



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

LEGISLATIVE BUDGET REQUEST

Department of Financial Services
Tallahassee, Florida
October 19, 2018

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Financial Services 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 2019-20 Fiscal Year. This submission has been approved by Jimmy Patronis, Chief Financial Officer.

A handwritten signature in blue ink that reads "Jimmy Patronis".

Jimmy Patronis
Chief Financial Officer

JP:tjm



**FINANCIAL SERVICES
COMMISSION**

RICK SCOTT
GOVERNOR

JIMMY PATRONIS
CHIEF FINANCIAL OFFICER

PAM BONDI
ATTORNEY GENERAL

ADAM PUTNAM
COMMISSIONER OF
AGRICULTURE

OFFICE OF INSURANCE REGULATION

DAVID ALTMAIER
COMMISSIONER

October 10, 2018

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, FL 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Insurance Regulation 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 2019-20 Fiscal Year. I have approved this submission as the Insurance Commissioner of the State of Florida.

Sincerely,

David Altmaier
David Altmaier

...

DAVID ALTMAIER • COMMISSIONER
200 EAST GAINES STREET • TALLAHASSEE, FLORIDA 32399-0305 • (850) 413-5914 • FAX (850) 488-3334
WEBSITE: WWW.FLOIR.COM • EMAIL: DAVID.ALTMAIER@FLOIR.COM

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FLORIDA OFFICE OF FINANCIAL REGULATION

www.FLOFR.com

PAMELA P. EPTING
INTERIM COMMISSIONER

Legislative Budget Request

October 15, 2018

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Financial Regulation 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 2019-20 Fiscal Year. I have approved this submission as the Interim Commissioner of the Florida Office of Financial Regulation.

Sincerely,

A handwritten signature in blue ink that reads "Pamela P. Epting".

Pamela P. Epting
Interim Commissioner
Office of Financial Regulation

DEPARTMENT OF FINANCIAL SERVICES

PAY ADDITIVES PLAN
FISCAL YEAR 2019-2020

The Department of Financial Services (Department), in accordance with Section 110.2035(7)(b), Florida Statutes (F.S.), and Chapter 60L-32.0012(2)(e), Florida Administrative Code (F.A.C.), is requesting approval to implement ‘temporary special duties – general’ pay additives during Fiscal Year 2019-2020.

When approved, the Department can implement and sustain these pay additives from existing appropriations, so no additional appropriations or rate is requested as a part of this plan.

Temporary Special Duties – General (s. 110.2035(7)(b), F.S.)

The Department requests approval to grant a temporary 5% pay additive to Law Enforcement Officers (LEO) who perform additional duties as a canine (K-9) handlers.

1. Justification and Description:

The Bureau of Fire and Arson Investigations (BFAI) currently has six (6) K-9 LEO throughout the state. To become a K-9 handler, the LEO must attend and successfully complete a five-week training academy and maintain proficiency and certification for K-9 handling. Each K-9 is specially trained as an Accelerant Detection Canine (ADC) and, along with the LEO, work in the BFAI, as well as assists other agencies on special details. The LEO has full time (24/7) responsibilities for care and feeding of the K-9, and must also be able to house and maintain the K-9 at their residence. The K-9 must be trained daily, even when the handler is not on duty.

2. Length of Time for Additive:

The LEO is granted the temporary pay increase (calculated at 5% of the LEO’s current salary) after completion of the training for K-9 handling duties, and begins on the first day that LEO receives the K-9. The LEO’s temporary pay increase ends when the K-9 retires or upon reassignment of the K-9 to a different LEO.

3. Classes and Number of Positions Affected:

<u>Class Code</u>	<u>Class Title</u>	<u>No. of FTE</u>
8541	Law Enforcement Investigator II	6*

* One of the K-9 handlers is a currently a Law Enforcement Captain, and would not be eligible for this pay additive.

4. Area of State Impacted:

The additive will impact employees statewide, as K-9 handlers are assigned to regions throughout Florida.

5. Historical Information:

The Department has participated in the State Farm Arson Dog Program since 1998. State Farm Insurance provides financial support for the acquisition and training of the ADC and its handler. The number of K-9 handlers has remained stable since implementation.

6. Estimate Cost of Additive:

Based on a salary estimate at the mid-range for a Law Enforcement Investigator II, the calculation is as follows: $\$56,735.64 \times 5\% = \$2,836.79$ annually $\times 6$ positions = $\$17,020.74$ annually.

7. Additional Information:

The Department's K-9 handlers receive recertification annually. The handlers work a full investigative case load in addition to the K-9 duties. These employees often work unusual and long hours. The K-9 LEO pay additive provides the incentive needed to recruit and retain these highly trained employees.

Lastly, the Department respectfully requests the following language be added into the "Pay Additives and Other Incentive Programs" section of the Fiscal Year 19-20 General Appropriations Act:

"In addition to the K-9 additive, the temporary special duty - general pay additives outlined in the Department of Financial Services plan may also include duties and responsibilities that will be performed on a temporary basis. This type of pay additive will begin on the first day the special duties are assigned. The temporary special duty pay additive will not go beyond 90 days without the Department reviewing the circumstances to extend it beyond 90 days. When necessary, the Department is authorized to continue temporary special duties beyond 90 days without having to obtain approval from the Department of Management Services. The temporary special pay additive will be an amount up to 15% of the employee's base rate of pay, depending on the extra duties given. These requests meet the requirements specified in the applicable collective bargaining agreements."

Schedule VII – Agency Litigation Inventory

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 Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Jeff Atwater v. United States</i>		
Court with Jurisdiction:	U. S. Court of Federal Claims		
Case Number:	1:16-cv-01482-EDK		
Summary of the Complaint:	<p>The Department has completed state court escheat proceedings to take title to three categories of savings bonds that are considered unclaimed property under Florida law. The third category of bonds includes matured, unredeemed savings bonds with a registered owner whose last known address is in the state of Florida; the state does not have physical possession or serial numbers for this category of bonds. The U.S. Treasury has refused to provide information or the funds related to this third category of bonds to state treasurers, including CFO Patronis. Nine other states previously initiated federal litigation in the United States Court of Federal Claims against the United States over the funds from these unknown bonds; the style of the Kansas case is <i>LaTurner, Treasurer for the State of Kansas v. United States</i>. The state of Florida case is stayed pending the outcome of the <i>LaTurner</i> case.</p>		
Amount of the Claim:	The CFO deems this a significant case that may increase revenues received by the state by more than \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	31 C.F.R. § 315, <i>et seq.</i> ; 31 C.F.R. § 353, <i>et seq.</i> ; Chapter 717, F.S.		
Status of the Case:	The instant case has been stayed pending the outcome of the <i>LaTurner</i> 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 checked="" 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).	N/A
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Office of Policy and Budget – July 2018

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 Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Howard Forman, Clerk of Court v. Dep’t of Rev., et al.</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D18-1891; 2016-CA-001044		
Summary of the Complaint:	Challenge to the constitutionality of statutory filing fee distribution scheme, similar to <i>Crist v. Ervin</i> , 56 So. 3d 745 (Fla. 2010). The Department is a defendant as the administrator of trust funds that receive a portion of the filing fees.		
Amount of the Claim:	Uncertain, but in excess of \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	Constitutional challenge to sections 28.2401, 28.241(1)(a)1. a.-b., 28.241(1)(a)2., 28.241(1)(c)1.-2., 28.35-.36, 34.041(1), 34.041(1)(c), 48.108(1), F.S., under art. V, § 14; art. III, § 12; and art. III, § 19(c)(3), Fla. Const.		
Status of the Case:	The trial court entered an Order and Final Judgment 4/27/18 finding the fee allocation outlined in the statutes unconstitutional. The Department of Financial Services has joined defendant Department of Revenue in an appeal to the First DCA. Initial Brief filed 8/31/18.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).	N/A		

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 Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Seminole County, et al. v. Daly, Atwater</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D17-4509; 2016-CA-001849		
Summary of the Complaint:	Action seeking a declaratory judgment that counties are entitled to recover from the state treasury alleged overpayments to the Department of Juvenile Justice (DJJ), plus fees, costs, and damages, despite failure to file the refund application in accordance with the procedure designated by section 215.26, F.S. (2014) and (2016).		
Amount of the Claim:	Uncertain, but in excess of \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	Application of section 985.686, F.S.		
Status of the Case:	DJJ appealed the trial court order granting Counties' Motion for Summary Judgment. Oral Argument on DJJ's appeal was held 9/11/18 at 2:00 p.m.; the Department is monitoring the appeal.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).	N/A		

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 Financial Services		
Contact Person:	Paul Stadler	Phone Number:	850-413-4255
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>United Insurance Company of America, The Reliable Life Insurance Company, Mutual Savings Life Insurance Company, and Reserve National Insurance Company v. Jimmy Patronis (formerly Jeff Atwater), in his official capacity as Chief Financial Officer of the State of Florida, and the Florida Department of Financial Services</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D18-2114; 2016-CA-001009		
Summary of the Complaint:	<p>Insurance company plaintiffs seek a declaration that chapter 2016-219, Laws of Florida, is unconstitutional on due process and impairment of contract grounds.</p> <p>Chapter 2016-219, Laws of Florida, requires insurers to compare their policyholder records against the United States Death Master File Index or equivalent to determine whether the death of an insured, a retained asset account holder, or an annuitant is indicated, for the purpose of paying insurance benefits and reporting unclaimed funds to the Department.</p>		
Amount of the Claim:	If the Department prevails in the litigation, millions of dollars in life insurance benefits will be remitted to beneficiaries. If these individuals cannot be located by the insurers, the funds will be reported and remitted to the Division of Unclaimed Property. The Division will then execute its statutory duties to notify the beneficiaries, process claims, and remit the insurance proceeds to the owners.		
Specific Statutes or Laws (including GAA) Challenged:	Section 717.107, F.S. (2016).		
Status of the Case:	Trial court granted the insurance companies' Amended Motion for Summary Judgment and the Department has appealed. The National Association of Unclaimed Property Administrators has been granted leave of court to participate as an amicus in support of the Department's position. Insurance companies' answer brief is due 9/26/18.		
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 checked="" 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).	N/A
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Office of Policy and Budget – July 2018

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 Financial Services		
Contact Person:	Dustin Metz	Phone Number:	(850) 413-1685
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>State of Florida, Department of Financial Services, and Jeff Atwater v. Danahy & Murray, P.A., and Bennett Dennison, PLLC</i>		
Court with Jurisdiction:	First District Court of Appeal, Florida Supreme Court		
Case Number:	1D17-2493; SC 18-801		
Summary of the Complaint:	Bennett Dennison and Danahy & Murray (law firms) sought access to consumer names and addresses relating to the Department’s residential property mediation and neutral evaluation programs. The Department asserted the requested information is confidential and exempt from disclosure under section 624.23, F.S. The circuit court declared section 624.23 unconstitutional as applied to the identifying information. The Department appealed the circuit court’s order and the First DCA agreed with the Department, finding the statute constitutional.		
Amount of the Claim:	The outcome of this case may require amendments to the law under which the agency operates.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 624.23(1)(b)7. and (2), F.S.		
Status of the Case:	Danahy & Murray appealed the First DCA’s ruling to the Florida Supreme Court. Both parties have submitted briefs on jurisdiction. Awaiting Florida Supreme Court’s ruling on whether the court will accept the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).			

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 Financial Services		
Contact Person:	Gina Smith	Phone Number:	850-413-4180
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>James Michael Hand, et al. v. Rick Scott, Pam Bondi, Jeff Atwater, et al.</i>		
Court with Jurisdiction:	United States District Court, Northern District of Florida		
Case Number:	4:17-CV-00128-MW-CAS		
Summary of the Complaint:	Civil rights class action seeking declaratory and injunctive relief alleging that Florida’s clemency/restoration of civil rights process regarding felon re-enfranchisement violates the 1st and 14th Amendments of the U.S. Constitution.		
Amount of the Claim:	The outcome of this case may require amendments to the law under which the agency operates.		
Specific Statutes or Laws (including GAA) Challenged:	Article VI, sec. 4(a) and Article IV, sec. 8, Florida Constitution; Sections 97.041(2)(b) and 944.292(1), F.S.; Florida Rules of Executive Clemency.		
Status of the Case:	The Plaintiffs filed and served a Complaint on all parties and the Florida Solicitor General is representing all Defendants. Following its order granting Plaintiffs' Motion for Summary Judgment, in part, the district court entered judgment for Plaintiffs, enjoining enforcement of the current vote-restoration process, and directing Defendants to promulgate new rules consistent with its decision. The matter is currently on appeal before the 11th Circuit Court of Appeals and is awaiting a decision following the oral argument held July 25, 2018.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Solicitor General	
	<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).	Fair Elections Legal Network and Cohen Milstein Sellers & Toll, PLLC.		

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 Financial Services		
Contact Person:	Tom Nemecek	Phone Number:	850-413-1694
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p><i>Florida Society of Ambulatory Surgical Centers, Inc.; HCA Health Services of Florida, Inc., d/b/a Oak Hill Hospital; HSS Systems, LLC, d/b/a Parallon Business Performance Group; and Automated Healthcare Solutions, Inc. v. Department of Financial Services, Division of Workers' Compensation.</i></p> <p>NOTE: <i>Zenith Insurance Company; Bridgefield Casualty Insurance Company; Business First Insurance Company; and RetailFirst Insurance Company</i> have intervened in support of the proposed rule.</p>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-3025RP (Consolidated with 17-3026RP and 17-3027RP)		
Summary of the Complaint:	Petitioners have challenged proposed Rules 69L-31.016(1), 69L-31.016(2), and 69L-31.005(2), <i>Florida Administrative Code</i> , claiming they constitute an invalid exercise of delegated legislative authority.		
Amount of the Claim:	Litigation of this case has ended and the Department has no contingent liabilities as a result of the litigation.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 120.56(2) and 120.52(8), Florida Statutes.		
Status of the Case:	On November 30, 2017, the Division of Administrative Hearings issued a Final Order declaring proposed Rules 69L-31.016(1), (2), and 69L-31.005(2)(d), <i>Florida Administrative Code</i> , invalid exercises of delegated legislative authority. The Final Order has not been appealed and the deadline to do so has expired.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Solicitor General	
	<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).			

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 Financial Services		
Contact Person:	Thomas Nemecek	Phone Number:	850-413-1694
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Zenith Insurance Company v. Department of Financial Services, Division of Workers’ Compensation</i>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	18-3844		
Summary of the Complaint:	The petition alleges the Department’s reimbursement dispute determination requires reimbursement for charges and services that are unreasonable, in violation of sections 440.015, 440.13(12-15) and 440.44(2), F.S. The petition further alleges the determination applies to both adopted and unadopted agency rule(s) or policy in violation of section 120.57(1), F.S., and illegally creates a conclusive presumption that all charges billed by the health care provider are reasonable and reimbursable in violation of Florida law.		
Amount of the Claim:	The outcome of this case may require amendments to the law under which the agency operates.		
Specific Statutes or Laws (including GAA) Challenged:	The petition directly challenges Rule 69L-7.501, <i>Florida Administrative Code</i> , and indirectly challenges Rules 69L-7.020 and 69L-7.100, <i>Florida Administrative Code</i> .		
Status of the Case:	This matter is pending before the Division of Administrative Hearings.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).			

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:	Office of Insurance Regulation		
Contact Person:	Richard Fox	850-413-5024	
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
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).	N/A		

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.

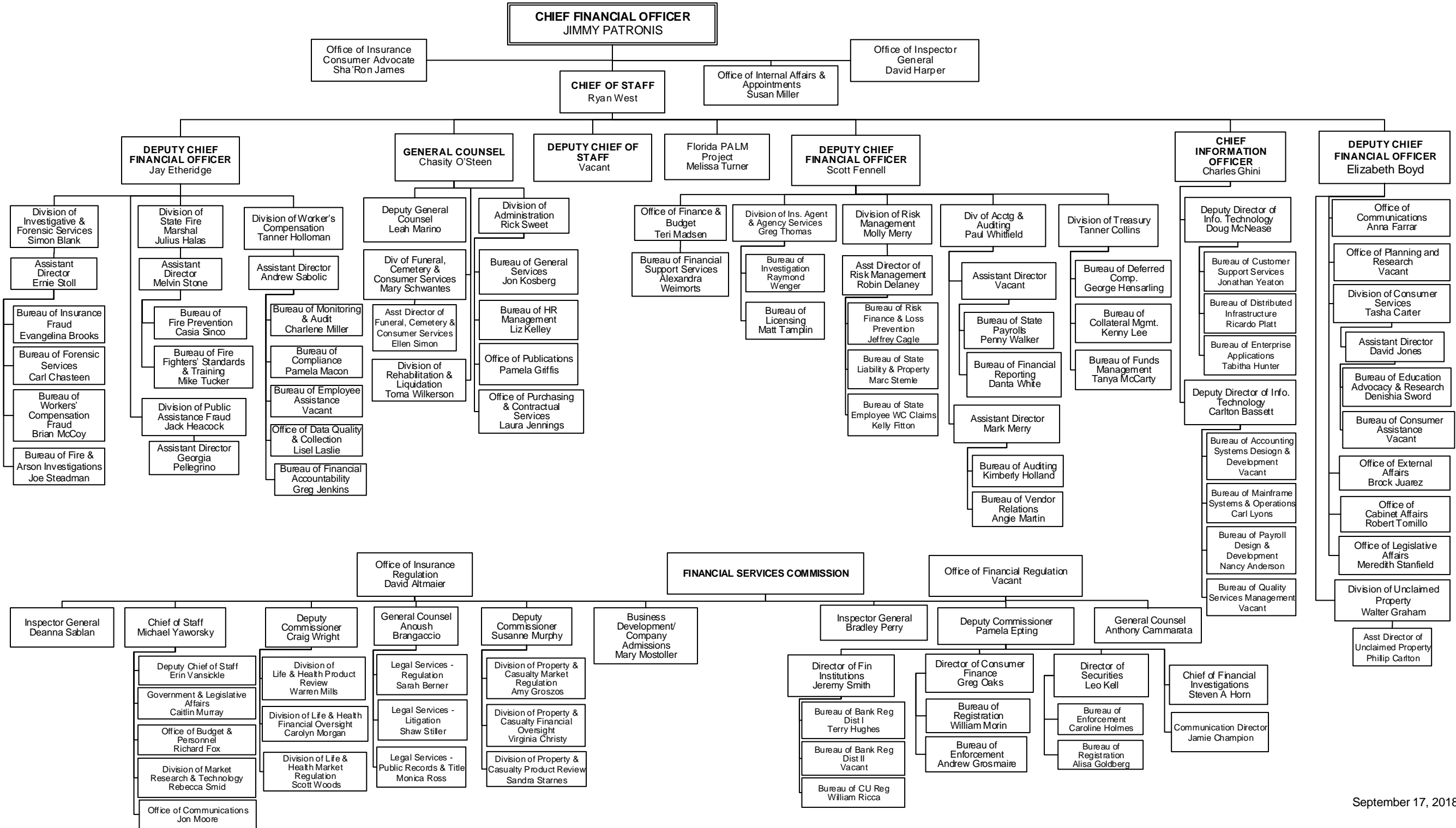
Agency:	Office of Financial Regulation		
Contact Person:	General Counsel’s Office	Phone Number:	850-410-9703
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Office of the Attorney General, State of Florida and Office of Financial Regulation v. Ocwen Financial Corporation, Ocwen Mortgage Servicing, Inc. and Ocwen Loan Servicing, LLC.		
Court with Jurisdiction:	United States District Court for the Southern District of Florida.		
Case Number:	Case No.: 9:17-cv-80496-KAM		
Summary of the Complaint:	This matter involves alleged state and federal violations concerning the Defendants’ mortgage loan servicing activities.		
Amount of the Claim:	Potential OFR fine of \$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Parties are engaging in discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).	N/A		

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:	Office of Financial Regulation		
Contact Person:	General Counsel's Office	Phone Number:	850-410-9703
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Lipsky & Associates		
Court with Jurisdiction:	N/A		
Case Number:	OFR Case No. 67804		
Summary of the Complaint:	This matter involves alleged unlicensed activity.		
Amount of the Claim:	Potential fine of \$1,148,000		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Referred to legal for possible prosecution.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).	N/A		

DEPARTMENT OF FINANCIAL SERVICES



FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2017-18			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			368,910,942	1,115,000	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			-7,268,019	0	
FINAL BUDGET FOR AGENCY			361,642,923	1,115,000	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,115,000
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		3,644	110.61	403,054	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		59,947	18.07	1,083,370	
Investment Of Public Funds * Dollar Volume of Funds Invested		23,300,000,000	0.00	941,191	
Provide Cash Management Services * Number of cash management consultation services.		55	24,663.73	1,356,505	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		2,800,000	0.75	2,089,465	
Administer The State Supplemental Deferred Compensation Plan * Number of participant account actions processed by the state deferred compensation office.		1,785,504	1.03	1,837,778	
Accounting And Reporting Of State Funds * State Accounts Managed in the Florida Accounting Information Reporting System.		35,521	132.11	4,692,638	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		9,238,210	0.08	782,106	
Conduct Pre-audits Of Selected Accounts Payable * Vendor payment requests that are pre-audited for compliance with statutes and contract requirements		309,815	25.64	7,942,380	
Process State Employees Payroll * Payroll payments issued		3,091,848	0.65	1,998,716	
Conduct Post-audits Of Payroll * Post-audits completed of state agencies payroll payments to determine compliance with statutes		12	7,050.50	84,606	
Conduct Fiscal Integrity Investigations *		24	34,419.67	826,072	
Article V - Clerk Of The Courts * N/A		6	74,401.50	446,409	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		2,476,111	1.28	3,165,583	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		623,408	5.60	3,489,492	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		8,089	71.74	580,332	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		15,726	273.95	4,308,213	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		343	1,689.98	579,664	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		538	1,179.51	634,575	
Investigate Fires Accidental, Arson And Other *		3,488	4,367.39	15,233,460	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		233,621	9.71	2,269,331	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		8,993	122.97	1,105,902	
Provide Forensic Laboratory Services *		8,419	164.11	1,381,612	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		21,817	1,915.21	41,784,046	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		6,196	2,619.33	16,229,373	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked.		3,387	867.97	2,939,801	
Provide Risk Services Training And Consultation * Number of agency loss prevention staff trained during the fiscal year.(top 3 agencies)		111	23,160.91	2,570,861	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		21	25,391.81	533,228	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		133,455	20.77	2,772,133	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		49,370	31.69	1,564,621	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		1,886,595	0.43	812,681	
Administration Of Education Requirements (pre Licensure And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		241,324	1.79	432,464	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		4,533	1,288.55	5,841,017	
Investigate Insurance Fraud (general) *		1,857	11,276.61	20,940,670	
Investigate Workers' Compensation Insurance Fraud *		312	11,036.76	3,443,468	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		65,580	67.00	4,393,812	
Provide Consumer Education Activities * Number of visits to the Consumer Services website.		470,327	1.43	673,922	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		297,127	16.72	4,968,131	
Examine And Regulate Licensees In The Funeral & Cemetery Business (chapter 497) To Ensure Regulatory Compliance * Number of examinations and inspections completed.		1,587	1,691.34	2,684,152	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		94,992	47.53	4,515,169	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		28,790	508.69	14,645,215	
Facilitate The Informal Resolution Of Disputes With Injured Workers, Employers And Insurance Carriers * Number of injured workers that obtained one or more benefits due to intervention by the Employee Assistance Office.		833	6,163.94	5,134,588	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited.		1,669	854.87	1,426,782	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		121,431,103	0.01	720,742	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		6,710,138	0.58	3,876,669	
Reimbursement Disputes * Number of petitions resolved annually		3,912	424.38	1,660,189	
Public Assistance Fraud Investigations * Number of public assistance fraud investigations conducted.		4,683	1,519.41	7,115,380	
Approve And License Entities To Conduct Insurance Business. * Number of Certificates of Authority (COAs) processed.		125	7,966.02	995,752	
Conduct And Direct Market Conduct Examinations. * Number of examinations and investigations completed for licensed companies and unlicensed entities		384	8,641.30	3,318,259	
Conduct Financial Reviews And Examinations. * Number of financial reviews and examinations completed.		8,624	1,918.14	16,541,997	
Review And Approve Rate And Form Filings. * Number of rate and forms review completed.		12,654	702.29	8,886,755	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance. * Examinations of non-depository financial service companies to determine compliance with regulations.		203	23,393.80	4,748,942	
Evaluate And Process Applications For Licensure As A Financial Services Entity. * Applications processed or evaluated for licensure or registration as a non-depository financial services entity.		21,224	98.16	2,083,271	
Examine And Enforce Laws Regarding Banks, Trusts, And Credit Unions To Ensure Safety And Soundness. * Number of domestic financial institutions examined to ensure safety and soundness.		96	119,893.40	11,509,766	
Examine And Enforce Laws Regarding International Financial Institutions To Ensure Safety And Soundness. * Number of international financial institutions examined to ensure safety and soundness.		9	87,467.89	787,211	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity. * Number of financial investigations into allegations of fraudulent activity.		160	23,793.80	3,807,008	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		277	20,561.11	5,695,428	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance. * Conduct examinations of securities firms and branches.		242	24,995.90	6,049,007	
Evaluate And Process Applications For Registration As A Securities Firm, Branch, And/Or Individual. * Securities applications processed for registration of firms, branches, and/or individuals.		58,878	45.81	2,696,970	
TOTAL				276,031,904	1,115,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				40,038,301	
REVERSIONS				45,572,709	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				361,642,914	1,115,000

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

AUDIT #2: 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 ***

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

BE	PC	CODE	TITLE	EXPENDITURES	FCO
43500400	1205000000	ACT1020	HOLOCAUST VICTIMS ASSISTANCE	301,447	
43010400	1602000000	ACT1040	INSURANCE CONSUMER ADVOCATE	643,904	
43010500	1603000000	ACT1050	INFORMATION TECHNOLOGY - FLAIR	11,429,331	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	845,464	
43200100	1601000000	ACT2180	FLORIDA ACCOUNTING INFORMATION	5,677,444	
43200100	1601000000	ACT2195	PASS THROUGH FLORIDA CLERKS OF	1,478,123	
43300400	1202000000	ACT3430	PASS-THROUGH GRANTS AND AIDS	1,946,223	
43300500	1202000000	ACT3440	PASS-THROUGH GRANTS AND AIDS LOCAL	97,022	
43300500	1202000000	ACT3520	FIRE INCIDENT REPORTING	244,733	
43300500	1202000000	ACT3530	PASS THROUGH - TRANSFER TO	1,000,000	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,251,070	
43700400	1205000000	ACT5510	HURRICANES AND OTHER NATURAL	2,011,304	
43600100	1102020000	ACT6010	TRANSFER TO 1ST DISTRICT COURT OF	1,892,547	
43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	969,689	
43600100	1102020000	ACT9940	TRANSFER TO THE UNIVERSITY OF	250,000	

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	361,642,923	1,115,000
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	361,642,914	1,115,000
	-----	-----
DIFFERENCE:	9	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Schedule XII - Series Outsourcing or Privatization of State Service or Activity

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2019-20 Legislative Budget Request)

Schedule XIII-Proposed Consolidated Financing of Deferred-Payment Commodity Contracts

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2019-20 Legislative Budget Request)

Schedule XIV – Variance from Long
Range Financial Outlook

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

Agency: FINANCIAL SERVICES

CONTACT: TERI MADSEN

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 2018 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 2019-2020 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 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Florida Accounting Information Resource (FLAIR) Replacement	B	\$4.7M GR / \$17.3 TF	\$22M GR / 0 TF
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.

The long range financial outlook for the budget driver assumes the Insurance Regulatory Trust Fund (IRTF) will fund the \$17.3M portion of the \$22M contractual need for the FLAIR replacement (PALM). The IRTF cash balance has been on the decline for the last few years. The annual appropriation, from operating and non-operating budget, is approximately \$145M annually. Funding PALM from IRTF in FY 2019/20 will lower the ending cash balance to approximately \$100M. It has been determined, for the health of the trust fund, the department is requesting the entire PALM appropriation from General Revenue.

* R/B = Revenue or Budget Driver

Schedule XV - Contract Reporting

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2019-20 Legislative Budget Request)

SCHEDULE IV-B FOR FLORIDA PALM

For Fiscal Year 2019-20



October 1, 2018

DEPARTMENT OF FINANCIAL SERVICES

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Financial Services	Schedule IV-B Submission Date:
Project Name: Florida PALM	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2019-20 LBR Issue Code: 36105C0	FY 2019-20 LBR Issue Title: FLAIR Replacement
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Melissa Turner, (850) 410-9024, Melissa.Turner@myfloridacfo.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: _____	Date: _____
Printed Name: Jimmy Patronis	
Agency Chief Information Officer (or equivalent): _____	Date: _____
Printed Name: Charles Ghini	
Budget Officer: _____	Date: _____
Printed Name: Teri Madsen	
Planning Officer: _____	Date: _____
Printed Name:	
Project Sponsor: _____	Date: _____
Printed Name: Scott Fennell	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Tommy Werner, 850.410.9062, Tommy.Werner@myfloridacfo.com
Cost Benefit Analysis:	Tommy Werner, 850.410.9062, Tommy.Werner@myfloridacfo.com
Risk Analysis:	Tommy Werner, 850.410.9062, Tommy.Werner@myfloridacfo.com
Technology Planning:	
Project Planning:	

General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency's Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is \$1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
- Replace desktop units ("refresh") with new technology that is similar to the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization
- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is \$10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and tools to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency's Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at IT@LASPBS.STATE.FL.US. Reference the D-3A issue code and title in the subject line.

II. Schedule IV-B Business Case – Strategic Needs Assessment

A. Background and Strategic Needs Assessment

Purpose: To clearly articulate the business-related need(s) for the proposed project.

1. Business Need

The Florida Constitution (s. 4(c), Article IV) and Florida Statutes (Section 17.001 and 215.94, F.S.) identify the Chief Financial Officer (CFO) as the chief fiscal officer and designated agency head for the Department of Financial Services (DFS). By virtue of the position, the CFO is responsible for the Florida Accounting Information Resource Subsystem (FLAIR) and the Cash Management Subsystem (CMS). FLAIR and CMS perform various financial and cash management functions. The systems support the business aspects of the Department's Division of Accounting and Auditing (A&A), Division of Treasury (Treasury) and state agency financial accounting. The Department's Office of Information Technology (OIT) supports the operation and maintenance of FLAIR and CMS.

A capable, flexible and reliable financial management system is critical for an enterprise the size of Florida. FLAIR is not keeping up with the State's evolving and growing business needs and, as time goes on, the operational risk of relying on FLAIR increases. The limitations with FLAIR and the associated impacts (e.g., proliferation of agency compensating systems and agency unique processes) are not trivial and negatively impact the operational productivity and the financial management of the State.

The CMS is a collective group of eleven individual components, each performing specific functions to support the overall cash management and investment duties of the State. These components were implemented at various points dating back to 1984 on multiple platforms, with three updated into a web based system as recently as 2013. These components interface with each other, FLAIR, and external systems to manage the cash management needs of the State. Due to the number of interfaces and proliferation of data, it is difficult to obtain information from these components and reconcile them with FLAIR and agency business systems.

The ability of the CFO and DFS to perform their mission is becoming increasingly difficult given the significant limitations with FLAIR and CMS. A new financial management solution is needed and the need for change is evident by the following:

- Agencies have implemented and continue to implement workarounds and financial related business systems to fill "gaps" created by FLAIR limitations. The proliferation of these agency unique processes and compensating financial systems will only continue as business needs change. The result is an increase in operational complexity, maintenance and administrative costs, and increased difficulty for the CFO and DFS to manage the State's financial resources. A secondary impact related to the number of agency unique processes and homegrown systems will be an increased level of complexity to transition to new go forward solution.
- FLAIR is a fragile system developed over 30 years ago, and it cannot evolve to meet the State's ever changing business and financial management needs. The fragility is evidenced by the complications and instability arising from required changes to support business and policy needs, e.g., changing agency names or payroll calculations.
- FLAIR is an inflexible system based on the underlying programming and data structure. This is demonstrated by the limited potential to add data elements. The limiting factor is the structure of the programming modules.
- Resources needed to maintain FLAIR are scarce and are becoming more limited. As reflected in the FLAIR Study, over 40% of personnel supporting FLAIR have at least 30 years of service and are currently eligible for full retirement. The loss of irreplaceable institutional knowledge and lack of qualified resources to support FLAIR increases future operational risk when changes to the system are needed or system issues must be resolved. Resource knowledge is critical since system documentation may not always be accurate and up to date.
- For CMS there is a similar, albeit more modern situation, regarding support staff. While a portion of CMS functionality has been replaced by more modern technology, the resource pool supporting and developing the modern components is constrained by a small number of existing, senior employees. It is challenging, if not unrealistic, to build an infrastructure to acquire and develop employees on a specific technical platform. This presents additional risk across the domain and functions of the Treasury.

- FLAIR cannot support the Department's or the State's financial management needs. FLAIR cannot forecast cash demands at a state level nor does it contain functionality supporting operational efficiency (i.e., workflow, automated reconciliation) and cannot promote cost savings/revenue generation (i.e., Net Discounts, interest earnings).
- FLAIR, and the FFMIS subsystems, are designed and operated in a way contrary to supporting an enterprise-wide solution. If the state ever wants to move towards an enterprise-wide solution, it must establish a flexible foundation to allow for evolution (i.e., add capabilities) and to be a catalyst for future statewide operational efficiency and effectiveness efforts.
- CMS is an integrated group of individual components. While these components were designed to work together, there are limitations to their ability to easily share data, particularly with FLAIR and external agency systems, leading to significant reconciliation and manual reporting efforts to manage the cash position of the State.

In accordance with Chapter 2014-051, Section 6, Line 2340A Laws of Florida established funding for the Florida PALM Project (formerly known as the FLAIR and CMS Replacement Project). Additional funding was established through:

- Chapter 2015-232, Section 6, Line 2331A, Laws of Florida
- Chapter 2016-066, Section 6, Line 2317A, Laws of Florida
- Chapter 2017-070, Section 6, Line 2334, Laws of Florida
- Chapter 2018-009, Section 6, Line 2332, Laws of Florida

2. Business Objectives

NOTE: For IT projects with total cost in excess of \$10 million, the business objectives described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

The overall vision for the Florida PALM Project is to:

Implement a statewide accounting system to enforce standardization, acts as a scalable foundation to evolve as business needs change, and positions Florida for future innovation as it considers a true enterprise-wide solution.

To achieve this, the goals for the Project are:

1. Reduce the State's risk exposure by harnessing modern financial management technology built on the premises of scalability, flexibility, and maintainability
2. Improve state and agency-specific decision making by capturing a consistent and an expandable set of data
3. Improve the State's financial management capabilities to enable more accurate oversight of budget and cash demands today and in the future
4. Improve staff productivity, reduce operational complexity, and increase internal controls by enabling standardization and automation of business processes within and between DFS and agencies

B. Baseline Analysis

Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.

1. Current Business Process(es)

NOTE: If an agency has completed a workflow analysis, include through file insertion or

attachment the analyses documentation developed and completed by the agency.

The core financial management and cash management transaction processing performed today in FLAIR and CMS are limited in scope. The limitations of these transactions, due in large part to the technical limitations of FLAIR and CMS has led to agencies developing and maintaining their own processes and systems, linked to FLAIR and CMS through automated and manual interfaces, to perform their financial management activities. The State currently lacks a set of clearly documented, enterprise level financial management processes and guidelines.

2. Assumptions and Constraints

The Florida PALM Project is operating under the following assumptions.

- There is commitment to the Project goals from all stakeholders.
- The Project will request and receive appropriations for implementation of the Project.
- Significant Legislative, business requirement, or policy changes during the Project will follow the Project Scope and Change Management Process.
- Software customization will be minimal and focused on those which are absolutely necessary to meet the needs of the State.
- The current FLAIR and CMS systems will function until the financial management solution has replaced all FLAIR and CMS components.
- The required State staff resources with the necessary skill sets will be available within the Project budget.
- There will be sufficient and adequate responses from the vendor community for contracted services.
- Collaborative partnerships established with external advisors will be used to add value to the State and enhance the success of the Project.

C. Proposed Business Process Requirements

Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.

1. Proposed Business Process Requirements

Florida PALM's first activity was to develop a single set of standardized statewide business processes. The business process standardization was performed in two analysis steps, Level 1, and Level 2 analysis. These standard processes were reviewed and approved by representatives from all agencies using FLAIR and CMS.

The Level 1 analysis was completed at the end of 2014 to produce business process models along with supporting information identifying key business events, Accounting Events, and internal Control Points across ten business process areas.

The Level 2 analysis used the Level 1 analysis as the foundation in designing the business processes to a greater level of detail including integration points with statewide administrative systems, agency-specific business systems, and other third-party systems. The Level 2 Business Process Model also identifies examples of roles and responsibilities for process areas, sub-processes, approvals, and internal activities.

These standardized business processes will be referenced as part of the solution and system integrator solicitation and are available on the Project website at: [<Florida PALM Business Process Models>](#)

2. Business Solution Alternatives

Florida PALM released a comprehensive ITN on November 1, 2016 to obtain the software and system integrator

(SSI) to replace FLAIR and CMS. The ITN was structured to successfully replace the current systems and implement the standardized financial management business processes while obtaining additional benefits from the software and system integrators.

In addition to identifying the best software to perform future financial management transactions, the ITN requested the respondents provide options and recommendations for additional elements of the solution including the timing of implementation activities, timing of agency conversions to the new processes and software, and options for the hardware platform and system support.

Accenture LLP presented an offer to provide an SSI consisting of Commercial Off the Shelf (COTS) software from Oracle PeopleSoft.

3. Rationale for Selection

Through the ITN, the Project established a set of comprehensive evaluation criteria which guided the evaluation, negotiation, and contracting for the software, supporting infrastructure solution, implementation approach, and system integrator which will provide the best value to the State.

A public meeting held on June 15, 2018 by the negotiation team recommended an award for SSI services. Accenture LLP was identified as the responsible and responsive Respondent whose Reply was assessed as providing the best value to the State. The CFO decision on the intent to award for SSI services was obtained. A contract was executed on July 20, 2018 and year one funding of the contract has been provided for Fiscal Year 2018-19. The awarded contract is in compliance with the scope and cost outlined in Proviso

Solution includes COTS Oracle based software that is used by more than a dozen state governments. Limited customizations would allow for easier maintenance.

4. Recommended Business Solution

NOTE: For IT projects with total cost in excess of \$10 million, the project scope described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4) (a) 10, F.S.

The SSI contract between DFS and Accenture LLP outlines a commitment to provide and implement a COTS Oracle PeopleSoft financial management solution to replace FLAIR and CMS.

D. Functional and Technical Requirements

Purpose: To identify the functional and technical system requirements that must be met by the project.

The Florida PALM Business Requirements have been developed in conjunction with the Level 2 Standardized Business Process Models. Business Requirements were developed in three cycles and were reviewed by the Executive Steering Committee (ESC) for update and approval. These Business Requirements are available on the project website at [<ESC Approved Business Requirements>](#) .

III. Success Criteria

Purpose: To identify the critical results, both outputs and outcomes, that must be realized for the project to be considered a success.

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	A financial management solution to replace FLAIR and CMS is	Successful execution of a software and system	DFS and State Agencies	07/21

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
	contracted and implemented	integrator contract Successful completion of pilot implementation Successful cutover of first agency onto new solution		
2	The State is able to transition to the new solution as the system of record for State financial transactions and generate appropriate statutory reporting	Successful cutover of all State agencies onto the new solution	DFS and State Agencies	07/24
3	Agencies are able to use the new replacement system for their operational needs	Use of agency business systems to perform core financial transactional activities and reporting tasks is reduced	DFS and State Agencies	01/25

IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis

A. Benefits Realization Table

Purpose: To calculate and declare the tangible benefits compared to the total investment of resources needed to support the proposed IT project.

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Reduction of the State’s financial risk exposure through technology built on the premises of scalability, flexibility, and maintainability	DFS	Reduction of employee time spent on non-value added maintenance and the ability to address system changes/enhancement requests on a timely basis.	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
2	Improvement in the State's decision making by capturing a consistent and an expandable set of data	DFS, Policymakers, and State Agencies	Increased standardization in capture of transactional data and improved reporting	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable
3	Improvement in the State's financial management and accounting capabilities to enable more accurate oversight of budget and cash demands today and in the future	DFS, Policymakers, and State Agencies	Improved Cash Management, reduced time to reconcile transactions, enhanced financial reporting due to automated encumbrances/payables	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable
4	Improvement in state employee productivity, reduction of operational complexity and an increase of internal controls by enabling standardization and automation of business processes within and between DFS and the State's other governmental agencies	DFS and State Agencies	Reduced time performing redundant data entry and reconciliation, reformatting reports, etc.	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable

B. Cost Benefit Analysis (CBA)

Purpose: To provide a comprehensive financial prospectus specifying the project's tangible benefits, funding requirements, and proposed source(s) of funding.

The chart below summarizes the required CBA Forms which are included as Appendix A on the Florida Fiscal Portal and must be completed and submitted with the Schedule IV-B.

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.

Cost Benefit Analysis	
Form	Description of Data Captured
	Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.
CBA Form 2 - Project Cost Analysis	Baseline Project Budget: Estimated project costs. Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants. Characterization of Project Cost Estimate.
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <ul style="list-style-type: none"> • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

V. Schedule IV-B Major Project Risk Assessment

Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight and to improve the likelihood of project success. The risk assessment summary identifies the overall level of risk associated with the project and provides an assessment of the project’s alignment with business objectives.

NOTE: All multi-year projects must update the Risk Assessment Component of the Schedule IV-B along with any other components that have been changed from the original Feasibility Study.

The Risk Assessment Tool and Risk Assessment Summary are included in Appendix B on the Florida Fiscal Portal and must be completed and submitted with the agency’s Schedule IV-B. After answering the questions on the Risk Assessment Tool, the Risk Assessment Summary is automatically populated.

VI. Schedule IV-B Technology Planning

Purpose: To ensure there is close alignment with the business and functional requirements and the selected technology.

A. Current Information Technology Environment

1. Current System

a. Description of Current System

FLAIR (see Exhibit 1 FLAIR/CMS Current Environment) is the State's accounting system. It supports the accounting and financial management functions for the State's CFO including budget posting, receipt and disbursement of funds, payroll processing and employee portal, and the accounting information for the State's Comprehensive Annual Financial Report (CAFR).

FLAIR consists of the following components:

- **Payroll Accounting:** Processes the State's payroll. Payroll capabilities are contained within FLAIR.
- **Central Accounting:** Maintains cash basis records and is used by the CFO to ensure expenditures are made in accordance with the legislative appropriations. It contains cash balances and budget records as well as supports tax reporting; it is not a comprehensive General Ledger.
- **Departmental Accounting:** Maintains agencies' accounting records and is utilized at the end of each fiscal year to prepare financial statements in accordance with generally accepted accounting principles.
- **Information Warehouse:** A data repository and reporting system allowing users to access Central Accounting information and most Departmental Accounting information in FLAIR. The IW receives data from Central FLAIR, Departmental FLAIR, and Payroll.

The Treasury receives and disburses cash, invests available balances, and performs related accounting functions, cash management operations, and consultations. The Treasury operates separate applications known collectively as CMS to carry out its responsibilities of monitoring cash levels and activities in State bank accounts, for keeping detailed records of cash transactions and investments for State agencies, and paying of warrants and other payments issued by the CFO. CMS interfaces with Central FLAIR, Departmental FLAIR, Department of Revenue systems, the Information Warehouse, other State agency systems, and bank business partner systems.

The Treasury upgraded a portion of the current CMS platform to a web-based system in August 2013. This upgrade established a new integrated platform and replaced three existing business applications including Verifies, Receipts, and Chargebacks.

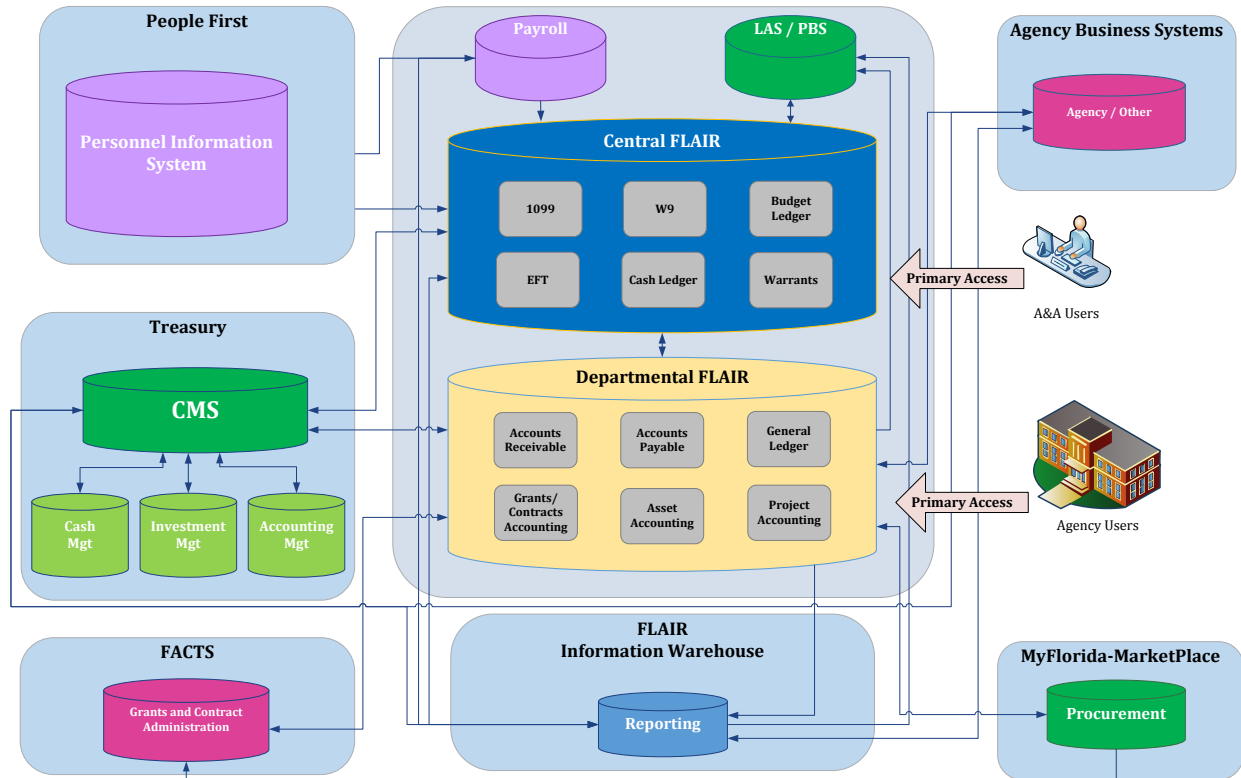


Exhibit 1 FLAIR/CMS Current Environment

FLAIR was implemented in the early 1980s based on source code from the 1970s. It runs on a mainframe and is used by state agencies with approximately 14,000+ individual users at 400+ accounting office sites throughout the State. FLAIR supports the financial oversight management of the State’s \$90 billion budget and processes more than 95 million accounting transactions annually. FLAIR also pays 180,000 State personnel annually.

CMS is a collective group of eleven individual components, each performing specific functions to support the overall cash management and investment duties of the State. The individual components interface with each other to share information. The components were developed at various points between 1984 and 2002, with three of the original components combined into one web-based system in 2013.

FLAIR is primarily a batch system, accessed via terminal emulation with no graphical interface. The mainframe and related database and software technology are difficult to maintain and do not fit with the Department’s desired hardware and software platform standards. The current FLAIR and CMS architecture is neither flexible nor adaptable. The “siloes” design between FLAIR components presents challenges in making modifications and is not conducive to supporting the industry standard required number of instances necessary to support enterprise applications.

b. Current System Resource Requirements

The FLAIR programming language and data file structure are not commonplace and resources to support the technology are scarce in the market today. According to software industry analysts, the current programming language does not rank in the top 50 in-demand today. From an IT support perspective, as reflected in the FLAIR Study, over 40% of FLAIR technical support employees have 30 or more years of service. As these employees retire it will represent a significant loss of institutional knowledge and technical expertise. Replacing the technical expertise of a market scarce resource is highly unlikely. Conclusively, the FLAIR staff members who may depart

within the next five years are seasoned and experienced experts with many combined years of institutional knowledge presenting a significant risk for enhancement and support to FLAIR in the near future.

For CMS there is a similar, albeit more modern situation, regarding support staff. While a portion of CMS functionality has been replaced by more modern technology, the resource pool supporting and developing the modern components is constrained by a small number of existing, senior employees. This presents additional risk across the domain and functions of the Treasury. Mitigating the risk by building a complete programming support organization is unrealistic.

c. Current System Performance

FLAIR currently meets the minimum requirements to manage the accounts of the State, and is not meeting the needs of DFS or the state’s agencies. Some of the major concerns that agencies have with FLAIR include:

- Agencies have financial management needs which are not being met by FLAIR and have therefore implemented their own systems to meet these needs
- The current design of FLAIR creates complex manual processing requirements and produces delays in processing times
- Integration with FLAIR is technically difficult, and the technology used causes limitations to agency functionality

Agencies have had to develop reporting capabilities and workaround solutions due to limitations in FLAIR.

For CMS there is a similar, albeit more modern situation, regarding support staff. While a portion of CMS functionality has been replaced by more modern technology, the resource pool supporting and developing the modern components is constrained by a small number of existing, senior employees. This presents additional risk across the domain and functions of the Treasury. Mitigating the risk by building a complete programming support organization is unrealistic.

Prior to 2013, the Treasury used fourteen different applications which were developed at various points in time between 1984 and 2002¹. The net result of the various application development efforts was multiple database platforms to support multiple programming languages. The difficulty to maintain adequate resources with the complex skill set needed to support such a variety of platforms, and integration among platforms can become a challenge. Furthermore, from a business perspective, processes can be disjointed and interrupted creating multiple entry points for inefficient and ineffective practices. The Treasury functions CMS serves are:

- Cash Management
- Investment Management
- Accounting Management

Treasury embarked on a two phase modernization effort which began in 2009². Phase 1 included an integrated application to support cash management processes including receipts, verifications, and chargebacks ultimately updating the bank and state account applications. The first phase of the modernization effort was implemented in August 2013.

For additional information on current system performance and limitations, refer to Appendix 1, the FLAIR Study:

¹ DFS Treasury Cash Management System Modular Redesign Project Justification, 10/27/2009

² Cash Management System, Project Management Plan, Department of Financial Services, 12/16/2011

- Chapter 1, Section 1.3 Current State Performance
- Chapter 2, Section 2.2.1.2 Summary of Agency Information

2. Information Technology Standards

FLAIR is the system of record for the State of Florida financial transactions. The current nightly batch process takes most of the night and can therefore only run one time in a 24 hour cycle, presenting a significant limitation to user productivity and causing some complex transactions to take up to five days to process.

FLAIR is over 30-years old running on an IBM z114 2818-W03 mainframe supported at the DFS data center. FLAIR was custom developed beginning in the 1970s, implemented in the 1980s, and continues to be supported by OIT. The FLAIR components were developed separately, and rely on batch interfaces to transfer data between them. The Departmental FLAIR, Central FLAIR, and Payroll components utilize Adaptable Database Management System (ADABAS) for the database and Natural and COBOL as the programming languages. FLAIR nightly batch processes are run on the IBM mainframe using Job Control Language (JCL). The IW utilizes IBM DB2 software for the database and WebFOCUS reporting tools.

The CMS components were developed in-house on a variety of platforms. The most recent component developed, CMS, is a Windows based .Net application utilizing a Microsoft SQL Server database. The other 10 components run on an IBM iSeries Power 7 8202-E4D server. The database platform for these components is IBM DB2, and programming languages include Java, Cobol, and MS Access.

B. Current Hardware and/or Software Inventory

NOTE: Current customers of the state data center would obtain this information from the data center.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Florida PALM released a comprehensive ITN on November 1, 2016 to obtain the software and system integrator (SSI) to replace FLAIR and CMS. The ITN was structured to successfully replace the current systems and implement the standardized financial management business processes while obtaining additional benefits from the software and system integrators.

In addition to identifying the best software to perform future financial management transactions, the ITN requested the respondents provide options and recommendations for additional elements of the solution including the timing of implementation activities, timing of agency conversions to the new processes and software, and options for the hardware platform and system support.

Accenture LLP presented an offer to provide an SSI consisting of Commercial Off the Shelf (COTS) software from Oracle PeopleSoft.

2. Rationale for Selection

Through the ITN, the Project established a set of comprehensive evaluation criteria which guided the evaluation, negotiation, and contracting for the software, supporting infrastructure solution, implementation approach, and system integrator which will provide the best value to the State.

A public meeting held on June 15, 2018 by the negotiation team recommended an award for SSI services. Accenture LLP was identified as the responsible and responsive Respondent whose Reply was assessed as providing the best value to the State. The CFO decision on the intent to award for SSI services was obtained. A contract was executed

on July 20, 2018. The awarded contract is in compliance with the scope and cost outlined in Proviso.

Solution includes COTS Oracle based software that is used by more than a dozen state governments. Limited customizations would allow for easier maintenance.

3. Recommended Technical Solution

The SSI contract between DFS and Accenture LLP outlines a commitment to provide and implement a COTS Oracle PeopleSoft SSI to replace FLAIR and CMS.

D. Proposed Solution Description

4. Summary Description of Proposed System

Accenture LLC has been awarded a contract to replace FLAIR and CMS with COTS, Oracle PeopleSoft, which will meet the State's business needs and the identified functional and technical requirements as outlined above.

5. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

Payment for contracted services is based upon a fixed deliverable schedule. The total cost of the contract will be \$180,034,116 over nine years. The total expense of implementing the SSI is expected to be less than the cost projection indicated in Option 3 of the FLAIR Study.

E. Capacity Planning

(historical and current trends versus projected requirements)

VII. Schedule IV-B Project Management Planning

Purpose: To require the agency to provide evidence of its thorough project planning and provide the tools the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.

NOTE: For IT projects with total cost in excess of \$10 million, the project scope, business objectives, and timelines described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

The Florida PALM Project is following a structured approach to manage the Design Development and Implementation (DDI) activities of the project.

Appendix 2 contains the current Pre-DDI Project Management Plan (PMP) outlining the control and project execution elements currently in place. This PMP was used during Pre-DDI and will be the foundation for the DDI PMP. In November 2018, the ESC will review and approve the DDI PMP. The current Florida PALM PMP is compliant with AST project management standards and includes the following sections:

- Performance Management
- Cost Management
- Schedule Management
- Quality Management
- Procurement Management
- Staffing Management
- Collaboration Management
- Project Scope and Change Management
- Risk Management
- Communications Management
- Issue Management
- Decision Management

- Deliverable Management
- Action Item Management
- Content Management
- Lessons Learned Management

Florida PALM has a formal governance process to guide its decision making. This process includes an Executive Steering Committee with representation from multiple stakeholder agencies. The Florida PALM governance processes are documented in the Project Charter. (Appendix 3 – Florida PALM Project Charter)

VIII. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

- Appendix 1 – FLAIR Study
- Appendix 2 – Florida PALM Pre-DDI PMP
- Appendix 3 – Florida PALM Project Charter

CBAForm 1 - Net Tangible Benefits

Agency	Dept of Financial Services	Project	Florida PALM
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Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$7,359,959	\$357,725	\$7,717,684	\$7,717,684	\$0	\$7,717,684	\$7,717,684	\$0	\$7,717,684	\$7,717,684	\$0	\$7,717,684	\$7,717,684	\$0	\$7,717,684
A.b Total Staff	51.00	4.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00
A-1.a. State FTEs (Salaries & Benefits)	\$6,033,923	\$357,725	\$6,391,648	\$6,391,648	\$0	\$6,391,648	\$6,391,648	\$0	\$6,391,648	\$6,391,648	\$0	\$6,391,648	\$6,391,648	\$0	\$6,391,648
A-1.b. State FTEs (#)	51.00	4.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$1,326,036	\$0	\$1,326,036	\$1,326,036	\$0	\$1,326,036	\$1,326,036	\$0	\$1,326,036	\$1,326,036	\$0	\$1,326,036	\$1,326,036	\$0	\$1,326,036
A-3.b. Staff Augmentation (# of Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Application Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$20,897,960	-\$2,638,164	\$18,259,796	\$18,259,796	\$4,155,501	\$22,415,297	\$22,415,297	\$2,274,775	\$24,690,072	\$24,690,072	-\$2,425,987	\$22,264,085	\$22,264,085	\$1,356,484	\$23,620,569
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Accenture SSI Contract	\$20,897,960	-\$2,638,164	\$18,259,796	\$18,259,796	\$4,155,501	\$22,415,297	\$22,415,297	\$2,274,775	\$24,690,072	\$24,690,072	-\$2,425,987	\$22,264,085	\$22,264,085	\$1,356,484	\$23,620,569
C-5. Other Accenture SSI Contract Hold Backs	\$351,000	\$0	\$351,000	\$351,000	\$0	\$351,000	\$351,000	\$0	\$351,000	\$351,000	\$0	\$351,000	\$351,000	\$0	\$351,000
D. Plant & Facility Costs	\$1,373,964	\$0	\$1,373,964	\$1,373,964	\$0	\$1,373,964	\$1,373,964	\$0	\$1,373,964	\$1,373,964	\$0	\$1,373,964	\$1,373,964	\$0	\$1,373,964
E. Other Costs	\$826,551	\$195,062	\$1,021,613	\$1,021,613	\$0	\$1,021,613	\$1,021,613	\$0	\$1,021,613	\$1,021,613	\$0	\$1,021,613	\$1,021,613	\$0	\$1,021,613
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other IV&V	\$806,254	\$193,746	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000
E-3. Other DMS Transfer	\$16,599	\$1,316	\$17,915	\$17,915	\$0	\$17,915	\$17,915	\$0	\$17,915	\$17,915	\$0	\$17,915	\$17,915	\$0	\$17,915
E-3. Other Risk Management Insurance	\$3,698	\$0	\$3,698	\$3,698	\$0	\$3,698	\$3,698	\$0	\$3,698	\$3,698	\$0	\$3,698	\$3,698	\$0	\$3,698
Total of Recurring Operational Costs	\$30,458,434	-\$2,085,377	\$28,373,057	\$28,373,057	\$4,155,501	\$32,528,558	\$32,528,558	\$2,274,775	\$34,803,333	\$34,803,333	-\$2,425,987	\$32,377,346	\$32,377,346	\$1,356,484	\$33,733,830
F. Additional Tangible Benefits:															
F-1. Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F-2. Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F-3. Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Tangible Benefits:		\$2,085,377			(\$4,155,501)			(\$2,274,775)			\$2,425,987			(\$1,356,484)	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level
Order of Magnitude	<input type="checkbox"/>	Confidence Level
Placeholder	<input type="checkbox"/>	Confidence Level

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	Dept of Financial Services	Florida PALM																		
				CBAForm 2A Baseline Project Budget																
				FY2019-20			FY2020-21			FY2021-22			FY2022-23			FY2023-24			TOTAL	
				\$ -			\$ -			\$ -			\$ -			\$ -			\$ -	
2																				
				Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL
3																				
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category																	
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
7	Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	All first-time training costs associated with the project.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total		\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -

CBAForm 2 - Project Cost Analysis

Agency	<u>Dept of Financial Services</u>	Project	<u>Florida PALM</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
TOTAL PROJECT COSTS (*)	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$0	\$0	\$0	\$0	\$0	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
General Revenue	\$21,959,796	\$26,115,297	\$28,390,072	\$25,964,085	\$27,320,569	\$129,749,819
Trust Fund	\$6,413,261	\$6,413,261	\$6,413,261	\$6,413,261	\$6,413,261	\$6,413,261
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$28,373,057	\$32,528,558	\$34,803,333	\$32,377,346	\$33,733,830	\$161,816,124
CUMULATIVE INVESTMENT	\$28,373,057	\$60,901,615	\$95,704,948	\$128,082,294	\$161,816,124	

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	
Placeholder	Confidence Level	

CBAForm 3 - Project Investment Summary

Agency	<u>Dept of Financial Services</u>	Project	<u>Florida PALM</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	TOTAL FOR ALL YEARS
Project Cost	\$0	\$0	\$0	\$0	\$0	\$0
Net Tangible Benefits	\$2,085,377	(\$4,155,501)	(\$2,274,775)	\$2,425,987	(\$1,356,484)	(\$3,275,396)
Return on Investment	\$2,085,377	(\$4,155,501)	(\$2,274,775)	\$2,425,987	(\$1,356,484)	(\$3,275,396)
Year to Year Change in Program Staffing	4	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$3,035,885)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	130.05%	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H				
3	Project		<i>Florida PALM</i>								
4											
5	Agency		<i>Department of Financial Services</i>								
6	FY 2019-20 LBR Issue Code:			FY 2019-20 LBR Issue Title:							
7	<i>36105C0</i>			<i>FLAIR Replacement</i>							
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):										
9	<i>Melissa Turner, (850) 410-9024, melissa.turner@myfloridacfo.com</i>										
10	Executive Sponsor		<i>Ryan West, Chief of Staff</i>								
11	Project Manager		<i>Melissa Turner</i>								
12	Prepared By		<i>Tommy Werner</i>			<i>9/7/2018</i>					
14	Risk Assessment Summary										
15	<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 10px;">Business Strategy</div> <table border="1" style="border-collapse: collapse; width: 100%; height: 100%;"> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> </table> </div>										
17								Most Aligned			
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28	Least Aligned										
29											
30	Level of Project Risk										
31	Least Risk					Most Risk					
32											
34	Project Risk Area Breakdown										
35	Risk Assessment Areas						<i>Risk Exposure</i>				
36	Strategic Assessment						MEDIUM				
37											
38	Technology Exposure Assessment						MEDIUM				
39											
40	Organizational Change Management Assessment						HIGH				
41											
42	Communication Assessment						LOW				
43											
44	Fiscal Assessment						MEDIUM				
45											
46	Project Organization Assessment						MEDIUM				
47											
48	Project Management Assessment						LOW				
49											
50	Project Complexity Assessment						HIGH				
51											
52											
53	Overall Project Risk						MEDIUM				

	B	C	D	E
1	Agency: Department of Financial Services		Project: Florida PALM	
3	Section 1 -- Strategic Area			
4	#	Criteria	Values	Answer
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Documented with sign-off by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is completely documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	81% to 100% -- All or nearly all defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	Changes are identified and documented
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Moderate external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Multiple agency or state enterprise visibility
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	Greater than 5 years
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	Agency: Department of Financial Services			Project: Florida PALM
3	Section 2 -- Technology Area			
4	#	Criteria	Values	Answer
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Supported prototype or production system less than 6 months
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed for implementation and operations
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Extensive infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	Agency: Department of Financial Services			Project: Florida PALM
3	Section 3 -- Organizational Change Management Area			
4	#	Criteria	Values	Answer
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Extensive changes to organization structure, staff or business processes
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	41% to 80% -- Some process changes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	1% to 10% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Over 10% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Extensive change or new way of providing/receiving services or information
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with fewer change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E	
1	Agency: Agency Name		Project: Project Name		
3	Section 4 -- Communication Area				
4	#	Criteria	Value Options	Answer	
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes	
6			No		
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan	
8					Routine feedback in Plan
9					Proactive use of feedback in Plan
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes	
11					No
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes	
13					No
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed	
15					Some key messages have been developed
16					All or nearly all messages are documented
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	All or nearly all messages have success measures	
18					Success measures have been developed for some messages
19					All or nearly all messages have success measures
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes	
21					No

	B	C	D	E
1	Agency: Department of Financial Services		Project: Florida PALM	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Greater than \$10 M
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14			Less than \$500 K	
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	No
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10		What is the benefit payback period that is defined and documented?	
34		Within 3 years		
35		Within 5 years		
36		More than 5 years		
37		No payback		
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Combination FFP and T&E
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the project schedule
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	
46			Just-in-time purchasing of hardware and software is documented in the project schedule	
47			Just-in-time purchasing of hardware and software is documented in the project schedule	
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the project manager
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	All or nearly all selection criteria and expected outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Yes, bid response did/will include proof of concept or prototype
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	
63				
64				
65				
66				

	B	C	D	E
1	Agency: Department of Financial Services			Project: Florida PALM
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	Yes, business, functional or technical experts dedicated full-time, 100% to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Moderate impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	No, all stakeholders are not represented on the board
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Department of Financial Services		Project: Florida PALM	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	81% to 100% -- All or nearly all have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	All or nearly all deliverables and acceptance criteria have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	41 to 80% -- Some have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	Yes
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	Yes
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	Yes
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	All known risks and mitigation strategies have been defined
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
50			No	

	B	C	D	E
1	Agency: Department of Financial Services			Project: Florida PALM
2				
3	Section 8 -- Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	More complex
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	More than 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	Greater than 15
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Statewide or multiple agency business process change
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	No
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Similar size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	

SCHEDULE IV-B FOR FCDICE REPLACEMENT

For Fiscal Year 2019-20



DEPARTMENT OF FINANCIAL SERVICES

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Financial Services	Schedule IV-B Submission Date:
Project Name: FCDICE Replacement	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2019-20 LBR Issue Code:	FY 2019-20 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: _____	Date: _____
Printed Name:	
Agency Chief Information Officer (or equivalent): _____	Date: _____
Printed Name:	
Budget Officer: _____	Date: _____
Printed Name:	
Planning Officer: _____	Date: _____
Printed Name:	
Project Sponsor: _____	Date: _____
Printed Name:	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Warren Ellis, (850) 413-1585, Warren.Ellis@myfloridacfo.com
Cost Benefit Analysis:	Warren Ellis, (850) 413-1585, Warren.Ellis@myfloridacfo.com
Risk Analysis:	Warren Ellis, (850) 413-1585, Warren.Ellis@myfloridacfo.com
Technology Planning:	Tabitha Hunter, (850) 413-4651, Tabitha.Hunter@myfloridacfo.com
Project Planning:	Tabitha Hunter, (850) 413-4651, Tabitha.Hunter@myfloridacfo.com

General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency's Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is \$1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
- Replace desktop units ("refresh") with new technology that is similar to the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization
- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is \$10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and tools to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency's Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at IT@LASPBS.STATE.FL.US. Reference the D-3A issue code and title in the subject line.

II. Schedule IV-B Business Case – Strategic Needs Assessment

A. Background and Strategic Needs Assessment

Purpose: To clearly articulate the business-related need(s) for the proposed project.

1. Business Need

The current Fire College Department of Insurance Continuing Education (FCDICE) database program is 13-year-old application. This system supports the training, certification, and re-certification of approximately 100,000 various certificates held by Florida firefighters, instructors, investigators, and inspectors. FCDICE also contains an e-commerce component for processing application fees, class registration fees, and textbook charges. The FCDICE Registration module supports the dormitory and classroom registration process. The supplemental compensation module currently supports 11,152 firefighters participating in the Supplemental Compensation Program by tracking \$9.3 million in annual disbursements.

At its core, FCDICE is an agency and user portal to track all aspects of the volunteer and professional firefighters' profession life; from classes, testing and original certification, to subsequent employment; and finally continuing education and training. Roles are associated with students, fire departments, education/course providers, instructors and agency (Fire College) users. It also includes functionality to allow the Fire College to:

- track Supplemental Compensation paid to profession fire fighters;
- sell course materials to students as they sign-up for courses;
- make dorm reservations at the Fire College; and
- authorize students for exams.

In addition to keeping track of each fire fighter, their certificates, employment and education, the system also tracks each, course, course offering, provider, instructor, exam, and fire department as separate entities, and allows for the relation of these items to each other.

The current system is web based and dependent on Microsoft's IE browser. It has no mobile capabilities and platform limited to Windows. The user interface is a combination of .NET and .asp code and is approximately 15 years old. The database is Oracle 12c.

2. Business Objectives

Operationally, the Division of State Fire Marshal determined that the FCDICE system is no longer sustainable and should be transitioned to a modern platform. Continued operation of the FCDICE system is not sustainable, and accuracy and consistency in the administration of the database for firefighter certifications is unpredictable. A replacement system should provide a useful service life of over 10 years.

The Bureau relies on the FCDICE database to manage more than 100,000 certifications (firefighters, fire inspectors, fire officers, fire instructors, etc.). However, there are 60 to 70 unresolved maintenance issues associated with the application in need of Office of Information Technology (OIT) support.

The problems and support required of the existing FCDICE system result in a loss of productivity, reduction of capability, issues with the data and a financial cost. The current FCDICE system can only be accessed using the Internet Explorer 9.0 browser; many of the Bureau's clients use newer browsers such as Internet Explorer 11, Edge, Chrome, Safari, Firefox, and Opera. Due to the age of FCDICE and its obsolete code language, constant OIT support is required. However, continued maintenance is no longer efficient and extremely ineffective. In addition, the data contained in the FCDICE database is not directly accessible for analytic purposes which hinders the decision-making process.

Systems being developed for the Fire College will need to provide a comprehensive online environment capable of managing every aspect of the certification and education process for each of the fire disciplines. It must also ensure that the data collected in the system is both accurate and accessible; allowing management reporting on all key fields.

NOTE: For IT projects with total cost in excess of \$10 million, the business objectives

described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

B. Baseline Analysis

Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.

1. Current Business Process(es)

The FCDICE application is a web-based application with both internal and external servers allowing users to perform all the activities associated with managing the credential accounts of Florida's Fire Services personnel and the entities associated with the provision of these services. These entities include not only Fire Departments, and individual firefighters, but training providers, instructors, and other entities connected to the fire services industry. Each user can have multiple, sometime overlapping, roles within the system, but the actions and activities presented to the user are limited to those associated with the role chosen at login.

The current application is a Classic ASP, ASP.NET, and VB6 application with an Oracle 12c backend. It has undergone significant changes since it was implemented in 2003, but is still limited to access via Microsoft's® Internet Explorer 9 (IE9) and is not compatible with any mobile platforms.

One of the key differences between this system and most other credentialing portals is the requirements associated with point of sale and dormitory reservations. The system must provide a way for staff to accept payments for merchandise and other services without a specific tie to a certificate holder, or any other authenticated user. Additionally, the Fire College Dormitory has a specified number rooms and beds available for classes, and other events, held at the Fire College. These rooms and all associated room-nights must be managed by the system.

The User portal must allow students, instructors, providers, fire departments and Agency users to access data appropriate to their roles. While internal (Agency) users must have the ability to see the records directly in the database, external users may use email or information requests to see the same data. The application must allow for the processing of payments of fees and charges and must be able to redirect/interact with the Department's payment services vendor (currently Bank of America).

The standard functions associated with most credentialing and continuing education (CE) systems are also performed in FCDICE. Certificate holders (firefighters), employers (fire departments), providers, and instructors all use accounts that can be managed and accessed via the application.

- **Certificate Holders (firefighters)**
 - o Levels of certification/History
 - o Course/History
 - o Exam/History
 - o Employment/History
 - o Certificate Issuance, Expiration, and Renewal Cycles
 - o Disciplinary Actions and Revocations
 - o Supplemental Comp Eligibility
- **Employers (fire departments)**
 - o Employee rosters
 - o Supplemental Firefighter Compensation reporting (SuppComp)
 - o Department Contact and Capability updates
 - o Fire Equipment reporting
 - o Provider Information
 - Instructor List
 - Courses

- Course Offerings
- **Providers**
 - Instructor lists
 - Courses
 - Course Offerings
 - Results Reporting (roster)
 - Exams
 - Results Reporting (roster)
 - Offering Locations
- **Instructors**
 - Course Certification Level
 - Course Offerings
 - Results Reporting (roster)
- **Agency Users**
 - Certificate Applications
 - Approve/Deny/Revoke/Reinstate
 - Course Approval
 - Course Offering approval
 - Instructor Certifications
 - Exam approval
 - Manage Exam Bank
 - Establish and modify certification requirements
 - Communicate with User Groups
 - Modify Business Rules
 - Modify Workflows
 - Modify Forms and Templates
 - Create and Delete/Disable User Accounts
 - Issue New passwords
 - Receipt Payments
 - Reconcile Accounts
 - Override approvals/denials
 - Reroute workflow objects
 - Upload Documents to any user records
 - Create system reports on ALL data
 - Manage Bookstore Inventories
 - Manage Inventory
 - Integrate with Sales for automated reordering
 - Order/Reorder
 - Sales
 - Supplemental Compensation account management
 - Approval of SuppComp payments
 - Managing Employee Enrollments
 - Reporting to State for payments

NOTE: If an agency has completed a workflow analysis, include through file insertion or attachment the analyses documentation developed and completed by the agency.

2. Assumptions and Constraints

Primarily, the cost projections presented in this analysis are extrapolations of costs from current estimates provided for other projects and assumptions made based on research and **known requirements**. **Because requirements are much broader than specifications the estimate may vary by up to 45 percent.** The costs will be dependent on **precise specifications** and a number of variables such as: the complexity of the implemented solution, the number of users, and the amount of front-end preparation provided by the customer will all have dramatic impact on final costs.

Costs may also vary as possible solutions and specifications are researched and thoroughly vetted through the procurement process.

C. Proposed Business Process Requirements

Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.

1. Proposed Business Process Requirements

Maintain all current business processes provided by the application leveraging a modern supportable framework which allows form management reporting on all key fields.

2. Business Solution Alternatives

There are, at a minimum, three options for replacing the FCDICE application:

- Custom Development
- Rapid Deployment Application
- COTS Package

There are pros and cons associated with all three options, but each must also be evaluated against the DFS-OIT Governance criteria in determining the best fit for the application owners and the Department's ability to provide long term support of the application.

3. Rationale for Selection

The criteria for evaluating alternatives, was to focus on the customer service objectives, speed to market, operational efficiency, process automation, and a possible reduction in long-term operating costs. Specifically, the Fire College is seeking to more effectively manage the processes related to firefighter certifications and all of the related processes that surround ensuring the men and women working in the fire services industry are properly certified and trained.

At the highest level of evaluation, independent of the application being implemented, the development models that could be used to implement a new application for the Fire College have inherent advantages and disadvantages. Those are:

Rapid Deployment Application

This option would provide an on-premise or cloud-based platform hosted solution (depending on the platform used). The application development would be done by a system integrator and would provide a solution that allows both internal and external users to access a web-based client with user and role-based permissions. The solution would be mobile compliant and browser agnostic, making it accessible from any device connected to the Internet.

The site would offer all users a secure platform capable of applying for all required certifications and would allow Agency users the ability to manage those same certifications and populations. Additionally, to make this a viable option, external access to the application must be accomplished in a way that would not require a

license for each external user, or the costs of the user licenses would quickly grow past the Fire College's ability to afford the solution.

Research indicates that the rapid application development technology leverages a framework for development that is able to quickly add business rules and workflow to an application in a way that results in much faster implementation times than traditional development while still providing the ability to implement a wide range of customizations.

PRO

- Speed to market – usually 8 to 14 months
- Often partially maintained by the end-user or key OIT staff
- Maintenance of core platform code done by vendor as a part of contract
- Storage and infrastructure maintenance performed by vendor
- Provides the ability to implement customizations

CON

- Requirements must be fully defined, clear, and specific at the start of the project
- Requires lengthy procurement process prior to the start of the project
- Ongoing costs may increase based on subscribership
- Public portal may be costly
- Most platforms require per-seat licensing that can be expensive, especially for a large external user base.
- Customization is limited to framework and technology of the vendor
- If needed, custom coding increases costs and decreases long-term compatibility with core platform source code and makes upgrades of the core product more difficult
- If needed, custom code makes the implementation costs and time higher
- User specific changes often slow and/or costly
- Exit strategy implementation required

Configurable COTS Package

This option would provide an on-premise or cloud-hosted solution that could be configured to accommodate functionality required by users. The initial setup and configuration would be done by a system integrator and would provide a solution that allows both internal and external users to access a web-based client with user and role-based permissions. The platform would be mobile compliant and browser agnostic, making it accessible from any device connected to the Internet.

The site would offer all users a secure platform capable of applying for all required certifications and would allow Agency users the ability to manage those same certifications and populations. Additionally, to make this a viable option, external access to the application must be accomplished in a way that would not require a license for each external user, or the costs of the user licenses would quickly grow past the Fire College's ability to afford the solution.

While this option can be implemented more quickly than others (post-procurement), functionality of the platform cannot be extended via customization and it does a limited ability to modify the appearance of the system via changes in configuration.

PRO

- Speed to market – usually 6 to 12 months
- Innovation of product lead by product owner (vendor/user community)
- Configuration can be changed by internal staff
- Maintenance of core platform code is the responsibility of the vendor as a part of contract

CON

- All requirements must be fully defined, clear, and specific at the start of the project
- Requires lengthy procurement process prior to the start of the project
- Product flexibility is limited to vendor code
- Functionality may not include all of the specific needs of the business user without custom coding
- User specific changes often slow and/or costly
- Exit strategy implementation required

Custom Development (FCDICE 2.0)

Custom development can be achieved using a variety of tools and be hosted on premise or in the cloud. Custom development enables the ability to fully meet the user's requirements. Changes to the application are less costly and can happen more frequently as the application could be supported internally or by a vendor. Custom development typically takes the longest time to deploy and does require ongoing maintenance. One advantage of custom development is that the costs associated with an external user component would not change the cost of the solution.

PRO

- Final application has ALL functionality without the limitations caused by a shared core code
- Low additional cost for a public portal
- Necessary changes can be completed by support staff
- Requirements refinement can be accomplished via progressive elaboration
- Flexibility to host on premise or in the cloud
- The time to start the work is less based on an RFQ process in comparison to completing a lengthy RFP or ITN process.
- May be hosted in a cloud environment

CON

- Longer development cycle - usually 12 to 24 months
- Initial development can be costly partially due to the length of time (total hours)
- Innovation of the core product limited to the vision of the business unit
- Maintenance of software and technology resides solely with the Agency
- Changes may take longer to implement depending on the scope of the change

4. Recommended Business Solution

The stated recommendation is subject to change as possible solutions are thoroughly vetted through the procurement process. All estimates and recommendations are based on assumptions and the Agency's current understanding of the technology available. Cost estimates may vary by +/- 45 percent.

Based on research, there is demonstrated functionality that was previously developed using rapid application development tools for the state of Colorado. It is likely that using a rapid application development tool is the solution that would bring the best overall value to the state. A solution developed using a rapid application development tool would be quick to market once the procurement is completed and provide significant benefits to customers. The estimated costs and timeframes would depend on:

- how well prepared the Fire college and OIT are to start the project;
- how well the business processes and rules are documented;
- the type and length of the procurement process;
- how difficult it will be to extract and cleanse the current FCDICE data; and
- the availability of Fire College resources needed to assist with the project processes.



The above website for the Colorado Division of Fire Prevention & Control is an application built and hosted by a rapid application development vendor. This development is very similar to what is needed for the Florida State Fire College and there is a possibility that the development can be leveraged for the state of Florida. Because of this, the implementation time and initial costs may be lower than that of the COTS option. Based on previous research for development of other applications, initial implementation would cost approximately \$800,000 plus \$100,000 for initial testing and verification software licensing, and \$150,000 to conduct training around the state. The recurring license cost is estimated to be approximately \$200,000, but may increase on an annual basis. Even though the Fire College site would require more complex business logic with additional custom objects, and also be public facing, it may be possible to leverage the work previously completed for the Colorado system. This would create the potential to significantly reduce the implementation costs and stand-up time post-procurement.

The recurring costs for all solutions that provide named external user accounts will depend on the number of accounts purchased. The relative costs of these accounts is similar for both rapid application development, COTS platforms, and the cost of custom application maintenance.

NOTE: For IT projects with total cost in excess of \$10 million, the project scope described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4) (a) 10, F.S.

D. Functional and Technical Requirements

Purpose: To identify the functional and technical system requirements that must be met by the project.

Please reference section B above. In addition to maintaining that functionality specified above, they require a cross-platform solution capable of operating on iOS, Android, Windows, and mobile devices.

III. Success Criteria

Purpose: To identify the critical results, both outputs and outcomes, that must be realized for the project to be considered a success.

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	All current functionality is reproduced in a new solution	User testing and acceptance	State and public users	03/22

SUCCESS CRITERIA TABLE				
2	The solution functions on multiple web and mobile platforms in a modern framework.	User testing and acceptance	State and public users	03/22

IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis

A. Benefits Realization Table

Purpose: To calculate and declare the tangible benefits compared to the total investment of resources needed to support the proposed IT project.

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Reduction of the state’s financial risk exposure built on the principles of scalability, flexibility, and maintainability.	DFS/State	Reduction in development time	Employee time and maintenance activity costs	03/22
2	Decrease of IT debt	DFS/State	Leveraging new technology	Reduction in employee time to maintain dated codebase	03/22

B. Cost Benefit Analysis (CBA)

Purpose: To provide a comprehensive financial prospectus specifying the project’s tangible benefits, funding requirements, and proposed source(s) of funding.

The chart below summarizes the required CBA Forms which are included as Appendix A on the Florida Fiscal Portal and must be completed and submitted with the Schedule IV-B.

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits</p>

Cost Benefit Analysis	
Form	Description of Data Captured
	identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.
CBA Form 2 - Project Cost Analysis	Baseline Project Budget: Estimated project costs. Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants. Characterization of Project Cost Estimate.
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <ul style="list-style-type: none"> • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

V. Schedule IV-B Major Project Risk Assessment

Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight and to improve the likelihood of project success. The risk assessment summary identifies the overall level of risk associated with the project and provides an assessment of the project's alignment with business objectives.

NOTE: All multi-year projects must update the Risk Assessment Component of the Schedule IV-B along with any other components that have been changed from the original Feasibility Study.

The Risk Assessment Tool and Risk Assessment Summary are included in Appendix B on the Florida Fiscal Portal and must be completed and submitted with the agency's Schedule IV-B. After answering the questions on the Risk Assessment Tool, the Risk Assessment Summary is automatically populated.

VI. Schedule IV-B Technology Planning

Purpose: To ensure there is close alignment with the business and functional requirements and the selected technology.

A. Current Information Technology Environment

Please see description of the current system in the sections above.

1. Current System

FCDICE (Fire College Department of Insurance Continuing Education)

a. Description of Current System

The FCDICE is a web-based application that was developed to allow State Fire Marshal and Fire College instructors/users to track courses required by law for fire college students. The application allows students to register for courses, register for rooms, allows fire course providers to register to teach appropriate fire courses, evaluates student compliance status, and takes in appropriate fees (class, books, room booking, examination and fines). Please see section B.1. above for a more detailed description.

b. Current System Resource Requirements

The FCDICE web application runs on Windows 2016 load balanced application server with Internet Information Services (IIS 8.0). The FCDICE web application includes both external and internal sites.

Internal URL: http://fcdice.fldoi.gov/public/pb_index.asp

External URL: https://floridastatefirecollege.org/public/pb_index.asp

c. Current System Performance

FCDICE currently runs well, however, the age of the application does require a great deal of maintenance and reduces the ability for it to function in modern browsers.

2. Information Technology Standards

System Components – Application code written in classic ASP, ASP.NET, and VB6 with an Oracle 12c database that runs on a Windows 2016 application server.

B. Current Hardware and/or Software Inventory

Internal (server 1):

OS: Windows Server 2016

RAM: 4gb

CPU: 2 vCPU

Internal (server 2):

OS: Windows Server 2016

RAM: 4gb

CPU: 2 vCPU

External (server 1):

OS: Windows Server 2016

RAM: 4gb

CPU: 2 vCPU

External (server 2):

OS: Windows Server 2016

RAM: 8gb

CPU: 2 vCPU

NOTE: Current customers of the state data center would obtain this information from the data center.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Technical infrastructure requirements would remain unchanged for any solution hosted on premise. A solution hosted by a cloud provider would move storage, processing, and infrastructure maintenance from the Department to the cloud provider.

2. Rationale for Selection

Speed to market, scalability, upgrades and maintenance requirements

3. Recommended Technical Solution

A rapid application development platform provides the flexibility of cloud and on-premise hosted solutions that function on all modern browsers and are mobile friendly by default. The technology maintains its currency and allows users to leverage new functionality as soon as it is available. Because of the nested configuration component available in rapid application development platforms, enhancements to the system can be realized more quickly and efficiently and may not require an advanced development skillset.

D. Proposed Solution Description

1. Summary Description of Proposed System

Please see 3.C. and 3.B. above

2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

E. Capacity Planning

(historical and current trends versus projected requirements)

The current application maintenance requirements will decrease with a new solution, however, management of a proper exit strategy and ongoing changes to the application will require support. The Agency estimates that the resource requirement will decrease, but the amount is unknown at this time.

VII. Schedule IV-B Project Management Planning

Purpose: To require the agency to provide evidence of its thorough project planning and provide the tools the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.

Include through file insertion or attachment the agency's project management plan and any associated planning tools/documents.

Planning will largely depend on the selected approach and tool via the procurement process. The estimated plan based on selection of a rapid application development tool consists of the following phases.

- Procurement – 6 to 12 months
- Document precise specifications and solution design – 3 months

SCHEDULE IV-B FOR FCDICE REPLACEMENT

- Build and configure processes and desired functionality – 12 months
- Testing – 2 month
- Training – 1 month
- Production Deployment

NOTE: For IT projects with total cost in excess of \$10 million, the project scope, business objectives, and timelines described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

VIII. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

CBAForm 1 - Net Tangible Benefits

Agency Department of Financial Service Project FCDICE Replacement

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	-\$100,000	\$200,000	\$300,000	-\$100,000	\$200,000
A.b Total Staff	1.50	0.00	1.50	1.50	0.00	1.50	1.50	0.00	1.50	1.50	-0.50	1.00	1.50	-0.50	1.00
A-1.a. State FTEs (Salaries & Benefits)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-1.b. State FTEs (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	-\$100,000	\$200,000	\$300,000	-\$100,000	\$200,000
A-3.b. Staff Augmentation (# of Contractors)	1.50	0.00	1.50	1.50	0.00	1.50	1.50	0.00	1.50	1.50	-0.50	1.00	1.50	-0.50	1.00
B. Application Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$240,000	\$240,000	\$0	\$284,000	\$284,000
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$240,000	\$240,000	\$0	\$284,000	\$284,000
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$55,000	\$0	\$55,000	\$55,000	\$0	\$55,000	\$55,000	\$0	\$55,000	\$55,000	\$0	\$55,000	\$55,000	\$0	\$55,000
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000
C-3. Network / Hosting Services	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	\$25,000
C-4. Disaster Recovery	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$355,000	\$0	\$355,000	\$355,000	\$0	\$355,000	\$355,000	\$200,000	\$555,000	\$355,000	\$140,000	\$495,000	\$355,000	\$184,000	\$539,000
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$0			\$0			(\$200,000)			(\$140,000)			(\$184,000)	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B			
Choose Type	Estimate Confidence	Enter % (+/-)	
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level	
Order of Magnitude	<input type="checkbox"/>	Confidence Level	
Placeholder	<input checked="" type="checkbox"/>	Confidence Level	45%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
1	Department of Financial Services	FCDICE Replacement																			
				CBA Form 2A Baseline Project Budget																	
				FY2019-20			FY2020-21			FY2021-22			FY2022-23			FY2023-24			TOTAL		
				\$ 200,000			\$ 500,000			\$ 350,000			\$ -			\$ -			\$ 1,050,000		
2	Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.																				
3			\$ -																		
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL	
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
6	Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
7	Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
10	Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	1.00	\$ 150,000	\$ -	2.00	\$ 400,000	\$ -	1.25	\$ 250,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 800,000
11	Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
12	Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
13	Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		\$ 50,000	\$ -		\$ 50,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 100,000
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
15	All first-time training costs associated with the project.	Training	Contracted Services	\$ -		\$ -	\$ -		\$ 50,000	\$ -		\$ 100,000	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 150,000
16	Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
18	Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail)	Equipment	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
19	Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
20	Other project expenses not included in other categories.	Other Expenses	Expense	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
21		Total		\$ -	1.00	\$ 200,000	\$ -	2.00	\$ 500,000	\$ -	1.25	\$ 350,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 1,050,000

CBAForm 2 - Project Cost Analysis

Agency <u>Department of Financial Services</u>	Project <u>FCDICE Replacement</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
TOTAL PROJECT COSTS (*)	\$200,000	\$500,000	\$350,000	\$0	\$0	\$1,050,000
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$200,000	\$700,000	\$1,050,000	\$1,050,000	\$1,050,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	
Placeholder	Confidence Level	45%

CBAForm 3 - Project Investment Summary

Agency	<u>Department of Financial Services</u>	Project	<u>FCDICE Replacement</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	TOTAL FOR ALL YEARS
Project Cost	\$200,000	\$500,000	\$350,000	\$0	\$0	\$1,050,000
Net Tangible Benefits	\$0	\$0	(\$200,000)	(\$140,000)	(\$184,000)	(\$524,000)
Return on Investment	(\$200,000)	(\$500,000)	(\$550,000)	(\$140,000)	(\$184,000)	(\$1,574,000)
Year to Year Change in Program Staffing	0	0	0	(1)	(1)	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$1,440,232)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H
3	Project		<i>Project Name</i>				
4							
5	Agency		<i>Agency Name</i>				
6	FY 2017-18 LBR Issue Code:			FY 2017-18 LBR Issue Title:			
7	<i>36306C0 3</i>			<i>FCDICE Replacement</i>			
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):						
9	<i>Buckley Vernon,</i>						
10	Executive Sponsor		<i>Sponsor Name</i>				
11	Project Manager		<i>Project Manager Name</i>				
12	Prepared By		<i>Preparer Name</i>			<i>MM/DD/YYYY</i>	
14	Risk Assessment Summary						
15							
16	Business Strategy					◆	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	Level of Project Risk						
31	<i>Least Risk</i>				<i>Most Risk</i>		
32							
34	Project Risk Area Breakdown						
35	Risk Assessment Areas						<i>Risk Exposure</i>
36	Strategic Assessment						MEDIUM
37							
38	Technology Exposure Assessment						MEDIUM
39							
40	Organizational Change Management Assessment						MEDIUM
41							
42	Communication Assessment						HIGH
43							
44	Fiscal Assessment						HIGH
45							
46	Project Organization Assessment						HIGH
47							
48	Project Management Assessment						HIGH
49							
50	Project Complexity Assessment						HIGH
51							
52							
53	Overall Project Risk						HIGH

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 1 -- Strategic Area			
4	#	Criteria	Values	Answer
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	81% to 100% -- All or nearly all objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Informal agreement by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is partially documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	81% to 100% -- All or nearly all defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	No changes needed
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Few or none
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Extensive external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	Between 1 and 3 years
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 2 -- Technology Area			
4	#	Criteria	Values	Answer
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Read about only or attended conference and/or vendor presentation
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed through implementation only
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 3 -- Organizational Change Management Area			
4	#	Criteria	Values	Answer
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	41% to 80% -- Some process changes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Less than 1% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Moderate changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Moderate changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with greater change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E	
1	Agency: Agency Name		Project: Project Name		
3	Section 4 -- Communication Area				
4	#	Criteria	Value Options	Answer	
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	No	
6			No		
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan	
8					Routine feedback in Plan
9					Proactive use of feedback in Plan
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes	
11					No
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes	
13					No
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed	
15					Some key messages have been developed
16					All or nearly all messages are documented
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Success measures have been developed for some messages	
18					Success measures have been developed for some messages
19					All or nearly all messages have success measures
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	No	
21					No

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$500K and \$1,999,999
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14			Less than \$500 K	
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	No
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Neither requested nor received
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	Within 1 year	No payback
34			Within 3 years	
35			Within 5 years	
36			More than 5 years	
37			No payback	
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have not been consulted re: procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Firm Fixed Price (FFP)
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
46			Just-in-time purchasing of hardware and software is documented in the project schedule	project schedule
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	No contract manager assigned
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	No
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	Some selection criteria and outcomes have been defined and documented
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Procurement strategy has not been developed
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	
63				
64				
65				
66				

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	No
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	None or few have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	Agency
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	No, project manager is assigned 50% or less to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated 50% or less to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Extensive impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	No
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	No board has been established
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Project Management team will use the methodology selected by the systems integrator
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	1-3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	81% to 100% -- All or nearly all have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	81% to 100% -- All or nearly all have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	41 to 80% -- Some are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	None or few have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	0% to 40% -- None or few have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints),	Yes	No

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
35		critical milestones, and resources?	No	No
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	No or informal processes are used for status reporting
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	Some templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	No
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	None or few have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	No
50			No	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
2				
3	Section 8 -- Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	5 to 8
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	No
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	

Schedule VI – Detail of Debt Service

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2019-20 Legislative Budget Request)

Schedule IX – Major Audit Findings and Recommendations

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019-2020

Department: Financial Services

Chief Internal Auditor: David Harper, Inspector General

Budget Entity: Office of Inspector General

Phone Number: (850) 413-3112

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-025	June, 2017	<i>Florida Accounting Information Resource Subsystem (FLAIR) and Origami Risk Insurance Management System (Origami)</i>	<p>Finding 1: The access privileges for some FLAIR users did not promote an appropriate separation of duties and did not restrict users to only those functions necessary for assigned job duties.</p> <p>Recommendation: Department management should limit user access privileges to FLAIR to promote an appropriate separation of duties and to restrict users to only those access privileges and functions necessary for the users' assigned job duties. In doing so, Department management should ensure that the FLAIR access privileges of former employees are timely deactivated. We also recommend that Department management ensure that, prior to implementation into the production environment, program changes are reviewed by an individual not associated with the program changes.</p>	<p>Ongoing: The Department implemented some procedures to limit access to FLAIR to promote an appropriate segregation of duties and limit system functions assigned to users' assigned roles. The Department continues to evaluate procedures to limit access to FLAIR to promote segregation of duties to FLAIR functions and program change implementations.</p>	
			<p>Finding 2: The Department's procedures and processes for assigning FLAIR user access privileges and conducting periodic reviews of these privileges need improvement to ensure access privileges assigned to users remain appropriate.</p> <p>Recommendation: Department management should ensure that FLAIR access review procedures are current and that the access privileges granted for all applicable FLAIR functions are reviewed.</p>	<p>Ongoing: The Department implemented some procedures for assigning and reviewing FLAIR user access privileges. The Department continues to evaluate procedures to assign and review FLAIR user access privileges.</p>	
			<p>Finding 3: Change management controls related to hardware and systems software changes for network devices related to FLAIR need improvement to ensure that only approved hardware and systems software changes are implemented into the production environment.</p> <p>Recommendation: Department management should improve change management controls to ensure that approvals are appropriately documented for all network device changes prior to implementation into the production environment.</p>	<p>Ongoing: The Department is evaluating change management controls to ensure only approved and documented hardware and software changes are implemented in the production environment.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-025 (...cont'd)	June, 2017	<i>Florida Accounting Information Resource Subsystem (FLAIR) and Origami Risk Insurance Management System (Origami)</i>	<p>Finding 4: The Department had not established a comprehensive policy for the performance of background screenings of employees and consultants in positions of special trust. Additionally, required background screenings for employees and consultants were not always performed.</p> <p>Recommendation: We recommend that Department management continue efforts to establish a comprehensive background screening policy and ensure the timely performance and reperformance of required background screenings for employees and consultants in positions of special trust, responsibility, or sensitive location.</p>	Ongoing: The Department's comprehensive background screening policy is being finalized.	
			<p>Finding 5: Certain security controls related to physical security, access controls, user authentication, logging and monitoring, and configuration management need improvement to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to physical security, access controls, user authentication, logging and monitoring, and configuration management to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p>	Ongoing: The Department continues to address security controls.	
Auditor General Report No. 2018-068	June, 2017	<i>Office of Inspector General's Internal Audit Activity</i>	<p>Finding 1: The internal audit activity can better demonstrate compliance with IIA Standards by appropriately restricting access to audit working papers.</p> <p>Recommendation: The Inspector General should enhance audit working paper controls to ensure that only internal auditors assigned to an engagement have update access privileges to the working papers and that access to the working papers is appropriately removed after the completion of an engagement.</p>	Ongoing: The Inspector General is evaluating access controls to limit access to audit working papers.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-189	June, 2017	<i>State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards</i>	<p>Finding 2017-003: FDFS procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) were not sufficient to ensure that the SEFA and related notes were accurate and presented in accordance with Federal and other guidelines.</p> <p>Recommendation: The Department should enhance review procedures to ensure that the amounts and information reported on the SEFA and notes to the SEFA are accurate and presented in accordance with Federal and other guidelines.</p>	<p>Ongoing: The Department continues to modify its processes to reduce reliance on manual compilations and to allow for an expanded quality control review. The Department continues to engage with the applicable stakeholders to address appropriate corrective actions related to the unique reporting relationship with the universities and colleges. The Department is updating its procedures to address rounding differences and to incorporate in the SEFA the presentation requirements for unknown CFDAs for the audit reporting package, pursuant to the Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations.</p>	
			<p>Finding AM 2017-01: The Department, Statewide Financial Reporting Section (SFRS), did not appropriately classify a portion of the fund balances of the General Fund as committed.</p> <p>Recommendation: The SFRS should strengthen fiscal year-end reporting procedures to ensure that fund balance classifications for the General Fund are appropriately reported.</p>	<p>Closed. The Department updated its CAFR Tasks List to ensure that the fund balance reclassification is timely performed.</p>	
Auditor General Report No. 2018-210	March, 2018	<i>Unclaimed Property Management Information System</i>	<p>Finding 1: The Department did not conduct an annual inventory audit of the unclaimed property vault during 2017 and could not demonstrate that the required background screenings had been performed for two employees who participated in the 2016 annual inventory audit.</p> <p>Recommendation: Department management should ensure that the annual inventory audit of the unclaimed property vault is timely performed and that all team members conducting the audit have received the required background screening, including fingerprinting, within the preceding 6 months of the inventory audit.</p>	<p>Closed. The Department's procedures have been updated to strengthen controls for the annual inventory audit of the unclaimed property vault and background screening requirements for the team members conducting the inventory.</p>	
			<p>Finding 2: Certain security controls related to user authentication need improvement to ensure the confidentiality, integrity, and availability of UPMIS data and Department IT resources.</p> <p>Recommendation: Department management should improve certain UPMIS security controls related to user authentication to ensure the confidentiality, integrity, and availability of UPMIS data and Department IT resources.</p>	<p>Ongoing: The Department continues to address security controls.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-211	June, 2017	<i>Division of State Fire Marshal and Information Technology Controls</i>	<p>Finding 1: The Bureau of Fire Prevention could not demonstrate that all buildings subject to fire safety inspections were included in CitizenServe. Additionally, CitizenServe included inaccurate and incomplete building inspection data.</p> <p>Recommendation: The Bureau of Fire Prevention management should perform procedures to verify the completeness of CitizenServe data and input into CitizenServe the USNG coordinates for all buildings subject to inspection. Additionally, Bureau management should enhance policies and procedures for documenting building inspection data in CitizenServe and periodically review the accuracy and completeness of CitizenServe data.</p>	<p>Ongoing: The Bureau of Fire Prevention plans to request a statutory change removing the USNG requirement from statutes. The statute change will allow the Division the ability to explore alternate identification methods that may provide more value to the state of Florida in the identification of state-owned and state-lease buildings. Additionally, the Bureau is developing a procedure to ensure quarterly and semi-annual building inspection reviews are conducted by individual inspectors and their supervisors.</p>	
			<p>Finding 2: Contrary to State law, the Bureau of Fire Prevention did not inspect certain State-owned buildings designated as high-hazard during the 2015-16 fiscal year.</p> <p>Recommendation: The Bureau of Fire Prevention management should establish procedures to ensure that all high-hazard buildings are inspected annually as required by State law. Such procedures should include efforts to identify any high-hazard buildings that were not timely inspected.</p>	<p>Ongoing: The Bureau of Fire Prevention is developing a procedure that will require all regional supervisors to review the "Building Lookup by Inspection and Region Report" on a quarterly basis to ensure every high-hazard building is inspected annually.</p>	
			<p>Finding 3: Bureau of Fire Prevention policies and procedures did not specify the methodology for conducting and documenting inspections, communicating inspection results, or following up on noted violations. Additionally, inspections and follow-up inspection activities were not always adequately documented.</p> <p>Recommendation: The Bureau of Fire Prevention management should enhance Bureau policies and procedures to specify the methodology for conducting and documenting inspection activities, communicating inspection results, and following up on noted violations. Additionally, Bureau management should ensure that inspections and follow-up inspection activities are appropriately documented in CitizenServe.</p>	<p>Ongoing: The Bureau of Fire Prevention is enhancing its policy to include the completion of a "Fire and Life Safety Inspection Checklist" which will be signed by the inspector and owner's representative.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-211 (...cont'd)	June, 2017	<i>Division of State Fire Marshal and Information Technology Controls</i>	<p>Finding 4: Bureau of Fire Prevention policies and procedures did not address the inspection and plan review fee invoicing process and the Bureau had not analyzed whether fire safety inspection and plan review fees are sufficient to recover inspection and review costs since the fees were established in 2001. In addition, the Bureau did not always invoice or calculate inspection and plan review fees in accordance with State law and Department rules.</p> <p>Recommendation: The Bureau of Fire Prevention management should establish policies and procedures addressing the inspection and plan review fee invoicing process. Additionally, Bureau management should calculate and collect inspection and plan review fees in accordance with State law and Department rules.</p>	<p>Ongoing: The Bureau of Fire Prevention is seeking assistance from Department leadership to conduct an analysis of inspection and plan review fees in accordance with State law and Department rules. Additionally, the Bureau is in the process of amending Department rules related to the initiation of fees for additional inspections.</p>	
			<p>Finding 5: The Bureau of Fire Prevention did not receive payment of inspection fees due from State universities.</p> <p>Recommendation: Division management should continue to quantify the inspection fees due from the State universities so that the State University System Board of Governors can request the applicable amount of funding.</p>	<p>Ongoing: The Division will continue to quantify inspection fees and issue invoices for all State university inspections.</p>	
			<p>Finding 6: Bureau of Fire Standards and Training records did not always demonstrate that Florida State Fire College instructors met certification requirements.</p> <p>Recommendation: The Bureau of Fire Standards and Training management should ensure that Bureau records evidence that all Fire College instructors met the certification requirements specified in Department rules.</p>	<p>Closed. Fire College staff has reviewed all current instructor personnel files to ensure appropriate documentation is in place. Additionally, procedures have been developed and implemented to ensure future instructor files contain appropriate documentation.</p>	
			<p>Finding 7: Certain security controls related to user authentication for CitizenServe and the Fire College Department of Insurance Continuing Education (FCDICE) System need improvement to ensure the confidentiality, integrity, and availability of Department data and related information technology resources.</p> <p>Recommendation: Department management should enhance certain security controls related to CitizenServe and FCDICE System user authentication to ensure the confidentiality, integrity, and availability of Department data and related IT resources.</p>	<p>Ongoing: The Department continues to address security controls.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2018-211 (...cont'd)	June, 2017	<i>Division of State Fire Marshal and Information Technology Controls</i>	<p>Finding 8: During the period July 2015 through January 2017, the Division of State Fire Marshal did not conduct periodic reviews of CitizenServe or FCDICE System user access privileges.</p> <p>Recommendation: Division management should establish a process that ensures access control administrators conduct and document periodic reviews of user access privileges to CitizenServe and the FCDICE System to verify the continued appropriateness of assigned user access privileges.</p>	<p>Ongoing: The Bureau of Fire Prevention and the Bureau of Fire Standards and Training are developing procedures for CitizenServe and FCDICE access reviews.</p>	
			<p>Finding 9: Department records did not evidence that CitizenServe access privileges were timely deactivated upon an employee's separation from Department employment. Additionally, Department supervisors sometimes used CitizenServe user accounts after an employee separated from Department employment and the Department did not always timely deactivate user access privileges to the FCDICE System upon an employee's separation from Department employment.</p> <p>Recommendation: Department management should retain sufficient CitizenServe access control records to demonstrate that user access privileges are timely deactivated upon a user's separation from Department employment or when the access privileges are no longer required. Additionally, Department management should ensure that CitizenServe and FCDICE System access privileges are timely deactivated and not utilized by other Department personnel after a user separates from Department employment.</p>	<p>Ongoing: The Bureau of Fire Prevention and the Bureau of Fire Standards and Training are developing procedures to deactivate Department users' CitizenServe and FCDICE accounts when they terminate employment with the Department.</p>	
			<p>Finding 10: The Department did not make or obtain an independent and periodic assessment of the effectiveness of relevant service organization controls for CitizenServe.</p> <p>Recommendation: Because of the critical nature of CitizenServe data, Department management should make or obtain an independent and periodic assessment of the service organization's relevant internal controls.</p>	<p>Ongoing: Procedures are being developed to request a periodic assessment of CitizenServe service organization's relevant internal controls.</p>	
			<p>Finding 11: Contrary to State law, the Department's Information Security Manager did not report directly to the Chief Financial Officer.</p> <p>Recommendation: Department management should take steps to ensure that the Department ISM reports directly to the Chief Financial Officer in accordance with State law.</p>	<p>Ongoing: The Department is working on the position description and other administration requirements to facilitate a position change.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2017-089	December, 2016	<i>Florida Accounting Information Resource Subsystem (FLAIR)</i>	<p>Finding 1: The access privileges for some FLAIR and network users did not promote an appropriate separation of duties and did not restrict users to only those functions necessary for assigned job duties.</p> <p>Recommendation: Department management should improve controls to ensure that user accounts are uniquely assigned, timely deactivated when no longer needed or an employee terminates or transfers, and promote an appropriate separation of duties.</p>	<p>Ongoing: The Department removed a shared account and developed procedures to mitigate risks associated with change management and separation of duties. Additional procedures for access controls are being developed.</p>	
			<p>Finding 2: The Department's procedures and processes for conducting periodic reviews of user access privileges need improvement to ensure access privileges assigned to users remain appropriate.</p> <p>Recommendation: Department management should ensure that access control procedures are up to date, all periodic reviews are performed as required and include all assigned user access privileges, and documentation of completed reviews is maintained.</p>	<p>Ongoing: The Department implemented some procedures for conducting periodic reviews of user access privileges. Additional procedures for the periodic reviews of user privileges are being developed.</p>	
			<p>Finding 3: Certain security controls related to physical security, user authentication, and configuration management need improvement to ensure the confidentiality, integrity, and availability of Department data and IT resources.</p> <p>Recommendation: Department management should improve certain security controls related to physical security, user authentication, and configuration management to ensure the confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>Ongoing: The Department continues to address security controls.</p>	
Auditor General Report No. 2017-180	June, 2016	<i>State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards</i>	<p>Finding 2016-004: The FDOR did not properly record cash deposited in the State Treasury as Pooled investments with State Treasury.</p> <p>Recommendation: To ensure that deposits with the State Treasury are properly recorded as Pooled investments with State Treasury, the FDFS State Financial Reporting Section should take steps to ensure that only amounts recorded to GLCs 121, 122, and 224 are considered when reconciling to Cash with the State Treasury.</p>	<p>Closed: The Department's Statewide Financial Reporting Section (SFRS) updated "Checklist Item 04 - Cash Balance Check Report" in the Working Trial Balance(WTB) database to only include GLC 121, 122, and 224 for all agencies, including the Department of Revenue, when reconciling to Cash with the State Treasury (previously, the report also included GL 111 for DOR). Additionally, SFRS updated the Procedures for Recording General Revenue to include a step to verify supplemental deposits (which are not considered Cash with the State Treasury) are recorded in trust funds appropriately to GL 11100-Cash on Hand.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
DCF Project #A-1617DCF-023	June, 2016	<i>Audit of the Department's Office of Public Benefits Integrity Memorandum of Understanding with the DFS' Division of Public Assistance Fraud (DPAF)</i>	<p>Finding 1: The invoices submitted by DPAF did not contain the detail as required by the agreement.</p> <p>Recommendation: Future invoices submitted by DPAF should contain the spending categories as outlined in Exhibit A of the agreement.</p>	<p>Closed. The DPAF enhanced controls to ensure future invoices submitted by DPAF include the spending categories as outlined in Exhibit A of the agreement.</p>	
Office of Inspector General Report No. IA 14-501B	December, 2015	<i>Division of Rehabilitation and Liquidation (DRL) – Monitoring and Oversight Processes and Stewardship of Insurer Assets</i>	<p>Finding 1: The Estate Management Section’s policies and procedures are not sufficient to ensure that all of its duties and responsibilities are timely and properly performed.</p> <p>Recommendation: The DRL should update its policies and procedures to address all significant functions of the Estate Management Section, define the roles and responsibilities of all positions involved in applicable processes, and reflect current practices and organizational changes. Consideration should also be given to consolidating the various sections’ on-site policies into a single policy that applies to all DRL sections.</p>	<p>Closed. The Division implemented policies and procedures, guides and forms for the Estate Management Sections' duties and responsibilities.</p>	
			<p>Finding 2: “Initial Receivership Actions – Checklists” were not always properly and timely completed or adequate to ensure that required tasks were performed.</p> <p>Recommendation: The DRL should update its policies and procedures to ensure that on-site activities are adequately documented and tracked so that all required tasks are properly and timely completed. Should DRL continue to use the Checklists, they should be updated to: 1) reflect those steps that should be performed on-site versus those that will be completed later; 2) remove duplicate steps; and 3) align the steps on each Checklist with the Section/individual responsible for those tasks. The Checklists should also include a documented supervisory review and approval and be maintained in a central repository. Finally, the Checklists would be more effective if they were tailored to the type of company in receivership (Property & Casualty versus HMO, etc.).</p>	<p>Closed: The Division revised and implemented “Initial Receivership Actions – Checklists.” The Division implemented policies and procedures and a guide for utilizing the revised checklists. In addition, a reporting mechanism was made available to Estate Management Analysts to provide enhanced auditor independence in generating random audit reports.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of Inspector General Report No. IA 14-501B (...cont'd)	December, 2015	<i>Division of Rehabilitation and Liquidation (DRL) – Monitoring and Oversight Processes and Stewardship of Insurer Assets</i>	<p>Finding 3: Procedures for auditor independence are not sufficient to ensure that the Estate Management Section’s audits are objectively performed and auditors are independent.</p> <p>Recommendation: The DRL should enhance its policies and procedures to ensure that Estate Management auditors are independent and can independently and objectively perform the various assigned audits. Independence would require the auditors to be free of all impairments, including personal, organizational and external factors.</p>	<p>Closed: The Division provided training to appropriate Division staff to ensure that audits are properly performed. In addition, the Division implemented policies and procedures to enhance controls for auditor independence.</p>	
			<p>Finding 4: Digital signature audits do not effectively ensure that digital signatures are properly secured or deleted, when required.</p> <p>Recommendation: The DRL should reassess its policies and procedures related to the digital signatures to ensure that the signatures are properly secured and accessible only to those individuals with a business need to access the folders. The DRL should consult with DFS’s Division of Information Systems to identify tools that can be used to increase the security of the signature files and assist in monitoring/restricting access to the secure folders. In addition, the digital signature audits should be improved to increase their effectiveness, and training or written instructions should be provided to the Estate Management auditor to ensure that the audits are properly performed.</p>	<p>Closed: The Division implemented policies and procedures to enhance controls for digital signature audits.</p>	
			<p>Finding 5: The Estate Management Section’s audits of claims processes were not always effectively or efficiently performed. In addition, Estate Management’s audits did not address the revenue-generating functions of the receiverships.</p> <p>Recommendation: The DRL should enhance its audit-related policies and procedures to better ensure that audits are properly performed and consistent with the (enhanced/implemented) policy, and the resulting reports are accurate and clearly convey the work performed and level of assurance provided by the audit. Audit procedures, tools and forms should also be evaluated to increase the effectiveness and efficiency of the audits and ensure that documentation is maintained to evidence the work performed. In addition, Estate Management should conduct audits over revenue-generating processes and securely maintain custody of the checks through the duration of the CAF audits.</p>	<p>Closed: The Division implemented policies and procedures to enhance controls for the audits of claims processes.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of Inspector General Report No. IA 14-501B (...cont'd)	December, 2015	<i>Division of Rehabilitation and Liquidation (DRL) – Monitoring and Oversight Processes and Stewardship of Insurer Assets</i>	<p>Finding 6: The Claims Section could not provide source documentation showing the appropriateness of all proposed claim payments.</p> <p>Recommendation: The DRL should strengthen its policies and procedures to ensure that supporting documentation is maintained for claims payments.</p>	Closed: The Division implemented policies and procedures to maintain source documentation for proposed claim payments.	
			<p>Finding 7: Insurer accounts receivable balances were not always properly or consistently recorded or reported and sufficient documentation was not always available to show that accounts receivable balances were properly analyzed and valued.</p> <p>Recommendation: The DRL should enhance its policies and procedures related to the identification, tracking, recording, reporting and collection of accounts receivables. Internal controls should be strengthened to facilitate robust management of collection activities and limit the potential for fraud, errors or misstatements. Written policies and procedures should be updated to reflect these improved controls and also to ensure that all significant functions are addressed within the policies and procedures. In addition, DRL should continue its efforts to obtain a collections management software.</p>	Closed: The Division enhanced policies and procedures for accounts receivable.	
			<p>Finding 8: Internal controls were not adequate to ensure that insurer accounts receivable are properly tracked and managed.</p> <p>Recommendation: The DRL should strengthen internal controls over insurer accounts receivable to ensure that incompatible functions are properly separated, receivables are effectively managed, and account adjustments are consistent with policy and adequately documented. In addition, DRL may consider an independent documented review of account adjustments.</p>	Closed: The Division enhanced policies and procedures and reassigned responsibilities to establish a separation of duties for accounts receivable.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of Inspector General Report No. IA 14-501B (...cont'd)	December, 2015	<i>Division of Rehabilitation and Liquidation (DRL) – Monitoring and Oversight Processes and Stewardship of Insurer Assets</i>	<p>Finding 9: The Asset Recovery Section’s collection activities and account adjustment documentation were not always sufficient to demonstrate that appropriate effort was undertaken to obtain a maximum recovery of marshalled assets.</p> <p>Recommendation: We recommend that DRL enhance its policies and procedures to strengthen monitoring of contracted collection agents and more clearly define thresholds for authorizing settlements and write-offs. Write-off/settlement procedures would be further strengthened by requiring the use of a specified form to document the settlements/write-offs. In addition, contract reporting requirements should be revised to provide for more frequent and robust reporting including a detailed assessment of the referral and case activity.</p>	Closed: The Division enhanced policies and procedures for managing uncollectable assets.	
			<p>Finding 10: Records management policies and procedures were not sufficient to ensure that original records and non-public personal financial and health information is safeguarded and that the chain of custody is maintained.</p> <p>Recommendation: The DRL should enhance its policies and procedures to include provisions necessary to maintain the integrity of original records and chain of custody. The DRL should determine whether Florida Statutes permits the release of original insurer records to the guaranty associations. In addition, DRL should strengthen its policies and procedures to ensure the protection and non-disclosure of non-public personal financial and health information, including notification provisions for disclosure of this data to third parties.</p>	Closed: The Division received chain of custody training on November 17, 2016, legislative changes were made that will allow original records to be shared with guaranty associations and policies and procedures were enhanced to protect personal financial and health information.	
			<p>Finding 11: The DRL’s procedures for the periodic review of information technology (IT) system access privileges were not adequate to ensure that the reviews were properly and timely completed.</p> <p>Recommendation: The DRL should enhance its access control procedures to ensure consistency and compliance with DFS AP&P 4-05. Controls should be strengthened to ensure that access reviews are timely performed and that procedures provide sufficient guidance to result in effective audits. Consideration should be given to the need for the Application Access Control Request Form Audits, which appear to duplicate (in some respects) the Current Access Reviews and serve primarily to verify whether DRL's IT Section is processing the access control requests forms. Finally, DRL should improve procedures to ensure that an ASO is continuously assigned for all IT systems.</p>	Closed: The Division's IT system access control review procedures were enhanced.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of Inspector General Report No. IA 14-501B (...cont'd)	December, 2015	<i>Division of Rehabilitation and Liquidation (DRL) – Monitoring and Oversight Processes and Stewardship of Insurer Assets</i>	<p>Finding 12: The DRL’s administration of insurer IT systems was not always adequate to demonstrate that access was properly authorized.</p> <p>Recommendation: The DRL should enhance its access authorization procedures to ensure that access to company IT systems is timely and properly authorized and documented. Access forms should be completed in a manner that clearly identifies the systems for which access is requested; the level of access requested; and signatures of all required parties.</p>	Closed. The Division enhanced its policies and procedures for administering access to insurers' IT systems.	
			<p>Finding 13: Certain security controls related to IT system access and monitoring need improvement.</p> <p>Recommendation: The DRL should improve, for DRL and insurer systems, certain security controls related to system access and monitoring to ensure the confidentiality, integrity and availability of system data and resources.</p>	Closed: The Division enhanced procedures to address security controls.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of Insurance Regulation

Chief Internal Auditor: Deanna Sablan

Budget Entity: 43900120

Phone Number: 850-413-4980

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AUD-16/17-065 OIR-OIG	7/3/2017	Audit of OIR Authorized Mobile Devices	<p>Finding 1: OIR has an opportunity to formalize and define the mobile device inventory management process and enhance internal control activities to ensure proper stewardship and accountability over OIR resources.</p> <p><i>The OIG recommended OIR implement a formalized and defined mobile device inventory management process and enhance internal control activities to ensure proper stewardship and accountability over OIR resources. Key areas include the following:</i></p> <ul style="list-style-type: none"> * Define the roles and responsibilities over OIR authorized mobile devices * Obtain authorized written approvals prior to issuing mobile devices * Complete respective Property Transfer Forms for each issuance, return, and reissuance of mobile devices * Maintain an accurate and complete inventory of mobile devices * Establish a central repository of all inventory-related records to ensure such records are complete, accurate, current, and readily available for effective monitoring 	<p>Corrective Action 1: The Office acknowledges the recommendation and has implemented a formalized, appropriate, and enhanced mobile device inventory management process to ensure proper accountability of Office resources. This includes defining key roles and responsibilities; requiring written justifications and approvals; requiring a Property Transfer Form for each issuance, return, and reissuance of a mobile device or tablet; purchasing software for the Market Research and Technology Unit to automate the IT inventory process over tablets, laptops, and desktops; maintaining a separate inventory record for smartphones; and updating the employee separation form to include the return of assigned IT and mobile device equipment.</p>	
2017-050 Auditor General	11/2016	Operational Audit: OIR Insurer Rate Filing Review Process and Prior Audit Follow-Up	<p>Finding 1: The Office did not establish policies and procedures that specify the nature and extent of the Office's independent reviews of judgment, calculations, and conclusions made by Office actuaries and analysts during rate filing reviews or the documentation to be maintained to evidence such reviews. The Office did not always maintain documentation evidencing the independent reviews of health, property, and casualty insurer rate filings. The Office records did not always demonstrate that approved health insurer rates had been accurately communicated to insurers or appropriately reviewed by Office actuaries and analysts.</p> <p><i>The Auditor General recommended the Office management establish policies and procedures to specify the nature and extent of the Office's independent reviews of the judgments, calculations, and conclusions made by Office actuaries and analysts during rate filing reviews and the documentation to be maintained to evidence such reviews. The Auditor General also recommended that Office management ensure that approved health insurer rates are accurately communicated to insurers and that Rate Filing Summary forms are completed and maintained for all rate filing reviews.</i></p>	<p>Corrective Action 1: The Life & Health Product Review (LHPR) and Property & Casualty Product Review (PCPR) units continue to provide training for analysts regarding the analytic review of filings, actuarial standards of practice, and general professionalism standards. The LHPR unit is finalizing a written guidance manual documenting its review procedures. It is also ensuring documentation is added to each filing reflecting the thought process during these reviews. The PCPR unit is implementing a quality assurance checklist to be used as a guide for all Property & Casualty filings that are subject to review and approval and have a rate impact. As for independent reviews, the LHPR unit has implemented a monthly review process for its supervisors to perform random filing reviews; the PCPR unit is finalizing a similar process for its supervisors.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017 - 2018

Department: Office of Financial Regulation
 43900540 - Bureau of Financial Investigations
Budget Entity: 43900560 - Division of Consumer Finance

Chief Internal Auditor: Sheila Walton-Moore
Phone Number: 850-410-9712

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-1718OFR-006	6/30/2018	Loan Originator Licensing Process, Consumer Finance	<p><u>Audit Result 1: Delay in Linking Payments to REAL Transactions and Reconciling NMLS Deposits</u></p> <p>Finding 1.1: Certain Nationwide Mortgage and Licensing System (NMLS) deposit information was rejected by the Regulatory Enforcement and Licensing (REAL) System, causing a temporary delay in the Division of Consumer Finance's ability to automatically link NMLS payments to applicant REAL accounts.</p> <p>Recommendation 1.1: The OIG recommends the Division implement a process to monitor open transactions, beginning thirty days from the receipt date. Additionally, the Division should evaluate their use of status codes and the entire process that leaves renewal transactions open for an extended period of time. Performing timely action on renewal transactions and the use of a more descriptive status code, other than 'approved', for renewals in process, may reduce the number of open renewal transactions, promote more effective monitoring and follow up, and reduce ambiguity around the meaning of 'approved'. Additionally, the OIG recommends the Division maintain complete documentation of root causes and resolution of issues.</p> <p>Finding 1.2: The Division encountered issues with the deposit totals uploading incorrectly in the cashier's office database that delayed the overall reconciliation of the NMLS deposits. Due to the delay in processing, revenue was not timely posted to the Division's financials, but had no measurable long-term impact on the Division.</p> <p>Recommendation 1.2: The OIG recommends the Division work with DFS OIT to establish protocols for communicating and resolving issues that affect the Division. Having knowledge of issues affecting the Division may facilitate coordination with NMLS to implement proactive measures and prevent similar occurrences in the future.</p> <p>Finding 1.3: During the 2017 renewal period, the Division encountered unexpected NMLS file formatting changes that caused renewal transactions to be rejected by REAL. The formatting change caused significant issues related to Accenture being able to upload the NMLS data to REAL. With the assistance of Division staff, Accenture was able to re-configure their files and resolve the issue enabling the renewal transactions to be uploaded to REAL. This type of issue does not appear to be systemic.</p> <p>Recommendation 1.3: The OIG recommends the Division maintain close communication with NMLS to ensure programmatic changes are consistently communicated to the Division in advance.</p>	<p>Follow-up will be performed 3rd Quarter FY 2018-2019.</p> <p>The Division of Consumer Finance (Division) concurs with the recommendations. Division will perform the following actions:</p> <p>Create, implement and finalize policies and procedures to monitor open transactions thirty days from the date of receipt (11/1/2018). Continue discussions with Accenture. Finalize procedures to ensure renewal transactions are timely reviewed (10/1/2018). Maintain documentation of root causes and resolution of issues. A "SIR" is initiated by the Division and logged with Accenture to track issues from start to finish related to the REAL System.</p> <p>Division will log a Help Desk Ticket with DFS OIT prior to renewals starting 11/1/2018 to request DFS OIT to notify Division of changes to DFS systems that interface with REAL that could impact the Division.</p> <p>Division will reaffirm with NMLS prior to start of each renewal cycle that no changes have been made to renewal data files in an attempt to minimize similar occurrences.</p>	

A-1718OFR-006	6/30/2018	Loan Originator Licensing Process, Consumer Finance	<p><u>Audit Result 2: Consistent Performance of Quality Reviews</u></p> <p>Quality reviews are performed over compliance with policies and procedures around processing of the initial loan originator application. The quality review process is a significant control to ensure compliance with the Florida Statutes and Administrative Codes and ensure licensing decisions are appropriate.</p> <p>The OIG reviewed the quality review process and recommends the following:</p> <ul style="list-style-type: none"> - Perform quality reviews on renewal applications in addition to initial applications. - Document quality review procedures, including the sample rationale and frequency. - Ensure quality reviews continue during staff transitions. - Trend quality review results and target training in those areas. 	<p>Follow-up will be performed 3rd Quarter FY 2018-2019.</p> <p>Division will create written policies and procedures that will address conducting quality reviews for both renewal applications and initial applications, that will minimally include: sample rationale, frequency of quality review, supervisors/managers responsible for conducting the quality review, results, and trends that can be used for training purposes (11/1/2018).</p>	
A-1718OFR-006	6/30/2018	Loan Originator Licensing Process, Consumer Finance	<p><u>Audit Result 3: Documentation of the Loan Originator License Renewal Process</u></p> <p>During the audit, the OIG observed that staff did not have established formalized renewal procedures in place to ensure consistent practice. Maintaining established formalized procedures will be a significant control to promote consistency and fairness in processing loan originator licenses. The OIG recommends the Division finalize, train, and distribute the new loan originator license renewal procedure.</p>	<p>Follow-up will be performed 3rd Quarter FY 2018-2019.</p> <p>Division will create written policies and procedures that will provide formalized renewal procedures for staff (11/1/2018). Staff training will be conducted immediately following finalization of the procedures.</p>	
A-1617OFR-002	6/30/2017	Audit of Bureau of Financial Investigations' Use of D.A.V.I.D.	<p><u>Audit Results: Quarterly Review of D.A.V.I.D.</u></p> <p>The D.A.V.I.D. contains information, such as that on the Florida driver's license and identification card, social security number, photograph, license plate tags and driver history information. The information is confidential pursuant to the Driver's Privacy Protection Act, 18 U.S.C. §2721, et seq. The Bureau uses the D.A.V.I.D. information in conducting financial investigations into alleged fraudulent and unlicensed activity in the areas under OFR authority. Information is also used in carrying out the other regulatory functions of OFR.</p> <p>The Bureau followed the requirements of the MOU for the audit period. However, the quarterly review for the months July, August, September, and October 2015, was not conducted timely. A timely review ensures that noncompliance issues are caught and addressed before any potential misuse of D.A.V.I.D. information can be perpetrated.</p> <p>Recommendations: It is recommended, that the current Bureau Chief perform the official D.A.V.I.D. reviews in a timely manner to ensure all current D.A.V.I.D. users are appropriately authorized and the use of the database information complies with the MOU. It is also recommended that the official D.A.V.I.D. reviews be included under the responsibilities of the Bureau Chief position on the Position Description as a notification to a future Bureau Chief. Since the Bureau has included the review of compliance to the MOU in the quarterly quality control reviews, the Bureau should revise the Memorandum which requires a monthly review for compliance to the MOU, to the quarterly quality control reviews.</p>	<p>Follow-up will be performed 2nd Quarter FY 2018-2019. (to confirm quarterly reviews are performed)</p> <p>Bureau concurs with the recommendations.</p> <p>The OIG has confirmed that the Division has included the official D.A.V.I.D. reviews as a responsibility of the Bureau Chief position on the Position Description. Additionally, the Bureau included on the Deputy Bureau Chief's Position Description that the DP would be a back-up to the Bureau Chief for the official D.A.V.I.D. reviews. The OIG also confirmed the change from a monthly requirement to a quarterly review requirement in the Bureau's Investigative Standards and Operations Guide.</p>	

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services
Agency Budget Officer/OPB Analyst Name: Teri Madsen/Nic Ancheta

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)				
	43010	43100	43200	43300	43400

1. GENERAL

1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC or Web LBR Column Security)	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? (CSDC)	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 Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.					

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

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	NA/	N/A	N/A	N/A
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AUDITS:

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

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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, a 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 62 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 [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] 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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	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?	Y	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #19-002?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
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	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
7.21	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

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.22	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
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2018-19 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	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	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See Base Rate Audit on page 158 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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 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) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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?	N/A	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
15.3	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?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
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 section 216.023(4) (b), Florida Statutes, 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 match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 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")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
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) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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)?	N	N	N	N	N
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
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

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Financial Services
Agency Budget Officer/OPB Analyst Name: Teri Madsen/Nic Ancheta

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)				
	43500	43600	43700		

1. GENERAL

1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC or Web LBR Column Security)	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? (CSDC)	Y	Y	Y		

AUDITS:

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

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		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	NA/	N/A		
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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		
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

		Program or Service (Budget Entity Codes)				
Action		43500	43600	43700		
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, a 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 62 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	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		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y		
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?	Y	Y	Y		
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.)	Y	Y	Y		
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 <u>annualized</u> .	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ?	Y	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #19-002?	Y	Y	Y		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y		
7.12	Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ?	Y	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for <u>lump sum distributions</u> ?	Y	Y	Y		
7.14	Do the amounts reflect <u>appropriate FSI assignments</u> ?	Y	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	Y	Y	Y		
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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	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		
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2018-19 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	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	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	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	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	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	Y	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	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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 be included in the priority listing.	Y	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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?	N/A	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
15.3	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?	N/A	N/A	N/A		
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A		
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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		
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")	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y		
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) ?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N	N	N		
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y		
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?	Y	Y	Y		
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		

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): Office of Insurance Regulation
Agency Budget Officer/OPB Analyst Name: Richard Fox

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

	Program or Service (Budget Entity Codes)				
Action	43900110	43900120			

1. GENERAL

1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC or Web LBR Column Security)		N/A	N/A		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)		N/A	N/A		

AUDITS:

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

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		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?		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		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.		N/A	N/A		
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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		
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		
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

		Program or Service (Budget Entity Codes)				
Action		43900110	43900120			
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 subtitle "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, a 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 62 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	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			
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			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	N/A	N/A			
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	N/A	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	N/A	N/A			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
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			
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			
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 <u>always be annualized</u> .	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. (See pages 95 and 96 of the LBR Instructions.)	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 <u>Memo #19-002</u> ?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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			
7.12	Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for <u>lump sum distributions</u> ?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	N/A	N/A			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480, or 55C01C0)?	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			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A			
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			

		Program or Service (Budget Entity Codes)				
Action		43900110	43900120			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 72 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2018-19 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	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)?	N/A	N/A			
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?	N/A	N/A			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A			
8.10	Are the statutory authority references correct?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
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.)	N/A	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	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?	N/A	N/A			
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?	N/A	N/A			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A	N/A			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A			
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?	N/A	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A			
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")	N/A	N/A			
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)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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 be included in the priority listing.	N/A	N/A			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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?	N/A	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A			

		Program or Service (Budget Entity Codes)				
Action		43900110	43900120			
15.3	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?	N/A	N/A			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	N/A			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A			
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			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A	N/A			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	N/A			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	N/A	N/A			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A	N/A			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	N/A			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			

		Program or Service (Budget Entity Codes)				
Action		43900110	43900120			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	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			
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			

Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service): DFS - Office of Financial Regulation
 Agency Budget Officer/OPB Analyst Name: Mark Hammett

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)				
	43900530	43900540	43900550	43900560	43900570

1. GENERAL

1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDC or Web LBR Column Security)	N/A	N/A	N/A	N/A	N/A
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDC)	N/A	N/A	N/A	N/A	N/A

AUDITS:

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

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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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AUDITS:

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

Action	Program or Service (Budget Entity Codes)					
	43900530	43900540	43900550	43900560	43900570	
<p>TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.</p>						
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 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
<p>TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.</p>						
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	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 [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
<p>TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.</p>						
<p>TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.</p>						
<p>TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.</p>						
<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>						
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	N/A	N/A	N/A	N/A	N/A
<p>TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>						
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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. (See pages 95 and 96 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #19-002?	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 LAS/PBS 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?	N/A	N/A	N/A	N/A	N/A
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A	N/A	N/A
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
7.20	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
7.21	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
7.22	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
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 72 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2018-19 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A	N/A	N/A	N/A
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A	N/A	N/A	N/A
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A	N/A	N/A	N/A
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	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)?	N/A	N/A	N/A	N/A	N/A
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?	N/A	N/A	N/A	N/A	N/A
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A	N/A	N/A	N/A
8.10	Are the statutory authority references correct?	N/A	N/A	N/A	N/A	N/A
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.)	N/A	N/A	N/A	N/A	N/A
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	N/A
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A	N/A	N/A	N/A
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	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?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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?	N/A	N/A	N/A	N/A	N/A
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	N/A	N/A	N/A	N/A
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A	N/A	N/A
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	N/A	N/A	N/A
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A	N/A	N/A	N/A
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A	N/A	N/A	N/A	N/A
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A	N/A	N/A	N/A
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?	N/A	N/A	N/A	N/A	N/A
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A	N/A	N/A
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A	N/A	N/A	N/A
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A	N/A	N/A	N/A
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A	N/A	N/A	N/A
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")	N/A	N/A	N/A	N/A	N/A
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)	N/A	N/A	N/A	N/A	N/A
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A	N/A	N/A	N/A	N/A
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	N/A	N/A	N/A	N/A
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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 (with "C" in 6th position or within a program component of 1603000000), 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 be included in the priority listing.	N/A	N/A	N/A	N/A	N/A
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
15.1 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?	N/A	N/A	N/A	N/A	N/A
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A
15.3 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?	N/A	N/A	N/A	N/A	N/A
AUDIT:					
15.6 Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	N/A	N/A	N/A	N/A
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A	N/A	N/A	N/A
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A	N/A	N/A	N/A
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A	N/A	N/A	N/A
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A

Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A	N/A	N/A	N/A	N/A
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	N/A	N/A	N/A	N/A
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	N/A	N/A	N/A	N/A	N/A
17.2 Does manual exhibits tie to LAS/PBS where applicable?	N/A	N/A	N/A	N/A	N/A
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	N/A	N/A	N/A	N/A
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs 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 Section 6: Audits of the LBR Instructions (pages 157-159) 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) (Required to be posted to the Florida Fiscal Portal)					
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL					
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y