 67 counties, or 26,450 square miles (49%) of the state. If you look at the one employee not located in one of the top six areas, CARES Panama City covers six counties and 3,869 square miles.</i></p> <p><i>Lastly, we recognize that the Legislature must approve the use of funds to purchase cars, however, the purchase of cars would ultimately save the Department money allowing the savings to be used to serve additional seniors. As the only Governor's Agency that does not have vehicles for our employees to drive, asking the other agencies, specifically those with smaller vehicle fleets, to provide guidance and policies and procedures could reduce some the upfront administrative work that would be required. Therefore, we continue to recommend the purchase of vehicles for employees to utilize rather than driving POV's.</i></p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
			<p>FINDING - The results of the analysis between POVs, rental vehicles, and state-owned vehicles showed the following:</p>	<p>On March 28, 2014, the Chief Financial Officer stated: The Department's current travel policy states that authorized travelers must specify the most economical method of</p>	

		<ul style="list-style-type: none"> • State-owned vehicles are significantly more cost effective to drive than POVs. • Rental cars are more cost effective to drive than POVs when traveling more than 84 miles per day. • POVs are only cost effective when a state-owned vehicle is not available and are driven short distances. <p>In addition, the Office of Inspector General recommended that the Department add to the travel policies that employees are required to use a tool similar to the <i>Most Economical Method of Travel</i> spreadsheet before embarking on a trip.</p>	<p>travel whether that is a privately owned vehicle or common carrier (rental car or airline). Adding DMS' "most economical method of travel" spreadsheet will strengthen this policy. By July 1, 2014, Contract Administration, Purchasing, and Accounting will submit draft updates to the existing travel and transportation policies and procedures to incorporate the requirement to complete DMS's "most economical method of travel" spreadsheet.</p> <p>This recommendation and the required spreadsheet will also be incorporated into the purchasing card (P-Card) and travel training.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		<p>FINDING - According to Department Policy 530.05, <i>P-Card [Purchasing Card] Policies and Procedures</i>, purchasing card approvers are required to submit a reconciliation report to the Purchasing Office which contains original receipts, a FLAIR printout and a reconciliation report by the 15th of each month. During our review, we were unable to locate 16, two percent, of the monthly reconciliation reports. Because we could not locate the reconciliations or the original receipts for some transactions, we were unable to identify all AVIS rental and fuel charges during our review period.</p> <p>We recommend the Purchasing Office create a tracking system to ensure that all monthly reconciliations are received by the 15th of the month.</p>	<p>On March 28, 2014, the Chief Financial Officer stated: By July 1, 2014, the Purchasing Office will enhance their existing monthly process for reconciliation verification to include a checklist that will review and verify that the reconciliation report includes all appropriate documentation such as invoices, receipts, and authorizations for travel. The Purchasing Director will also ensure the completion of the reconciliation process by the purchasing staff on a monthly basis. P-Card holders and level two approvers will be notified of any missing or incomplete documentation. These requirement for reconciliation will be included in the upcoming P-Card training.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		<p>FINDING - Sixty out of 747 Department AVIS rental contracts had non-allowable taxes and fees charged. The total amount for these non-allowable charges was approximately \$739. According to the Department of Management Services Contract Administrator for the AVIS State Term Contract</p>	<p>Recommendation 4: On March 28, 2014, the Chief Financial Officer stated: The amount of the possible recoupment is less than 0.3% of the total travel costs that were reviewed in State Fiscal Year 2012-2013. The costs associated with the staff time to research each</p>	

			<p>and a representative from AVIS, the following fees are non-allowable per the contract:</p> <ul style="list-style-type: none"> • State Surcharge • Energy Recovery Fee • Sales Tax • Tire Battery Fee, and • Vehicle License Recoup <p>It appeared that employees were charged these fees because reservations were made not using the state-term contract online at the AVIS website. The website requires the state discount code be entered. However, when prompted to make a vehicle selection, the rate code defaults to the “lowest rates” and not the state discount code that was entered.</p> <p>Additionally, 31 rentals were charged for AVIS fuel charges for a total of approximately \$745. According to Departmental policy and procedure 530.05 <i>P-Card [Purchasing Card] Policies and Procedures</i>, if AVIS has to replenish the rental car with gas once it is turned in, the employee will have to reimburse the Department for the price of gas.</p> <p>Upon the Office of Inspector General providing this information to the Purchasing Office, a memorandum was provided to all purchasing card users explaining the requirements and expectations for renting cars from AVIS.</p> <p>Recommendation 4: The amount of the possible recoupment is less than 0.3% of the total travel costs that were reviewed in State Fiscal Year 2012-2013. The costs associated with the staff time to research each voucher, verify that the traveler had not already reimbursed the Department, contact the travelers (assuming they are still employed by the Department), and recoup the costs are possibly greater than the possible recoupment. However, since AVIS charged fees that were not in accordance with the state term contract, in March 2014, the Department will attempt to seek reimbursement for these unallowable charges.</p>	<p>voucher, verify that the traveler had not already reimbursed the Department, contact the travelers (assuming they are still employed by the Department), and recoup the costs are possibly greater than the possible recoupment. However, since AVIS charged fees that were not in accordance with the state term contract, in March 2014, the Department will attempt to seek reimbursement for these unallowable charges.</p> <p>The Department will address these issues both in the upcoming P-Card training and through adding it to the checklist of the monthly process for reconciliation verification.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p> <p>Recommendation 5: On March 28, 2014, the Chief Financial Officer stated: As stated in the other responses, the Department will provide additional P-Card and travel training. Training will include detailed instructions for obtaining travel authorization, completing the utilization spreadsheet, collecting receipts and invoices for reconciliation, and reviewing AVIS invoices for unallowable charges. The schedule for the upcoming training will begin no later than October 2014</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
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			<p>The Department will address these issues both in the upcoming P-Card training and through adding it to the checklist of the monthly process for reconciliation verification.</p> <p>Recommendation 5: As stated in the other responses, the Department will provide additional P-Card and travel training. Training will include detailed instructions for obtaining travel authorization, completing the utilization spreadsheet, collecting receipts and invoices for reconciliation, and reviewing AVIS invoices for unallowable charges. The schedule for the upcoming training will begin no later than October 2014.</p>		
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Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Dept. of Elder Affairs/Comp. Elig. Svcs./Home & Comm. Svcs./Exec. Dir. & Supp. Svcs./Cons. Adv. Svcs

Agency Budget Officer/OPB Analyst Name: Chris Evans/Jack Furney

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

Action	Program or Service (Budget Entity Codes)				
	65100200	65100400	65100600	65101000	Dept

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		65100200	65100400	65100600	65101000	Dept
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	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 through E-6 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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.	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	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, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	N/A
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		65100200	65100400	65100600	65101000	Dept
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?					Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?					Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?					Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?					Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?					Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?					Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?					N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?					N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?					Y

Action	Program or Service (Budget Entity Codes)				
	65100200	65100400	65100600	65101000	Dept
8.10 Are the statutory authority references correct?					Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)					Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					Y
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?					Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?					Y
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?					Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					Y
8.20 Are appropriate general revenue 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					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 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?					N/A
8.28 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
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					Y
AUDITS:					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).					Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")					Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)					Y
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?					Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?					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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		65100200	65100400	65100600	65101000	Dept
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	N/A	N/A	N/A	N/A	N/A
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.					
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	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	Y	Y	Y	Y
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		65100200	65100400	65100600	65101000	Dept
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A	Y	N/A	N/A
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A

	Program or Service (Budget Entity Codes)				
Action	65100200	65100400	65100600	65101000	Dept

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	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	N/A	N/A	N/A	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.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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