



Department of Elder Affairs

September 15, 2015

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

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

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 2016-17 Fiscal Year.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Verghese".

Samuel P. Verghese
Secretary



Department of
**ELDER
AFFAIRS**

STATE OF FLORIDA

**Temporary Special Duty
General Pay Additives Implementation Plan
For Fiscal Year 2016-17**

NOT APPLICABLE

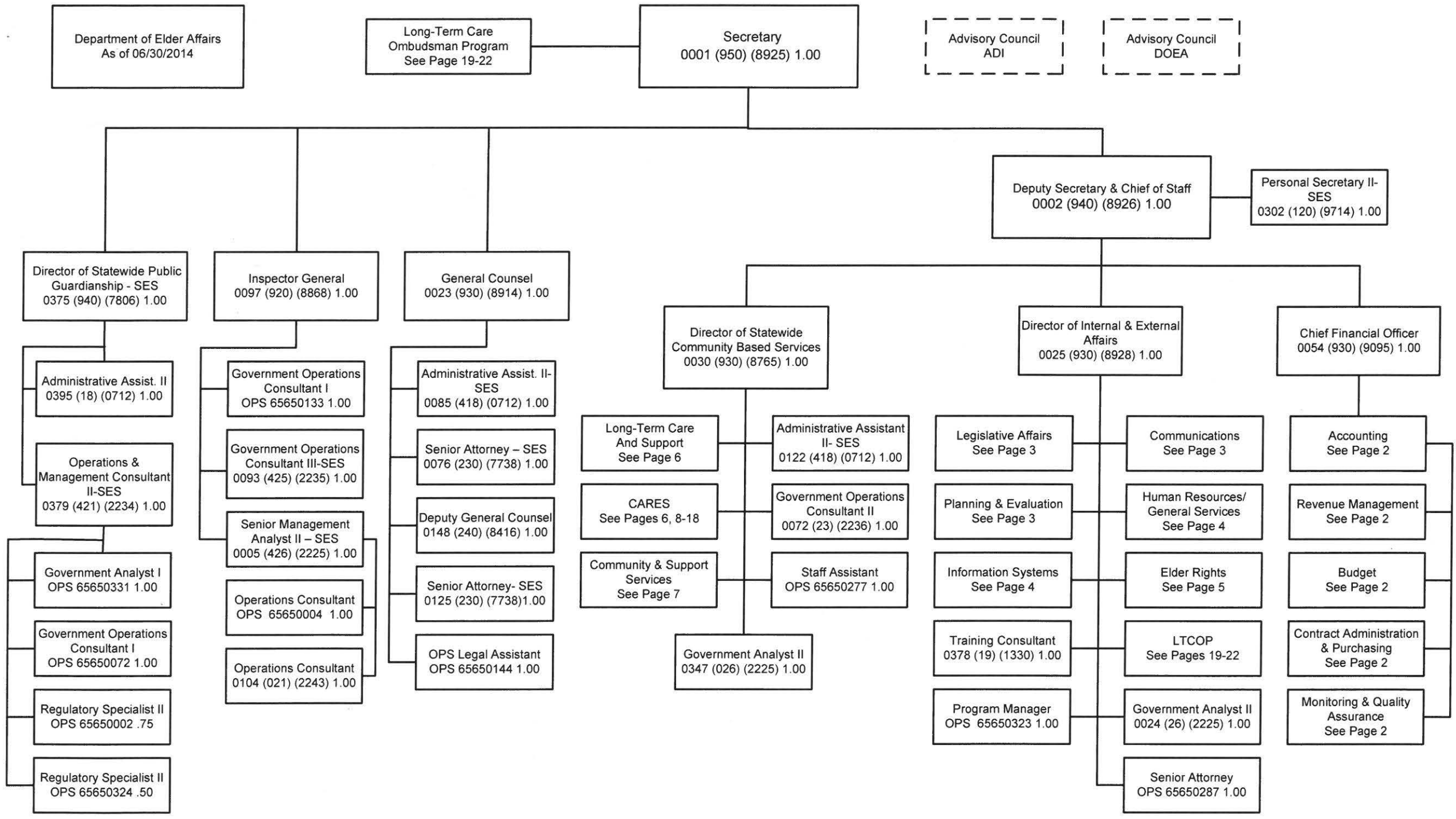


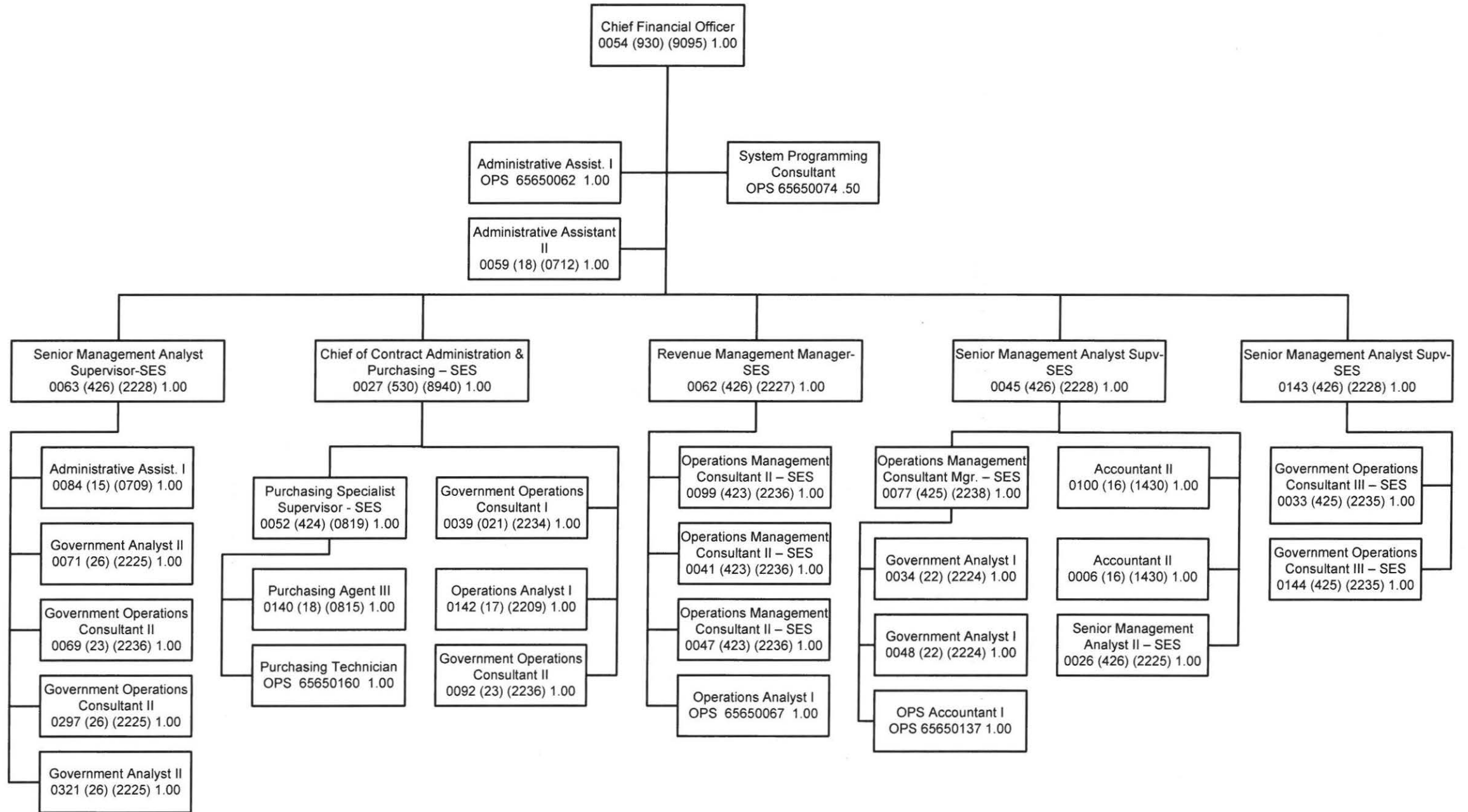
Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

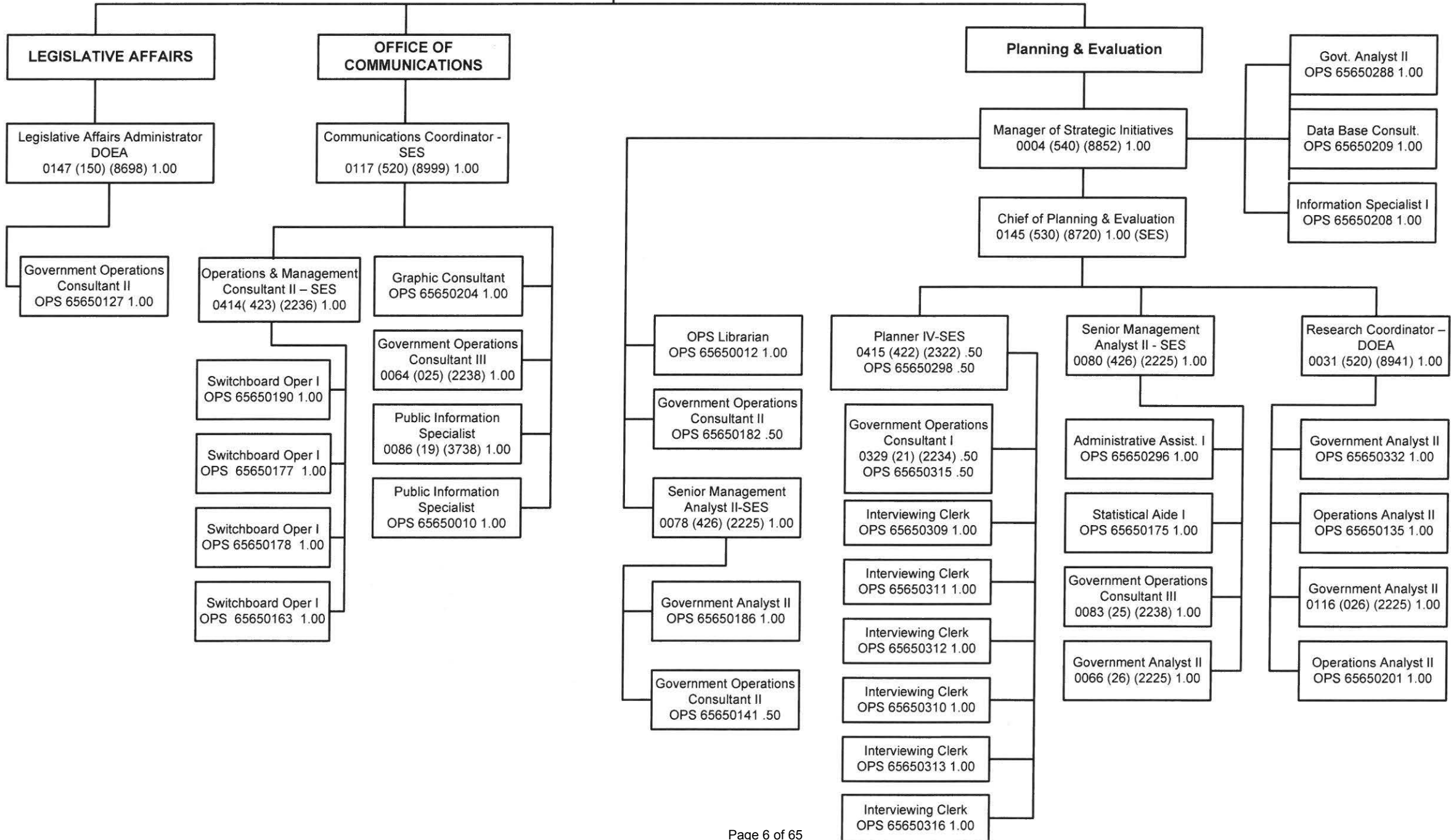
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

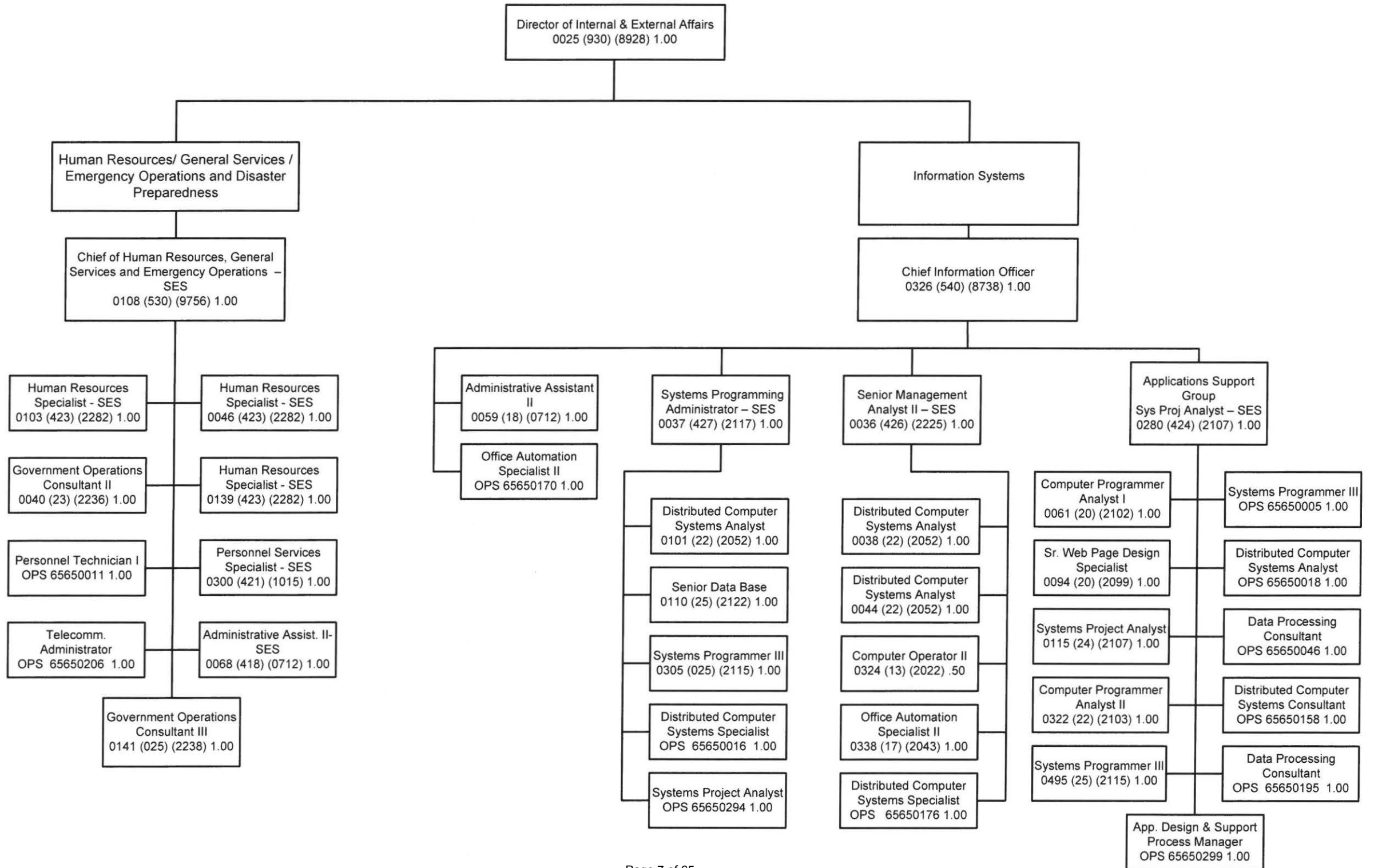
Agency:	Department of Elder Affairs		
Contact Person:	Jason Nelson	Phone Number:	(850) 414-2129
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)			
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes 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).			

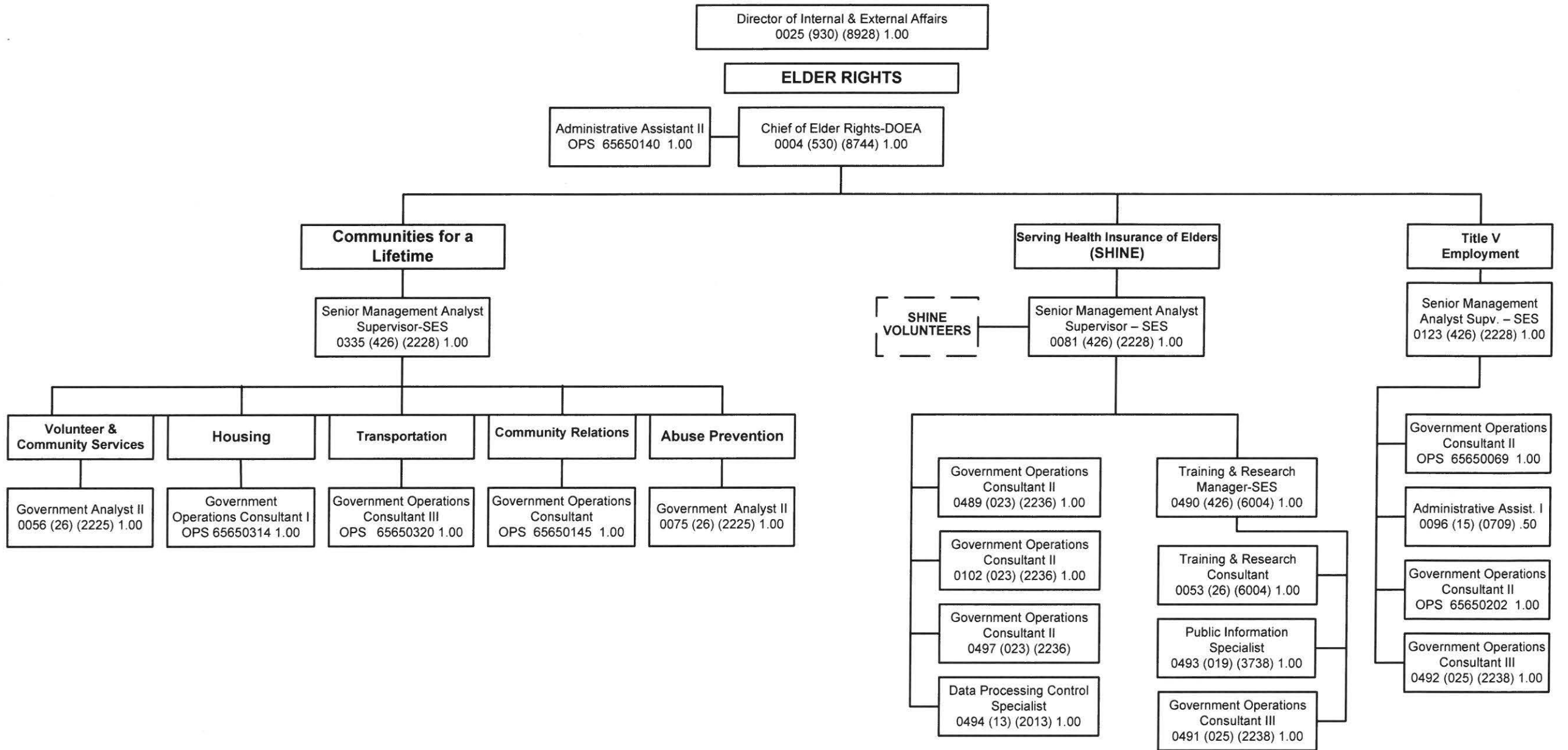


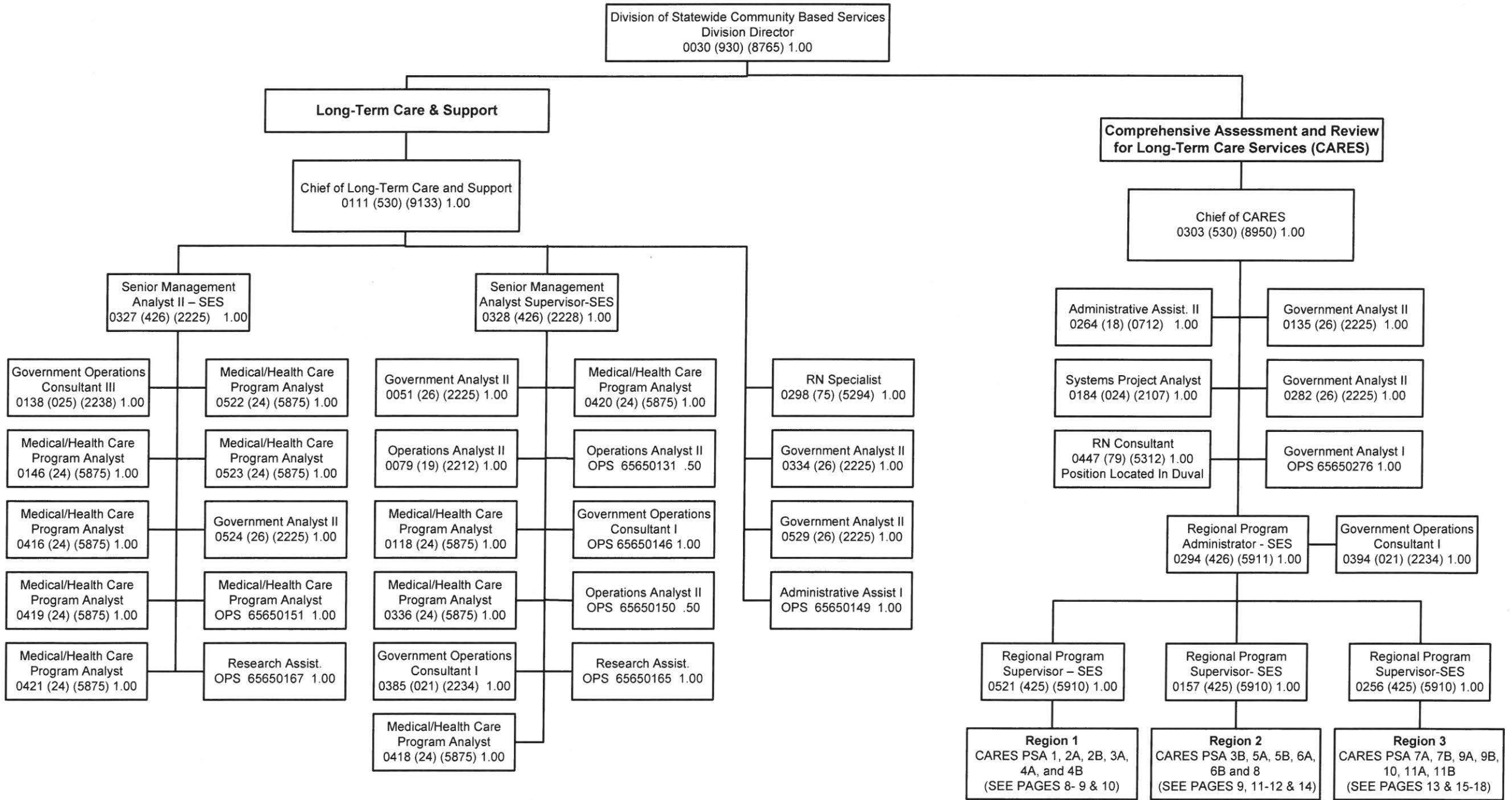


Director of Internal & External Affairs
0025 (930) (8928) 1.00









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

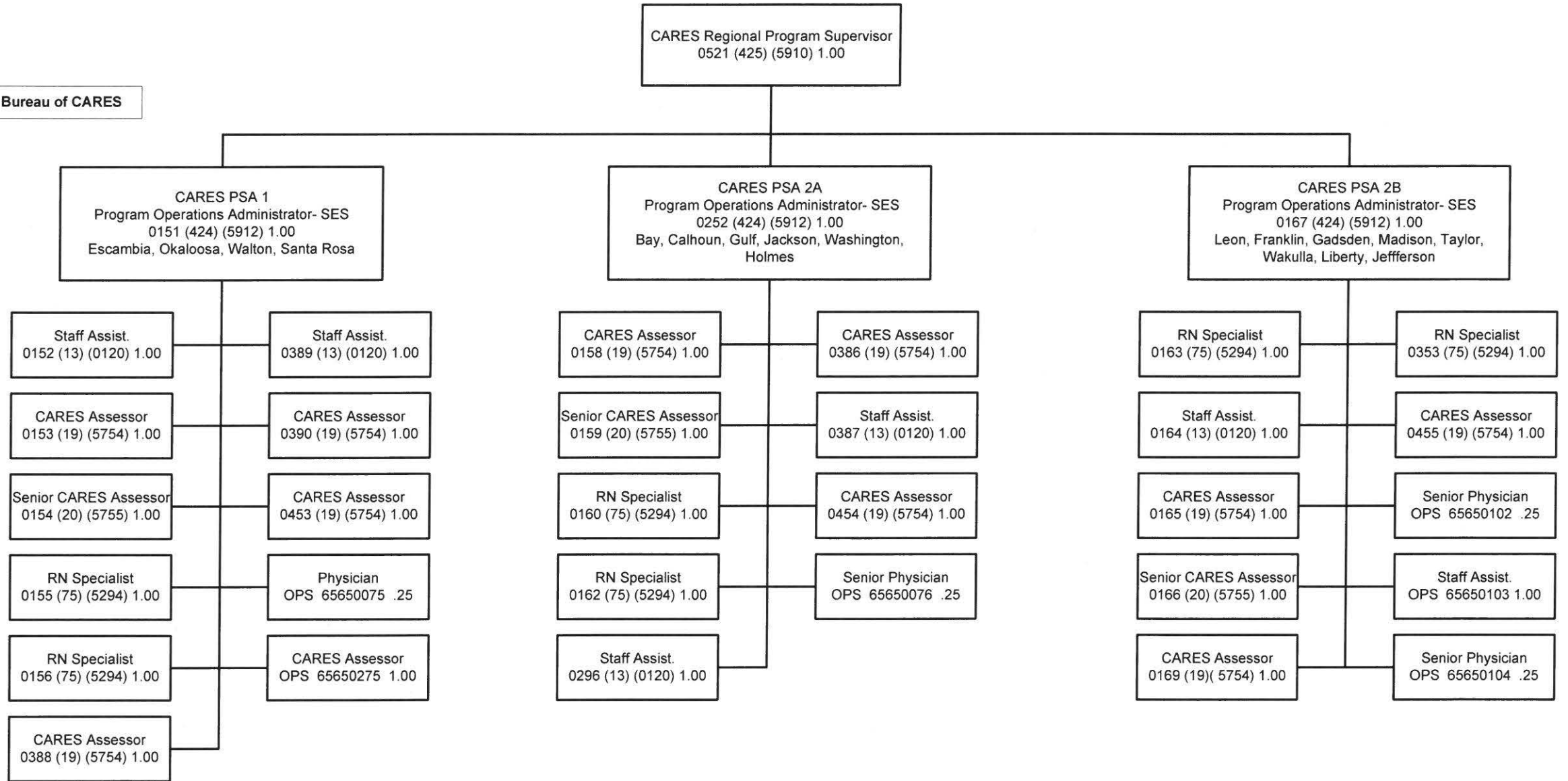
Government Operations
Consultant I
OPS 65650073 1.00

Government Analyst I
OPS 65650335 .50

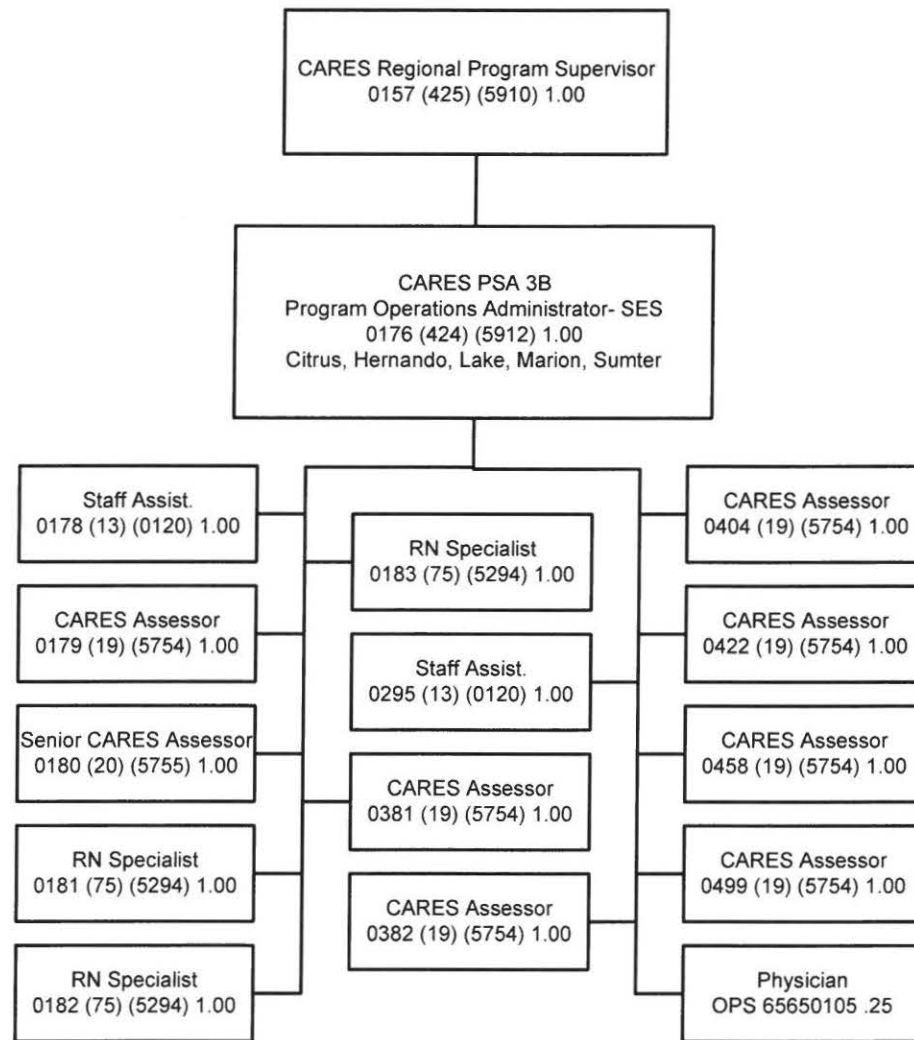
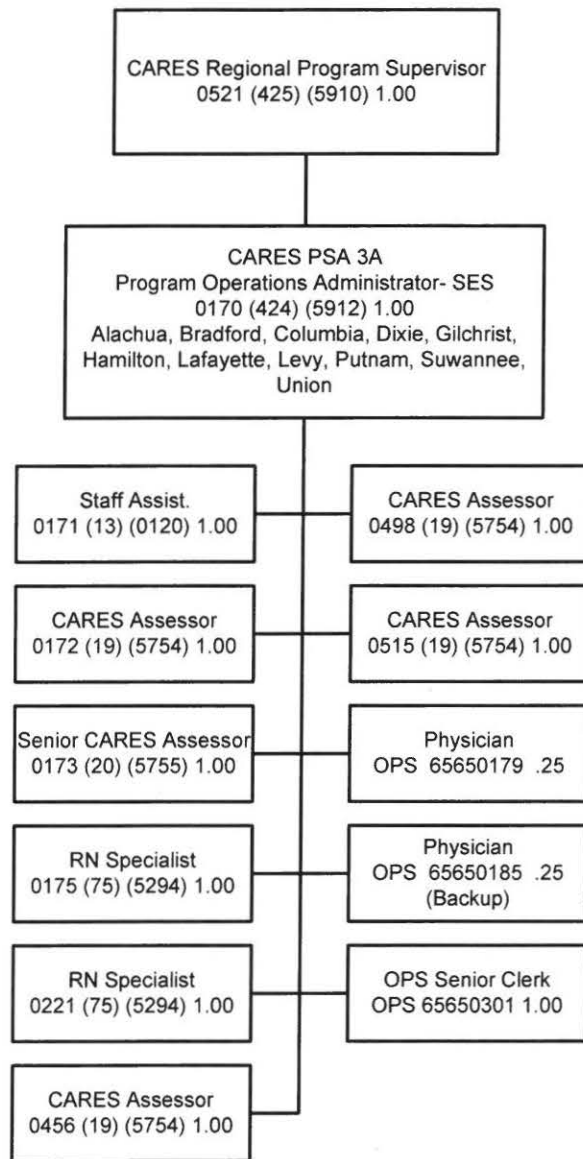
Administrative Assist. II
0055 (18) (0712) 1.00

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

Bureau of CARES



Bureau of CARES

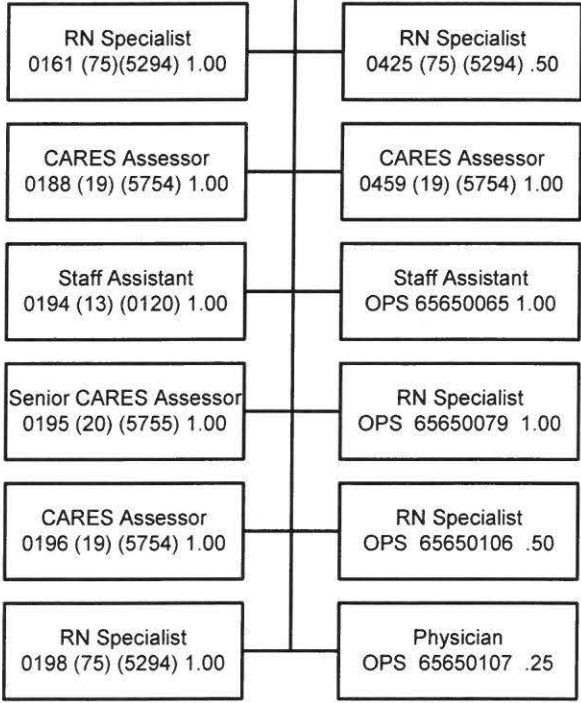
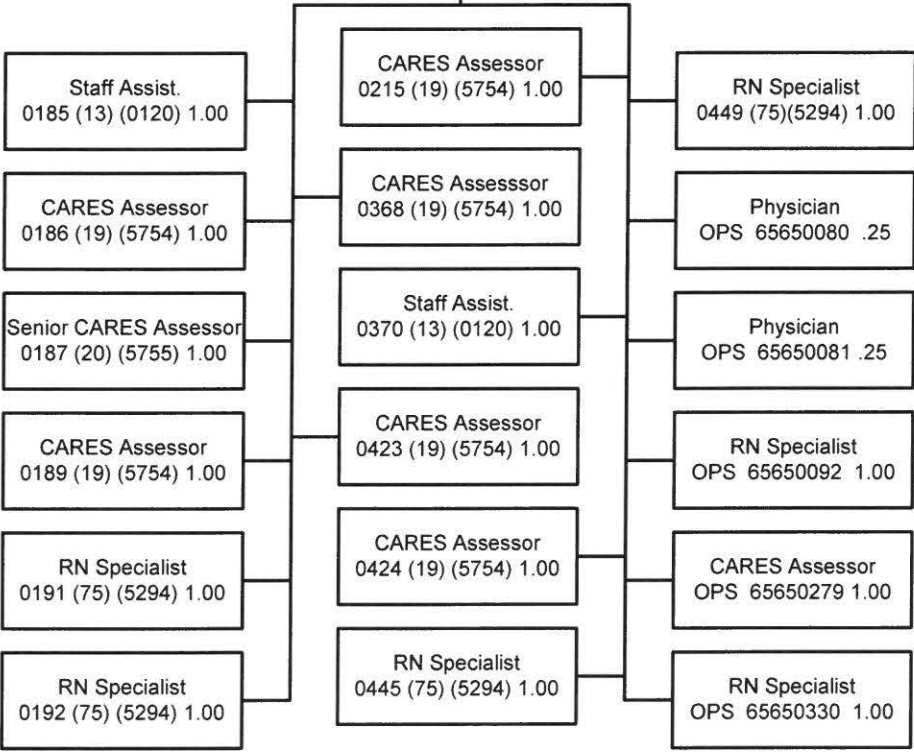


Bureau of CARES

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

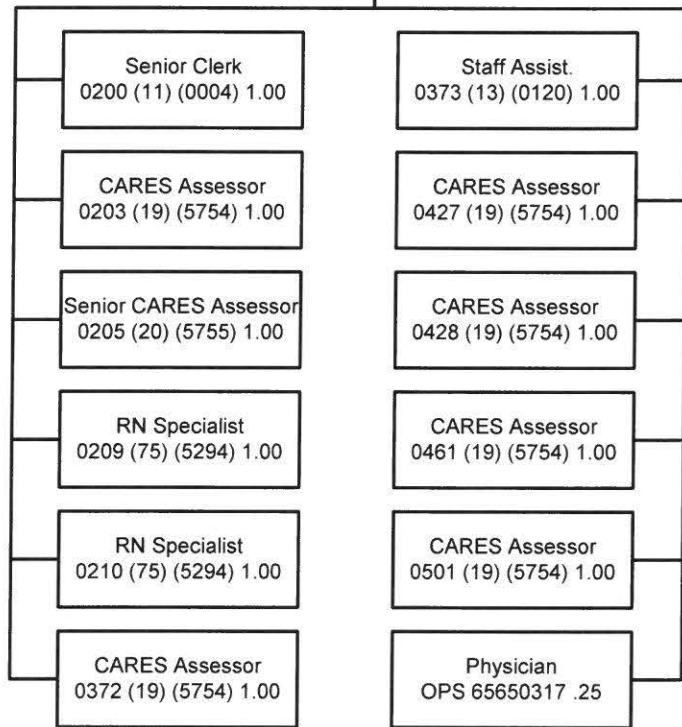
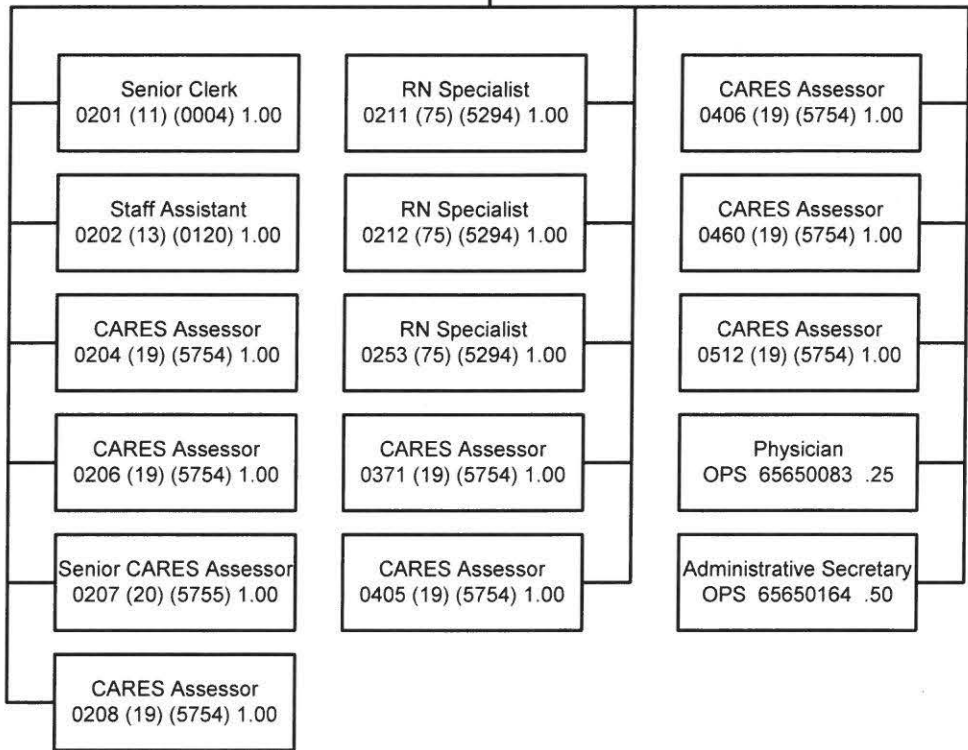


Bureau of CARES

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

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

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

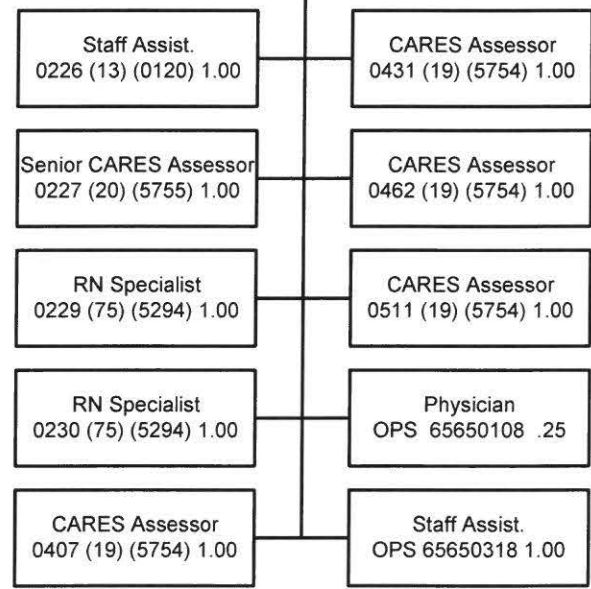
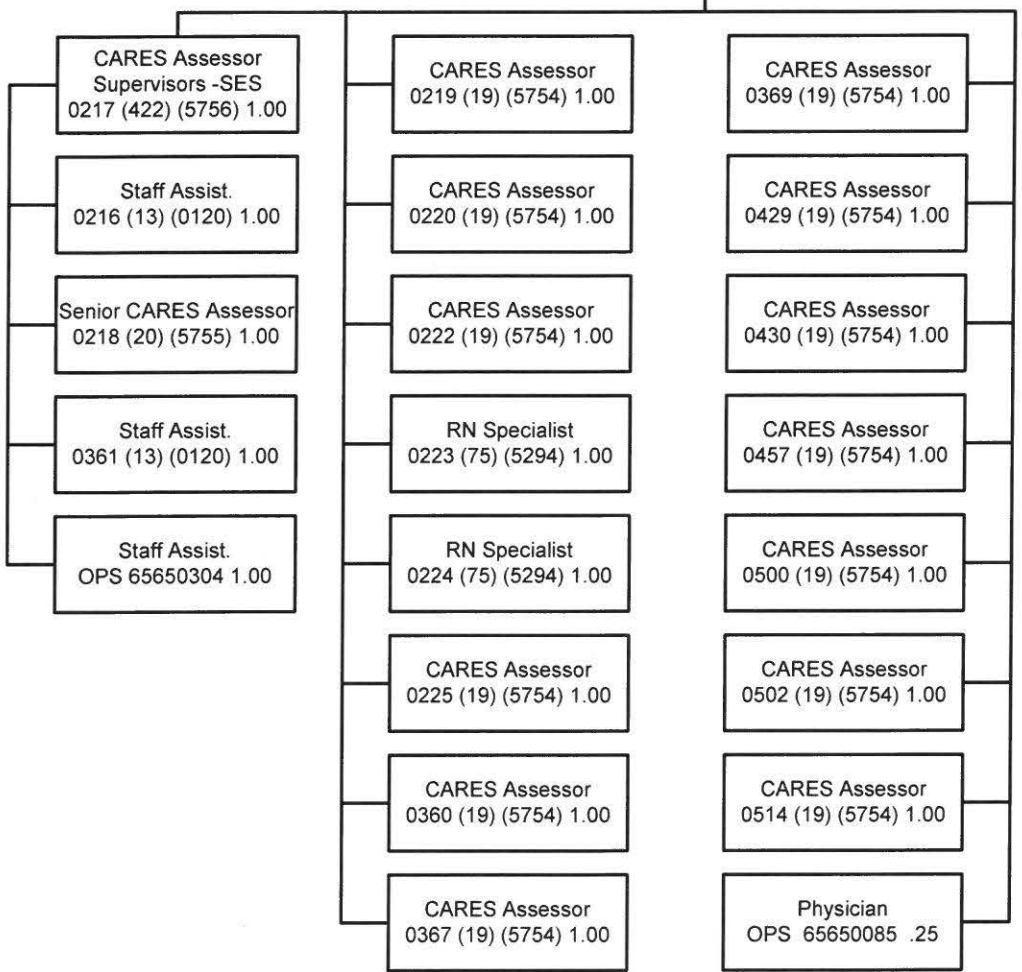


Bureau of CARES

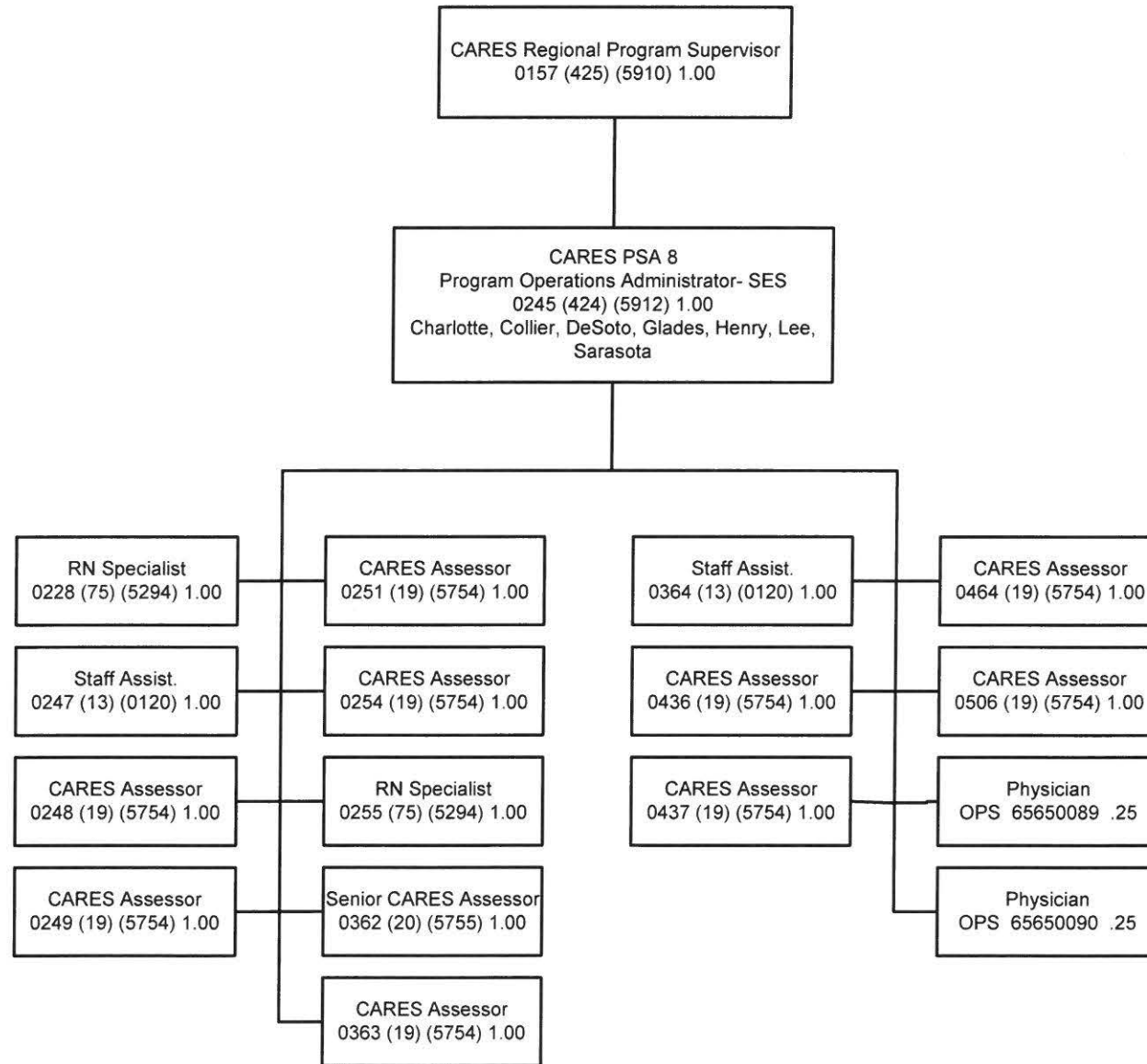
CARES Regional Program Supervisor
0157 (425) (5910) 1.00

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

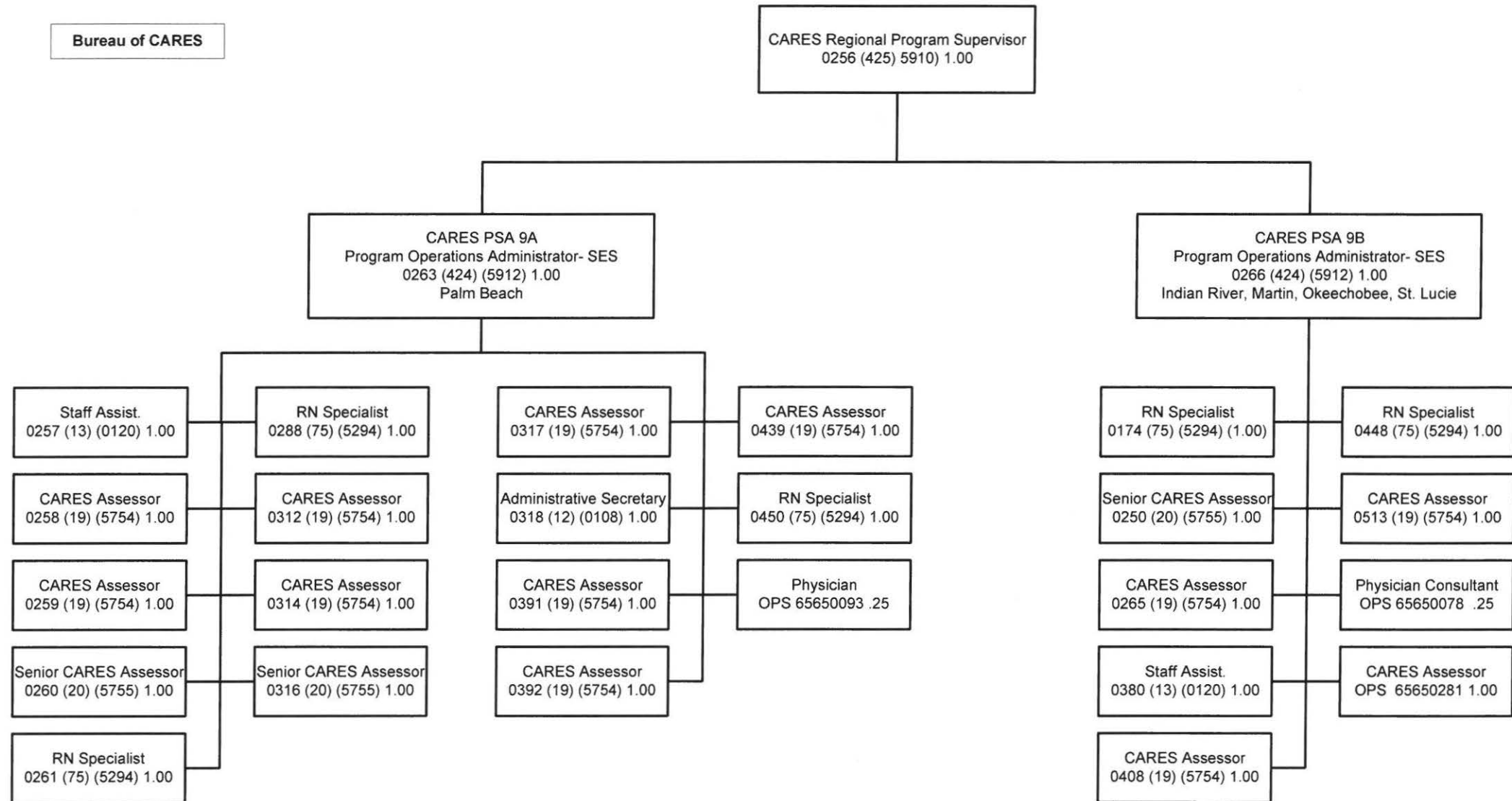
CARES PSA 6B
Program Operations Administrator- SES
0319 (424) (5912) 1.00
Hardee, Highlands, Polk



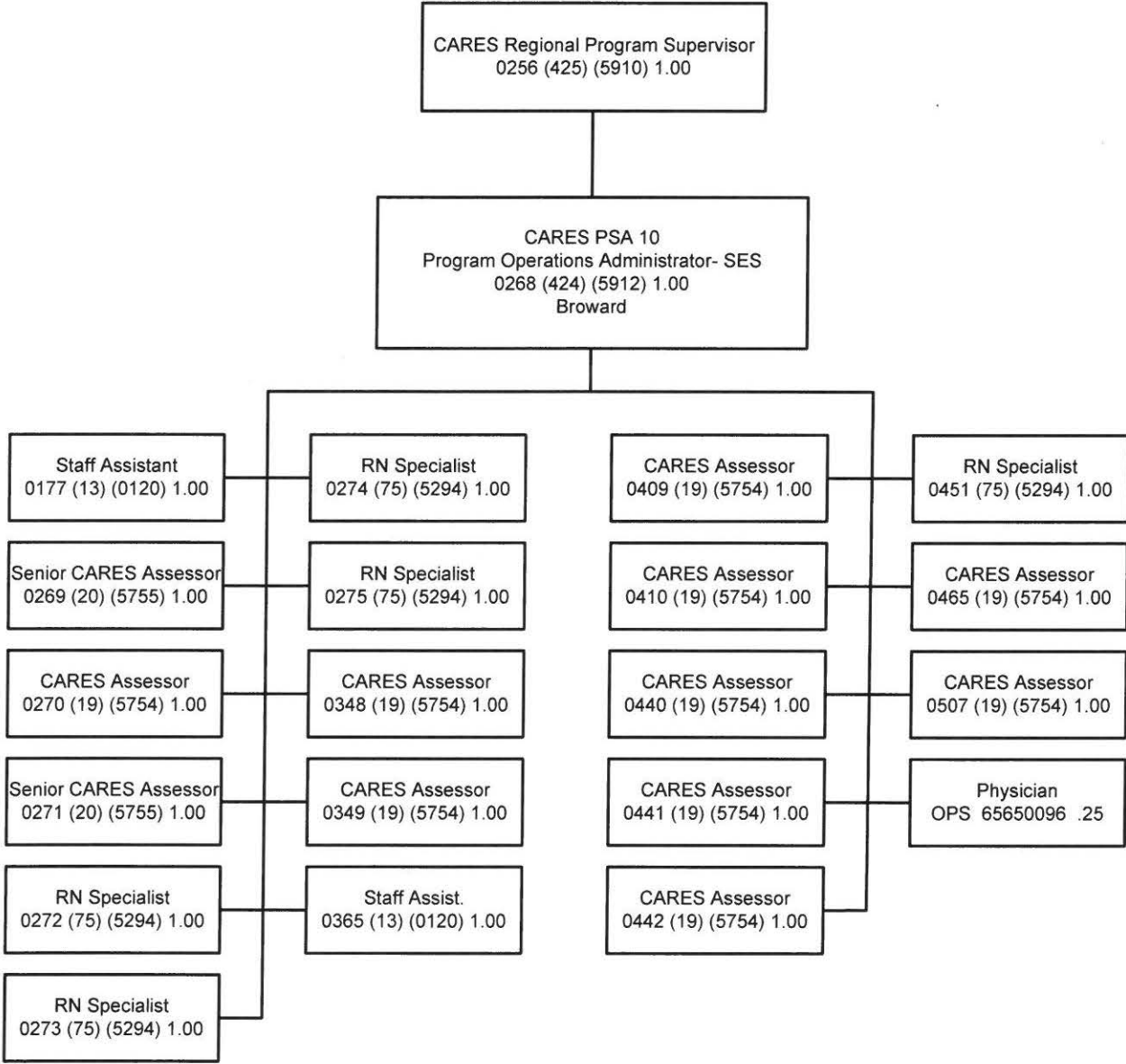
Bureau of CARES



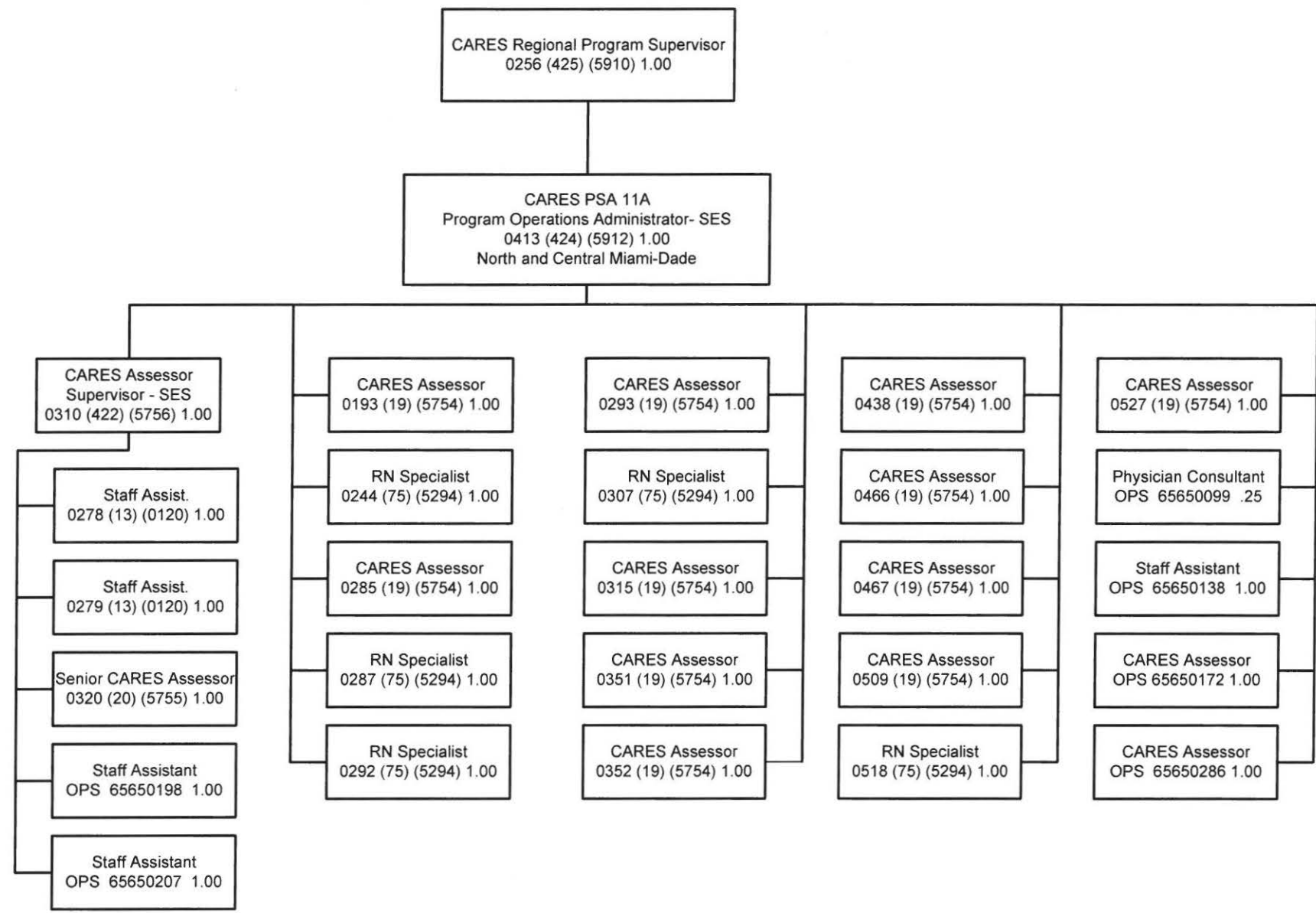
Bureau of CARES

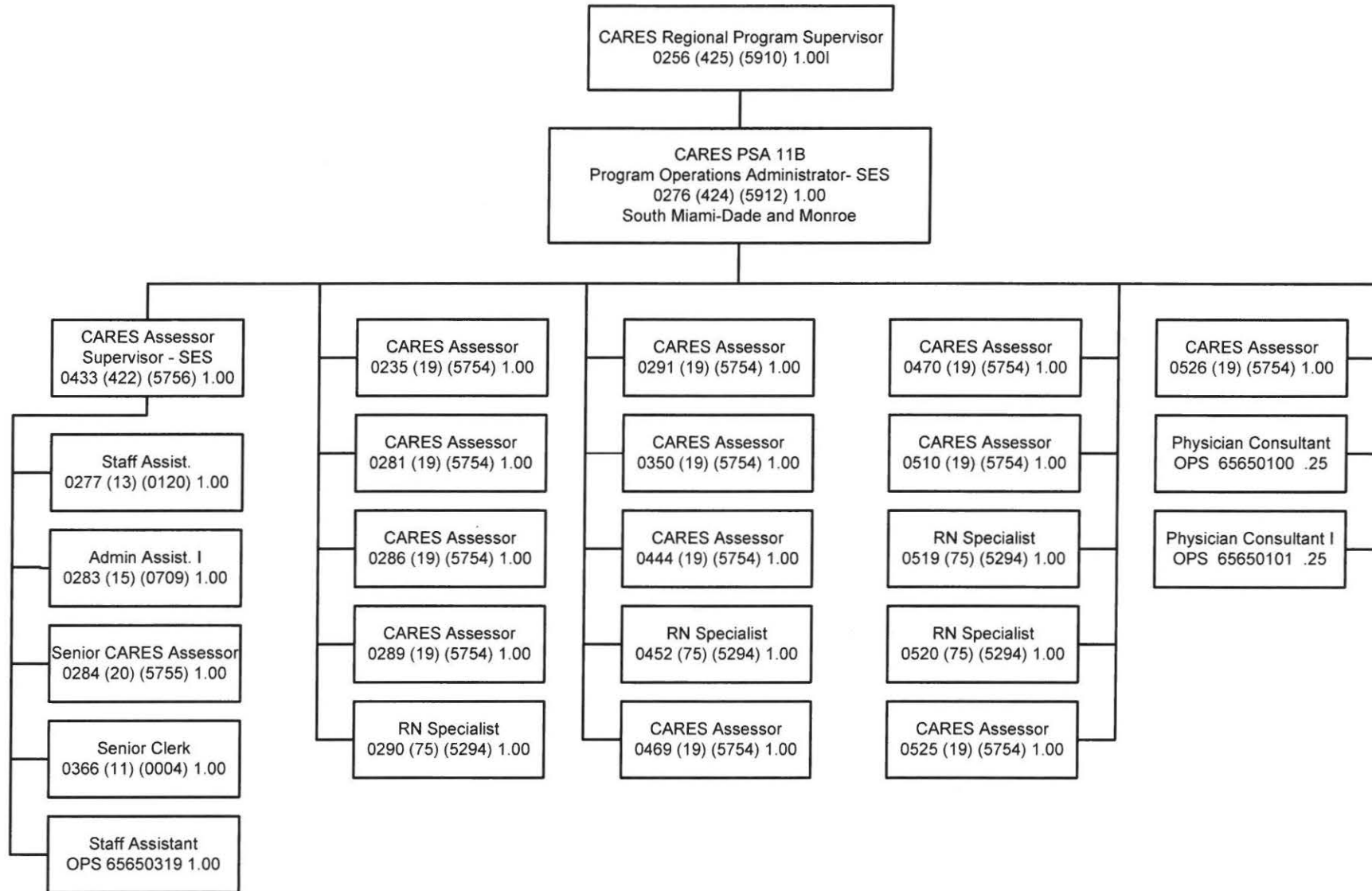


Bureau of CARES

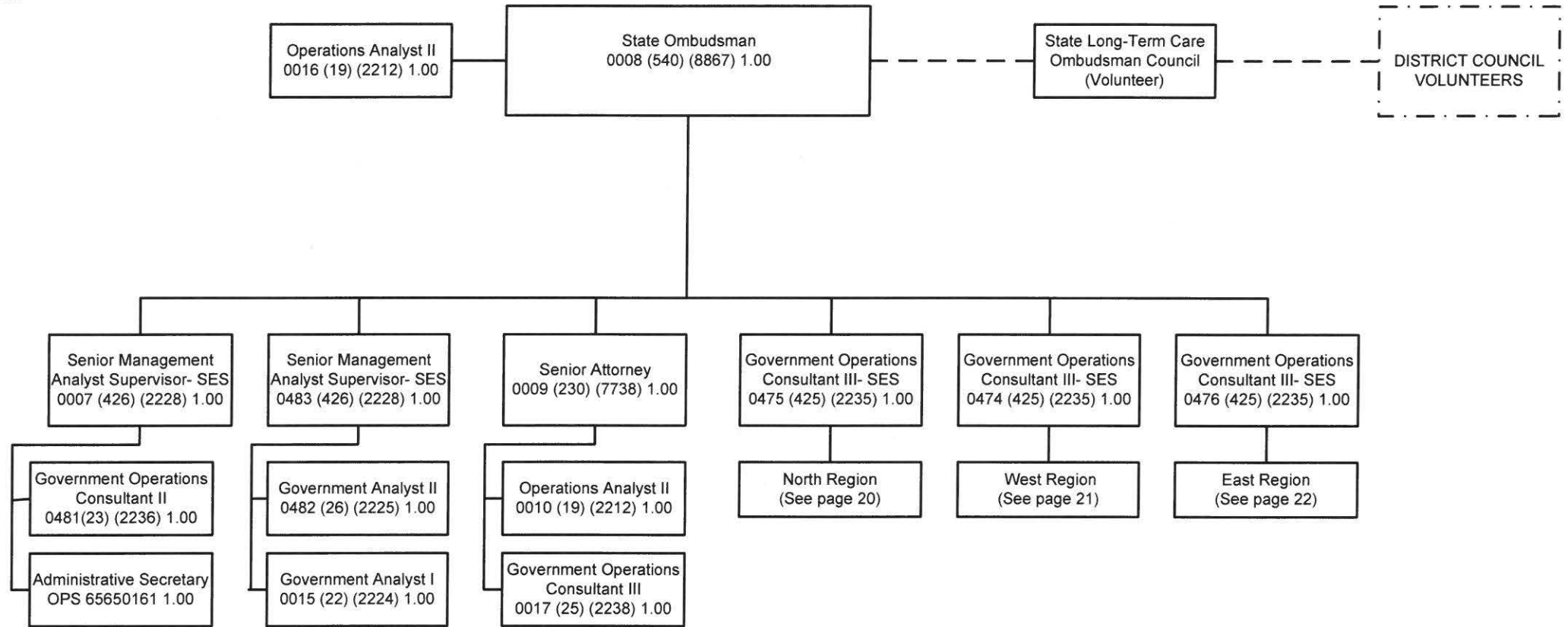


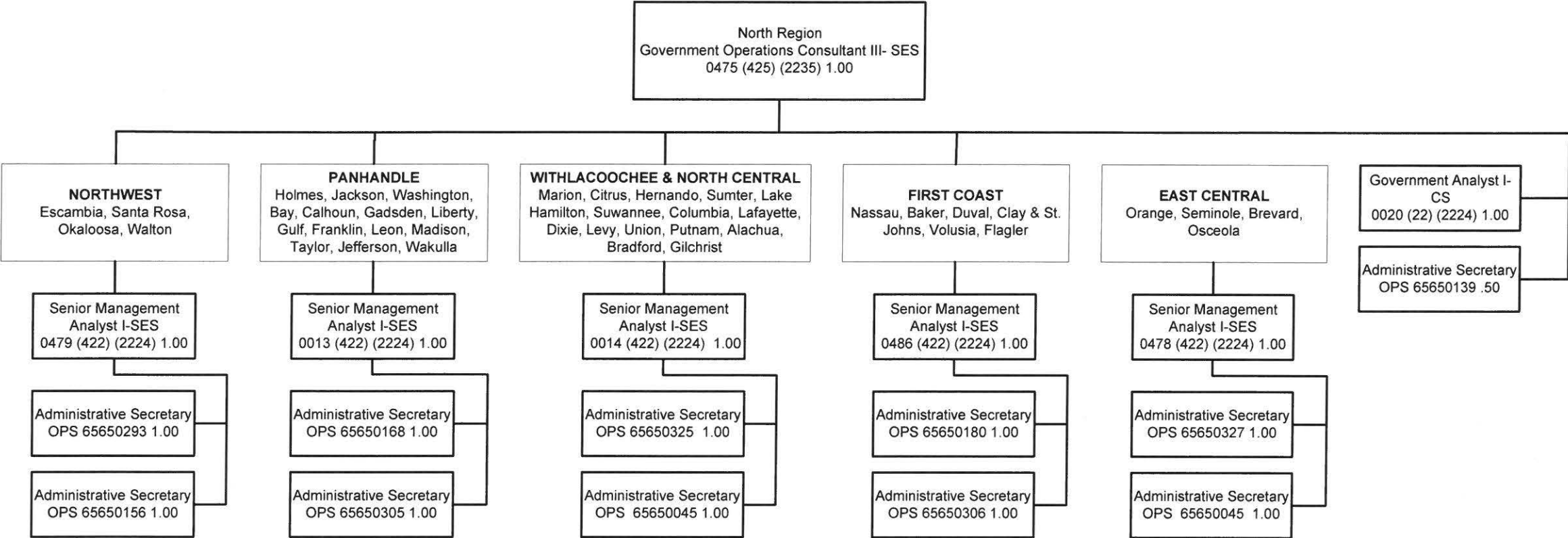
Bureau of CARES

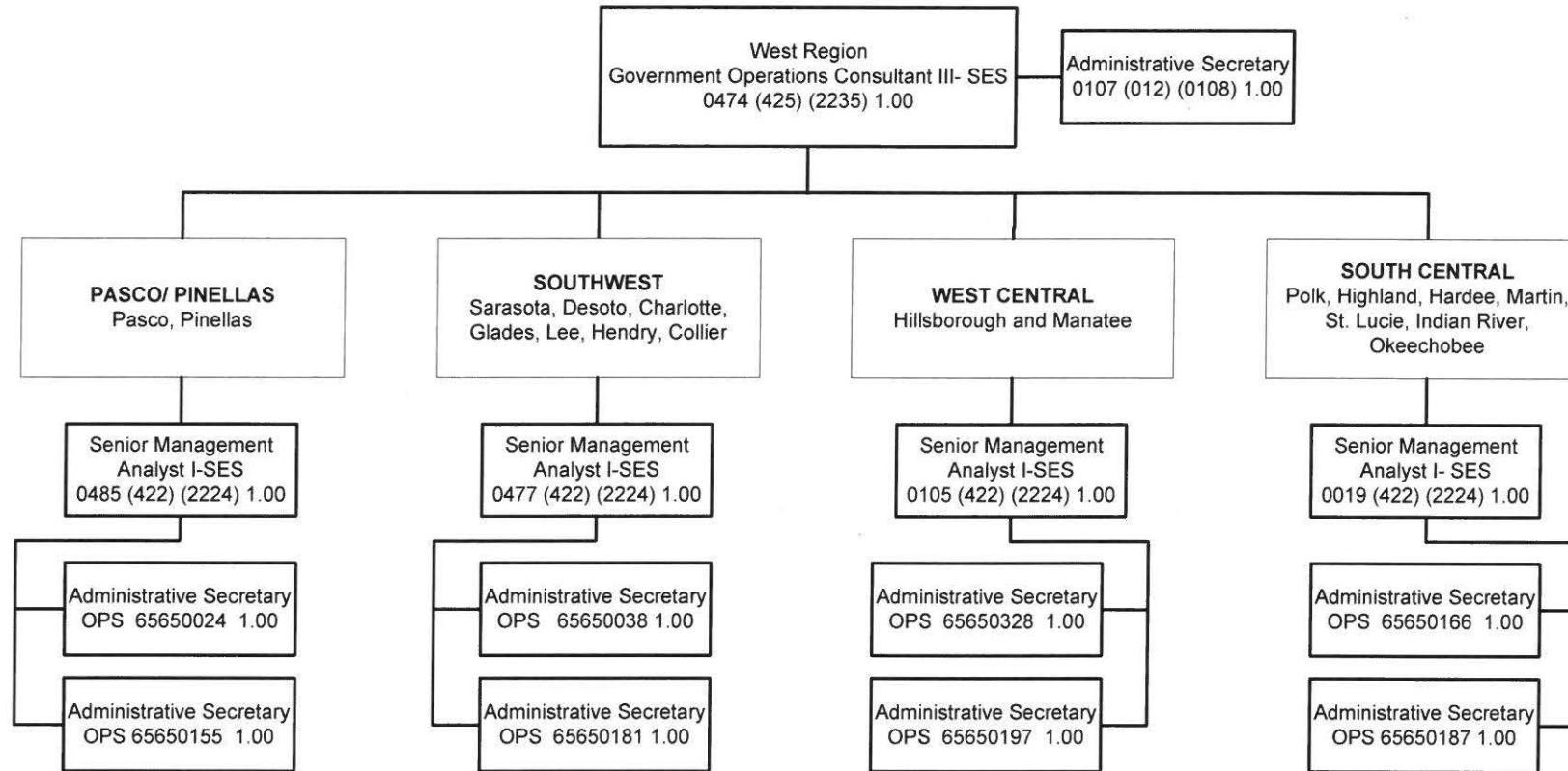


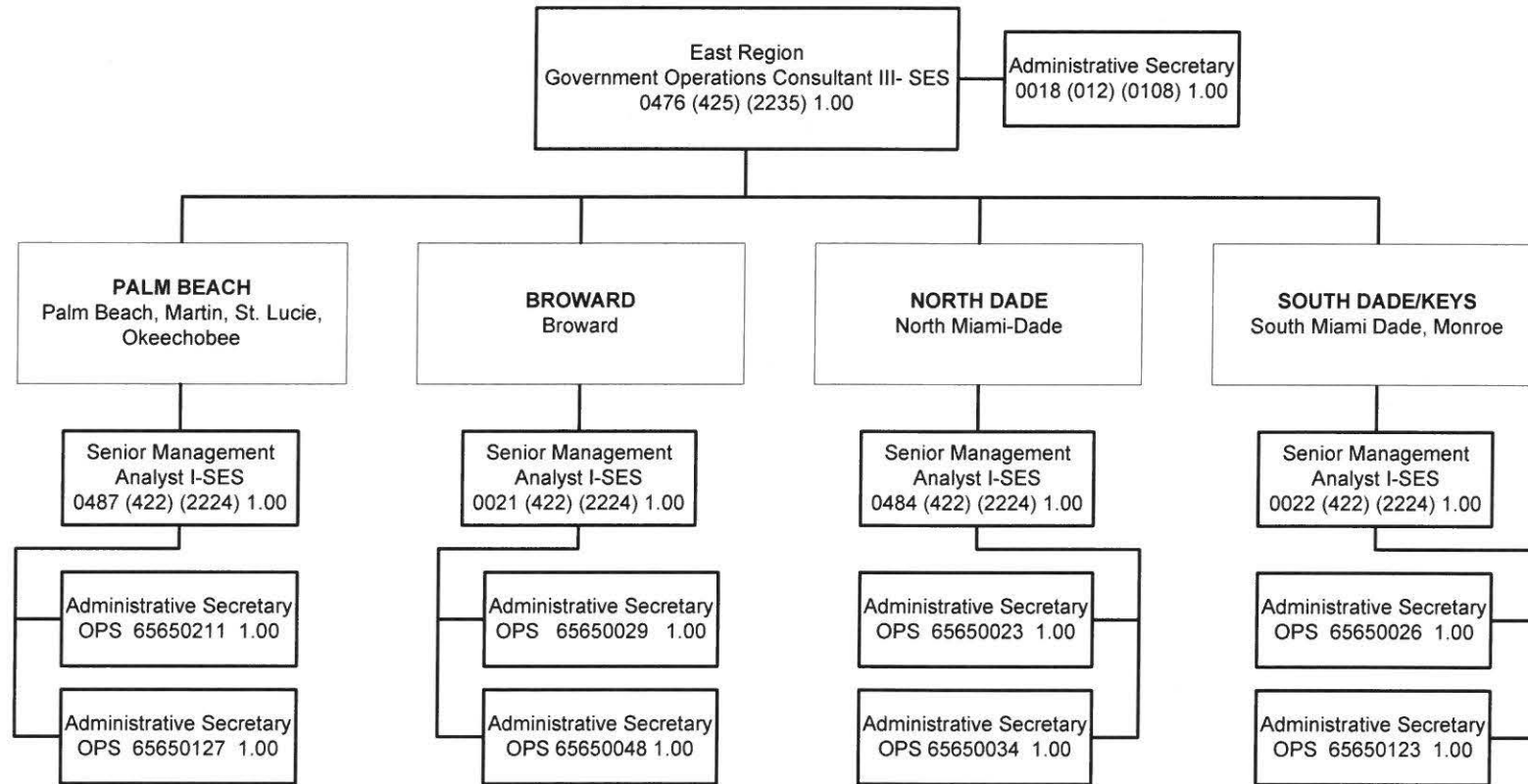


Long-Term Care Ombudsman









 ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
65100400	1303000000	ACT4700	HOUSING, HOSPICE AND END OF LIFE	50,638	
65100600	1208000000	ACT6000	DISASTER PREPAREDNESS AND	67,377	

NOTES:

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

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

 TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 65	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	294,492,688	
TOTAL BUDGET FOR AGENCY (SECTION III):	294,492,716	
DIFFERENCE:	28-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Elder Affairs

Contact: Jon Manalo

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2015 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 2016-2017 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 2016-2017 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:** **2016 - 2017**
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 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017
<u>Receipts:</u>			
Public Guardianship Unclaimed Property	272,650	330,000	581,015
Public Guardianship Registration Fees	23,680	23,700	23,700

Total Fee Collection to Line (A) - Section III	296,330	353,700	604,715

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services	95,223	95,223	95,223
Expenses	47,667	47,667	48,170
Operating Capital Outlay			
Contracted Services	197,798	197,798	198,800
Data Processing- Southwood SRC 210021			

Total Full Costs to Line (B) - Section III	340,688	340,688	342,193

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	296,330	353,700	604,715
TOTAL SECTION II	(B)	340,688	340,688	342,193
TOTAL - Surplus/Deficit	(C)	(44,358)	13,012	262,522

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2016 - 2017

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, 07/01/2015

Total all GLC's 5XXXX for governmental funds; 874,089 (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 2,730 (D)

C/F-Operating Categories (D)

Rounding 4 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 876,824 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 876,824 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2016 - 2017
Trust Fund Title:	Department of Elder A
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	979,951	(A)		979,951
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	3,207	(D)		3,207
ADD: Rounding	4	(E)		4
Total Cash plus Accounts Receivable	983,161	(F)	-	983,161
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	105,696	(H)		105,696
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	642	(I)		642
LESS: Accounts Payable not certified forward		(J)		-
Unreserved Fund Balance, 07/01/2015	876,824	(K)	-	876,824 **

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: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/15

Total all GLC's 5XXXX for governmental funds; (935,911) (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 935,911 (C)
 Adjustment to Financial Statements
 for overstated payables.

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 5,722 (D)

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

A/P not C/F-Operating Categories 3,118 (D)

Anticipated Revenues B's 5,722 (D)

Difference between payables set up and Trial Balance (D)

Rounding (3) (D)

ADJUSTED BEGINNING TRIAL BALANCE: **3,121 (E)**

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **3,121 (F)**

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

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015-2016
Trust Fund Title:	Department of Elder Affair
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	65000000
	2261

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	812,911	(A)		812,911
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Manual adjustment to Financial Statement For Accounts Payable overstated.	-	(C)		-
ADD: Outstanding Accounts Receivable	21,308,350	(D)		21,308,350
ADD: B Payables	5,722	(E)		5,722
Total Cash plus Accounts Receivable	22,126,984	(F)	-	22,126,984
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	22,876,953	(H)	(935,911)	21,941,042
Approved "B" Certified Forwards	5,722	(H)		5,722
Approved "FCO" Certified Forwards		(H)		-
LESS: Rounding	(3)	(I)		(3)
LESS: Current Revenues Rec'd Advance (389XX)	177,101	(J)		177,101
Unreserved Fund Balance, 07/01/2015	(932,790)	(K)	935,911	3,121 **

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: 2016 -17

Department Title: Florida 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, 07/01/15

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)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2016 - 2017
Trust Fund Title:	Elder Affairs
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	65000000
	2339

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,818	(A)		57,818
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	57,818	(F)	-	57,818
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other - Refund to Grantor		(I)		-
LESS: Other - S/C	4	(J)		4
Unreserved Fund Balance, 07/01/15	57,814	(K)	-	57,814 **

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: 2016 -2017

Department Title: Department of Elder Affairs
Trust Fund Title: Operations & Management Trust Fund
LAS/PBS Fund Number: 2156

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2015

Total all GLC's 5XXXX for governmental funds; 883,330 (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 439.00 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 33,438 (D)

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

A/P not C/F-Operating Categories 16,767 (D)

Anticipated Grant Revenues "B's" 33,438 (D)

Rounding (5.00) (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 900,541 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 900,541 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2016-2017
Trust Fund Title:	Department of Elder Affairs
Budget Entity:	Operations & Management Trust Fund
LAS/PBS Fund Number:	6500000000
	2516

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	975,103	(A)		975,103
ADD: Cash on Hand	8,000	(B)		8,000
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	726,995	(D)		726,995
ADD: Anticipated Grant Receivables	33,438	(E)		33,438
Total Cash plus Accounts Receivable	1,743,536	(F)	0	1,743,536
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	809,997	(H)		809,997
Approved "B" Certified Forwards	33,438	(H)		33,438
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3	(I)		3
Rounding	4	(J)		4
Unreserved Fund Balance, 07/01/2015	900,541	(K)	439	900,541 **

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2016-2017

Department: Elder Affairs

Chief Internal Auditor: Tabitha McNulty

Budget Entity: 65000000

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>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 Ombudsman Program)</p>	<p><i>Review of Department Vehicle Utilization</i></p> <p>FINDING 1: 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. • POVs are only cost effective when a state-owned vehicle is not available and are driven short distances. <p>Recommendation: Therefore, the Office of Inspector General recommended that the Department acquire state-owned vehicles for the use by 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>Original Response: 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>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</p>	

				<p>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 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>	
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				<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 of 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 as of March 2014: As stated in the previous October 2014 response, the Department continues to seek counsel from other agencies to answer all the questions regarding policies and procedures of fleet management with similar organizational structures. As part of this research, the Department noticed that the Department of Business and Professional Regulation (DBPR) presented a 2015-2016 Legislative Budget Request (LBR) to increase their fleet by another 14 vehicles. DBPR's justification is similar to the IG's analysis which was to provide state vehicles for employees who are using their personal autos greater than the break-even point. DBPR performed an analysis that showed that their Department could have realized a large annual savings had they purchased state vehicles. The Department's IG report also shows a potential savings of \$13,299 had DOEA purchased state vehicles. The Department will consult with DBPR on the details and justification of their LBR issue as well as the management of their fleet with a view to developing an LBR issue for the 2016-2017 fiscal year.</p>	
		Financial Administration	FINDING 2: The results of the analysis between POVs, rental vehicles, and state-owned vehicles showed the following:	Original Response: The Department's current travel policy states that authorized travelers must specify the most economical	

		<p>CARES (Comprehensive Assessment and Review for Long Term Care Services)</p> <p>LTCOP (Long Term Care Ombudsman Program)</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>Recommendation: 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>method of 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' "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 as of September 2014: The travel policy was submitted prior to July 1, 2014. The travel policy has the new spreadsheet for the most economical method of travel and was signed by the Secretary on July 21, 2014.</p>	
		<p>Financial Administration</p> <p>CARES (Comprehensive Assessment and Review for Long Term Care Services)</p> <p>LTCOP (Long Term Care Ombudsman Program)</p>	<p>FINDING 3: 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>Recommendation: 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>Original Response: 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 requirements for reconciliation will be included in the upcoming P-Card training.</p> <p>Update as of February 2015: The Office of Inspector General verified that training was held for all P-Card holders in December 2014 and the video is posted to the Training SharePoint site for those who were not available. Additionally, on February 23, 2015, we reviewed the January reconciliation P-Card report for timeliness of submittal. We</p>	

				found that seven of the 68, or 10% of the reconciliations had not been received. One of the seven missing reconciliations is a field employee and the remaining six are all headquarter employees. Documentation shows that the Purchasing Director does follow-up on all missing reconciliations until they are received.	
		<p>Financial Administration</p> <p>CARES (Comprehensive Assessment and Review for Long Term Care Services)</p> <p>LTCOP (Long Term Care Ombudsman Program)</p>	<p>FINDING 4: 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 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:</p> <p>Original Response: 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>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 as of September 2014: DOEA received \$610.54 from the Avis Budget Group on April 17, 2014, in response to recommendation number four.</p> <p>Recommendation 5:</p> <p>Original Response: 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</p>	

			<p>Recommendation 4: We recommend the recoupment of the money expended for the non-allowable AVIS taxes, fees, and fuel charges at the discretion of the Department's Chief Financial Officer.</p> <p>Recommendation 5: We further recommend additional training to all purchasing card users, besides the memorandum that was sent out, as well as updating training documents for all new and current purchasing card users.</p>	<p>AVIS invoices for unallowable charges. The schedule for the upcoming training will begin no later than October 2014.</p> <p>Update as of February 2015: The Office of Inspector General verified that training was held for all P-Card holders in December 2014 and the video is posted to the Training SharePoint site for those who were not available.</p>	
<p>Auditor General Report # 2015-109</p> <p><i>Department of Elder Affairs State Long-Term Care Ombudsman Program and Selected Administrative Activities Operational Audit</i></p>	<p>December 2013</p>	<p>Long Term Care Ombudsman Program (LTCOP)</p>	<p style="text-align: center;"><i>Department of Elder Affairs State Long-Term Care Ombudsman Program and Selected Administrative Activities Operational Audit</i></p> <p>FINDING 1: Complaint Investigation Records</p> <p>The Office of the State Long-Term Care Ombudsman (SLTCO) did not always document that complaint investigations were conducted in accordance with Department rules and SLTCOP policies and procedures and that information recorded in the LTCOP (Long-Term Care Ombudsman Program) system was accurate.</p> <p>Recommendation: We recommend that SLTCO management ensure that sufficient documentation is maintained to support the conduct of complaint investigations in accordance with Department rules and SLTCOP policies and procedures and that SLTCO management ensure that case information is accurately recorded in the LTCOP system. We also recommend that SLTCO management amend the Case Investigation QA Checklist to incorporate a field to denote verification of the ombudsman's conduct of an exit interview with the facility administrator and to demonstrate that the case investigation form and documentation was submitted to the District Ombudsman Manager within 14 calendar days of the exit interview.</p>	<p>Original Response: We agree with these recommendations. SLTCO is currently working on updating the Operations Manual with a Quality Assurance review. These updates will include the District Ombudsman Manager reviewing all assessments and case investigations. Additionally, the Regional Ombudsman Manager will review between 25-40 percent of the cases for quality assurance in both the electronic file and database entries. Lastly, the QA Checklist will be updated to follow the new procedure.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	

		LTCOP	<p>FINDING 2: Timeliness of Complaint Investigations</p> <p>Our analysis of data recorded in the LTCOP system indicated that the SLTCO did not always timely record, initiate, review, and close complaint cases.</p> <p>Recommendation: We recommend that SLTCO management establish standards for the timely entry of cases into the LTCOP system and for the timely performance of case reviews. We also recommend that SLTCO management establish monitoring policies and procedures to ensure that complaint cases are timely entered in the LTCOP system, timely initiated, and timely reviewed. Additionally, SLTCO management should ensure that District Ombudsman Managers appropriately monitor the status of open cases nearing the 90-day case closure deadline as required by established SLTCOP policies and procedures.</p>	<p>Original Response: We agree with these recommendations. SLTCO is currently working on creating monitoring procedures for the timely entry of cases into the system. These updates will include the District Ombudsman Managers and the Regional Ombudsman Managers will review system data for cases to ensure that they meet both the case initiation and closing time frames as required.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		LTCOP	<p>FINDING 3: Ombudsmen Certification</p> <p>SLTCO management did not always ensure that ombudsmen were subject to level 2 background screenings and completed required training.</p> <p>Recommendation: We recommend that SLTCO management ensure that ombudsmen are subject to background screenings and receive training in accordance with established policies and procedures.</p>	<p>Original Response: We agree with this recommendation and implemented new procedures in January 2015. To ensure compliance, the Membership/Volunteer Coordinator verifies that each applicant has completed a Level 2 background check. Once received, along with membership paperwork and approved by the State Ombudsman, a letter is sent to the applicant that they are now approved to begin training. The same letter is also sent to the District Ombudsman Manager.</p> <p>A monthly review will be conducted by the Membership Coordinator for review and identification of volunteers needing a renewal of background check. Volunteers are rescreened at five years of service pursuant to Section 430.0402(6), Florida Statute.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	

		LTCOP and Information Systems	<p>FINDING 4: LTCOP System Access Controls</p> <p>Controls over access to the LTCOP system need improvement.</p> <p>Recommendations: We recommend that Department management establish policies and procedures providing for:</p> <ul style="list-style-type: none"> • The appropriate separation of incompatible IT functions and duties; • User account management, including specific procedures for requesting, approving, assigning, and removing LTCOP system user accounts; and • Periodic reviews of the appropriateness of LTCOP system user access privileges. <p>We also recommend that Department management ensure that LTCOP system access privileges are timely deactivated upon an employee’s separation from Department employment.</p>	<p>Original Response: We agree with this recommendation. The Department is in the process of implementing an electronic On-boarding and Off-boarding system that includes workflow to establish approving, assigning, and removing personnel from data systems within the Department.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		LTCOP and Information Systems	<p>FINDING 5: Change Management Controls</p> <p>LTCOP system change management controls for the LTCOP system need improvement.</p> <p>Recommendation: We recommend that Department management continue efforts to establish a change management process for modifications to Department IT resources. The process should ensure that program changes are appropriately authorized before and approved after the changes are made, user acceptance is documented, and change management duties are appropriately separated.</p>	<p>Original Response: We agree with this recommendation. The Department is implementing an electronic change management system. The system design will document all changes requested, authorized, and completed. The system is expected to be operational by July 1, 2015. Additionally, the system will establish separation of duties between developers and database administrators and will provide electronic verification of transactions between these parties.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		LTCOP	<p>FINDING 6: LTCOP System Data Processing Controls</p> <p>LTCOP system data processing controls need improvement to provide for the proper accounting for and processing of complaints received.</p> <p>Recommendations: We recommend that Department management establish procedures to</p>	<p>Original Response: We partially agree with the recommendations. The LTCOP system data processing controls will be updated to provide proper accounting for and processing of complaints received. The update will include disabling the “all deletion” options and adding an “inactive file” check box to exclude these cases from files worked reports. Explanation for the reason for</p>	

			<p>identify and correct any errors that occur when complaint cases are entered into the LTCOP system. Additionally, we recommend that Department management establish error logs to document and provide explanation for all cases deleted and purged from the LTCOP system. Such logs should be periodically reviewed by management to determine the significance and nature of data errors as well as the status of any uncorrected data errors.</p>	<p>checking the box will be included in the text case notes. This update will avoid the need for any type of error log and will allow for consistent sequence of file numbers.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		LTCOP	<p>FINDING 7: Quarterly and Annual Reports</p> <p>SLTCO management did not ensure that all required quarterly reports were prepared and published, or that all required information was accurately included in the quarterly and annual reports and adequately supported by SLTCOP records.</p> <p>Recommendation: We recommend that SLTCO management implement policies and procedures to ensure the timely and proper preparation of required reports. Such policies and procedures should address report preparation and review and provide guidance on how to accurately collect, analyze, compile, and report SLTCO activities in accordance with State law.</p>	<p>Original Response: We agree with this recommendation. The SLTCO management implemented new protocol in April 2014. This protocol is being added to the LTCOP Operations Manual under the title "Publicity/Media."</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		LTCOP and Financial Administration	<p>FINDING 8: SLTCOP Travel Expenditures</p> <p>Department and SLTCO controls did not always ensure that, prior to payment, travel expenditures were necessary and reasonable for the administration of the SLTCOP, sufficient documentation was available to support SLTCOP-related travel expenditures, and travel reimbursement voucher forms were correctly and timely completed, submitted, and approved.</p> <p>Recommendation: We recommend that Department management enhance review of SLTCOP travel expenditures to ensure that all required documentation is accurate, complete, timely submitted, and properly maintained in</p>	<p>Original Response: We agree with this recommendation. The Division of Financial Administration will review all SLTCO travel for compliance with Department policy and procedure.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	

			accordance with all applicable laws, rules, policies and procedures, and other guidelines.		
		Information Systems	<p>FINDING 9: CIRTSS and Network Access Controls</p> <p>As similarly noted in prior reports, most recently in our report No. 2012-135, the Department did not always timely deactivate Client Information and Registration Tracking System (CIRTSS) and related network access privileges upon an employee’s separation from Department employment.</p> <p>Recommendation: To minimize the risk of compromising Department data and IT resources, we again recommend that Department management ensure that all IT access privileges are canceled immediately upon a user’s separation from employment.</p>	<p>Original Response: We agree with this recommendation. The Department is in the process of implementing an electronic On-boarding and Off-boarding system that includes workflow to establish approving, assigning, and removing personnel from data systems within the Department.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		Information Systems	<p>FINDING 10: CIRTSS Security Controls</p> <p>As similarly noted in prior reports, most recently in our report No. 2012-135, certain security controls designed to protect CIRTSS data and Department IT resources need improvement.</p> <p>Recommendation: We again recommend that Department management enhance security controls over CIRTSS to ensure the integrity, confidentiality, and availability of CIRTSS data and Department IT resources.</p>	<p>Original Response: We agree with this recommendation. The Department is researching the most efficient and cost effective method to mitigate this issue.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		Information Systems	<p>FINDING 11: Network User Authentication Controls</p> <p>User authentication controls over access to the Department network need improvement.</p> <p>Recommendation: We recommend that Department management strengthen security controls over access to the Department’s network to ensure the integrity, confidentiality, and availability of data and IT resources.</p>	<p>Original Response: We agree with this recommendation. The authentication controls to the Department’s network have been updated.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	

		Financial Administration	<p>FINDING 12: FLAIR Access Controls</p> <p>Department controls over employee access to the Florida Online Accounting Information Resources Subsystem (FLAIR) need improvement.</p> <p>Recommendation: We recommend that Department management maintain documentation of the periodic reviews of FLAIR access privileges and limit such privileges to only those functions needed for the performance of the user’s job duties. Additionally, we recommend that Department management ensure that FLAIR access privileges are timely deactivated upon an employee’s separation from Department employment.</p>	<p>Original Response: We agree with this recommendation. The Department enhanced their procedures to document and regularly review FLAIR access privileges to ensure that employees’ responsibilities necessitate the appropriate roles. Additionally, as the Department implements its new On-boarding and Off-boarding system, the administrator for FLAIR will be included in the workflow.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		Department Wide	<p>FINDING 13: Collection of Social Security Numbers</p> <p>The Department had not established policies and procedures for the collection and use of social security numbers or evaluated its collection and use of social security numbers to ensure and demonstrate compliance with State law.</p> <p>Recommendation: Recommendation: We recommend that Department management establish written policies and procedures regarding the collection and use of individuals’ SSNs and take appropriate steps to demonstrate compliance with applicable statutory requirements.</p>	<p>Original Response: We agree with this recommendation. The Department will draft written policies and procedures to ensure compliance with statutory requirements for the collection and use of individuals’ SSNs. These policies and procedures will be finalized by August 2015.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
<p>OIG Report # A-1314DEA-029</p> <p><i>Review of Human Resources Function in the Comprehensive Assessment and Review for Long Term</i></p>	August 2014	Human Resources	<p><i>Review of the Human Resources (HR) Function in the Comprehensive Assessment and Review for Long Term Care Services (CARES) Bureau</i></p> <p>FINDING 1: Review of Disciplinary Actions</p> <p>Human Resources does not track disciplinary actions and therefore, cannot ensure that disciplinary actions are fair, reasonable, consistent and uniformly applied to all employees.</p>	<p>Original Response: According to the report, HR best practices state not all employees are required to be treated the same when it comes to discipline, however, employees that are “similarly situated” should be. This portion of the report did not state that the State Personnel</p>	

<p><i>Care Services Bureau</i></p>			<p>Recommendation 1: To help supervisors ensure that disciplinary actions are fair, reasonable, consistent and uniformly applied throughout DOEA, we recommend HR keep a detailed tracking log of all employee discipline and counseling. The log should at a minimum include: employee name, violation and type of action issued.</p>	<p>System has four pay plans that DOEA currently utilizes: Career Service, Other Personal Services (OPS), Selected Exempted Service (SES), and Senior Management Service (SMS). The HR Office has always abided by the provisions established in Chapter 110, Florida Statutes, Chapter Rules 60L-29 through 60L-39, Florida Administrative Code and all Federal, State and Department policies, rules and regulations.</p> <p>OPS, SES and SMS are exempt from the Career Service System and may be dismissed at will. Since these pay plans are exempt from the Career Service System, the Department is not required to comply with the provisions of Chapter 110.201-110.235, Florida Statutes. Further, Chapter 110.227, F.S. outlines the process for suspensions, dismissals, reductions in pay, demotions, layoffs, transfer, and grievances for permanent Career Service employees. Permanent career service employees may be suspended or dismissed only for cause as defined in 60L-36, Conduct of Employees. In addition, in July the HR Office established Policy DOEA 550.35, Conduct of Employees & Disciplinary Guidelines incorporating Rule 60L-36, F.A.C. to assist supervisors in ensuring that disciplinary actions are fair, reasonable, consistent and uniformly applied throughout the Department. Further, supervisors are required to consult with HR prior to issuing any disciplinary actions to ensure employees are being treated fair, reasonable, consistent, and uniformly applied. The HR Office agrees with this recommendation for permanent career service employees only. However, in order to address the audit's recommendations, the HR Office will research and analyze other Departments practices and procedures in tracking disciplinary and counseling actions. Once the review is completed, the HR Office will meet with Senior Management to discuss,</p>	
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				<p>create, and/or change this practice as appropriate</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		<p>Human Resources and Training Coordinator</p>	<p>FINDING 1: Training on the Disciplinary Policy</p> <p>Supervisors do not have adequate training on the Disciplinary Policy.</p> <p>Recommendation 2: We recommend that a mandatory training class be created for supervisors that provides training on the discipline Policy DOEA 550.35, Conduct of Employees & Disciplinary Guidelines and Rule 60L-36.005, F.A.C, Disciplinary Standards. The training should include supervisor responsibilities for detecting and administering disciplinary action.</p> <p>Recommendation 3: We further recommend that DOEA create a new supervisor or supervisor institute to include the new disciplinary training course while incorporating the current week long training offered to CARES new supervisors. This institute should be offered at least twice a year and be open to all new supervisors of CARES and headquarters.</p> <p>Recommendation 4: Lastly, we recommend that DOEA establish a required deadline for taking new supervisory training.</p>	<p>Recommendation 2:</p> <p>Original Response: The HR Office agrees with this recommendation. In response to the first recommendation of the OIG, the Staff Development Coordinator will develop training materials on disciplinary standards, which will include case studies and/or role plays based on real cases taken from DOEA history, where the counseling and/or disciplinary processes were appropriate.</p> <p>The goal of this training is to provide the supervisor with knowledge of the disciplinary guidelines; insight on when to apply counseling and disciplinary actions; a realization of the importance of faithfully following the disciplinary process; and an understanding of the requirement to involve the appropriate players, such as Division Director, HR Director, OGC and OIG.</p> <p>This training material should be interwoven in the existing Retention course. Some of the role plays or case studies pertaining specifically to counseling, as opposed to disciplinary action, should be included in the Communications Skills for Supervisors course.</p> <p>Recommendation 3:</p> <p>Original Response: In response to the second recommendation of the OIG, the Staff Development Coordinator will create an institute for the education of DOEA supervisors. This institute will include the three existing supervisory courses (Communication Skills for Supervisors, Recruitment and Retention) expanded to</p>	

				<p>incorporate disciplinary standards. The institute will also incorporate the existing Dealing with Confrontation and Conflict course, edited to be specifically relevant to supervisors, and one new module on managing different generations. Without the edits and expansions, and without the generational piece, the courses listed above would take approximately 18 hours. The additions may stretch the course to somewhere between three to four days. An accurate time frame will not be available until the new material is developed.</p> <p>Recommendation 4:</p> <p>Original Response: Currently, employees are required to complete all necessary training within one (1) year of hire, promotion, or transfer. Although, this is not in DOEA Policy 570.06 Staff Development Procedures, it has been a best practice of the Office of Staff Development. The Staff Development Coordinator will update DOEA Policy 570.06 to incorporate the timeframe.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		Human Resources	<p>FINDING 3: Enhance the Discipline Policy</p> <p>DOEA’s new Discipline Policy should be enhanced to contain conduct violation examples.</p> <p>Recommendation 5: To be in compliance with Rule 60L-36.005(4), F.A.C, and HR best practices, we recommend updating DOEA Policy 550.35 to include the instances of unacceptable conduct that could elicit disciplinary action.</p>	<p>Original Response: The report does state the concern that the Chief of HR expressed that the Department does not include examples of misconduct and all violations because employees and supervisors may focus only on the examples given as items that warrant discipline. Although there are no specific examples included in DOEA Policy 550.35, Rule 60L-36 does address unacceptable behavior. Again, DOEA Policy 550.35 was developed to incorporate not exclude Rule 60L-36, F.A.C. The HR Office does not agree with this recommendation. However, the HR Office will review other Departments disciplinary policies to see how they address examples of unacceptable behavior. Once the review is completed, the HR Office will meet</p>	

				<p>with Senior Management to discuss, edit, and/or change this policy as appropriate.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
		Human Resources	<p>FINDING 4: Employee Personnel Files</p> <p>We reviewed employee files for hiring and disciplinary documentation. We found that documentation related to disciplinary actions were not consistent.</p> <p>Recommendation 6: If all supporting documentation is kept in the file, we reduce the risk of losing or deleting the information kept solely by the employees' supervisor and have necessary documentation when defending DOEA in a lawsuit. Therefore, we recommend HR ensure all employee personnel files include backup documentation for all disciplinary actions.</p>	<p>Original Response: The HR Office agrees that HR should have all supporting documentation for any disciplinary action. However, HR disagrees that supporting documentation be kept in the employee personnel file. As stated in the report, the review of personnel files met the documentation requirement set forth in DOEA Policy 550.35. Prior to implementation of DOEA Policy 550.35, supervisors were responsible for keeping all supporting documentation and providing the final action to HR for placement in the official personnel file. Prior to the audit beginning, the HR Office had already begun utilizing and creating Employee/Labor Relations files for the purpose of keeping the supporting documentation that would be needed for litigation purposes. This documentation is kept separate from the official personnel file and would be subject to the General Records Schedule GS1-SL for State and Local Government Agencies. As noted for item #98, Disciplinary Case Files: Employees, the series consists of documents that relate to the investigation of allegations of employee misconduct and/or violation of department regulations or orders, state or federal statutes, or local ordinances. This may include, but is not limited to, statements by the employee, witnesses, and the person filing the complaint. Cases include both formal and informal disciplinary proceedings relating to allegations that were determined as sustained, not sustained, unfounded, or exonerated. "Formal discipline" is defined as disciplinary action involving demotion, removal from office, suspension, or other similar action. "Informal discipline" is defined as any disciplinary action involving written and</p>	

				<p>verbal reprimands, memoranda, or other similar action. These records are filed separately from the employee personnel file, but the final action summary becomes part of the personnel file and maintained for 5 anniversary years after the final action.</p> <p>Therefore, the HR Office will continue to maintain separate employee/labor relations files for the purpose of keeping the supporting documentation for disciplinary actions. Only the final action will be placed in the official personnel file. It is important to note that some final actions may include some of the supporting documentation if final action requires any attachments or exhibits to be included</p>	
		Human Resources	<p>Prior Issue and Recommendations - Several prior recommendations have not been implemented.</p> <p>Based on the review and meetings with senior management the report made the following recommendations:</p> <ol style="list-style-type: none"> 1. Develop a Disciplinary Process policy and procedure. 2. Create an intake process explaining how a complaint will be reviewed and who will conduct the investigation. 3. Create a Disciplinary Standards of Conduct Matrix. 4. Create a database which will be maintained by HR to track an employee's prior offenses with findings along with the type of discipline received (maintain comparables of like offenses and discipline received for consistency and progressive discipline.) 5. Ensure that management reviews conducted by the program areas are documented in an agreed upon format with a copy of the report including findings provided to HR. 6. Identify/designate specific program members who will be responsible for conducting management reviews. 7. Provide training to individuals selected to conduct management reviews. 	<p>Original Response: As noted in the report, the only item in the list that has been implemented is number one and became effective on July 30, 2014. Further review disclosed that the implementation of DOEA Policy 550.35 did create an intake process (recommendation 2) for supervisors and managers to review and determine the appropriate actions to be taken. Although a flowchart was not created, the policy does state if a management review is necessary, the HR Office or designee is consulted along with the General Counsel's Office for applicable collective bargaining agreements.</p> <p>For recommendation 3 and recommendation 4, the HR Office will review other Departments disciplinary policies and procedures and then meet with Senior Management to discuss the findings.</p> <p>As stated in the audit, recommendations 5 and 6 are currently being worked on. After further review, the HR Office has determined that to designate specific program members to conduct management reviews will depend on several factors (program area, allegation, violation, etc.). As such, the ability to designate certain employees responsible for</p>	

			<p>Recommendation 7: Several of these recommendations are reiterated as HR best practices in the findings above therefore, we continue to recommend that the recommendations listed in the Memorandum be implemented.</p>	<p>conducting management reviews ahead of time may not be in the best interest of the Department. Instead, the Department has identified, through DOEA Policy 550.35, specific positions (HR Director, General Counsel Office, Office of Inspector General) within the Department who will assist Division Directors in selecting specific individuals who can conduct management reviews based on the circumstances surrounding the management review.</p> <p>For recommendation 7, the HR Office will research potential training courses/products that other Departments offer to employees who are conducting management reviews/investigations. We will also research any training that may be offered at the State or Federal level. The HR Office has identified three potential training courses offered by the Florida Human Relations Commission: The Florida Civil Rights Act, FCHR training, and Sexual Harassment. In addition, EEOC offers seminars throughout the year to help employers with the latest topics on equal employment. At the time of the audit, only the HR Director and one HR Specialist had attended a conference held by the Equal Employment Opportunity Commission (EEOC) in August 2013. Further, the cost of providing or attending trainings will need to be reviewed to find the most economical and beneficial way to train any employee responsible for conducting management reviews or investigations.</p> <p>Update: The OIG is currently working on updating the status of this recommendation.</p>	
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Fiscal Year 2016-17 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 / Sonya Smith

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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.					

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.	Y	Y	Y	Y	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? (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 2014-15 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.					

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

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.	N/A	N/A	N/A	N/A	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	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #16-002?	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
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

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
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	Y	Y	Y	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 90 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?	Y	Y	Y	Y	Y
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.					
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.					

Action	Program or Service (Budget Entity Codes)				
	65100200	65100400	65100600	65101000	Dept
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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP If an appropriation made in the FY 2015-16 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?					N/A
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?					Y
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?					Y
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?					Y
8.10 Are the statutory authority references correct?					Y
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes 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?					N/A

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
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?					N/A
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?					Y
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:						
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

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
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
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.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 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.	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
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
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.)	Y	Y	Y	Y	Y
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 2014-15 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")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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.					

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

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

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 Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
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