



State Board of Education

Andy Tuck, *Chair*
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Richard Corcoran
Commissioner of Education

September 16, 2019

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes (F.S.), our Legislative Budget Request for the Florida Department of Education 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 2020-21 Fiscal Year. This submission was approved by the State Board of Education on August 21, 2019.

This budget aligns with the Five-Year Statewide Strategic Plan for Economic Development and continues the Governor's commitment to K-12 public education funding. Funding is included to align workers with the skills to meet current and future employer needs, expand access to education and provide training programs.

Also included are statutorily required reports approved by the State Board of Education. The reports are: (1) Florida's State Board of Education Strategic Plan 2015-2020 Framework as

Director Chris Spencer
Staff Director Eric Pridgeon
Staff Director Cynthia Sauls Kynoch
September 16, 2019
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required by section 1001.02(3)(a), F.S., and (2) the five-year plan for postsecondary enrollment as required by s. 1001.02(2)(v), F.S..

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Corcoran", with a long horizontal flourish extending to the right.

Richard Corcoran
Commissioner of Education

RC/sp

Enclosures

FLORIDA DEPARTMENT OF EDUCATION
Temporary Special Duty – General Pay Additives Implementation Plan
For Fiscal Year 2020-21

In accordance with rule authority established in 60L-32.0012, Florida Administrative Code, the Florida Department of Education has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as establishing lead worker duties, temporary duties due to vacancies and absent coworkers, and when temporarily assigning duties that are not customarily assigned to the position.

Pay additives are a valuable management tool which allows agencies to compensate employees for identified additional duties which are not permanent in nature.

Leadworker Duties

The agency requests approval to approve this additive for employees who are assigned limited supervisory responsibilities that include directing the work of employees having the same or similar duties in the same work unit. The duties may also include distributing work, maintaining a balanced workload among employees, keeping records, and defining work priorities. The duties do not include evaluating performance or administering disciplinary actions, and do not justify reclassification.

Temporary Special Duties (General)

The agency requests approval to approve this additive when an employee has been assigned temporary duties and responsibilities not customarily assigned to the position. The agency's review shall include the duties being assigned the position, the additive amount, and compliance with the applicable collective bargaining agreement.

Temporary Special Duties (Absent Coworker)

The agency requests approval to approve this additive when the employee is assigned the duties and responsibilities of a coworker who is absent from work due to authorized FMLA or authorized military leave.

Competitive Area Differential

The agency requests to continue to approve this additive for specific positions with similar duties and responsibilities when it has been determined that recruitment, turnover, or competitive pay problems exist in a defined geographic region or county(ies).

For these pay additive scenarios addressed in this plan, the additive will begin on the first day of special duties being assumed and continue for up to 90 days. After this 90-day period, the agency will reassess the need for the additive and address accordingly.

During fiscal year 2018-19, the agency implemented a total of 5 temporary special duty additives (general), all of which would fall within the scenario described above. The agency expended approximately \$24,499.20 on these 5 additives. The agency anticipates expenditures to be comparable to those in prior years.

The agency requested pay additives are in line with Article 21 – Compensation for Temporary Special Duty in Higher Position as defined in the most recent AFSCME Master Contract (December 10, 2018 through June 30, 2020).



FLORIDA DEPARTMENT OF
EDUCATION
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2020-21
Department Level
Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	School Board of Alachua County, et al., v. Florida Department of Education, et al.		
Court with Jurisdiction:	Florida Second Circuit Court, Leon County		
Case Number:	No. 2017 CA 002158 (Fla. 2d Cir. Ct. filed Oct. 16, 2017) (Judge Cooper)		
Summary of the Complaint:	7069, Case 2. This case involves multiple issues related to HB 7069, Ch. 2017-116, Laws of Florida, including sharing capital millage, schools of hope, Title I, standard charter contract, and school turnaround. This case was brought against the Department by 13 school districts.		
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 2017-116, Laws of Florida, House Bill 7069		
Status of the Case:	On appeal: Case No. 1D18-1917 (Fla. 1st DCA). On April 17, 2018, Judge Cooper granted the Department's SJ Motion and denied the Districts' SJ Motion. The school districts have appealed their loss to the First District Court of Appeal. On appeal: Case Nos. ID18-2040 consolidated with ID-2072 (Fla. 1 st DCA.) Appeal of the final order of SJ, oral argument was heard on June 11, 2019.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Matthew Mears, Jamie Braun, Jason Borntreger	Agency Counsel	
	Amit Argawal		

	Rocco Testani	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).	Not a class action.	

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 Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christopher Alianiello, individually and on behalf of others similarly situated, v. State of Florida, Department of Education		
Court with Jurisdiction:	Florida Second Circuit Court, Leon County		
Case Number:	2019-CA-001674		
Summary of the Complaint:	The complaint alleges that teachers who received awards under the Best & Brightest program were “shortchanged” because the Department’s guidance to districts gave districts the option of withholding payroll taxes from the award amount.		
Amount of the Claim:	In excess of \$15,000.00 equitable relief		
Specific Statutes or Laws (including GAA) Challenged:	F.S. 1012.731		
Status of the Case:	The summons and complaint were served on July 17, 2019. The Department will be filing a Motion to Dismiss on the grounds of federal preemption, failure to state a claim, and sovereign immunity.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Matthew Mears Taylor Wolff Jason Borntreger	Agency Counsel	
	Karen Brodeen		
	None	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).	(class not certified) Ryan Morgan, Esquire Gregory Schmitz, Esquire Ryan Nasso, Esquire Morgan and Morgan, P.A. 20 North Orange Avenue, Suite 1600 Orlando, Florida 32801
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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 Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Education Association v. Florida Department of Education, et al.		
Court with Jurisdiction:	US District Court Northern District of Florida		
Case Number:	No. 4:17-cv-00414-RH-CAS (N.D. Fla. filed Sept. 13, 2017) (Judge Hinkle)		
Summary of the Complaint:	<p>Best & Brightest Lawsuit.</p> <p>Several years ago the Florida Legislature adopted a program that provides bonuses to new teachers who scored in the top 20th percentile on the SAT/ACT, and to existing teachers who were rated as “highly effective” and who scored in the top 20th percentile on the SAT/ACT. The FEA challenged this bonus program in federal court on grounds that older teachers and minorities were underrepresented. For example, the FEA alleges that African-Americans represent 13% of teachers, but only 1% of the program recipients.</p>		
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:	Title VII of the Civil Rights Act of 1964; 42 U.S.C. 2000e <i>et seq</i> ; Chapter 760 Florida Statutes		
Status of the Case:	<p>In April of 2019, the Legislature appropriated \$15.5 million to settle this case. The settlement provides for the establishment of a negotiated and professionally mediated fund of \$15,500,000.00 (no more than 15% of which may be used to pay class counsel’s attorney’s fees and costs, individual class representatives’ incentive payments, and the expenses of class notice and class administration) for Black and Hispanic settlement class members who were rated “highly effective” by their School Districts, but did not receive a Best and Brightest Teacher Scholarship Program bonus.</p>		

Who is representing (of record) the state in this lawsuit? Check all that apply.	Matthew Mears, Jamie Braun	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	Joseph Lang, Robert Pass, Chris Coutroulis	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).	(Class not certified) John C. Davis Law Office of John C. Davis 623 Beard Street Tallahassee, Florida 32303	

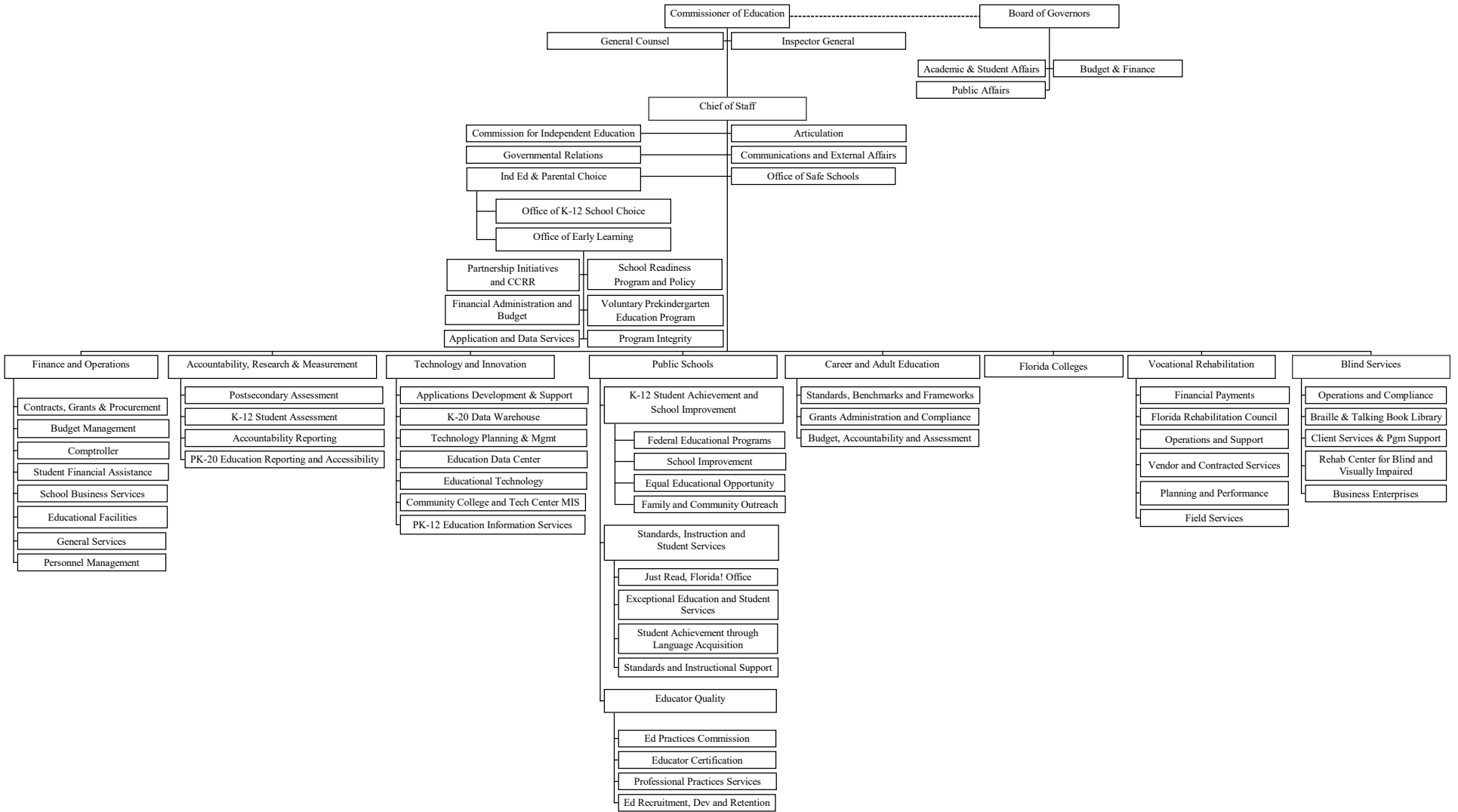
Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Education		
Contact Person:	Matthew Mears	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Alexis S. Geffin and Ryan J. Geffin, et al., v. Governor Rick Scott, et al.; Thomas A. Warren and Kathleen Villacorta, et al., v. Governor Rick Scott, et al.		
Court with Jurisdiction:	Florida Second Circuit Court, Leon County		
Case Number:	Case No. 2017-CA-1364 (Fla. 2d Cir. Ct.); Case No. 2017-CA-1526 (Fla. 2d Cir. Ct.). (Cases consolidated before Judge Dodson).		
Summary of the Complaint:	<p>Matching Funds Lawsuit.</p> <p>Plaintiffs allege that the Governor, Speaker of the House, President of the Senate, State Board of Education, Board of Governors and Commissioner Stewart have violated §§ 1011.32, 1011.85, 1011.94, or 1013.79, Florida Statutes, by not requesting and appropriating money to match private donations under these statutes, thereby depriving Florida colleges and universities and students of over \$1 billion. Plaintiffs allege a violation of Article III § 12 (single subject rule), breach of contract, violation of Article IX §1(A) (adequacy challenge). Plaintiffs seek certification of a class action, an injunction enjoining Defendants from enacting additional appropriations bills without satisfying obligations under matching statutes, declaratory judgment, and/or a writ of mandamus.</p>		
Amount of the Claim:	\$600-\$700 Million		
Specific Statutes or Laws (including GAA) Challenged:	<p>2017 General Appropriation Act, Ch. 2017-70 In addition, Plaintiffs challenge the failure to appropriate in General Appropriations Acts going back to 2012-2013.</p> <p>§§ 1011.32, 1011.85, 1011.94, or 1013.79, Fla. Stat.</p>		
Status of the Case:	<p>On appeal: Case No. 1D18-0500 (Fla. 1st DCA). The trial court dismissed the adequacy claim. The Legislative Defendants sought a writ of prohibition, and the First DCA granted the writ in part as it pertained to separation of powers and the single-subject claim. The DCA left the possibility of a breach of contract claim open, stating that it was unclear whether the contract claims were barred by sovereign immunity.</p> <p>Following the appeal, the Plaintiffs filed an amended complaint in the trial court, dropping the Legislative Defendants but adding the State of Florida, the Department of Education, and the Chief Financial Officer. The</p>		

	defendants all filed motions to dismiss, and the CFO's motion was granted. The Executive Defendants' motion was denied. The Executive Defendants filed an interlocutory appeal based on sovereign immunity, which is currently before the First DCA. The oral argument date has been set for September 19, 2019.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	Jamie Braun	Agency Counsel
	Christopher Braum, Jesse Haskins, William Stafford	Office of the Attorney General or Division of Risk Management
	Adam Tannenbaum	Florida House of Representatives
	Blaine Winship	Special Counsel OAG
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).	<p>Eugene E. Stearns Grace L. Mead Morgan Q. McDonough Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Museum Tower 150 West Flagler Street Suite 2200 Miami, FL 33130</p> <p>Glenn Burhans, Jr. Kelly O'Keefe Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Highpoint Center 106 East College Avenue Suite 700 Tallahassee, FL 32301</p>	

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	930.00
Division of Vocational Rehabilitation	884.00
Division of Blind Services	289.75
Board of Governors	65.00
Office of Early Learning	98.00
TOTAL	2,266.75

EDUCATION, DEPARTMENT OF	FISCAL YEAR 2018-19			
SECTION I: BUDGET	OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	23,512,506,604		1,745,991,125	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	497,765,904		406,254,551	
FINAL BUDGET FOR AGENCY	24,010,272,508		2,152,245,676	
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				2,152,245,676
Educational Facilities * Students served	2,846,857	0.96	2,720,491	
Funding And Financial Reporting * Students served	2,846,857	1.01	2,887,878	
School Transportation Management * Students transported.	1,041,058	0.56	578,492	
Recruitment And Retention * Students who complete state-approved teacher preparation programs.	5,346	494.46	2,643,361	
Curriculum And Instruction * Students served	2,846,857	2.91	8,278,551	
Community College Program Fund * Students served	733,080	1,675.86	1,228,541,003	
School Choice And Charter Schools * Students served.	2,846,857	1.28	3,638,491	
Education Practices Commission * Final orders issued.	420	1,649.87	692,944	
Professional Practices Services * Investigations completed	3,663	731.55	2,679,657	
Teacher Certification * Subject area evaluations processed.	92,748	64.66	5,997,497	
Assessment And Evaluation * Total tests administered.	7,692,128	15.36	118,182,340	
Exceptional Student Education * Number of ESE students.	577,670	7.80	4,508,356	
Postsecondary Education Coordination * Number of institutions.	90	8,038.23	723,441	
Commission For Independent Education * Number of institutions.	967	4,514.28	4,365,305	
Florida Education Finance Program * Number of students served.	2,846,857	4,174.04	11,882,894,452	
State Grants To School Districts/ Non-Florida Education Finance Program * Number of students served.	2,846,857	187.48	533,724,478	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served	11,975	4,201.76	50,316,082	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported	119	67,235.29	8,000,999	
Provide Braille And Recorded Publications Services * Customers served	32,790	78.70	2,580,528	
Federal Funds For School Districts * Number of students served.	2,846,857	633.98	1,804,863,109	
Capitol Technical Center * Number of students served.	2,846,857	0.08	224,624	
Public Broadcasting * Stations supported.	25	382,344.24	9,558,606	
Provide School Readiness Services * Number of children (FTE) served in School Readiness Program	110,231	6,755.61	744,677,921	
Provide Voluntary Prekindergarten Services And System Support * Number of children (FTE) served in VPK program (program year)	155,813	10.95	1,706,547	
Provide Voluntary Prekindergarten (vpk) Education Services * Number of children (FTE) served in VPK program (program year)	155,813	2,591.93	403,856,979	
Projects, Contracts And Grants * Students Served	2,846,857	0.18	520,480	
Florida Alliance For Assistive Service And Technology * Number of clients served	290,673	3.94	1,145,296	
Independent Living Services * Number of clients served	17,151	347.90	5,966,754	
Vocational Rehabilitation - General Program * Number of individualized written plans for services	16,193	15,570.54	252,133,828	
Beacon College - Tuition Assistance * Students served.	137	1,824.82	250,000	
Able Grant * Grants awarded.	2,299	2,619.08	6,021,259	
Medical Training And Simulation Laboratory * Students served	18,336	218.15	4,000,000	
Embry Riddle - Aerospace Academy * Students served.	7,127	701.56	5,000,000	
Bethune Cookman * Students served.	910	5,258.41	4,785,155	
Edward Waters College * Students served.	197	18,076.21	3,561,013	
Florida Memorial College * Students served.	938	4,483.39	4,205,416	
Library Resources * Students served.	80,855	12.01	970,959	
Florida Resident Access Grants * Students served.	45,841	2,994.08	137,251,482	
Leadership And Management- State Financial Aid * Students Served	2,846,857	1.34	3,809,670	
Leadership And Management- Federal Financial Aid * N/A	2,846,857	3.22	9,168,981	
Children Of Deceased/Disabled Veterans * Number of students receiving support.	1,684	4,621.79	7,783,097	
Florida Bright Futures Scholarship * Students served.	101,583	5,506.75	559,392,553	
Florida Education Fund * Students served.	458	6,550.22	3,000,000	
Florida Work Experience Scholarship * Students served.	792	4,631.02	3,667,765	
Jose Marti Scholarship Challenge Grant * Students served.	65	1,907.69	124,000	
Mary Mcleod Bethune Scholarship * Students served.	136	2,360.29	321,000	
Minority Teacher Scholarships * Students served.	270	3,399.25	917,798	
Florida National Merit Scholars Incentive Program * Students served.	1,153	14,762.81	17,021,521	
Postsecondary Student Assistance Grant * Students served.	6,278	4,702.28	29,520,935	
Prepaid Tuition Scholarships * Students served.	1,357	5,158.44	7,000,000	
Private Student Assistance Grant * Students served.	16,345	2,734.03	44,687,661	
Public Student Assistance Grant * Students served.	157,001	1,184.45	185,960,247	
Rosewood Family Scholarship * Students served	28	8,905.18	249,345	
John R Justice Loan Repayment Program * Number of awards.	19	3,944.63	74,948	
Honorably Discharged Graduate Assistance Program * Students served.	1,703	1,371.89	2,336,327	
First Generation In College - Matching Grant Program * Students served.	11,913	891.24	10,617,326	
Career Education * Students served.	4,306	1,356.17	5,839,670	
Nursing Student Loan Forgiveness Program * Students served.	566	2,151.00	1,217,468	
Academic And Student Affairs * N/A	343,821	17.88	6,145,913	
Funding And Support Activities * Students served.	480,000	7.11	3,412,382	
State Grants To Districts And Community Colleges * Students Served	249,414	1,914.84	477,588,911	
Facilities Management *	343,821	1.49	513,990	
Equal Opportunity And Diversity * Students Served	2,846,857	0.15	433,960	
TOTAL			18,635,459,242	2,152,245,676
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			3,119,803,187	
REVERSIONS			2,113,912,316	262,935,165
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			23,869,174,745	2,415,180,841

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.

Framework for the State Board of Education's Strategic Plan

April 2018

I. Goals of the Florida Education System (section 1008.31, Florida Statutes)

1. Highest student achievement, as indicated by evidence of student learning gains at all levels.
2. Seamless articulation and maximum access, as measured by evidence of progression, readiness, and access by targeted groups of students identified by the Commissioner of Education.
3. Skilled workforce and economic development, as measured by evidence of employment and earnings.
4. Quality efficient services, as measured by evidence of return on investment.

II. System Level Strategies

1. Implement high-quality standards and assessments
2. Improve educator effectiveness
3. Incentivize institutions to provide opportunities
4. Improve accountability systems that promote institution improvements
5. Improve effectiveness of and opportunity for career preparation
6. Promote high-quality educational choice
7. Strengthen stakeholder communication and partnerships
8. Increase the quality and efficiency of services

III. Metrics

Section 1008.31, F.S., also describes the characteristics of the metrics used to measure progress on the state's goals.

These measures must be:

- Focused on student success,
- Addressable through policy and program changes,
- Efficient and of high quality,
- Measurable over time, and
- Simple to explain and display to the public.

The following metrics are designed to track progress on each goal in the plan.

Goal 1: Highest Student Achievement

Metric	Brief Description	2019-20 Target
1. Student Achievement on Florida Assessments a) English Language Arts b) Mathematics c) Science d) Social Studies	Percent of students achieving grade-level or above performance	Increase by 6 percentage points in each subject area
2. Continued Achievement Growth on Florida Assessments a) English Language Arts b) Mathematics	Percent of students who improved, including those performing below grade level and those performing at grade level and above	Increase by 7 percentage points in each subject area
3. Closing the Achievement Gap a) Between White and Hispanic students b) Between White and African American students c) Between non-economically disadvantaged students and economically disadvantaged students d) Between students without disabilities and students with disabilities e) Between non-English Language Learners and English Language Learners	Percent of the gap in K-12 student achievement	Reduce by one-third the gap between each subgroup in each subject area
4. High School Graduation Rate	Percent of graduates with a standard diploma	Increase by 7.1 percentage points
5. High School Graduation Rate Plus	Percent of graduates who have successfully completed one or more accelerated courses or certifications	Increase by 10 percentage points
6. Reducing the Percent of Low-Performing Schools	Percent of D and F schools	Reduce by one-half (Secondary Target established to reduce to 5 percent)
7. Postsecondary Completion Rate a) Florida College System completion at 150% of program time b) District Postsecondary completion at 150% of program time (primarily technical centers)	Percent of students completing a postsecondary degree or certificate	a) Increase by 10 percentage points b) Increase by 4.7 percentage points (Secondary Target established to Increase by 10 percentage points)

Goal 2: Seamless Articulation and Maximum Access

Metric	Brief Description	2019-20 Target
1. Postsecondary Continuation Rate	Percent of high school graduates who enroll in postsecondary education	Increase by 5 percentage points
2. Associate Degree Articulation Rate	Percent of students earning an Associate of Arts (AA) degree who transfer into the next postsecondary level	Increase by 5 percentage points
3. Access to High-Quality K-12 Educational Options	Percent of K-12 students enrolled in A and B schools	Increase by 11.8 percentage points

Goal 3: Skilled Workforce and Economic Development

Metric	Brief Description	2019-20 Target
1. Postsecondary Employment Rate	Percent of program completers from these sectors who are in employment: Florida College System, District Postsecondary, Vocational Rehabilitation, and Blind Services	Increase by 10 percentage points
2. Initial Wages	Average initial wages earned by program completers from these sectors combined: Florida College System, District Postsecondary, Vocational Rehabilitation, and Blind Services	Increase by 8%

Goal 4: Quality Efficient Services

Metric	Brief Description	Annual Monitoring
<p>1. Return on Investment</p> <ul style="list-style-type: none"> a) K-12 Public Schools b) District Postsecondary (primarily technical centers) c) Florida College System d) Vocational Rehabilitation e) Blind Services 	<p>The calculation of an index to monitor expenditures in relation to outcomes achieved for Goals 1-3 by sector</p>	<p>Calculate an index that looks at maintaining efficiency while increasing results (Goals 1-3). The index includes the following, by the five sectors listed in the metric:</p> <ul style="list-style-type: none"> a) Total school grades points and annual expenditures b) Completion, employment, entry wages, and annual expenditures c) Completion, continuation, AA articulation, employment, wages, and annual expenditures d) Wages, increases in wages, and annual expenditures e) Wages, increases in wages, and annual expenditures
<p>2. Agency Effectiveness</p>	<p>Measures related to efficiency and quality services of the Department</p>	<p>Monitor Department efficiency through two metrics:</p> <ul style="list-style-type: none"> • The costs incurred as a Department to administer the education programs and funds appropriated for K-12 Public Schools, District Postsecondary, and the Florida College System • The size of the Department's workforce charged with administering education programs and funds

IV. STEM Focus

In specified metrics from Goals 1, 2, and 3, subsets of data related to STEM are tracked and reported.

Goal	STEM Focus Metric	Subset of Data to Be Reported
Goal 1	Metric 1	Student achievement on Florida Statewide Mathematics and Science Assessments (grade level or above)
	Metric 2	Learning gains on the Florida Standards Assessment in Mathematics
	Metric 3	Closing the gap between five subgroups on Florida Statewide Mathematics and Science Assessments
	Metric 5	High school graduates' successful completion of accelerated STEM courses and industry certifications
	Metric 7	Completion of postsecondary degrees and certificate programs in STEM fields
Goal 2	Metric 1	High school graduates who continue to postsecondary education in a STEM program
	Metric 2	AA degree earners that articulate into STEM Bachelor degree programs
Goal 3	Metric 1	Employment rate of students completing STEM programs
	Metric 2	Initial wages of students completing STEM programs

V. Florida's Status in National and International Benchmarks

These are results that will be reported only in the years for which they are available and in which Florida participates.

Benchmark	Description and Florida's Status or Ranking				
	Subject/Grade	2015	State Rank	2017	State Rank
National Assessment of Educational Progress (NAEP) – Average Scale Score	Reading Grade 4	227	10 th	228	5 th
	Reading Grade 8	263	32 nd	267	25 th
	Mathematics Grade 4	243	18 th	246	7 th
	Mathematics Grade 8	275	42 nd	279	34 th

Benchmark	Measure	Description and Florida's Status or Ranking							
		2015	State Rank	2016	State Rank	2017	State Rank	2018	State Rank
Advanced Placement (AP) – Participation and Performance	Participation Percentage of the Graduating Class Taking an AP Exam During High School	57.7%	2 nd	53.0%	1 st	54.6%	1 st	55.9%	1 st
	Performance Percentage of the Graduating Class Scoring a 3 or Higher on an AP Exam During High School	30.7%	3 rd	29.5%	4 th	30.8%	4 th	31.7%	3 rd

Benchmark	Description and Florida's Status or Ranking			
	2016 and 2017 Grade	2016 and 2017 Rank	2018 Grade	2018 Rank
<i>Education Week Quality Counts – K-12 Achievement</i>	73.9 "C"	11 th	78.4 "C+"	4 th

Benchmark	Description and Florida's Status or Ranking
Aspen Prize for Community College Excellence – Finalists and Winners	<p>The Aspen Prize for Community College Excellence recognizes the top college in the nation every two years. Since its inception in 2011, two of the three winners were Florida College System institutions – Valencia College (2011) and Santa Fe College (2015). The selection process includes three phases that include an initial look at institutional performance data, interviews with the top 150 colleges, and site visits and additional interviews for the top ten finalists to arrive at the winner. (Only half of a state's colleges can make the top 150 list in phase one.)</p> <p>2019 – Florida has two winners and three top ten finalists 2017 – Florida had two top ten finalists 2015 – Florida had the winner and one other top ten finalist 2013 – Florida had two top ten finalists 2011 – Florida had the winner and one other top ten finalist</p>

Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

August 2019

Section 1001.02, Florida Statutes, *General Powers of State Board of Education*, includes the following requirement.

(2) The State Board of Education has the following duties:

(v) To develop, in conjunction with the Board of Governors, and periodically review for adjustment, a coordinated 5-year plan for postsecondary enrollment, identifying enrollment and graduation expectations by baccalaureate degree program, and annually submit the plan to the Legislature as part of its legislative budget request.

In response to this requirement, the State Board of Education, in conjunction with the Board of Governors, submits the attached enrollment and graduation projections for baccalaureate degree programs in the Florida College and State University Systems.

The Florida College System institutions submitted projections and provided details about their projection methodologies, which may vary. The Florida Department of Education compiled the projections for inclusion in this plan. The projections included are for programs that approved by the State Board of Education.

The Florida Department of Education also consulted with the Office of the Board of Governors, resulting in the attached information for the State University System institutions.



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Baccalaureate Enrollment Projections
 Florida College System
 2020 Legislative Budget Request

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Enrollments	2015-16 Enrollments	2016-17 Enrollments	2017-18 Enrollments	2018-19 Enrollments	2019-20 Enrollment Projections	2020-21 Enrollment Projections	2021-22 Enrollment Projections	2022-23 Enrollment Projections	2023-24 Enrollment Projections
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/10	55	53	50	72	64	68	69	71	73	74
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/12	56	69	106	116	122	137	151	165	178	192
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.0299	11/6/12	47	79	92	120	121	148	167	186	205	204
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/10	230	216	206	179	183	145	148	151	154	157
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/12	188	212	237	280	292	209	204	208	212	212
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/07	114	82	58	41	38	36	37	37	38	38
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/13	84	103	103	114	108	104	106	108	110	112
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/07	13	16	14	9	5	5	5	8	8	8
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	43	26	17	12	11	9	9	9	8	8
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	23	18	15	21	19	18	20	20	22	22
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/07	10	9	6	5	5	5	6	6	7	7
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/10	368	426	455	466	452	247	252	257	262	267
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/12	322	333	314	330	309	252	257	262	267	272
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/10	500	530	551	552	542	446	455	464	473	482
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/12	114	140	150	152	138	120	124	126	128	131
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/13	103	146	151	149	139	82	84	86	88	90
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/07	384	460	452	435	439	402	422	443	465	488
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/12	346	424	472	502	486	419	427	512	522	532
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/07	649	543	510	470	453	375	382	389	396	403
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/13	234	302	313	317	333	285	291	297	303	309
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/14		19	21	22	27	10	15	20	30	35
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/11	14	18	36	51	76	76	76	78	80	82
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/11	56	55	67	88	129	70	76	81	85	89
12	Florida Gateway College	BAS	Industrial Logistics	1105202031	52.0203	1/21/14						0	0	0	0	0
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/17					68	90	144	193	240	300
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/12	112	136	121	114	129	150	162	175	188	208
14	State College of Florida, Manatee-Sarasota	BAS	Technology Management	1101110991	11.1099	11/15/11	86	126	114	101	81	55	40	25	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/10	100	107	104	94	93	115	120	120	120	120
14	State College of Florida, Manatee-Sarasota	BAS	Energy Technology Management	1101505031	15.0503	6/15/10	22	1	0	0		0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/10	116	41	83	67	90	117	120	120	120	120
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/10	87	88	84	93	81	97	100	100	100	100
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/09	387	460	489	490	479	350	385	350	340	340
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.0201	3/19/19						61	72	84	88	88
14	State College of Florida, Manatee-Sarasota	BAS	International Business and Trade	1105211011	52.1101	11/15/11	44	56	53	49	50	31	23	15	0	0
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/16			9	57	106	159	205	251	293	342
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/13	109	288	340	335	330	500	531	593	670	717
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/02	383	295	287	307	261	313	317	320	323	333
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/11	229	237	224	221	206	250	257	270	277	287
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	53	48	38	29	20	31	31	31	32	32
15	Miami Dade College	BS	Secondary Earth Science Education	1101313163	13.1316	5/14/02			1			1	1	2	2	3
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/02	19	13	8	11	11	4	3	1	0	0
15	Miami Dade College	BS	Secondary Chemistry Education	1101313231	13.1323	5/14/02	1					0	0	0	0	0
15	Miami Dade College	BS	Secondary Physics Education	1101313291	13.1329	5/14/02						0	0	0	0	0
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/10	127	143	118	115	103	128	130	131	132	134
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/11	212	210	203	219	218	226	228	230	233	235
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/06	630	648	621	556	540	629	635	642	648	655
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/09	261	252	252	246	254	282	285	288	291	294
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/09	35	29	32	34	85	47	47	48	48	49
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/07	1,231	1,152	1,037	916	752	740	777	816	857	900
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/13	46	93	133	103	117	126	127	129	130	132
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	1,851	1,857	1,856	1,812	1,771	1,788	1,763	1,741	1,730	1,707
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/16				23	31	28	29	30	31	33
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/07	83	80	66	53	47	56	57	58	59	60

Baccalaureate Enrollment Projections
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College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Enrollments	2015-16 Enrollments	2016-17 Enrollments	2017-18 Enrollments	2018-19 Enrollments	2019-20 Enrollment Projections	2020-21 Enrollment Projections	2021-22 Enrollment Projections	2022-23 Enrollment Projections	2023-24 Enrollment Projections
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/15			45	42	58	75	85	95	95	95
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/18						150	200	200	200	200
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/10	152	177	188	187	169	226	229	240	240	240
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/10	114	147	148	169	137	141	145	145	145	145
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/13	40	65	86	98	100	103	106	121	121	121
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/17					179	230	245	245	245	245
28	Valencia College	BAS	Business Administration	1105202011	52.0299	7/7/17					779	1,200	1,500	1,500	1,500	1,500

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Grads	2015-16 Grads	2016-17 Grads	2017-18 Grads	2018-19 Grads	2019-20 Graduation Projections	2020-21 Graduation Projections	2021-22 Graduation Projections	2022-23 Graduation Projections	2023-24 Graduation Projections
1	Eastern Florida State College	BAS	Information Systems Technology	1101104011	11.0401	3/18/14	0	0	17	30	53	101	121	139	153	161
1	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	51.2211	2/18/14	0	24	31	49	59	71	72	76	78	80
1	Eastern Florida State College	BS	Nursing	1105138012	51.3801	7/17/17				0	0	22	26	30	33	34
1	Eastern Florida State College	BAS	Organizational Management	1105202991	52.0299	12/12/12	42	126	176	218	290	315	331	340	351	361
2	Broward College	BS	Environmental Science	1100301991	03.0199	11/19/13	0	5	8	33	24	21	22	24	25	24
2	Broward College	BAS	Information Technology	1101101032	11.0103	1/21/09	65	91	83	69	105	75	79	83	87	100
2	Broward College	BAS	Technology Management	1101110991	11.1099	1/21/09	24	32	28	21	25	28	29	30	31	30
2	Broward College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	51	61	68	53	51	56	57	58	59	61
2	Broward College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/19/08	6	3	4	3	2	8	8	8	8	9
2	Broward College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	8	10	2	1	7	4	4	4	4	4
2	Broward College	BS	Middle Grades Science Education	1101313165	13.1316	2/19/08	2	1	2	2	0	0	0	0	0	0
2	Broward College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	3	1	6	2	1	3	3	4	4	4
2	Broward College	BS	Aerospace Sciences	1104901011	49.0101	11/16/16				0	0	20	25	30	35	40
2	Broward College	BS	Nursing	1105138012	51.3801	1/21/09	99	97	87	117	110	100	100	101	135	111
2	Broward College	BAS	Supply Chain Management	1105202031	52.02	11/6/12	14	14	29	52	43	67	70	73	80	85
2	Broward College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	191	216	206	260	299	208	209	211	213	201
3	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	13.1210	3/26/10	15	17	11	12	16	22	25	25	25	25
3	College of Central Florida	BS	Nursing	1105138012	51.3801	11/19/13	0	27	25	35	52	50	55	55	60	65
3	College of Central Florida	BAS	Business and Organizational Management	1105202991	52.0299	3/26/10	111	174	169	152	156	220	220	250	250	250
4	Chipola College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	4	1	3	2	4	0	9	4	4	8
4	Chipola College	BS	Elementary Education	1101312021	13.1202	2/19/08	24	18	15	10	9	14	10	17	17	35
4	Chipola College	BS	Secondary English Education	1101313051	13.1305	13.1305	7	4	1	1	2	7	3	7	3	10
4	Chipola College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	2	2	0	1	0	6	4	4	4	8
4	Chipola College	BS	Middle Grades Mathematics Education	1101313112	13.1311	5/14/02	0	2	0	1	1	3	3	3	3	6
4	Chipola College	BS	Middle Grades Science Education	1101313165	13.1316	5/14/02	2		0	1	0	1	1	1	1	2
4	Chipola College	BS	Secondary Science-Biology Education	1101313221	13.1322	5/14/02		1				1	1	1	1	2
4	Chipola College	BS	Nursing	1105138012	51.3801	2/19/08	28	25	42	31	28	54	50	51	50	80
4	Chipola College	BS	Business Administration	1105202011	52.0201	12/17/10	11	20	12	16	25	13	13	14	16	17
5	Daytona State College	BS	Information Technology	1101101031	11.0103	9/17/13	13	24	28	26	29	25	26	26	27	27
5	Daytona State College	BS	Exceptional Student Education	1101310011	13.1001	2/19/08	13	14	4	7	6	5	5	5	5	5
5	Daytona State College	BS	Elementary Education	1101312021	13.1202	2/19/08	53	37	33	39	38	35	35	35	35	35
5	Daytona State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/19/08	3	5	2	0	4	2	2	2	2	2
5	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	13.1316	2/19/08	0	1	1	2		1	1	1	1	1
5	Daytona State College	BS	Secondary Biology Education	1101313221	13.1322	2/19/08	4	1	2	1	1	1	1	1	1	1
5	Daytona State College	BS	Secondary Chemistry Education	1101313231	13.1323	2/19/08	0	0	1	2	0	1	1	1	1	1
5	Daytona State College	BS	Secondary Physics Education	1101313291	13.1329	2/19/08					0	0	0	0	0	0
5	Daytona State College	BS	Engineering Technology	1101599991	15.9999	5/18/10	46	36	18	24	33	29	30	30	31	32
5	Daytona State College	BS	Nursing	1105138012	51.3801	9/17/13	40	79	79	80	102	104	109	114	119	124
5	Daytona State College	BAS	Supervision and Management	1105202991	52.0299	4/19/05	326	272	293	256	272	289	291	294	296	299
6	Florida SouthWestern State College	BS	Elementary Education	1101312021	13.1202	2/19/08	75	41	60	46	70	63	63	62	62	62
6	Florida SouthWestern State College	BS	Middle Grades Language Arts Education	1101313051	13.1305	3/26/10	7	3	9	5	1	0	0	0	0	0
6	Florida SouthWestern State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/07	4	0	3	0	0	0	0	0	0	0
6	Florida SouthWestern State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	3/26/10	5	2	3	2		0	0	0	0	0
6	Florida SouthWestern State College	BS	Middle Grades Science Education	1101313165	13.1316	3/26/10	1	2	5	1		0	0	0	0	0
6	Florida SouthWestern State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/07	1	0	1			0	0	0	0	0
6	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	43.9999	4/19/05	27	24	25	22	25	26	26	26	26	26
6	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	51.0908	3/26/10	8	10	7	5	6	10	10	10	10	10
6	Florida SouthWestern State College	BS	Nursing	1105138012	51.3801	2/19/08	93	86	82	92	108	100	100	100	100	99
6	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	122	95	115	103	128	125	125	125	125	124
7	Florida State College at Jacksonville	BS	Communication and Media	1100901024	09.0102	09.0102	22	27	26	23	23	25	26	27	28	29
7	Florida State College at Jacksonville	BAS	Digital Media	1101003041	10.0304	6/21/11	11	13	26	28	24	25	26	27	28	29
7	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	11.0901	2/19/08	61	60	52	43	47	56	57	60	61	63
7	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	11.1099	1/21/09	45	52	53	55	48	70	72	76	80	84
7	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	13.1210	1/21/09	73	35	47	30	25	20	21	22	23	24
7	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	26.0102	12/17/10	29	42	36	41	28	53	54	56	57	59
7	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	43.9999	1/21/09	45	35	41	37	51	30	30	32	33	34

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Grads	2015-16 Grads	2016-17 Grads	2017-18 Grads	2018-19 Grads	2019-20 Graduation Projections	2020-21 Graduation Projections	2021-22 Graduation Projections	2022-23 Graduation Projections	2023-24 Graduation Projections
7	Florida State College at Jacksonville	BS	Human Services	1104400001	44.0000	3/27/12	0	5	9	62	67	136	148	161	176	192
7	Florida State College at Jacksonville	BS	Nursing	1105138012	51.3801	2/19/08	48	103	127	129	115	90	104	120	120	120
7	Florida State College at Jacksonville	BS	Business Administration	1105202011	52.0201	9/21/10	124	99	132	115	146	180	198	218	239	263
7	Florida State College at Jacksonville	BAS	Logistics	1105202031	52.0203	11/19/13	0	11	32	42	36	45	49	53	57	62
7	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	52.0299	2/19/08	230	249	186	196	194	174	173	171	169	167
7	Florida State College at Jacksonville	BS	Financial Services	1105208031	52.0803	7/17/12	0	1	11	18	32	39	43	47	52	57
8	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	30.3201	7/17/19						0	0	8	16	28
8	The College of the Florida Keys	BS	Nursing	1105138012	51.3801	5/16/17						0	20	30	33	33
8	The College of the Florida Keys	BAS	Supervision and Management	1105202991	52.0299	1/6/16			0	8	7	10	10	12	13	14
9	Gulf Coast State College	BAS	Digital Media	1101003041	10.0304	5/21/13	0	5	8	8	7	9	9	9	10	10
9	Gulf Coast State College	BAS	Technology Management	1101110991	11.1099	3/26/10	5	10	4	10	16	13	14	15	17	18
9	Gulf Coast State College	BS	Nursing	1105138012	51.3801	3/27/12	43	10	33	30	37	42	47	51	56	61
9	Gulf Coast State College	BAS	Organizational Management	1105202991	52.03	11/6/12	0	7	11	19	24	30	36	42	48	54
11	Indian River State College	BAS	Digital Media	1101003041	10.0304	5/18/10	40	55	53	42	39	40	45	46	49	50
11	Indian River State College	BS	Information Technology and Security Management	1101101034	11.0103	5/10/12	21	29	45	45	45	46	50	52	55	55
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	13.1001	2/20/07	30	28	16	9	9	9	8	8	9	9
11	Indian River State College	BS	Elementary Education	1101312021	13.1202	9/17/13	0	10	21	24	29	30	33	31	32	30
11	Indian River State College	BS	Secondary Mathematics Education	1101313111	13.1311	2/20/07	0	0	2	4	3	3	2	2	0	1
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	12	11	9	5	3	3	2	2	1	1
11	Indian River State College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	3	7	3	6	3	3	4	4	4	4
11	Indian River State College	BS	Secondary Biology Education	1101313221	13.1322	2/20/07	1	4	4	0	0	0	1	1	1	1
11	Indian River State College	BS	Biology	1102601011	26.0101	5/18/10	19	30	32	43	44	43	41	43	45	45
11	Indian River State College	BS	Criminal Justice	1104301041	43.0104	3/27/12	56	84	70	79	80	50	56	58	60	60
11	Indian River State College	BS	Human Services	1104400001	44.0000	5/18/10	110	118	138	124	115	116	122	123	125	129
11	Indian River State College	BS	Public Administration	1104404011	44.0401	5/10/12	8	16	20	21	32	32	35	36	39	39
11	Indian River State College	BS	Health Care Management	1105107011	51.0701	9/17/13	0	4	22	40	27	27	21	25	26	26
11	Indian River State College	BS	Nursing	1105138012	51.3801	2/20/07	37	79	82	82	106	108	113	118	123	129
11	Indian River State College	BS	Business Administration	1105202011	52.0201	3/27/12	34	58	58	90	73	74	67	70	73	73
11	Indian River State College	BAS	Organizational Management	1105202991	52.0299	2/20/07	173	140	127	111	98	98	121	126	134	134
11	Indian River State College	BS	Accounting	1105203011	52.0301	9/17/13	4	37	48	49	49	49	53	57	59	59
12	Florida Gateway College	BAS	Water Resource Management	1100302052	03.0205	3/18/14		0	2	4	2	5	6	10	12	15
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/20/11	0	1	7	8	9	18	18	18	19	19
12	Florida Gateway College	BS	Nursing	1105138012	51.3801	6/21/11	11	13	14	20	37	49	68	73	76	80
12	Florida Gateway College	BAS	Industrial Logistics	1105202031	52.0203	1/21/14						0	0	0	0	0
13	Lake-Sumter State College	BS	RN to BSN	1105138012	51.3801	7/17/17					0	25	35	45	70	90
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	52.0299	3/27/12	12	32	31	32	27	52	56	61	60	60
14	State College of Florida, Manatee-Sarasota	BAS	Technology Management	1101110991	11.1099	11/15/11	12	13	21	17	22	15	15	15	5	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	13.1210	3/26/10	12	14	14	20	21	19	23	23	23	23
14	State College of Florida, Manatee-Sarasota	BAS	Energy Technology Management	1101505031	15.0503	6/15/10	2	2	4	1		0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	43.9999	3/26/10	23	15	15	16	16	24	25	25	25	25
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	51.0701	3/26/10	24	33	25	31	32	30	30	30	30	30
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	51.3801	3/17/09	113	153	162	181	186	180	180	175	170	170
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	52.02	3/19/19						0	5	47	55	50
14	State College of Florida, Manatee-Sarasota	BAS	International Business and Trade	1105211011	52.1101	11/15/11	6	6	8	11	10	8	8	8	5	0
15	Miami Dade College	BS	Data Analytics	1101101011	11.0101	9/23/16					19	20	27	33	39	46
15	Miami Dade College	BS	Information Systems Technology	1101101034	11.0103	11/19/13	0	21	91	98	83	118	138	146	175	189
15	Miami Dade College	BS	Exceptional Student Education	1101310011	13.1001	5/14/02	89	75	66	55	47	57	58	58	59	71

College #	College	Deg	Program Title	10-Digit CIP	6-Digit CIP	Program Approval Date	2014-15 Grads	2015-16 Grads	2016-17 Grads	2017-18 Grads	2018-19 Grads	2019-20 Graduation Projections	2020-21 Graduation Projections	2021-22 Graduation Projections	2022-23 Graduation Projections	2023-24 Graduation Projections
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	13.1210	9/20/11	20	23	28	45	25	57	67	76	83	93
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	13.1311	5/14/02	6	11	4	8	5	8	8	7	9	9
15	Miami Dade College	BS	Secondary Earth Science Education	1101313163	13.1316	5/14/02			0			0	0	0	0	0
15	Miami Dade College	BS	Secondary Biology Education	1101313221	13.1322	5/14/02	8	4	0	0	1	0	0	0	0	0
15	Miami Dade College	BS	Secondary Chemistry Education	1101313231	13.1323	5/14/02	1					0	0	0	0	0
15	Miami Dade College	BS	Secondary Physics Education	1101313291	13.1329	5/14/02						0	0	0	0	0
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	15.0303	3/26/10	9	16	21	8	10	57	58	58	59	60
15	Miami Dade College	BS	Biological Sciences	1102601011	26.0101	6/21/11	32	48	41	36	51	23	24	24	24	25
15	Miami Dade College	BAS	Public Safety Management	1104399991	43.9999	3/21/06	134	149	120	114	142	89	90	91	92	93
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	50.0602	1/21/09	48	54	41	37	57	31	31	31	32	32
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	51.0000	1/21/09	17	14	12	17	21	13	13	13	13	13
15	Miami Dade College	BS	Nursing	1105138012	51.3801	2/20/07	339	332	311	282	277	215	226	237	249	262
15	Miami Dade College	BAS	Supply Chain Management	1105202032	52.0203	11/19/13	0	0	18	17	25	17	17	17	17	17
15	Miami Dade College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	452	462	358	443	455	271	226	206	169	137
16	North Florida College	BS	Nursing	1105138012	51.3801	9/23/16				0	9	10	10	11	14	17
17	Northwest Florida State College	BS	Elementary Education	1101312021	13.1202	2/20/07	19	23	31	15	20	22	23	24	25	26
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	13.1210	3/19/13	12	10	10	8	20	20	21	23	25	27
17	Northwest Florida State College	BS	Middle Grades Mathematics Education	1101313112	13.1311	3/17/09	2	4	2	0	1	3	0	0	0	0
17	Northwest Florida State College	BS	Middle Grades Science Education	1101313165	13.1316	3/17/09	2	2	0	2	1	0	0	0	0	0
17	Northwest Florida State College	BS	Nursing	1105138012	51.3801	2/19/08	59	40	35	41	50	52	54	56	58	61
17	Northwest Florida State College	BAS	Project Management	1105202021	52.0202	5/15/03	94	59	59	44	30	31	30	29	28	27
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	52.03	6/18/13	19	38	32	36	43	44	46	48	50	52
18	Palm Beach State College	BAS	Information Management	1101110991	11.1099	6/15/10	33	39	46	54	58	58	59	60	60	61
18	Palm Beach State College	BS	Nursing	1105138012	51.3801	6/15/10	17	37	68	73	84	78	79	80	81	82
18	Palm Beach State College	BAS	Supervision and Management	1105202991	52.0299	2/19/08	229	232	255	226	286	269	272	276	279	282
19	Pasco-Hernando State College	BS	Nursing	1105138012	51.3801	6/18/13	0	15	36	31	47	40	50	55	60	65
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	52.0299	6/18/13	0	8	81	119	167	125	130	135	150	160
20	Pensacola State College	BAS	Cybersecurity	1101110031	11.1003	1/6/16			0	0	4	11	12	13	15	16
20	Pensacola State College	BS	Nursing	1105138012	51.3801	3/26/10	21	34	25	27	43	29	30	30	31	32
20	Pensacola State College	BAS	Business and Management	1105202991	52.0299	3/26/10	88	95	131	126	131	150	154	159	164	169
20	Polk State College	BS	Elementary Education	1101312021	13.1202	8/26/15			0	0	16	30	35	40	45	50
21	Polk State College	BS	Early Childhood Education	1101312101	13.1210	8/26/15			0	0	6	10	15	20	25	30
21	Polk State College	BS	Criminal Justice	1104301041	43.0104	7/17/12	35	35	32	47	60	55	60	65	70	70
21	Polk State College	BS	Aerospace Science	1104901011	49.0101	9/17/13	0	0	8	14	7	25	30	35	40	45
21	Polk State College	BS	Nursing	1105138012	51.3801	5/17/11	76	53	74	108	97	115	120	125	130	135
21	Polk State College	BAS	Supervision and Management	1105202991	52.0299	1/21/09	223	214	274	281	266	285	290	295	300	300
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	13.1210	3/26/10	24	24	20	13	19	28	30	33	35	35
22	St. Johns River State College	BS	Nursing	1105138012	51.3801	5/10/12	4	11	19	33	37	25	25	25	40	40
22	St. Johns River State College	BAS	Organizational Management	1105202991	52.0299	3/26/10	46	39	43	58	47	45	45	45	45	45
23	St. Petersburg College	BAS	Sustainability Management	1100302991	03.0299	5/15/07	21	28	22	29	31	25	25	26	26	26
23	St. Petersburg College	BAS	Technology Management	1101110991	11.1099	10/17/01	69	109	94	127	127	124	125	126	128	129
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	13.1001	10/17/01	22	36	32	18	6	2	2	2	2	2
23	St. Petersburg College	BS	Elementary Education	1101312021	13.1202	10/17/01	61	61	59	58	56	45	45	46	46	47
23	St. Petersburg College	BS	Early Childhood Education	1101312101	13.1210	12/18/08	16	16	12	1						
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	13.1311	10/17/01	5	6	3	4	5	2	2	2	2	2
23	St. Petersburg College	BS	Middle Grades Mathematics Education	1101313112	13.1311	2/20/07	3	3	5	9	7	1	1	1	1	1
23	St. Petersburg College	BS	Middle Grades Science Education	1101313165	13.1316	2/20/07	2	3	5	1	2	1	1	1	1	1
23	St. Petersburg College	BS	Secondary Biology Education	1101313221	13.1322	10/17/01	1	0	3	3	1	1	1	1	1	1
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	13.9999	2/20/07	31	39	42	53	68	72	73	73	74	75
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	22.0302	8/23/05	36	45	44	40	33	19	19	19	20	20
23	St. Petersburg College	BS	Biology, General	1102601011	26.0101	2/18/08	35	46	47	40	34	35	35	36	36	36
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	43.9999	7/24/03	74	78	76	88	88	90	91	92	93	94
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	44.0401	2/18/08	27	27	30	18	27	35	35	36	36	36

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23	St. Petersburg College	BAS	Dental Hygiene	1105106021	51.0602	3/20/03	44	38	41	40	50	47	47	48	48	49
23	St. Petersburg College	BAS	Applied Health Sciences	1105122111	51.0701	2/20/07	106	72	75	100	120	121	122	123	125	126
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	51.0808	1/23/04	15	23	21	46	21	18	18	18	19	19
23	St. Petersburg College	BAS	Orthotics and Prosthetics	1105123071	51.2307	7/24/03	18	13	12							
23	St. Petersburg College	BS	Nursing	1105138012	51.3801	10/17/01	326	368	284	309	237	232	234	237	239	241
23	St. Petersburg College	BS	Business Administration	1105202011	52.0201	12/18/08	89	103	128	153	137	131	132	134	135	136
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	52.0299	2/20/07	113	120	132	200	176	197	199	201	203	205
23	St. Petersburg College	BAS	International Business	1105211011	52.1101	4/20/05	17	7	4	10	12	6	4	3	2	2
24	Santa Fe College	BAS	Information Technology and Security Management	1101101030	11.0103	8/26/15		0	0	2	21	29	29	30	30	31
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	13.1210	9/21/10	35	21	24	26	9	25	26	26	27	28
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	26.1201	4/16/13	0	1	5	4	3	5	7	9	12	16
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	50.0602	3/18/14	0	0	7	6	9	11	13	15	17	20
24	Santa Fe College	BAS	Health Services Administration	1105107011	51.0701	1/21/09	67	54	72	33	40	68	71	75	80	84
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	51.1005	1/21/09	11	8	12	12	23	18	20	22	24	26
24	Santa Fe College	BS	Nursing	1105138012	51.3801	10/18/11	27	53	67	70	76	88	97	107	118	130
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	52.0299	3/27/12	44	65	80	75	80	82	86	90	95	100
24	Santa Fe College	BS	Accounting	1105203011	52.03	2/16/17				0	0	12	30	36	44	52
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	11.0103	9/21/10	64	87	80	91	129	100	135	135	135	135
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	15.0101	9/21/10	9	14	22	27	22	25	30	30	30	30
25	Seminole State College of Florida	BS	Construction	1101510012	15.1001	9/21/10	15	12	16	16	24	45	45	45	25	45
25	Seminole State College of Florida	BAS	Interior Design	1105004083	50.0408	1/21/09	20	19	33	24	28	30	24	25	30	30
25	Seminole State College of Florida	BS	Health Sciences	1105100005	51.0000	8/26/15			0	52	126	90	120	140	160	165
25	Seminole State College of Florida	BS	Nursing	1105138012	51.3801	7/17/17				0	6	10	61	139	286	300
25	Seminole State College of Florida	BS	Business Information Management	1105212011	52.1201	9/21/10	81	112	135	154	135	230	249	260	260	280
26	South Florida State College	BS	Elementary Education	1101312021	13.1202	1/21/14	0	6	11	9	13	14	12	16	19	21
26	South Florida State College	BS	Nursing	1105138012	51.38	1/21/14	0	15	4	26	15	16	15	17	16	18
26	South Florida State College	BAS	Supervision and Management	1105202991	52.0299	9/20/11	28	39	22	28	37	32	31	32	34	36
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	51.3801	8/26/15			0	0	12	20	30	45	45	45
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	11.0103	10/25/18						0	30	40	40	20
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	15.0303	9/21/10	9	21	24	23	26	36	37	37	37	37
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	51.0907	9/21/10	13	29	37	47	24	25	26	26	26	26
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	51.0908	6/18/13	9	12	17	19	22	26	27	28	28	28
28	Valencia College	BS	Nursing	1105138012	51.3801	7/7/17					0	20	50	50	50	50
28	Valencia College	BAS	Business Administration	1105202011	52.0299	7/7/17					8	125	200	300	300	300

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CIP2010	CIP LABEL	ACTUAL						AVG ANNUAL CHANGE (AAC)	CHANGE AS % OF 2018-19	ROUNDED MATHEMATICAL ESTIMATES				
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19			2019-20 100% AAC	2020-21 90% AAC	2021-22 80% AAC	2022-23 70% AAC	2023-24 60% AAC
010000	Agribusiness & Agric. Production	182	169	165	158	175	159	-5	-3%	150	150	150	150	150
010102	Agricultural Business/Operations	58	51	44	37	43	39	-4	-10%	40	40	40	40	40
010103	Ag (Food and Resource) Economics	425	475	436	461	469	433	2	0%	440	440	440	440	440
010901	Animal Sciences	556	548	604	646	686	708	30	4%	740	770	790	810	830
011001	Food Sciences and Technology	753	616	370	193	132	129	-125	-97%	130	130	130	130	130
011101	Plant Sciences	97	124	137	157	157	176	16	9%	190	200	210	220	230
011103	Horticulture Science	66	72	62	61	70	81	3	4%	80	80	80	80	80
011201	Soil Sciences	22	13	11	8	13	14	-2	-14%	10	10	10	10	10
030103	Environmental Studies	520	502	577	669	770	887	73	8%	960	1,030	1,090	1,140	1,180
030104	Environmental Science	1,267	1,259	1,208	1,259	1,339	1,343	15	1%	1,360	1,370	1,380	1,390	1,400
030205	Marine Science	241	243	238	234	225	246	1	0%	250	250	250	250	250
030501	Forest Resources & Conservation	167	191	188	196	199	208	8	4%	220	230	240	250	260
030601	Wildlife, Fish and Wildlands Science and Managemen	210	198	221	247	230	250	8	3%	260	270	280	290	300
040201	Architecture	1,333	1,283	1,307	1,391	1,471	1,537	41	3%	1,580	1,620	1,650	1,680	1,710
040301	Urban & Regional Planning	85	96	106	132	123	113	6	5%	120	130	140	140	140
040401	Environmental Design/Architecture	71	56	67	65	73	88	3	3%	90	90	90	90	90
040501	Interior Architecture	69	93	90	81	83	89	4	4%	90	90	90	90	90
040601	Landscape Architecture	92	97	107	120	112	100	2	2%	100	100	100	100	100
050103	Asian Studies	138	130	135	117	115	112	-5	-4%	110	110	110	110	110
050105	Russian, Central European, East European and Euras	2	5	4	3	3	2	0	0%	0	0	0	0	0
050107	Latin American Studies	9	8	11	13	18	29	4	14%	30	30	30	30	30
050108	Middle Eastern Studies	23	13	14	12	11	12	-2	-17%	10	10	10	10	10
050124	French and Francophone Studies	15	10	16	13	12	9	-1	-11%	10	10	10	10	10
050134	Latin American and Caribbean Studies	12	11	12	20	21	28	3	11%	30	30	30	30	30
050201	African-American (Black) Studies	69	104	125	145	165	176	21	12%	180	180	180	180	180
050207	Womens Studies	122	117	127	128	151	151	6	4%	160	170	180	180	180
090100	Communication, General	1,236	1,155	1,038	1,032	1,034	991	-49	-5%	940	900	860	830	800
090101	Speech Communication and Rhetoric	3,857	4,493	5,008	5,033	5,062	5,063	241	5%	5,300	5,520	5,710	5,880	6,030
090102	Communication (Mass)	3,948	3,770	3,058	2,950	3,261	2,223	-345	-16%	2,220	2,220	2,220	2,220	2,220
090401	Journalism	1,315	1,228	1,346	1,328	1,314	1,321	1	0%	1,320	1,320	1,320	1,320	1,320
090701	Radio & TV Broadcasting	1,517	1,495	1,411	1,366	1,273	1,201	-63	-5%	1,140	1,080	1,030	990	950
090702	Digital Communication and Media/Multimedia	1,697	1,623	1,697	1,714	1,739	1,950	51	3%	2,000	2,050	2,090	2,130	2,160
090900	Public Relations, Advertising, and Applied Communi	596	347	1,022	967	982	1,638	208	13%	1,640	1,640	1,640	1,640	1,640
090902	Public Relations & Organizational Comm	894	925	887	951	1,063	1,103	42	4%	1,150	1,190	1,220	1,250	1,280
090903	Advertising	1,296	1,314	1,373	1,377	1,340	1,288	-2	0%	1,290	1,290	1,290	1,290	1,290
110101	Computer and Information Sciences, General	5,621	6,704	7,623	8,493	9,633	10,599	996	9%	11,600	12,500	13,300	14,000	14,600
110103	Information Technology	3,427	3,645	3,801	3,872	4,290	4,675	250	5%	4,930	5,160	5,360	5,540	5,690
130101	Education, General	317	316	375	455	446	464	29	6%	490	520	540	560	580

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CIP2010	CIP LABEL	ACTUAL						AVG ANNUAL CHANGE (AAC)	CHANGE AS % OF 2018-19	ROUNDED MATHEMATICAL ESTIMATES				
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19			2019-20 100% AAC	2020-21 90% AAC	2021-22 80% AAC	2022-23 70% AAC	2023-24 60% AAC
131001	Special Ed, General	1,434	1,231	1,056	894	773	804	-126	-16%	800	800	800	800	800
131009	Ed. Of the Blind & Visually Handicapped	76	57	44	35	25	35	-8	-23%	40	40	40	40	40
131202	Elementary Teacher Ed	7,096	6,627	6,193	5,558	5,070	4,618	-496	-11%	4,620	4,620	4,620	4,620	4,620
131203	JR High/Middle School Ed	39	25	17	13	12	13	-5	-38%	10	10	10	10	10
131205	Secondary Teacher Ed	191	190	183	171	354	520	66	13%	520	520	520	520	520
131206	Teacher Education Multiple Levels	418	401	365	353	392	407	-2	0%	410	410	410	410	410
131210	Pre-Elem/Early Childhood Teacher Ed.	1,270	1,389	1,423	1,503	1,607	1,592	64	4%	1,660	1,720	1,770	1,820	1,860
131301	Agricultural Teacher Ed. (Voc)	147	155	182	188	184	190	9	5%	200	210	220	230	240
131302	Art Teacher Ed.	118	141	140	139	118	93	-5	-5%	90	90	90	90	90
131305	English Teacher Ed.	792	748	697	644	521	408	-77	-19%	410	410	410	410	410
131306	Foreign Languages Teacher Ed.	57	59	55	36	19	3	-11	-367%	0	0	0	0	0
131311	Mathematics Teacher Ed.	485	433	397	330	281	218	-53	-24%	220	220	220	220	220
131312	Music Teacher Ed.	784	767	789	794	828	875	18	2%	890	910	920	930	940
131314	Physical Ed. Teaching & Coaching	2,076	2,235	2,411	2,370	2,328	1,865	-42	-2%	1,820	1,780	1,750	1,720	1,700
131316	Science Teacher Ed.	319	286	240	202	152	99	-44	-44%	100	100	100	100	100
131317	Social Science Teacher Ed.	847	803	720	651	488	421	-85	-20%	420	420	420	420	420
131320	Trade and Industrial Teacher Ed	120	119	100	114	98	73	-9	-12%	70	70	70	70	70
139999	Education, Other	646	622	512	544	571	619	-5	-1%	610	610	610	610	610
140201	Aerospace, Aeronautical and Astronautical/Space En	1,109	1,169	1,256	1,516	1,652	1,843	147	8%	1,990	2,120	2,240	2,340	2,430
140301	Agricultural Engineering	112	71	42	37	30	41	-14	-34%	40	40	40	40	40
140501	Bioengineering and Biomedical Engineering	965	1,096	1,098	1,058	1,070	1,162	39	3%	1,200	1,240	1,270	1,300	1,320
140701	Chemical Engineering	1,434	1,600	1,704	1,698	1,809	1,846	82	4%	1,930	2,000	2,070	2,130	2,180
140801	Civil Engineering	3,602	3,701	3,675	3,735	4,082	4,229	125	3%	4,350	4,460	4,560	4,650	4,730
140803	Structural Engineering	60	56	54	59	81	92	6	7%	100	110	120	120	120
140901	Computer Engineering	2,661	2,911	3,017	3,163	3,372	3,591	186	5%	3,780	3,950	4,100	4,230	4,340
140903	Computer Software Engineering	309	346	368	360	398	430	24	6%	450	470	490	510	520
141001	Electrical and Electronics Engineering	3,640	3,745	3,735	3,645	3,658	3,846	41	1%	3,890	3,930	3,960	3,990	4,020
141003	Laser and Optical Engineering	45	72	105	120	127	148	21	14%	150	150	150	150	150
141401	Environmental Engineering	776	756	743	814	808	803	5	1%	810	820	820	820	820
141801	Materials Engineering	193	183	203	263	279	276	17	6%	290	310	320	330	340
141901	Mechanical Engineering	6,051	6,788	7,078	7,648	8,390	8,653	520	6%	9,170	9,640	10,060	10,420	10,730
142301	Nuclear Engineering	129	124	113	103	80	79	-10	-13%	80	80	80	80	80
142401	Coastal & Ocean Engineering	140	142	145	124	113	112	-6	-5%	110	110	110	110	110
142701	Industrial & Systems Engineering	749	752	679	614	592	610	-28	-5%	580	560	540	520	500
143501	Industrial/Manufacturing Engineering	810	920	1,026	1,061	1,155	1,160	70	6%	1,230	1,290	1,350	1,400	1,440
143801	Surveying Engineering	17	16	24	22	22	33	3	9%	40	40	40	40	40
144501	Biological/Biosystems Engineering	193	151	152	136	125	111	-16	-14%	110	110	110	110	110
149999	Telecommunications/Networking	4,678	4,500	4,439	4,480	2,942	2,117	-512	-24%	2,120	2,120	2,120	2,120	2,120

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150000	Engineering Technologies and Engineering-Related F	174	168	177	147	138	141	-7	-5%	130	120	110	110	110
150303	Electronic Engineering Technology	61	44	40	33	35	31	-6	-19%	30	30	30	30	30
151001	Construction/Building Tech.	754	749	828	936	1,040	1,164	82	7%	1,250	1,320	1,390	1,450	1,500
151102	Surveying	53	56	61	78	77	78	5	6%	80	90	90	90	90
160101	Foreign Lang, Multiple	28	12	72	114	228	324	59	18%	320	320	320	320	320
160102	Linguistics	363	337	299	289	270	235	-26	-11%	240	240	240	240	240
160399	East Asian Lang/Literature	162	141	132	117	76	67	-19	-28%	70	70	70	70	70
160402	Russian	50	44	53	43	33	20	-6	-30%	20	20	20	20	20
160501	German Language and Literature	43	39	30	26	14	7	-7	-100%	10	10	10	10	10
160901	French	194	201	161	151	110	110	-17	-15%	110	110	110	110	110
160902	Italian	26	25	16	14	11	7	-4	-57%	10	10	10	10	10
160904	Portuguese	29	20	14	13	11	16	-3	-19%	20	20	20	20	20
160905	Spanish	593	543	460	461	505	487	-21	-4%	470	450	430	420	410
161203	Latin	4	3	1	2	2	2	0	0%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	29	53	83	77	67	85	11	13%	90	90	90	90	90
190701	Home & Family Life	792	722	758	926	927	971	36	4%	1,010	1,040	1,070	1,100	1,120
190707	Family and Community Studies	593	506	470	418	433	416	-35	-8%	380	350	320	300	280
190901	Textiles & Clothing	603	590	562	594	535	526	-15	-3%	510	500	490	480	470
220000	Law	921	907	902	887	848	948	5	1%	950	960	960	960	960
220302	Legal Assisting	511	482	512	513	488	464	-9	-2%	460	450	440	430	430
230101	English, General	6,985	6,647	6,437	6,279	5,994	5,837	-230	-4%	5,610	5,400	5,220	5,060	4,920
231303	Professional, Technical, Business, and Scientific	24	33	51	63	83	77	11	14%	80	80	80	80	80
240101	Liberal Arts & Sciences	988	2,629	2,253	2,144	2,716	2,965	395	13%	2,970	2,970	2,970	2,970	2,970
240102	Applied Science	711	790	895	996	1,106	1,177	93	8%	1,270	1,350	1,420	1,490	1,550
240103	Humanities	595	1,971	696	708	648	613	4	1%	620	620	620	620	620
240199	New College/Honors College	1,159	1,231	1,123	1,147	1,331	1,103	-11	-1%	1,090	1,080	1,070	1,060	1,050
249999	Liberal Art & Sci. Gen Studies & Humanities, Other	1,700	899	1,709	1,529	1,576	2,495	159	6%	2,650	2,790	2,920	3,030	3,130
260101	Biology, General	20,495	20,366	20,726	21,433	21,044	21,166	134	1%	21,300	21,420	21,530	21,620	21,700
260102	Biomedical Sciences	6,068	6,223	6,506	6,894	7,296	7,461	279	4%	7,740	7,990	8,210	8,410	8,580
260202	Biochemistry	271	246	286	396	676	837	113	14%	840	840	840	840	840
260301	Botany, General	28	33	38	45	43	45	3	7%	50	50	50	50	50
260503	Microbiology/Bacteriology	1,077	1,205	1,171	1,186	1,182	1,272	39	3%	1,310	1,350	1,380	1,410	1,430
260701	Zoology	169	147	137	124	105	112	-11	-10%	100	90	80	70	60
260702	Entomology	47	48	51	51	61	63	3	5%	70	70	70	70	70
260908	Exercise Physiology	2,571	2,656	2,650	2,448	2,147	1,946	-125	-6%	1,820	1,710	1,610	1,520	1,450
261104	Computational Biology	28	25	29	23	26	21	-1	-5%	20	20	20	20	20
261201	Biotechnology	265	264	244	255	238	247	-4	-2%	240	240	240	240	240
261302	Marine/Aquatic Biology	439	430	413	410	418	447	2	0%	450	450	450	450	450

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270101	Mathematics, General	1,855	1,881	1,857	1,891	1,923	1,849	-1	0%	1,850	1,850	1,850	1,850	1,850
270501	Statistics	457	555	608	652	724	739	56	8%	800	850	900	940	970
300000	Multi-/Interdisciplinary Studies, General	2,366	2,903	3,390	4,244	5,059	5,235	574	11%	5,240	5,240	5,240	5,240	5,240
300101	Interdisc. Biological & Physical Sciences	566	237	294	241	201	193	-75	-39%	190	190	190	190	190
301101	Gerontology	80	72	61	45	30	24	-11	-46%	20	20	20	20	20
302001	International/Global Studies	730	1,153	1,186	889	1,126	1,051	64	6%	1,120	1,180	1,230	1,280	1,320
303001	Computational Science	18	25	22	30	35	43	5	12%	40	40	40	40	40
303301	Sustainability Studies	116	149	181	241	248	437	64	15%	440	440	440	440	440
309999	Independent/Interdisc./Comparative Studies	215	412	643	847	1,088	1,322	221	17%	1,320	1,320	1,320	1,320	1,320
310301	Recreation, Leisure Studies	1,195	1,358	1,426	1,431	1,421	1,427	46	3%	1,470	1,510	1,550	1,580	1,610
310501	Health and Physical Education	756	766	844	821	593	404	-70	-17%	400	400	400	400	400
310504	Sport Business Management	1,196	1,251	1,319	1,355	1,468	1,644	90	5%	1,730	1,810	1,880	1,940	1,990
310505	Exercise Sci/Physiol/Mvmnt Studies	2,867	1,834	1,772	1,890	1,927	2,094	-155	-7%	1,940	1,800	1,680	1,570	1,480
319999	Parks, Rcrtn, Leisure & Fitness Stud., Other	241	212	183	166	55	13	-46	-354%	10	10	10	10	10
380101	Philosophy	921	862	926	924	884	887	-7	-1%	880	870	860	860	860
380201	Religious Studies	329	327	290	246	208	181	-30	-17%	180	180	180	180	180
380206	Jewish/Judaic Studies	34	25	20	15	12	9	-5	-56%	10	10	10	10	10
389999	Philosophy & Religion	26	22	15	25	20	16	-2	-13%	20	20	20	20	20
400201	Astronomy	26	37	40	42	47	74	10	14%	70	70	70	70	70
400401	Atmospheric Sci. & Meteorology	288	116	89	96	102	97	-38	-39%	100	100	100	100	100
400501	Chemistry	4,099	4,016	4,051	3,916	3,762	3,673	-85	-2%	3,590	3,510	3,440	3,380	3,330
400599	Chemical Sciences/Industrial Chemistry	120	103	81	68	51	38	-16	-42%	40	40	40	40	40
400601	Geology	554	588	605	524	507	461	-19	-4%	440	420	410	400	390
400699	Geological and Related Sciences Other	74	85	52	71	69	59	-3	-5%	60	60	60	60	60
400801	Physics	1,314	1,334	1,327	1,366	1,354	1,308	-1	0%	1,310	1,310	1,310	1,310	1,310
400899	Radiation Physics	24	22	28	29	32	32	2	6%	30	30	30	30	30
420101	Psychology, General	20,199	20,201	20,400	20,562	20,773	21,458	252	1%	21,710	21,940	22,140	22,320	22,470
422706	Physiological Psychology/Psychobiology	397	441	603	660	604	625	46	7%	670	710	750	780	810
422799	Research and Experimental Psychology, Other	1,575	1,487	1,358	1,292	1,239	1,254	-64	-5%	1,190	1,130	1,080	1,040	1,000
430104	Criminal Justice Studies	10,434	10,106	9,930	9,605	9,428	9,541	-179	-2%	9,360	9,200	9,060	8,940	8,830
430106	Forensic Science and Technology	330	340	314	375	413	488	32	7%	520	550	580	600	620
430107	Law Enforcement/Police Science	138	135	123	125	129	136	0	0%	140	140	140	140	140
430111	Criminal Forensic Studies	299	328	340	342	319	333	7	2%	340	350	360	370	370
430116	Cyber/Computer Forensics and Counterterrorism	158	160	187	257	262	283	25	9%	310	330	350	370	390
430203	Fire Science/Fire-fighting	67	75	100	124	170	216	30	14%	220	220	220	220	220
439999	Homeland Security, Law Enforcement, Firefighting a	106	152	188	229	234	237	26	11%	240	240	240	240	240
440000	Public Admin & Social Serv Profs	181	255	307	294	264	218	7	3%	230	240	250	260	260
440401	Public Administration	904	833	832	831	864	900	-1	0%	900	900	900	900	900

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440701	Social Work, General	2,613	2,720	2,803	2,479	2,726	2,734	24	1%	2,760	2,780	2,800	2,820	2,830
450101	Social Sciences, General	2,137	2,112	2,182	2,158	2,069	1,965	-34	-2%	1,930	1,900	1,870	1,850	1,830
450201	Anthropology	2,217	2,049	1,946	1,863	1,828	1,712	-101	-6%	1,610	1,520	1,440	1,370	1,310
450401	Criminology	2,424	2,252	2,181	2,110	2,115	2,149	-55	-3%	2,090	2,040	2,000	1,960	1,930
450601	Economics	4,400	4,493	4,751	4,039	3,722	3,676	-145	-4%	3,530	3,400	3,280	3,180	3,090
450701	Geography	615	614	618	484	378	377	-48	-13%	380	380	380	380	380
450901	International Relations and Affairs	3,318	3,079	2,911	2,851	2,781	2,624	-139	-5%	2,490	2,370	2,260	2,160	2,080
451001	Political Science & Government	6,889	6,402	6,492	6,762	7,025	7,332	89	1%	7,420	7,500	7,570	7,630	7,680
451101	Sociology	3,488	3,348	3,402	3,475	3,161	2,893	-119	-4%	2,770	2,660	2,570	2,490	2,420
459999	Maritime Studies	162	92	87	79	75	68	-19	-28%	70	70	70	70	70
500102	Digital Arts	963	1,066	1,183	1,265	1,341	1,457	99	7%	1,560	1,650	1,730	1,800	1,860
500301	Dance	277	259	263	283	266	292	3	1%	300	300	300	300	300
500408	Interior Design	260	282	283	288	312	317	11	3%	330	340	350	360	370
500409	Graphic Design	274	352	335	363	364	418	29	7%	450	480	500	520	540
500501	Dramatic Arts	1,555	1,538	1,497	1,510	1,512	1,490	-13	-1%	1,480	1,470	1,460	1,450	1,440
500602	Cinematography and Film/Video Production	751	743	747	738	779	864	23	3%	890	910	930	950	960
500605	Photography	68	74	60	60	45	30	-8	-27%	30	30	30	30	30
500701	Visual Art, General	2,316	1,936	1,820	1,797	1,776	1,871	-89	-5%	1,780	1,700	1,630	1,570	1,520
500702	Studio/Fine Art	2,506	2,616	2,644	2,691	2,818	2,858	70	2%	2,930	2,990	3,050	3,100	3,140
500703	Art History & Appreciation	359	296	273	304	298	278	-16	-6%	260	250	240	230	220
500901	Music, General	797	791	835	817	777	827	6	1%	830	840	850	850	850
500903	Music Performance	722	739	743	749	750	752	6	1%	760	770	780	780	780
500904	Music Composition	11	9	14	13	10	12	0	0%	10	10	10	10	10
500910	Jazz Studies	58	43	54	56	46	38	-4	-11%	40	40	40	40	40
509999	Music Studies	109	115	104	109	102	76	-7	-9%	70	60	50	50	50
510000	Health Professions and Related Programs	8,925	10,428	11,245	11,909	13,408	14,782	1,171	8%	15,950	17,000	17,940	18,760	19,460
510201	Communication Sciences and Disorders, General	90	94	86	125	151	178	18	10%	180	180	180	180	180
510204	Speech Pathology and Audiology	1,996	2,021	1,984	1,931	1,910	1,890	-21	-1%	1,870	1,850	1,830	1,820	1,810
510701	Health Services Administration	4,001	4,159	4,144	4,031	3,747	3,546	-91	-3%	3,460	3,380	3,310	3,250	3,200
510706	Health Information Management	338	325	296	261	240	244	-19	-8%	230	210	200	190	180
510908	Cardiopulmonary Sciences(Resp Ther)	125	125	125	100	96	85	-8	-9%	80	70	60	50	50
510913	Athletic Training	833	766	709	708	652	552	-56	-10%	550	550	550	550	550
511005	Clinical Laboratory Science/Medical Technology/Tec	451	444	437	422	431	423	-6	-1%	420	420	420	420	420
511503	Clinical & Medical Social Work	1,216	1,221	923	1,163	943	477	-148	-31%	480	480	480	480	480
511504	Community Health Liaison	55	45	57	51	53	33	-4	-12%	30	30	30	30	30
512001	Pharmacy (Pharm.D.)	758	564	566	441	383	339	-84	-25%	340	340	340	340	340
512201	Public Health, General	1,093	1,058	1,030	1,016	1,215	1,234	28	2%	1,260	1,290	1,310	1,330	1,350
512208	Community Health	672	784	870	1,068	1,027	947	55	6%	1,000	1,050	1,090	1,130	1,160

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512305	Music Therapy	126	100	90	103	115	121	-1	-1%	120	120	120	120	120
513101	Dietetics/Nutritional Services	1,265	1,124	1,026	976	903	862	-81	-9%	780	710	650	590	540
513102	Clinical Nutrition/Nutritionist	215	206	140	128	123	121	-19	-16%	120	120	120	120	120
513801	Registered Nursing/Registered Nurse	11,464	11,544	11,523	11,847	12,201	12,043	116	1%	12,160	12,260	12,350	12,430	12,500
519999	Health Policy Research	1,627	1,681	1,549	1,440	830	793	-167	-21%	790	790	790	790	790
520101	Business, General	8,398	8,138	5,995	5,098	5,078	4,743	-731	-15%	4,740	4,740	4,740	4,740	4,740
520201	Business Administration and Management	14,477	14,815	15,926	16,040	15,677	16,239	352	2%	16,590	16,910	17,190	17,440	17,650
520203	Logistics, Materials, and Supply Chain Management	272	252	320	332	335	325	11	3%	340	350	360	370	380
520301	Accounting	9,886	9,773	9,864	9,592	9,091	8,851	-207	-2%	8,640	8,450	8,280	8,140	8,020
520601	Business Managerial Economics	607	576	592	570	548	600	-1	0%	600	600	600	600	600
520701	Entrepreneurship	50	53	52	44	295	453	81	18%	450	450	450	450	450
520801	Finance, General	8,662	9,434	11,238	12,301	12,460	12,340	736	6%	13,080	13,740	14,330	14,850	15,290
520804	Financial Planning	56	60	53	52	54	60	1	2%	60	60	60	60	60
520901	Hospitality Administration/Management	6,538	6,250	5,909	5,830	5,455	5,300	-248	-5%	5,050	4,830	4,630	4,460	4,310
520905	Resturant and Food Service Management	185	183	168	128	121	125	-12	-10%	110	100	90	80	70
520906	Resort and Hospitality Management	927	974	995	926	833	769	-32	-4%	740	710	680	660	640
520907	Meeting and Event Planning	1,295	1,236	1,189	1,069	991	904	-78	-9%	830	760	700	650	600
521001	Human Resources Management	298	364	416	462	503	493	39	8%	530	570	600	630	650
521101	International Business Management	2354	2403	2648	2804	2754	2786	86	3%	2,870	2,950	3,020	3,080	3,130
521201	MGMT. Info. Systems/Busi Data Proc.	1208	1134	1544	1714	1840	1978	154	8%	2,130	2,270	2,390	2,500	2,590
521301	Management Science	173	227	269	342	459	549	75	14%	550	550	550	550	550
521304	Actuarial Science	240	281	308	294	301	333	19	6%	350	370	390	400	410
521401	Business Marketing Management	6528	7180	8480	9120	9465	9760	646	7%	10,410	10,990	11,510	11,960	12,350
521499	Mkt. MGMT. And Research Oth.	21	25	42	56	78	101	16	16%	100	100	100	100	100
521501	Real Estate	180	213	293	419	506	575	79	14%	580	580	580	580	580
521701	Insurance & Risk Mgmt	88	112	200	298	352	355	53	15%	360	360	360	360	360
540101	History	3413	3117	2951	2813	2734	2760	-131	-5%	2,630	2,510	2,410	2,320	2,240

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010000	Agribusiness & Agric. Production	26	33	27	16	11	27	0	0%	30	30	30	30	30
010102	Agricultural Business/Operations	7	16	10	11	7	3	-1	-33%	0	0	0	0	0
010103	Ag (Food and Resource) Economics	114	142	125	131	133	147	7	5%	150	160	170	180	180
010901	Animal Sciences	124	121	121	119	154	150	5	3%	160	170	170	170	170
011001	Food Sciences and Technology	221	200	152	119	42	33	-38	-115%	30	30	30	30	30
011101	Plant Sciences	19	22	19	34	38	40	4	10%	40	40	40	40	40
011103	Horticulture Science	12	25	18	20	13	16	1	6%	20	20	20	20	20
011201	Soil Sciences	10	6	2	3	3	2	-2	-100%	0	0	0	0	0
030101	Natural Resources/Conservation General				88	85	74	15	20%	70	70	70	70	70
030103	Environmental Studies	93	84	93	101	146	140	9	6%	150	160	170	180	190
030104	Environmental Science	246	272	251	291	268	293	9	3%	300	310	320	330	340
030205	Marine Science	14	20	31	28	26	33	4	12%	30	30	30	30	30
030501	Forest Resources & Conservation	36	46	59	50	50	61	5	8%	70	80	80	80	80
030601	Wildlife, Fish and Wildlands Science and Managemen	64	44	41	59	46	67	1	1%	70	70	70	70	70
040201	Architecture	225	165	221	171	203	206	-4	-2%	200	200	200	200	200
040301	Urban & Regional Planning	38	22	20	36	25	34	-1	-3%	30	30	30	30	30
040401	Environmental Design/Architecture	31	23	15	23	24	24	-1	-4%	20	20	20	20	20
040601	Landscape Architecture	12	4	7	11	10	9	-1	-11%	10	10	10	10	10
050103	Asian Studies	35	39	42	41	34	37	0	0%	40	40	40	40	40
050107	Latin American Studies	6	4	3	4	3	14	2	14%	10	10	10	10	10
050108	Middle Eastern Studies	8	6	6	3	13	7	0	0%	10	10	10	10	10
050124	French and Francophone Studies	6	2	6	5	3	4	0	0%	0	0	0	0	0
050134	Latin American and Caribbean Studies	5	7	4	11	8	8	1	13%	10	10	10	10	10
050201	African-American (Black) Studies	13	23	34	38	50	39	5	13%	40	40	40	40	40
050207	Womens Studies	51	53	61	45	71	67	3	4%	70	70	70	70	70
090100	Communication, General	270	281	248	219	239	256	-3	-1%	250	250	250	250	250
090101	Speech Communication and Rhetoric	864	1,023	1,226	1,346	1,382	1,323	92	7%	1,420	1,500	1,570	1,630	1,690
090102	Communication (Mass)	737	700	778	758	825	774	7	1%	780	790	800	810	810
090401	Journalism	215	188	213	188	186	219	1	0%	220	220	220	220	220
090701	Radio & TV Broadcasting	318	376	339	331	351	316	0	0%	320	320	320	320	320
090702	Digital Communication and Media/Multimedia	402	368	379	371	387	371	-6	-2%	370	370	370	370	370
090900	Public Relations, Advertising, and Applied Communi	24	99	115	107	128	175	30	17%	180	180	180	180	180
090902	Public Relations & Organizational Comm	216	223	194	204	228	262	9	3%	270	280	290	300	310
090903	Advertising	309	257	271	292	312	329	4	1%	330	330	330	330	330
110101	Computer and Information Sciences, General	694	756	953	995	1,257	1,390	139	10%	1,530	1,660	1,770	1,870	1,950

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110103	Information Technology	565	703	752	837	827	863	60	7%	920	970	1,020	1,060	1,100
110701	Computer Science						2	0	0%	0	0	0	0	0
110802	Data Modeling/Warehousing & Database Adm					12	10	2	20%	10	10	10	10	10
110899	Computer Software & Media Applications Other				5	62	103	21	20%	100	100	100	100	100
111003	Computer and Information Systems Security/Informat						3	1	33%	0	0	0	0	0
130101	Education, General	75	89	75	100	119	114	8	7%	120	130	140	150	160
131001	Special Ed, General	318	246	212	175	169	170	-30	-18%	170	170	170	170	170
131003	Ed. Of the Deaf and Hearing Impaired					3	7	1	14%	10	10	10	10	10
131009	Ed. Of the Blind & Visually Handicapped	25	15	21	18	8	10	-3	-30%	10	10	10	10	10
131202	Elementary Teacher Ed	1,744	1,330	1,327	1,206	1,068	1,049	-139	-13%	1,050	1,050	1,050	1,050	1,050
131203	JR High/Middle School Ed	17	6	6	2	3	6	-2	-33%	10	10	10	10	10
131205	Secondary Teacher Ed	70	53	68	45	50	47	-5	-11%	50	50	50	50	50
131206	Teacher Education Multiple Levels	85	81	63	71	56	62	-5	-8%	60	60	60	60	60
131210	Pre-Elem/Early Childhood Teacher Ed.	283	278	334	313	322	340	11	3%	350	360	370	380	390
131301	Agricultural Teacher Ed. (Voc)	54	52	53	56	61	69	3	4%	70	70	70	70	70
131302	Art Teacher Ed.	17	23	22	23	24	15	0	0%	20	20	20	20	20
131305	English Teacher Ed.	112	117	123	132	93	87	-5	-6%	80	80	80	80	80
131306	Foreign Languages Teacher Ed.	9	5	9	5	5	1	-2	-200%	0	0	0	0	0
131311	Mathematics Teacher Ed.	60	62	70	58	47	44	-3	-7%	40	40	40	40	40
131312	Music Teacher Ed.	113	116	116	123	116	119	1	1%	120	120	120	120	120
131314	Physical Ed. Teaching & Coaching	388	430	515	514	538	559	34	6%	590	620	650	670	690
131316	Science Teacher Ed.	35	29	36	41	35	16	-4	-25%	20	20	20	20	20
131317	Social Science Teacher Ed.	130	125	124	121	92	117	-3	-3%	110	110	110	110	110
131320	Trade and Industrial Teacher Ed	26	39	27	29	28	26	0	0%	30	30	30	30	30
140201	Aerospace, Aeronautical and Astronautical/Space En	157	200	192	190	180	256	20	8%	280	300	320	330	340
140301	Agricultural Engineering		28	22	5	4	4	1	25%	0	0	0	0	0
140501	Bioengineering and Biomedical Engineering	90	105	141	146	162	188	20	11%	190	190	190	190	190
140701	Chemical Engineering	200	268	306	270	347	343	29	8%	370	400	420	440	460
140801	Civil Engineering	620	617	613	646	668	684	13	2%	700	710	720	730	740
140803	Structural Engineering	9	11	10	9	7	6	-1	-17%	10	10	10	10	10
140901	Computer Engineering	352	332	374	426	426	507	31	6%	540	570	600	620	640
140903	Computer Software Engineering	11	30	46	34	61	20	2	10%	20	20	20	20	20
141001	Electrical and Electronics Engineering	638	644	678	666	648	663	5	1%	670	680	680	680	680
141003	Laser and Optical Engineering		1	5	14	13	17	3	18%	20	20	20	20	20
141401	Environmental Engineering	115	105	103	112	127	106	-2	-2%	100	100	100	100	100

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141801	Materials Engineering	44	40	26	39	47	62	4	6%	70	70	70	70	70
141901	Mechanical Engineering	895	1,109	1,120	1,104	1,344	1,433	108	8%	1,540	1,640	1,730	1,810	1,880
142301	Nuclear Engineering	24	32	20	27	15	14	-2	-14%	10	10	10	10	10
142401	Coastal & Ocean Engineering	28	24	32	38	27	23	-1	-4%	20	20	20	20	20
142701	Industrial & Systems Engineering	120	128	151	133	103	127	1	1%	130	130	130	130	130
143501	Industrial/Manufacturing Engineering	150	161	183	227	253	206	11	5%	220	230	240	250	260
143801	Surveying Engineering	3	1	6	6	3	6	1	17%	10	10	10	10	10
144501	Biological/Biosystems Engineering	53	18	27	36	35	20	-7	-35%	20	20	20	20	20
150000	Engineering Technologies and Engineering-Related F	28	13	25	31	26	28	0	0%	30	30	30	30	30
150303	Electronic Engineering Technology	14	6	8	7	9	11	-1	-9%	10	10	10	10	10
151001	Construction/Building Tech.	149	128	133	165	143	202	11	5%	210	220	230	240	250
151102	Surveying	12	9	8	16	23	16	1	6%	20	20	20	20	20
160101	Foreign Lang, Multiple	10	15	20	25	48	98	18	18%	100	100	100	100	100
160102	Linguistics	105	114	94	81	78	86	-4	-5%	80	80	80	80	80
160399	East Asian Lang/Literature	76	80	58	74	36	34	-8	-24%	30	30	30	30	30
160402	Russian	26	20	23	26	21	20	-1	-5%	20	20	20	20	20
160501	German Language and Literature	26	18	21	17	16	5	-4	-80%	10	10	10	10	10
160901	French	60	63	51	69	42	42	-4	-10%	40	40	40	40	40
160902	Italian	9	11	9	9	9	6	-1	-17%	10	10	10	10	10
160904	Portuguese	12	11	5	5	4	3	-2	-67%	0	0	0	0	0
160905	Spanish	203	212	197	154	235	145	-12	-8%	130	120	110	100	90
161200	Classics	62	56	44	43	37	35	-5	-14%	40	40	40	40	40
161202	Greek, Classical	1	1				1	0	0%	0	0	0	0	0
161203	Latin		3				3	1	33%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	1	6	18	29	13	16	3	19%	20	20	20	20	20
190701	Home & Family Life	218	170	180	236	212	264	9	3%	270	280	290	300	310
190707	Family and Community Studies	193	152	154	121	126	103	-18	-17%	100	100	100	100	100
190901	Textiles & Clothing	135	199	138	150	171	149	3	2%	150	150	150	150	150
220000	Law	247	301	246	281	233	246	0	0%	250	250	250	250	250
220302	Legal Assisting	97	98	89	118	127	115	4	3%	120	120	120	120	120
230101	English, General	1,837	1,771	1,720	1,615	1,606	1,600	-47	-3%	1,550	1,510	1,470	1,440	1,410
231303	Professional, Technical, Business, and Scientific	1	3	7	10	23	14	3	21%	10	10	10	10	10
231304	Rhetoric and Composition		2	15	24	31	32	6	19%	30	30	30	30	30
240101	Liberal Arts & Sciences	288	218	154	217	335	388	20	5%	410	430	450	460	470
240102	Applied Science	188	223	230	243	279	269	16	6%	290	300	310	320	330

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240103	Humanities	125	138	144	154	141	136	2	1%	140	140	140	140	140
240199	New College/Honors College	200	239	180	155	176	203	1	0%	200	200	200	200	200
260101	Biology, General	2,601	2,747	2,898	2,956	3,072	3,208	121	4%	3,330	3,440	3,540	3,630	3,700
260102	Biomedical Sciences	740	741	964	956	964	1,116	75	7%	1,190	1,260	1,320	1,370	1,420
260202	Biochemistry	60	54	65	44	76	66	1	2%	70	70	70	70	70
260301	Botany, General	12	8	4	8	7	12	0	0%	10	10	10	10	10
260503	Microbiology/Bacteriology	200	268	226	242	226	250	10	4%	260	270	280	290	300
260701	Zoology	39	43	36	27	25	26	-3	-12%	30	30	30	30	30
260702	Entomology	10	11	14	13	16	11	0	0%	10	10	10	10	10
260908	Exercise Physiology	460	542	562	479	524	469	2	0%	470	470	470	470	470
261104	Computational Biology	4	4	9	4	4	5	0	0%	10	10	10	10	10
261201	Biotechnology	36	41	33	34	41	36	0	0%	40	40	40	40	40
261302	Marine/Aquatic Biology	32	39	37	48	43	58	5	9%	60	70	70	70	70
270101	Mathematics, General	348	357	359	354	344	373	5	1%	380	390	390	390	390
270501	Statistics	96	123	134	154	174	193	19	10%	210	230	250	260	270
300000	Multi-/Interdisciplinary Studies, General	601	720	1,121	1,419	1,547	1,494	179	12%	1,490	1,490	1,490	1,490	1,490
300101	Interdisc. Biological & Physical Sciences	279	97	84	74	73	86	-39	-45%	90	90	90	90	90
301101	Gerontology	35	28	20	23	18	7	-6	-86%	10	10	10	10	10
301901	Nutrition Science			5	39	112	143	29	20%	140	140	140	140	140
302001	International/Global Studies	123	158	199	211	210	209	17	8%	230	250	260	270	280
303001	Computational Science	5	4	6	4	3	6	0	0%	10	10	10	10	10
303301	Sustainability Studies	40	40	39	55	67	102	12	12%	100	100	100	100	100
309999	Independent/Interdisc./Comparative Studies	71	110	180	234	1,037	1,202	226	19%	1,200	1,200	1,200	1,200	1,200
310301	Recreation, Leisure Studies	216	261	257	285	319	305	18	6%	320	340	350	360	370
310501	Health and Physical Education	117	117	134	151	155	140	5	4%	150	160	160	160	160
310504	Sport Business Management	279	329	316	304	318	365	17	5%	380	400	410	420	430
310505	Exercise Sci/Physiol/Mvmt Studies	167	207	236	240	227	222	11	5%	230	240	250	260	270
380101	Philosophy	245	213	208	223	219	259	3	1%	260	260	260	260	260
380201	Religious Studies	105	116	122	91	61	58	-9	-16%	60	60	60	60	60
380206	Jewish/Judaic Studies	5	7	7	10	7	4	0	0%	0	0	0	0	0
389999	Philosophy & Religion	7	9	5	10		3	-1	-33%	0	0	0	0	0
400201	Astronomy	2	8	8	14	11	8	1	13%	10	10	10	10	10
400401	Atmospheric Sci. & Meteorology	36	28	20	15	17	22	-3	-14%	20	20	20	20	20
400501	Chemistry	421	418	471	474	460	503	16	3%	520	530	540	550	560
400599	Chemical Sciences/Industrial Chemistry	27	24	29	19	19	10	-3	-30%	10	10	10	10	10

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400601	Geology	84	99	103	98	110	93	2	2%	100	100	100	100	100
400607	Oceanography/Marine Science	10	10	10	6	2	1	-2	-200%	0	0	0	0	0
400699	Geological and Related Sciences Other	18	8	21	19	19	11	-1	-9%	10	10	10	10	10
400801	Physics	142	159	190	174	182	166	5	3%	170	180	180	180	180
400899	Radiation Physics	7	8	4	4	6	5	0	0%	10	10	10	10	10
420101	Psychology, General	4,710	4,846	4,912	4,876	5,178	5,339	126	2%	5,470	5,580	5,680	5,770	5,850
422706	Physiological Psychology/Psychobiology	73	77	76	108	78	120	9	8%	130	140	150	160	170
422799	Research and Experimental Psychology, Other	367	374	320	302	282	299	-14	-5%	290	280	270	260	250
430104	Criminal Justice Studies	2,432	2,504	2,487	2,337	2,271	2,340	-18	-1%	2,320	2,300	2,290	2,280	2,270
430106	Forensic Science and Technology	24	27	29	25	34	21	-1	-5%	20	20	20	20	20
430107	Law Enforcement/Police Science	22	33	33	25	30	29	1	3%	30	30	30	30	30
430111	Criminal Forensic Studies	41	56	60	54	70	77	7	9%	80	90	100	110	110
430116	Cyber/Computer Forensics and Counterterrorism	20	22	15	23	32	39	4	10%	40	40	40	40	40
430203	Fire Science/Fire-fighting	12	16	13	16	32	35	5	14%	40	40	40	40	40
439999	Homeland Security, Law Enforcement, Firefighting a	31	39	45	50	53	44	3	7%	50	50	50	50	50
440000	Public Admin & Social Serv Profs	14	72	78	100	89	77	13	17%	80	80	80	80	80
440401	Public Administration	229	214	200	172	201	220	-2	-1%	220	220	220	220	220
440701	Social Work, General	735	872	779	842	848	754	4	1%	760	760	760	760	760
450101	Social Sciences, General	585	598	567	584	518	525	-12	-2%	510	500	490	480	470
450201	Anthropology	565	561	528	465	504	435	-26	-6%	410	390	370	350	330
450401	Criminology	777	688	612	558	603	575	-40	-7%	540	500	470	440	420
450601	Economics	866	934	950	941	962	992	25	3%	1,020	1,040	1,060	1,080	1,100
450701	Geography	239	238	237	135	102	115	-25	-22%	120	120	120	120	120
450901	International Relations and Affairs	908	881	870	823	814	758	-30	-4%	730	700	680	660	640
451001	Political Science & Government	1,894	1,782	1,660	1,731	1,811	1,847	-9	0%	1,840	1,830	1,820	1,810	1,810
451101	Sociology	1,054	1,051	975	898	1,036	859	-39	-5%	820	790	760	730	710
459999	Maritime Studies	7	18	17	12	12	11	1	9%	10	10	10	10	10
500102	Digital Arts	142	144	172	226	208	247	21	9%	270	290	310	330	340
500301	Dance	81	70	49	53	39	56	-5	-9%	50	50	50	50	50
500408	Interior Design	48	50	56	58	52	61	3	5%	60	60	60	60	60
500409	Graphic Design	74	60	60	57	56	55	-4	-7%	50	50	50	50	50
500501	Dramatic Arts	326	289	311	283	333	299	-5	-2%	290	290	290	290	290
500602	Cinematography and Film/Video Production	146	141	145	135	137	137	-2	-1%	140	140	140	140	140
500605	Photography	17	26	16	20	17	8	-2	-25%	10	10	10	10	10
500701	Visual Art, General	390	378	333	364	356	363	-5	-1%	360	360	360	360	360

SUS Baccalaureate Degree Trends and Estimates

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500702	Studio/Fine Art	472	526	464	497	478	484	2	0%	490	490	490	490	490
500703	Art History & Appreciation	124	97	78	70	64	63	-12	-19%	60	60	60	60	60
500901	Music, General	149	144	167	162	143	146	-1	-1%	150	150	150	150	150
500903	Music Performance	113	114	106	107	142	144	6	4%	150	160	170	170	170
500904	Music Composition	7	2	3	4	5	5	0	0%	10	10	10	10	10
500910	Jazz Studies	8	9	4	16	10	4	-1	-25%	0	0	0	0	0
501001	Arts, Entertainment, and Media Management, General					14	94	19	20%	90	90	90	90	90
501003	Music Management	13	13	19	15	27	17	1	6%	20	20	20	20	20
509999	Music Studies	26	20	22	23	23	15	-2	-13%	20	20	20	20	20
510000	Health Professions and Related Programs	1,262	1,645	2,108	2,320	2,403	2,771	302	11%	2,770	2,770	2,770	2,770	2,770
510201	Communication Sciences and Disorders, General	48	54	39	40	38	48	0	0%	50	50	50	50	50
510204	Speech Pathology and Audiology	491	542	526	532	516	545	11	2%	560	570	580	590	600
510701	Health Services Administration	847	997	1,031	1,087	1,057	1,001	31	3%	1,030	1,060	1,090	1,110	1,130
510706	Health Information Management	75	65	73	61	46	68	-1	-1%	70	70	70	70	70
510908	Cardiopulmonary Sciences(Resp Ther)	14	21	27	13	15	9	-1	-11%	10	10	10	10	10
510913	Athletic Training	142	143	137	113	106	129	-3	-2%	130	130	130	130	130
511005	Clinical Laboratory Science/Medical Technology/Tec	74	73	65	81	68	79	1	1%	80	80	80	80	80
511504	Community Health Liaison	24	13	11	12	18	9	-3	-33%	10	10	10	10	10
512201	Public Health, General	351	353	319	323	317	323	-6	-2%	320	320	320	320	320
512208	Community Health	141	212	205	240	251	332	38	11%	330	330	330	330	330
512305	Music Therapy	12	21	16	22	11	12	0	0%	10	10	10	10	10
513101	Dietetics/Nutritional Services	189	200	180	206	225	199	2	1%	200	200	200	200	200
513102	Clinical Nutrition/Nutritionist	39	67	35	35	28	28	-2	-7%	30	30	30	30	30
513801	Registered Nursing/Registered Nurse	2,357	2,682	2,671	2,764	2,964	3,093	147	5%	3,240	3,370	3,490	3,590	3,680
520101	Business, General	677	620	523	616	783	952	55	6%	1,010	1,060	1,100	1,140	1,170
520201	Business Administration and Management	2,405	2,207	2,192	2,213	2,233	2,177	-46	-2%	2,130	2,090	2,050	2,020	1,990
520203	Logistics, Materials, and Supply Chain Management	81	81	77	97	84	136	11	8%	150	160	170	180	190
520206	Non-Profit Management					1	8	2	25%	10	10	10	10	10
520301	Accounting	1,993	2,092	1,909	1,870	1,775	1,700	-59	-3%	1,640	1,590	1,540	1,500	1,470
520601	Business Managerial Economics	148	122	142	104	102	109	-8	-7%	100	90	80	70	70
520701	Entrepreneurship	16	18	18	15	16	68	10	15%	70	70	70	70	70
520801	Finance, General	2,592	2,484	2,619	2,763	2,969	2,853	52	2%	2,910	2,960	3,000	3,040	3,070
520804	Financial Planning	20	21	23	21	24	23	1	4%	20	20	20	20	20
520901	Hospitality Administration/Management	1,534	1,602	1,575	1,488	1,440	1,486	-10	-1%	1,480	1,470	1,460	1,450	1,440
520905	Resturant and Food Service Management	51	43	59	51	45	36	-3	-8%	30	30	30	30	30

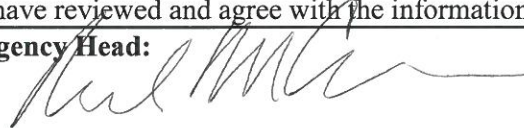

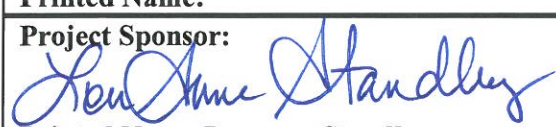
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520906	Resort and Hospitality Management	121	130	213	201	160	134	3	2%	140	140	140	140	140
520907	Meeting and Event Planning	330	321	307	300	322	288	-8	-3%	280	270	260	250	250
521001	Human Resources Management	89	73	102	96	115	114	5	4%	120	130	130	130	130
521101	International Business Management	697	642	655	689	682	719	4	1%	720	720	720	720	720
521201	MGMT. Info. Systems/Busi Data Proc.	345	391	404	455	485	468	25	5%	490	510	530	550	570
521301	Management Science	68	64	67	69	109	135	13	10%	150	160	170	180	190
521304	Actuarial Science	41	47	61	39	76	69	6	9%	80	90	100	100	100
521401	Business Marketing Management	1,912	1,930	2,178	2,258	2,270	2,370	92	4%	2,460	2,540	2,610	2,670	2,730
521499	Mkt. MGMT. And Research Oth.	12	4	10	2	1	15	1	7%	20	20	20	20	20
521501	Real Estate	129	125	139	141	201	253	25	10%	280	300	320	340	360
521701	Insurance & Risk Mgmt	44	44	56	102	130	134	18	13%	130	130	130	130	130
540101	History	928	818	776	751	671	684	-49	-7%	640	600	560	530	500

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Florida Department of Education Office of Student Financial Assistance Finance and Operations	Schedule XII Submission Date: 09/16/2019
Project Name: Outsourcing of Services for the Federal Family Educational Loan Program (FFELP)	Is this project included in the Agency's LRPP? <u> X </u> Yes
FY 2020 - 2021 LBR Issue Code: 3000260	FY 2020 -2021 LBR Issue Title:Outsourcing Loan Collections
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): Lou Anne Standley Executive Staff Director Finance and Operations 850-245-1983 louanne.standley@fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head: 	Date: 09/16/2019
Printed Name: Richard Corcoran	
Agency Chief Information Officer: (If applicable)	Date:
Printed Name:N/A	
Budget Officer: 	Date: 9/16/19
Printed Name: Suzanne Pridgeon	
Planning Officer:	Date:
Printed Name:	
Project Sponsor: 	Date: 9/16/19
Printed Name:Louanne Standley	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information	
1.	Describe the service or activity proposed to be outsourced or privatized.
	The purpose of outsourcing is to enter into a contract with a qualified vendor to provide Student Loan Administration Services for student loan accounts held by the Department, under the Federal Family Education Loan Program (FFELP).
2.	How does the service or activity support the agency’s core mission? What are the agency’s desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?
	The Office of Student Financial Assistance (OSFA), is the designated guaranty agency for the state of Florida for the Federal Family Education Loan Program. As the guaranty agency, OSFA has guaranteed Federal Family Education Loans (FFELP) for more than 40 years. Although OSFA no longer guarantees federal student loans as a result of changes at the federal level, we are committed to continuing to provide life-of-the-loan support for loans remaining in our portfolio. OSFA plans to continue to provide a high level of customer service to schools, lenders and borrowers through default prevention, collections and dissemination of information. The goal of the Contractor is to improve Florida’s comparative debt recovery ranking against other state guarantors; and, demonstrate the capability of increasing default collections and revenues to the Student Loan Operating Trust Fund.
3.	Provide the legal citation authorizing the agency’s performance of the service or activity.
	Title 34 Code of Federal Regulations Section (668,682.et seq.). Title 20 United States Code Section 1070 et. seq. (Higher Education Act of 1965, as amended). The Fair Debt Collection Practices Act (Title 15 United States Code Sections 1692 et. seq., as amended).
4.	Identify the service’s or activity’s major stakeholders, including customers, clients, and affected organizations or agencies.
	Student loan recipients.
5.	Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.
	The existing Federal Family Education Loan program consists of the following business unit functions and technology structure: a. Claims/Specialty Claims Unit: The Claims Unit receives accounts deemed defaulted by participating lenders. These accounts are purchased by OSFA in an attempt to recover federal funds due to the State of Florida. Specialty claims include death, disability, claim supplemental (increase and decrease), bankruptcies, closed schools, fraud, false certification and ineligible borrowers. These type claims are reviewed separately based on the different processes in place for each individual loan type and the reason for the claim. b. Administrative Wage Garnishment Unit/Hardship Unit/Hearing Unit: The Administrative Wage

Garnishment Unit was established to serve as an active agent to contact borrowers who have defaulted on their student loans. OSFA's goal is to work with the borrower to establish a voluntary repayment plan. If unsuccessful, this unit works with employers to garnish the borrower's wages based on federal guidelines until the loan is paid in full.

c. Collections and Contracts Management: The Collections Unit, under a previous collections contract, audits payments collected on defaulted student loans by collection contractors, who provide services to OSFA. The agencies currently under Contract are rated based on performance and borrower resolution. OSFA provides a monthly and quarterly performance report to the contractor. OSFA uses an internal Collections Unit to contact borrowers as soon as they default to allow them to establish a repayment agreement prior to being sent out to contractors for collection activity.

d. Special Recovery Units: Subrogation/Lottery/Treasury Offset/Paid in Full: The Special Recovery Units are used for optimum recovery in the case of borrower nonpayment of defaulted student loans. These units are approved and encouraged by the U.S. Department of Education to allow guaranty agencies to collect or transfer accounts that would normally be deemed non-collectable due to nonpayment or other circumstances out of the agencies' control. The Special Recovery Unit also determines borrower eligibility to receive a paid-in-full letter as well as the promissory notes that were initially signed at the time the loan was issued.

e. The FFELP system is a mainframe application. The mainframe is housed and managed by the Northwest Regional Data Center (NWRDC). OSFA has a single connection to the FFELP system through a Virtual Private Network (VPN) tunnel to the NWRDC. Department/OSFA employees who are FFELP system users are required to have Department domain/network access as well as application access in order to access the application.

f. The FFELP System is run on an IBM Z/OS Mainframe (IBM z9-U04) and is written in Enterprise COBOL for Customer Information Control System (CICS) 3.4.1. The CICS version is 3.1 and IBM has recycled the CICS version numbers. The FFELP System uses Virtual Storage Access Method (VSAM) files. The imaging system includes, but is not limited to AWG and Default Aversion documentation, borrower related documents, etc.

g. FFELP application security is hard coded into COBOL code and tables. Once a user has logged onto the mainframe and has access to the FFELP logon menu option, all FFELP security is controlled through FFELP System programming.

h. Access to the FFELP System is granted to each user through a unique combination of values through the User ID, Clerk ID, and Systems fields, herein referred to as a User ID. Table layouts from FFELP programming code can be used to determine what screens and fields can be accessed and updated by a User ID based on the values in the User ID, Clerk ID, Systems, and Access fields.

6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.

Per 34 CFR 682.410, Subpart D

Florida Department of Education (Department) oversight requirements as the guaranty agency:

The Department must establish and maintain a reserve fund to be used solely for its activities as a guaranty agency under the FFEL Program. The Department credits to the reserve fund the total amount of insurance premiums and federal default fees collected, any funds received from a state for the agency's guaranty activities, federal advances obtained, federal payments for default, bankruptcy, death, disability, closed schools, and false certification claims, supplemental preclaim assistance payments, transitional support payments, funds collected by the guaranty agency on FFEL Program loans where a claim has been paid, investment earnings, and other funds received by the agency from any source for the agency's guaranty activities.

The Department may not use the assets in the reserve fund for any reason other than to pay insurance claims, costs that are necessary for the agency to fulfill its responsibilities, the Secretary's (i.e., Office of the Secretary, US DOE) equitable share of collections, federal advances owed to the Secretary, reinsurance fees, insurance premiums and federal default fees, and borrower refunds.

The Department must also establish and maintain an operating fund in an account separate from the federal fund. Except for funds that have been transferred from the federal fund, the operating fund is considered the property of the guaranty agency.

The Department must deposit into the operating fund amounts authorized by the Secretary to be transferred from the federal fund, account maintenance fees, loan processing and issuance fees, default aversion fees, a portion of administrative cost allowances, portion of the amount collected on default loans, the agency's share of the payoff amount received from the consolidation or rehabilitation of default loans, and any other receipts as authorized by the Secretary.

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

OSFA has not guaranteed loans for the FFELP program since July 1, 2010. Without the guarantee of new loans, the value of the portfolio continues to decline. The potential outsourcing may increase revenue for OSFA to complete collection activities on loans currently held in its portfolio. Attachment 1: **Income Statement**

II. Evaluation of Options

1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.

Option 1: Outsourcing with a Vendor with a potential to increase revenues. Even with Outsourcing, OSFA's revenue stream will continue to decrease as the FFELP winds down.

OSFA will maintain a contract management team to provide oversight and perform duties required by federal regulations by the Guaranty Agency. (CFR 682,668)

Option 2: Maintaining all functions in-house.

2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity

on a scale similar to the proposed option? How mature is this market?
Based on trends from 2017-2018 year and reduction in staff in January 2019, all activities are currently being performed in house. Due to the decline in loan volume, this prevents the Guaranty Agency from increasing its portfolio for long-term revenues, which has decreased the amount of remaining loans that are eligible for collection activities. OSFA has been the designated Guaranty Agency for the state of Florida since 1978. Implementation of Option 1 will maintain revenues at a higher level than can occur with Option 2.
3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
Attachment 2: Vendor projections
4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
Advantage of Option 1 for outsourcing is that the use of a vendor may produce an increase in revenue for OSFA for the term of the contract. Disadvantage of not outsourcing is that OSFA will maintain or potentially reduce revenues based on the ability to provide services with limited staff. Disadvantage for either option is that over time revenues will decrease due to the decline in OSFA's portfolio.
5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.
Option 1: No impact: The recipient of the service should not see any change in the required service level. No impact to other stakeholders, or other state agencies. Option 2: With a continuing decrease in revenues and thus decreases in staff, the quality of service delivery will necessarily decline.
6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
Attachment 3: Projections
7. List the major risks for each option and how the risks could be mitigated.
The risk associated with not outsourcing would be the ability to maintain the level of service that is required by CFR 682, 686, with limited staff. The risk associated with outsourcing is a nonperforming contractor. Monitoring of the contract and financial consequences are written in the contract to maintain a high level of performance from the Vendor.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

The purposed Vendor selected has a documented success rate of other Portfolio Management contracts they currently service. The Vendor currently has contracts with the U.S. Department of Education, other Guaranty Agencies, Lenders, etc.

III. Information on Recommended Option

1. Identify the proposed competitive solicitation including the anticipated number of respondents.

The OSFA released ITN # 2019-64 on 10/24/2018. OSFA had four Vendors to submit proposals, and of the four, two were selected to participate in negotiations with the Department. Ascendium Education Solutions was selected for the intent to award. During the timeframe between the negotiation and the notice of the Intent to Award there were no protests filed. OSFA has completed contract negotiations with the Vendor and is awaiting final signature to execute the contract.

2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.

Contract for Portfolio Management Services is pending execution. Attachment 4: **Timeline Chart/January 2019 staff reduction worksheet/Remaining Contract Management Staff.**

3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

Attachment 5: **Fee payment structure for Vendor**

4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?

Federal funds are not allowed to compensate a Vendor per federal regulations. The Vendor will be compensated from the Student Loan Operating Trust Fund (SLOTF) from revenues earned. The Vendor will receive a portion of the revenues collected. This method of compensation is acceptable to the U.S. Department of Education.

5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.

Attachment #7: Guaranty Agency Responsibilities

6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.

Attachment 6: ITN 2019-64 Portfolio Management Services

7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.

Per the ITN 2019-64 the Vendor will be held responsible for all costs related to the conversion and post conversion activities, as well as performing de-conversion activities once the contract ends or is terminated.

8. Identify all other Legislative Budget Request issues that are related to this proposal.

The Office of Student Financial Assistance (OSFA) overhead for staffing and associated operating costs will be significantly reduced by outsourcing portfolio management to an efficient third-party servicer (Ascendium), rather than investing in technology, infrastructure and correlated expenses. Outsourcing OSFA's portfolio leverages the scalability of a third-party provider that has already made investments needed to reduce delinquencies and significantly increase OSFA's revenues. The revenue collected by the Contractor will be deposited daily in the (2718) Student Loan Guaranty Trust Fund and then transferred to the (2397) Student Loan Operating Trust Fund. The Contractor will invoice OSFA monthly to be paid a percentage base of the revenue collected from the Student Loan Operating Trust Fund. The additional revenue will provide continued operational support for the Federal Family Educational Loan Program, as well as assisting in the support of the State Scholarship and Grant Programs.

9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.

See attachment #3. **Projections**

10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.

N/A. The contract is written to maintain the service level required by federal regulations.

11. Provide a plan to verify vendor(s) compliance with public records laws.
In section 6.0.27 of the ITN the vendor compliance is listed under Confidentiality and Security.
12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.
Vendor is ADA compliant.
13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.
N/A
14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.
See Attachments 2 and 3.

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

Contact Information
Agency: Department of Education
Name: N/A
Phone:
E-mail address:

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

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

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

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

Agency: Department of Education Contact: DOE: Suzanne Pridgeon, BOG: Tim Jones, OEL: Shan Goff

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 2019 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 2020-2021 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

Financial Outlook Budget Driver		Issue (Revenue or Budget Driver)	R/B*	FY 2020-2021 Estimate/Request Amount	
				Long Range Financial Outlook	Legislative Budget Request
#1	a	Maintain Current Budget - FEFP	B	0.0	0.0
#2	b	Increase Budget - FEFP	B	368.0	419.9
#3	c	Enrollment Growth - VPK	B	4.6	12.8
	d	Workload and Enrollment - FEFP	B	0.0	0.0
	e	Adjustment to Offset Tax Roll Changes - FEFP	B	0.0	-244.5
#4	f	Workload and Enrollment - Bright Futures and CSDDV	B	23.8	23.6
	g	Debt Service - Fixed Capital Outlay	B	0.0	-50.9
#5	h	EETF Adjustments	B	0.0	0.0
	i	Maintenance and Repair	B	0.0	208.4
	j	Maintain Current Budget - Other K-12	B	0.0	19.4
#16	k	Workload and Enrollment - Other Pre K-12 Programs - Other High Priority Needs	B	25.8	42.0
#17	l	Maintain Current Budget - Higher Education - Other High Priority Needs	B	0.5	0.0
#18	m	Workload - District Workforce - Other High Priority Needs	B	6.2	11.0
#19	n	Workload - Florida Colleges - Other High Priority Needs	B	9.4	24.0
#20	o	Workload - State Universities - Other High Priority Needs	B	132.8	262.8
#21	p	Workload and Adjustments - Other Higher Education Programs - Other High Priority Needs	B	48.3	8.0
#22	q	Education Fixed Capital Outlay	B	21.0	107.6
		Tier 1 & 2 - Subtotal Critical and High Priority Needs		640.4	844.1
	r	Other Educational Workload Issues	B	0.0	4.4
	s	Other Education Fixed Capital Outlay	B	0.0	191.7
	t	New Initiatives/Programs/Enhancements - Pre K-12 Programs	B	0.0	144.4
	u	New Initiatives/Programs/Enhancements - Colleges	B	0.0	27.5
	v	New Initiatives/Programs/Enhancements - Other Education	B	0.0	34.4
		Tier 3 - New and Enhancements		0.0	402.4
	w	University Tuition Authority		0.0	0.0
		Tier 4 - Tuition Authority		0.0	0.0
	x	General Revenue	R	36053.7	14626.1
	y	Educational Enhancement Trust Fund	R	2213.4	1563.7
	z	State School Trust Fund	R	273.1	0.0

- 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 Legislative Budget Request is based on the independent judgement of the State Board of Education, the Board of Governors, and the Office of Early Learning in identifying the needs for education. See chart below which reconciles the variance between the Long Range Financial Outlook and the Department of Education's Legislative Budget Request.

	LBR (Under)/Over Outlook
Tier 1 & 2 Variance	203.7
LRFO includes an increase in workload and enrollment for Other Pre K-12 Programs (k)	16.2

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

Contact Information
Agency: FLORIDA DEPARTMENT OF EDUCATION
Name: Suzanne Pridgeon
Phone: 850-245-9244
E-mail address: Suzanne.Pridgeon@fldoe.org

1. Vendor Name		
The Department of Education does not have any contracts in which we receive in excess of \$10 million from a vendor.		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



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2020-21

Fixed Capital Outlay
Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2020-21
Fixed Capital Outlay
Schedule I Series

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2020 - 21**
Budget Entity: 48150000/2004 Lottery Revenue Bonds

(1)	(2)	(3)	(4)
(1)	ACTUAL FY 2018 - 19	ESTIMATED FY 2019 - 20	REQUEST FY 2020 - 21
<u>SECTION I</u>			
Interest on Debt	(A) <input type="text" value="57,778,381"/>	<input type="text" value="47,385,350"/>	<input type="text" value="38,876,850"/>
Principal	(B) <input type="text" value="199,770,000"/>	<input type="text" value="170,170,000"/>	<input type="text" value="136,960,000"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text" value="117,124"/>	<input type="text" value="97,147"/>	<input type="text" value="80,131"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text" value="257,665,505"/>	<input type="text" value="217,652,497"/>	<input type="text" value="175,916,981"/>

Explanation: The Classrooms First and Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. The Classrooms First Program was an initiative to provide permanent classrooms while the Classrooms for Kids Program was to assist school districts in complying with the constitutional class size reduction requirements. Bonds were issued in fiscal year 2012-13 to fund higher education facilities projects.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2020 - 21**
Budget Entity: 48150000/2071 University System Improvement Revenue Bonds

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2018 - 19	FY 2019 - 20	FY 2020 - 21
Interest on Debt	(A) <input type="text" value="4,575,907"/>	<input type="text" value="4,093,407"/>	<input type="text" value="3,619,207"/>
Principal	(B) <input type="text" value="9,945,000"/>	<input type="text" value="10,295,000"/>	<input type="text" value="10,760,000"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text" value="10,184"/>	<input type="text" value="9,686"/>	<input type="text" value="8,656"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text" value="14,531,091"/>	<input type="text" value="14,398,093"/>	<input type="text" value="14,387,863"/>

Explanation: The University System Capital Improvement Fee and Building Fee Program is funded through the issuance of bonds secured by capital improvement fees and net student building fees. The Program is an initiative to provide funds for university student-related fixed capital outlay projects.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2020 - 21**
Budget Entity: 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2018 - 19	ESTIMATED FY 2019 - 20	REQUEST FY 2020 - 21
Interest on Debt	(A) 353,751,844	327,644,235	299,934,309
Principal	(B) 495,320,000	503,310,000	549,095,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 763,103	731,328	680,997
Other Debt Service	(E)		
Total Debt Service	(F) 849,834,947	831,685,563	849,710,306

Explanation: These bonds are issued to fund K-20 educational facilities and are payable from Gross Receipts Taxes. The bonds are additionally secured by the full faith and credit of the State of Florida.

SECTION II

ISSUE:

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

ISSUE:

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

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 48 EDUCATION **Budget Period 2020 - 21**
Budget Entity: 48150000/2612 Capital Outlay & Debt Service

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2018 - 19	FY 2019 - 20	FY 2020 - 21
Interest on Debt (A)	4,999,925	4,197,275	3,490,275
Principal (B)	19,950,000	16,300,000	14,005,000
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)	10,258	10,143	8,513
Other Debt Service (E)			
Total Debt Service (F)	24,960,183	20,507,418	17,503,788

Explanation: These bonds are issued in support of the School Capital Outlay Amendment to provide funding for projects at the Florida colleges and public school districts. The bonds are secured by motor vehicle license tax revenues.

SECTION II

ISSUE:

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

ISSUE:

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

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Fixed Capital Outlay

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48150000

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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			
---	-----	-----	--	--	--

	Program or Service (Budget Entity Codes)				
Action	48150000				

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				
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				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2 Is the program component code and title used correct?	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48150000				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48150000				
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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, FOR TF 2176 & 2380				
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				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, FOR 2176 ONLY				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, FOR 2178, 2543, 2555, 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y 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, FOR 2176 ONLY				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				

		Program or Service (Budget Entity Codes)				
Action		48150000				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB ONLY				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

		Program or Service (Budget Entity Codes)				
Action		48150000				
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 159 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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.	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 101 through 103 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.)	N/A				
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				

		Program or Service (Budget Entity Codes)				
Action		48150000				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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				
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				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

Action	Program or Service (Budget Entity Codes)
	48150000

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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y			

AUDITS - GENERAL INFORMATION	
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?
18.5	Are the appropriate counties identified in the narrative?
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.
Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.	

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			



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Vocational Rehabilitation
Exhibits or Schedules



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2020-21

Vocational Rehabilitation
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	47,870.44	(A)		47,870.44
ADD: Other Cash (See Instructions)	1,957.54	(B)		1,957.54
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	49,827.98	(F)	0.00	49,827.98
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	49,827.98	(H)		49,827.98
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	ADMINISTRATIVE TRUST FUND	
LAS/PBS Fund Number:	2021	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/>	(A)
--	-----------------------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
---	----------------------	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	<input type="text"/>	(D)
----------------------------------	----------------------	-----

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

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(E)
--	-----------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/>	(F)
--	-----------------------------------	-----

DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
--------------------	-----------------------------------	------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
Budget Entity:	48160000 VOCATIONAL REHABILITATION
LAS/PBS Fund Number:	2270

Budget Period: 2020 - 2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	774,045.53	(A)		774,045.53
ADD: Other Cash (See Instructions)	78,755.19	(B)		78,755.19
ADD: Investments	1,030,556.98	(C)		1,030,556.98
ADD: Outstanding Accounts Receivable	107,245.93	(D)		107,245.93
ADD: ANTICIPATED REVENUE	24,638,403.52	(E)		24,638,403.52
Total Cash plus Accounts Receivable	26,629,007.15	(F)	0.00	26,629,007.15
LESS Allowances for Uncollectibles	12,072.21	(G)		12,072.21
LESS Approved "A" Certified Forwards	512,408.09	(H)		512,408.09
Approved "B" Certified Forwards	25,884,077.98	(H)		25,884,077.98
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	220,448.87	(I)		220,448.87
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021
Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	2270 BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,243,774.37 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(25,884,077.98) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	1,900.09 (D)
ANTICIPATED REVENUE	24,638,403.52 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0.00) (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48160000 VOCATIONAL REHABILITATION
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,949.22	(A)		1,949.22
ADD: Other Cash (See Instructions)	1,360.03	(B)		1,360.03
ADD: Investments	422,637.87	(C)		422,637.87
ADD: Outstanding Accounts Receivable	12,022.90	(D)		12,022.90
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	437,970.02	(F)	0.00	437,970.02
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	36.93	(I)		36.93
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	437,933.09	(K)	0.00	437,933.09 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	BE: 48160000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19
Total all GLC's 5XXXX for governmental funds; 437,933.09 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 437,933.09 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 437,933.09 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

For Fiscal Year 2020-21



September 12, 2019


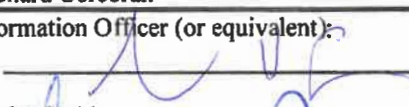
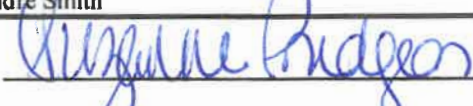
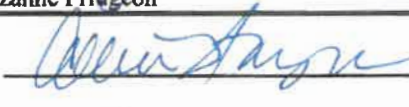

DEPARTMENT OF EDUCATION

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SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Education	Schedule IV-B Submission Date: 9/12/2019
Project Name: VR Case Management System	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input type="checkbox"/> No
FY 2020-21 LBR Issue Code:	FY 2020-21 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Business: Julie Kates, 850-245-3338, Julia.Kates@vr.fldoe.org Technology: Jason Roland, 850-245-3411, Jason.Roland@vr.fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/12/19
Printed Name: Richard Corcoran	
Agency Chief Information Officer (or equivalent): 	Date: 9/12/19
Printed Name: Andre Smith	
Budget Officer: 	Date: 9/12/19
Printed Name: Suzanne Pridgeon	
Planning Officer: 	Date: 9/12/19
Printed Name: Allison Flanagan	
Project Sponsor: 	Date: 9/12/19
Printed Name: Allison Flanagan	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
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Risk Analysis:	Jason Roland, 850-245-3411, Jason.Roland@vr.fldoe.org
Technology Planning:	Jason Roland, 850-245-3411, Jason.Roland@vr.fldoe.org
Project Planning:	Jason Roland, 850-245-3411, Jason.Roland@vr.fldoe.org

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.

The Florida Vocational Rehabilitation Program (VR) is a federal/state program that works with people who have physical or mental disabilities to prepare for, gain, or retain meaningful employment. The program is authorized by the federal Rehabilitation Act of 1973, as amended, and Chapter 413, Part II, Florida Statutes. The program is funded by the U.S. Department of Education, Rehabilitation Services Administration (RSA) on a 4:1 ratio, or 78.7% federal dollar to 21.3% state general revenue.

VR's mission is to assist individuals with disabilities find and maintain employment, and enhance their independence. To fulfill this mission, VR performs case, vendor, employer and financial management services relating to employment and in accordance with state and federal regulations.

The primary goals of this project is to identify a cloud-hosted case management solution, including, managed services for security, application support and disaster recovery. The Department intends to identify an established vendor, with not only experience in providing cloud-based case management solutions, but experience in case management solutions specific to the Vocational Rehabilitation business process. The Department will look to identify a vendor with solutions currently being used by multiple Vocational Rehabilitation and Blind programs, and have experience updating its solution to incorporate changes for federal reporting, successfully and on time.

Identifying a vendor with a track record of successful VR solution deployments is essential to meeting the Departments strategy of consolidating systems for similar programs, leveraging managed services to increase access, security, recoverability and sustainability of its resources and decreasing the current investments required to support legacy systems and data security methods.

The Rehabilitation Act of 1973, as amended, and Chapter 413, Florida Statutes, requires the Department to maintain a database of program participants, services, authorizations for payment, employers and other related information for the purposes of meeting its mission and complying with state and federal reporting. This system captures, tracks and monitors referral, vendor, participant, employer, employment-related service and service payment information. The Division currently handles records for over 45,000 adult and student-aged participants and 310 public and private providers.

In 2014, the federal government passed the Workforce Innovation and Opportunity Act (WIOA), which is designed to give job seekers easier access to employment, education, training, and support services needed to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. WIOA requires each state VR program to reserve 15 percent of its federal grant for the provision of pre-employment transition services to students with disabilities (individuals from age

15 to 22 in a secondary, postsecondary, or other recognized education program), requires each state to share data with core partners, increases the total number of data elements collected and reported for all cases to 393, and increases the federal reporting frequency from annual to quarterly.

Pre-Employment Transition Services (pre-ETS) are a defined set of services intended to help students with disabilities learn about employment opportunities at an early age. The requirement to provide pre-employment transition services has sharpened the focus on serving students with disabilities; however, the Division has experienced systemic challenges to expending the 15 percent set aside, due to a case management system unable to easily accommodate the influx of pre-ETS participants and services. To accommodate pre-ETS delivery, the Division implemented two additional interfaces for staff to manage these cases, increasing case management complexity.

WIOA also requires the Division to coordinate planning and services and to regularly share data with core partners (Department of Economic Opportunity, CareerSource Florida, DOE Blind Services, DOE Career and Adult Education). As of now, the Division must export and reformat all data exchanged with core partners, including the Division of Blind Services also within the Department, due to all core partners using different data management systems.

The RSA requires each state VR and Blind program to provide the RSA-911 report, which is used to measure the performance of each program. WIOA now requires the Division to collect and report a total of 393 data elements for each participant and their case, quarterly. Prior to WIOA, the Division was required to collect and report 215 data elements, annually.

1. Business Need

The Division's core case management system is comprised of applications built on a desktop platform which are either outdated with limited/scarcely support or have discontinued product support by the vendors. As a result, the outdated software platform is becoming increasingly incompatible with current technology releases with which it must interact. The maintenance of the core system has become very expensive and it is no longer "cost efficient" to keep patching without a complete upgrade. For example, the current module within the system to manage the creation of official letters used to communicate case-related information to program participants, is written in Visual Basic 6. The tools used to build Visual Basic 6 applications haven't been supported by Microsoft since 2008, requiring the Division to maintain an additional, separate development environment, just to maintain these important functions. Also, since this system is a desktop application, it requires any changes to the application to be "pushed" to each of the Division's approximately 1500 users. This required method of updating the system has a noticeable, negative impact on the Division's central network, causing slowdowns to other, network based resources.

It is critical to maintain and enhance all VR case management applications to support the

ongoing business operations. Therefore, it is essential to streamline and consolidate the applications into a cloud-based, COTS with user interface consistent with the Department's enterprise IT strategy. Though it may be currently in working condition and performing, the Division's core case management application is entering a phase of data vulnerabilities and security concerns at the end of its viable shelf-life.

Critical maintenance functions have become extremely difficult and it is difficult and expensive to locate, procure, and maintain the development skill sets for the older/outdated technologies. Any changes to the core system requires extensive testing to ensure operation. If the system fails, program participants could lose access to services, private providers could lose monies from providing services, and the Division could face financial penalties due to drastic data loss.

2. Business Objectives

The Department is seeking a case management, data collection, and report generation solution for the VR program that will support approximately 1,500 users located in 101 offices statewide. The solution must be able to support 1,500 concurrent users with role based security levels.

The solution should support current functionality, any adaptations to current functionality requested, migrating legacy data, data security standards defined by the Social Security Administration (SSA), the RSA and F.A.C. 74-2, 508 compliance for accessibility, cloud-based hosting and management, and at a minimum, the solution must address the following broadly described functional needs

1. VR Case Management – including the collection of relevant customer demographic data, development of case service plans, monitoring of case progression through all status levels, and track all services provided to a customer from application through case closure, including funds spent on each service. The solution must be capable of providing end user alerts/notifications, support case note templates with the ability to add attachments, and include grammar and spell check functionality.
2. Communication – including a calendaring function and the option for automated customer alerts and reminders.
3. Budgeting – including the ability to easily and quickly track and manage budgets for customers at the counselor, unit, county, and Area level.
4. Electronic Billing – including the ability for staff to input data needed to meet federal and state reporting requirements, and data required for integration with the FLAIR.
5. Reporting – including statistical and management reports to be generated on both a scheduled and ad hoc basis. The solution must be capable of collecting and

producing reports that include all data elements required for Federal and State reporting including, but not limited to, those required by WIOA.

6. Document Retention – including the ability to accept and store scanned documents related to each case. Documents should be viewable and downloadable.
7. Data Integration – including the ability to exchange information with existing data partners and other internal systems and reporting applications.
8. Security – including the ability to meet data security requirements for the Social Security Administration (SSA), the RSA and the Florida Department of Management Services.

Activities associated with the objectives:

- Project management planning to include defining an actual definition, migration, training, and deployment timeline and milestones.
- Document business requirements for current VR case management applications and desired future state
- Convert data currently residing in multiple databases within the VR infrastructure to a format to allow migration to cloud-hosted system.
- Work with vendor to establish cloud-hosted environment.
- Work with vendor to define interfaces and workflows for cloud-hosted system, to ensure required data is being collected, and is collected efficiently.
- Migrating data residing in databases within the Division’s infrastructure to cloud-hosted environment.
- Establish interfaces with external entities, such as FLAIR, the SSA
- Train the Division’s staff to ensure continuity of operations, following the migration to the new case management solution.
- Decommission of legacy case management applications to reduce support requirements for the Division.

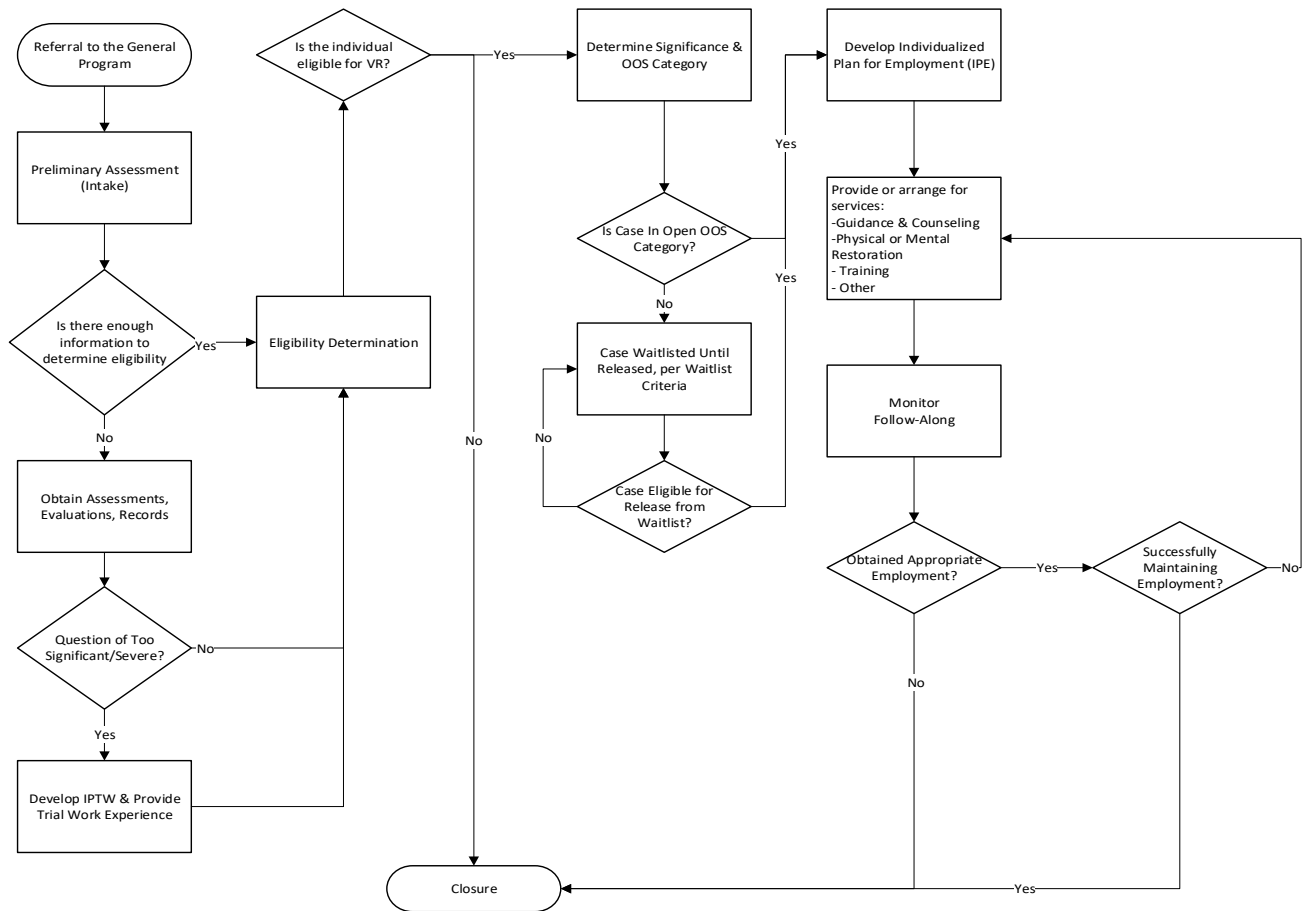
B. Baseline Analysis

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 delivery of vocational rehabilitation services is highly individualized. Once a person with a disability is determined eligible for services, the Division has authority to provide a wide range of services to assist the individual with finding and keeping a job.

Below is a flowchart that also describes the process.



2. Assumptions and Constraints

- The vendor selected to deliver a COTS will also be responsible for data migration, integration with existing systems relevant systems to the case management process, developing training materials and providing training to all appropriate VR staff.
- The Division will follow its ISDM and project management methodologies.
- Existing systems used by the Division will continue to be supported and maintained during the life of this project.
- The Division will continue to be required to adhere to WIOA. Any business process changes as a part of this project will certainly include changes predicated by WIOA.
- The Division will be able to identify a COTS that is able to adhere to the Americans with Disabilities Act (ADA) compliance standards.

- The new solution will be hosted in a secured location that meets state, federal, Rehabilitation Services Agency, and Social Security Administration requirements, and meets the Division's disaster recovery requirements.
- The system needs to be able to change as business processes and governing laws and regulations change.
- Delivery of a new case management system could be impacted if substantial new requirements or changes to existing requirements for the WIOA are released during the lifetime of this project.
- Delivery of a new case management system could be impacted if substantial changes to other VR systems occur. For example, if the process for interacting with FLAIR changes due to the current project(s) to update FLAIR, then resources within the Division will have to be diverted to address these changes.
- Specific data collected by a new case management system, or system integrated with the case management system, must be reportable and shareable to WIOA state and federal partners.
- Any 3rd party service or system purchased must be able to interface with systems outside of the scope 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

Given the additional performance metrics provided by WIOA, and the need for overall improvement in organizational performance, the Division has pinpointed several requirements that will assist in the enhanced delivery of their services. These include:

- Data security and segregation given the confidentiality of customer information
- Assimilation of historical customer demographic data across all various case types
- Data exchange with WIOA partners for federal and state reporting
- Cloud-based case management system based on business processes that enforce federal and state requirements to improve organizational adherence to federal and state productivity measures
- Automation of manual and paper processes
- Automation of routine communication and scheduling
- Document management
- Data validation and integration tools
- Disaster recovery/emergency situation support

2. Business Solution Alternatives

3. Rationale for Selection

The Division has identified a list of goals to provide a minimum set of capabilities which must be met by any potential solution. Establishing a minimum set of capabilities is critical in order to ensure all options are compared to a common standard. This common base will allow option costs, timelines, and capabilities to be compared in a consistent manner. The goals identified are:

- An intuitive and easy to use system
- A system that consolidates functions and processes facilitated by multiple existing applications
- A system driven by business processes
- A system that can provide flexibility to adapt to future process, legislative or organizational changes
- A system that is well-documented, preferably contextual
- A system providing federal VR reporting requirements
- A system that provides necessary security requirements
- A system that provides a complete audit trail
- A system that is accessible (ADA compliant).

4. Recommended Business Solution

The Division has determined procuring a **COTS solution** is the best option for replacing the aging VR case management system. Identifying a COTS solution that facilitates the VR case process and provides the ability to adapt to ever-changing federal reporting requirements will reduce the risk of the Division missing required reporting deadlines and allow the Division to focus on service delivery to Florida VR customers.

D. Functional and Technical Requirements

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

Include through file insertion or attachment the functional and technical requirements analyses documentation developed and completed by the agency.

At a minimum, the proposed solution must include the following required functionalities:

1. Case Management – including the collection of relevant customer demographic data, development of case service plans, monitoring of case progression through all status levels, and tracking all services provided to a customer from referral through case closure, including funds spent on each service, post-closure follow-up and post-employment. The solution must be capable of managing and tracking cases based on separate populations,

such as students receiving Pre-Employment Transition Services (Pre-ETS). The solution must be capable of providing end user alerts/notifications, generate and store form letter templates, support case note templates with the ability to add attachments, and include grammar and spell check functionality.

2. Communication – including a calendaring function and the option for automated customer alerts and reminders.
3. Budgeting – including the ability to easily and quickly track and manage budgets for customers at the counselor, unit, county, and Area level.
4. Electronic Billing – including the ability to create authorizations/order services for customers, generate invoices, and interface with the state’s fiscal system.
5. Vendor Management – including the ability to register vendors and maintain vendor demographic information, such as services provided, licenses obtained, and counties served.
6. Reporting – including statistical and management reports that a user can generate on both a scheduled and ad hoc basis. The solution must be capable of collecting all data elements required for Federal and State reporting including, but not limited to, those required by WIOA.
7. Document Retention – including the ability to accept and store scanned documents related to each case. Documents should be viewable and downloadable.
8. Data Integration – including the ability to exchange information with existing data partners and other internal systems and reporting applications.
9. Security – including the ability to meet data security requirements for the Social Security Administration (SSA), the RSA and the Florida Agency for State Technology (AST).
10. Accessibility – Including the ability to meet ADA accessibility standards and compatible with JAWS screen reader software.

11. Staff and Office Management – Including the ability store position information, staff assignments and office information, such as location and contact information.

The initial technical requirements captured for this project are attached as Appendix C.

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	The solution will provide a consistent customer and VR staff experience.	<ul style="list-style-type: none"> • Training needs • VR staff satisfaction • Customer satisfaction 	<ul style="list-style-type: none"> • VR Customers • Employers • VR Providers • State of Florida • 	Upon Implementation
2	The solution will enhance the interactions between internal units and external partners	<ul style="list-style-type: none"> • Time to retrieve data from other units • Time to produce data for external partners. 	<ul style="list-style-type: none"> • VR Customers • Employers • VR Providers • State of Florida 	Upon Implementation
3	The solution will support enterprise and federal reporting needs.	<ul style="list-style-type: none"> • Time to produce required federal and state reports • Availability of reports to internal staff • Report accuracy 	<ul style="list-style-type: none"> • VR Customers • Employers • VR Providers • State of Florida 	Upon Implementation

SUCCESS CRITERIA TABLE				
4	The solution will allow for simplified infrastructure maintenance allowing for focused internal support.	<ul style="list-style-type: none"> • Infrastructure maintenance cost • Reduction in redundant systems • Increase in support for data security and availability 	<ul style="list-style-type: none"> • VR Customers • State of Florida 	Upon Implementation
5	The solution will have a data management strategy to reduce duplicative and incorrect data	<ul style="list-style-type: none"> • Number of case data correction requests. 	<ul style="list-style-type: none"> • VR Customers • State of Florida 	Upon Implementation
6	The solution will increase security, stability, and recoverability, with implementation of latest technology standards	<ul style="list-style-type: none"> • Number of data breaches • System outages • ADA Compliance 	<ul style="list-style-type: none"> • VR Customers • State of Florida 	Upon Implementation
7	The solution will be compatible with accessibility tools	<ul style="list-style-type: none"> • Training needs • VR staff satisfaction • Customer satisfaction 	<ul style="list-style-type: none"> • VR Customers • State of Florida 	Upon Implementation

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

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

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	Reduce Number of Closed Cases Due to Loss of Contact or Interest	VR Customers	A reduction in the number of closed cases with statuses representing closure due to loss of contact or interest	Percentage of cases closed in a status representing loss of contact or interest	TBD
2	Increase in Number of Cases whose Eligibility is Determined in 60 Days or Less	VR Customers	An increase in the number of cases with eligibility determinations made within 60 days	Percentages of cases with eligibility determinations made within 60 days	TBD
	Increase in Number of Cases whose Individual Plan for Employment are completed within 90 days of Eligibility Determination	VR Customers	Increase in number of cases whose Individual Plan for Employment are completed within 90 days of Eligibility Determination	Percentages of cases whose Individual Plan for Employment are completed within 90 days of Eligibility Determination	TBD
3	Increase in expenditures for Pre-Employment Transition Services	VR Customers	An increase in the percentage of Pre-Employment Transition Services cases as a part of the overall VR caseload	An increase in the percentage of Pre-Employment Transition Services cases as a part of the overall VR caseload	TBD
4	User Interface Efficiencies	VR Staff	Reduced staff time spent on support activities associated with data entry and manipulation	Surveys to measure staff satisfaction before and after system release	TBD

BENEFITS REALIZATION TABLE					
5	Consistent, On-time Federal Report Delivery	VR Staff	Reduced staff time spent on support activities associated with data manipulation, correction and duplicate entry	A decrease in the percentage of staff time spent preparing data to meet standardized reporting requirements and deadlines	TBD
6	Improved system reliability	VR Staff and Customers	Primary business applications consolidation service approach	Cost avoidance of rising support costs	TBD
7	Improved system security	VR Staff and Customers	The application and its database are made secure, both during operation and at rest	System/database vulnerabilities, exploits and attacks	TBD
8	Improved system performance	VR Staff and Customers	The application is able to render information to users faster	Faster response times, increased request rates, and lower error rates	TBD
9	Lower maintenance costs	VR Staff	Reduction in support effort	Minimize support costs	TBD

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 identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <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.

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

The current case management system used by the Division, named the Rehabilitation Information Management System (RIMS), is a thick client and server application which is used to maintain staff assignment information, position and office hierarchy, customer and case management information, vendor management information, contract and grant management information, task management information, enterprise security for applications, and reporting.

Further explanation of characteristics are below:

- Summary of User Base: RIMS is the primary resource for approximately 1,200 employees and contractors. The vast majority of these users are entering and retrieving data, and the remaining users are retrieving data or performing administrative duties.
- Summary of Transactions: RIMS relies on information received and/or exchanged with other departments and data sources. Below is a list of data exchanges that are maintained as a part of the RIMS lifecycle
 - Data exchanges between internal databases (import and export) occur every 30 minutes.
 - Data migration from the RIMS database to the Division's data warehouse occurs once a month.
 - Financial data exchanged (import and export) with the Florida Accounting Information Resource (FLAIR). This data exchange occurs daily.
 - Social Security Administration (SSA) benefit information exchanged (import and export) with the Florida Department of Children and Families. This data exchange occurs twice-daily.
 - License information received and imported from the Florida Department of Economic Opportunity. This information is updated monthly.
 - License information received and imported from the Florida Department of Education. This information is updated monthly.
 - License information received and imported monthly from the Florida Agency for Healthcare Administration. This information is updated monthly.
 - License information received and imported monthly from the Florida

- Department of Health. This information is updated monthly.
- Postal address information is imported from the United States Postal Service. This information is updated monthly.
- Summary of Infrastructure: The RIMS client and local cache database is installed to all desktop computers within the Division's network. A website and web service is deployed on a Microsoft Server-based server located in the North West Regional Datacenter (NWRDC). A service to monitor report requests is deployed on a Microsoft Server-based server located in the NWRDC. A SQL database, and many database procedures, are deployed on a clustered Microsoft Server-based server (three servers in cluster).
- Summary of Software: The RIMS environment is comprised of a mixture of software, protocols, programming languages, and databases, including:
 - VB.NET
 - VB6
 - ASP.NET
 - Active Reports
 - Windows Communication Foundation (WCF)
 - File Transfer Protocol (FTP)
 - Simple Mail Transfer Protocol (SMTP)
 - SQL Server Database
 - Microsoft Active Directory
 - Microsoft Excel
 - Adobe Acrobat

b. Current System Resource Requirements

The current system requires the Division to maintain multiple web servers, file servers, and database servers, located at the NWRDC. Also, since the application is a thick client, support is required at the end user/PC level. RIMS accounts for a large percentage of the Division's overall storage and transaction requirements.

Staff in the Division's Application Development unit are responsible for the maintenance and support of the system. Organizational and legislative changes (WIOA, etc.) have required extensive changes to the business processes, and in turn the case management system, in the last 5 years. Unfortunately, because of the lack of institutional knowledge and necessary skills, available staff to support RIMS has been reduced. This has required the Division to implement many "work-arounds" within the system. To implement desired upgrades would require extensive changes to the framework of the system.

c. Current System Performance

The design and framework of the application is complex, combining Windows application and web application development principles. RIMS was initially developed as a “one-size-fits-all” system, expecting to fulfill the needs of all bureaus in the Division. The current RIMS attempts to restrict its growth, and to limit supportability concerns, by enforcing the reuse of screens for many similar processes. Though in practice, it compromises a lot in supportability by requiring small changes to be accompanied by extensive regression testing to ensure other functions are not broken. Larger changes require extensive planning because of its “shared environment” framework. This has caused its primary use, customer and case management, to become impacted by unrelated needs by other business units. For example, if the Contract Management unit requests a change to increase efficiency for inputting data on a screen, the request must be thoroughly reviewed by other business units, despite the fact that the Contract Management unit is the primary user of the particular screen. The screen could also be used by another business unit as a part of their process. This has greatly limited improvement initiatives that could be provided by technology and has encouraged business units to develop manual processes as way around the system.

2. Information Technology Standards

The Division’s Application Development unit adheres to a project management methodology based on best practices defined by the Project Management Institute for all application development projects. The Division also maintains a set of standards for developing .NET applications, web applications, and data integrations.

B. Current Hardware and/or Software Inventory

Current Hardware:

RIMS is currently comprised of server-based and client-based hardware. RIMS web-based components are hosted on multiple Microsoft Server-based web (IIS) servers and multiple Microsoft Server-based servers hosting file shares accessed by the RIMS application and services to save and retrieve data. SQL Database and data components are hosted in a clustered Microsoft Server-based server environment. All server-based components are located in the NWRDC. RIMS thick clients and local cache databases are deployed to all PCs located in 97 offices statewide.

Current Software:

RIMS is primarily a custom built system, including: a VB.NET thick client; ASP.NET websites; WCF services; Excel, Word, and Adobe components; Active Report components; and many custom SQL jobs and routines. The system also generates CAB files, which are downloaded to all thick client locations to populate local cache databases.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Define rigorous requirements and develop a custom application and host the within shared resources at the NWRDC.

2. Rationale for Selection

The following criteria will be used to determine the appropriate solution:

- Qualifications and Experience
- Technical Plan
- Management Plan
- Cost
- Ability of the solution to support interfaces to existing systems
- Technical Requirements Compatibility
- Ability to meet data security privacy requirements

3. Recommended Technical Solution

Identifying, adapting and migrating to a cloud-hosted, managed solution is the recommended technical solution, given the State of Florida's cloud-first initiative, being able to realize efficiencies created by leveraging an established vendor's data security, infrastructure management and cost sharing with other users of the solution for updates and changes.

D. Proposed Solution Description

1. Summary Description of Proposed System

The proposed system will provide a web-based solution for all internal users to access the case management user interface and database. The solution should support current functionality, any adaptations to current functionality requested, migrating legacy data, federal and state reports, tracking participants, cases, employers, vendors, budgets,

authorizations, staff and offices, counselor objectives, documents, form letters and any changes or additions due to legislative action.

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

An increase of \$9,118,338 in budget authority (\$200,000 recurring and \$8,918,338 nonrecurring) only is requested to replace the division's current case management system.

The proposed system will require a multi-year project, with tasks for implementation, data migration, integration and training. The tasks will be shared between Department staff and vendor.

The first year of the project will consist of:

- Selecting a vendor and solution,
- Defining requirements and establishing an environment (installing/deploying software),
- Solution adaptation and data migration.

The second year of the project will consist of:

- Solution adaptation and data migration,
- Integrating solution with exiting or remaining systems.

The third year of the project will consist of:

- Solution adaptation and data migration,
- Integrating solution with exiting or remaining systems,
- Training department staff on new solution,
- Decommissioning old system(s).

E. Capacity Planning
(historical and current trends versus projected requirements)

Current Usage:

- Approximately 1500 Staff
- 101 offices statewide.
- Approximately 45,000 active cases.
- Approximately 310 Providers

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.

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	Florida Department of Education	Project	VR Case Management System
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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 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	(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	\$52,846,212	\$0	\$52,846,212	\$52,846,212	\$0	\$52,846,212	\$52,846,212	\$0	\$52,846,212	\$52,846,212	-\$481,920	\$52,364,292	\$52,846,212	-\$481,920	\$52,364,292
A.b Total Staff	954.00	0.00	954.00	954.00	0.00	954.00	954.00	0.00	954.00	954.00	-3.00	954.00	954.00	-3.00	954.00
A-1.a. State FTEs (Salaries & Benefits)	\$49,430,656	\$0	\$49,430,656	\$49,430,656	\$0	\$49,430,656	\$49,430,656	\$0	\$49,430,656	\$49,430,656	\$0	\$49,430,656	\$49,430,656	\$0	\$49,430,656
A-1.b. State FTEs (#)	884.00	0.00	884.00	884.00	0.00	884.00	884.00	0.00	884.00	884.00	0.00	884.00	884.00	0.00	884.00
A-2.a. OPS Staff (Salaries)	\$1,491,984	\$0	\$1,491,984	\$1,491,984	\$0	\$1,491,984	\$1,491,984	\$0	\$1,491,984	\$1,491,984	\$0	\$1,491,984	\$1,491,984	\$0	\$1,491,984
A-2.b. OPS (#)	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00
A-3.a. Staff Augmentation (Contract Cost)	\$1,922,618	\$0	\$1,922,618	\$1,922,618	\$0	\$1,922,618	\$1,922,618	\$0	\$1,922,618	\$1,922,618	-\$481,920	\$1,440,698	\$1,922,618	-\$481,920	\$1,440,698
A-3.b. Staff Augmentation (# of Contractors)	17.00	0.00	17.00	17.00	0.00	17.00	17.00	0.00	17.00	17.00	-3.00	14.00	17.00	-3.00	14.00
B. Application Maintenance Costs	\$901,663	\$0	\$901,663	\$901,663	\$0	\$901,663	\$901,663	\$0	\$901,663	\$901,663	\$0	\$901,663	\$901,663	\$0	\$901,663
B-1. Managed Services (Staffing)	\$670,078	\$0	\$670,078	\$670,078	\$0	\$670,078	\$670,078	\$0	\$670,078	\$670,078	\$0	\$670,078	\$670,078	\$0	\$670,078
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 DOE ED TEC	\$231,585	\$0	\$231,585	\$231,585	\$0	\$231,585	\$231,585	\$0	\$231,585	\$231,585	\$0	\$231,585	\$231,585	\$0	\$231,585
C. Data Center Provider Costs	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290
C-1. Managed Services (Staffing)	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290	\$278,290	\$0	\$278,290
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 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	\$54,026,165	\$0	\$54,026,165	\$54,026,165	\$0	\$54,026,165	\$54,026,165	\$0	\$54,026,165	\$54,026,165	-\$481,920	\$53,544,245	\$54,026,165	-\$481,920	\$53,544,245
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			\$0			\$481,920			\$481,920	

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 Department of Education		VR Case Management System		CBA Form 2A Baseline Project Budget																		
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.						FY2020-21			FY2021-22			FY2022-23			FY2023-24			FY2024-25			TOTAL	
3						\$ 6,469,966			\$ 6,469,966			\$ 6,469,966			\$ -			\$ -			\$ 19,409,898	
4	Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1		YR 2		YR 3		YR 4		YR 5		TOTAL							
					#	LBR	#	LBR	#	LBR	#	LBR	#	LBR								
5	Costs for all state employees working on the project.	FTE	S&B	\$ -	12.00	\$ -	\$ 477,728	12.00	\$ -	\$ 477,728	12.00	\$ -	\$ 477,728	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 1,433,184	
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	\$ -	14.00	\$ -	\$ 2,059,472	14.00	\$ -	\$ 2,059,472	14.00	\$ -	\$ 2,059,472	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 6,178,416	
8	Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	3.00	\$ -	\$ 388,749	3.00	\$ -	\$ 388,749	3.00	\$ -	\$ 388,749	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 1,166,247	
9	Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 600,000	
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	Expense	\$ -	\$ -	\$ 371,239	\$ -	\$ -	\$ 371,239	\$ -	\$ -	\$ 371,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,113,717	
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ 1,825,836	\$ -	\$ -	\$ 1,825,836	\$ -	\$ -	\$ 1,643,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,294,924	
15	All first-time training costs associated with the project. 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.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,584	
16		Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -	\$ 1,146,942	\$ -	\$ -	\$ 1,146,942	\$ -	\$ -	\$ 1,146,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,440,826	
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				\$ -	29.00	\$ 3,172,778	\$ 3,297,188	29.00	\$ 3,172,778	\$ 3,297,188	29.00	\$ 3,172,778	\$ 3,297,188	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 19,409,898

CBAForm 2 - Project Cost Analysis

Agency <u>Florida Department of Education</u>	Project <u>VR Case Management System</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
TOTAL PROJECT COSTS (*)	\$6,469,966	\$6,469,966	\$6,469,966	\$0	\$0	\$19,409,898
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$6,469,966	\$12,939,932	\$19,409,898	\$19,409,898	\$19,409,898	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input checked="" type="checkbox"/>	\$10,232,056	\$200,000	\$200,000	\$0	\$0	\$10,632,056
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$10,232,056	\$200,000	\$200,000	\$0	\$0	\$10,632,056
CUMULATIVE INVESTMENT	\$10,232,056	\$10,432,056	\$10,632,056	\$10,632,056	\$10,632,056	

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>Florida Department of Education</u>	Project	<u>R Case Management System</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL FOR ALL YEARS
Project Cost	\$6,469,966	\$6,469,966	\$6,469,966	\$0	\$0	\$19,409,898
Net Tangible Benefits	\$0	\$0	\$0	\$481,920	\$481,920	\$963,840
Return on Investment	(\$6,469,966)	(\$6,469,966)	(\$6,469,966)	\$481,920	\$481,920	(\$18,446,058)
Year to Year Change in Program Staffing	0	0	0	(3)	(3)	

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)	(\$17,659,820)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	-73.44%	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

Appendix C:

Case Management Minimum Technical Requirements	
Technical Requirement Number	Technical Requirement Description
1.	Must run on the latest MS Windows Server platform.
2.	Must run on the latest MS SQL Server platform
3.	Must run on 32 bit and 64 bit workstations running Windows 10.
4.	Must be MS Office 2016 compatible.
5.	Must be able to integrate with Exchange 2010 and later and Outlook 2016.
6.	Must be web based.
7.	Need to utilize/integrate with Active Directory for security and user roles and use single sign on.
8.	Accessibility: system must integrate with Jaws 12 and higher, Dragon Naturally speaking and Openbook and must comply with the Americans with Disabilities Act. Contractors should identify any products that may be used or adapted for use by visually, hearing, or other physically impaired individuals.
9.	The System will support all required security certifications such as Secure-Socket Layer (SSL) data exchange and data encryption; intrusion control and non-persistent data. Admission to sessions without authentication will be prohibited.
10.	Must allow system updates to be scheduled by DOE/DVR IT staff and notes describing the changes being made by updates must accompany such updates.
11.	Ability to track and provide detailed reports on all session and transaction data (log files) to meet audit requirements defined by federal and state entities.
12.	Must be able to exchange (receive and send) data and or/integrate with other internal VR systems and external non-VR systems for use and/or reporting from those systems.

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

13.	Must be able to assign security based on role, with the ability to update role definitions to accommodate future requirements. For example, "Read" users cannot add, edit, or delete anything within the Administrative part of the system (Admin Properties).
14.	Must be able to meet the data and access security requirements provided by VR, DOE, the Social Security Administration, Rehabilitation Services Administration, and other federal and state partners
15.	Must have option to host system within VR's datacenter or in a cloud provider's datacenter
16.	The system should include development, test, training, and production environments. Production should have a physically separate environment.
17.	The system should support point-in-time recovery (e.g., database rollback/commits).
18.	The system should support the current version of Chrome and Internet Explorer and above for any browser-based interface.
19.	The system must provide the ability for the system administrator(s) to add, change and delete users to the system.
20.	The system must provide the ability for system administrator(s) to deactivate users of the system.
21.	The system should support the ability to capture daily, weekly and monthly snapshots of the entire database. (DOE/VR IT wants the ability to move data from the new system's transactional database to our existing datamart on a daily/nightly, weekly, monthly, ad-hoc basis. We would prefer this option be available via an Admin module.)



Appendix D:
VR Client Management System Project
Management Plan

Project Management Plan

Contact Information

To request copies, suggest changes, or submit corrections, contact:

Vocational Rehabilitation
4070 Esplanade Way
Tallahassee, FL 32399
Attention: Ernestine Lawson
Project Manager, IT Strategic Initiatives

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

Phone: 850-245-3291

1. Purpose of Document

This Project Management Plan (PMP) provides guidelines for the VR Client Management System Project identifying the:

- Project Scope
- Budget Estimate and Schedule Estimate
- Assumptions and Constraints
- Project Team, Stakeholders and End Users
- Risk and Issue Management Plan
- Critical Success Factors
- Quality Assurance Plan
- Project Organization
- Communications Plan
- Change Management Plan and Process
- Resource Management
- Formalized Approval, Acceptance and Signature by Florida Department of Education, Vocational Rehabilitation

The Project Management Plan (PMP) is a “living” document that is prepared early in the Planning Phase of the project. The PMP identifies key elements of the project management strategy and the activities and deliverables of the project.

2. Project Scope

The scope of the VR Client Management System Project is to select the best available commercial VR case management product, configure the application, services, and workflows, migrate legacy data and integrate the new case management product with existing systems, train VR staff to use the new case management product and migrate staff to the new production Case management system.

2.1 Project Deliverables

Project Deliverables	
Description of Deliverables	Evidence of Completion
COTS Case Management Solution	<ul style="list-style-type: none"> • Software, services, databases and all other components required to operate COTS solution installed and accessible
System Configuration	<ul style="list-style-type: none"> • Technical and functional requirements document signed and approved • Project management plan and implementation timeline document signed and approved • Workflows, screens (including data elements, field labels, titles, etc.), reports and other objects defined in the technical and functional requirements are created. • Security roles and permissions defined and created
Data Migration & Integration	<ul style="list-style-type: none"> • Document cross walking data from legacy database to database for COTS solution is signed and approved • Legacy data imported to new COTS database.
System Installation	<ul style="list-style-type: none"> • Requirements traceability document signed and approved • Demo of COTS with configured workflows, security, documents/forms and legacy data available
Training Sessions & Materials	<ul style="list-style-type: none"> • Training plan sign and approved • Training session scheduled and completed • Training attendance and survey forms signed and approved • Training documentation delivered and approved
Ongoing Maintenance and Enhancements	

2.2 Project Exclusions

Project exclusions specify what is explicitly excluded from the project.

2.3 Project Assumptions

Assumptions are factors that for planning purposes are considered to be true, real, or certain without proof of demonstration. The below have been identified as project assumptions based on the current scope of the Project.

- The Division will select the best available COTS following an Invitation to Negotiate (ITN)
- The vendor selected to deliver a COTS will also be responsible for data migration, integration with existing systems relevant systems to the cases management process, developing training materials and providing training to all appropriate VR staff.
- The Division will follow its ISDM and project management methodologies.
- Existing systems used by the Division will continue to be supported and maintained during the life of this project.
- The Division will continue to be required to adhere to WIOA. Any business process changes as a part of this project will certainly include changes predicated by WIOA.
- The Division will be able to identify a COTS that is able to adhere to the Adults with Disabilities Act (ADA) compliance standards.
- The Division will be able to identify a COTS that will support the Division's goal of providing an online customer portal to its customers that includes electronic documents and text communication.
- The new solution will be hosted in a secured location that meets state, federal, Rehabilitation Services Agency, and Social Security Administration requirements, and meets the Division's disaster recovery requirements.
- The system needs to be able to change as business processes and governing laws and regulations change.
- Delivery of a new case management system could be impacted if substantial new requirements or changes to existing requirements for the WIOA are released during the lifetime of this project.
- Delivery of a new case management system could be impacted if substantial changes to other VR systems occur. For example, if the process for interacting with FLAIR changes due to the current project(s) to update FLAIR, then resources within the Division will have to be diverted to address these changes.
- Specific data collected by a new case management system, or system integrated with the case management system, must be reportable and shareable to WIOA state and federal partners.
- Any 3rd party service or system purchased must be able to interface with systems outside of the scope of the project.

2.4 Project Constraints

Constraints are restrictions or limitations that the project manager must deal with pertaining to people, money, time, or equipment. It is the project manager's role to balance these constraints with available resources in order to ensure project success. The below constraints have been identified for the Project.

- Delivery of a new case management system could be impacted if substantial new requirements or changes to existing requirements for the WIOA are released during the lifetime of this project.
- Delivery of a new case management system could be impacted if substantial changes to other VR systems occur. For example, if the process for interacting with FLAIR changes due to the current project(s) to update FLAIR, then resources within the Division will have to be diverted to address these changes.
- Specific data collected by a new case management system, or system integrated with the case management system, must be reportable and shareable to WIOA state and federal partners.
- Any 3rd party service or system purchased must be able to interface with systems outside of the scope of the project.
- As the Division continues to refine business processes and seek technological solutions in response to customer driven needs resources may be dedicated to other strategic initiatives.

2.5 Scope Planning

The project will be carried out within four (4) major phases.

- **Phase I: Initiation**
- **Phase II: Planning**
- **Phase III: Execution**
- **Phase IV: Closing**

During the initiation and planning phase, the project manager will collaborate with the business owners to develop the project charter in agreement on the desired project scope and deliverables. As a result, the approved project charter will authorize the project manager to begin the project work required to deliver the desired scope and objectives.

The execution phase of this project will include the process to outline the project schedule to complete development and testing. Prior to sprint development, the team will draft all user stories that will represent the desired requirements to create the product backlog. To kick off each development iteration, the team will complete sprint planning to determine what features will be committed for the next development sprint.

2.6 Scope Control

Scope changes can be classified as internal and external. Internal scope changes are changes identified by the team during coding and development. External scope changes are changes that originate by the customer or external parties. The project manager will document all scope changes in a change request form for review and impact. The full impact analysis will be presented to the project change control board for approval or rejection of the change.

2.7 Scope Verification

At the completion of each sprint, the team will review the developed features to obtain feedback from the product owner(s) and reprioritize the product backlog as needed. In an effort to improve each sprint, the team will participate in the sprint retrospective review to determine improvement opportunities for the next development sprint. Each sprint will be completed iteratively until all requirement features are coded, tested, and confirmed to meet the desired scope and business objectives.

3. Schedule

The purpose of the Schedule Management Plan is to define the approach the project team will use in creating the project schedule. This plan will also include how the team will monitor the project schedule and manage changes after the baseline schedule has been approved. This includes identifying, analyzing, documenting, prioritizing, approving or rejecting, and publishing all schedule-related changes.

The Schedule Management Plan will be organized into the following sections:

- **Schedule Management Approach**
- **Work Breakdown Structure**
- **Schedule Control**
- **Schedule Changes**
- **Scope Changes**

Schedule Management Approach

This section will provide a general framework for the approach which will be taken to create the project schedule. This includes the scheduling tool/format, schedule milestones, and schedule development roles and responsibilities.

Schedule Tool/Format

Project schedules will be created using Microsoft Project.

Activity definition will identify the specific work packages which must be performed to complete each deliverable. Activity sequencing will be used to determine the order of work packages and assign relationships between project activities. Activity duration estimating will be used to calculate the number of work periods required to complete work packages.

Resource estimating will be used to assign resources to work packages in order to complete schedule development.

Schedule Milestones

Once a preliminary schedule has been developed, it will be reviewed by the project team and any resources tentatively assigned to project tasks. The project team and resources must agree to the proposed work package assignments, durations, and schedule. Once this is achieved the Project Sponsor will review and approve the schedule and it will then be baselined.

The following will be designated as milestones for the project schedule:

- Completion of scope statement, Work Breakdown Structure (WBS) and Resource Breakdown Structure (RBS).
- Baselined project schedule.
- Approval of final project budget.
- Project kick-off.
- Approval of roles and responsibilities.
- Requirements definition approval.
- Completion of data mapping/inventory.
- Project implementation.
- Acceptance of final deliverables.

Project Manager Roles and Responsibilities

The Project Manager will take responsibility for overall project management and will work with the Project Sponsor to coordinate activities such as:

- Closely monitoring the deliverable status.
- Developing, maintaining, and meeting the approved project schedule.
- Presenting written status of the schedule, deliverables, issue resolution, risk mitigation, and action items.

- Notifying the Project Sponsor in writing of any potential delays or issues that may impact scope, cost, or schedule as soon as becoming aware of the problem.
- Tracking, analyzing, and resolving all material issues resulting from the delivery of the project solution.

Project Sponsor Roles and Responsibilities

The Project Sponsor will be responsible for the following:

- Serve as the primary point of contact for the Project Manager, confirm the project work plan and facilitate issue resolution.
- Provide kick-off meeting facility and identify and invite participants.
- Provide the team with working space facilities, including internet connectivity, access to required technology.
- Provide meeting rooms and equipment such as projectors as needed.
- Actively participate in all project working sessions and management meetings.
- Monitor and ensure resolution of all issues.
- Approve status reports and communications prior to distribution.
- Approve all deliverables.

Work Breakdown Structure

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* describes the Work Breakdown Structure (WBS) as "a deliverable-oriented hierarchical decomposition of the work to be executed by the team".

The WBS for the VR Client Management System Project will be organized by phase as follows: Initiation; Planning; Execution; Monitoring & Controlling; and Closing.

Schedule Control

The project schedule will be reviewed and updated as necessary on a weekly basis with actual start, actual finish, and completion percentages which will be provided by task owners. The Project Manager is responsible for holding weekly schedule updates/reviews; determining impacts of schedule variances; and, submitting schedule change requests.

The project team is responsible for participating in weekly schedule updates/reviews; communicating any changes to actual start/finish dates to the Project Manager; and participating in schedule variance resolution activities as needed.

The Project Sponsor will maintain awareness of the project schedule status and

review/approve any schedule change requests submitted by the Project Manager.

Reporting

The progress of, and changes to the project schedule, will be reported in accordance with the project's Communications Plan.

Schedule Changes

If any member of the project team determines that a change to the schedule is necessary, the Project Manager and team will meet to review and evaluate the change. The Project Manager and project team must determine which tasks will be impacted, variance as a result of the potential change, and any alternatives or variance resolution activities they may employ to see how they would affect the scope, schedule, and resources.

If, after this evaluation is complete, the Project Manager determines that any change will exceed the established boundary conditions, then a schedule change request must be submitted.

Submittal of a schedule change request to the Project Sponsor for approval is required if either of the two following conditions is true:

- **The proposed change is estimated to reduce the duration of an individual work package by 10% or more, or increase the duration of an individual work package by 10% or more.**
- **The change is estimated to reduce the duration of the overall baseline schedule by 10% or more, or increase the duration of the overall baseline schedule by 10% or more.**
- **Any change requests that do not meet these thresholds may be submitted to the project manager for approval.**

4. Cost Spending Management

Project cost has been estimated in order to complete the desired scope of the project and is dependent on both the estimated length of tasks and the resources assigned to the project.

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

Department of Education			VR Case Management System			CBA Form 2A Baseline Project Budget													
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			FY2020-21		FY2021-22		FY2022-23		FY2023-24		FY2024-25		TOTAL						
			\$ 6,469,965		\$ 6,469,966		\$ 6,469,966		\$ -		\$ -		\$ 19,409,898						
Item Description (remove guidelines and amendable entries here)	Project Cost Element	Appropriation Category	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
Costs for all state employees working on the project	FTE	S&B	\$ -	12.00	\$ -	\$ 477,728	12.00	\$ -	\$ 477,728	12.00	\$ -	\$ 477,728	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 1,433,184
Costs for all OPS employees working on the project	OPS	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for personnel using Time & Expense	Staff Augmentation	Contracted Services	\$ -	14.00	\$ -	\$ 2,059,472	14.00	\$ -	\$ 2,059,472	14.00	\$ -	\$ 2,059,472	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 6,178,416
Project management personnel and related deliverables	Project Management	Contracted Services	\$ -	3.00	\$ -	\$ 388,749	3.00	\$ -	\$ 388,749	3.00	\$ -	\$ 388,749	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 1,166,247
Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables	Project Oversight	Contracted Services	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ 200,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 600,000
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	\$ -	\$ -	\$ -
Separate requirements analysis and feasibility study procurements	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware purchases not included in data center services	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial software purchases and scoping costs	Commercial Software	Expense	\$ -	\$ -	\$ 371,239	\$ -	\$ 371,239	\$ -	\$ 371,239	\$ -	\$ 371,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,113,717
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	\$ 1,825,836	\$ -	\$ 1,825,836	\$ -	\$ 1,643,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,284,924
All first-time training costs associated with the project	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,584
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other contracted services not included in other categories	Other Services	Contracted Services	\$ -	\$ 1,145,942	\$ -	\$ 1,145,942	\$ -	\$ 1,145,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,440,826
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Include costs associated with leasing space for project personnel	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other project expenses not included in other categories	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	29.00	\$ 3,172,778	\$ 3,297,188	29.00	\$ 3,172,778	\$ 3,297,188	29.00	\$ 3,172,778	\$ 3,297,188	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 19,409,898

5. Project Team, Stakeholders and End Users

Role	Responsibility	Name(s)
Governance	Initial approval of the project request and escalation point during the project lifecycle	Allison Flanagan Julia Kates Melinda Jordan Don Alveshere Cathy McEachron Jason Roland
Project Sponsor(s)	Provides overall project direction, approves development and implementation of project deliverables It is the responsibility of the project sponsor to: 1. Empower the Project Manager (PM) to achieve project goals 2. Support the PM in obtaining resources and tools needed to conduct the project 3. Require regular status briefings and reviews, and communicate pertinent information to stakeholders as necessary	Julia Kates Melinda Jordan Cathy McEachron

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

Role	Responsibility	Name(s)
	<ol style="list-style-type: none"> 4. Advise the PM on conditions likely to cause project risks and assist in risk resolution 5. Act as an advocate for the project, the PM and the project team 6. Provide the Product Owner a clear project vision 	

Role	Responsibility	Name(s)
Product Owner (Business Lead)	<p>The Product Owner is responsible for the following:</p> <ol style="list-style-type: none"> 1. Act as the Point of Contact (POC) or liaison between the business and PM 2. Own, maintain and prioritize the product backlog on a regular basis according to the project schedule 3. Advocate for the business 4. Ensure all documentation and testing is reviewed and signed off by the appropriate Business SME and submitting it back to the PM according to the project schedule 5. Report any risks, issues or project delays to the PM via email as soon as possible 6. Approve end products 7. Analyze and review of business aspects of project 8. Responsible for providing all necessary end-user training and end-user documentation 9. Understand the Project Sponsor's project vision and ensure project direction is followed accordingly 	TBD

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

<p>Project Manager/Scrum Master</p>	<p>Acts on behalf of Project Sponsor to manage the project in accordance with IT Strategic Initiative directives.</p> <p>Provide professional project management services following all VR Bureau of Technologies and System Development/IT Strategic Initiatives guidelines.</p> <p>It is the responsibility of the PM to:</p> <ol style="list-style-type: none"> 1. Prepare a Project Management Plan with achievable staff hours, schedule, and performance goals 2. Identify and manage project risks and issues 3. Ensure the project team is well-organized, adequately skilled, adequately staffed, and working towards project goals 4. Manage project staff hours, schedule, and scope 5. Prepare and maintain project artifacts that are necessary to run a project, including at a minimum; project schedule, weekly status reports, spending plan, risk log, issue log, change log and conducting regular status meetings 6. Ensure the adequacy of project documentation (requirements, test plans, project plans, etc.) through coordination of reviews, sign off/approval by project sponsor, product owner, SMEs, etc. 7. Maintain communications with project team members, stakeholders and end users according to the Communication Plan 	<p>Ernestine Lawson</p>
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SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

	8. Complete all required reporting for the project	
Software Architect	Responsible for reviewing and approving all code and software technical solutions	Atul Kumar
Database Architect	Provide subject matter expert knowledge on the database design and perform integration	John Richardson
Quality Assurance Analyst	Review all technical aspects and development of project deliverables <i>Lead may delegate tasks to staff, however they are responsible for ensuring the quality and completion of the task</i>	Matt Sherrod
Developers	Involved in all aspects of the software development process such as: <ol style="list-style-type: none"> 1. Participation in software product definition (requirements analysis) 2. Development and refinement of prototypes to confirm requirements 3. Design, implementation, installation, configuration, etc. of the product 4. Documentation of the product as required by VR Applications Development 5. Complete unit, system performance and functional testing 6. Follow all VR Application Development Standards 7. Maintain release notes 	TBD
Business Analyst	It is the responsibility of the Business Analyst is to: <ol style="list-style-type: none"> 1. Facilitate the gathering of business requirements 	Tiffany Mobley Suhail Gazi

SCHEDULE IV-B FOR [VR CASE MANAGEMENT SYSTEM]

	<ol style="list-style-type: none"> 2. Analyze, review and document the business requirements of the project into user stories. User stories will include acceptance criteria 3. Track and communicate the developers progress to the project manager 4. Review and provide guidance on test cases and test plans in accordance with the user stories 5. Review the results of failed test cases and determines whether the result is a coding error, incorrect requirement or missed requirement 	
Business Subject Matter Experts (SME)	<p>Business end user that understands the business and will provide expertise to the project and conduct user acceptance testing</p> <p>Responsible for documenting business requirements, reviewing, and validating user stories</p>	TBD
User Acceptance Testing (UAT)	Responsible for creating and documenting test plans, cases and results based on the acceptance criteria of each user story	TBD
Stakeholders	Individuals and organizations that are actively involved in the project, or whose interest may be affected as a result of project execution or project completion, and may also exert influence over the project's objectives and outcomes	Customers, business users and/or partners
End Users	Input, receive or request data from any application	Statewide Area Offices

6. Risk and Issue Management Plan

6.1 Risk Identification Process

Risks for the project may be identified by any stakeholder, end user, management personnel or external source. A newly identified risk must be documented in written format (via e-mail, memo, risk or issue spreadsheet, or meeting minutes) and provided to the project manager. The item will be added to the risk log by the project manager. All risks (new and existing) are reviewed at the status meeting for progress tracking.

6.2 Risk Evaluation and Prioritization

For high risks, mitigation plans will be developed to eliminate the impacts to the project. All high level risks will be documented and communicated to the Project Sponsor for review and evaluation. All risks will be listed in the weekly status report and the SharePoint Risk Register for general communication to the performing project organization and team members.

6.3 Risk Plan Maintenance

As risks are identified they are entered in the project tracking book and SharePoint Risk Register. The PM will maintain the content of the weekly status report and SharePoint Risk Register.

6.4 Issue Management and Resolution

A project issue is an event that has occurred and needs immediate resolution or it will have an impact on the project's schedule, cost and/or scope.

6.5 Issue Identification

Issues for the project may be identified by any stakeholder, end user, management personnel or external source. A newly identified issue must be documented in written format (via e-mail, memo, risk or issue spreadsheet, or meeting minutes) and provided to the PM. The item will be added to the weekly status report and issues log by the PM. All issues (new and existing) are reviewed at the status meeting for progress tracking.

6.6 Issue Management and Resolution

All issues will follow an escalated path and have a plan for management and resolution which will be developed to eliminate the impacts to the project. All issues will be documented in the weekly status report and SharePoint for communication to the Project Sponsor, PM and team members.

7. Quality Assurance Plan

7.1 Quality Assurance

All projects will meet quality objectives by using an integrated quality approach to define quality standards, measure quality and continuously improve quality.

The quality assurance and quality control approach involves including stakeholders and quality assurance team members in the early stage of the project. This will allow the team to focus on items related to quality in the initial stages so that specific quality activities and standards are incorporated earlier in the project. The quality assurance (QA) process will ensure that all software development activities are reviewed and meet the quality compliance standards.

7.2 Tracking and Auditing

As part of the regular execution of the project management methodology, periodic phase-end reviews will be conducted where all lessons learned and related information will be reviewed. Phase-end reviews also serve as Go / No Go checkpoints. Extant risks that might carry sufficient weight to delay or stop forward progress or that require immediate resolution will be reviewed at these points.

7.3 Design Reviews

Design reviews will be conducted at various points during the project lifecycle and will ensure that all features meet the design standards and defined acceptance criteria.

7.4 Code Reviews

The Software Architect will conduct code reviews at various points during the project lifecycle as deemed appropriate.

7.5 Test Management (Software Validation and Verification)

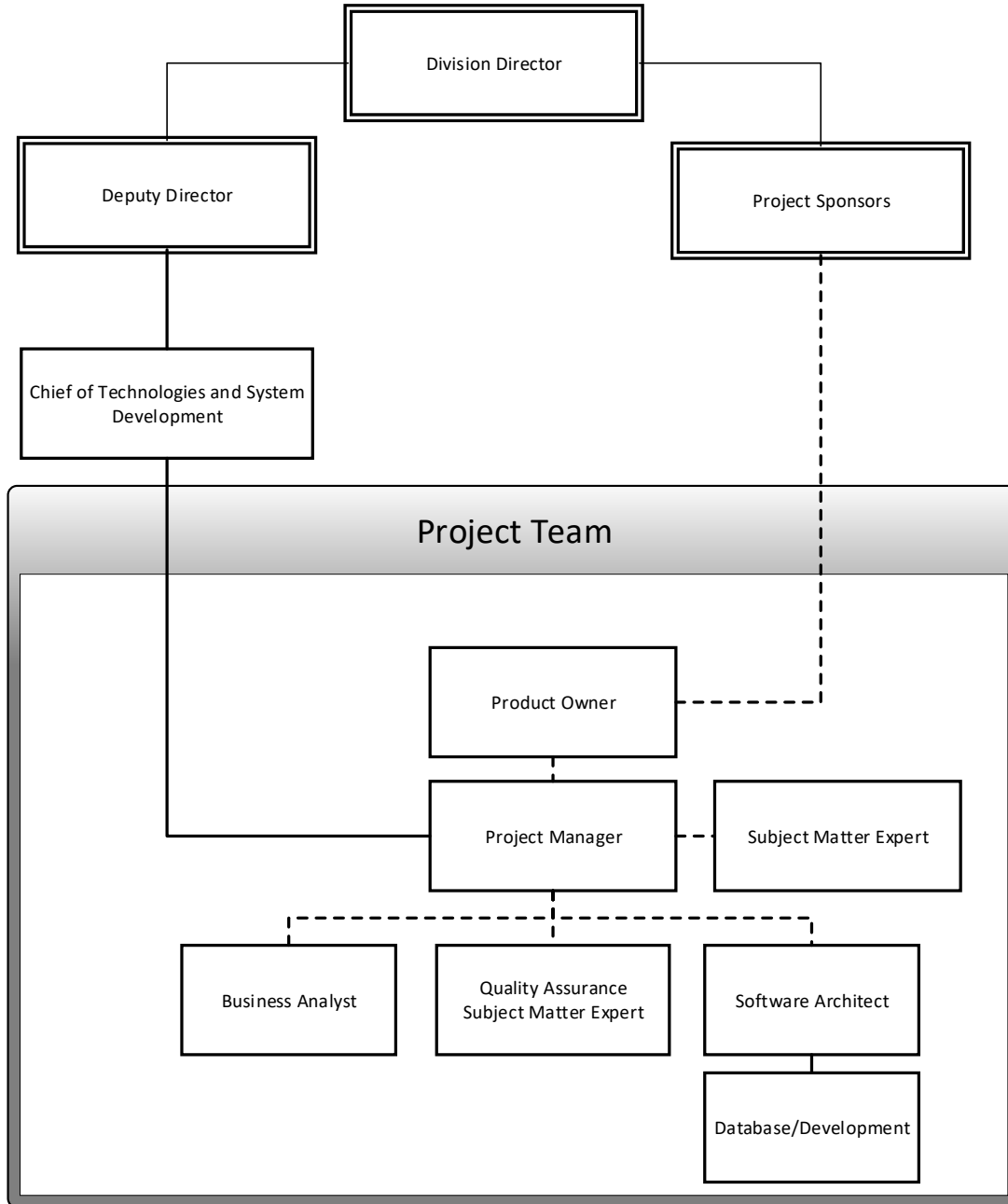
The Quality Assurance Compliance Reviewer will perform test management activities throughout the project life cycle as deemed appropriate. A “defined” group of subject matter experts (SME) will be used to validate that the features meet the functional and business requirements will perform user acceptance testing.

7.6 Defect Management

Defect management activities will be performed during the project lifecycle. Defects, also known as “bugs” will be tracked in the defect management tool. Each defect will be reported on a regular basis as agreed.

8. Project Organization

The following is the Project Organization:



9. Communications Plan

The Communications Plan determines the communication needs of the stakeholders. It documents what information will be distributed, how it will be distributed, to whom, and the

timing of distribution. It also documents how to collect, store, file and make corrections to previously published materials.

9.1 Project Documentation

- All project documentation shall be located in the Project Control Book (PCB) and in SharePoint under the appropriate project name.
- The Project Sponsor will review and approve all project deliverables, including project artifacts (e.g., PMP, Schedule, Budgets, etc.). Official sign-off and acceptance by the Project Sponsor will be expected by the Project Manager upon presentation and review of the final version of a major deliverable.
- At a minimum, the Product Owner will sign off on business-related project deliverables.
- At a minimum, the Technical Lead will sign off on technical-related project deliverables.
- Final, signed versions of the project documentation will be maintained in the PCB and under the appropriate project name in SharePoint

9.2 Slipping Tasks

- A slipping task is a Work Breakdown Structure (WBS) work item that is not going to be completed on or before the scheduled date. If a member of the project team anticipates that a project task may not be completed by the established deadline, the team member will notify the Project Manager (PM) immediately via e-mail. The email should include the cause for the delay and a new date by which the task will be completed. The PM will assess the project schedule for impact and either adjust the schedule or escalate the issue to the Product Owner or Technical Lead for further discussion. The slipping task and impact will also be reported at the Project Status Meeting.
- The PM will perform the following tasks to manage the project schedule:
- Review progress during the status meeting/daily stand up meetings. This will identify slippage early in the process and allow for response.
- Review progress, at the status meeting/daily stand up meetings, to verify that work is proceeding as previously scheduled. This will include walkthroughs of the products, artifacts, and deliverables.
- Based on the criticality of the tasks, the PM will:
- Establish response plans for the slipping tasks
- Determine the impact to schedule
- Inform the Project Team of the overall impact of the slippage, identify associated tasks that are also in jeopardy, and present a response strategy. The PM will schedule a meeting with the Project Sponsor if a task slippage impacts a deliverable or milestone. Options and impacts will be presented at the meeting.
- Document the slippage and response strategy in the next Project Status Report.

9.3 Work Assignments

- Task assignments are based on priorities established by the Project Owner.
- The Project Schedule will be resource leveled and all resources will be requested and approved via the normal Division resource request and assignment process
- Tasks will be completed according to the project schedule and within the established timeframes. In the event of a slipping task, the process described in the section above, will be followed.
- The PM will update the Project Schedule with task assignment status changes at a frequency of at least once a week. The updated Project Schedule will be made available to all team members.
- The PM will oversee the development of the project, and manage resources to ensure that project objectives are met within the established timeframes.

Communications				
Description	Target Audience	Delivery Method	Delivery Frequency	Owner
Project Control Book (PCB) and SharePoint Site (includes risks, issues, action items, change control forms, etc)	Team, PM	Email links to all team members	Weekly	PM
Project Schedule	Team, PM	PCB, SharePoint		PM
Project Management Plan document	Team	PCB, SharePoint	Due 30-45 days after project approval	PM

Meetings				
Description	Target Audience	Delivery Method	Delivery Frequency	Owner
Team Meeting	Team	Meeting	Weekly	PM
Daily Standup	Team	Verbal	Daily	Scrum Master
Sprint Planning and Decomposition Meeting	Team	Meeting	Beginning of each sprint	Scrum Master
Sprint Retrospective Meeting	Team	Meeting	End of each sprint	Scrum Master

9.4 Method for Updating the Communication Plan

The Communication Plan will be updated and distributed via email whenever there is a change

to the Plan.

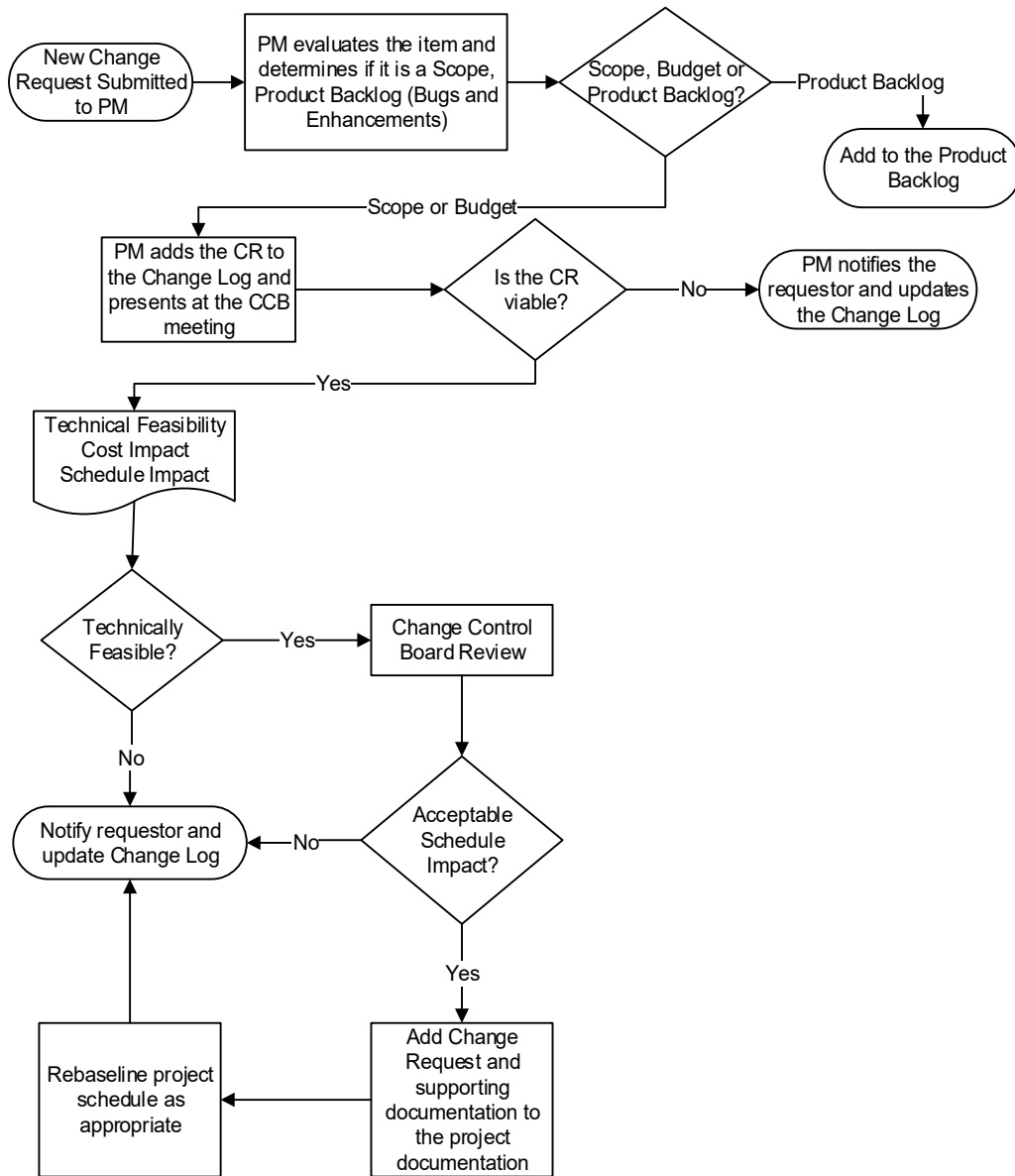
10. Change Management Plan

All project documentation will be subject to change control. Once a perceived need to make a change to the project is discovered, the change request must be submitted to the Project manager for analysis.

A detailed analysis must be completed in order to ensure that all impacts and changes to a solution are well documented and understood by all affected. This may include mock-ups and specifications to understand detail requirements.

To accomplish this, a clearly defined methodology for change needs to be used in order to ensure that complete consensus exists on the part of the project team. Changes in scope that exceed resource commitments to tasks beyond one (1) work day is subject to the change control board (CCB). The CCB will need to be advised of all impacts and what is to be expected when the change is implemented.

Project Change Request Process



11. Resource Management

Resources will be assigned and approved following the existing Bureau of Technologies and System Development Resource Management processes.

	B	C	D	E	F	G	H	
3	Project		<i>VR Case Management System</i>					
4								
5	Agency		<i>Department of Education</i>					
6	FY 2020-21 LBR Issue Code:			FY 2020-21 LBR Issue Title:				
7	<i>Issue Code</i>			<i>Purchase and Migrate New Case Management System</i>				
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):							
9	<i>Jason Roland ----- 850-245-3411 ----- jason.roland@vr.fldoe.org</i>							
10	Executive Sponsor		<i>Allison Flanagan</i>					
11	Project Manager		<i>Jason Roland</i>					
12	Prepared By		<i>Jason Roland</i>			<i>9/10/2019</i>		
14	Risk Assessment Summary							
15								
16	Business Strategy						◆	
17								
18								
19								
20								
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24								
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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						MEDIUM	
43								
44	Fiscal Assessment						MEDIUM	
45								
46	Project Organization Assessment						MEDIUM	
47								
48	Project Management Assessment						MEDIUM	
49								
50	Project Complexity Assessment						HIGH	
51								
52								
53	Overall Project Risk						HIGH	

	B	C	D	E
1	Agency: Department of Education		Project: VR Case Management System	
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	Legislation or proposed rule change is drafted
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	Some
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	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	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: Department of Education		Project: VR Case Management System	
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 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	Moderate 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 Education		Project: VR Case Management System	
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	Moderate 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	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	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)	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	Minor or no 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 similar 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	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	Yes
21			No	

	B	C	D	E
1	Agency: Department of Education		Project: VR Case Management System	
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	Yes
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	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	Some 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 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	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	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the procurement 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	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	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	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	

	B	C	D	E
1	Agency: Department of Education		Project: VR Case Management System	
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	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	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	No, business, functional or technical experts dedicated more than half-time but less than full-time 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	Mostly staffed 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	Minimal or no 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	Yes, all stakeholders are represented by functional manager
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 Education		Project: VR Case Management System	
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	41 to 80% -- Some 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	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	Some 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	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
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	Some 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	Yes
50			No	

	B	C	D	E
1	Agency: Department of Education		Project: VR Case Management System	
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	3 sites or fewer
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	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	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	Yes
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	Greater 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 IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 19

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Division of Vocational Rehabilitation

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 18-Month Status Report # F-1718-029 on Report # A-1516-025	7/18/2018	Division of Vocational Rehabilitation (DVR) Service Source Acronyms: Rehabilitation Information Management System	<p>Finding 1. Service source did not meet all required yearly deliverables. Recommendation: We recommend DVR review the requirements for subsequent contracts to ensure that the deliverable amounts are achievable.</p> <p>Finding 2. DVR omitted a penalty from Recommendation: We recommend DVR improve the amendment review process to ensure all contractual requirements, penalties, and deliverables are accurately included in amendments prior to approval and execution. We recommend DVR ensure appropriate penalties are included in all future contracts.</p> <p>Finding 3. Service Source did not meet all required yearly deliverables. Recommendation: We recommend that Service Source enhance its processes to ensure they meet all deliverable requirements.</p>	<p>Management response 7/18/18: Complete. New contract has been negotiated and will be in place on July 1, 2018.</p> <p>Complete – New contract has been negotiated and will be in place July 1, 2018</p> <p>Management response 7/18/18: Service Source and DVR have been negotiating the new contract over the past six months. The contract is now executed as of July 1, 2018. The new contract consolidated five previous contracts around the state into one contract. The contract language now allows for Service Source to move vacant positions from one office to another to meet the needs of the units without Contract Amendments in the future.</p>	

Office of the Inspector General 18-Month Status Report # F-1718-029 on Report # A-1516-025	7/18/2018	Division of Vocational Rehabilitation (DVR) Service Source Acronyms: Rehabilitation Information Management System	<p>The new contract also allows for the addition of more VR Counselors, an Assistant Project Director for the South Regions, and a Consultant Position for Unit 20A, which is the largest unit in the State.</p> <p>Service Source filled the Assistant Project Director position in July, 2018. The consultant position posted as well as the counselor positions. These positions will be filled within 90 days. These additional positions will be of great assistance to our contract assuring deliverables are met. In January, 2018, we discussed negotiating a new supervisor position for Keys Units. We were able to negotiate a part time State Analyst to serve these units. We have worked out the schedule of our current Supervisor for the appropriate presence in these units. These units have made a tremendous improvement in their compliance in the past six months. There are no longer any issues with accurate data collection in the RIMS system. The bureau agreed to a meeting on July 13, 2018 of all of the parties on the Service Source and State side that work with the contract to go over all of the new contract language and responsibilities. The State Analysts were present, and the four-business day rule was addressed again for the future flow of casework approval. This meeting was helpful to ensure we are working together under</p>
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Office of the
Inspector General
24-Month Status
Report #
F-1819-002 on
Report #
A-1516-009

8/30/2018

Division of Vocational
Rehabilitation (DVR)
Space Coast Center of
Independent Living
(CIL)

Acronyms:
Independent Living (IL)

Finding 1. The CIL Continued to charge consumers a fee for transportation services despite DVR's failure to develop guidelines. Recommendation: WE recommend DVR develop guidelines for charging consumers for the cost of IL services or disallow the practice.

Finding 2. The CIL did not meet employment requirements. Recommendation: We recommend DVR provide technical assistance as needed to ensure the CIL remains eligible for state and federal assistance.

Finding 3. The CIL did not provide the four independent living core services to one of the two counties. Recommendation: We recommend DVR add language in its contracts with the CILs to specify service delivery areas.

Management response 8/08/2018: The new contract is now in place. Because of the delay in executing new contracts, the March site visit has been rescheduled for August 2018. Contract completed.

Management response 02/08/2018: The Independent Living Program Manager is in the process of scheduling a March 2018 site visit that will include an on-site review of policies regarding staff qualifications for new hires. VR staff will provide technical assistance as needed to ensure the Space Coast CIL remains in compliance with state and Federal guidelines regarding CIL Staff qualifications.

Management response 02/08/2018: The Independent Living Program Manager is in the process of scheduling a March 2018 site visit that will include an on-site review of policies regarding the provision of the 5 core services. VR staff will provide technical assistance as needed to ensure the Space Coast CIL remains in compliance with state and Federal guidelines regarding the provision of the 5 core services. The new contract is going through final DOE review. The execution of the Contract is planned for July 2018. Due to delay in executing new contracts, the March site visit has been rescheduled for August 2018. Contract completed. Site visit: August 2018.

Office of the Inspector General 12-Month Status Report # F-1819-010 on Report # A-1516-028	11/8/2018	Division of Vocational Rehabilitation (DVR) New Haven Development Center	Finding 1. DVR did not conduct required quarterly monitoring. Recommendation: We recommend DVR conduct quarterly and annual monitoring of the New Haven contract based on the risk evaluation. In addition, we recommend DVR promptly provide the results and the recommendations of the monitoring to New Haven and ensure corrective action has been initiated on noted deficiencies.	Management response 11/8/2018: New monitoring processes have been put in place that changed the monitoring frequency associated with each risk level for providers. New Haven is now considered medium risk, requiring full monitoring every 24 months.
Office of the Inspector General Report # A-1718-017	11/20/2018	Division of Vocational Rehabilitation (DVR) University of South Florida (USF)	Finding 1. DVR paid USF for unmet deliverables. Recommendations: We recommend DVR ensure USF accomplished the deliverables through review of quarterly reports and supporting documentation prior to payment. We recommend DVR ensure the percentages reported by USF are accurate. In the event USF does not achieve a deliverable, we recommend DVR enforce the penalties defined in the contract. We additionally recommend DVR capture all relevant inspection requirements in a DVR information management system so the contract managers can accurately determine deliverable achievements.	DVR Management response: Concur. DVR will ensure that percentages reported by USF are accurate by pulling the RIMS reports (VRTR041CTD and VRTR043A) and calculating the percentages with an excel formula. DVR will request that USF manually track all inspections made within each quarter, and submit a log with each quarterly invoices. DVR will request that USF maintain the Final Inspection Memorandums and Customer Acceptance Forms as evidence of completion.

<p>Office of the Inspector General Report # A-1718-017</p>	<p>11/20/2018</p>	<p>Division of Vocational Rehabilitation (DVR) University of South Florida (USF)</p> <p>Acronyms: Center for Independent Living (CIL) of South Florida</p> <p>Vocational Rehabilitation Center (VRC)</p> <p>Rehabilitation Information Management System (RIMS)</p>	<p>Until DVR can add the reporting requirements to the system, we recommend DVR manually review the deliverables reported by USF to ensure compliance.</p> <p>We recommend USF accurately calculate deliverable percentages and ensure all deliverables are achieved in accordance with contract terms. We recommend USF provide written explanations or justifications to the DVR counselors of all customers placed in extended evaluations. We additionally recommend USF submit the vendor service completion date, inspection date, and inspection documents to DVR with the quarterly invoices.</p>	<p>USF Management response: Concur with recommendation to more accurately report client data. Disagree that DVR paid for unmet deliverables. On an annual basis, USF has consistently exceeded all performance standards. For customers placed in Extended Evaluation status, the assigned engineer will email the VRC and copy the Associate Director. This information will be included in quarterly reports submitted to DVR. USF will work with DVR to obtain RIMS reports as Excel Spreadsheets so calculations can be done accurately. USF will submit all inspection related documentation with each quarterly report. USF will work with DVR to have a file sharing system to streamline this process.</p> <p>OIG Management response: Notwithstanding USF management’s assertion that they met or exceeded all performance requirements on an annual basis, the OIG stands by the finding as described above. Per Contract #16-109, E.2 a) Liquidated Damages, “The Contractor shall meet the quarterly and annual performance</p>
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Office of the Inspector General Report # A-1718-017	11/20/2018	Division of Vocational Rehabilitation (DVR University of South Florida (USF)	<p>Finding 2. DVR did not conduct required monitoring.</p> <p>Recommendation: We recommend that DVR conduct desktop monitoring each year of the contract to verify contractor compliance and issue a final report with a corrective action plan, if necessary. We additionally recommend DVR conduct a cost benefit analysis on the contract to ensure DVR is obtaining services as efficiently and effectively as possible and to determine if they should rebid the contract in the future.</p>	<p>DVR Contract Manager will monitor the Contractor’s performance on a quarterly basis. Failure by the Contractor to meet the established minimum performance standards may result in DVR, in its sole discretion, finding the Contractor to be out of compliance. Table 2 Liquidated Damages states, “2. The contractor shall complete a minimum 90% of all recommendations within 45 calendar days. Should the Contractor fail to complete the number required, the Contractor’s invoice for the quarter will be reduced for each recommendation not meeting the requirement.” We determined USF only provided 85% of the recommendations for quarter 2 2017-2018 in a timely manner, and DVR did not enforce the penalty. Therefore, DVR paid USF for unmet DVR Management response: Concur. DVR will conduct desktop monitoring each year of the contract. DVR intends to issue a Request for Information to determine the feasibility of competitively procuring these services. If determined feasible, DVR will issue a formal competitive solicitation.</p>
		Acronyms: Center for Independent Living (CIL) of South Florida		
		Vocational Rehabilitation Center (VRC)		
		Rehabilitation Information Management System (RIMS)		

Office of the Inspector General Report # A-1718-017	11/20/2018	Division of Vocational Rehabilitation (DVR) University of South Florida (USF) Acronyms: Center for Independent Living (CIL) of South Florida	<p>Finding 3. USF did not submit the quarterly reports timely. Recommendation: We recommend USF submit the quarterly invoices no later than 30 days after the end of each quarter in accordance with contract terms.</p> <p>Finding 4. USF did not update the status of each customer in RIMS timely.</p> <p>Recommendation: We recommend USF update the status of each customer in RIMS within seven business days after the respective action. We recommend DVR review this requirement and determine whether the DVR counselor or USF staff should be responsible for updating the status of the customers.</p>	<p>USF Management response: Concur. USF will review and develop internal controls to ensure invoices are submitted within 30 days. The last quarter invoice for the contract year requires additional time. USF will work with DVR to address this.</p> <p>DVR Management response: Concur. DVR has reviewed this requirement and has determined that USF staff should be responsible for updating the status of the customers.</p> <p>USF Management response: Concur that updates to Implementation Status was not done timely. Implementation status updates require USF staff to receive an alert in order to update. All other updates are initiated by USF staff and are done within 7 days. USF will work with DVR to determine if the update for this status can be linked to an authorization or be done by DVR staff.</p>
Office of the Inspector General Report # A-1718-021	11/30/2018	Division of Vocational Rehabilitation (DVR) Red Lion Jobs, Inc. Acronyms: Rehabilitation Information Management System (RIMS) Supported Employment (SE)	<p>Finding 1. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct semi-annual RIMS data analyses and simple case reviews and conduct full monitoring once every 18 months of the Red Lion agreement based on the risk evaluation. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to Red Lion and ensure corrective action has been initiated on noted deficiencies.</p>	<p>DVR Management response: Concur. DVR put new monitoring processes in place that changed the monitoring frequency associated with each risk level. We have reassessed risk level for all providers. Red Lion Jobs, Inc. is now considered a low risk provider, requiring full monitoring every 36 months. New monitoring processes now include providing the monitoring results and recommendations to the Provider.</p>

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A-1718-021

11/30/2018

Finding 2. One Red Lion employee did not have proper credentials to provide supported employment services, and DVR did not ensure required personnel credentials were obtained prior to approval. Recommendations: We recommend DVR, upon receipt of the quarterly staff reports, ensure the required credentials are on file prior to approval to provide direct services. We recommend DVR review RIMS documentation on a periodic basis and ensure the specialist assigned and working on DVR customer cases obtained the proper credentials to provide the services assigned. We recommend DVR deny benchmark payments to Red Lion in cases where uncertified specialist assist DVR SE customers. We additionally recommend DVR revise the provider manual to require the providers to submit an employee contact form upon modification of a specialist's status (Ex. Status change from an employment specialist to a supported employment specialist). We recommend Red Lion ensure all employees obtain SE certification prior to assignment to DVR SE customers.

DVR Management response:
Concur. DVR will conduct a review of employment specialist credentials to ensure qualifications are accurately reflected in RIMS. It is the practice of DVR to deny benchmark payments when it is confirmed that an Employment Specialist is not qualified to provide services. DVR will include the recommended requirement in the next revision of the provider manual.
Red Lion Jobs, Inc. Management response: Concur. DVR and Red Lion Jobs, Inc. were both in error. Red Lion Jobs will ensure Employment Specialist have required certification prior to assigning supported employment cases. Red Lion Jobs, Inc. was in error in assigning any case to an Employment Specialist prior to them obtaining the two day Certification for the Supported Employment Specialist title. All of our current Employment Specialists are Certified Supported Employment Specialist. As we hire new Employment Specialist, we will get

Office of the Inspector General Report # A-1718-021	11/30/2018	Division of Vocational Rehabilitation (DVR) Red Lion Jobs, Inc. Acronyms: Rehabilitation Information Management System (RIMS) Supported Employment (SE)		We will submit a copy of the Certification to the State as soon as obtained. Until certified as a Supported Employment Specialist, Red Lion Jobs, Inc. will not be assigning any supported cases to the Employment Specialist. There was only one benchmark met, that of an ICP, during the time the Employment Specialist worked the cases. It will be most helpful if DVR conducts monitoring in accordance with monitoring plans.
Office of Inspector General 12-Month Status Report # F-1819-011 on Report # A-1617-030	12/11/2018	Division of Vocational Rehabilitation (DVR) Florida Independent Living Council (FILC) Acronyms: State Plan for Independent Living (SPIL)	Finding 1.FILC expended funds on behalf of a resigned staff member. Recommendation: We recommend FILC ensure all expenditures are made in accordance with agreement terms.	Management response: 12/11/18: FILC members have worked closely with the new Executive Director, Beth Myerson completing strong policies and procedures in all areas of operation for the FILC office. The Personnel Policy was vetted through business professionals secured through FILC and include: Preferred Payroll, Harvard CPA, and HR support through Insurance Provider.

<p>Office of Inspector General 12-Month Status Report # F-1819-011 on Report # A-1617-030</p>	<p>12/11/2018</p>	<p>Division of Vocational Rehabilitation (DVR) Florida Independent Living Council (FILC)</p> <p>Acronyms: State Plan for Independent Living (SPIL)</p>		<p>FILC's personnel Policy Manual was unanimously adopted by Council at the 9/6-7/18 meeting. The actions required by the; Inspector General's Office are covered under Employment Separation pages 32-33. In addition to addressing the Inspector General's finding in the audit, a copy on the Memorandum of Agreement has been included to the report. The MOU was developed by the Division of Vocational Rehabilitation. To provide additional guidance with allocating funds under the SPIL</p>
<p>Office of the Inspector General 6-Month Status Report # F-1819-013 Report # A-1718-004</p>	<p>1/7/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) of South Florida</p> <p>Acronyms: Consumer Service Records (CSR)</p>	<p>Finding 1. The CIL did not ensure consumer service records contained all required documentation. Recommendation: We recommend DVR include a review of CSRs in its monitoring activities.</p> <p>Finding 2. The CILSF recorded service hours inconsistently. Recommendation: We recommend DVR periodically request and review supporting documentation for the service hours submitted by CILSF through the invoices.</p> <p>Finding 3. The CILSF did not maintain proper fiscal oversight. Recommendation: We recommend DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the contract.</p>	<p>Management response 12/28/18: DVR is in the process of revising the CIL monitoring tool to include a review of Consumer Service Records (CSRs) that includes elements based on the IG report and recommendation.</p> <p>Management response 12/28/18: VR has requested that CILSE provide VR with support documentation for the service hours provided for the 3rd quarter January - March 2019.</p> <p>Management response 12/28/18: The Independent Living Program Manager reviews quarterly budget reconciliations and requires changes or written justification for any changes before invoices are processed.</p>

<p>Office of the Inspector General 6-Month Status Report # F-1819-013 on Report # A-1718-004</p>	<p>1/7/2019</p>	<p>Division of Vocational Rehabilitation (DVR)Center for Independent Living (CIL) of South Florida</p>	<p>Finding 4. The CILSF did not submit documents timely. Recommendations: We recommend DVR ensure the CILSF submits required documents timely and send reminders until they receive all reports.</p> <p>Finding 5. The CILSF did not ensure consumer service records contained all required documentation. Recommendations: We recommend CILSF establish and implement a written policy and procedure requiring the CILSF staff to establish IL plans with consumers and document the joint development of the plan as well as conduct and document timely annual reviews.</p> <p>Finding 6. The CILSF recorded service hours inconsistently. Recommendation: We recommend the CILSF consistently and accurately record services hours in COMS systems and ensure the submitted to DVR through invoices are supported and accurate. We recommend the CILSF review service hour documentation and ensure hours are properly categorized and unduplicated.</p>	<p>Management response: 12/11/18: VR notifies CILSF of any required documents to ensure timely submission by CILSF administration.</p> <p>CILSF Management response: CILSF staff DOP hold weekly staffing meetings and discuss CSR's documentation and identify potential areas for continued training and development to ensure CSR accuracy and completion. Format standardization checklist that addressed areas of concern are being utilized by staff to ensure proper completion of CSR's.</p> <p>CILSF Management response 12/28/18: Prior to DVR monthly MPR/Deliverables submission CILSF staff review deliverable hours within the data collection system.</p>
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<p>Office of the Inspector General 6-Month Status Report # F-1819-013 on Report # A-1718-004</p>	<p>1/7/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) of South Florida</p>	<p>Finding 7. The CILSF policies and procedures need improvements. Recommendations: We recommend the CILSF update its policies and procedures so they do not conflict with Contract terms, each other, or the federal regulations.</p> <p>Finding 8. The CILSF did not always follow its own internal policies. Recommendation: We recommend the CILSF consistently follow its established policies and procedures and ensure board approval prior to purchases.</p> <p>Finding 9. The CILSF did not maintain proper fiscal oversight. Recommendations: We recommend the CILSF enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations.</p> <p>We recommend the CILSF provide justifications to DVR for all differentials of line items in excess of 10% and the Board Chair authorize all reimbursements to the Executive Director. We additionally recommend the CIL ensure employee's</p>	<p>CILSF Management response 12/28/18: The CEO reached out to VR to recommend a CIL whose P&P the recommend, CIL Orlando. The CEO reached out to his counterpart in Orlando and procured a copy and modified them to meet the needs of CILSF. The CEO's wife gave birth on the day of the late October meeting and the December meeting was cancelled due to a lack of quorum. It will be put forward and adopted in the meeting February 2019.</p> <p>CILSF Management response 12/28/18: Procedures have been implemented.</p> <p>CILSF Management response 12/28/18: Any expense line items that exceed an excess of 10% will be provided a justification for that purpose on quarterly reports. Budget modifications will be completed prior to close of grant year to ensure approval from DVR in a timely manner.</p> <p>Management will meet and discuss any excess expenses that have occurred and proceed with a budget modification for approval by the Board and DVR. Timesheets: CILSF has established a timesheet recording method with electronic submission that records the employee's work hours, with allocations.</p>
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Office of the Inspector General 6-Month Status Report # F-1819-013 on A-1718-004	1/7/2019	Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) of South Florida	<p>accurately and consistently allocate work hours across funding sources and sign submitted timesheets.</p> <p>Finding 10. The CILSF did not submit documents timely. Recommendations: We recommend the CILSF submit the required documents by the contractually required due dates.</p>	<p>timesheet recording method with electronic submission that records the employee's work hours, with allocations.</p> <p>CILSF Management response 12/28/18: CEO maintains continuous communication efforts to address VR information request in a timely manner.</p>
Office of the Inspector General 6-Month Status Report # F-1819-023 on Report # A-1718-021	5/30/2019	<p>Division of Vocational Rehabilitation (DVR) Red Lion Jobs, Inc.</p> <p>Acronyms: Rehabilitation Information Management System (RIMS)</p>	<p>Finding 1. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct semi-annual RIMS data analyses and simple case reviews and conduct full monitoring once every 18 months of the Red Lion agreement based on the risk evaluation. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to Red Lion and ensure corrective action has been initiated on noted deficiencies.</p> <p>Finding 2. One Red Lion employee did not have proper credentials to provide supported employment services, and DVR did not ensure required personnel credentials were obtained prior to approval. Recommendations: We recommend DVR, upon receipt of the quarterly staff reports, ensure the required credentials are on file prior to approval to provide direct services. We recommend DVR review RIMS documentation on a periodic basis</p>	<p>DVR response May 30, 2019: DVR is continuing to monitor this Provider, and document our monitoring efforts. DVR is notifying the Provider of deficiencies and recommendations, as applicable.</p> <p>DVR response May 30, 2019: DVR conducted a review of all current Employment Specialist (ES) providing supported employment services. Each record was checked to determine if a Supported Employment certificate was on file. We notified ESs without a certificate that they needed to provide a certificate or be de-certified from providing these services until a</p>

<p>Office of the Inspector General 6-Month Status Report # F-1819-023 on Report # A-1718-021</p>	<p>5/30/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Red Lion Jobs, Inc.</p> <p>Acronyms: Rehabilitation Information Management System (RIMS)</p>	<p>and ensure the specialist assigned and working on DVR customer cases obtained the proper credentials to provide the services assigned. We recommend DVR deny benchmark payments to Red Lion in cases where uncertified specialist assist DVR SE customers.</p> <p>We additionally recommend DVR revise the provider manual to require the providers to submit an employee contact form upon modification of a specialist's status (Ex. Status change from an employment specialist (ES) to a supported employment specialist (SES)).</p> <p>Finding 3. One Red Lion employee did not have proper credentials to provide supported employment services. Recommendation: We recommend Red Lion ensure all employees obtain SE certification prior to assignment to DVR SE customers.</p>	<p>certificate is received by DVR.</p> <p>Red Lion response: From November 30, 2018 to current Red Lion Jobs has ensured Employment Specialists have required certification prior to assigning supported employment cases. All of our current Employment Specialists are Certified Supported Employment Specialist except for one in which this ES has not serviced and Supported Employment Clients. As we hire new Employment Specialists, we have and will get them certified as soon as possible given the class schedules offered by ADP. We will submit a copy of the Certification to the State as soon as it is obtained. Until certified as a Supported Employment Specialist, Red Lions Jobs, Inc. will not assign any supported cases to that ES. Completed: May 30, 2019</p>
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Office of the Inspector General Report # A-1819-006	5/30/2019	Division of Vocational Rehabilitation (DVR) Alliance Community & Employment Services, Inc. (ACES) Acronym: Individualized Plan for Employment (IPE)	<p>Finding 1. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring in accordance with the provider's risk assessment an subsequent monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to ACES and ensure corrective action has been initiated on noted deficiencies.</p> <p>Finding 2. ACES did not make timely contact with customers. Recommended: We recommend ACES begin regular contact with the customers within two weeks of referral acceptance in accordance with contract terms an document the contact with the customers in the MPRs. If ACES is unable to contact the customers, they should notify the VRC in writing to document contact attempts.</p> <p>Finding 3. ACES placed customers in jobs that did not match the customer's Individualized Plan for Employment (IPE) goal and DVR paid for the placement benchmarks. Recommendation: We recommend that ACES obtain placement for customers that matches the current IPE goal, as developed by the customer and VR Counselor. Should the customer have a desire to revisit and amend an IPE, any amendment should precede job placement.</p>	<p>DVR management response: Concur. DVR put new monitoring processes in place that changed the monitoring frequency associated with each risk level. We have reassessed risk level for all providers. ACES is now considered a medium risk Provider. New monitoring processes now include providing the monitoring results and recommendations to the Provider.</p> <p>ACES management response: Concur. Management will meet with employment specialists regularly to inform them that contact has to be made two weeks prior to receiving a referral. Management will follow up to make sure that contact is made with clients when a referral is received in the REBA system. Management will notify the employment specialist if they are having a hard time reaching the client to email the VR counselor and copy management on the email.</p> <p>DVR management response: Concur. Current system limitations restrict the Provider Manager from confirming when an IPE amendment is signed off by the Customer or Customer's representative and a qualified VR Counselor. DVR is working to secure a new case management system at which time better reporting mechanisms can be put in place to verify this information. In the interim, DVR will conduct random post audits</p>
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Report #
A-1819-006

5/30/2019

Division of Vocational
Rehabilitation (DVR)
Alliance Community &
Employment Services,
Inc.
(ACES)

Acronym:
Individualized Plan for

We recommend DVR review ACES placement benchmarks and ensure the jobs obtained match the IPE goal at the time of placement. For any payments made for placement benchmarks not matching the IPE goal, we recommend DVR consider asking ACES for repayment. We additionally recommend DVR include in their monitoring efforts a review of amendment dates compared to placement benchmark dates.

We recommend DVR ensure counselors are appropriately trained and instructed to only approve NOAs in which the job goals match the IPE goal at the time of placement. In the event, the amendment occurred after the placement, the counselors should reject the NOA.

Finding 4. Two ACES employees did not have proper credentials to provide SE services, and DVR approved a benchmark payment for a service provided by an employee that did not possess a required personnel credential.

Recommendation: We recommend ACES provide accurate quarterly staff reports to DVR in accordance with the Provider Manual and ensure all employees obtain SE certification prior to assignment to DVR SE customers. We recommend DVR review RIMS documentation on a periodic basis and ensure the specialists assigned and working on DVR customer cases obtained the proper credentials to provide the services assigned. We recommend DVR deny benchmark payments to ACES in cases where uncertified specialists assist DVR SE.

Customers. We additionally recommend DVR revise the provider manual to require the providers to submit an employee contact form upon modification of a specialists status (EX. Status change from an employment specialist to a supported employment specialist)

of IPE amendments to verify whether placement occurred prior to IPE amendment. The bureau of Vendor & Contracted Services (BVCS) will share the results of these audits with Bureau of Field Services (BFS) management so that they may provide technical assistance to counseling staff.

ACES Management response: Concur. Management will inform the employment specialist at the initial meeting with the client, if the client suggests another employment goal, to notify the VR Counselor right away that the client has requested a different IPE goal before the client accepts employment under a different IPE goal.

DVR management response: Concur. RIMS data is compared to staffing reports on a quarterly basis to ensure Employment Specialists are certified in RIMS with the appropriate credentials. DVR recently completed a review of all Employment Specialists certified to provide SE services to verify if a SE certificate is on file. That project is now complete. ACES management response: Concur. Management will be careful when assigning supported employment clients to employment specialists that are not qualified to provide supported employment services under the requirement of the VR manual.

Office of the Inspector General Report # A-1819-006	5/30/2019	Division of Vocational Rehabilitation (DVR) Alliance Community & Employment Services, Inc. (ACES) Acronym: Individualized Plan for Employment (IPE)	Finding 5: ACES did not obtain approval prior to hiring customers at ACES, and DVR paid for benchmarks achieved prior to approval. Recommendation: We recommend ACES refrain from placing customers in businesses in which the provider has an ownership interest until after written approval from the VR Counselor and the VR Area Supervisor or VR Counselor Analyst. We recommend DVR reject NOAs and invoices for benchmarks met prior to receiving written approval in cases where the customer is hired in a position in which the provider has an ownership interest. We additionally recommend DVR add timeframes in which the DVR counselors must approve or deny prior approval requests to the next iteration of the Provider Manual.	DVR management response: Concur. The Provider Manager will begin verifying signature dates on placement prior approval forms. BVCS will also work with BFS to establish timeframes for counselors. Once established, leadership will share this expectation with counseling staff and included in appropriate training and technical assistance documents. ACES management response: Concur. Management will make sure before considering any VR participation for employment with ACES and will notify the VR Counselor and the area supervisor that ACES is considering the VR client as a staff member for ACES.
Office of Inspector General 6-Month Status Report# F- 1819-026 on Report # A-1718-17	6/3/2019	Division of Vocational Rehabilitation (DVR) University of South Florida (USF)	Finding 1. DVR paid USF for unmet deliverables. Recommendation: We recommend DVR ensure USF accomplish the deliverables through review of quarterly reports and supporting documentation prior to Payment. We recommend DVR ensure the percentages reported by USF are accurate. In the event USF does not achieve a deliverable, we recommend DVR enforce the penalties defined in the contract. We additionally recommend DVR capture all relevant inspection requirements in a DVR information management system so the contract managers can accurately determine	Management response May 20, 2019: Upon receiving the invoice for Quarter 1 and 2, the VR pulled the RIMS report (VRTR041CTD) and calculated the percentages with an excel formula to ensure USF met the quarterly deliverables. The DVR will use this process when reviewing the report for Quarter 3. An Amendment to the contract was executed on April 19, 2019. The contract deliverables for evaluations and recommendations have been amended to read:

<p>Office of the Inspector General 6-Month Status Report # F- 1819-026 on Report # A-1718-17</p>	<p>6/3/2019</p>	<p>Division of Vocational Rehabilitation (DVR) University of South Florida (USF)</p>	<p>“The Contractor shall complete all recommendations within an average of thirty-five (35) calendar days from the date of evaluation as generated by the Status Summary by Engineer Report VRTR042A.”</p> <p>DVR has requested that USF manually track all inspections made within each quarter. DVR is receiving a log of all inspections made within the quarter. The log includes the date of completion, date of inspection, and number of days.</p> <p>The deliverable for inspections has been amended to read: “90% of all inspections shall be conducted within 21 calendar days of the completion of the rehabilitation technology service (vendor completion date).</p> <p>The Contractor shall submit a summary of the inspections which includes the Customer’s VR ID Number, Name, Service Type, Date of Completion, and Date of Inspection. No more than six (6) projects inspected by the Contractor shall require rework each contract year.</p> <p>The Contractor shall submit a list of all inspections that require re-work to include the date of initial inspection, date of re-work completion, re-work inspection date, total cost of re-work, and the DVR authorization number.”</p>
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6-Month Status
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F- 1819-026 on
Report #
A-1718-17

6/3/2019

Division of Vocational
Rehabilitation (DVR)
University of South
Florida (USF)

Finding 2. DVR did not conduct required monitoring.
Recommendation: We recommend that DVR conduct desktop monitoring each year of the contract to verify contractor compliance and issue a final report with a corrective action plan, if necessary. We additionally recommend DVR conduct a cost benefit analysis on the contract to ensure DVR is obtaining services as efficiently and effectively as possible and to determine if they should rebid the contract in the future.

Finding 3. USF did not update the status of each customer in RIMS timely.
Recommendation: We recommend DVR review this requirement and determine whether the DVR counselor of USF staff should be responsible for updating the status of the customer.

Finding 4. DVR paid USF for unmet deliverables.
Recommendation: We recommend USF accurately calculate deliverables percentages and ensure all deliverables are achieved in accordance with contract terms. We recommend USF provide written explanations or justifications to the DVR counselors of all customers placed in extended evaluations. We additionally recommend USF submit the vendor service completion date, and inspection

DVR management response: DVR will conduct desktop monitoring at the end of each contract year, which concludes June 30. An RFI is on the Divisions task priority list for 2019.

DCR management response: Concur. DVR has reviewed this requirement and has determined that USF staff should be responsible for updating the status of the customers.
Completed 11/02/2018.

DVR management response:
1. DVR has been providing USF RIMS reports in MS Excel format. This has increased the ability to accurately verify timeliness for performance.
2. VR and USF have amended the contract 16-109 to use a RIMS report with timeliness tracked as average days. This removes the need for manual tracking.
3. USF has required staff to email VR counselors and Associate Director when customers are placed in Extended Evaluation status. These emails are included in quarterly reports provided to the contract manager.
Complete: May 20, 2019.

<p>Office of Inspector General 6-Month Status Report# F- 1819-026 on Report # A-1718-17</p>	<p>6/3/2019</p>	<p>Division of Vocational Rehabilitation (DVR) University of South Florida (USF)</p>	<p>Finding 5. USF did not submit the quarterly reports timely. Recommendation: We recommend USF submit the quarterly invoices no later than 30 days after the end of each quarter in accordance with contract terms.</p> <p>Finding 6. USF did not update the status of each customer in RIMS timely. Recommendation: We recommend USF update the status of each customer in RIMS within seven business days after the respective action. We recommend DVR review this requirement and determine whether the DVR counselor or USF staff should be responsible for updating the status of the customer.</p>	<p>USF management response: USF has instituted internal controls to ensure invoices are submitted on time. All invoices for the last three quarters have been on time. Complete: May 20, 2019.</p> <p>USF management response: USF will continue to update the RIMS status for RE Services. USF will work to improve communication with counselors and monitor authorizations to update implementation status.</p>
<p>Office of the Inspector General Report # A-1819-007</p>	<p>6/7/2019</p>	<p>Division of Vocational Rehabilitation (DVR) Contract #18-126 Florida Alliance for Assistive Services and Technology (FAAST)</p>	<p>Finding 1. FAAST did not accurately report event data and failed to meet the Device Loans to Consumers deliverable for the two sampled quarters. Recommendation: We recommend FAAST streamline its data gathering and reporting procedures to ensure accuracy of reported deliverables and maintain adequate documentation to support performance. If FAAST makes adjustments subsequent to an approved invoice, they should provide an explanation and supporting documentation to DVR. We also recommend DVR clarify the contract language regarding device loans to consumers and enhance their procedures to ensure FAAST meets all deliverable requirements prior to final payment.</p>	<p>FAAST Management response: Concur. FAAST reports device loans in accordance with the standards established by the Agency for Community Living. (ACL). FAAST will work collaboratively with DVR to revise contract language regarding device loans to ensure reporting procedures align appropriately to contractual requirements. DVR management response: Concur. DVR plans to revise this contract to ensure that it provides maximum benefit to the Division. The Division will draft desktop procedures to ensure FAAST meets all deliverable requirements prior to final payment.</p>

Office of the Inspector General Report # A-1819-021	6/20/2019	Division of Vocational Rehabilitation (DVR) Florida Endowment for Vocational Rehabilitation, Inc., dba The Able Trust	<p>Finding 2. DVR did not conduct monitoring in accordance with the monitoring plan. Recommendation: We recommend DVR conduct monitoring in accordance with the risk assessment and subsequent monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to FFAST and ensure corrective action has been initiated on noted deficiencies.</p> <p>Finding 3. The Able Trust reported inaccurate administrative costs and percentages. Recommendation: We recommend The Able Trust enhance its procedures to ensure accurate calculation of administrative costs and maintain efficient and effective administration of the foundation, pursuant to section 413.615(9)(j), Florida Statutes. We also recommend The Able Trust ensure administrative costs are only paid from private sources and up to 75% of interest and earnings on the endowment principal for FY 2018-2019 in accordance with the Florida Statutes. In order to more accurately align the language in section 413.615(9)(j), Florida Statutes, with The Able Trust's operations, we additionally recommend that DVR propose to change the statutory language from calendar year to fiscal year and from estimated expenditures to actual expenditures.</p>	<p>DVR management response: Concur. DVR will create and complete monitoring tools and procedures in accordance with the risk assessment and subsequent monitoring plan. Monitoring will be conducted. Results and recommendations will be provided to FFAST, and corrective actions on noted deficiencies will be tracked.</p> <p>DVR management response: VR will pursue a statutory language change during the 2020 Legislative Session to coincide with the IG recommendations.</p> <p>Able Trust management response: The Able Trust management generally disagreed with our interpretation of the statute related to the officer's salary.</p>
Office of the Inspector General 12-Month Status Report # F-1819-030 on Report # A-1718-004	6/28/2019	Department of Education (DOE) Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) of South Florida	<p>Finding 1. The CIL did not ensure consumer service records contained all required documentation. Recommendation: We recommend DVR include a review of CSRs in its monitoring activities.</p>	<p>February 28 - March 1, DVR conducted a post audit site visit to CILSF and a random review of 5 CSRs in addition to a review of policies and procedures that guide staff in providing independent living services. DVR staff is still in the process of reviewing information to apply to the monitoring tool for CILs.</p>

<p>Office of the Inspector General 12-Month Status Report # F-1819-030 on Report # A-1718-004</p>	<p>6/28/2019</p>	<p>Department of Education (DOE) Division of Vocational Rehabilitation (DVR) Center for Independent Living (CIL) of South Florida</p>	<p>Finding 2. The CILSF recorded service hours inconsistently. Recommendation: We recommend DVR periodically request and review supporting documentation for the service hours submitted by CILSF through the invoices.</p> <p>Finding 3. The CILSF policy and procedures need improvements. Recommendations: We recommend the CILSF update its policies and procedures so they do not conflict with Contract terms, each other, or the federal regulations.</p> <p>Finding 4. The CILF did not always follow its own internal policies. Recommendations: We recommend the CILSF consistently follow its established policies and procedures and ensure board approval prior to purchases in excess of \$2,500.00 We additionally recommend all board approval is documented and maintained.</p>	<p>Management response: DVR requested and received 3rd quarter documentation of (January-March 2019) of CILSF's reported service hours. There were no issues of non-compliance.</p> <p>Management response: Proposed P&P is waiting review during upcoming BOD meeting for quorum and adoption. Due to the length and complexity of the process, approval has resulted in a need for continuation in anticipated outcome.</p> <p>Management response: Accounting policy and procedures have been updated with Board Approval on 2/23/2019. Completed 2/24/2019</p>
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Office of Policy and Budget - July 2019

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION/DIVISION OF VOCATIONAL REHABILITATION

Agency Budget Officer/OPB Analyst Name: Roger Godwin

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	48160000

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes				
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)	Yes				
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 58 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Yes				

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)			
Action		48160000			
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")	Yes Yes			
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")	Yes			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Yes			
4.2	Is the program component code and title used correct?	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes			
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")	Yes			
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.)	Yes			
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.)	Yes			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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 2018-19 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?	Yes				
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 28 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Yes				
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?	Yes Yes				
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 always be annualized.	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 94 and 95 of the LBR Instructions.)	Yes				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A N/A				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Yes				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Yes				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Yes				
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))	Yes				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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.					

		Program or Service (Budget Entity Codes)				
Action		48160000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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?	Yes				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes, for trust funds 2176 and 2380				
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)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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				
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, 001270, 001870, 001970)?	Yes Yes Yes				
8.10	Are the statutory authority references correct?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48160000				
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.)	Yes, for trust fund 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes, for trust funds 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes Yes Yes				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Yes				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Yes, for FSDB only				
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?	Yes				

		Program or Service (Budget Entity Codes)				
Action		48160000				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
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")	Yes Yes				
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)	Yes				
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?	Yes				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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 159 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes				
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.					

	Program or Service (Budget Entity Codes)
Action	48160000

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.	Yes				
	Yes				

13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR					
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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 101 through 103 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.)	Yes				
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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				
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				

AUDIT:

15.6 Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)	Yes				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
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		Program or Service (Budget Entity Codes)				
Action		48160000				
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")	Yes				
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")	Yes				
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.)	Yes				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Yes				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Yes				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Yes Yes				
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) ?	Yes				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60, F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s. 216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					

		Program or Service (Budget Entity Codes)			
Action		48160000			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			



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2020-21
Blind Services
Exhibits or Schedules



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2020-21
Blind Services
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48180000 - DIVISION OF BLIND SERVICES
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,177.83	(A)		7,177.83
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED TRANSFER FROM 48800000/2021	581.01	(E)		581.01
Total Cash plus Accounts Receivable	7,758.84	(F)	0.00	7,758.84
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	7,177.83	(H)		7,177.83
Approved "B" Certified Forwards	581.01	(H)		581.01
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	ADMINISTRATIVE TRUST FUND	
LAS/PBS Fund Number:	2021	BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="0.00"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(581.01)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
ANTICIPATED TRANSFER FROM	<input type="text" value="581.01"/> (D)
48800000/2021	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
DIFFERENCE:	<input type="text" value="(0.00)"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2270

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	226,016.70	(A)		226,016.70
ADD: Other Cash (See Instructions)	124,437.75	(B)		124,437.75
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	623,112.10	(D)		623,112.10
ADD: ANTICIPATEDDD REVENUE	988,615.43	(E)		988,615.43
Total Cash plus Accounts Receivable	1,962,181.98	(F)	0.00	1,962,181.98
LESS Allowances for Uncollectibles	32,879.82	(G)		32,879.82
LESS Approved "A" Certified Forwards	897,879.07	(H)		897,879.07
Approved "B" Certified Forwards	991,396.18	(H)		991,396.18
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	40,026.91	(I)		40,026.91
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>FEDERAL REHABILITATION TRUST FUND</u>
LAS/PBS Fund Number:	<u>2270</u> BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

ANTICIPATED REVENUE (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48180000 BLIND SERVICES
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	89,711.37	(A)		89,711.37
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	4,889.14	(D)		4,889.14
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	94,600.51	(F)	0.00	94,600.51
LESS Allowances for Uncollectibles	4,889.14	(G)		4,889.14
LESS Approved "A" Certified Forwards	27,060.91	(H)		27,060.91
Approved "B" Certified Forwards	53,208.08	(H)		53,208.08
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	9,442.38	(K)	0.00	9,442.38 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	BE: 48180000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="62,650.46"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(53,208.08)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="9,442.38"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="9,442.38"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Division of Blind Services

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 24-Month Status Report # F-1819-009 on A-1516-020	10/22/2018	Department of Education (DOE) Division of Blind Services (DBS) District Allocations	Finding 1. Payments did not include sufficient documentation to support the authorizations and payment requests. Recommendations: We recommend DBS strengthen their policies and procedures to include requirements for supporting documentation in the form of invoices and/or receipts for maintenance payments. In addition, we recommend DBS rehabilitation specialists document their verification of client receipt of services in AWARE. We further recommend DBS perform periodic reviews to ensure payments are made for allowable and necessary services and contain the appropriate	DBS management response: DBS conducts random desk reviews of each district quarterly. Due to a vacancy in the position responsible for this duty, the last desk reviews were conducted in May 2018. The new employee resuming this role is currently being trained to conduct these reviews. However, District Administrators continue to conduct monthly case reviews on each counselor. At this time, no onsite reviews have been conducted. Policy 6.12 Maintenance was revised and implemented on April 30, 2018. District staff received detailed training on the revised policy during a conference call on July 12, 2018.	
Office of the Inspector General 6-Month Status Report # F-1819-016 Report # on A-1718-009	12/15/2018	Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program	Finding 1. DBS did not submit all eligible claims to SSA for reimbursement. Recommendations: We recommend that DBS send all potentially eligible cases to SSA for reimbursement. We recommend sending claims to SSA for all cases in which the client has met SGA and is eligible for SSI or SSDI without a suspension	Florida DBS began processing VR Reimbursement Claims via TRACKER as of 02/08, 2018, and as of 11/20, 2018, (61) claims in the amount of \$1,595,306.50 have been processed via TRACKER and approved for reimbursement by SSA. Florida DBS is continuing to learn the complexities of the VR Reimbursement and the TRACKER	

<p>Office of the Inspector General 6-Months Status Report # F-1819-016 on A-1718-009</p>	<p>12/15/2018</p>	<p>Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program</p>	<p>or termination date. We additionally recommend moving cases to the SSRA application after the completion of the individualized plan for employment, rather than after case closure from AWARE, to ensure the system identifies all potential wage earnings for employment gained during the period DBS provided services.</p>	<p>application. Our goal is to submit 100% of all eligible reimbursement claims, and we fully expect to reach that goal as our knowledge and processes continue to improve. We recently discovered that TRACKER cannot be configured to create a claim based solely upon the achievement of 9 months of SGA as we previously thought. We have learned that TRACKER will not create a claim if the receipt of SSI/SSDI benefits is not indicated for the client in tracker. Since we have not been certified to use the SVES data file (which contains SSI/SSDI benefit information), there is a possibility of missing eligible claims if SSI/SSDI benefit information is not accurately recorded in the AWARE Case Management system Florida DBS will complete the following actions to ensure that SSI/SSDI information is accurately recorded in TRACKER so</p> <ul style="list-style-type: none"> * Instruct all staff to accurately record SSI/SSDI benefit information in AWARE which will then be copied to TRACKER. * Complete and submit all required paperwork to SSA by January 1, 2019 to initiate the Federal Certification process of the TRACKER application to use the SVES file.
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Office of the
Inspector General
6-Months Status
Report #
F-1819-016 on
A-1718-009

12/15/2018

Department of
Education (DOE)
Division of Blind
Services (DBS)
Social Security
Reimbursement
Program

Finding 2. DBS did not receive any reimbursement payments during Federal Fiscal Year 2016-2017.

Recommendation: We recommend that DBS ensure all potentially eligible claims are submitted to SSA for reimbursement in a timely manner. If difficulties in submitting claims occur, DBS should immediately contact SSA, document the communication and resolution, and submit the claims.

Finding 3: DBS submitted reimbursement claims after the submission deadline and did not effectively track claim submissions for reimbursement payment.

Recommendation: We recommend DBS enhance its tracking of all outstanding submissions and ensure the SSA system and the internal tracking spreadsheets align. We additionally recommend DBS retain all SSA determination letters and track the status of submissions in the reimbursement program, to ensure all staff are aware of the current claim status and DBS files or resubmits claims in a timely manner.

* Schedule a monthly submission of an 'In-USE' file from TRACKER to the SSA Portal. The 'IN-USE' Response file from SSA must then be imported into TRACKER to flag cases that are currently receiving SSA benefits.

*Run a query to identify all cases that have achieved 9 months SGA within the last two years and submit for reimbursement if no claim has previously been submitted. Continue to run this process each quarter until all actions previously listed have been completed.

DBS management response
12/15/2018: Florida DBS recognizes the need for an independent process that verifies all potentially eligible claims have been identified by TRACKER in a timely manner. This process should also verify that all identified claims were submitted to SSA in a timely manner. We are in the early stages of gathering requirements for this process.

DBS management response
12/15/2018: Florida DBS continues to learn how to utilize the various tracking and status reports available within TRACKER and on the SSA portal site to more effectively submit reimbursement claims in a timely manner. We also continue to scan to PDF and store all SSA Determination Letters and correspondence which were issued prior to TRACKER.

Office of the
Inspector General
Report #
A-1718-016

2/11/2019

Department of
Education (DOE)
Division of Blind
Services (DBS)
Tracker Application

Acronyms:
Florida Education and
Training Placement
Information Program
(FETPIP)

Social Security
Administration (SSA)

Social Security
Substantial Gainful
Activity (SGA)

State Verification and
Exchange System
(SVES)

Finding 1. DBS did not have effective procedures in place to ensure that Tracker processed data from other systems completely, accurately, and timely.

Recommendations: We recommend that DBS implement procedures to verify the applicable records from the FETPIP and AWARE systems are completely and accurately transferred to Tracker in a timely manner. We recommend that DBS request Morrow Consulting, LLC improve the data import log to provide more detailed information, which would allow DBS to track the specific records updated and added to the Tracker application.

Management response: DBS concurs with the finding and corresponding recommendations. While Tracker does provide data import logs for various data imports into Tracker from external sources, the information provided is a high-level summary and does not provide the detailed information needed to confirm that all data from external sources is completely and accurately imported and processed by the Tracker application. DBS will work with the vendor to implement audit fields and records for each imported file and record type. The new audit fields and will provide the data needed to produce new data import audit reports. DBS will work with the vendor to implement new data import audit reports. DBS will work with the vendor to implement new data import audit reports directly within the Tracker application itself. If needed, DBS also has the ability to create and implement new data import audit reports outside of Tracker. These external reports, however, would be dependent on the new audit fields and records that must be implemented within Tracker. The preferred method is to completely build the data import audit process within the Tracker application. DBS will immediately initiate discussions with the vendor to design and implement the processes described above. The completion timeframe of all described actions is dependent on the availability of the vendor.

Office of the Inspector General Report # A-1718-016	2/11/2018	Department of Education (DOE) Division of Blind Services (DBS) TRACKER Application Acronyms: Substantial Gainful Activity (SGA) Social Security Administration (SSA) Social Security Disability Insurance (SSDI) State Verification and Exchange System (SVES)	Finding 2. DBS did not utilize SVES data when identifying potentially eligible claims for submission to SSA. Recommendation: We recommend DBS complete the federal SVES review and approval process and utilize SSI and SSID information to determine reimbursement eligibility. We further recommend that, upon receipt of SVES data, DBS review all cases that were not submitted to SSA from August 1, 2016, through the date of SVES receipt, to ensure all eligible claims not previously identified are submitted to SSA.	Management response: Concur. DBS concurs with the finding and corresponding recommendations. The receipt of SSI or SSDI benefits in Tracker is tracked via three separate methods: <ol style="list-style-type: none"> 1. The SVES file from SSA which includes SSI and SSDI benefit data. 2. The data import from the AWARE Case Management System which tracks the assignment of SSI/SSDI benefits by client as recorded by DBS staff. 3. The In Use Response file from SSA which only allows the assignment of an individual as in-use to DBS if that individual is receiving SSI or SSDI benefits. While the lack of SVES file data in Tracker does not prevent cases from being submitted for reimbursement (as long as the other two methods are used to record and track SSI/SSDI benefits), DBS acknowledges that it is preferable to approval process with SSA for the use of the SVES file within Tracker. DBS plans to complete and submit to SSA the necessary paperwork to initiate the SVES file approval process in early 2019. Upon the receipt and import of SVES data into Tracker, DBS will review all cases in Tracker to ensure that any eligible claims not previously identified are submitted to SSA benefits, and create a reimbursement claim based solely upon achievement of nine months of SGA.
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Office of the Inspector General Report # A-1718-016	2/11/2018	Department of Education (DOE) Division of Blind Services (DBS) TRACKER Application Acronyms: Substantial Gainful Activity (SGA) Social Security Administration (SSA) Social Security Disability Insurance (SSDI)	Finding 3. DBS did not have an internal testing environment for the Tracker application. Recommendation: We recommend DBS follow the established approval/change management process for modifications or updates made to the Tracker application. In addition, we recommend the DBS create an internal testing environment for the Tracker application.	DBS Management response: Concur. DBS concurs with the finding and corresponding recommendations. DBS will immediately utilize the established DBS Information Technology approval/change management process for all modifications or updates made to the Tracker application. DBS will also establish a separate test environment for Tracker that is totally independent of Production Tracker in order to fully test each modification to Tracker that is totally independent of Production Tracker in order to fully test each modification to Tracker for errors or design flaws prior to implementing the change in Production.
Office of the Inspector General 12-Month Status Report # F-1819-029 on Report # A-1718-009	6/11/2019	State Verification and Exchange System Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program	Finding 1. DBS did not submit all eligible claims to SSA for reimbursement. Recommendations: We recommend that DBS send all potentially eligible cases to SSA for reimbursement. We recommend sending claims to SSA for all cases in which the client has met SGA and is eligible for SSI or SSDI without a suspension or termination date. We additionally recommend moving cases to the SSRA application after the completion of the individualized plan for employment, rather than after case closure from AWARE, to ensure the system identifies all potential wage earnings for employment gained during the period DBS provided services.	Management response: Florida DBS discontinued the use of the SSRA application to process VR Reimbursement Claims as of February 8, 2018. At that time, Florida DBS began processing VR Reimbursement Claims via TRACKER, and as of June 3, 2019, (95) claims in the amount of \$2316,886.38 have been successfully processed via TRACKER and approved for reimbursement by SSA. Since SSRA is no longer used to process VR Reimbursement Claims, Florida DBS is now concentrating on addressing the findings of the IG Audit of TRACKER (Report #A-1718DOE-016 issued 02/01/19)

Office of the Inspector General 12-Month Status Report # F-1819-029 on Report # A-1718-009	6/11/2019	Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program	<p>The Social Security Administration (SSA) conducted one final on-site audit of the SSRA application on April 17, 2019. Subsequently, SSA has been notified that FL DBS is officially shutting down and archiving the SSRA application and all corresponding databases (effective June 2019) since the application is no longer being used to process VR Reimbursement Claims. Upon completion of the SSA SSRA Audit, FL DBS completed the SSA Security Evaluation Questionnaire Package for TRACKER CERTIFICATION and submitted to SSA on 5/27/2019. An on-site TRACKER certification visit by SSA has been tentatively scheduled for September 2019 (although an exact date has not yet been determined).</p> <p>FL DBS has reminded all staff to accurately record SSI/SSDI benefit information in AWARE. FL DBS is also executing the “IN-USE” file process between TRACKER and the SSA Portal to flag cases that are currently receiving SSA benefits. Per discussions with SSA, upon final certification of TRACKER by SSA, FL DBS will resume the weekly processing of SVES IV data. FL DBS will test both the SVES IV DATA REQUEST and SVES IV DATA RESPONSE processes from within our TEST TRACKER environment.</p>
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Office of the Inspector General 12-Month Status Report # F-1819-029 on Report # A-1718-009	6/11/2019	Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program	<p>At the completion of testing, FL DBS will resume both processes in our PRODUCTION TRACKER environment. FL DBS has developed a query to help identify cases that have achieved 9 months SGA since Quarter 1 of 2017, and has started the process of submitting claims for reimbursement if no claim has previously been submitted for the identified cases.</p> <p>Claims will be submitted strictly on the achievement of 9 months SGA; all other qualifying criteria will not be considered. Any case identified with a 9 month SGA Achievement since QUARTER 1 of 2018 for which no claim has previously been created will be closely examined to determine why a claim was not created by TRACKER. Any potential deficiencies of TRACKER in identifying all eligible claims to SSA for reimbursement will be addressed with J Morrow. FL DBS will also execute this query each Quarter after TRACKER has identified all Claim Reimbursements for that same Quarter.</p> <p>All potential claims identified by the FL DBS query will be compared to the potential claims identified by TRACKER. Any discrepancies between FL DBS query results and TRACKER will be examined and discussed with J Morrow.</p>
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<p>Office of the Inspector General 12-Month Status Report # F-1819-029 on Report # A-1718-009</p>	<p>6/11/2019</p>	<p>Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program</p>	<p>Finding 2. DBS did not receive any reimbursement payments during Federal Fiscal Year 2016-2017. Recommendation: We recommend that DBS ensure all potentially eligible claims are submitted to SSA for reimbursement in a timely manner. If difficulties in submitting claims occur, DBS should immediately contact SSA, document the communication and resolution, and resubmit the claims.</p>	<p>FL DBS has developed a query to help identify cases that have achieved 9 months SGA. FL DBS will begin executing this query each Quarter after TRACKER has identified all Claim Reimbursements for that same Quarter. All potential claims identified by the FL DBS query will be compared to the potential claims identified by TRACKER. Any discrepancies between FL DBS query results and TRACKER will be examined and discussed with J Morrow.</p>
			<p>Finding 3. DBS submitted reimbursement claims after the submission deadline and did not effectively track claim submissions for reimbursement payment.</p>	<p>Florida DBS continues to learn how to utilize the various tracking and status reports available within TRACKER and on the SSA Portal site to more effectively track the submission and status of all eligible reimbursement claims in a timely manner.</p>
			<p>We recommend DBS enhance its tracking of all outstanding submissions and ensure the SSA system and the internal tracking spreadsheets align. We additionally recommend DBS retain all SSA determination letters and track the status of submissions in the reimbursement program, to ensure all staff are aware of the current claim status and DBS files or resubmits claims in a timely manner.</p>	<p>All claim reimbursement submissions and reimbursement responses are recorded and tracked by the online SSA Portal and are also uploaded to the TRACKER application. Although we still receive hardcopy Claim Reimbursement Determination Letters from SSA, the same information is available on the SSA Online Portal and is also uploaded to TRACKER. Eventually, we expect SSA to discontinue the use of hardcopy Claim Reimbursement Determination Letters.</p>

Office of the Inspector General 12-Month Status Report # F-1819-029 on Report # A-1718-009	6/11/2019	Department of Education (DOE) Division of Blind Services (DBS) Social Security Reimbursement Program		We also continue to scan to PDF and store all SSA Determination Letters and correspondence which were issued prior to TRACKER. Upon approval, we expect to shred all hardcopy documentation which has exceeded any retention period requirements.	
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Office of Policy and Budget - July 2019

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Blind Services, Division of

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48180000				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				

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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)				
Action		48180000				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)			
Action		48180000			
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 2018-19 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			
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 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A,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 always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A,N/A			

		Program or Service (Budget Entity Codes)				
Action		48180000				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48180000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 AND 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)			
Action		48180000			
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 FOR 2176			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555, and 2612			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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 for 2176			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB ONLY			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48180000				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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)						

		Program or Service (Budget Entity Codes)				
Action		48180000				
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				
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 101 through 103 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.)	N/A				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48180000				
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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S. outlines the department's responsibility for the legislature capital outlay budget request. The "Notwithstanding the provision of s.216.043, the intergrated, comprehensive budget request shall include: " is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					

	Program or Service (Budget Entity Codes)			
Action	48180000			
<p>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.</p>				
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		



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Private Colleges and Universities
Exhibits or Schedules



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Private Colleges and Universities
Schedule I Series

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Private Colleges

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48190000				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)			
Action		48190000			
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")				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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			
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			
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			
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.				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A, N/A				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48190000				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)			
Action	48190000			

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48190000				
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				
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 101 through 103 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.)	N/A				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48190000				
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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					

	Program or Service (Budget Entity Codes)			
Action	48190000			
<p>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.</p>				
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		



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State

Schedule I Series

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: State Scholarships

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General Report # A-1718-007	1/31/2019	Department of Education (DOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC) Step Up for Students (SUFS)	<p>Finding 1. IEPC completed the required cross-checks but did not identify all FTC scholarship recipients reported as enrolled in a public school.</p> <p>Recommendation: We recommend IEPC, in consultation with PERA, utilize enhanced methodologies to effectively identify students who are receiving scholarship funds while attending public schools. We also recommend IEPC, in addition to the demographic records currently used, add school enrollment records and course records when conducting the required cross-checks.</p> <p>This would increase the effectiveness of identifying students receiving scholarships while attending public school and could lead to the identification of private schools who may be fraudulently accepting scholarship funds. We additionally recommend IEPC and the SFOs utilize the Florida Education Identifier (FLEID) upon implementation of the rule. The use of the FLEID will enhance the effectiveness of identifying scholarship students in the public school records.</p>	<p>IEPC management response: IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust.</p> <p>SUFS management response: See attachment B.</p> <p>AAA Foundation management response: See Attachment C.</p>	

Office of the Inspector General Report # A-1718-007	1/31/2019	Department of Education (DOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC) Step Up for Students (SUFS)	Finding 2. Private Schools received FTC scholarship funds for students attending public schools. Recommendation: As stated in the previous finding, we recommend IEPC consult with PERA to more effectively identify students receiving FTC scholarships while attending public schools. We additionally recommend IEPC, in consultation with the SFO's identify and track private schools receiving scholarship funds whose students are identified through the public school cross-checks. This will allow IEPC to identify and consequently deny, suspend, or revoke a private school's participation in the scholarship program as deemed appropriate by the Commissioner.	IEPC management response: IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust. IEPC has long worked with the SFO's and the department of General Counsel to hold private schools accountable when there is evidence the school has violated an applicable law or rule. See attachment A. SUFS management response: See attachment B. AAA Foundation management response: See Attachment C.
Office of the Inspector Genera 18-Month Status Report # F-1819-009 on Report # A-1516-029	11/14/2018	Department of Education (DOE) State Scholarships Acronyms: Office of Student Financial Assistance (OSFA)	Finding 1. OSFA did not ensure disbursed refunds were returned in a timely manner. Recommendation: We recommend that OSFA enhance their policies and procedures to include required timeframes for the remittance of funds for courses dropped by a student or courses from which a student has withdrawn when disbursements are made after the end of the semester. We additionally recommend OSFA utilize its statutory authority to withhold payment if an institution fails to make refunds in a timely manner.	Management response: Without legislative allowance, OSFA has instituted the practice of not providing initial term allocations to an institution until any remaining prior term funds have been returned or disbursed to students. Completion: continuing. OSFA is in the process of updating the State Scholarship & Grant Programs Policy Manual. The drafted changes are currently be routed for review. Completion: December 2018. Due to legislative changes in 2018 additional work is needed to complete the policy.

<p>Office of the Inspector General 18-Month Status Report # F-1819-009 on Report # A-1516-029</p>	<p>11/14/2018</p>	<p>Department of Education (DOE) State Scholarships</p> <p>Acronyms: Office of Student Financial Assistance (OSFA)</p>	<p>Finding 2. OSFA did not ensure undisbursed advances were returned in a timely manner. Recommendation: We recommend that OSFA enhance their policies and procedures to include required timeframes for the remittance of funds for undisbursed advances when disbursements are made after the drop and add period. We additionally recommend OSFA utilize its statutory authority to withhold payment if an institution fails to make refunds in a timely manner.</p>	<p>OSFA has reviewed what changes need to occur in the State Student Financial Aid Database (SSFAD) to best assist institutions in meeting their reconciliation deadlines. These include ensuring that the dates on the Reconciliation Report correctly reflect the most recent transaction for individual students. We will be updating the Last Date Reconciled report on the Payment Summary screen to reflect each time the institution agrees with the payment Completion: February 2019. Other changes to SSFAD affecting disbursement of scholarships assumed priority. IT has identified the Reconciliation and Audit Log need to be enhanced.</p> <p>Management response: Without legislative allowance, OSFA has instituted the practice of not providing initial term allocations to an institution until any remaining prior term funds have been returned or disbursed to students. Completion: continuing. OSFA is in the process of updating the State Scholarship & Grant Programs Policy Manual. The drafted changes are currently be routed for review. Completion: December 2018 Due to legislative changes in 2018 additional work is needed to complete the policy.</p>
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Office of the Inspector General 18-Month Status Report # F-1819-009 on Report # A-1516-029	11/14/2018	Department of Education (DOE) State Scholarships Acronyms: Office of Student Financial Assistance (OSFA)		OSFA has reviewed what changes need to occur in SSFAD to best assist institutions in meeting their reconciliation deadlines. These include ensuring that the dates on the Reconciliation Report correctly reflect the most recent transaction for individual students. We will be updating the Last Date Reconciled report on the Payment Summary screen to reflect each time the institution agrees with the payment summary.	
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Office of Policy and Budget - July 2019

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Financial Aid - State

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48200200				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		48200200				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48200200				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A, N/A				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48200200				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)				
Action	48200200				

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48200200				
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				
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 101 through 103 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.)	N/A				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48200200				
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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					

	Program or Service (Budget Entity Codes)			
Action	48200200			

<p>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.</p>	
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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		



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Federal

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48200300 - STUDENT FINANCIAL AID PROGRAM - FEDERAL 2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2020 - 2021	
Trust Fund Title:	48 EDUCATION	
LAS/PBS Fund Number:	FEDERAL GRANTS TRUST FUND	
	2261	BE: 48200300

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **0.00** (F)

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Financial Aid - Federal

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48200300			

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)				
Action		48200300				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A, N/A				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48200300				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)			
Action	48200300			

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48200300				
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				
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 101 through 103 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.)	N/A				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48200300				
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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					

	Program or Service (Budget Entity Codes)			
Action	48200300			
<p>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.</p>				
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		



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Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Florida Education Finance Program (FEFP)

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48250300				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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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	Program or Service (Budget Entity Codes)				
Action	48250300				

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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250300				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250300				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250300				
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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
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				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555, and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					

		Program or Service (Budget Entity Codes)			
Action		48250300			
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 159 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	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.	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 101 through 103 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.)	N/A			
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			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		48250300				
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				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250300				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?					
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?					



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NON-FEFP

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
	2021 (FSDB)

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	177,153.89	(A)		177,153.89
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	21,813.44	(D)		21,813.44
ADD: _____	-	(E)		-
Total Cash plus Accounts Receivable	198,967.33	(F)	-	198,967.33
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: _____	-	(J)		-
Unreserved Fund Balance, 07/01/2019	198,967.33	(K)	-	198,967.33 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION
Trust Fund Title:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	2021 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2019	
Total all GLC's 5XXXX for governmental funds;	194,568.80 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	-
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	-
SWFS Adjustment # and Description	-
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	-
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P not C/F-Operating Categories	-
FSDB - Current Year Payables Not Certified	4,398.53 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	198,967.33 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	198,967.33 (F)
DIFFERENCE:	- (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250400 - STATE GRANTS/K12 PROGRAM - NON FEFP
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	247,562.15	(A)		247,562.15
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	105,504.45	(D)		105,504.45
ADD: Anticipated Revenue	365,382.61	(E)		365,382.61
Total Cash plus Accounts Receivable	718,449.21	(F)	0.00	718,449.21
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	15,066.98	(H)		15,066.98
Approved "B" Certified Forwards	368,192.38	(H)		368,192.38
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	22,553.31	(I)		22,553.31
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	312,636.54	(K)	0.00	312,636.54 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	217,471.92 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(368,192.38) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	2,809.77 (D)
FSDB - Current Year Payables Not Certified	95,164.62 (D)
Anticipated Revenue	365,382.61 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	312,636.54 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	312,636.54 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION
Trust Fund Title:	GRANTS AND DONATIONS TRUST FUND
Budget Entity:	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
LAS/PBS Fund Number:	2339 (FSDB)

	Balance as of 6/30/2019		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	881,434.38	(A)			881,434.38
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	75,824.70	(D)			75,824.70
ADD: _____	-	(E)			-
Total Cash plus Accounts Receivable	957,259.08	(F)	-		957,259.08
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	-	(H)			-
Approved "B" Certified Forwards	-	(H)			-
Approved "FCO" Certified Forwards	-	(H)			-
LESS: Other Accounts Payable (Nonoperating)	1,038.89	(I)			1,038.89
LESS: _____		(J)			-
Unreserved Fund Balance, 07/01/2019	956,220.19	(K)	-		956,220.19 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2020 - 21
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	GRANTS AND DONATIONS TRUST FUND
	2339 (FSDB) BE 48250400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2019	
Total all GLC's 5XXXX for governmental funds;	918,500.83 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	-
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	-
SWFS Adjustment # and Description	-
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	-
Approved "C" Carry Forward Total (FCO) per LAS/PBS	-
A/P not C/F-Operating Categories	-
FSDB - Current Year Payables Not Certified	37,719.36 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	956,220.19 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	956,220.19 (F)
DIFFERENCE:	-
	(G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education - State Grants/K-12 Program/Non-FEFP

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48250400

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)				
Action		48250400				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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.)					N, FSDB has unique carry forward authority that generates this exception every year.
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.					

		Program or Service (Budget Entity Codes)				
Action		48250400				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A N/A				

		Program or Service (Budget Entity Codes)				
Action		48250400				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250400				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				

Action		Program or Service (Budget Entity Codes)				
		48250400				
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 for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)				
Action	48250400				

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,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				
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				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48250400				
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			
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 101 through 103 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				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

	Program or Service (Budget Entity Codes)
Action	48250400

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				
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				
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, reconciliation items are FSDB				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provision of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	

	Program or Service (Budget Entity Codes)			
Action	48250400			
<p>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.</p>				
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			



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Exhibits or Schedules



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2020-21

Federal Grants K-12 Program

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	20,174.65	(A)		20,174.65
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	20,174.65	(F)	0.00	20,174.65
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	20,174.65	(H)		20,174.65
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	ADMINISTRATIVE TRUST FUND	
LAS/PBS Fund Number:	2021	BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text"/>	(A)
--	----------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
---	----------------------	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

Add/Subtract Other Adjustment(s):

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

A/P not C/F-Operating Categories	<input type="text"/>	(D)
----------------------------------	----------------------	-----

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

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text"/>	0.00 (E)
--	----------------------	-----------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text"/>	0.00 (F)
--	----------------------	-----------------

DIFFERENCE:	<input type="text"/>	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,029,536.77	(A)		3,029,536.77
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	320,457.00	(D)		320,457.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,349,993.77	(F)	0.00	3,349,993.77
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	7,881.51	(H)		7,881.51
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: ANTICIPATED TRSF TO 48800000/2261	3,342,112.26	(J)		3,342,112.26
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text"/>	(A)
--	----------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
---	----------------------	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	3,342,112.26	(D)
----------------------------------	--------------	-----

ANTICIPATED TRSF TO 48800000/2261	(3,342,112.26)	(D)
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<input type="text"/>	(D)
----------------------	-----

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

ADJUSTED BEGINNING TRIAL BALANCE:	0.00	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48250500 - FEDERAL GRANTS K/12 PROGRAM
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	18.00	(A)		18.00
ADD: Other Cash (See Instructions)	248.00	(B)		248.00
ADD: Investments	60,886.74	(C)		60,886.74
ADD: Outstanding Accounts Receivable	1,293.63	(D)		1,293.63
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	62,446.37	(F)	0.00	62,446.37
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	5.63	(I)		5.63
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	62,440.74	(K)	0.00	62,440.74 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	BE: 48250500

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19
Total all GLC's 5XXXX for governmental funds; 62,440.74 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 62,440.74 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 62,440.74 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Federal Grants K-12

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 12-Month Status Report # F-1718-027 on Report # A-1516-011	7/9/2018	Florida Department of Education (FDOE) Bureau of Family Community Outreach (BFCO) 21st Century Community Learning Center (21st CCLC) programs Boys and Girls Club of Collier County	Finding 1: BFCO's grant monitoring process does not include tools or procedures to identify overlap among grant recipients and sub recipients. Recommendation: We recommend that BFCO implement tools and processes to track recipients and sub recipients by location so they can identify recipients and sub recipients that receive multiple grants for the same client services. These tools may include: *Recording addresses and other identifying information on each recipient and sub recipient, *Requiring recipients and sub recipients to submit initial rosters on the clients they serve in an electronic format complete with demographic information so individual clients can be identified and compared across multiple grants, *Creating a database to house all sub recipient and client information to facilitate data * Tracking clients served by grant recipients and sub recipients that receive multiple grants and periodically conducting data analyses to determine whether grant recipients and sub recipients are paying for the same client services through multiple grants.	Management response June 29, 2018: BFCO is purchasing a cloud-based application for each 21 st CCCL program to enter their programmatic data at the site level. Due to the site licenses being an annual contract, we are purchasing the application to be allocable for the 2018-19 project year.	

Office of the
Inspector General
12-Month Status
Report #
F-1718-027 on
Report #
A-1516-011

7/9/2018

Florida Department of
Education (FDOE)
Bureau of Family
Community Outreach
(BFCO)

21st Century
Community Learning
Center (21st CCLC)
programs

Boys and Girls Club of
Collier County

Finding 2. Grant recipients and sub recipients served the same clients with multiple grants for the same service.

Recommendation: We recommend that BFCO periodically conduct data analyses to determine whether the same grant recipient is serving grant clients through multiple grants. We recommend that BFCO conduct structured, in site monitoring to Boys and Girls Clubs that receive both 21st CCLC grants and state grant allocations from the Florida Alliance of Boys and Girls Clubs to ensure compliance with grant terms and ensure attendance reporting anomalies are corrected. We additionally recommend BFCO revise the Florida Alliance contract language to ensure consistent scopes of work.

Finding 3. BFCO did not provide timely feedback to sub recipients.

Recommendation: We recommend that BFCO enhance their structured monitoring process to expedite report processing so they can provide more timely feedback to the grant sub recipients. We additionally recommend BFCO allocate additional staff to conduct structured monitoring on-site visits.

Finding 4. BFCO did not review monthly deliverables timely.

Recommendation: We recommend that BFCO ensure review of deliverables occurs during the required timeframe. We recommend that BFCO develop a process to inform the Comptroller's office of approved or declined deliverables for public entities. We additionally recommend that BFCO prioritize structured on-site monitoring of 21st CCLC programs in order to identify significant deficiencies.

Management response June 29, 2018:
In addition to the completion of the risk assessment, we developed and implemented a new monitoring tool. Within that new tool there are indicators that provide information that focuses on eligible target populations and supplement and not supplant provisions. Desktop and onsite monitoring is conducted of this element through observation, interview and document review.

Management response June 29, 2018:
All sub recipients monitored during this period have received their reports and closed out their monitoring with the exception of one sub recipient that has an outstanding issue due to the irretrievable loss of documentation.

Management response June 29, 2018:
BFCO has hired additional staff to implement the process identified in the December response. This has resulted in the reduction of ratios of programs to BFCO staff which, in turn, has resulted in the review of outstanding deliverables and the more timely review of current monthly deliverables.

<p>Office of the Inspector General 12-Month Status Report # F-1718-027 on Report # A-1516-011</p>	<p>7/9/2018</p>	<p>Florida Department of Education Bureau of Family Community Outreach (BFCO) 21st Century Community Learning Center (21st CCLC) programs Boys and Girls Club of Collier County (BGCCC)</p>	<p>Finding 5. Grant recipients and sub recipients served the same clients with multiple grants for the same service. Recommendation: We recommend that the Collier County Boys and Girls Club improve its attendance record keeping.</p>	<p>Management response June 29, 2018: Boys and Girls Club of Collier County (BGCCC) is thankful for the opportunity to fine-tune our procedures to ensure we work in the most efficient, effective way possible. This grant finding allowed us to review our procedures and make corrections as were outlined. Procedures in data input (coding) and pulling of student information was immediately reviewed and corrected and training with hands on examples was implemented to ensure anyone working with our database has correct ensure we are correctly applying grants to our youth and no cross-over between youth and grants occurs. After one year, stronger procedures, better staff training, and internal random requests for information for those involved to demonstrate procedure knowledge, we are confident we have fixed the issues that Also in continual review to ensure compliance, BGCCC maintains close examination of all of our grants to ensure all requirements and guidelines on student populations to be served and required programs and duration for youth are being followed. Previously relying more on a contract labor position to handle our grants, grants management has been brought in house to ensure all aspects are following exactly what the grants require.</p>
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<p>Office of the Inspector General 18-Month Status Report # F-1819-012 on Report # A-1516-011</p>	<p>1/3/2019</p>	<p>Florida Department of Education (FDOE) Bureau of Family and Community Outreach (BFCO)</p>	<p>Finding 1. BFCO's grants monitoring process does not include tools or procedures to identify overlap among grant recipients. Recommendations: We recommend that BFCO implement tools and processes to track recipients and sub recipients by location so they can identify recipients and sub recipients that receive multiple grants for the same client services. These tools may include:</p> <ul style="list-style-type: none"> *Recording addresses and other identifying information on each recipient and sub recipient, *Requiring recipients and sub recipients to submit initial rosters on the clients they serve in an electronic format complete with demographic information so individual clients can be identified and compared across multiple grants, *Creating a database to house all sub recipient and client information to facilitate data analytics; and <p>* Tracking clients served by grant recipients and sub recipients that receive multiple grants and periodically conducting data analyses to determine whether grant recipients and sub recipients are paying for the same client services through multiple grants.</p>	<p>Management response 12/29/2018: We have purchased through our Administrative contract a site-based system, EZ Reports. Sub recipients will be able to upload programmatic information about each 21st CCLC site and report data to the department. The system also allows each site to report all funding sources for that site. All new projects will be required to use the system for the 2018-19 year. Continuation project use for this year is optional; but will be mandatory for the 2019-20 year. Also, we have conducted comprehensive technical assistance visits and monitoring visits for several agencies and have been able to identify overlap in services and are working with agencies to correct those issues through corrective action plans.</p>
<p>Office of the Inspector General Report # C-1718-028</p>	<p>2/27/2019</p>	<p>Department of Education (DOE) Bureau of Federal Educational Programs (BFEP)</p>	<p>Recommendations:</p> <ul style="list-style-type: none"> * Implement consistent risk metrics and risk measurement processes from year to year. * Ensure consistent designation of monitoring types each year; * Maintain meetings notes of the program discussions; * Conduct an analysis of the necessary to complete the monitoring process, identify other obligations on staff time, and base monitoring efforts on staff availability and the identified timeframes; 	<p>The Office of Inspector General (OIG) conducted a consulting engagement with the Bureau of Federal Educational Programs regarding Title 1, Part A grant monitoring process. The purpose of the consulting engagement was to assist BFEP in developing processes to effectively monitor the Title 1, Part A grants in accordance with laws, rules, and regulations.</p>

<p>Office of the Inspector General Report # C-1718-028</p>	<p>2/27/2019</p>	<p>Department of Education (DOE) Bureau of Federal Educational Programs (BFEP)</p>	<ul style="list-style-type: none"> * Assign certain staff solely to monitoring duties; * Develop a consistent timeframe for the risk assessment process and desired completion dates; * Document the reason for selecting compliance items to review. Additionally, when conducting targeted monitoring, BFEP should document why they selected a particular compliance item for review. If concentration on fiscal components is occurring during the application process, we recommend that BFEP staff, at a minimum, verify the LEAs spent Title 1, Part A funds in accordance with the LEAs submitted application; * Reevaluate their onsite and desktop monitoring activities to provide greater distinction between the two types of monitoring; * Track communication with the LEAs, utilizing a call log or tracking database, and include sufficient fields to document the topic discussed, the length of call the BFEP staff providing the technical assistance, and the guidance provided; * Reinstate the use of weekly monitoring status logs and expand the log to capture all the departments and individuals who are responsible for completing reviews; and * Utilize a routing form for each report and update the form to capture all the departments and individuals who are responsible for completing reviews; and * Create an annual monitoring schedule to conduct monitoring activities and identify milestones and completion date goals to fit within the schedule. 	<p>BFEP is responsible for monitoring federally funded programs, including Title 1, Part A, to ensure all legally prescribed components are in place to increase student achievement. The OIG initiated a consulting engagement to analyze and advise on the controls, policies, and processes in place related to the BFEP Title 1, Part A monitoring process. We reviewed risk assessments, monitoring compliance requirements, monitoring timeframes, report routing and dissemination processes, as well as the overall monitoring process for the period of July 1, 2016, through December 31, 2018. At the conclusion of our review, we provided guidance to BFEP for process improvements as presented in this report.</p>
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Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48250500

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)				
Action		48250500				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?					
4.2	Is the program component code and title used correct?					
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				
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				
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				
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.)	N, FSDB				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A N/A				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250500				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250500				
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 for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)				
Action	48250500				

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for 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				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48250500				
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				
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 101 through 103 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				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

	Program or Service (Budget Entity Codes)
Action	48250500

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				
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				
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, reconciliation items are FSDB				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provision of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	

	Program or Service (Budget Entity Codes)				
Action	48250500				
<p>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.</p>					
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				



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2020-21

Educational Media and
Technology Services
Exhibits or Schedules



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2020-21

Educational Media and
Technology Services
Schedule I Series

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Educational Media and Technology Services

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48250600

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y,Y				
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	Program or Service (Budget Entity Codes)				
Action	48250600				

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				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2 Is the program component code and title used correct?	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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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				
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				
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.)	N, FSDB				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250600				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250600				
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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555 and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y,Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250600				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	48250600				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	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.	Y,Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR					
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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 101 through 103 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				
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				
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				

AUDIT:

15.6 Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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Action	Program or Service (Budget Entity Codes)				
	48250600				

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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				

	Program or Service (Budget Entity Codes)
Action	48250600

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

19. FLORIDA FISCAL PORTAL

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



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Workforce Education
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	17,526.38	(A)		17,526.38
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED REVENUE	19,390,619.59	(E)		19,390,619.59
Total Cash plus Accounts Receivable	19,408,145.97	(F)	0.00	19,408,145.97
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	2,487.00	(H)		2,487.00
Approved "B" Certified Forwards	19,405,658.97	(H)		19,405,658.97
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48250800

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	0.00 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(19,405,658.97) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	15,039.38 (D)
ANTICIPATED REVENUE	19,390,619.59 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: Workforce Education

Phone Number: (850) 245-9422

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of Inspector General 12-Month Status Report # F-1819-017 on Report # A-1617-025	1/16/2019	Department of Education (DOE) Division of Career and Adult Education (DCAE) Grants Administration Acronym: Office of Career and Technical Adult Education (OCTAE)	Finding 1. Current Adult Education grants do not include performance targets for all primary core measures. Recommendations: We recommend that DCAE include performance targets for all primary measures in the Adult Education grants to ensure providers are achieving their performance goals and to address forthcoming WIOA guidelines.	Management response 01/16/2019: DCAE is currently moving in the direction of implementing Adult Education performance targets for 2019-2020 year. Implementation of performance targets is contingent upon the release of data from OCTAE. So, as soon as we receive the data from the federal office, we will be able to complete the requested information in the report. Anticipated completion: July 1, 2019	

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education
Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48250800				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				

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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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:

		Program or Service (Budget Entity Codes)				
Action		48250800				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A, 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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A, N/A				

		Program or Service (Budget Entity Codes)				
Action		48250800				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48250800				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y, Y, Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48250800				
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 for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2543, 2555, and 2612				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y, Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y, 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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y for FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

		Program or Service (Budget Entity Codes)			
Action		48250800			
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y, Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
8.33	Has a Schedule IB been provided for 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			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	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)					

		Program or Service (Budget Entity Codes)				
Action		48250800				
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				
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 101 through 103 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.)	N/A				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48250800				
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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 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) ?	Y				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include: " is interpreted to mean "in lieu of" the CIP requirements				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					

		Program or Service (Budget Entity Codes)			
Action		48250800			
<p>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.</p>					
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?				



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2020-21
Florida Colleges
Schedule I Series

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Florida Colleges

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48400600

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		48400600				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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.)	N, FSDB				
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.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	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				
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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A N/A				

		Program or Service (Budget Entity Codes)				
Action		48400600				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48400600				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				

		Program or Service (Budget Entity Codes)				
Action		48400600				
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 for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,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?	N,Y,Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)				
Action	48400600				

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for 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				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48400600				
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				
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 101 through 103 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				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

	Program or Service (Budget Entity Codes)				
Action	48400600				

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				
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				
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				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	

	Program or Service (Budget Entity Codes)				
Action	48400600				
<p>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.</p>					
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				



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2020-21

State Board of Education
Exhibits or Schedules



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2020-21

State Board of Education
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(58,808.53)	(A)		(58,808.53)
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	7,967,972.75	(C)		7,967,972.75
ADD: Outstanding Accounts Receivable	128,516.05	(D)		128,516.05
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	8,037,680.27	(F)	0.00	8,037,680.27
LESS: Allowances for Uncollectibles	3,034.05	(G)		3,034.05
LESS: Approved "A" Certified Forwards	90,384.66	(H)		90,384.66
Approved "B" Certified Forwards	2,315,412.97	(H)		2,315,412.97
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	96,082.58	(I)		96,082.58
LESS: Anticipated Transfers to 48180000/2021	581.01	(J)		581.01
Unreserved Fund Balance, 07/01/19	5,532,185.00	(K)	0.00	5,532,185.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
LAS/PBS Fund Number:	ADMINISTRATIVE TRUST FUND
	2021 BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	7,811,256.60 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,315,412.97) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	224,042.72 (D)
OTHER LOANS AND NOTES RECEIVABLE	(187,120.34) (D)
Anticipated Transfer to 48180000/2021	(581.01) (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	5,532,185.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	5,532,185.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,247,527.78	(A)		2,247,527.78
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	95,872.34	(D)		95,872.34
ADD: Anticipated Revenue	28,397,148.40	(E)		28,397,148.40
ADD: Anticipated Transfer from 48250500/2261	3,342,112.26	(E)		3,342,112.26
Total Cash plus Accounts Receivable	34,082,660.78	(F)	0.00	34,082,660.78
LESS: Allowances for Uncollectibles	284.99	(G)		284.99
LESS: Approved "A" Certified Forwards	2,319,004.07	(H)		2,319,004.07
Approved "B" Certified Forwards	31,739,260.66	(H)		31,739,260.66
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	24,111.06	(I)		24,111.06
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	(0.00)	(K)	0.00	(0.00)**

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	[] (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	[] (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	[] (C)
SWFS Adjustment # and Description	[] (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[(31,739,260.66)] (D)
Approved FCO Certified Forward per LAS/PBS	[] (D)
A/P not C/F-Operating Categories	[] (D)
Anticipated Revenue	[28,397,148.40] (D)
Anticipated Transfer from 48250500/2261	[3,342,112.26] (D)
	[] (D)
ADJUSTED BEGINNING TRIAL BALANCE:	[0.00] (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	[(0.00)] (F)
DIFFERENCE:	[0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48800000 STATE BOARD OF EDUCATION
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	81.00	(A)		81.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	81.00	(F)	0.00	81.00
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	81.00	(K)	0.00	81.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	2339 - 48800000

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="81.00"/> (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
---	--------------------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

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

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="81.00"/> (E)
--	--

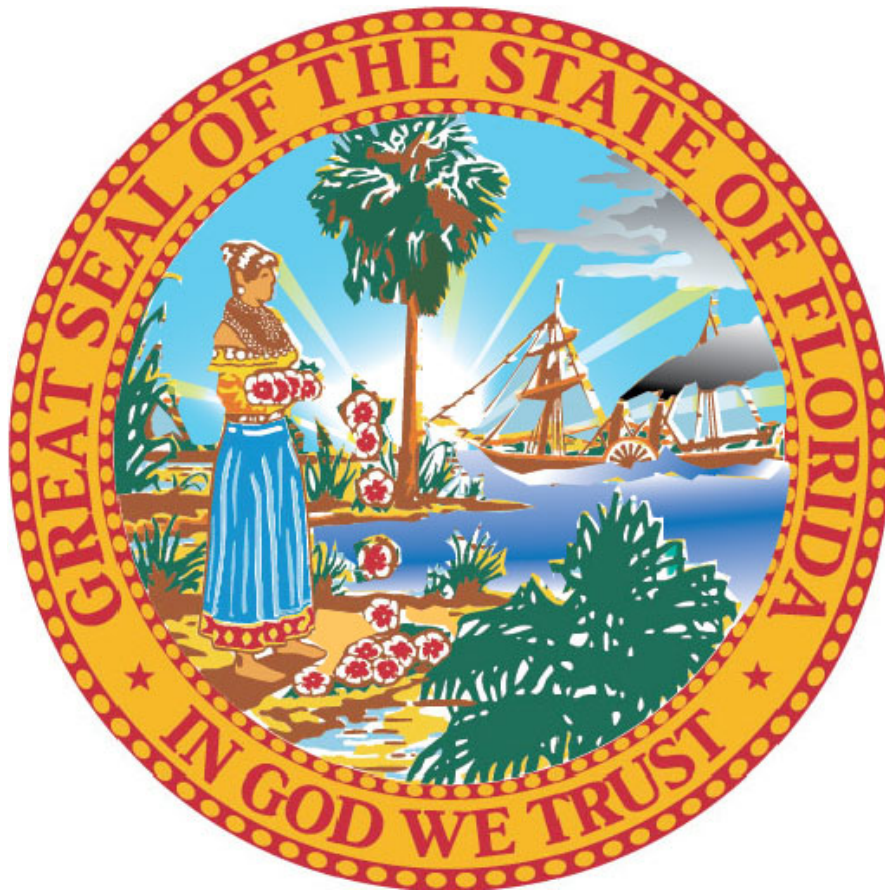
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="81.00"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IV-B FOR STATEWIDE DATA COLLECTION AND STUDENT INFORMATION SYSTEM

For Fiscal Year 2020-21



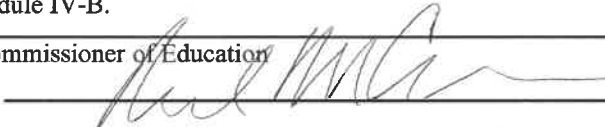
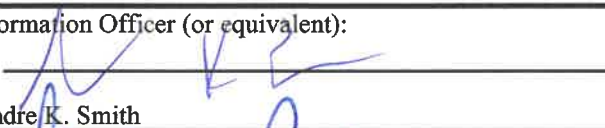
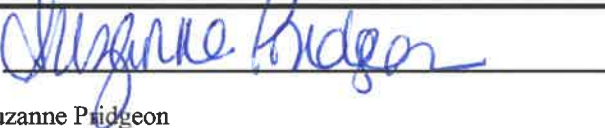
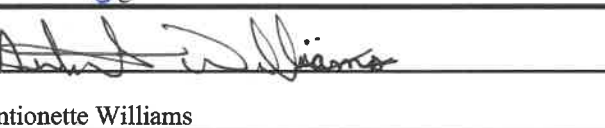
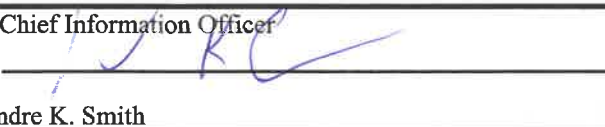
September 12, 2019

FLORIDA DEPARTMENT OF EDUCATION

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Education	Schedule IV-B Submission Date: September 11, 2019
Project Name: Statewide Data Collection and Student Information Solution	Is this project included in the Agency's LRPP? <u> X </u> Yes ___ No
FY 2020-21 LBR Issue Code:	FY 2020-21 LBR Issue Title:
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Andre K. Smith, 850-245-0428, Andre.Smith@fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: Commissioner of Education 	Date: 9/13/19
Printed Name: Richard Corcoran	
Agency Chief Information Officer (or equivalent): 	Date: 9/12/19
Printed Name: Andre K. Smith	
Budget Officer: 	Date: 9/12/19
Printed Name: Suzanne Pidgeon	
Planning Officer: 	Date: 9-12-19
Printed Name: Antionette Williams	
Project Sponsor: Chief Information Officer 	Date: 9/12/19
Printed Name: Andre K. Smith	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Stephen Bowen, 850-245-0428, Stephen.Bowen@fldoe.org
Cost Benefit Analysis:	Stephen Bowen, 850-245-0428, Stephen.Bowen@fldoe.org
Risk Analysis:	Stephen Bowen, 850-245-0428, Stephen.Bowen@fldoe.org
Technology Planning:	Cassandra Grayson, 850-245-0428, Cassandra.Grayson@fldoe.org
Project Planning:	Cassandra Grayson, 850-245-0428, Cassandra.Grayson@fldoe.org

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

Program Background

The Florida Department of Education (FDOE) conducts surveys of school district student and staff information at scheduled survey times during the reporting year. Surveys 1-4 are concurrent with the FTE survey weeks specified by the Commissioner of Education. Survey 6 is a beginning of the year student enrollment report and populates the FACTS.org system. Survey 8 populates the Progress Monitoring and Reporting Network (PMRN) system. Survey 5 is used to collect end of year information and secondary career and technical education information. Survey 9 is used to collect information about students in schools for neglected and delinquent youth. Surveys A, B, C and D provide an avenue for school districts to submit verification of the enrollment/non-enrollment of McKay Scholarship students in their local public schools.

Staff data is collected in surveys 2 and 3 as point in time information and in survey 5 for end of year and full-year information. Staff information is also collected in survey 8 for use in the PMRN system.

The student and staff data collection system used by the department has been in existence for over 30 years and hinges on mainframe technology. This technology lacks some of the interactive feedback and robust technological features afforded by today's advancement in web-based systems. A goal of the department is to move towards modernization of the legacy mainframe system to a cloud-based solution.

Modernizing the front-end data collection system through a cloud-based, statewide solution would present a first step towards a more interactive and timely response to data collection, transmission and quality that could benefit all districts and in particular, small rural districts and charter schools.

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 department's ultimate goal is to put a system in place that provides a robust reporting platform, provides improved and timely data reporting and data quality.

The statewide collection system will provide options for Florida's small and rural districts. The department is seeking a solution that would provide districts a choice in how to collect, secure, transport and report student and staff data. This will allow districts to be more focused on security, instruction and curriculum while supporting their student information system needs for statewide reporting. As a result, the department will continue to have an emphasis on data protection, privacy and reporting for the comprehensive information system.

Given the growth in school choice options available in the state of Florida, the department is seeking options that will allow choice schools the opportunity to improve processes that best ensure accuracy and securely report student and staff data to the department. This will enable schools of choice to better align their focus on education, while the technology solution handles the security, collection, reporting and transmittal of student and staff data.

The desired solution will be intuitive, easy to use and flexible enough to be customized to meet current and future business requirements of schools and districts. At a minimum, the solution will address the following broadly described functional needs:

1. **Data collection requirements of the Department** – including the ability to adhere to the guidelines and formats of the department’s PK12 database manuals.
2. **Electronic data transfer** – including the ability to accept electronic data that complies with the department’s electronic formats and submit student and staff record information required by the department in the electronic format based on the department guidelines.
3. **Feedback and edit reporting** – including the ability for Local Education Agencies (LEA) and Charter sponsors to receive feedback and edit reports based on school level data to ensure that data is correct and valid. Edits should be based on the department’s database guidelines. Feedback and reports should be customizable to meet the needs of the user. Allows the users to view class size, FTE, graduation rate and school grades data relevant to the individual entity.
4. **Compliant with Section 508 (29 U.S.C. § 794d), of the Rehabilitation Act of 1973** – including the ability for users with disabilities to access the same information/features as well as, charts and tables that are accessible by a user without disabilities. This includes the ability to access information using keyboards and other assistive devices including screen reader software.
5. **Compliant with Department of Management Services Administrative Rule 60GG-2** – including security design that employs at least privilege security model and provides management, operational and technical security controls.
6. **Partitionable** – including the ability to partition the system based on a variety of choice organizations.
7. **Student Information System (SIS) Functionality** – including the ability to provide SIS functionality, to include but not limited to:
 - a. Master schedule creation
 - b. Course scheduling
 - c. Grades and report card generation
 - d. Attendance data collection
 - e. Transcript collection and retrieval
 - f. Food services interface
 - g. Transportation interface
 - h. School discipline collection, reporting and tracking
 - i. Immunization collection and reporting
 - j. Exceptional Student Education (ESE), English Language Learners (ELL) Federal title grants information collection and reporting
 - k. Parent, student and staff portal for information dissemination
8. **Total solution for FDOE, including fully integrated**
 - a. Student Information Management
 - b. State Education Agency Specific Management
 - c. Educational Services Management
 - d. Student Safety Information Management
 - e. Staff Management
 - f. Immunization Compliance Reporting
 - g. Financial Reporting
 - h. District Reporting
 - i. School Reporting
 - j. FLEID System
 - k. Parent Access Portal

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.

Section 1008.385(2) Florida Statutes, directs the Florida Department of Education (DOE) to develop and implement an integrated information system for educational management. Rule 6A-1.0014(1), FAC, states that each school district and the department shall develop and implement an automated information system component which shall be part of, and compatible with, the statewide comprehensive management information system. In addition, Rule 6A-1.0014(2), FAC references the data elements, procedures and timelines for state reporting, local recordkeeping and statewide records transfer as they are prescribed in the publications *DOE Information Database Requirements: Volume I-Automated Student Information System* and *DOE Information Database Requirements: Volume II-Automated Staff Information System*.

The department is responsible for the collection of Pre-kindergarten through 12th grade (PK12) student and staff information for purposes of funding accountability and reporting both at the state and federal level. This data collection is based on statutory requirements. The process for the collection of these data is set by the department's Database Manual, which is set by the State Board of Education rule.

Student and staff databases are stored at Northwest Regional Data Center (NWRDC). The database management system used is IBM's DB2 relational database management system. Relational in this sense, means that the data are stored in rows and columns, like those in a spreadsheet. Related groups of rows and columns are called tables. For the most part, each reporting format submitted by the school districts is loaded into a single DB2 table. A group of these tables forms a DB2 database.

Districts currently connect to the department's student and staff databases through their local student and staff information systems based on procedures set up by 6A-1.0014 F.A.C. Each district is responsible for the procurement, maintenance, updates and financials of the district system(s).

2. Assumptions and Constraints

The current student and staff data collection system used by the department is over 30 years and this technology lacks some of the interactive feedback and robust technical features afforded by today's advancement in cloud-based commercial off-the-shelf (COTS) systems. Key functions currently running of the mainframe would be modernized to be run on the statewide data system (e.g. class size, FTE recalibration, graduation rate).

Key assumption is that modernization of the front-end data collection system through a state-wide solution would present a first step towards a more interactive and timely response to data collection, data transmission and data quality that would provide financial and operational benefit to small rural districts and charter schools.

Other Assumptions:

- Current environment will remain stable with minimal impact on staff availability needed for conversion.
- New system will support the cloud first initiative.
- A complete requirement and functional analysis will be done to ensure that new system meets the business needs.
- Ensure interoperability with required internal agency or interagency source systems (e.g. Staff Information System, Scholarship Programs Systems, etc.).
- Project Management Team will be used by the department to manage project plan, staff, resources, and risks/issues log.

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

Solution should sustain current functionality and the department has identified the following requirements that will improve the data collection information systems solution:

- Enhance data collection requirements of the department
- Provide for electronic data transfer
- Increase feedback and edit reporting
- Be compliant with Section 508 (29 U.S.C. § 794d), of the Rehabilitation Act of 1973
- Support compliance with Department of Management Services rule 60GG-2
- Provide a Partitionable solution
- Provide Student Information System (SIS) functionality
- Interfacing with current department systems
- The use of shared resources to minimize costs
- User-friendly navigation and reports
- Maximum flexibility for expansion, modification or reduction with minimal rework.
- Support/replace core mainframe functionality, such as, class size calculation, FTE recalibration and graduation rate

2. Business Solution Alternatives

The department examined three alternatives to meet the business goals of statewide data collection system solution:

- Develop a custom solution in-house
- Outsource a custom solution
- Deploy a Commercial Off-The-Shelf (COTS) solution

3. Rationale for Selection

Currently, there are two main providers of student information systems in the state of Florida. Together they provide services and support nearly 79% of all K12 districts. Each districts must manage the security, update, maintenance and cost of their system(s).

By moving toward a statewide COTS solution, the department would be able to manage costs and system support to the district through greater economies of scale. This solution would also be able to streamline changes and updates to data and reporting formats to the benefit of districts, going forward.

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 alternative analysis process has concluded that the best option for replacing the current data collection system is through a vendor developed custom solution. This alternative will ensure that technical and business requirements are met through a flexible and viable solution. This solution will also reduce the overall project risks and ensure that the resulting solution can be maintained in the future.

D. Functional and Technical Requirements

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

Include through file insertion or attachment the functional and technical requirements analyses documentation developed and completed by the agency.

The functional and technical requirements for the system must be aligned to the FDOE PK12 Database manuals as incorporated in State Board of Education rule 6A-1.0014. In addition, the system must align with the integration of auxiliary school district systems, such as, scheduling, transportation and food services.

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	Consolidate current technology systems and migrate to a modern, supported technology platform	Inventory of updated system components	FDOE Stakeholders	Upon completion
2	Technology system supports ongoing business operations	Compliance with agency and other applicable industry standards	FDOE	Upon completion
3	Technology system stores and securely maintains student and parent confidential information	Compliance with agency and other applicable data security standards	FDOE, Stakeholders	Upon completion
4	Update interface options to improve service to stakeholders	Increased access to relevant stakeholder data	Stakeholders	Upon completion
5				
6				
7				
8				

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	Improved system security	FDOE & System Users	The application and its database are made secure, both during operation and at rest	System/database vulnerabilities, exploits and attacks	Upon completion
2	Improved system performance	FDOE & System Users	The application is able to render information to users faster	Faster response times, increased request rates, and lower error rates	Upon completion
3	Technology refresh	FDOE	System stability and reduced support effort	Cost avoidance of rising support costs	Upon completion
4	Improve data quality	FDOE & Stakeholders	Better and more timely state and federal reporting	Reduction of data errors and retransmissions	Upon completion
5	Increased data security	Students & Parents	Information and data are made more secure internally and externally	Database vulnerabilities, exploits and attacks	Upon completion
6	Enhance data reporting	FDOE & Stakeholders	System will provide	Increase rate of access and	Upon completion

BENEFITS REALIZATION TABLE					
			reports directly to users	ability to meet user needs	
7					
8					

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 statewide data collection system is providing a new service within the department. This system will not be replacing a current system. The system will be providing a new cloud-based data collection system to small/rural districts and charter schools.

Benefits produced will be:

- Streamlining of database element changes that occur due to federal and state requirements. Districts currently pay a vendor cost to update and change data elements when there are requirement changes. The statewide collection system will absorb that cost.
- Increased security. Districts will be able to focus more on internal IT security and student needs due to the statewide collection system being responsible for data security.
- Increased data quality. Editing and validation of data collected by the districts will be a part of the system and will be implemented by the department.
- Enhanced reports will be a part of the system. The system will allow for districts to have access to reports that will allow for better data-driven decision making.

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. 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.

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <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

The current technology environment defined as the Comprehensive Management Information System (1008.385(2)-(3), F.S.) is comprised of two separate components.

The first component is operated by FDOE and is housed Northwest Regional Data Center (NWRDC) utilizing a 30 year old IBM DB2 mainframe relational database management system.

The second component is district owned and operated student information systems (SIS) that transmit data to the FDOE mainframe via protocols defines by the FDOE Database Manual. The types of systems used by districts varies between COTS systems, mainframe systems and district customized systems. Approximately 79% of Florida districts utilized COTS systems.

a. Description of Current System

District SIS systems currently provide for the collection and transmission of required data elements and formats to FDOE. The SIS also supports school-based information functionality. These include, but are not limited to, gradebook, course scheduling, discipline referrals, food service, special education services, report cards, transcripts, immunization information. The types of functions provided vary district to district based on system capability and funding.

Student and staff databases are stored at Northwest Regional Data Center (NWRDC). The database management system used is IBM's DB2 relational database management system. Relational in this sense, means that the data are stored in rows and columns, like those in a spreadsheet. Related groups of rows and columns are called tables. For the most part, each reporting format submitted by the school districts is loaded into a single DB2 table. A group of these tables forms a DB2 database.

b. Current System Resource Requirements

The current FDOE resource requirements are the NWRDC IBM DB2 mainframe. FDOE currently utilizes 72 % of the NWRDC mainframe for processing and storage of data.

Current district resources are distributed between COTS, mainframe and customized systems and the support staff and resources determined by the individual districts.

c. Current System Performance

- Application Architecture is outdated and needs restructuring based on the current application structure.

2. Information Technology Standards

The Comprehensive Management Information System was developed prior to information technology standards being created and adopted.

B. Current Hardware and/or Software Inventory

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

IBM DB2 mainframe using COBOL programming language

C. Proposed Technical Solution

1. Technical Solution Alternatives

- Creation of a department developed solution
- Procuring a cloud-based COTS solution
- Procuring a vendor developed cloud-based custom solution
- Migration of legacy mainframe to cloud-based mainframe

2. Rationale for Selection

The solution will leverage the cloud-based technology solution to migrate off of the 30 year old MWRDC IBM mainframe. The technical solution recommendation will be based on provision of resources needed to improve performance.

3. Recommended Technical Solution

Recommendation is to utilize a vendor developed cloud-based custom solution

D. Proposed Solution Description

1. Summary Description of Proposed System

The proposed system will provide a single cloud-based solution for data collection from districts and schools. The solution should support current functionality needs along with function requirements listed in Section I.A.1. In addition, any changes or additions due to legislative action(s) should be supported.

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

The department estimates a need of approximately \$5.5 million for project (\$2.5 million year 1 non-recurring, \$3.0 million recurring).

First year non-recurring funds will be used for the process to connect and onboard districts and schools being implemented on to the new system. This will involve data analysis, data migration and data conversion into the new environment. In addition, non-recurring funds will be used to develop, convert and implement high stakes processes (i.e. class size, FTE recalibration, graduation rate), migrating off of the legacy mainframe system and

into the cloud-based system.

E. Capacity Planning
(historical and current trends versus projected requirements)

Currently, Florida has approximately 2.85 million PK12 students. System must initially have capacity to process statewide data collection data for at least 1.5 million students (small rural districts and charter schools) and the scalability to grow to integrate all Florida students as district systems age out. At a minimum the system must be able to process students for high stakes state processes such as, class size, FTE recalibration and graduation rate.

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.

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.

- Appendix A – Functional Requirements
- Appendix B – Cost Benefits Analysis (CBA)
- Appendix C – Project Risks Assessment
- Appendix D – Project Management Planning



Functional Requirements for Statewide Data Collection System

Schedule IV-B Appendix A

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Overall System Needs

1. Security

- 1.1. The system shall provide role-based security.
- 1.2. The system shall provide configurable security for each role.
- 1.3. Displayed pages shall be dependent on security role (Admin).
- 1.4. Compliant with Department of Management Services rule 60GG-2

2. Information/Forms/PDFs/Text Docs/Etc.

- 2.1 The system shall display Information in the form of PDFs, Text Documents, Forms and Resource links throughout the pages in the system. The system displays information based on the different logins.
- 2.2 The system shall allow the Administrator role to load, create and edit this information on the system.

3. Auto-Generated Emails

- 3.1 The system shall create auto-generated emails based on business rules.

4. Reports

- 4.1 The system shall generate reports where needed, based on business rules. The system creates reports within all the roles.

5. Batch Processing

- 5.1 The system shall generate incoming and outgoing batch jobs that can occur nightly, weekly, monthly, quarterly and semi-annually.

6. Search Functions

- 6.1 The system shall provide dynamic search functionality when needed, based on business rules.

7. FERPA

- 7.1 The system must comply with all Federal FERPA laws.

8. Partitionable

- 8.1 Partitionable system based on a variety of education organizations.

Data Collection and Reporting

1. Adhere to guidelines and formats of the Department's PK12 Database Manuals

- 1.1. The system must implement the following state reporting functions.
 - 1.1.1. Student Demographic Information
 - 1.1.2. Student Course Schedule
 - 1.1.3. Teacher Course
 - 1.1.4. Exceptional Student
 - 1.1.5. Student End of Year Status
 - 1.1.6. Student Discipline/Resultant Action
 - 1.1.7. Career and Technical Education Teacher Course
 - 1.1.8. Career and Technical Education Student Course Schedule
 - 1.1.9. Federal/State Compensatory Project Evaluation
 - 1.1.10. Dropout Prevention Program Data

- 1.1.11. English Language Learners Information
- 1.1.12. Student Course Transcript Information
- 1.1.13. School Environment Safety Incident Report
- 1.1.14. Prior School Status/Student Attendance
- 1.1.15. Student Transportation
- 1.1.16. Title I Supplemental Education Services
- 1.1.17. Student Assessment
- 1.1.18. Student Additional Funding
- 1.1.19. Industry Certification
- 1.2. Contain all automated student data elements included in Volume I of the Automated Student Information System Manual
- 1.3. Maintain an audit trail of all reporting of initial, batch, change and update transactions.
- 2. High Stakes Reporting
 - 2.1. Class Size
 - 2.2. FTE Recalibration
 - 2.3. Graduation Rate
- 3. Data Preparation
 - 3.1. Data preparation process to make certain that the appropriate data have been accurately entered in the database and reviewed by users.
- 4. Transmission of Records
 - 4.1. Formats and structure must comply with Department Database Manual.
- 5. Updates and Amendments
 - 5.1. System will provide annual updates and amendments as required by the Department
- 6. Feedback and Edit Reporting
 - 6.1. Provide edit reports and feedback based on Department Database Manual

System Integration

- 1. Feedback and Edit Reporting
 - 1.1. Student Information Management
 - 1.2. State Education Agency Specific Management
 - 1.3. Educational Services Management
 - 1.4. Student Safety Information Management
 - 1.5. Staff Management
 - 1.6. Immunization Compliance Reporting
 - 1.7. Financial Reporting
 - 1.8. District Reporting
 - 1.9. School Reporting
 - 1.10. FLEID System
 - 1.11. Student and Parent Access Portal
 - 1.12. Transportation
 - 1.13. Food and Nutrition
 - 1.14. FASTER

1.15. Student Services

2. State Systems

2.1 Single Sign-on

2.2 Accountability

2.3 Assessment

2.4 FASTER

CBAForm 1 - Net Tangible Benefits

Agency	<u>Department of Education</u>	Project	<u>Statewide Data System</u>
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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 (Recurring Costs Only -- No Project Costs)	FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	(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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A.b Total Staff	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-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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000
B-1. Managed Services (Staffing)	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000
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 <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 <i>Specify</i>	\$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 <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$3,000,000
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		(\$3,000,000)			(\$3,000,000)			(\$3,000,000)			(\$3,000,000)			(\$3,000,000)	

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 type="checkbox"/>	Confidence Level	

Department of Education

Statewide Data System

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.

CBAForm 2A Baseline Project Budget

			CBAForm 2A Baseline Project Budget																	
			FY2020-21			FY2021-22			FY2022-23			FY2023-24			FY2024-25			TOTAL		
			\$ 2,500,000			\$ -			\$ -			\$ -			\$ -			\$ 2,500,000		
Item Description <i>(remove guidelines and annotate entries here)</i>	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	
Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	5.00	\$ 800,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 800,000
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	1.00	\$ 200,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 200,000
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	\$ -	\$ -	\$ -	\$ -
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -		\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware purchases not included in data center services.	Hardware	OCO	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -		\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All first-time training costs associated with the project.	Training	Contracted Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other contracted services not included in other categories.	Other Services	Contracted Services	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other project expenses not included in other categories.	Other Expenses	Expense	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	6.00	\$ 2,500,000	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ 2,500,000	

CBAForm 2 - Project Cost Analysis

Agency	<u>Department of Education</u>	Project		<u>Statewide Data System</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
TOTAL PROJECT COSTS (*)	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
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		

CBAForm 3 - Project Investment Summary

Agency	<u>Department of Education</u>	Project	<u>Statewide Data System</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL FOR ALL YEARS
Project Cost	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
Net Tangible Benefits	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$15,000,000)
Return on Investment	(\$5,500,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$17,500,000)
Year to Year Change in Program Staffing	0	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)	(\$15,906,497)	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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H				
3	Project		<i>Statewide Data Collection and Student Information System</i>								
4											
5	Agency		<i>Florida Department of Education</i>								
6	FY 2020-21 LBR Issue Code:			FY 2020-21 LBR Issue Title:							
7	<i>Issue Code</i>			<i>Issue Title</i>							
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):										
9	<i>Name ----- Phone # ----- E-mail address</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	Level of Project Risk									
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
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						LOW				
41											
42	Communication Assessment						LOW				
43											
44	Fiscal Assessment						MEDIUM				
45											
46	Project Organization Assessment						MEDIUM				
47											
48	Project Management Assessment						MEDIUM				
49											
50	Project Complexity Assessment						MEDIUM				
51											
52											
53	Overall Project Risk						MEDIUM				

	B	C	D	E
1	Agency: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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	41% to 80% -- Some 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	Some
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	Single agency-wide use or 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	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: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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 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	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: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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	81% to 100% -- All or nearly all processes 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)	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	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	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	Proactive use of 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	Yes
21			No	

	B	C	D	E
1	Agency: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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 \$2 M and \$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	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
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	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	Some 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	Within 3 years
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	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	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager assigned is not the procurement manager or 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	No
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	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	

	B	C	D	E
1	Agency: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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	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	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	Few or no 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	Minimal or no 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	Yes, all stakeholders are represented by functional manager
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: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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	41 to 80% -- Some 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	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	Some 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	No
33			No	
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
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 uses formal 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	Some 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	Yes
50			No	

	B	C	D	E
1	Agency: Florida Department of Education		Project: Statewide Data Collection and Student Information System	
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	3 sites or fewer
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	Yes
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	



Statewide Data Collection Project

State of Florida

Division of Technology and Innovation

Project Management Plan
Schedule IV-B Appendix D

Trademarks

Trademarked names may appear throughout this document. Rather than list the names and entities that own the trademarks or insert a trademark symbol with each mention of the trademarked name, this document uses the names are used only for editorial purposes and to the benefit of the trademark owner with no intention of infringing upon that trademark.

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Revision History

Date	Version	Revised By	Description
9-11-2019	1.01	Jeffery Canady	Formatting and editing

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1. Introduction

The Project Management Plan (PMP) provides the guidelines for managing the Florida Department of Education (FDOE), Division of Technology and Innovation, Statewide Data Collection Project. It is a “living” document that contains the key project management plans. The document is due at initiation of the project, updated and delivered as needed over the duration of the project.

The Project Management Plan is organized into the following sections:

- Introduction
- Project Charter
- Scope Management Plan
- Work Breakdown Structure (WBS)
- Resource Breakdown Structure (RBS)
- Master Project Schedule
- Schedule Management Plan
- Work Management Plan
- Spending Plan
- Communication Plan
- Risk Management Plan
- Issue Management Plan
- Quality Management Plan
- Change Management Plan
- Procurement Management Plan

2. Project Charter

The Project Charter for the Florida Department of Education (FDOE), Division of Technology and Innovation, Statewide Data Collection Project formally: authorizes the project to exist and/or to continue; documents initial requirements that satisfy stakeholder needs; and, it recognizes the project manager role and gives the project manager the authority to "get the job done." This plan is effective at initiation of the project.

2.1 Overview

The Division of Technology and Innovation, Statewide Data Collection Project mission is to modernize the front-end data collection system through a state-wide solution that would present a first step towards a more interactive and timely response to data collection, transmission and quality that could benefit small rural districts and charter schools.

The state is looking for ways to assist with small rural district and charter school data collection.

The mission of the Division of Technology and Innovation is to provide leadership in the development, collection and maintenance of secure information technology by safeguarding the state's information assets.

The Division of Technology and Innovation will consider a cloud solution with anticipated cost savings during the procurement process.

2.2 Project Charter

The Project Charter is organized into the following sections:

- Introduction
- Business Need
- Strategic Goals
- Project Scope
- Budget Estimate and Summary Project Schedule
- Assumptions and Constraints
- Project Team and Stakeholders
- Critical Success Factors
- Project Approvals
- Appendix A

3. Scope Management Plan

The purpose of the Scope Management Plan is to provide the scope framework for the project. This plan documents the scope management approach; scope definition; scope statement; the project's work breakdown structure; roles and responsibilities as they pertain to project scope; scope verification; and, scope change control.

The Scope Management Plan is organized into the following sections:

- Introduction
- Project Overview
- Scope Management Approach
- Scope Definition
- Project Scope Statement
- Work Breakdown Structure
- Team Member Roles and Responsibilities
- Scope Verification
- Scope Control

3.1 Scope Management Plan

The scope for this project is defined by the Scope Statement and the Work Breakdown Structure (WBS). Scope management will be the sole responsibility of the Project Manager.

The Project Manager, Project Sponsor and Stakeholders will establish and approve documentation for measuring project scope which includes deliverable quality checklists and work performance measurements.

Proposed scope changes may be initiated by the Project Manager, Project Sponsor, Stakeholders or any member of the project team. All change requests will be submitted to the Project Manager who will then evaluate the requested scope change. Upon acceptance of the scope change request the Project Manager will submit the scope change request to the Project Sponsor and the Change Control Board for review and approval.

Upon approval of scope changes by the Change Control Board and Project Sponsor, the Project Manager will update all project documents and communicate the scope change to all stakeholders. Based on feedback and input from the Project Manager and Stakeholders, the Project Sponsor is responsible for the acceptance of the final project deliverables and project scope.

4. Work Breakdown Structure

The work required to complete this project will be subdivided into sub-deliverables, work packages, and activities. This will allow the Project Manager to more effectively manage the project's scope as the project team works on the tasks necessary for project completion.

The project will be organized in phases and coincides with the Project Management Institute, Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* standards for project management. The phases are: Initiation; Planning; Execution; Monitoring & Controlling; and, Closing. Each of these phases is then subdivided further down to work packages.

An Analysis of Alternatives (AoA): Design and Develop a new system internally, purchase a Commercial off the Shelf (COTS) solution, or procure a Managed Service/Cloud based solution will be done to determine which solution meets the requirements. The installation, deployment, acceptance testing, launch, and training will be provided by the Vendor. A WBS will be developed after the selected vendor provides the solution.

5. Resource Breakdown Structure

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* defines a Resource Breakdown Structure (RBS) as a hierarchical list of resources related by function and resource type that is used to facilitate planning and controlling of project work.

The current Resource Breakdown Structure (RBS) for the project is as follows:

- Executive Sponsor - 1
- Project Sponsor – 1
- Project Manager – 1
- Technical Lead (Developer) – Pending procurement
- Systems or Enterprise Architect – Pending procurement
- Quality Assurance Analyst – Pending procurement)
- Business Analyst – 1
- Developers – Pending procurement
- DBA – 1 (assistance as needed)

6. Master Project Schedule

The Master Project Schedule describes all project activities that will occur for the duration of the project. The Project Management Office (PMO) at DOE requires all Projects to be maintained in the Department's project management SharePoint site, including a Microsoft Project® project plan. It is organized in accordance with the Project parent and child activities and lays out all key actions, start and end dates, milestones, and percentage complete for the overall project.

7. Schedule Management Plan

The purpose of the Schedule Management Plan is to define the approach the project team will use in creating the project schedule. This plan will also include how the team will monitor the project schedule and manage changes after the baseline schedule has been approved. This includes identifying, analyzing, documenting, prioritizing, approving or rejecting, and publishing all schedule-related changes.

The Schedule Management Plan will be organized into the following sections:

- Schedule Management Approach
- Work Breakdown Structure
- Schedule Control
- Schedule Changes
- Scope Changes

Schedule Management Approach

This section will provide a general framework for the approach which will be taken to create the project schedule. This includes the scheduling tool/format, schedule milestones, and schedule development roles and responsibilities.

Schedule Tool/Format

Project schedules will be created using Microsoft Project.

Activity definition will identify the specific work packages which must be performed to complete each deliverable. Activity sequencing will be used to determine the order of work packages and assign relationships between project activities. Activity duration estimating will be used to calculate the number of work periods required to complete work packages.

Resource estimating will be used to assign resources to work packages in order to complete schedule development.

Schedule Milestones

Once a preliminary schedule has been developed, it will be reviewed by the project team and any resources tentatively assigned to project tasks. The project team and resources must agree to the proposed work package assignments, durations, and schedule. Once this is achieved the Project Sponsor will review and approve the schedule and it will then be baselined.

The following will be designated as milestones for the project schedule:

- Completion of scope statement, Work Breakdown Structure (WBS) and Resource Breakdown Structure (RBS).

- Baseline project schedule.
- Approval of final project budget.
- Project kick-off.
- Approval of roles and responsibilities.
- Requirements definition approval.
- Completion of data mapping/inventory.
- Project implementation.
- Acceptance of final deliverables.

Project Manager Roles and Responsibilities

The Project Manager will take responsibility for overall project management and will work with the Project Sponsor to coordinate activities such as:

- Closely monitoring the deliverable status.
- Developing, maintaining, and meeting the approved project schedule.
- Presenting written status of the schedule, deliverables, issue resolution, risk mitigation, and action items.
- Notifying the Project Sponsor in writing of any potential delays or issues that may impact scope, cost, or schedule as soon as becoming aware of the problem.
- Tracking, analyzing, and resolving all material issues resulting from the delivery of the project solution.

Project Sponsor Roles and Responsibilities

The Project Sponsor will be responsible for the following:

- Serve as the primary point of contact for the Project Manager, confirm the project work plan and facilitate issue resolution.
- Provide kick-off meeting facility and identify and invite participants.
- Provide the team with working space facilities, including internet connectivity, access to required technology.
- Provide meeting rooms and equipment such as projectors as needed.
- Actively participate in all project working sessions and management meetings.
- Monitor and ensure resolution of all issues.
- Approve status reports and communications prior to distribution.
- Approve all deliverables.

Work Breakdown Structure

The Project Management Institute's *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* describes the Work Breakdown Structure (WBS) as "a deliverable-oriented hierarchical decomposition of the work to be executed by the team".

The WBS for the Statewide Data Collection Project will be organized by phase as follows: Initiation; Planning; Execution; Monitoring & Controlling; and Closing.

Schedule Control

The project schedule will be reviewed and updated as necessary on a weekly basis with actual start, actual finish, and completion percentages which will be provided by task owners.

The Project Manager is responsible for holding weekly schedule updates/reviews; determining impacts of schedule variances; and, submitting schedule change requests.

The project team is responsible for participating in weekly schedule updates/reviews; communicating any changes to actual start/finish dates to the Project Manager; and participating in schedule variance resolution activities as needed.

The Project Sponsor will maintain awareness of the project schedule status and review/approve any schedule change requests submitted by the Project Manager.

Reporting

The progress of, and changes to the project schedule, will be reported in accordance with the project's Communications Plan.

Schedule Changes

If any member of the project team determines that a change to the schedule is necessary, the Project Manager and team will meet to review and evaluate the change. The Project Manager and project team must determine which tasks will be impacted, variance as a result of the potential change, and any alternatives or variance resolution activities they may employ to see how they would affect the scope, schedule, and resources.

If, after this evaluation is complete, the Project Manager determines that any change will exceed the established boundary conditions, then a schedule change request must be submitted.

Submittal of a schedule change request to the Project Sponsor for approval is required if either of the two following conditions is true:

- The proposed change is estimated to reduce the duration of an individual work package by 10% or more, or increase the duration of an individual work package by 10% or more.
- The change is estimated to reduce the duration of the overall baseline schedule by 10% or more, or increase the duration of the overall baseline schedule by 10% or more.

- Any change requests that **do not meet** these thresholds may be submitted to the project manager for approval.

Change Control Process

After acceptance of the Project Schedule draft, proposed changes will be reported to the Project Sponsor in accordance with the project change management process in the project's Change Management Plan. Proposed changes will be justified, including impact on scope, cost, risks and quality.

Emergency schedule changes must be reported immediately to the Project Sponsor. Such changes may be implemented more quickly than provided for in the change management process or the weekly reporting process, but such changes will be subject to the same reporting and approval process "after the fact" as they would if the changes had processed normally.

The issues management and risk management processes will be used to initially identify issues or risks which may impact the schedule. Should the issue or risk be determined to require a change to the schedule, the change management process will be used to document the required change and obtain authorization to make such a change. Both the Project Sponsor and the Project Manager can request changes to the project schedule.

All change requests will be vetted through the change management process. The

Change Management process and will include an assessment of the impact of the proposed schedule changes on the project. Impacts to scope, cost, risk and quality will also be evaluated in order to provide a basis for accepting and approving a change.

Once the change request has been reviewed and approved the Project Manager is responsible for adjusting the schedule and communicating all changes and impacts to the project team, Project Sponsor, and stakeholders. The Project Manager must also ensure that all change requests are archived in the project records repository.

Scope Changes

A scope change is defined as a change to the original boundaries of the project which changes the budget, schedule and/or contract requirements. Scope changes will be identified at the start of the change management process.

Approvals

Any changes in the project scope, which have been approved by the Project Sponsor, will require the project team to evaluate the effect of the scope change on the current schedule.

If the Project Manager determines that the scope change will significantly affect the current project schedule, he may request that the schedule be re-baselined in consideration of any changes which need to be made as part of the new project scope. The Project Sponsor must review and approve this request before the schedule can be re-baselined.

8. Work Management Plan

The purpose of the Work Management Plan is to define all project tasks and responsibilities, including technical tasks and management tasks, as well as projected and actual start and end dates for all project activities.

The original Work Management Plan was organized into the following sections and described a Modernization and Application Improvement project:

- Introduction
- Project Overview
- Approach and Methodology
- Management Procedures
- Implementation Tasks
- Operational Tasks
- Team Member Roles and Responsibilities
- Information Technology Policies

9. Spending Management Plan

This section presents the project spending plan and the high level project schedule for the Statewide Data Collection Project.

9.1 Spending Plan

The Statewide Data Collection Project to be funded for the 2020-21 fiscal year. The table below shows the cost of the project projected for 2020-21.

Table 1: Summary Spending Plan

Project Cost Element	Appropriation Category	YR 1 LBR	TOTAL
Project Deliverables – Based on RFI. Full Procurement Needed.	Contracted Services	\$ 4,500,000	\$ 4,500,000
Staff Augmentation	Contracted Services	\$ 1,000,000	\$ 1,000,000
Total		\$ 5,500,000	\$ 5,500,000

10. Communication Plan

The Communication Plan describes the planned and periodic communications between the Statewide Data Collection Project Team members and the DTI Maintenance Team, as well as project communication between the Statewide Data Collection Project Team and various stakeholders, such as the project sponsors, control agencies, users, and support/service partners.

The Communication Plan is organized into the following sections:

- Introduction
- Roles and Responsibilities
- Communication Types
- Communication Management
- Appendix

The Communication Plan is filed for reference in the Project Documentation Folder.

11. Risk Management Plan

This section presents the Risk Management Plan for the Statewide Data Collection Project. A Risk Management Plan provides a systematic process of identifying, analyzing, and responding to project risk throughout the life of the project.

10.1 Risk Definition

A risk is an uncertain event or condition that, if it occurs, has a positive or negative effect on the project's objectives.

10.2 Risk Management Plan

The Risk Management Plan is organized into the following sections:

- Risk Management Strategy
- Risk Management Database
- Risk Breakdown Structure

Risks are reported separately in the SharePoint site.

Risk Management Strategy

This section describes the risk identification processes employed for this project, the risk assessment method, risk response options, and the risk management database development and maintenance.

Risk Identification Process

Risks are identified by analyzing each phase of the project and its deliverables using a Risk Breakdown Structure of risk types and sources. The Risk Breakdown Structure was adapted from the project management literature for the Statewide Data Collection Project.¹ The risks will be described in terms of the cause(s), risk, and effect or impact.

The initial identification of risks was made by the Statewide Data Collection Project Sponsor and the Project Manager. Subsequent input for identifying new risks will include the Statewide Data Collection Project Team, subject matter experts and other stakeholders. All parties will assist in identifying risks on an ongoing basis.

Risk Assessment

Risks are assessed based on their probability of occurrence, project impact, and corresponding rank. The following tables show the values used for assigning probability, impact, and rank.

¹ David Hillson, *Managing Risks in Projects* (Surrey, England: Gower Publishing Ltd., 2009), 33.

Risk Probability		
Low	< 30%	unlikely to occur
Medium	31% - 50%	may occur
High	51% - 80%	probably will occur
Very High	> 80%	very likely to occur

Risk Impact			
	<u>Cost Increase</u>	<u>Scope Change</u>	<u>Schedule Increase</u>
Minor	< 5%	Barely	< 5%
Moderate	5% - 8%	Minor areas of deliverable(s)	5% - 10%
Serious	9% - 10%	Major areas of deliverable(s)	11% - 15%
Critical	> 10%	Failure to complete deliverable or failure to achieve project objective	>15%

Probability x Impact Rank				
	<u>Minor</u>	<u>Moderate</u>	<u>Serious</u>	<u>Critical</u>
Low	Low(1)	Low(1)	Medium(2)	High(3)
Medium	Low(1)	Medium(2)	Medium(2)	High(3)
High	Low(1)	Medium(2)	High(3)	High(3)
Very High	Low(1)	High(3)	High(3)	Very High(4)

Risk Response Options

Risk responses are planned using four basic risk response options:

- Accept – take the risk without special action or contingency because proactive action is either not possible or cost-effective.
- Avoid – take proactive action to eliminate the risk to the project.
- Mitigate – take proactive action to reduce the probability and/or impact of the risk.
- Transfer – involve another person or party in acting on the risk and in so doing share the management of the risk.

The initial risk responses will be planned by the Statewide Data Collection Project Team and the Project Sponsor. Input from Statewide Data Collection subject matter experts and the other stakeholders will be solicited.

The Project Sponsor will approve the risk responses, which will be assigned to risk owners who will be responsible for implementing proactive responses. All parties will assist in planning risk responses on an ongoing basis.

Risk Management Database Development and Maintenance

The risk descriptions, assessments, and responses are documented in the Risk Management Database, which is contained in the Project Workbook (see Section 3 for a sample). The risk response information includes the action to be taken by the risk owner, planned and actual completion dates, notes on the current status, and a closure date.

The initial development of the Risk Management Database will be completed by the Statewide Data Collection Project Team. The Risk Management Database will be updated on an ongoing basis by the Statewide Data Collection Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Statewide Data Collection Project Team will use the Risk Management Database as the system of record and store it in the Statewide Data Collection SharePoint site. The Project Manager will add any new risks identified to the Weekly Status Report under Action Items. These items will be discussed with Project Sponsor and Statewide Data Collection Project Team in the weekly status meeting. The Statewide Data Collection Project Manager will validate the item and enter it as needed into the Risk Management Database in the Project Workbook, and update the Project Workbook and upload it to the Statewide Data Collection Project SharePoint site.

The Project Sponsor will approve the initial version of the Risk Management Database, as well as any subsequent versions submitted with the Updated Project Management Documents at phase ends.

Risk Management Responsibilities

The responsibility for managing risk is shared between the Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the risk management process.

Risk Activity	Responsibility
Identify risks	All – Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification was made by the Project Sponsor and Project Manager.
Assess risks	All – Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial assessment was made by the Project Sponsor and Project Manager.
Plan risk responses	All – Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial responses were planned by the Project Sponsor and Project Manager.
Approve risk responses	Project Sponsor
Develop Risk Management Database	Project Manager and Statewide Data Collection Project Team
Maintain Risk Management Database	Project Manager
Develop or take risk response actions	Risk Owner
Manage risk responses	Project Manager, Statewide Data Collection Project Team
Report risks	Project Manager, Statewide Data Collection Project Team

Risk Management Database

The DOE PMO requires that the Risk Management Database be maintained in SharePoint. It is reviewed and updated as necessary on a weekly basis.

Risk Breakdown Structure (RBS)

RBS LEVEL 1	RBS LEVEL 2	
1. Technical Risk	1.1	Scope Definition
	1.2	Requirements Definition
	1.3	Estimates, Assumptions, Constraints
	1.4	Technical Processes
	1.5	Technology
	1.6	Interfaces
	1.7	Design
	1.8	Performance
	1.9	Reliability & Maintainability
	1.10	ADA
	1.11	Security
	1.12	Test & Acceptance
2. Management Risk	2.1	Project Management
	2.2	Program Management
	2.3	Operations Management
	2.4	Organization
	2.5	Resourcing
	2.6	Communication
	2.7	Information
	2.8	Health, Safety, & Environment
	2.9	Quality
	2.10	Reputation
3. Business Risk	3.1	Contractual Terms & Conditions
	3.2	Internal Procurement
	3.3	Contractor
	3.4	Subcontracts
	3.5	Client/Customer Stability
	3.6	Stakeholders
4. External Risk	4.1	Legislation
	4.2	Exchange Rates
	4.3	Site / Facilities
	4.4	Environment / Weather
	4.5	Competition
	4.6	Regulatory
	4.7	Political
	4.8	Country
	4.9	Social / Demographic
	4.10	Pressure Groups
	4.11	Force Majeure

12. Issue Management Plan

This section presents the Issue Management plan for the Statewide Data Collection Project. The Issue Management Plan describes how project issues will be managed, evaluated, escalated, and integrated into the project throughout the life of the project.

12.1 Issue Definition

An issue is a point or matter in question or in dispute, or a point or matter that is not settled and is under discussion or over which there are opposing views or disagreements. An issue is generally expressed as a statement of concern or as a need having one or some combination of the following characteristics:

- The resolution is in question or lacking agreement among stakeholders
- It is highly visible or involves external stakeholders such as requests or directives from control agencies
- It has critical deadlines or timeframes that cannot be missed
- It can result in an important decision or resolution for which the rationale and activities must be captured for historical purposes
- It has critical deadlines that may impede project progress.

Please note: An issue is a situation which has occurred or will definitely occur, as opposed to a risk which is a potential event. Items that are “normal” day-to-day tasks related to a person’s normal job duties are not considered issues or action items.

12.2 Issue Management Plan

The Issue Management Plan is organized into the following sections:

- Issue Management Strategy
- Issue Escalation

The DOE PMO requires that all issues be recorded in SharePoint and maintained there for history.

Issue Management Strategy

This section describes the issue identification processes employed for this project, the issue assessment process, issue management responsibilities, and the issue management database development and maintenance.

Issue Identification Process

Issues will be identified as any point or matter in question or in dispute, or a point or matter that is not settled and under discussion or over which there are opposing views or disagreements. By definition, an issue is a problem that will impede the progress of the project if it cannot be totally resolved by the project team. This will include issues that are software, data and/or hardware related.

The initial identification of issues will be made by the Statewide Data Collection Project Sponsor and the Project Manager. Subsequent input for identifying new issues will include the Statewide Data Collection Project Team, subject matter experts and other stakeholders. All parties will assist in identifying issues on an ongoing basis.

Issue Assessment Process

Issues will be managed through the following process:

- **Identification:** Issues (and action items) may arise from a variety of project activities; e.g., status meetings, deliverable reviews, code analyses, workgroup meetings, stakeholder requests, etc. Any project team member may identify an issue. Issues cited in meetings shall be documented in the meeting minutes. Issues cited through other project activities shall be reported to the Statewide Data Collection Project Manager via e-mail. Prospective issues shall be entered by the Statewide Data Collection Project Manager into the Issues Management Database.
- **Validation:** The prospective issue will be compared with the Issue Management Database to ensure that it does not duplicate an existing issue. If the prospective issue is not a duplicate, it will be reviewed with the validation criteria, which include: negative impact to scope, schedule, cost, or quality; negative impact to staff or infrastructure resources; negative impact to relationships with stakeholders; users; or, sponsors; missed commitment or due date. If the review with the validation criteria shows that the prospective issue is valid, it will be assigned to the appropriate project team member for analysis and handling. If the validation check shows that the prospective issue is not valid, it will be marked as Invalid and given a resolution date.
- **Assigning:** The project team member assigned to the issue will proceed to address the issue as needed analyzing it further to document impacts, following up as needed, and reporting a status in the weekly Statewide Data Collection Project Status Meeting on Fridays.

Issue Management Database Development and Maintenance

The issue descriptions, status, and resolution are documented in SharePoint. The issue response information includes the action to be taken by the issue owner, planned and actual completion dates, notes on the current status, and a closure date. SharePoint will be updated weekly as needed by the Statewide Data Collection Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The Statewide Data Collection Project Team will use SharePoint as the system of record. The Project Manager will add any new issues identified to SharePoint. These items will be discussed with Project Sponsor and Statewide Data Collection Project Team in the weekly status meeting.

Issue Management Responsibilities

The responsibility for managing issues is shared between the Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the issue management process.

Issue Activity	Responsibility
Identify issues	All – Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification will be made by the Project Sponsor and Project Manager.
Validate issues	All – Statewide Data Collection Project Team, Project Sponsor, subject matter experts, and other stakeholders.
Assign issues	Statewide Data Collection Project Manager, Project Sponsor, and Project Manager.
Approve issue responses	Project Sponsor.
Develop Issue Management Database	Project Manager and Statewide Data Collection Project Team.
Maintain Issue Management Database	Project Manager.
Develop or take issue response actions	Issue Owner.
Manage issue responses	Project Manager, Statewide Data Collection Project Team.
Report issues	Project Manager, Statewide Data Collection Project Team.

Issue Escalation

The project governance structure will be used to resolve potential conflicts and disputes that may arise during the project. It is also necessary to understand the different levels and types of issues that may arise during this project. If an issue results in a conflict and the Statewide Data Collection Project Manager and the Issue Owner are unable to agree upon a decision, the issue shall be escalated in the following manner and order:

1. Issues should be addressed at the lowest level possible.
2. Attempts to resolve issues must be made by appropriate parties prior to escalation.
3. The issue owner, as identified by the issue tracker, completes the **Issue Submission Form** with a brief issue write-up identifying the issue, concerns, and positions of involved parties.
4. The issue owner schedules a meeting to discuss with involved parties.
5. The issue is ENTERED on the Issue Register for tracking.
6. The issue owner provides the issue write-up at least 24 hours prior to meeting.
7. The meeting is held and if resolution is reached, resolution decision and action items are documented and provided to involved parties.
8. If resolution is not reached, action items are identified and follow up meeting planned (this group has up to one week to resolve or notice of automatic escalation to next level of management is triggered).
9. Once escalation need is identified, notice is sent to the next levels of management including the Project Sponsor.
10. Issue review process repeats at the next level of management.

Issue Submission Form

The Issue Submission Form is use to create documentation of all issues in order to provide a traceable record and history for future reference.

Sample Issue Submission Form

A sample of the Issue Submission Form is shown below.

ISSUE SUBMISSION FORM		
Issue Number:	Reported By:	Date Reported:
Issue Status:	Issue Assigned To:	Date Resolved:
Description of Issue:		
Project Impact:		
Alternatives and Recommendation(s):		
Final Resolution:		

13. Quality Management Plan

Introduction

The purpose of the Quality Management Plan is to describe how quality will be managed throughout the lifecycle of the Statewide Data Collection Project. It documents the necessary information required to effectively manage project and includes the processes and procedures for ensuring quality planning, assurance, and control are all conducted. All Florida Department of Education (FDOE) stakeholders should be familiar with how quality will be planned, assured, and controlled.

The Quality Assurance Plan is being developed during the Project Planning and Definition Phase and is a supporting document to the Project Management Plan.

This document is organized into the following sections:

- Introduction
- Approach
- Quality Planning
- Quality Assurance
- Quality Control
- Quality Control Measurements
- Team Member Roles and Responsibilities
- Deliverables and Acceptance Criteria
- Appendices

Approach

This section describes the approach the Statewide Data Collection Project Team will use for managing quality throughout the project's life cycle. Quality will be planned into the Statewide Data Collection Project beginning in the first phase of the project in order to prevent unnecessary rework, waste, cost, and time overruns throughout the project. It will establish the activities, processes, and procedures for ensuring quality products throughout the project. This plan will:

- Ensure quality is planned
- Define how quality will be managed
- Define quality standards and quality assurance activities
- Define quality control activities
- Describe how quality will be measured

In order to be successful, this project will need to meet its quality objectives by using an integrated development and quality approach to define and perform testing during development activities.

Quality Management Approach Overview



Objective

The primary objective of this Quality Management Plan is to ensure that the project deliverables are completed with an acceptable level of quality. This plan discusses the quality standards by which the development of deliverables is managed to ensure:

- Consistency with the practices and standards of the FDOE Enterprise Project Management Methodology
- Ensure the quality of the system development process, project artifacts, and project products to the Department and its stakeholder meet their requirements

Components of the Quality Management Plan

The following is a brief explanation of each of the components of the quality assurance plan and these must be performed to ensure that the deliverables meet the customer quality requirements

Quality Planning (QP)

Quality planning determines quality policies and procedures relevant to the project for both project deliverables and project processes, defines who is responsible for what, and documents compliance

Quality Assurance (QA)

Quality assurance activities focus on the processes being used to manage and deliver the solution and evaluate overall project performance on a regular basis. Quality assurance is a method to ensure the project will satisfy the quality standards and will define and record quality reviews, test performance, and customer acceptance. It includes process/protocols, forms, templates, best practices, guidance and training.

Quality Control (QC)

Quality Control is the process of Inspection. Quality control activities are performed on the project products continually to verify that project deliverables are of high quality and meet quality standards. Quality control also helps uncover causes of unsatisfactory results and establish lessons learned to avoid similar issues in this and other projects. It includes process reviews, document/quality reviews and various types of audits, adaptive process improvement and monitoring/reporting

Quality Control Measurements

A Quality Control Log will be used to track the status of deliverables that have been formally submitted to the client, and to ensure that, when a deliverable is either rejected or accepted conditionally, that the reasons the deliverable were not approved are captured and resolved.

14. Change Management Plan

The purpose of the Change Management Plan is to define the process for managing change document and document the necessary information required to effectively manage project change from project inception to delivery.

The Change Management Plan is created during the Planning Phase of the project. Its intended audience is the project manager, project team, project sponsor and any senior leaders whose support is needed to carry out the plan. The Change Management Plan is organized into the following sections:

- Introduction
- Change Management Process
- Change Request Form
- Evaluating Change Requests
- Authorizing Change Requests
- Team Member Roles and Responsibilities

Change Management Process

This section provides the Change Management process, which establishes an orderly and effective procedure for tracking the submission, coordinating, reviewing, evaluating, categorizing, and approving the release of all changes to the project's baselines.

Change Request Process Stages

- **Change Request Initiation:** Project change requests will be documented in writing and must identify cost, schedule, need for the requested changes, and be clearly labeled as a project change request. Scope changes must be also be clearly identified in the request. The Project Manager will assign a change request number.
- **Change Impact Estimation:** Each project change request must be reviewed by the Project Manager and Project Team to decide whether to proceed with the requested changes. An evaluation of the impact of project change requests to determine impact on scope, schedule, and cost and any other necessary details will be performed. For those change requests that impact scope, schedule, or cost, a written estimate based on this evaluation will be submitted.
- **Approvals and Acceptance:** The Project Sponsor may approve or decline the change request. Only those project change requests that have been approved in writing will be considered authorized changes to the project.

Change Request Process Flow Requirements

The change request (CR) process flow is outlined in the table below:

Table 2. Change Request Process Flow Steps

Stage	Step	Description
Initiation	Generate CR	A submitter completes a CR Form and sends the completed form to the Project Manager
Initiation	Log CR Status	The Project Manager enters the CR into the CR Log. The CR's status is updated throughout the CR process as needed.
Impact Estimation	Evaluate CR	Project personnel review the CR and provide an estimated level of effort to process, and develop a proposed solution for the suggested change
Approval	Authorize	Approval to move forward with incorporating the suggested change into the project/product
Approval	Implement	If approved, make the necessary adjustments to carry out the requested change and communicate CR status to the submitter and other stakeholders

Change Request Form

The Project Manager will submit a formal change request to the Change Management Board using the Change Request Form contained in **Appendix A – Statewide Data Collection Change Request Form**.

A sample copy of the Statewide Data Collection Change Request Form is provided in the table below:

Table 3. Statewide Data Collection Change Request Form sample

Statewide Data Collection Change Request Form:

Change Request	
Project:	Date:
Change Requestor:	Change No:
Change Category (Check all that apply):	
<input type="checkbox"/> Schedule <input type="checkbox"/> Cost <input type="checkbox"/> Scope <input type="checkbox"/> Requirements/Deliverables <input type="checkbox"/> Testing/Quality <input type="checkbox"/> Resources	
Does this Change Affect (Check all that apply):	
<input type="checkbox"/> Corrective Action <input type="checkbox"/> Preventative Action <input type="checkbox"/> Defect Repair <input type="checkbox"/> Updates <input type="checkbox"/> Other	
Describe the Change Being Requested:	
Describe the Reason for the Change:	
Describe all Alternatives Considered:	
Describe any Technical Changes Required to Implement this Change:	
Describe Risks to be Considered for this Change:	
Estimate Resources and Costs Needed to Implement this Change:	
Describe the Implications to Quality:	
Disposition:	
<input type="checkbox"/> Approve <input type="checkbox"/> Reject <input type="checkbox"/> Defer	
Justification of Approval, Rejection, or Deferral:	

Change Board Approval:		
Name	Signature	Date

Evaluating Change Requests/Evaluation Process

The Change Request Evaluation Process involves the following steps:

The Project Manager will submit a formal change request to the Change Management Board using the Statewide Data Collection Change Request Form included in Appendix A – Statewide Data Collection Change Request Form. Any additional materials submitted with the change request will be noted as attachments.

The Project Manager will determine how much time it will take to analyze the change request.

The analysis will include the business benefit, implications of not making the change, impacts to the project (including budget, schedule, and/or contract requirements), as well as alternatives.

The change request will be reviewed by the Project Sponsor.

Authorizing Change Requests/Change Management Board

The Change Management Board (CMB) is comprised of the following members: Project Sponsor, Executive Sponsor, Deputy Commissioner of Technology and Innovation, Maintenance Manager, QA, and Technical Lead.

The Change Management Board responsibilities and authority are as follows:

- Approve change requests
- Monitor system configuration control
- Approve contract negotiations / changes

The Change Management Board (CMB) will meet as necessary to review change requests.

Authorization Process

The Change Request Authorization Process involves the following steps:

The Project Manager will present the analysis to the CMB for their guidance and direction. All project change requests impacting cost, schedule or scope must be referred to the CMB for approval.

a. If the CMB decides to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. Based on the resolution or recommended course of action, the Project Manager will make any required adjustments to the budget, schedule, and/or contract.

b. If the CMB not to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. The CMB can close a change request, but suggest that it be reviewed later.

The Project Manager will include a review of open change requests at the Weekly Project Status Review.

Team Member Roles and Responsibilities

The Project Management Institute’s *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* defines a responsibility assignment matrix (RAM), also known as RACI or RASCI matrix, as a tool that describes the various roles of project team members in completing tasks or deliverables for a project or business process. The following table identifies the roles and responsibilities, to be performed by onsite staff, associated with the listed tasks/activities.

Table 4. RASCI Matrix

ROLE Definitions											
R Responsible The person who will perform the task.											
A Accountable The person who is ultimately accountable.											
S Support The person(s) who will assist the Responsible in completing the task.											
C Consulted The person(s) whose opinions are sought for the task.											
I Informed The person(s) who are kept up-to-date on task status.											
	Project Manager		Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team

TASKS/ACTIVITIES											
Initiation Tasks											
1. Generate Change Request.	R,A	S,C	I	I	C	C	C	C	C	C	C
2. Log Change Request Status.	R,A	I	I	I	I	I	I	I	I	I	I



Table 2. RASCI Matrix

ROLE Definitions	Project Manager	Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team
R Responsible The person who will perform the task.										
A Accountable The person who is ultimately accountable.										
S Support The person(s) who will assist the Responsible in completing the task.										
C Consulted The person(s) whose opinions are sought for the task.										
I Informed The person(s) who are kept up-to-date on task status.										

TASKS/ACTIVITIES											
Impact Estimate Tasks											
5. Evaluate Change Request.	C	C,R, A	I	I	C	C	C	C	C	C	C
Approval Tasks											
6. Authorize Change Request.	I	I	I	A,R	I	I	I	I	I	I	I
7. Implement Change Request.	A,R	C	I	I	I	I	I	I	I	I	I

15. Procurement Management Plan

The purpose of the Procurement Management Plan is to define the procurement requirements for the project and how it will be managed from developing procurement documentation through contract closure and identify the items to be procured, the types of contracts to be used in support of this project, the contract approval process, and decision criteria.

The Procurement Management Plan is organized into the following sections:

- Introduction
- General Procurement Approach
- Procurement Definition
- Staff Augmentation Procedures
- Hardware/Software Purchasing
- Northwest Regional Data Center (NWRDC) Services Request Procedures or Cloud Solution Procedures
- Procurement Risks
- Procurement Risk Management
- Cost Determination
- Procurement Constraints
- Contract Manager
- Vendor Management

Introduction

The Florida Department of Management Services' Division of State Purchasing (State Purchasing) has created a *Guidebook to Public Procurement* to provide direction in the purchase of commodities and contractual services pursuant to Section 287.057, Florida Statutes. The Florida Department of Management Services' created the guidebook by integrating Florida Statutes and Rules that govern Public Procurement with best practices in procurement from across the state.

The Department of Management Services' revises the *Guidebook to Public Procurement* each year to reflect the most current procurement practices. All Project Purchases and Contracts must adhere to these Guidelines.

The Project Sponsor will provide oversight and management for all procurement activities under this project. The Project Manager will work with the project team to identify and procure all items needed for the successful completion of the project, and will coordinate with the Purchasing and Contracting Division to draft and assemble all relevant forms and paperwork for Project Sponsor review, approval, and submission. The contracts and purchasing division will review the procurement and coordinate follow-up activities with the Project Sponsor and Project Manager to process the procurement to award.

General Procurement Approach

For general procurement of contract staff support, goods, and services which are readily available via State approved Vendors a Request for Quote (RFQ) is preferred. For more complex procurements of non-standard goods and services, an Invitation for Negotiation (ITN) is usually recommended, especially if detailed discussions need to be held to define the final deliverable and pricing. The Purchasing and Contracting Division have all the forms for processing either of these approaches and acts in a consultative manner to ensure that the best course of action based on requirements.

Procurement Definition

The purpose of procurement definition is to describe, in specific terms, what items will be procured and under what conditions. Additionally, project schedules usually affect procurement deadlines and are needed by certain times to ensure timely project completion. It is critically important that sufficient time is spent in defining the requirement such that all business needs are identified and specific deliverables defined that will meet those needs. The Business Analysts on the project usually performs this task.

Staff Augmentation Procedures

One of the most common procurements made by the Project is procurement of Staff required to execute the Project Plan.

Staff augmentation of information technology contractors will be effected by using State term contracts. State term contracts are written between the Department of Management Services and the specified contractor(s) and contain language that allows state agencies and other eligible users to purchase the defined commodities and contractual services according to pre-negotiated terms.

In the event where a State Term Contract has more than one contractor, an agency may issue a Request for Quotes (RFQ) to the State Term Contract contractors offering the commodities or contractual services to either seek additional competition or to determine whether a price term or condition more favorable to the agency is available. § 287.056(2), Florida Statutes, and Rule 60A-1.043(2), Florida Administrative Code.

An RFQ is “an oral or written request for written pricing or services information from a State Term Contract vendor for commodities or contractual services available on a State Term Contract from that vendor.” § 287.012(23), Florida Statutes.

If the agency has received quotes from multiple vendors, the agency shall document that it based its decision upon best value. If the agency requested less than two quotes, the agency shall document its justification for that decision. Rule 60A-1.043(3), Florida Administrative Code.

Contracts and Purchasing will notify the Project Sponsor of personnel offered from Staffing Vendors in response to an RFQ for a particular Position Description (PD). The Project Sponsor will set up interviews with a designated interview team based on the PD who will screen the candidates. The result of these interviews will be identification in rank order of the top candidates so that a selection and offer can be made.

Hardware/Software Purchasing

If the project requires any hardware or software items, contact should at first be made with the Operations Supervisor who will check to see if the item is already available within the Department. If not, then the specifications for the requirements should be provided to the Bureau Chief Staff Assistant so that it can be entered into the *MyFloridaMarketPlace eQuote* system for purposes of requesting quotes.

Northwest Regional Data Center (NWRDC) Services Request Procedures

Requests for NWRDC services must be submitted to Office of Technology & Information Services (OTIS) technical liaison.

Procurement Risks

All procurement activities carry some potential for risk which must be managed to ensure project success. All risks will be managed in accordance with the project’s Risk Management Plan; there are specific risks which pertain specifically to procurement which must be considered:

- Unrealistic schedule and cost expectations for vendors
- Manufacturing capacity capabilities of vendors
- Conflicts with current contracts and vendor relationships
- Configuration management for upgrades and improvements of purchased technology
- Potential delays in shipping and impacts on cost and schedule
- Questionable past performance for vendors
- Potential that final product does not meet required specifications

These risks are not all-inclusive and the standard risk management process of identifying, documenting, analyzing, mitigating, and managing risks will be used.

Project Risk Management

Project risks will be managed in accordance with the project's Risk Management Plan. However, for risks related specifically to procurement, there must be additional consideration and involvement. Project procurement efforts involve external organizations and potentially affect current and future business relationships as well as internal supply chain and vendor management operations. Because of the sensitivity of these relationships and operations the Project Manager will include a designated representative from the contracting department in all project meetings and status reviews if feasible.

Additionally, any decisions regarding procurement actions must be approved by the Project Sponsor or, in his absence, the Executive Project Sponsor before implementation. Any issues concerning procurement actions or any newly identified risks will immediately be communicated to the project's contracting department point of contact as well as the Project Sponsor.

Cost Determination

For procurements seeking goods and/or services from an outside vendor, costs are usually provided in response to a Request for Quote (RFQ), Request for Proposal (RFP) or a Request for Bid (RFB). Vendors submit quotes, proposals, or bids which describe the costs of the good or service in detail to aid the customer in their decision making. Costs are almost always used as part of the procurement decision criteria but may be prioritized differently depending on the organization.

Procurement Constraints

There are several constraints that must be considered as part of the project's procurement management plan. These constraints will be included in the RFQ and communicated to all vendors in order to determine their ability to operate within these constraints. These constraints apply to several areas which include schedule, cost, scope, resources, and technology:

- **Schedule:** Project schedule is not flexible and the procurement activities, contract administration, and contract fulfillment must be completed within the established project schedule.
- **Cost:** Project budget has contingency and management reserves built in; however, these reserves may not be applied to procurement activities. Reserves are only to be used in the event of an approved change in project scope or at management's discretion.
- **Scope:** All procurement activities and contract awards must support the approved project scope statement. Any procurement activities or contract awards which specify work which is not in direct support of the project's scope statement will be considered out of scope and disapproved.
- **Resources:** All procurement activities must be performed and managed with current personnel. No additional personnel will be hired or re-allocated to support the procurement activities on this project.

- **Technology:** Parts specifications have already been determined and will be included in the statement of work as part of the RFQ. While proposals may include suggested alternative material or manufacturing processes, parts specifications must match those provided in the statement of work exactly.

Contracts Manager

The Project Sponsor acts as the Contracts Manager for the Project.

The Contract Manager tasks are identified below:

1. Procurement Tool completed and approved by Technical Contact (this includes vendor list and evaluation team).
2. Technical Contact requests the creation and approval of a Purchase Requisition via the Contract Manager.
 - a. Contract Manager verifies with the Technical Contact any missing information
 - b. Contract Manager creates the Requisition in *MyFloridaMarketPlace* (MFMP) and it is routed through the approval process. Technical Contact is given the Purchase Order (PO) Number once it is assigned in the system.
3. Once the requisition is approved, the Contract Manager will send confirmation to the Technical Contact stating that the requisition is fully approved and has been assigned a Purchase Order (PO) number.
4. Technical Contact determines the start date and hardware and software needs and finds office space for contractor to work on assigned tasks.
5. Contract Manager creates the contract folder and files the following documents:
 - a. Contract cover sheet
 - b. Purchase Order
 - c. Contract management check list
 - d. RFQ or SOW
 - e. Resume
 - f. Disclosure statement
 - g. Drug-free work place form
 - h. References
 - i. Skills matrix
 - j. Vendor response

The Contract Manager provides HR Liaison with Purchase Order Number, DBS, Grant and EO information that will be needed to be entered into the Contractor Tracking System (CTS) when contract staff is processed in.

Vendor Management

The Project Manager is ultimately responsible for managing vendors. In order to ensure the timely delivery and high quality of products from vendors the Project Manager, or his/her designee will meet weekly when needed with the contract and purchasing department and each vendor to discuss the progress for each procured item. The meetings can be in person or by teleconference.

The purpose of these meetings will be to review all documented specifications for each product. This forum will provide an opportunity to review each item's development or the service provided in order to ensure it complies with the requirements established in the project specifications. It also serves as an opportunity to ask questions or modify contracts or requirements ahead of time in order to prevent delays in delivery and schedule. The Project Manager will be responsible for scheduling this meeting on a weekly basis until all items are delivered and are determined to be acceptable.

SCHEDULE IV-B FOR RISK ASSESSMENT MITIGATION

For Fiscal Year 2020-21




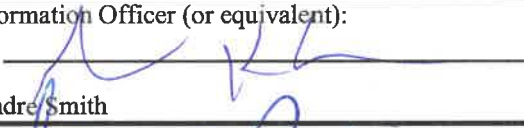
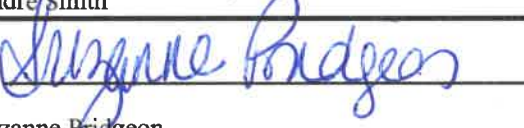

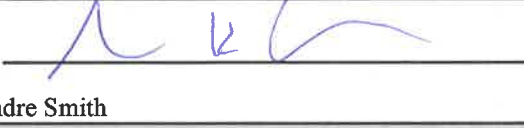
October 1, 2019

DEPARTMENT OF EDUCATION

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Education	Schedule IV-B Submission Date: 10/01/2019
Project Name: Division of Technology & Innovation — Risk Assessment Mitigation	Is this project included in the Agency's LRPP? <u> X </u> Yes <u> </u> No
FY 2020-21 LBR Issue Code:	FY 2020-21 LBR Issue Title: Risk Assessment Mitigation
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Andre K. Smith, (850) 245-0428, Andre.Smith@fldoe.org	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/13/19
Printed Name: Richard Corcoran	
Agency Chief Information Officer (or equivalent): 	Date: 9/12/19
Printed Name: Andre Smith	
Budget Officer: 	Date: 9/12/19
Printed Name: Suzanne Pidgeon	
Planning Officer: 	Date: 9-12-19
Printed Name: Antionette Williams	
Project Sponsor: 	Date: 9/12/19
Printed Name: Andre Smith	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Antionette Williams, Antionett.Williams@fldoe.org, (850) 245-0428
Cost Benefit Analysis:	Andre K. Smith, Andre.Smith@fldoe.org, (850) 245-0428
Risk Analysis:	Amanda Jarmon, Amanda.Jarmon@fldoe.org, (850) 245-9730
Technology Planning:	Kevin Younger, Kevin.Younger@fldoe.org, (850) 245-9934
Project Planning:	Amanda Jarmon, Amanda.Jarmon@fldoe.org, (850) 245-9730

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:

1. Continue existing hardware and software maintenance agreements,
2. Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
3. Replace desktop units ("refresh") with new technology that is similar to the technology currently in use.
4. 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:

1. Background and Strategic Needs Assessment
2. Baseline Analysis
3. Proposed Business Process Requirements
4. Functional and Technical Requirements
5. Success Criteria
6. Benefits Realization
7. Cost Benefit Analysis
8. Major Project Risk Assessment
9. Risk Assessment Summary
10. Current Information Technology Environment
11. Current Hardware/Software Inventory
12. Proposed Technical Solution
13. Proposed Solution Description
14. 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

As required by 2016-17 General Appropriations Act (1961B), the Florida Department of Education (FDOE) contracted with an independent security and risk management firm to assess the department's Information Technology (IT) Security Program. The assessment identified information security and risk management gaps that FDOE needs to address in order to improve the maturity of the overall security program. If this legislative budget request is not funded, a wide range of sensitive data of employees, students and teachers could be targets for cyber-attacks and compromised. Thus, FDOE information security needs staff and resources in order to stay ahead of existing and developing threats.

2. Business Objectives

Every day, malicious entities breach systems and compromise sensitive personal information. We must seek approval for the funds to facilitate the development of stronger, more robust security and privacy programs and provide a unified approach for protecting all types of information, including personal information. From the findings of recent audits and risk assessments, it is clear that FDOE must improve the following areas to protect FDOE's sensitive and confidential data:

-
- Enhance firewalls
 - Upgrade antivirus protection
 - Update FDOE's programs regularly
 - Secure FDOE laptops
 - Secure mobile phones
 - Backup FDOE data regularly
 - Monitor diligently to protect against cyber-attacks and system breaches

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)

Current business processes are segmented throughout the Department in regards to security monitoring and management ranging from minimal security to industry standard security. Security incidents are detected and responded to differently throughout the environments which often times create delays to proper mitigation.

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

Obtaining the same level of security for all segmented IT structures individually would not be possible due to varying degrees of technology and budget constraints.

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

Continue improving upon current information security plan through enterprise solutions around the following areas:

- Establish high-level security governance processes that protect IT and information assets while removing the barriers to productivity through well-understood management processes and governance principles.
- Comprehensive enterprise standards and strategy for IT architecture zoning.
- Comprehensive program for proactive vulnerability identification, reporting, and remediation.
- Comprehensive enterprise platform build and security-hardening processes.
- Technologically enforced identity and access management.

2. Business Solution Alternatives

Individually upgrade existing segmented systems to the same level as the Department's information security solution creating additional licensing and maintenance costs above and beyond what maintaining one system would cost.

3. Rationale for Selection

Selection is based on independent risk assessment conducted by Gartner.

4. Recommended Business Solution

Using the baseline information gathered during the risk assessment, Gartner was able to identify the maturity of various aspects of the IT Security program as well as strategic gaps that exist between current-state capabilities, the desired future-state requirements, and industry leading practices. Analysis of the gaps conducted from a standpoint of Gartner's Reference Architecture for Security and Risk Management produced a set of findings and recommendations for enhancing the maturity of the existing IT Security program. These recommendations are intended to remain consistent with FDOE principles. The results of the gap assessment and the associated recommendations are documented in the Gartner report, "Security Assessment Report – Findings and Recommendations" dated 26 February 2017.

Gartner's solution recommendations identified during the gap and maturity analysis task were organized into a high-level, strategic deployment roadmap depicting the sequence and dependencies of actions required for achieving the desired strategy and architecture. The process for developing the detailed deployment plan and strategy necessary for achieving the desired results leveraged professional project management practices, Gartner's extensive research and advisory service, as well as our understanding of what other like-industry institutions are doing to deploy similar capabilities and technologies. The planning of the deployment phases was designed to deliver a modular, appropriately encompassing architecture implemented over an achievable, phased timeline. The recommended deployment plan is intended to be consistent with the FDOE short and long-term business drivers and requirements as defined during the baseline assessment.

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.

Include through file insertion or attachment the functional and technical requirements analyses documentation developed and completed by the agency.

Expanding the Department’s existing information security plan to encompass all currently segmented security services.

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	Acquire and deploy commercial, enterprise-class host-based intrusion detection/prevention monitoring solution.	Assessed against Florida Cybersecurity Standards	FDOE	06/21
2	Employ encryption technology to protect sensitive data-at-rest, in accordance with the enterprise data classification policy, on all enterprise and organization-specific desktops and laptops	Assessed against Florida Cybersecurity Standards	FDOE	12/21
3	Establish an enterprise policy and direct the development and maintenance of an organizational Security Management Plan (SMP) that defines the overall information protection program as it relates to security and privacy, and explicitly describes applicability of security and privacy policy to enterprise business processes.	Assessed against Florida Cybersecurity Standards	FDOE	06/22
4	Deploy network-based controls and device authentication to restrict access based on device and user identity.	Assessed against Florida Cybersecurity Standards	FDOE	12/21
5	Expand current vulnerability scanning processes by establishing a formal, comprehensive enterprise vulnerability scanning and testing program that includes regular and periodic vulnerability scanning of all operational applications, platforms, and devices operating in production as well prior to	Assessed against Florida Cybersecurity Standards	FDOE	12/21

SUCCESS CRITERIA TABLE				
	placing any applications, platforms, or devices into production.			
6	Enhance current monitoring capabilities by expanding existing Security Information and Event Management (SIEM) capabilities	Assessed against Florida Cybersecurity Standards	FDOE	12/21
7	Establish and document formal enterprise security policy and standards for mobile handheld devices and device configuration management	Assessed against Florida Cybersecurity Standards	FDOE	12/21

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	More robust information security plan	Employees/Students/Teachers	Risk Assessment Maturity	Risk Assessment	06/22
2	Reduced potential for cyber-attacks and system breaches	Employees/Students/Teachers	Risk Assessment Maturity	Risk Assessment	06/22

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 identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <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

IT resources are located primarily at the Northwest Regional Data Center (NWRDC) in Tallahassee, and managed by Florida State University (FSU). The NWRDC manages both server resources and much of the network infrastructure used by FDOE. Approximately 600 servers are supported, spanning Windows 2003 through Windows 2012. FDOE has Oracle managed services at the Agency for State Technology (AST) at the State Data Center (SDC) in the Southwood region of Tallahassee. An IBM mainframe is managed by the NWRDC.

A multi-layered network protection architecture uses a combination of Cisco Adaptive Security Appliance (ASA) devices and SonicWall firewalls as well as iSensor Intrusion Prevention System (IPS) appliances. The network is monitored by Dell SecureWorks, a managed security services provider. Several of the Department's business areas (Enterprise, Division of Blind Services (DBS), Division of Vocational Rehabilitation (VR), Office of Student Financial Assistance (OSFA), Office of Early Learning (OEL)) have additional layers of protection managed by the Divisions themselves.

b. Current System Resource Requirements

Currently, the divisions and offices such as the Office of Student Financial Assistance (OSFA), Division of Blind Services (DBS), Office of Early Learning (OEL), and Vocational Rehabilitation (VR) are running their own separate security environment, and they lack the staff, expertise, and/or funding to maintain a mature security architecture.

c. Current System Performance

Performance monitoring systems are not in place for the entire environment.

2. Information Technology Standards

Information Technology Standards Consist of:

- Onsite Next Generation Firewall with Deep Packet Inspection
- 24/7 365 Monitoring and Incident Response Services
- Intrusion Detection and Prevention Services
- Network through Application Layer Monitoring and Controls
- Application, System, and Database Vulnerability Scanning
- Network Access Controls
- Gateway, endpoint and hypervisor antivirus/spyware and web filtering
- Content Filtering
- URL Filtering
- Enterprise wide system and performance management
- Log monitoring, filtering and analysis
- Centralized SSL VPN from central firewall
- Cloud assisted Onsite behavioral behavioral-based ATA inspection in Next Generation Firewall

B. Current Hardware and/or Software Inventory

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

data center.

FDOE’s application development standard is the .NET platform. Applications developed internally are primarily developed using Microsoft Visual Studio using the .NET framework with Microsoft SQL Server backend databases.

C. Proposed Technical Solution

1. Technical Solution Alternatives

Individually upgrade existing segmented systems to the same level as the Department’s information security solution creating additional licensing and maintenance costs above and beyond what maintaining one system would cost.

2. Rationale for Selection

Selection is based on independent risk assessment and roadmap provided by Gartner.

3. Recommended Technical Solution

Establish an enterprise technical security solution that elements segmented security protocols and technologies within department.

D. Proposed Solution Description

1. Summary Description of Proposed System

The proposed enhancements will consist of a state of the art security monitoring, updated processes and procedures, and management system that will be continually refreshed and upgraded as time moves forward in order to support the entire Department. This will ensure the best possible overall security the Department can provide without the need to repeat this process throughout segmented infrastructures.

This enterprise solution will adopt the following security standards:

- Monitor and protect against network through application layer threats
- Enable centralized log management
- Gain access to critical threat intelligence
- Rapidly baseline the entire departments risk
- Scale services up and down as the infrastructure grows or shrinks
- Centralize remote access
- Web Application Scanning
- System Vulnerability Scanning
- Antivirus/Spyware monitoring and analysis at the gateway and endpoint devices
- Network access control for enhancement of mobile device management efforts
- Monitoring of accidental confidential data movement in clear text

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

Recurring Costs

Services, subscriptions, maintenance	\$ 740,000.00
Staffing (Contractors)	<u>\$ 1,319,099.00</u>
Total Recurring Costs	\$ 2,059,099.00

One-Time Initial Total Costs - Year One

SCHEDULE IV-B FOR RISK ASSESSMENT MITIGATION

Recurring Costs	\$ 2,059,099.00
Capital Expenses	\$ 780,244.00
Temporary Staffing	\$ <u>361,600.00</u>
Total Amount to be Requested	\$ 3,200,943.00

E. Capacity Planning
(historical and current trends versus projected requirements)

Approximately 6 million monthly detected security events based on our current protective technology.

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.

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.

- A: Cost Benefits Analysis
- B: Risk Assessment _ Risk Assessment Mitigation
- C: Project Management Plan

CBAForm 1 - Net Tangible Benefits

Agency	Education	Project	Risk Assessment Mitigation
--------	-----------	---------	----------------------------

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 2020-21			FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	(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	\$603,299	\$980,000	\$1,583,299	\$1,583,299	\$0	\$1,583,299	\$1,583,299	\$0	\$1,583,299	\$1,583,299	\$0	\$1,583,299	\$1,583,299	\$0	\$1,583,299
A.b Total Staff	4.00	10.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00
A-1.a. State FTEs (Salaries & Benefits)	\$191,443	\$0	\$191,443	\$191,443	\$0	\$191,443	\$191,443	\$0	\$191,443	\$191,443	\$0	\$191,443	\$191,443	\$0	\$191,443
A-1.b. State FTEs (#)	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
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)	\$411,856	\$980,000	\$1,391,856	\$1,391,856	\$0	\$1,391,856	\$1,391,856	\$0	\$1,391,856	\$1,391,856	\$0	\$1,391,856	\$1,391,856	\$0	\$1,391,856
A-3.b. Staff Augmentation (# of Contractors)	2.00	10.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
B. Application Maintenance Costs	\$0	\$666,000	\$666,000	\$666,000	\$0	\$666,000	\$666,000	\$0	\$666,000	\$666,000	\$0	\$666,000	\$666,000	\$0	\$666,000
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	\$224,000	\$224,000	\$224,000	\$0	\$224,000	\$224,000	\$0	\$224,000	\$224,000	\$0	\$224,000	\$224,000	\$0	\$224,000
B-4. Other <i>Specify</i>	\$0	\$442,000	\$442,000	\$442,000	\$0	\$442,000	\$442,000	\$0	\$442,000	\$442,000	\$0	\$442,000	\$442,000	\$0	\$442,000
C. Data Center Provider Costs	\$980,810	\$44,000	\$1,024,810	\$1,024,810	\$0	\$1,024,810	\$1,024,810	\$0	\$1,024,810	\$1,024,810	\$0	\$1,024,810	\$1,024,810	\$0	\$1,024,810
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	\$44,000	\$44,000	\$44,000	\$0	\$44,000	\$44,000	\$0	\$44,000	\$44,000	\$0	\$44,000	\$44,000	\$0	\$44,000
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other <i>Endpoint Protection</i>	\$980,810	\$0	\$980,810	\$980,810	\$0	\$980,810	\$980,810	\$0	\$980,810	\$980,810	\$0	\$980,810	\$980,810	\$0	\$980,810
D. Plant & Facility Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Other Costs	\$0	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000
E-1. Training	\$0	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	\$30,000
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$1,584,109	\$1,720,000	\$3,304,109	\$3,304,109	\$0	\$3,304,109	\$3,304,109	\$0	\$3,304,109	\$3,304,109	\$0	\$3,304,109	\$3,304,109	\$0	\$3,304,109
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		(\$1,720,000)			\$0			\$0			\$0			\$0	

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	95%
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	Education		Risk Assessment Mitigation																			
<p>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.</p>																						
2					FY2020-21			FY2021-22			FY2022-23			FY2023-24			FY2024-25			TOTAL		
3			\$ -		\$ 1,298,043			\$ -			\$ -			\$ -			\$ -			\$ 1,298,043		
4	Item Description <i>(remove guidelines and annotate entries here)</i>	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	\$ -	2.00	\$ 191,443	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 191,443	
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	\$ -	3.00	\$ 361,600	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 361,600	
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	\$ -		\$ 695,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 695,000	
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	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
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	\$ -		\$ 50,000	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 50,000	
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			\$ -	5.00	\$ 1,298,043	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ 1,298,043	

CBAForm 2 - Project Cost Analysis

Agency <u>Education</u>	Project <u>Risk Assessment Mitigation</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
TOTAL PROJECT COSTS (*)	\$1,298,043	\$0	\$0	\$0	\$0	\$1,298,043
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$1,298,043	\$1,298,043	\$1,298,043	\$1,298,043	\$1,298,043	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
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	95%
Placeholder	Confidence Level	

CBAForm 3 - Project Investment Summary

Agency	Education	Project	Risk Assessment Mitigation
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL FOR ALL YEARS
Project Cost	\$1,298,043	\$0	\$0	\$0	\$0	\$1,298,043
Net Tangible Benefits	(\$1,720,000)	\$0	\$0	\$0	\$0	(\$1,720,000)
Return on Investment	(\$3,018,043)	\$0	\$0	\$0	\$0	(\$3,018,043)
Year to Year Change in Program Staffing	10	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)	(\$2,960,607)	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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%

	B	C	D	E	F	G	H
3	Project		<i>Risk Assessment Mitigation</i>				
4							
5	Agency		<i>Department of Education</i>				
6	FY 2020-21 LBR Issue Code:			FY 2020-21 LBR Issue Title:			
7	<i>Issue Code</i>			<i>Risk Assessment Mitigation</i>			
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):						
9	<i>Andre K. Smith, (850) 245-0428</i>						
10	Executive Sponsor		<i>Andre K. Smith</i>				
11	Project Manager		<i>Amanda Jarmon</i>				
12	Prepared By		<i>Amanda Jarmon</i>			<i>10/1/2019</i>	
14	Risk Assessment Summary						
15							
16	Business Strategy	Level of Project Risk					
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
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						LOW
41							
42	Communication Assessment						MEDIUM
43							
44	Fiscal Assessment						MEDIUM
45							
46	Project Organization Assessment						MEDIUM
47							
48	Project Management Assessment						MEDIUM
49							
50	Project Complexity Assessment						MEDIUM
51							
52							
53	Overall Project Risk						MEDIUM

	B	C	D	E
1	Agency: Department of Education		Project: Risk Assessment Mitigation	
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	41% to 80% -- Some 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	Minimal or no 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	Between 3 and 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 Education		Project: Risk Assessment Mitigation	
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	Installed and supported production system more than 3 years
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	Some 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	Moderate 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 Education		Project: Risk Assessment Mitigation	
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	No
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	81% to 100% -- All or nearly all processes 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	No
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	1 to 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	Minor or no 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	Plan does not include desired messages outcomes and 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 Education		Project: Risk Assessment Mitigation	
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	No
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 \$2 M and \$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	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
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	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	All or nearly all project benefits have been identified and 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 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	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Time and Expense (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	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the procurement 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	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	

	B	C	D	E
1	Agency: Department of Education		Project: Risk Assessment Mitigation	
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	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	3 or more
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	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	Mostly staffed 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	Minimal or no 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	Yes, all stakeholders are represented by functional manager
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 Education		Project: Risk Assessment Mitigation	
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	No
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	41 to 80% -- Some 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	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	Some 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	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), critical milestones, and resources?	Yes	No
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	Some 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	Yes
50			No	

	B	C	D	E
1	Agency: Department of Education		Project: Risk Assessment Mitigation	
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	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	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	None
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	Yes
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	Greater 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	



Project Management Plan

Risk Assessment Mitigation Project Department of Education

Contact Information

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Revision History

Date	Version	Revised By	Description
10/01/2019	.2	Amanda Jarmon	Revised
10/17/2018	.1	Cassandra J. Grayson	Revised from w/ Master Template

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Introduction

The Project Management Plan (PMP) provides the guidelines for managing the Florida Department of Education (FDOE), Division of Technology & Innovation - Risk Assessment Mitigation (RAM) Project. It is a “living” document that contains the key project management plans. The document is due at initiation of the project, updated and delivered as needed over the duration of the project.

The Project Management Plan is organized into the following sections:

- A. Introduction
- B. Project Charter
- C. Scope Management Plan
- D. Work Breakdown Structure (WBS)
- E. Resource Breakdown Structure (RBS)
- F. Master Project Schedule
- G. Schedule Management Plan
- H. Work Management Plan
- I. Spending Plan
- J. Communication Plan
- K. Risk Management Plan
- L. Issue Management Plan
- M. Quality Management Plan
- N. Change Management Plan
- O. Procurement Management Plan

2. Project Charter

The Project Charter for the Florida Department of Education, Division of Technology & Innovation - Risk Assessment Mitigation Project formally: authorizes the project to exist and/or to continue; documents initial requirements that satisfy stakeholder needs; and, it recognizes the project manager role and gives the project manager the authority to "get the job done." The document is due at initiation of the project.

2.1 Overview

As required by 2016-17 General Appropriations Act (1961B), the Florida Department of Education (FDOE) contracted with an independent security and risk management firm to assess the department's Information Technology (IT) Security Program. The assessment identified information security and risk management gaps that FDOE needs to address in order to improve the maturity of the overall security program. If this legislative budget request is not funded, a wide range of sensitive data of employees, students and teachers could be targets for cyber-attacks and compromised. Thus, FDOE information security needs staff and resources in order to stay ahead of existing and developing threats.

2.2 Project Charter

The Project Charter is organized into the following sections:

- Introduction
- Business Need
- Strategic Goals
- Project Scope
- Budget Estimate and Summary Project Schedule
- Assumptions and Constraints
- Project Team and Stakeholders
- Critical Success Factors
- Project Approvals
- Appendix A

3. Scope Management Plan

The purpose of the Scope Management Plan is to provide the scope framework for the project. This plan documents the scope management approach; scope definition; scope statement; the project's work breakdown structure; roles and responsibilities as they pertain to project scope; scope verification; and, scope change control.

The Scope Management Plan is organized into the following sections:

- Introduction
- Project Overview
- Scope Management Approach
- Scope Definition
- Project Scope Statement
- Work Breakdown Structure
- Team Member Roles and Responsibilities
- Scope Verification Scope
- Control

3.1 Scope Management Plan

The scope for this project is defined by the Scope Statement and the Work Breakdown Structure (WBS). Scope management will be the sole responsibility of the Project Manager.

The Project Manager, Project Sponsor and Stakeholders will establish and approve documentation for measuring project scope which includes deliverable quality checklists and work performance measurements.

Proposed scope changes may be initiated by the Project Manager, Project Sponsor,

Stakeholders or any member of the project team. All change requests will be submitted to the Project Manager who will then evaluate the requested scope change. Upon acceptance of the scope change request the Project Manager will submit the scope change request to the Project Sponsor and the Change Control Board for acceptance.

Upon approval of scope changes by the Change Control Board and Project Sponsor the Project Manager will update all project documents and communicate the scope change to all stakeholders. Based on feedback and input from the Project Manager and Stakeholders, the Project Sponsor is responsible for the acceptance of the final project deliverables and project scope.

4. Work Breakdown Structure

The work required to complete this project is subdivided into individual work packages. This will allow the Project Manager to more effectively manage the project's scope as the project team works on the tasks necessary for project completion.

The project is organized in phases and coincides with the Project Management Institute, Project Management Institute's A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition standards for project management. The phases are: Initiation; Planning; Execution; Monitoring & Controlling; and, Closing. Each of these phases is then subdivided further down to work packages.

The Project had a previous WBS that was based on an internal Modernization and Application Improvement project approach that was executed to about 50% when it was realized that the existing Licensing System obsolescence prevented the completion of the original plan. After a full Project review, it was decided that a full replacement of the Licensing System was required to meet Project goals. After an Analysis of Alternatives (AoA): Design and Develop a new system internally, purchase a Commercial off the Shelf (COTS) solution, or procure a Managed Service/Cloud based solution; it was decided to pursue the procurement of a COTS solution that met requirements. As the installation, deployment, acceptance testing, launch, and training will be provided by the Vendor, a new WBS is not available at this time. As soon as it is provided by the Vendor, a link to it will be provided in this document.

5. Resource Breakdown Structure

The Project Management Institute's A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition defines a Resource Breakdown Structure (RBS) as a hierarchical list of resources related by function and resource type that is used to facilitate planning and controlling of project work.

The current Resource Breakdown Structure (RBS) for the project is as follows:

- Executive Sponsor - 1
- Project Sponsor – 1
- Project Manager – 1
- Systems or Enterprise Architect/Technical Lead (Developer) – 1
- Quality Assurance Analyst – 1
- Security Analyst – 2
- Developers – 1
- DBA – 1 (assistance as needed)

6. Master Project Schedule

The Master Project Schedule describes all project activities that will occur for the duration of the project. The Project Management Office (PMO) at DOE requires all Projects to be maintained Microsoft Project. It is organized in accordance with the Project parent and child activities and lays out all key actions, start and end dates, milestones, and percentage complete for the overall project.

6.1 Schedule Management Plan

The purpose of the Schedule Management Plan is to define the approach the project team will use in creating the project schedule. This plan also includes how the team will monitor the project schedule and manage changes after the baseline schedule has been approved. This includes identifying, analyzing, documenting, prioritizing, approving or rejecting, and publishing all schedule-related changes.

The Schedule Management Plan is organized into the following sections:

- Schedule Management Approach
- Work Breakdown Structure
- Schedule Control
- Schedule Changes
- Scope Changes

Schedule Management Approach

This section provides a general framework for the approach which will be taken to create the project schedule. This includes the scheduling tool/format, schedule milestones, and schedule development roles and responsibilities.

Schedule Tool/Format

Project schedules will be created using Microsoft Project.

Activity definition will identify the specific work packages which must be performed to complete each deliverable. Activity sequencing will be used to determine the order of work packages and assign relationships between project activities. Activity duration estimating will be used to calculate the number of work periods required to complete work packages.

Resource estimating will be used to assign resources to work packages in order to complete schedule development.

Schedule Milestones

Once a preliminary schedule has been developed, it will be reviewed by the project team and any resources tentatively assigned to project tasks. The project team and resources must agree to the proposed work package assignments, durations, and schedule. Once this is achieved the Project Sponsor will review and approve the schedule and it will then be baselined.

The following will be designated as milestones for the project schedule:

- Completion of scope statement, Work Breakdown Structure (WBS) and Resource Breakdown Structure (RBS)
- Baseline project schedule
- Approval of final project budget
- Project kick-off
- Approval of roles and responsibilities
- Requirements definition approval
- Completion of data mapping/inventory
- Project implementation
- Acceptance of final deliverables

Project Manager Roles and Responsibilities

The Project Manager will take responsibility for overall project management and will work with the Project Sponsor to coordinate activities such as:

- Closely monitoring the deliverable status.
- Developing, maintaining, and meeting the approved project schedule.
- Presenting written status of the schedule, deliverables, issue resolution, risk mitigation, and action items.
- Notifying the Project Sponsor in writing of any potential delays or issues that may impact scope, cost, or schedule as soon as becoming aware of the problem.
- Tracking, analyzing, and resolving all material issues resulting from the delivery of the project solution.

Project Sponsor Roles and Responsibilities

The Project Sponsor will be responsible for the following:

- Serve as the primary point of contact for the Project Manager, confirm the project work plan and facilitate issue resolution.
- Provide kick-off meeting facility and identify and invite participants.
- Provide the team with working space facilities, including internet connectivity, access to required technology.
- Provide meeting rooms and equipment such as projectors as needed.
- Actively participate in all project working sessions and management meetings.
- Monitor and ensure resolution of all issues.
- Approve status reports and communications prior to distribution.
- Approve all deliverables.

Work Breakdown Structure

The Project Management Institute's A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition describes the Work Breakdown Structure (WBS) as "a deliverable-oriented hierarchical decomposition of the work to be executed by the team".

The WBS for the RAM Project is organized by phase as follows: Initiation; Planning; Execution; Monitoring & Controlling; and, Closing.

Schedule Control

The project schedule will be reviewed and updated as necessary on a weekly basis with actual start, actual finish, and completion percentages which will be provided by task owners.

The Project Manager is responsible for holding weekly schedule updates/reviews; determining impacts of schedule variances; and, submitting schedule change requests.

The project team is responsible for participating in weekly schedule updates/reviews; communicating any changes to actual start/finish dates to the Project Manager; and participating in schedule variance resolution activities as needed.

The Project Sponsor will maintain awareness of the project schedule status and review/approve any schedule change requests submitted by the Project Manager.

Reporting

The progress of, and changes to the project schedule, will be reported in accordance with the project's Communications Plan.

Schedule Changes

If any member of the project team determines that a change to the schedule is necessary, the Project Manager and team will meet to review and evaluate the change. The Project Manager and project team must determine which tasks will be impacted, variance as a result of the potential change, and any alternatives or variance resolution activities they may employ to see how they would affect the scope, schedule, and resources. If, after this evaluation is complete, the Project Manager determines that any change will exceed the established boundary conditions, then a schedule change request must be submitted.

Submittal of a schedule change request to the Project Sponsor for approval is required if either of the two following conditions is true:

- The proposed change is estimated to reduce the duration of an individual work package by 10% or more, or increase the duration of an individual work package by 10% or more.
- The change is estimated to reduce the duration of the overall baseline schedule by 10% or more, or increase the duration of the overall baseline schedule by 10% or more.
- Any change requests that do not meet these thresholds may be submitted to the project manager for approval.

Change Control Process

After acceptance of the Project Schedule draft, proposed changes will be reported to the Project

Sponsor in accordance with the project change management process in the project's Change Management Plan. Proposed changes will be justified, including impact on scope, cost, risks and quality.

Emergency schedule changes must be reported immediately to the Project Sponsor. Such changes may be implemented more quickly than provided for in the change management process or the weekly reporting process, but such changes will be subject to the same reporting and approval process "after the fact" as they would if the changes had processed normally.

The issues management and risk management processes will be used to initially identify issues or risks which may impact the schedule. Should the issue or risk be determined to require a change to the schedule, the change management process will be used to document the required change and obtain authorization to make such a change. Both the Project Sponsor and the Project Manager can request changes to the project schedule.

All change requests will be vetted through the change management process. The Change Management process and will include an assessment of the impact of the proposed schedule changes on the project. Impacts to scope, cost, risk and quality will also be evaluated in order to provide a basis for accepting and approving a change.

Once the change request has been reviewed and approved the Project Manager is responsible for adjusting the schedule and communicating all changes and impacts to the project team, Project Sponsor, and stakeholders. The Project Manager must also ensure that all change requests are archived in the project records repository.

Scope Changes

A scope change is defined as a change to the original boundaries of the project which changes the budget, schedule and/or contract requirements. Scope changes will be identified at the start of the change management process.

Approvals

Any changes in the project scope, which have been approved by the Project Sponsor, will require the project team to evaluate the effect of the scope change on the current schedule.

If the Project Manager determines that the scope change will significantly affect the current project schedule, he may request that the schedule be re-baselined in consideration of any changes which need to be made as part of the new project scope. The Project Sponsor must review and approve this request before the schedule can be re-baselined.

7. Work Management Plan

The purpose of the Work Management Plan is to define all project tasks and responsibilities, including technical tasks and management tasks, as well as projected and actual start and end dates for all project activities.

The original Work Management Plan was organized into the following sections and described a Modernization and Application Improvement project:

- Introduction
- Project Overview
- Approach and Methodology
- Management Procedures
- Implementation Tasks
- Operational Tasks
- Team Member Roles and Responsibilities
- Information Technology Policies

8. Spending Management Plan

This section presents the project spending plan and the high level project schedule for the Microsoft Project.

8.1 Spending Plan

The table below shows the cost of the project projected for 2020-21.

Table 1: Summary Spending Plan

Recurring Costs	
Services, subscriptions, maintenance	\$ 740,000.00
Staffing (Contractors)	<u>\$1,319,099.00</u>
Total Recurring Costs	\$2,059,099.00
One-Time Initial Total Costs - Year One	
Recurring Costs	\$2,059,099.00
Capital Expenses	\$ 780,244.00
Temporary Staffing	<u>\$ 361,600.00</u>
Total Amount to be Requested	\$3,200,943.00

9. Communication Plan

The Communication Plan describes the planned and periodic communications between the RAM and various stakeholders, such as the project sponsors, control agencies, users, and support/service partners.

The Communication Plan is organized into the following sections:

- Introduction
- Roles and Responsibilities
- Communication Types
- Communication Management
- Appendix

The Communication Plan is filed for reference in the Project Documentation Folder.

10. Risk Management Plan

This section presents the Risk Management Plan for the RAM Project. A Risk Management Plan provides a systematic process of identifying, analyzing, and responding to project risk throughout the life of the project.

10.1 Risk Definition

A risk is an uncertain event or condition that, if it occurs, has a positive or negative effect on the project's objectives.

10.2 Risk Management Plan

The Risk Management Plan is organized into the following sections:

- Risk Management Strategy
- Risk Management Database
- Risk Breakdown Structure

Risks are reported separately in the SharePoint™ Risk Management Database.

Risk Management Strategy

This section describes the risk identification processes employed for this project, the risk assessment method, risk response options, and the risk management database development and maintenance.

Risk Identification Process

Risks are identified by analyzing each phase of the project and its deliverables using a Risk Breakdown Structure of risk types and sources. The Risk Breakdown Structure was adapted from the project management literature for the RAM Project.¹ The risks will be described in terms of the cause(s), risk, and effect or impact.

The initial identification of risks was made by the RAM Project Sponsor and the Project Manager. Subsequent input for identifying new risks will include the RAM Project Team, subject matter experts and other stakeholders. All parties will assist in identifying risks on an ongoing basis.

Risk Assessment

Risks are assessed based on their probability of occurrence, project impact, and corresponding rank. The following tables show the values used for assigning probability, impact, and rank.

¹ David Hillson, *Managing Risks in Projects* (Surrey, England: Gower Publishing Ltd., 2009), 33.

SCHEDULE IV-B FOR RISK ASSESSMENT MITIGATION

Risk Probability		
Low	< 30%	unlikely to occur
Medium	31% - 50%	may occur
High	51% - 80%	probably will occur
Very High	> 80%	very likely to occur

Risk Impact			
	<u>Cost Increase</u>	<u>Scope Change</u>	<u>Schedule Increase</u>
Minor	< 5%	Barely	< 5%
Moderate	5% - 8%	Minor areas of deliverable(s)	5% - 10%
Serious	9% - 10%	Major areas of deliverable(s)	11% - 15%
Critical	> 10%	Failure to complete deliverable or failure to achieve project objective	>15%

Probability x Impact Rank				
	<u>Minor</u>	<u>Moderate</u>	<u>Serious</u>	<u>Critical</u>
Low	Low(1)	Low(1)	Medium(2)	High(3)
Medium	Low(1)	Medium(2)	Medium(2)	High(3)
High	Low(1)	Medium(2)	High(3)	High(3)
Very High	Low(1)	High(3)	High(3)	Very High(4)

Risk Response Options

Risk responses are planned using four basic risk response options:

- Accept – take the risk without special action or contingency because proactive action is either not possible or cost-effective.
- Avoid – take proactive action to eliminate the risk to the project.
- Mitigate – take proactive action to reduce the probability and/or impact of the risk.
- Transfer – involve another person or party in acting on the risk and in so doing share the management of the risk.

The initial risk responses will be planned by the RAM Project Team and the Project Sponsor. Input from RAM subject matter experts and the other stakeholders will be solicited.

The Project Sponsor will approve the risk responses, which will be assigned to risk owners who will be responsible for implementing proactive responses. All parties will assist in planning risk responses on an ongoing basis.

Risk Management Database Development and Maintenance

The risk descriptions, assessments, and responses are documented in the Risk Management Database, which is contained in the Project Workbook (see Section 3 for a sample). The risk response information includes the action to be taken by the risk owner, planned and actual completion dates, notes on the current status, and a closure date.

The initial development of the Risk Management Database will be completed by the RAM Project Team. The Risk Management Database will be updated on an ongoing basis by the RAM Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The RAM Project Team will use the Risk Management Database as the system of record and store it in the RAM SharePoint site. The Project Manager will add any new risks identified to the Weekly Status Report under Action Items. These items will be discussed with Project Sponsor and RAM Project Team in the weekly status meeting. The RAM Project Manager will validate the item and enter it as needed into the Risk Management Database in the Project Workbook, and update the Project Workbook and upload it to the RAM Project SharePoint site.

The Project Sponsor will approve the initial version of the Risk Management Database, as well as any subsequent versions submitted with the Updated Project Management Documents at phase ends.

Risk Management Responsibilities

The responsibility for managing risk is shared between the RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the risk management process.

Risk Activity	Responsibility
Identify risks	All – RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification was made by the Project Sponsor and Project Manager.
Assess risks	All – RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial assessment was made by the Project Sponsor and Project Manager.
Plan risk responses	All – RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial responses were planned by the Project Sponsor and Project Manager.
Approve risk responses	Project Sponsor
Develop Risk Management Database	Project Manager and RAM Project Team
Maintain Risk Management Database	Project Manager
Develop or take risk response actions	Risk Owner
Manage risk responses	Project Manager, RAM Project Team
Report risks	Project Manager, RAM Project Team

Risk Management Database

The DOE PMO requires that the Risk Management Database be maintained in SharePoint™. It is reviewed and updated as necessary on a weekly basis.

Risk Breakdown Structure (RBS)

RBS LEVEL 1	RBS LEVEL 2	
1. Technical Risk	1.1	Scope Definition
	1.2	Requirements Definition
	1.3	Estimates, Assumptions, Constraints
	1.4	Technical Processes
	1.5	Technology
	1.6	Interfaces
	1.7	Design
	1.8	Performance
	1.9	Reliability & Maintainability
	1.10	ADA
	1.11	Security
	1.12	Test & Acceptance
2. Management Risk	2.1	Project Management
	2.2	Program Management
	2.3	Operations Management
	2.4	Organization
	2.5	Resourcing
	2.6	Communication
	2.7	Information
	2.8	Health, Safety, & Environment
	2.9	Quality
	2.10	Reputation
3. Business Risk	3.1	Contractual Terms & Conditions
	3.2	Internal Procurement
	3.3	Contractor
	3.4	Subcontracts
	3.5	Client/Customer Stability
	3.6	Stakeholders
4. External Risk	4.1	Legislation
	4.2	Exchange Rates
	4.3	Site / Facilities
	4.4	Environment / Weather
	4.5	Competition
	4.6	Regulatory
	4.7	Political
	4.8	Country
	4.9	Social / Demographic
	4.10	Pressure Groups
	4.11	Force Majeure

11. Issue Management Plan

This section presents the Issue Management plan for the RAM Project. The Issue Management Plan describes how project issues will be managed, evaluated, escalated, and integrated into the project throughout the life of the project.

11.1 Issue Definition

An issue is a point or matter in question or in dispute, or a point or matter that is not settled and is under discussion or over which there are opposing views or disagreements. An issue is generally expressed as a statement of concern or as a need having one or some combination of the following characteristics:

- The resolution is in question or lacking agreement among stakeholders
- It is highly visible or involves external stakeholders such as requests or directives from control agencies
- It has critical deadlines or timeframes that cannot be missed
- It can result in an important decision or resolution for which the rationale and activities must be captured for historical purposes it has critical deadlines that may impede project progress.
- Please note: An issue is a situation which has occurred or will definitely occur, as opposed to a risk which is a potential event. Items that are “normal” day-to-day tasks related to a person’s normal job duties are not considered issues or action items.

11.2 Issue Management Plan

The Issue Management Plan is organized into the following sections:

- Issue Management Strategy
- Issue Escalation

The DOE PMO requires that all issues be recorded in SharePoint™ and maintained there for history.

Issue Management Strategy

This section describes the issue identification processes employed for this project, the issue assessment process, issue management responsibilities, and the issue management database development and maintenance. Issue Identification Process

Issues will be identified as any point or matter in question or in dispute, or a point or matter that is not settled and under discussion or over which there are opposing views or disagreements. By definition, an issue is a problem that will impede the progress of the project if it cannot be totally resolved by the project team. This will include issues that are software, data and/or hardware related.

The initial identification of issues will be made by the RAM Project Sponsor and the Project Manager. Subsequent input for identifying new issues will include the RAM Project Team, subject matter experts and other stakeholders. All parties will assist in identifying issues on an ongoing basis.

Issue Assessment Process

Issues will be managed through the following process:

- **Identification:** Issues (and action items) may arise from a variety of project activities; e.g., status meetings, deliverable reviews, code analyses, workgroup meetings, stakeholder requests, etc. Any project team member may identify an issue. Issues cited in meetings shall be documented in the meeting minutes. Issues cited through other project activities shall be reported to the RAM Project Manager via e-mail. Prospective issues shall be entered by the RAM Project Manager into the Issues Management Database.
- **Validation:** The prospective issue will be compared with the Issue Management Database to ensure that it does not duplicate an existing issue. If the prospective issue is not a duplicate, it will be reviewed with the validation criteria, which include: negative impact to scope, schedule, cost, or quality; negative impact to staff or infrastructure resources; negative impact to relationships with stakeholders; users; or, sponsors; missed commitment or due date. If the review with the validation criteria shows that the prospective issue is valid, it will be assigned to the appropriate project team member for analysis and handling. If the validation check shows that the prospective issue is not valid, it will be marked as Invalid and given a resolution date.
- **Assigning:** The project team member assigned to the issue will proceed to address the issue as needed analyzing it further to document impacts, following up as needed, and reporting a status in the weekly RAM – Reengineering Project Status Meeting.

Issue Management Database Development and Maintenance

The issue descriptions, status, and resolution are documented SharePoint™. The issue response information includes the action to be taken by the issue owner, planned and actual completion dates, notes on the current status, and a closure date. SharePoint™ will be updated weekly as needed by the RAM Project Manager using the weekly project status meetings, status reports, and other relevant sources.

The RAM Project Team will use Microsoft Project as the system of record. The Project Manager will add any new issues identified to Microsoft Project. These items will be discussed with Project Sponsor and RAM Project Team in the weekly status meeting.

Issue Management Responsibilities

The responsibility for managing issues is shared between the RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. The following table summarizes the responsibilities in the issue management process.

Issue Activity	Responsibility
Identify issues	All – RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders. Initial identification will be made by the Project Sponsor and Project Manager.
Validate issues	All – RAM Project Team, Project Sponsor, subject matter experts, and other stakeholders.
Assign issues	RAM Project Manager, Project Sponsor, and Project Manager.
Approve issue responses	Project Sponsor and/or
Develop Issue Management Database	Project Manager and RAM Project Team
Maintain Issue Management Database	Project Manager
Develop or take issue response actions	Issue Owner
Manage issue responses	Project Manager, RAM Project Team
Report issues	Project Manager, RAM Project Team

Issue Escalation

The project governance structure will be used to resolve potential conflicts and disputes that may arise during the project. It is also necessary to understand the different levels and types of issues that may arise during this project. If an issue results in a conflict and the RAM Project Manager and the Issue Owner are unable to agree upon a decision, the issue shall be escalated in the following manner and order:

1. Issues should be addressed at the lowest level possible
2. Attempts to resolve must be made by appropriate parties prior to escalation
3. The issue owner, as identified by the issue tracker, completes the Issue Submission Form with a brief issue write-up identifying the issue, concerns, and positions of involved parties
4. The issue owner schedules a meeting to discuss with involved parties
5. The issue is ENTERED on the Issue Register for tracking
6. The issue owner provides the issue write-up at least 24 hours prior to meeting
7. The meeting is held and if resolution is reached, resolution decision and action items are documented and provided to involved parties

8. If resolution is not reached, action items are identified and follow up meeting planned (this group has up to one week to resolve or notice of automatic escalation to next level of management is triggered)
9. Once escalation need is identified, notice is sent to the next levels of management (Project Sponsor and)
10. Issue review process is repeated at the next level of management

Issue Submission Form

The Issue Submission Form is use to create documentation of all issues in order to provide a traceable record and history for future reference.

Sample Issue Submission Form

A sample of the Issue Submission Form is shown on the following page.

ISSUE SUBMISSION FORM		
Issue Number:	Reported By:	Date Reported:
Issue Status:	Issue Assigned To:	Date Resolved:
Description of Issue:		
Project Impact:		
Alternatives and Recommendation(s):		
Final Resolution:		

12. Quality Management Plan

Introduction

The purpose of the Quality Management Plan is to describe how quality will be managed throughout the lifecycle of the RAM Project. It documents the necessary information required to effectively manage project and includes the processes and procedures for ensuring quality planning, assurance, and control are all conducted. All Florida Department of Education (FDOE) stakeholders should be familiar with how quality will be planned, assured, and controlled.

The Quality Assurance Plan is being developed during the Project Planning and Definition Phase and is a supporting document to the Project Management Plan.

This document is organized into the following sections:

- Introduction
- Approach
- Quality Planning
- Quality Assurance
- Quality Control
- Quality Control Measurements
- Team Member Roles and Responsibilities
- Deliverables and Acceptance Criteria
- Appendices

Approach

This section describes the approach the RAM Project Team will use for managing quality throughout the project's life cycle. Quality will be planned into the RAM Project beginning in the first phase of the project in order to prevent unnecessary rework, waste, cost, and time overruns throughout the project. It will establish the activities, processes, and procedures for ensuring quality products throughout the project. This plan will:

- Ensure quality is planned
- Define how quality will be managed
- Define quality standards and quality assurance activities
- Define quality control activities
- Describe how quality will be measured

In order to be successful, this project will need to meet its quality objectives by using an integrated development and quality approach to define and perform testing during development activities.

Quality Management Approach Overview



Objective

The primary objective of this Quality Management Plan is to ensure that the project deliverables are completed with an acceptable level of quality. This plan discusses the quality standards by which the development of deliverables is managed to ensure:

- Consistency with the practices and standards of the FDOE Enterprise Project Management Methodology
- Ensure the quality of the system development process, project artifacts, and project products to RAM and its stakeholder meet their requirements

Components of the Quality Management Plan

The following is a brief explanation of each of the components of the quality assurance plan and these must be performed to ensure that the deliverables meet the customer quality requirements

Quality Planning (QP)

Quality planning determines quality policies and procedures relevant to the project for both project deliverables and project processes, defines who is responsible for what, and documents compliance

Quality Assurance (QA)

Quality assurance activities focus on the processes being used to manage and deliver the solution and evaluate overall project performance on a regular basis. Quality assurance is a method to ensure the project will satisfy the quality standards and will define and record quality reviews, test performance, and customer acceptance. It includes process/protocols, forms, templates, best practices, guidance and training.

Quality Control (QC)

Quality Control is the process of Inspection. Quality control activities are performed on the project products continually to verify that project deliverables are of high quality and meet quality standards. Quality control also helps uncover causes of unsatisfactory results and establish lessons learned to avoid similar issues in this and other projects. It includes process reviews, document/quality reviews and various types of audits, adaptive process improvement and monitoring/reporting

Quality Control Measurements

A Quality Control Log will be used to track the status of deliverables that have been formally submitted to the client, and to ensure that, when a deliverable is either rejected or accepted conditionally, that the reasons the deliverable were not approved are captured and resolved.

13. Change Management Plan

The purpose of the Change Management Plan is to define the process for managing change document and document the necessary information required to effectively manage project change from project inception to delivery.

The Change Management Plan is created during the Planning Phase of the project. Its intended audience is the project manager, project team, project sponsor and any senior leaders whose support is needed to carry out the plan. The Change Management Plan is organized into the following sections:

- Introduction
- Change Management Process
- Change Request Form
- Evaluating Change Requests
- Authorizing Change Requests
- Team Member Roles and Responsibilities

Change Management Process

This section provides the Change Management process which establishes an orderly and effective procedure for tracking the submission, coordinating, reviewing, evaluating, categorizing, and approving the release of all changes to the project's baselines.

Change Request Process Stages

Change Request Initiation: Project change requests will be documented in writing and must identify cost, schedule, need for the requested changes, and be clearly labeled as a project change request. Scope changes must be also be clearly identified in the request. The Project Manager will assign a change request number.

Change Impact Estimation: Each project change request must be reviewed by the Project Manager and Project Team to decide whether to proceed with the requested changes. An evaluation of the impact of project change requests to determine impact on scope, schedule, and cost and any other necessary details will be performed. For those change requests that impact scope, schedule, or cost, a written estimate based on this evaluation will be submitted.

Approvals and Acceptance: The Project Sponsor may approve or decline the change request. Only those project change requests that have been approved in writing will be considered authorized changes to the project.

Change Request Process Flow Requirements

The change request (CR) process flow is outlined in the table below:

Table 2. Change Request Process Flow Steps

Stage	Step	Description
Initiation	Generate CR	A submitter completes a CR Form and sends the completed form to the Project Manager
Initiation	Log CR Status	The Project Manager enters the CR into the CR Log. The CR's status is updated throughout the CR process as needed.
Impact Estimation	Evaluate CR	Project personnel review the CR and provide an estimated level of effort to process, and develop a proposed solution for the suggested change
Approval	Authorize	Approval to move forward with incorporating the suggested change into the project/product
Approval	Implement	If approved, make the necessary adjustments to carry out the requested change and communicate CR status to the submitter and other stakeholders

Change Request Form

The Project Manager will submit a formal change request to the Change Management Board using the Change Request Form contained in Appendix A – RAM Change Request Form.

A sample copy of the RAM Change Request Form is provided in the table below:

Table 3. RAM Change Request Form:

Change Request		
Project:		Date:
Change Requestor:		Change No:
Change Category (Check all that apply):		
<input type="checkbox"/> Schedule	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Testing/QualityResources
Does this Change Affect (Check all that apply):		
<input type="checkbox"/> Corrective Action	<input type="checkbox"/> Preventative Action	<input type="checkbox"/> Defect Repair <input type="checkbox"/> Updates
<input type="checkbox"/> Other		
Describe the Change Being Requested:		
Describe the Reason for the Change:		
Describe all Alternatives Considered:		
Describe any Technical Changes Required to Implement this Change:		
Describe Risks to be Considered for this Change:		
Estimate Resources and Costs Needed to Implement this Change:		
Describe the Implications to Quality:		
Disposition:		
<input type="checkbox"/> Approve	<input type="checkbox"/> Reject	<input type="checkbox"/> Defer
Justification of Approval, Rejection, or Deferral:		
Change Board Approval:		
Name	Signature	Date

Evaluating Change Requests/Evaluation Process

The Change Request Evaluation Process involves the following steps:

The Project Manager will submit a formal change request to the Change Management Board using the RAM Change Request Form included in Appendix A – RAM Change Request Form. Any additional materials submitted with the change request will be noted as attachments.

The Project Manager will determine how much time it will take to analyze the change request.

The analysis will include the business benefit, implications of not making the change, impacts to the project (including budget, schedule, and/or contract requirements), as well as alternatives.

The change request will be reviewed by the Project Sponsor. Authorizing Change Requests/Change Management Board

The Change Management Board (CMB) is comprised of the following members: Project Sponsor, Executive Sponsor, Maintenance Manager, QA, and Technical Lead.

The Change Management Board responsibilities and authority are as follows:

- Approve change requests
- Monitor system configuration control
- Approve contract negotiations / changes

The Change Management Board (CMB) will meet as necessary to review change requests.

Authorization Process

The Change Request Authorization Process involves the following steps:

The Project Manager will present the analysis to the CMB for their guidance and direction. All project change requests impacting cost, schedule or scope must be referred to the CMB for approval.

- a. If the CMB decides to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. Based on the resolution or recommended course of action, the Project Manager will make any required adjustments to the budget, schedule, and/or contract.
- b. If the CMB not to proceed with the change or an alternative, then the Project Sponsor will inform the Project Manager in writing. The CMB can close a change request, but suggest that it be reviewed later.

The Project Manager will include a review of open change requests at the Weekly Project Status Review.

Team Member Roles and Responsibilities

The Project Management Institute’s *A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition* defines a responsibility assignment matrix (RAM), also known as RACI or RASCI matrix, as a tool that describes the various roles of project team members in completing tasks or deliverables for a project or business process. The following table identifies the roles and responsibilities, to be performed by onsite staff, associated with the listed tasks/activities.

Table 4. RASCI Matrix

ROLE Definitions											
R Responsible The person who will perform the task.											
A Accountable The person who is ultimately accountable.											
S Support The person(s) who will assist the Responsible in completing the task.											
C Consulted The person(s) whose opinions are sought for the task.											
I Informed The person(s) who are kept up-to-date on task status.											
	Project Manager		Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team
TASKS/ACTIVITIES											

Initiation Tasks												
1. Generate Change Request.	R,A	S,C	I	I	C	C	C	C	C	C	C	C
2. Log Change Request Status.	R,A	I	I	I	I	I	I	I	I	I	I	I

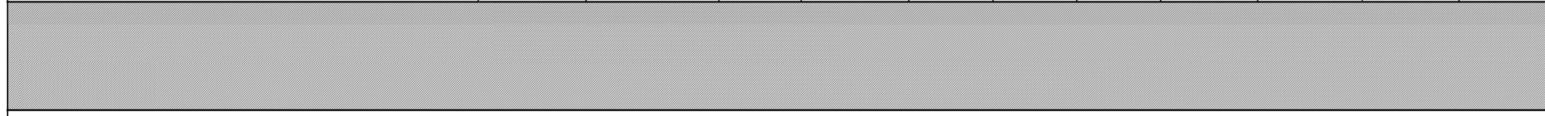


Table 2. RASCI Matrix

ROLE Definitions	Project Manager		Project Sponsor	Project Oversight Group	Business Analyst Team	Solution Architect	Database Team	Technical Team Lead	Development Team	Maintenance Team Manager	Maintenance Team
R Responsible The person who will perform the task.											
A Accountable The person who is ultimately accountable.											
S Support The person(s) who will assist the Responsible in completing the task.											
C Consulted The person(s) whose opinions are sought for the task.											
I Informed The person(s) who are kept up-to-											

date on task status.												
TASKS/ACTIVITIES												
Impact Estimate Tasks												
5. Evaluate Change Request.	C	C,R,A	I	I	C	C	C	C	C	C	C	C
Approval Tasks												
6. Authorize Change Request.	I	I	I	A,R	I	I	I	I	I	I	I	I
7. Implement Change Request.	A,R	C	I	I	I	I	I	I	I	I	I	I

14. Procurement Management Plan

The purpose of the Procurement Management Plan is to define the procurement requirements for the project and how it will be managed from developing procurement documentation through contract closure and identify the items to be procured, the types of contracts to be used in support of this project, the contract approval process, and decision criteria.

- The Procurement Management Plan is organized into the following sections:
- Introduction
- General Procurement Approach
- Procurement Definition
- Staff Augmentation Procedures Hardware/Software Purchasing
- Northwest Regional Data Center (NWRDC) Services Request Procedures Procurement Risks
- Procurement Risk Management Cost Determination
- Procurement Constraints
- Contract Manager
- Vendor Management

Introduction

The Florida Department of Management Services' Division of State Purchasing (State Purchasing) has created a Guidebook to Public Procurement to provide direction in the purchase of commodities and contractual services pursuant to Section 287.057, Florida Statutes. It was created by integrating Florida Statutes and Rules that govern Public Procurement with best practices in procurement from across the state.

The Department of Management Services' Guidebook to Public Procurement is revised each year to reflect the most current procurement practices. All Project Purchases and Contracts must adhere to these Guidelines.

The Project Sponsor will provide oversight and management for all procurement activities under this project. The Project Manager will work with the project team to identify all items to be procured for the successful completion of the project, and will coordinate with the Purchasing and Contracting Division to draft and assemble all relevant forms and paperwork for Project Sponsor review, approval, and submission. The contracts and purchasing division will review the procurement and coordinate follow-up activities with the Project Sponsor and Project Manager to process the procurement to award.

General Procurement Approach

For general procurement of contract staff support, goods, and services which are readily available via State approved Vendors a Request for Quote (RFQ) is preferred. For more complex procurements of non- standard goods and services, an Invitation for Negotiation (ITN) is usually recommended, especially if detailed discussions need to be held to define the final deliverable and pricing. The Purchasing and Contracting Division have all the forms for processing either of these approaches and acts in a consultative manner to ensure that the best course of action is selected based on requirements.

Procurement Definition

The purpose of procurement definition is to describe, in specific terms, what items will be procured and under what conditions. Additionally, procurement deadlines are usually affected by the project schedule and are needed by certain times to ensure timely project completion. It is critically important that sufficient time is spent in defining the requirement such that all business needs are identified and specific deliverables defined that will meet those needs. This is usually performed by the Business Analysts on the project team.

Staff Augmentation Procedures

One of the most common procurements made by the Project is procurement of Staff required to execute the Project Plan.

Staff augmentation of information technology contractors will be effected by using State term contracts. State term contracts are written between the Department of Management Services and the specified contractor(s) and contain language that allows state agencies and other eligible users to purchase the defined commodities and contractual services according to pre-negotiated terms.

In the event where a State Term Contract has more than one contractor, an agency may issue a Request for Quotes (RFQ) to the State Term Contract contractors offering the commodities or contractual services to either seek additional competition or to determine whether a price term or condition more favorable to the agency is available. § 287.056(2), Florida Statutes, and Rule 60A-1.043(2), Florida Administrative Code.

An RFQ is “an oral or written request for written pricing or services information from a State Term Contract vendor for commodities or contractual services available on a State Term Contract from that vendor.” § 287.012(23), Florida Statutes.

If the agency has received quotes from multiple vendors, the agency shall document that its decision was based upon best value. If the agency requested less than two quotes, the agency shall document its justification for that decision. Rule 60A-1.043(3), Florida Administrative Code.

Contracts and Purchasing will notify the Project Sponsor of personnel offered from Staffing Vendors in response to an RFQ for a particular Position Description (PD). It is then up to the Project Sponsor to set up interviews with a designated interview team based on the PD who will screen the candidates. The result of these interviews will be identification in rank order of the top candidates so that a selection and offer can be made.

Hardware/Software Purchasing

If the project requires any hardware or software items, contact should at first be made with the RAM Operations Supervisor who will check to see if the item is already available within the Department. If not, then the specifications for the requirements should be provided to the RAM Bureau Chief Staff Assistant so that it can be entered into the MyFloridaMarketPlace eQuote system for purposes of requesting quotes.

Northwest Regional Data Center (NWRDC) Services Request Procedures

Requests for NWRDC services must be submitted to Office of Technology & Information Services (OTIS) technical liaison.

Procurement Risks

All procurement activities carry some potential for risk which must be managed to ensure project success. All risks will be managed in accordance with the project’s Risk Management Plan; there are specific risks which pertain specifically to procurement which must be considered:

- Unrealistic schedule and cost expectations for vendors
- Manufacturing capacity capabilities of vendors
- Conflicts with current contracts and vendor relationships
- Configuration management for upgrades and improvements of purchased technology
- Potential delays in shipping and impacts on cost and schedule
- Questionable past performance for vendors
- Potential that final product does not meet required specifications

These risks are not all-inclusive and the standard risk management process of identifying, documenting, analyzing, mitigating, and managing risks will be used.

Project Risk Management

Project risks will be managed in accordance with the project's Risk Management Plan. However, for risks related specifically to procurement, there must be additional consideration and involvement. Project procurement efforts involve external organizations and potentially affect current and future business relationships as well as internal supply chain and vendor management operations. Because of the sensitivity of these relationships and operations the Project Manager will include a designated representative from the contracting department in all project meetings and status reviews if feasible.

Additionally, any decisions regarding procurement actions must be approved by the Project Sponsor or, in his absence, the Executive Project Sponsor before implementation. Any issues concerning procurement actions or any newly identified risks will immediately be communicated to the project's contracting department point of contact as well as the Project Sponsor.

Cost Determination

For procurements seeking goods and/or services from an outside vendor, costs are usually provided in response to a Request for Quote (RFQ), Request for Proposal (RFP) or a Request for Bid (RFB).

Vendors submit quotes, proposals, or bids which describe the costs of the good or service in detail to aid the customer in their decision making. Costs are almost always used as part of the procurement decision criteria but may be prioritized differently depending on the organization.

Procurement Constraints

There are several constraints that must be considered as part of the project's procurement management plan. These constraints will be included in the RFQ and communicated to all vendors in order to determine their ability to operate within these constraints. These constraints apply to several areas which include schedule, cost, scope, resources, and technology:

Schedule: Project schedule is not flexible and the procurement activities, contract administration, and contract fulfillment must be completed within the established project schedule.

Cost: Project budget has contingency and management reserves built in; however, these reserves may not be applied to procurement activities. Reserves are only to be used in the event of an approved change in project scope or at management's discretion.

Scope: All procurement activities and contract awards must support the approved project scope statement. Any procurement activities or contract awards which specify work which is not in direct support of the project's scope statement will be considered out of scope and disapproved.

Resources: All procurement activities must be performed and managed with current personnel. No additional personnel will be hired or re-allocated to support the procurement activities on this project.

Technology: Parts specifications have already been determined and will be included in the statement of work as part of the RFQ. While proposals may include suggested alternative material or manufacturing processes, parts specifications must match those provided in the statement of work exactly.

Contracts Manager

The Project Sponsor acts as the Contracts Manager for the Project. The Contract Manager tasks are identified below:

1. Procurement Tool completed and approved by Technical Contact (this includes vendor list and evaluation team).
2. Technical Contact requests the creation and approval of a Purchase Requisition via the Contract Manager.
 - a. Contract Manager verifies with the Technical Contact any missing information
 - b. Contract Manager creates the Requisition in MyFloridaMarketPlace (MFMP) and it is routed through the approval process. Technical Contact is given the Purchase Order (PO) Number once it is assigned in the system.
3. Once the requisition is approved, the Contract Manager will send confirmation to the Technical Contact stating that the requisition is fully approved and has been assigned a Purchase Order (PO) number.

SCHEDULE IV-B FOR RISK ASSESSMENT MITIGATION

4. Technical Contact determines the start date and hardware and software needs and finds office space for contractor to work on assigned tasks.
5. Contract Manager creates the contract folder and files the following documents:
 - a. Contract cover sheet
 - b. Purchase Order
 - c. Contract management check list
 - d. RFQ or SOW
 - e. Resume
 - f. Disclosure statement
 - g. Drug-free work place form
 - h. References
 - i. Skills matrix
 - j. Vendor response

The Contract Manager provides HR Liaison with Purchase Order Number, DBS, Grant and EO information that will be needed to be entered into the Contractor Tracking System (CTS) when contract staff is processed in.

Vendor Management

The Project Manager is ultimately responsible for managing vendors. In order to ensure the timely delivery and high quality of products from vendors the Project Manager, or his/her designee will meet weekly when needed with the contract and purchasing department and each vendor to discuss the progress for each procured item. The meetings can be in person or by teleconference.

The purpose of these meetings will be to review all documented specifications for each product. This forum will provide an opportunity to review each item's development or the service provided in order to ensure it complies with the requirements established in the project specifications. It also serves as an opportunity to ask questions or modify contracts or requirements ahead of time in order to prevent delays in delivery and schedule. The Project Manager will be responsible for scheduling this meeting on a weekly basis until all items are delivered and are determined to be acceptable.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 2019

Department: Office of the Inspector General

Chief Internal Auditor: Tiffany Hurst

Budget Entity: State Board of Education

Phone Number: (850) 245-9422

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General 6-Month Status Report # F-1718-030 on Report # A-1617-028	7/3/2018	Florida Department of Education (FDOE) Student Data Acronyms: Division of Innovation and Technology (DTI) Office of Education Information and Accountability Services (EIAS)	Finding 1. EIAS does not have internal controls to view user or system activity. Recommendation: We recommend EIAS develop and implement user access controls for tracking user activity. These policies should include, but not be limited to, establishing and documenting policies for logging of audit records. The logs should support the unique identification of individuals and permit an audit of the logs to trace activities through the system, including the capability to determine the exact confidential or exempt data accessed, acquired, viewed, or transmitted by the individual. Finding 2. EIAS does not have documented policies and procedures for overriding system edits when processing additional or corrective files after the end of a survey period. Recommendation: We recommend EIAS establish documented policies and procedures for overriding system edits when processing additional or corrective files after the end of a survey period. Finding 3: DTI does not have an established Disaster Recovery Plan to restore time sensitive data.	Management response July 19, 2018: DTI has began initial work to develop an action plan for getting off the mainframe. Management response July 19, 2018: DTI has developed and approved application changes, data request, and overrides user manual. DTI reviewed survey override process document with business unit on June 4, 2018. Management response: The draft Disaster Recovery Plan has been developed and submitted for review. NWRDC is building out infrastructure based upon FDOE approved NWRDC project charters.	

Office of the
Inspector General
6-Month Status
Report #
F-1718-030 on
Report #
A-1617-028

7/3/2018

Florida Department of
Education (FDOE)

Student Data

Acronyms:
Division of Innovation
and Technology (DTI)

Office of Education
Information and
Accountability Services
(EIAS)

Recommendation: We recommend DTI
establish a documented Disaster Recovery Plan
to ensure data restoration in a timely manner in
the event of a disaster, faulty equipment, etc.
These plans should include, but not be limited
to, identifying the mission critical IT systems
requiring priority DR services, developing a
documented and tested DR plan, and identifying
recovery steps to perform once customer
systems are operational.

Anticipated completion of the
NWRDC infrastructure build to
support the DR plan: July, 2018.
Project Meetings with the Northwest
Regional Data Center indicates
project is proceeding on time. All
software and Hardware have been
ordered and some items have been
received. Hardware was relocated to
Atlanta on 5/26/18. NWRDC
indicates network design is complete.
Network Design review meeting
scheduled.

Office of the
Inspector General
12-Month Status
Report #
F-1819-005 on
Report #
A-1516-024

8/17/2018

Florida Department of
Education (FDOE)
Applications
Development

Acronym:
Information Technology
(IT)

Finding 1. The department lacks an overall IT
governance framework.
Recommendation: We recommend that the
department approve and implement a project
management governance plan. We recommend
the approved plan establish a project governance
structure, including a project steering
committee, to enable department senior
management to approve and monitor IT
development projects, set priorities for IT
projects, and participate in strategic IT decisions
in a controlled and consistent manner.

Management response 08/16/2018: A
Project Governance Plan was
developed, approved and
implemented. See attachment A.

Finding 2. The department does not have
enterprise Application Development policies.
Recommendation: We recommend the
department develop and implement application
development policies. These policies should
include, but not be limited to:
* A requirement that the department's ISDM and
Project Management Standard be followed for
new application development projects and major
modifications to existing applications;

Management response 08/16/2018:
Draft Operations and Maintenance (O
& M) Planning Standards and draft
Information System Development
Methodology (ISDM) have been
developed, reviewed and returned for
revisions. Revisions were made.
Currently, documents are under
review. See attachments B and C.
Draft Project Management Policy has
been routed for Sr. Leadership review.

Office of the
Inspector General
12-Month Status
Report #
F-1819-005 on
Report #
A-1516-024

8/17/2018

Florida Department of
Education (FDOE)
Applications
Development

Acronym:
Information Technology
(IT)

* Definitions for projects, application modifications, and maintenance tasks, including criteria for differentiating major application modifications from routine application maintenance tasks (ex: risk, hours, complexity)
*A requirement that all new projects or major application modifications be assigned an applications development manager who has knowledge over the subject matter;

*A requirement that an ADR form be used to initiate new projects or application modifications; and
*Cost estimation guidelines.
We further recommend OADS consult with the other divisions and offices to update the current SDLC methodology and implement it department-wide. The revised SDLC should consider the various approaches to system implementation (build from scratch, purchase commercial software (COTS), modify commercial software, maintenance, etc.).
Finally, we recommend the department include a closeout phase in the SDLC in order to align with national standards.

The Project Governance Plan and Project Management Standard have been approved. See attachments A and E. Note that the Project Management Standard-Contract-Managed has been combined into the Project management Standard. Established Assignments of Business Analyst and Development have been completed.

Management response August 16, 2018: Draft Operations and Maintenance (O&M) Planning Standards and draft Information System Development Methodology (ISDM) have been developed, reviewed and returned for revisions. Revisions were made. Currently, documents are under review. See attachments B and C. A service Level Agreement was developed and previously submitted to the IG's office.

Draft Operations and Maintenance (O&M) Planning Standards and draft Information System Development Methodology (ISDM) have been developed, reviewed and returned for revisions. Revisions were made. Currently, documents are under review. See attachments B and C. Draft Decommissioning Policy is being revised to include database decommissioning. See also draft request form. See attachment F & G.

Office of the
Inspector General
12-Month Status
Report #
F-1819-005 on
Report #
A-1516-024

8/17/2018

Florida Department of
Education (FDOE)
Applications
Development

Acronym:
Information Technology
(IT)

Finding 3. The department did not follow the Project Management Security Standard.
Recommendation: We recommend the department update the Project Management Standard to include the Security Planning Requirement related to the Florida Cyber Security Standard and ensure the system security plan is documented for all applicable projects. We further recommend the department update the minimum-security standard to reflect the current F.A.C. Rule 74-2.

Finding 4. Application Development Cost Estimates are not reliable.
Recommendation: We recommend OADS establish documented policies for conducting cost estimates. These policies should include, but not be limited to:

- Conducting detailed research with the business owner prior to estimating the costs of projects, applications, and maintenance activities;
- Having a knowledgeable BA participate in all cost estimates and document justifications for deviations from the estimates;
- Conducting periodic budget to actual comparisons to evaluate the accuracy of the cost estimates;
- Reviewing the cost estimates at the end of each project to evaluate the accuracy of the estimate and determine if adjustments to the methodology are warranted;
- Considering whether cost and hour estimates were met when evaluating project team members; and
- Completing end of fiscal year actual cost calculations to enable more reliable future projections.

Management response August 16, 2018: A Project Governance Plan was developed, approved and implemented. See attachment A. Completed
Draft Project Management Policy has been routed for Sr. Leadership review. See attachment D.
The project Governance Plan and Project Management Standard have been approved. See attachments A and C. Note that the Project Management-Standard-Contractor-Managed has been combined with the Project Management Standard & reflect 74-2.

Management response August 16, 2018: FDOE-IT will develop specific guidelines for applying cost estimates. The guidelines will incorporate conducting detail research with business owners, periodic budget comparisons, and other reviews including requirements for BA participation in cost estimated and documentation. DTI has created Service Level Agreements for each division to outline planned work at the beginning of the Fiscal Year. DTI conducts a true-up-mid year and end of year to evaluate the accuracy. Procedures are being drafted for this. Anticipated completion: 06/30/18

<p>Office of the Inspector General 12-Month status Report # F-1819-018 on Report # A-1617-028</p>	<p>12/19/2018</p>	<p>Department of Education (DOE) Student Data</p> <p>Acronyms: Division of Innovation and Technology (DTI)</p> <p>Office of Education Information and Accountability Services (EIAS)</p>	<p>Finding 1. EIAS does not have internal controls to view user or system activity. Recommendation: We recommend EIAS develop and implement user access controls for tracking user activity. These policies should include, but not be limited to, establishing documenting policies for logging of audit records. The logs should support the unique identification of individuals and permit an audit of the logs to trace activities through the system, including the capability to determine the exact confidential or exempt data accessed, acquired, viewed, or transmitted by the individual.</p>	<p>Management response 12/ 21/2018: In regards to the Mainframe Migration, the following activities have occurred:</p> <ol style="list-style-type: none"> 1. K-12 - Secondary CTE Survey Process *The K-12 Secondary CTE System has been migrated off the mainframe as of 8/28/18. The migration included all CTE mainframe processes, screens, and reports. 2. Class Size *The class size system has been migrated off the mainframe as of 9/1/2018. The migration included migrating a web application and DB2 database and several batch processes off the mainframe. 3. FTE * DTI is currently in the early stages of gathering requirements and designing mock-ups for the rewrite of the FTE process. 4. K-12 Staff Survey Process *DTI is currently in the development stage of migrating the staff survey process off the mainframe. Current tasks include: rewriting of all staff batch processes, reports, and screens into the DQ @ system. Implementation is scheduled for the middle of next year. 5. Reference Table Project *DTI is in the process of migrating all reference tables that reside on DB@ database on the mainframe to our new 2017 SQL server environment.
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<p>Office of the Inspector General 12-Month Status Report # F-1819-018 on Report # A-1617-028</p>	<p>12/19/2018</p>	<p>Department of Education (DOE) Student Data</p> <p>Acronyms: Division of Innovation and Technology (DTI)</p> <p>Office of Education Information and Accountability Services (EIAS)</p>	<p>Finding 2. DTI does not have an established Disaster Recovery Plan to restore time sensitive data. Recommendation: We recommend DTI establish a documented Disaster Recovery Plan to ensure data restoration in a timely manner in the event of a disaster, faulty equipment, etc. These plans should include, but not be limited to, identifying the mission critical systems requiring priority DR services, developing a documented and tested DR plan, and identifying recovery steps to perform once customer systems are operational.</p>	<p>Management response 12/21/2018: FLDOE developed a Disaster Recovery Plan (DRP), which was approved on 7/17/18, see Attachment A. NWRDC was identified as the vendor to provide disaster recovery services to FLDOE. In coordination with NWRDC, Project Charters were developed to cover the development of three areas of the DR plan [Backup as a Service (BAAS) including: Replication of Backups, Application Server Replication, and Database Server Replication].</p> <p>Implementation of DR services at NWRDC is underway. Project meetings with NWRDC indicates project is proceeding. All software and hardware have been ordered and all items have been received Hardware was relocated to Atlanta in May 2018.</p> <p>* NWRDC indicates build out of infrastructure based upon DOE approved NWRDC Project Charters was completed in July 2018.</p> <p>* NWRDC indicates network design is complete.</p> <p>*Backup as a Service (BAAS) including Replication of Backups is completed and tested.</p> <p>*Application Server Replication is completed and planning for testing is underway. See Attachment B.</p> <p>*Database Replication is in Process See Attachment C.</p> <p>Estimated Completion 1/31/19</p>
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Office of the
Inspector General
18-Month Status
Report #
F-1819-019 on
Report #
A-1516-024

2/11/2019

Department of
Education (DOE)
Application
Development

Acronym:
Information Technology
(IT)

Finding 1. The department lacks an overall IT governance framework.
Recommendation: We recommend that the department approve and implement a project management governance plan. We recommend the approved plan establish a project governance structure, including a project steering committee, to enable department senior management to approve and monitor IT development projects, set priorities for IT projects, and participate in strategic IT decisions in a controlled and consistent manner.

Finding 2. The department does not have enterprise Application Development policies.
Recommendation: We recommend the department develop and implement application development policies. These policies should include, but not be limited to:

* A requirement that the department's ISDM and Project Management Standard be followed for new application development projects and major modifications to existing applications;

* Definitions for projects, application modifications, and maintenance tasks, including criteria for differentiating major application modifications from routine application maintenance tasks (ex: risk, hours, complexity)

*A requirement that all new projects or major application modifications be assigned an applications development manager who has knowledge over the subject matter;

*A requirement that an ADR form be used to initiate new projects or application modifications; and

*Cost estimation guidelines.

Management response 02/06/2019: A Project Governance Plan was Developed and approved. See Attachment A.

Management response: Operations and Maintenance (O &M) Planning Standards and the Information System Development Methodology (ISDM) were developed and approved. See Attachments B and C
Completed 02/06/2019

The Project Management Policy was drafted and routed for Sr. Leadership review on 10/18/18. Still awaiting review and approval. See Attachment D.

Pending: Awaiting review and approval

Anticipated Completion: 07/01/19

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A-1516-024

2/11/2019

Department of
Education (DOE)
Application
Development

Acronym:
Information Technology
(IT)

We further recommend OADS consult with the other divisions and offices to update the current SDLC methodology and implement it department-wide. The revised SDLC should consider the various approaches to system implementation (build from scratch, purchase commercial software (COTS), modify commercial software, maintenance, etc.). Finally, we recommend the department include a closeout phase in the SDLC in order to align with national standards.

Finding 3. The department did not follow the Project Management Security Standard.
Recommendation: We recommend the department update the Project Management Standard to include the Security Planning Requirement related to the Florida Cyber Security Standard and ensure the system security plan is documented for all applicable projects. We further recommend the department update the minimum-security standard to reflect the current F.A.C. Rule 74-2.

Finding 4. Application Development Cost Estimates are not reliable.
Recommendation: We recommend OADS establish documented policies for conducting cost estimates. These policies should include, but not be limited to:
• Conducting detailed research with the business owner prior to estimating the costs of projects, applications, and maintenance activities;

Management response 02/06/2019:
The Project Governance Plan and Project Management Standard was Developed and approved. See Attachment A and E. Note that the Project Management Standard-Contractor-Managed has been combined with the Project Management Standard and reflect 74-2. Completed.
The Operations and Maintenance (O &M) Planning Standards and Information System Development Methodology (ISDM) have been
Management response 02/06/2019:
DTI has created Service Level Agreements for each division to outline planned work at the beginning of the Fiscal Year. DTI conducts a true-up-mid-year and end of year to evaluate the accuracy. Procedures are being drafted for this. See Attachment F.

Office of the Inspector General 18-Month Status Report # F-1819-019 on Report # A-1516-024	2/11/2019	Department of Education (DOE) Application Development Acronym: Information Technology (IT)	<ul style="list-style-type: none"> • Having a knowledgeable BA participate in all cost estimates and document justifications for deviations from the estimates; • Conducting periodic budget to actual comparisons to evaluate the accuracy of the cost estimates; • Reviewing the cost estimates at the end of each project to evaluate the accuracy of the estimate and determine if adjustments to the methodology are warranted; • Considering whether cost and hour estimates were met when evaluating project team members; and • Completing end of fiscal year actual cost calculations to enable more reliable future projections. 	Management response: Completed.
Office of the Inspector General Report # A-1718-007	1/31/2019	Department of Education (DOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC) Acronyms: Step Up for Students (SUFS) PK-20 Education Reporting and Accessibility (PERA)	Finding 1. IEPC completed the required cross-checks but did not identify all FTC scholarship recipients reported as enrolled in a public school. Recommendation: We recommend IEPC, in consultation with PERA, utilize enhanced methodologies to effectively identify students who are receiving scholarship funds while attending public schools. We also recommend IEPC, in addition to the demographic records currently used, add school enrollment records and course records when conducting the required cross-checks. This would increase the effectiveness of identifying students receiving scholarships while attending public school and could lead to the identification of private schools who may be fraudulently accepting scholarship funds.	IEPC management response: IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust. SUFS management response: See attachment B. AAA Foundation management response: See Attachment C.

Office of the Inspector General Report # A-1718-007	1/31/2019	<p>Department of Education (DOE) Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC)</p> <p>Acronyms: Education Data Warehouse (EDW)</p> <p>Florida Education Identifier (FLEID)</p>	<p>We additionally recommend IEPC and the SFOs utilize the Florida Education Identifier (FLEID) upon implementation of the rule. The use of the FLEID will enhance the effectiveness of identifying scholarship students in the public school records.</p>	<p>Finding 2. Private Schools received FTC scholarship funds for students attending public schools.</p> <p>Recommendation: As stated in the previous finding, we recommend IEPC consult with PERA to more effectively identify students receiving FTC scholarships while attending public schools. We additionally recommend IEPC, in consultation with the SFO's identify and track private schools receiving scholarship funds whose students are identified through the public school cross-checks. This will allow IEPC to identify and consequently deny, suspend, or revoke a private school's participation in the scholarship program as deemed appropriate by the Commissioner.</p> <p>IEPC management response: IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust. IEPC has long worked with the SFO's and the department of General Counsel to hold private schools accountable when there is evidence the school has violated an applicable law or rule. See attachment A.</p> <p>SUFS management response: See attachment B.</p> <p>AAA Foundation management response: See Attachment C.</p>
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Office of the
Inspector General
Report #
A-1819-030

1/31/2019

Division of Florida
Colleges (DFC)
Baccalaureate Degree
Approval Process

Finding 1. The Division did not adhere to statutory timelines for forwarding Notices of Intent for all baccalaureate degree proposals. Recommendation: We recommend DFC forward the notice of intent to the Chancellor of the State University System, the President of the Independent Colleges and Universities of Florida, and the Executive Director of the Commission for Independent Education within ten business days of receipt. In the event the NOI is deemed not sufficient for future approval of the Proposal, we recommend DFC request that the FCS institution withdraw the NOI and resubmit a revised a NOI at a later date.

The Division might also consider making provisions for institutions submitting degree proposals to receive consultation or feedback prior to submitting an NOI. We additionally recommend the division alter its tracking system to include the dates NOIs are returned to the FCS institutions and the revised NOI submission date.

DFC management response: Concur. DFC agrees with the findings regarding timelines for forwarding NOIs.

Process for Handling NOIs
Moving forward, DFC will review NOIs to determine whether or not institutions have completed all required components.
• For institutions that have not completed the required components, DFC will request a complete NOI and indicate, in writing, the requirements that were not met in the original submission.

Upon receipt of the re-submitted complete NOI, DFC will forward to universities within 10 business days.
• For institutions that have completed the required components and the proposal is sufficient, DFC will forward to universities within 10 business days.

• For institutions that have completed the required components, but the proposal is not sufficient, DFC will confer with the institution to request the NOI be withdrawn to allow time for DFC to provide feedback.

o If the college withdraws the NOI, the 10 day window will re-start upon receipt of the re-submitted NOI.

o If the college elects to move forward without DFC feedback, DFC will forward within 10 business days.

Given the findings of the audit, DFC will contact colleges that submitted complete NOIs that were deemed insufficient to allow the institutions to formally withdraw the proposal and/or proceed with notification to universities. Given the expiration of NOIs, DFC will only look at proposals submitted in the last two years.

Office of the
Inspector General
Report #
A-1819-030

1/31/2019

Division of Florida
Colleges (DCF)
Baccalaureate Degree
Approval Process

- Florida Keys Community College’s BAS in Marine Resource Management NOI was submitted on December 2, 2018. DFC requested feedback and the re-submitted NOI arrived on January 10, 2019. DFC forwarded the NOI to universities within 10 business days on January 18, 2019.
- Florida Gateway College’s BAS in supervision and management NOI was submitted on June 6, 2017. DFC requested feedback and has yet to receive a re-submitted NOI. DFC will contact the college to determine if they wish to withdraw the NOI or proceed with forwarding to universities.

Offering Consultation/Feedback
DFC meets with FCS baccalaureate liaisons three times a year—typically in February, June and October. These meetings allow opportunities for DFC to share information with colleges regarding the baccalaureate approval process. At the February 20, 2019, meeting, DFC will ensure the baccalaureate liaisons are aware that DFC is available to provide feedback and consultations prior to the NOI being submitted.

Revised Tracking Sheet
DFC will revise its tracking sheet as well as its business processes to ensure baccalaureate submissions are accurately recorded and documented as well as processed in a timely manner to meet the statutory and rule requirements.

Office of the Inspector General 24 Month Status Report # F-1819-025 on Report # A-1516-024	5/6/2019	Department of Education (DOE) Applications Development Acronym: Information Technology (IT)	Finding 1: The department does not have enterprise Application Development policies. Recommendation: Definitions for projects, application modifications, and maintenance tasks, including criteria for differentiating major application modifications from routine application maintenance tasks (ex: risk, hours, complexity.)	Management response 04/26/19: the Project Management Policy was reviewed and approved by Sr. Leadership. 05/01/2019: Completed
The Office of the Inspector General Report # C-1819-004	6/7/2019	Department of Education (DOE) Textbook Affordability Acronyms: Office of the Inspector General (OIG) Division of Florida Colleges (DFC) Florida College System (FCS)	The Office of Inspector General (OIG) conducted a consulting engagement with the Division of Florida Colleges (DFC) regarding textbook and instructional materials affordability. The purpose of this engagement was to assist DFC in providing guidance to the Florida College System (FCS) institutions in order to achieve compliance with the Florida Statutes and Florida Administrative Code regarding textbook affordability. We reviewed applicable laws, rules, and regulations; interviewed appropriate DFC and Board of Governors staff; reviewed Auditor General operational audit reports; and reviewed select operating agreements between FCS institutions and the vendors responsible for posting textbook and instructional materials in place from July 1, 2017, through April 12, 2019. At the conclusion of our review, we provided guidance to DFC for process improvements as presented in this report. We recommend DFC: *Continue to require the institutions to report on the general or high enrollment courses that have a wide cost variance in instructional material;	

The Office of the Inspector General Report # C-1819-004	6/7/2019	Department of Education (DOE) Textbook Affordability Acronyms: Office of the Inspector General (OIG) Division of Florida Colleges (DFC) Florida College System (FCS)	*Define wide cost variance and include the definition in the reporting template used by the institutions, if the Chancellor and State Board of Education do not update the FAC rule to align with the current version of the Florida Statutes; *Encourage the institutions to include in the operational agreement with their bookstore contractor a requirement to ensure compliance with statute as it relates to timely posting of course materials; *Update the FAC to specify reasonable exceptions. One such exception could be for course sections added to accommodate student needs after the 45-day deadline, if the instructional materials used have been previously adopted by other sections of the same course or use open-source/no cost materials; and *Modify their survey instrument to specifically address textbook adoption policies for materials with wide cost variances and high enrollment courses.		
Office of the Inspector General Report # A-1819-014	6/30/2019	Department of Education (DOE) Bureau of Postsecondary Assessment and NCS Pearson, Inc. Contract #18-652	The audit focused on the scoring and reporting of the Florida Teacher Certification Examinations (FTCE) and Florida Educational Leadership Examinations (FELE). The purpose of this audit was to determine if the Bureau of Postsecondary Assessment has sufficient internal controls in place to monitor test scoring and reporting deliverables in compliance with contract terms. There were no findings to report.	Management response: NA	

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Board of Education

Agency Budget Officer/OPB Analyst Name: Alicia Bevis

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	48800000

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

		Program or Service (Budget Entity Codes)			
Action		48800000			
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			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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			
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			
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.)	N, FSDB			
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.				

		Program or Service (Budget Entity Codes)				
Action		48800000				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	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				
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 always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A N/A				

		Program or Service (Budget Entity Codes)				
Action		48800000				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		48800000				
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 2019-20 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				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y,Y,Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y for 2178, 2555, 2612 and 2543				

		Program or Service (Budget Entity Codes)				
Action		48800000				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y,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 for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y, FSDB only				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y,Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for 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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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				
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)						

		Program or Service (Budget Entity Codes)				
Action		48800000				
14.1	Do the reductions comply with the instructions provided on pages 101 through 103 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.)	N/A				
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 VIII C (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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 107-111 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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				

		Program or Service (Budget Entity Codes)				
Action		48800000				
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US	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				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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?	Section 1013.60 F.S., outlines the department's responsibility for the legislative capital outlay budget request. The "Notwithstanding the provisions of s.216.043, the integrated, comprehensive budget request shall include:" is interpreted to mean "in lieu of" the CIP requirements.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL						

	Program or Service (Budget Entity Codes)					
Action	48800000					
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	<table border="1"> <tr> <td>Y</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Y				
Y						

State of Florida
Department of Education

State Universities Education
and General -
Board of Governors



2020-21
Manual Exhibits, Schedules
and Supporting Documents



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

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LEGISLATIVE BUDGET REQUEST

September 16, 2019

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-1300

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State University System of Florida and the Board of Governors 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 2020-2021 Fiscal Year. This submission has been approved by the Board of Governors on August 29, 2019.

Sincerely,

A handwritten signature in blue ink that reads "Tim Jones".

Tim Jones
Chief Financial Officer
State University System of Florida
TJ/db

Enclosure

**Temporary Special Duty - General Pay Additives
Implementation Plan for
Fiscal Year 2020-2021**

Pursuant to Section 110.2035(7)(b), Florida Statutes, the Board of Governors submits the following.

- a. The pay additive, Temporary special duties - absent coworker or general is used when a position has been assigned temporary duties and responsibilities not customarily assigned to the position due to a coworker out on leave due to extenuating circumstances, a vacant position exists, workload is heavier than normal, or a special project is required and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on a case by case basis.
- c. The additive would begin on the first day of the special duties.
- d. The period of time for this additive will be at the Chancellor's discretion based on the circumstances regarding the length of the approved absence.
- e. The amount of the pay additive will not exceed 15% per pay period.
- f. Projected annual costs for any pay additives for 2019-20 is approximately \$50,000.
- g. Estimated 2020-21 fiscal year costs would be no more than \$100,000.

State of Florida
Department of Education
State Universities
Education and General



And
Board of Governors
2020-21
Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Vikki Shirley	Phone Number:	245-0430
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p><i>Alexis S. Geffin and Ryan J. Geffin, individually and on behalf of a proposed Student Class v. Governor Rick Scott; Florida State Board of Education; Board of Governors of the State University System, Florida Department of Education, Pam Stewart, Florida Commissioner of Education, and Jimmy Patronis, Chief Financial Officer of Florida; and Thomas A. Warren, Kathleen Villacorta, and the Symphonic and of the Palm Beaches, Inc., individually and on behalf of a proposed Donor Class v. Governor Rick Scott; Florida State Board of Education; Board of Governors of the State University System, Florida Department of Education, Pam Stewart, Florida Commissioner of Education, and Jimmy Patronis, Chief Financial Officer of Florida. THESE TWO CASES HAVE BEEN CONSOLIDATED.</i></p>		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida		
Case Number:	2017-CA-1364 & 2017-CA-1526		
Summary of the Complaint:	<p>These consolidated cases are brought by two alumni of the University of Florida and three donors of scholarship and student research funds at The Florida State University and Palm Beach State College, on behalf of two classes of individuals. In <i>Warren</i>, Plaintiffs propose a class consisting of all persons or entities that donated money eligible for state matching funds to Florida's public colleges or universities or their foundations from July 1, 2007 to the present. In <i>Geffin</i>, Plaintiffs propose a class consisting of all former, current, and future students who matriculated or will matriculate at any of Florida's public colleges, community colleges, and universities, while either the students or their colleges, community colleges or universities were eligible for any funds under sections 1011.32, 1011.85, 1011.94, or 1013.79, Florida Statutes, from July 1, 2008 to the present.</p> <p>Plaintiffs challenge the failure of the executive defendants to request matching funds pursuant to four programs: the Dr. Philip Benjamin Matching Grant Program for Florida College System Institutions, established pursuant to section 1011.85, Florida Statutes; the Florida College System Facility Enhancement Challenge Grant Program, established pursuant to section 1011.32, Florida Statutes; the University Major Gifts Program, established pursuant to section 1011.94, Florida Statutes; and the University Facility Enhancement Challenge Grant Program, established in section 1013.79, Florida Statutes.</p>		

	<p>Plaintiffs filed Amended Complaints on September 19, 2018, following dismissal of the counts in the initial complaints alleging a violation of the single subject requirement in Article III, section 12 of the Florida Constitution and a violation of the adequacy requirement in Article IX, section 1(a).</p> <p>The Amended Complaint drops the Florida Legislature as a party, but adds the Department of Education and Mr. Patronis as defendants. It also alleges new causes of action for impairment of contracts under Article I, section 10 of the Constitution, restates the breach of contract claim against all defendants, except Mr. Patronis, adds a new claim for “damages”, adds a new claim seeking a writ of mandamus against Mr. Patronis to compel the CFO to pay any damages awarded, and drops the mandamus claim previously stated against the other defendants.</p>
Amount of the Claim:	\$600-700 Million
Specific Statutes or Laws (including GAA) Challenged:	The 2011 amendments to the matching gift laws that temporarily suspended all four statutory programs in sections 1011.32, 1011.85, 1011.94, and 1013.79, Florida Statutes.
Status of the Case:	All parties moved to dismiss the Amended Complaint. The mandamus claim against Mr. Patronis was dismissed by the court. However, the court denied the motion to dismiss filed on behalf of the remaining defendants that was based on lack of jurisdiction, except the claim styled as “Damages” was dismissed. The order has been appealed to the First District Court of Appeal as to the impairment of contracts and breach of contracts claims. Oral argument is scheduled on September 19, 2019.
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 Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel

<p>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).</p>	<p>Eugene E. Stearns Grace L. Mead Morgan Q. McDonough Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Museum Tower 150 West Flagler Street Suite 2200 Miami, Florida 33130</p> <p>Glenn Burhans, Jr. Kelly O'Keefe Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. Highpoint Center 106 East College Avenue Suite 700 Tallahassee, FL 32301</p>
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Board of Governors, State University System of Florida

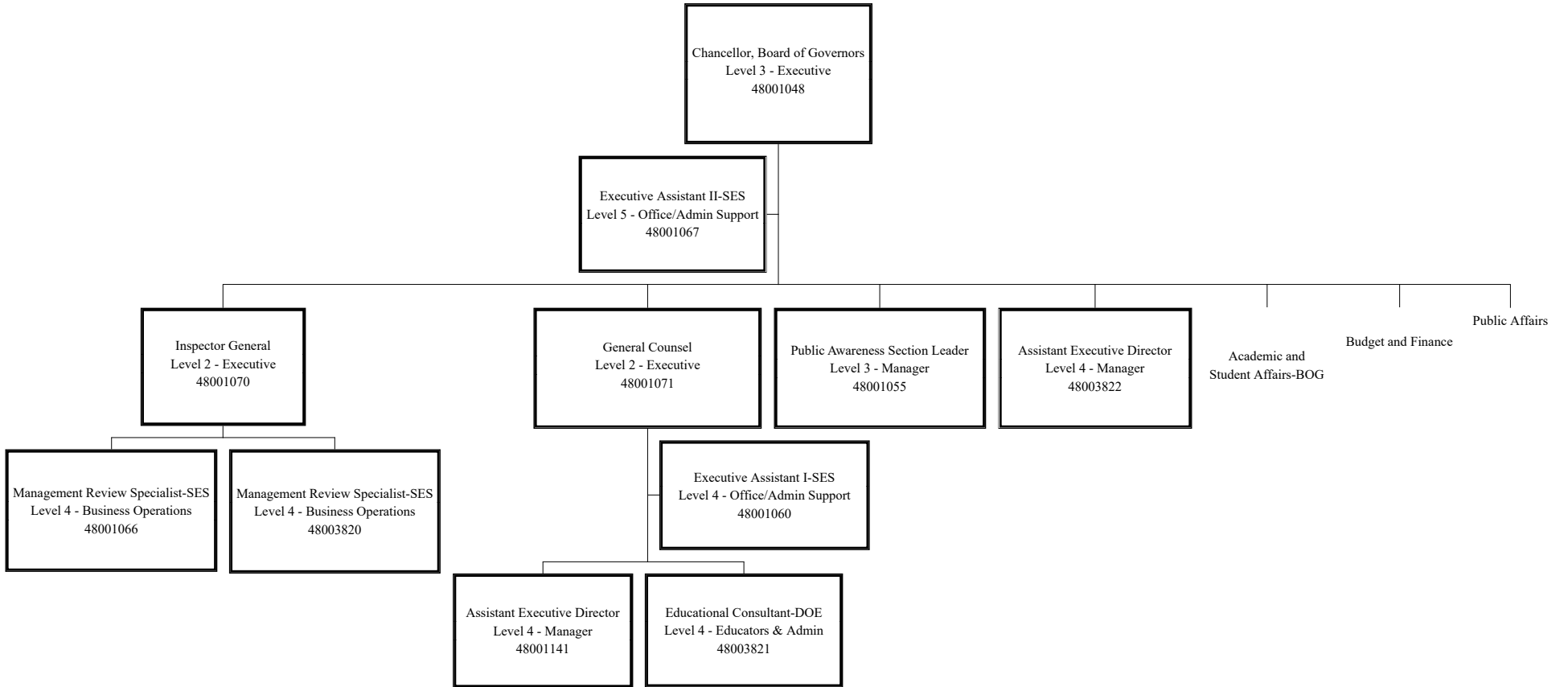
Organization Charts

July 2019

Office of the Chancellor	11
Office of Academic Affairs	11
Office of Budget and Finance	40
Information Technology and Security	11
Budget	15
Facilities	3
Office of Data and Analytics	11
Office of Public Affairs	3
Total Positions	65

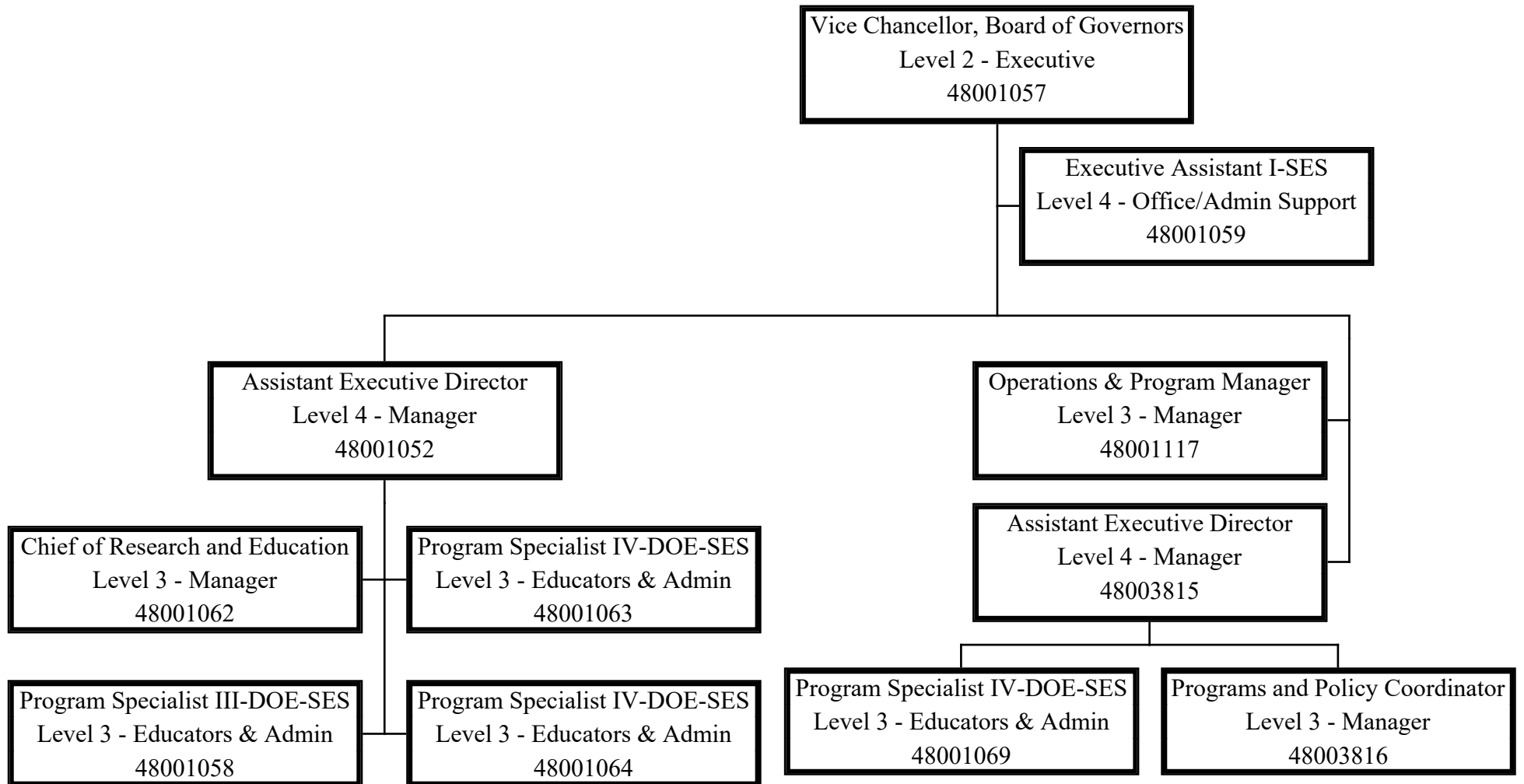
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 OFFICE OF THE CHANCELLOR

DBS: 701001



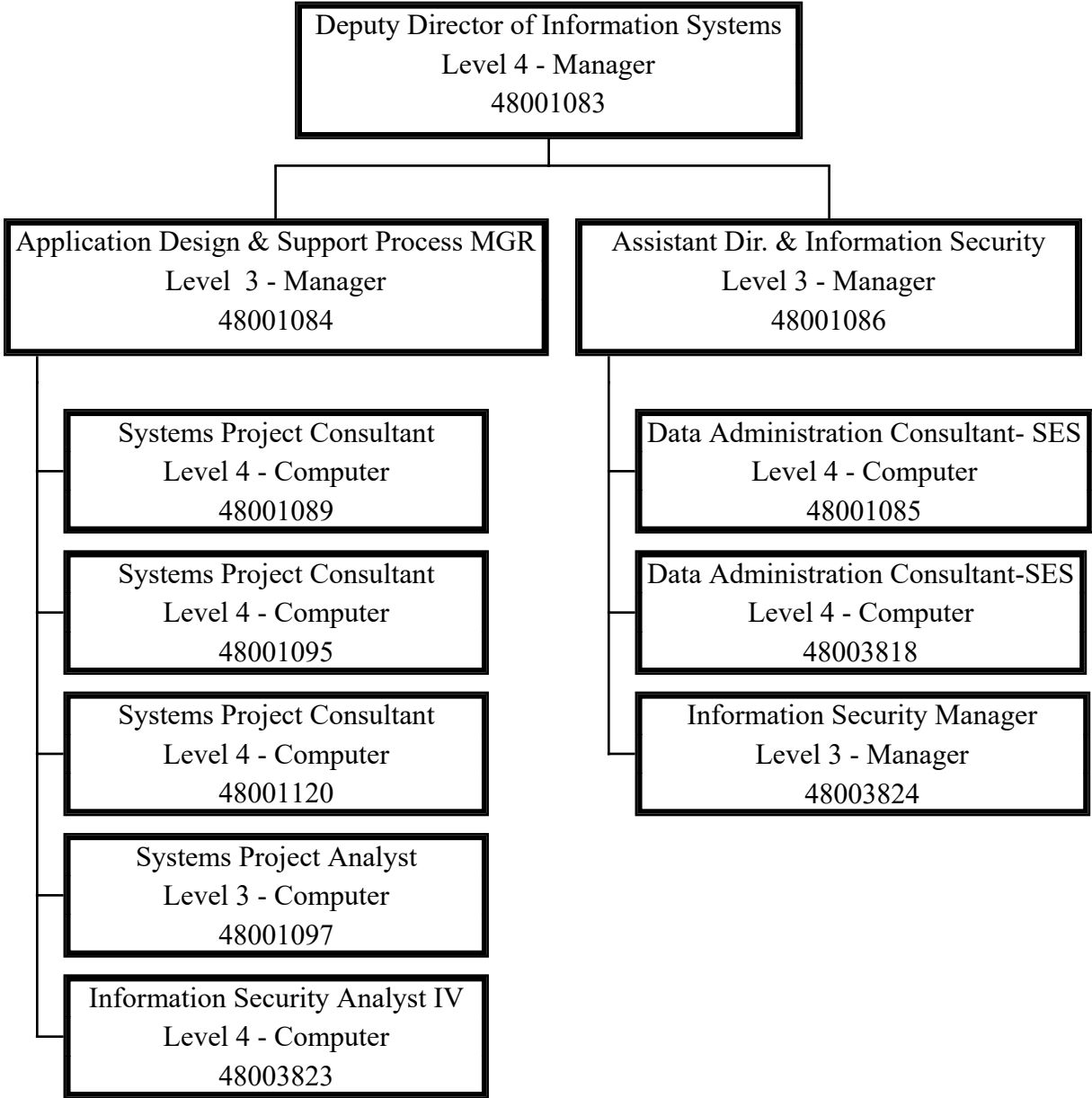
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 ACADEMIC AND STUDENT AFFAIRS-BOG

DBS: 702001



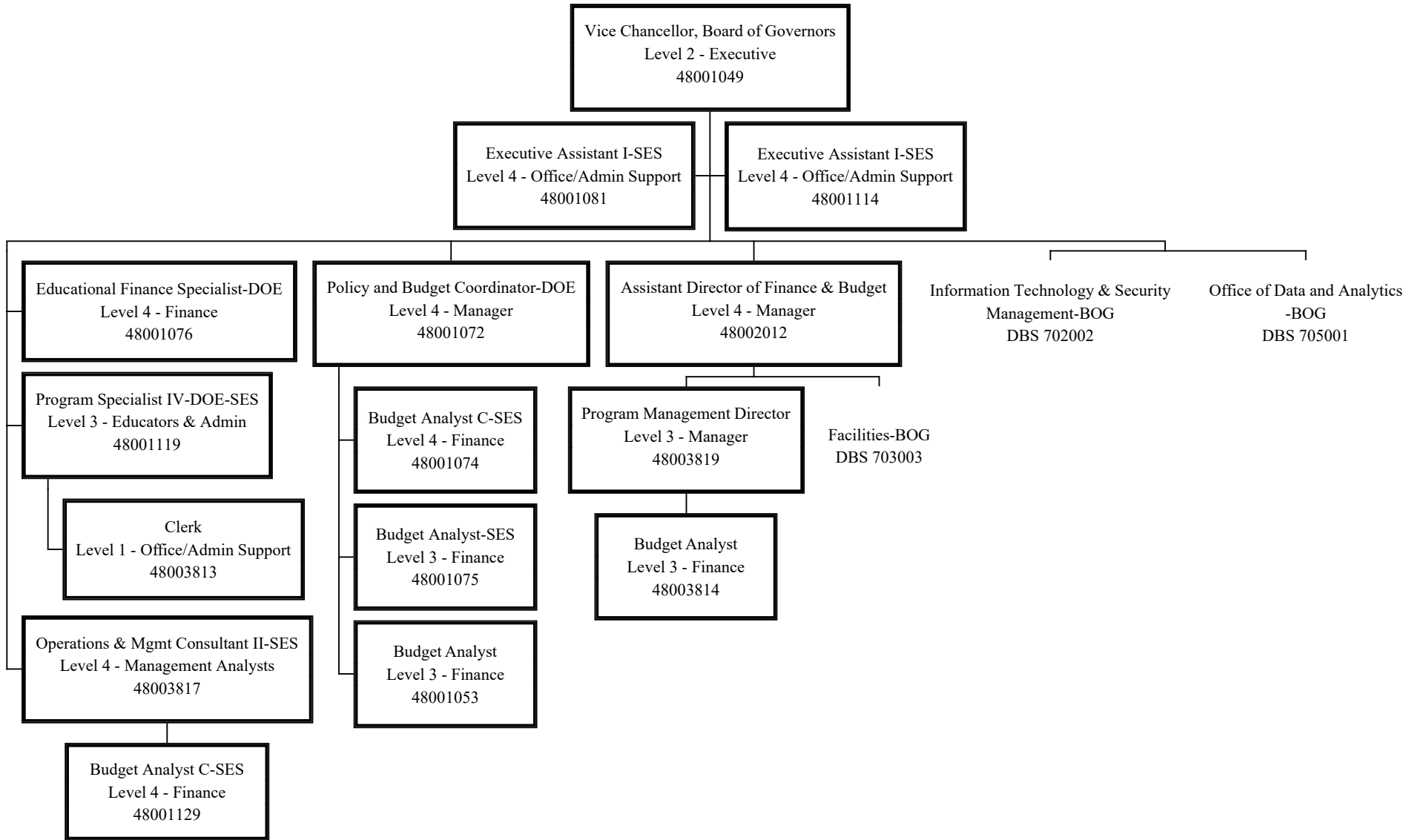
FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
INFORMATION TECHNOLOGY & SECURITY-BOG

DBS: 702002



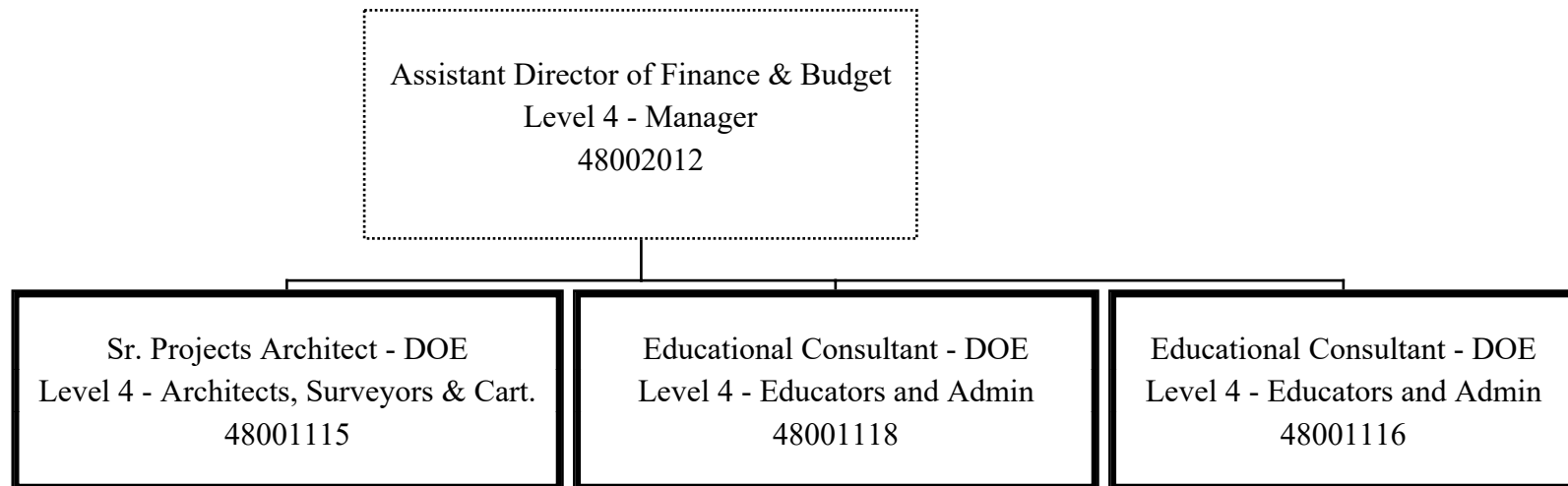
FLORIDA DEPARTMENT OF EDUCATION
 BOARD OF GOVERNORS
 BUDGET AND FINANCE

DBS: 703001



FLORIDA DEPARTMENT OF
EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
FACILITIES-BOG

DBS: 703003

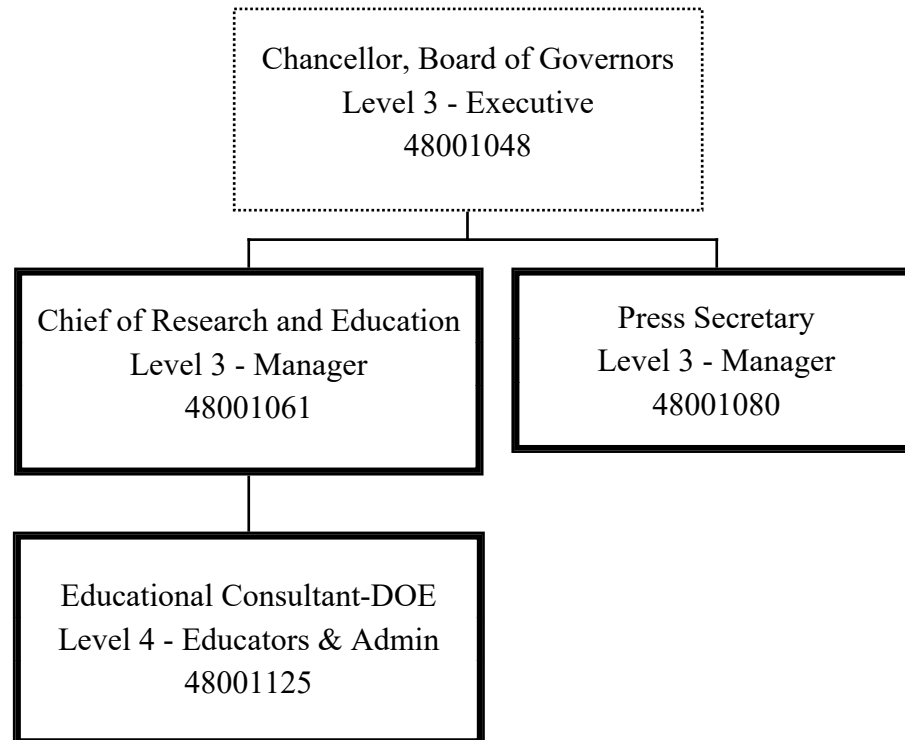


Position 48002012 Assigned to Supervise from 703001
07/01/2019

BOG-5
FTE - 3.00

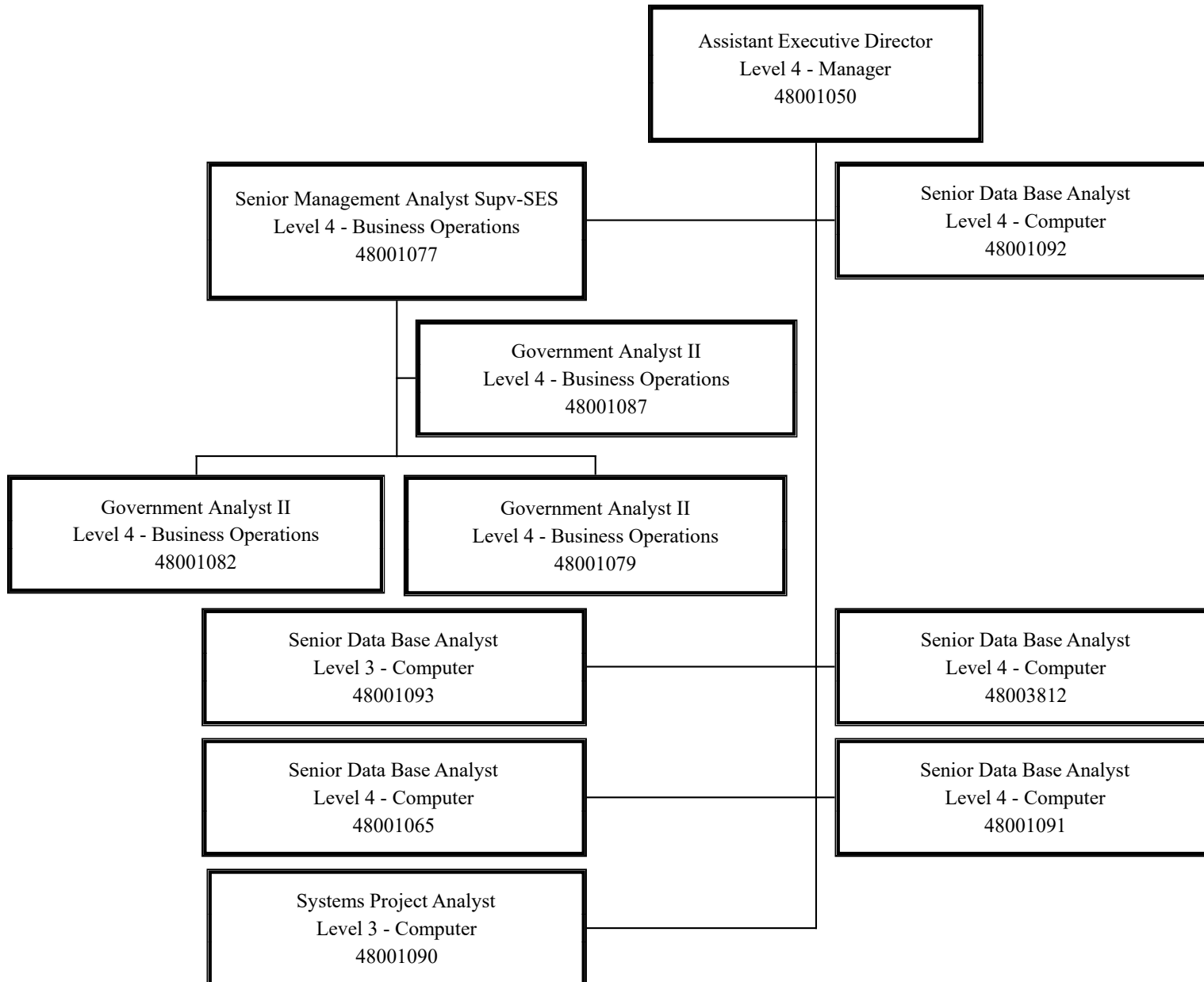
FLORIDA DEPARTMENT OF
EDUCATION
BOARD OF GOVERNORS
PUBLIC AFFAIRS

DBS: 704001



FLORIDA DEPARTMENT OF EDUCATION
BOARD OF GOVERNORS
BUDGET AND FINANCE
OFFICE OF DATA AND ANALYTICS

DBS: 705001



State of Florida
Department of Education
State Universities
Education and General



2020-21
Exhibits or Schedules

State of Florida
Department of Education
State Universities
Education and General



2020-21
Schedule I Series

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System / Education & General
Agency Budget Officer/OPB Analyst Name: Dale Bradley / Shelby Cecil

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	48900100				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				

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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48900100				
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				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48900100				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #20-002?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900100				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
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.					

		Program or Service (Budget Entity Codes)			
Action		48900100			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2019-20 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			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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			
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			
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, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			

		Program or Service (Budget Entity Codes)				
Action		48900100				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

	Program or Service (Budget Entity Codes)			
Action	48900100			

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	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)

		Program or Service (Budget Entity Codes)				
Action		48900100				
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				
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 101 through 103 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				
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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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				

		Program or Service (Budget Entity Codes)				
Action		48900100				
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				
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				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				

	Program or Service (Budget Entity Codes)			
Action	48900100			
<p>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.</p>				
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		

State of Florida
Department of Education
Board of Governors



2020-21
Exhibits or Schedules

State of Florida
Department of Education
Board of Governors



2020-21
Schedule I Series

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: OIGC

Chief Internal Auditor: Julie Leftheris

Budget Entity: 48900300

Phone Number: 850-245-9247

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
There are no major findings or recommendations for the current or previous fiscal year to be reported for the 2020-2021 LBR.					

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Board of Governors/48900300 (Board General Office)
Agency Budget Officer/OPB Analyst Name: Heidie Bryant/Shelby Cecil

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	48900300				

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				

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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	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				
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AUDITS:

		Program or Service (Budget Entity Codes)				
Action		48900300				
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				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48900300				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	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 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #20-002?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)			
Action		48900300			
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 2019-20 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			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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			
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			
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, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N			

		Program or Service (Budget Entity Codes)				
Action		48900300				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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				
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				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 159 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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.	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)						

		Program or Service (Budget Entity Codes)				
Action		48900300				
14.1	Do the reductions comply with the instructions provided on pages 101 through 103 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				
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 VIII C (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				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 107-111 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				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				

		Program or Service (Budget Entity Codes)				
Action		48900300				
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				
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; ROUN DING				
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						

	Program or Service (Budget Entity Codes)			
Action	48900300			

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		



FLORIDA DEPARTMENT OF
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2020-21 Early Learning Services

Manual Exhibits, Schedules and Supporting Documents

September 16, 2019

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Education Office of Early Learning is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of proposed needs for the 2020-21 Fiscal Year.

This submission has been approved by Shan Goff, Executive Director.



Shan Goff



FLORIDA DEPARTMENT OF
EDUCATION
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2020-21

Early Learning Services
Exhibits or Schedules

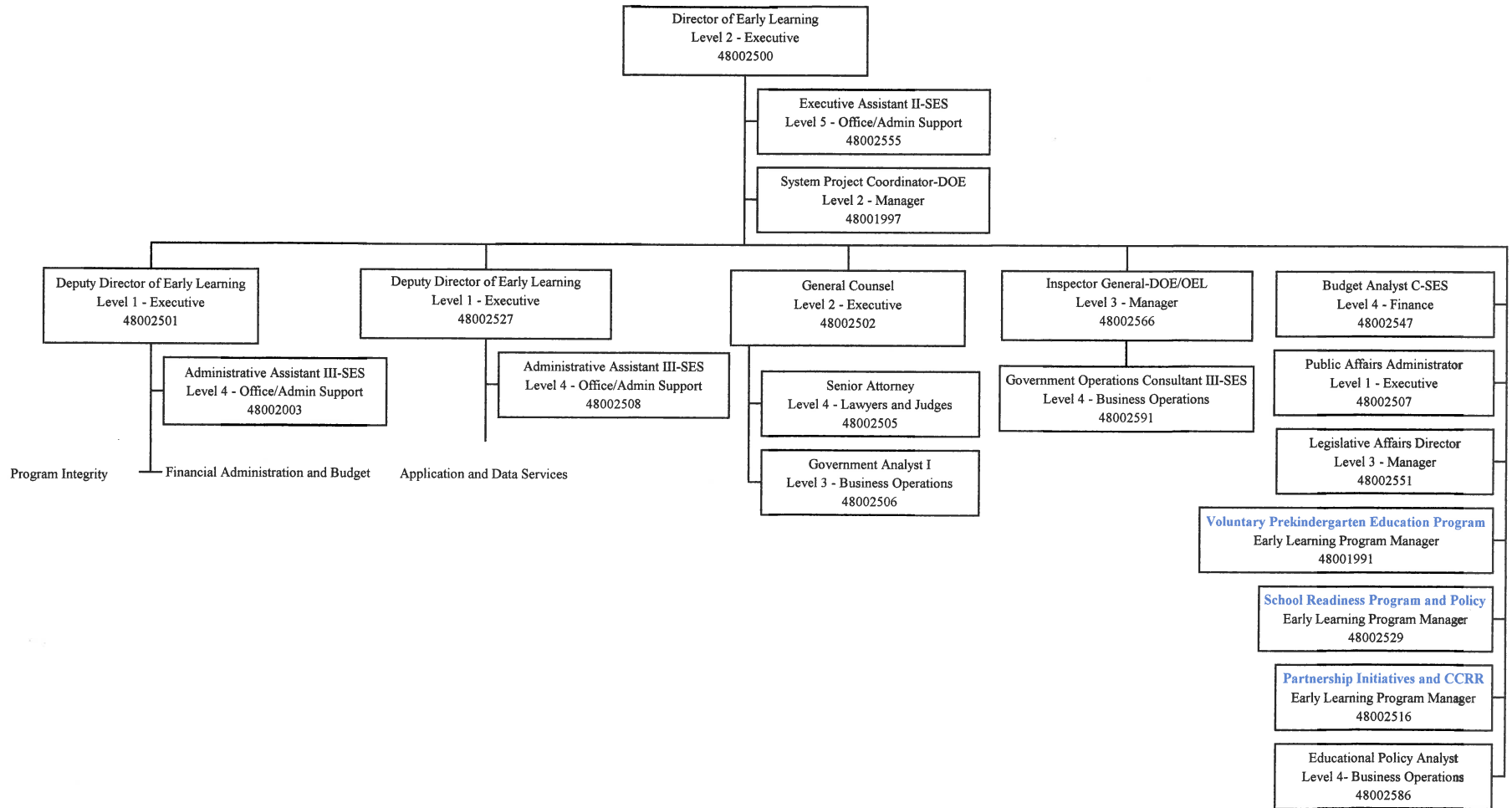
Schedule VII: Agency Litigation Inventory

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

Agency:	Office of Early Learning/Florida Department of Education		
Contact Person:	Maggi O'Sullivan Parker	Phone Number:	850-717-8576
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Office of Early Learning does not have any cases that would be considered significant litigation under s. 216.023(5), Florida Statutes.		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

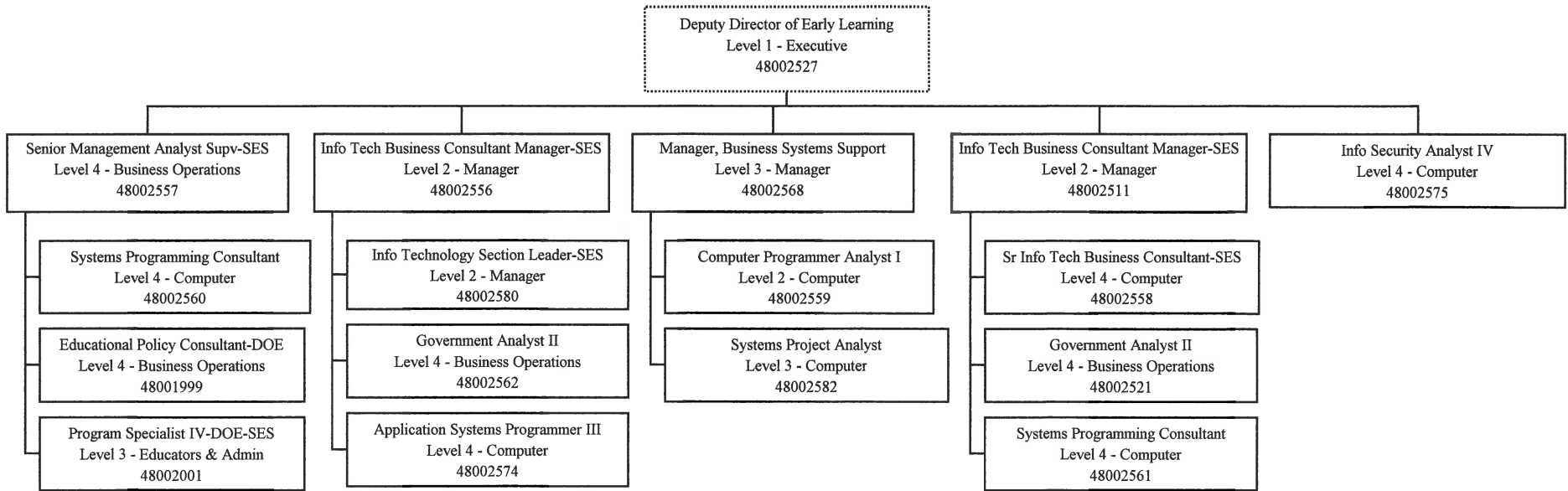
FLORIDA DEPARTMENT OF
EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
OFFICE OF THE DIRECTOR

DBS: 753000



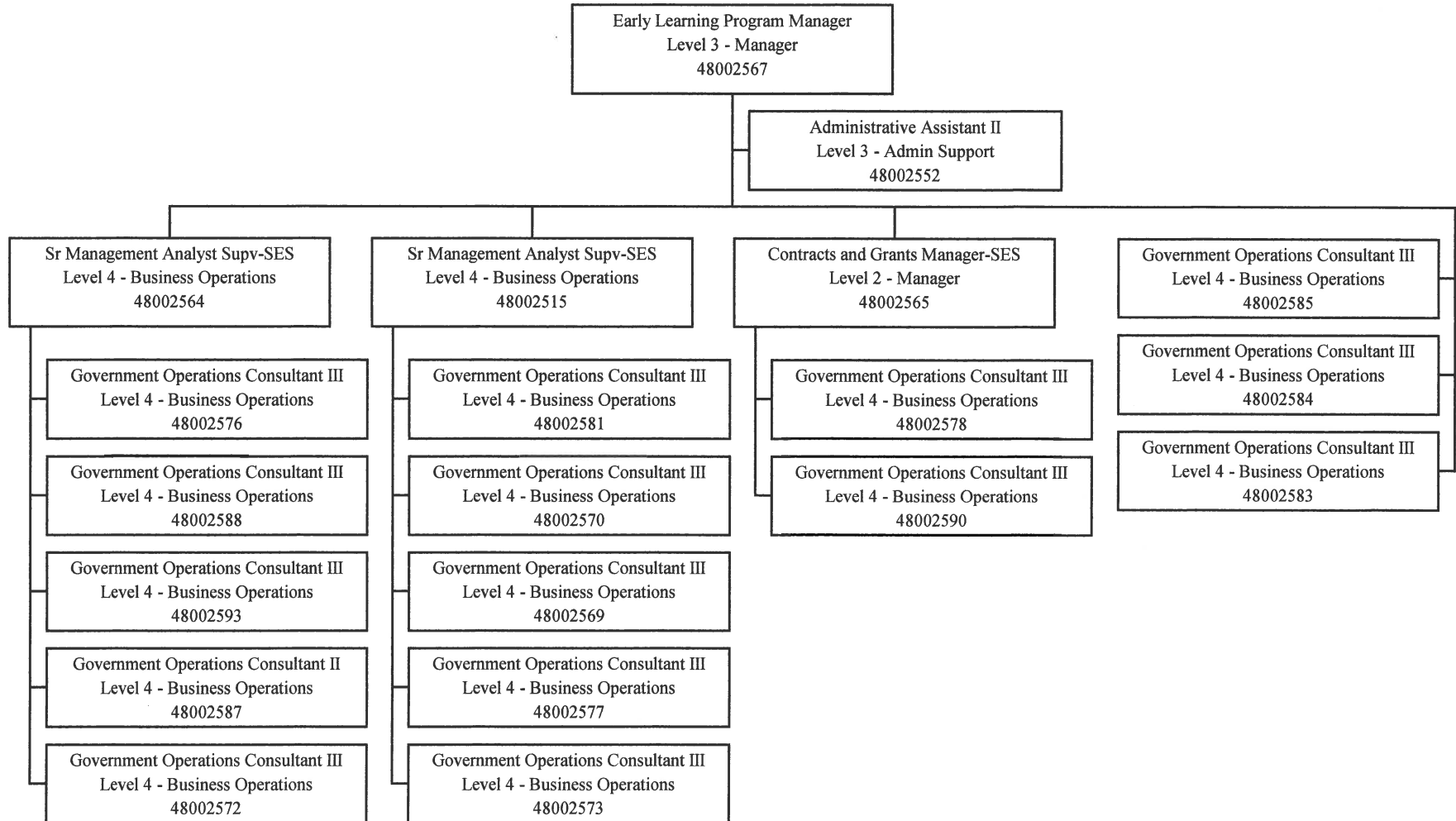
Position 48002551 Administrativley assigned to
011001

FLORIDA DEPARTMENT OF
EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
APPLICATION AND DATA SERVICES



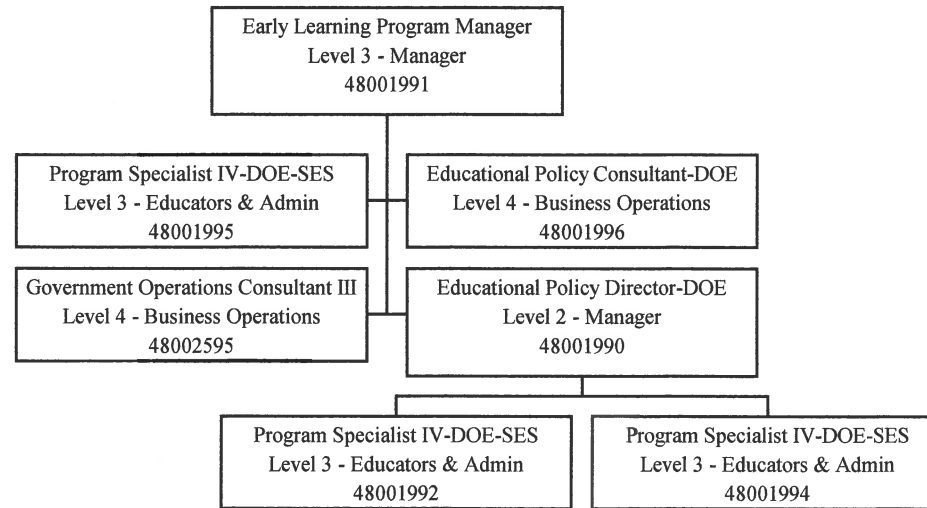
FLORIDA DEPARTMENT OF
 EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 PROGRAM INTEGRITY

DBS: 753060



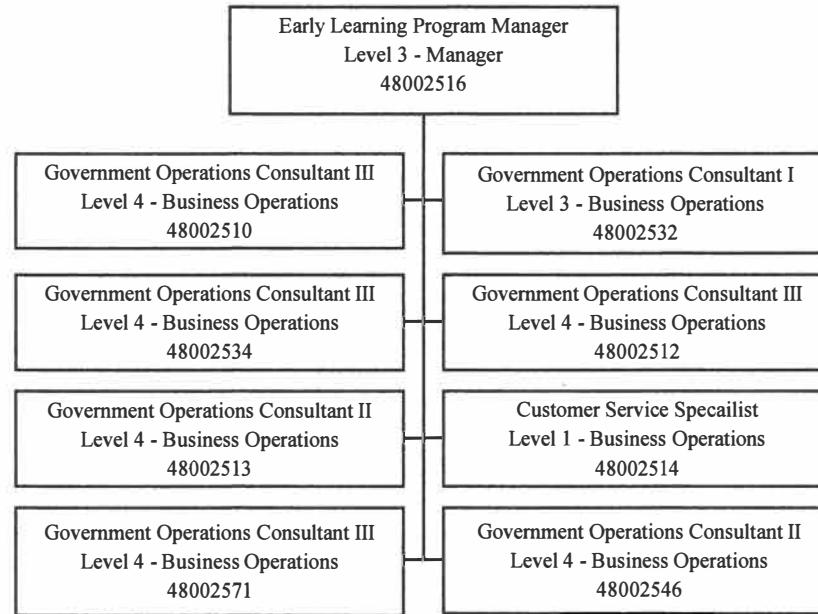
FLORIDA DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
VOLUNTARY PREKINDERGARTEN EDUCATION
PROGRAM

DBS: 753070

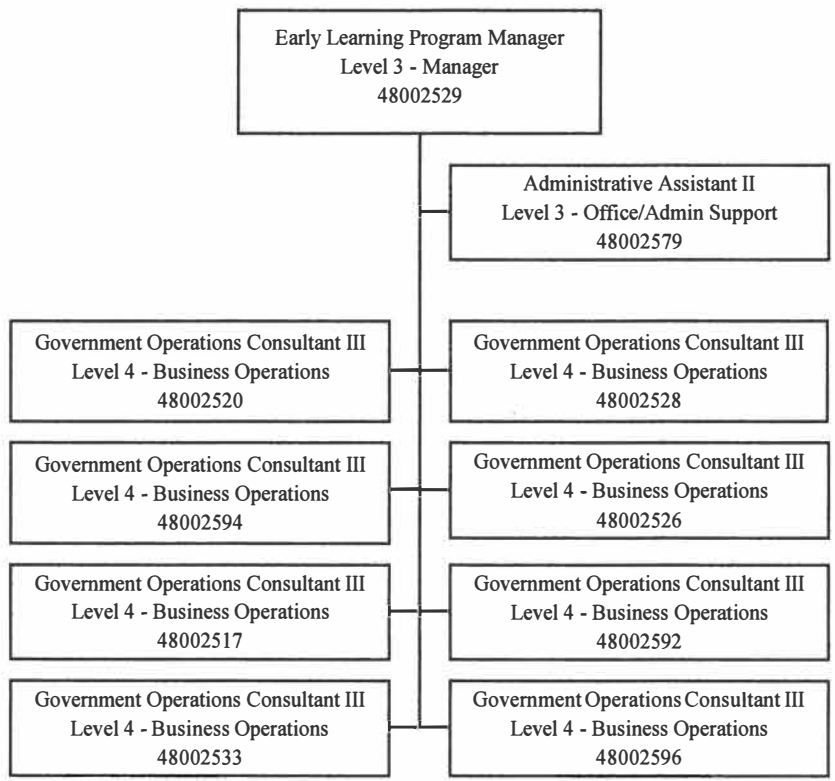


FLORIDA DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
PARTNERSHIP INITIATIVES AND
CCRR

DBS: 753010

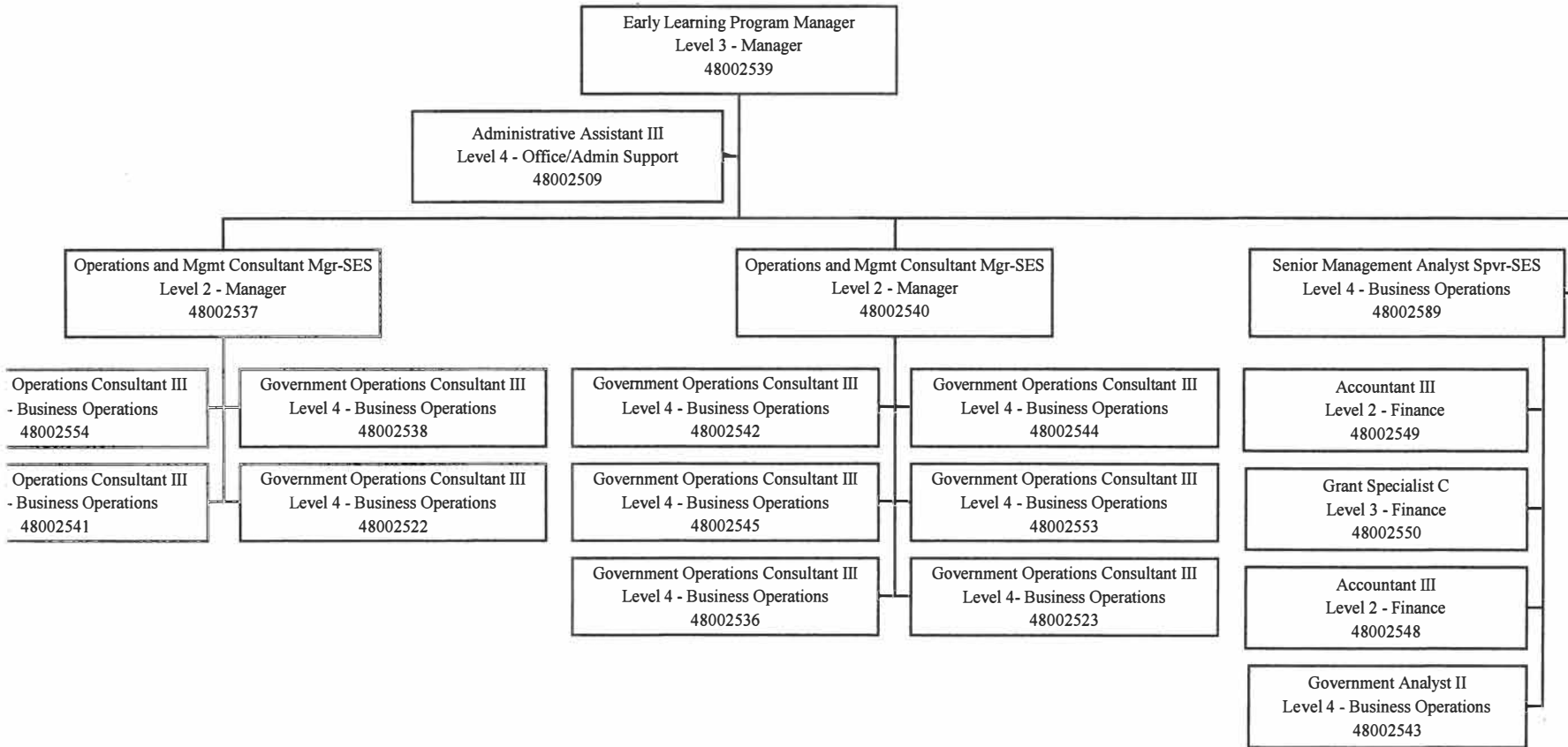


FLORIDA DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
OFFICE OF EARLY LEARNING
SCHOOL READINESS PROGRAM AND
POLICY



FLORIDA DEPARTMENT OF EDUCATION
 COMMISSIONER OF EDUCATION
 OFFICE OF EARLY LEARNING
 FINANCIAL ADMINISTRATION AND
 BUDGET

DBS: 753030





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2020-21

Early Learning Services
Exhibits or Schedules



FLORIDA DEPARTMENT OF
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2020-21

Early Learning Services

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	48220400- EARLY LEARNING SERVICES
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,560.65	(A)		1,560.65
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: ANTICIPATED REVENUES	627,575.07	(E)		627,575.07
Total Cash plus Accounts Receivable	629,135.72	(F)	0.00	629,135.72
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	629,135.69	(H)		629,135.69
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	0.03	(K)	0.00	0.03 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2020 - 2021	
Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19	
Total all GLC's 5XXXX for governmental funds;	1,560.65 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	(C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(629,135.69) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
ANTICIPATED REVENUES	627,575.07 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.03 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.03 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS & DONATIONS TRUST FUND
LAS/PBS Fund Number:	48220400 EARLY LEARNING SERVICES
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	103,054.58	(A)		103,054.58
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	103,054.58	(F)	0.00	103,054.58
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/19	103,054.58	(K)	0.00	103,054.58 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2020 - 2021

Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS & DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	BE: 48220400

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="103,054.58"/> (A)
--	---

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Education **Chief Internal Auditor:** Stacey Emminger

Budget Entity: Office of Early Learning **Phone Number:** 850-717-8605

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/ AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG No. 2019-203	Issued 4/3/2019	OEL	<p>AG Finding No. 1: Office records did not always evidence that source records were reviewed prior to approving Children’s Forum invoices for payment.</p> <p>AG Recommendation No. 1: We recommend that Office management ensure programmatic monitoring plans for the Children’s Forum contract require and Office records evidence the review of source records prior to approving invoices for payment.</p>	<p>Response Dated April 2, 2019: OEL will update programmatic monitoring plans. The monthly deliverable review process will be expanded to include documentation of and the review of additional source records prior to approving invoices for payment. The Financial Management Systems Assurances Section will continue to monitor for fiscal compliance with internal controls; cost allocation plans; OMB Uniform Grant Guidance; and contract provisions. Additionally, the Accountability Section will conduct monitoring of the Children's Forum's T.E.A.C.H. Scholarship Program that will evaluate participant eligibility determinations; scholarship reimbursement claims; scholarship management and staff qualifications; and education service delivery performance achievement.</p>	

AG No. 2019-203	Issued 4/3/2019	OEL	<p>AG Finding No. 2: Office controls for monitoring coalition use of data quality edit reports need enhancement. A similar finding was noted in our report No. 2016-192.</p> <p>AG Recommendation No. 1: We recommend that Office management consistently document monitoring actions and coalition resolution of errors noted in all applicable data quality edit reports during the conduct of periodic TA reviews.</p>	<p>Response Dated April 2, 2019: The Office suspended its technical assistance reviews of data quality edit reports produced during the 2017-18 fiscal year due to the anticipated deployment of the modernized enhanced field system (EFS-Mod). The anticipated deployment was November 2017 which is the typical month when the edit report technical assistance reviews begin for the fiscal year. However, actual phased migration of data from the legacy system to the modernized system did not start until July 1, 2018. The legacy system was comprised of more than 31 separate databases that were managed by each individual early learning coalition and Redlands Christian Migrant association (RCMA) . One of the many upgraded features of EFS-Mod would be having a centralized database of statewide customer enrollments, attendance, and provider reimbursements for both the school readiness (SR) and the voluntary prekindergarten (VPK) programs. This feature would eliminate the need for most or all of the edit reports that were produced under the EFS-legacy system. As previously stated, the phased migration of data has been underway since July 1, 2018. The Office is currently creating EFS-Mod edit reports, using Tableau software, that will identify VPK and SR duplicate records. These reports will provide the Office the opportunity to test the modernized system's inherent functionality to prevent improper or overlapping payments. The plan of action will be to run these edit reports, once available, at least monthly for each early learning coalition and RCMA. Each coalition and RCMA will receive a report detailing potential overpayments and corrective action reporting instructions that are to be submitted to the Office. The Office will ensure that monitoring actions and coalition resolution of errors will be documented. After the 1st quarter of fiscal year 2019-20, the Office will reevaluate to determine 1) if the existing edit reports are identifying overpayments as intended; 2) if there are additional edit reports needed to identify other sources of potential overpayments; and 3) if there are any system upgrades that can be made to further prevent intentional or unintentional data entry errors from causing improper overpayments.</p>	
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AG No. 2019-203	Issued 4/3/2019	OEL	<p>AG Finding 3: Certain user authentication controls related to the Modernized Enhanced Field System (EFS) Family and Provider portals need improvement to ensure the confidentiality, integrity, and availability of Modernized EFS data and related information technology (IT) resources.</p> <p>AG Recommendation No. 1: We recommend that Office management enhance certain user authentication controls related to the Modernized EFS's Family and Provider portals to ensure the confidentiality, integrity, and availability of Modernized EFS data and related IT resources.</p>	<p>Response Dated April 2, 2019: OEL concurs with the finding. OEL will improve user authentication controls within the Modernized EFS 's Family and Provider portals. OEL is committed to security controls that ensure the confidentiality, integrity, and availability of Modernized EFS data and related IT resources.</p>	
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AG No. 2019-203	Issued 4/3/2019	OEL	<p>AG Finding 4: The Office did not conduct periodic reviews of Coalition Services portal user access privileges and the Office was unable to demonstrate that user access privileges to the Coalition Services portal were timely deactivated when access was no longer required.</p> <p>AG Recommendation No. 1: We recommend that Office management establish policies and procedures for conducting periodic reviews of the appropriateness of Coalition Services portal user access privileges.</p> <p>AG Recommendation No. 2: We also recommend that Office management ensure that the timely deactivation of Coalition Services portal user access privileges upon a user's separation from employment or when the access privileges are no longer required is appropriately documented.</p>	<p>Response Dated April 2, 2019: OEL concurs with the finding. OEL will incorporate audit trails for user access privileges within the Coalition services portal and ensure periodic reviews are conducted for these privileges. OEL will ensure audit trails for the Coalition Services portal include user account activation dates, user account deactivation dates, and user account creation information, including the existing user that created the user account.</p>	
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AG No. 2019-203	Issued 4/3/2019	OEL	AG Finding 5: Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Office data and IT resources. AG Recommendation No. 1: We recommend that Office management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Office data and IT resources.	Response Dated April 2, 2019: OEL concurs with the finding. OEL is testing certain security controls related to employee use of mobile devices. OEL is committed to security controls that ensure the confidentiality, integrity, and availability of mobile devices and other IT resources.	
OIG No. 17-IA003	Issued 6/29/2018	OEL	26 Findings and 30 Recommendations in the functional areas of Identify, Protect, Detect, Respond, and Recover. The OIG is not disclosing details of the findings and recommendations in this schedule as the audit is classified as a confidential report pursuant to Section 282.318, F.S., and the results are confidential and exempt from the provisions of Section 119.07(1), F.S. Please refer back to the OEL OIG.		

Fiscal Year 2020-21 LBR Technical Review Checklist

Department/Budget Entity (Service): Office of Early Learning

Agency Budget Officer/OPB Analyst Name: Lisa Zenoz

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	48220400			

1. GENERAL

1.1 Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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				
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 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)				
Action		48220400				
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				
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				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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				
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				
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				
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.					

		Program or Service (Budget Entity Codes)				
Action		48220400				
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 2018-19 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				
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 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	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 94 and 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	N/A				

		Program or Service (Budget Entity Codes)			
Action		48220400			
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			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	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			
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.				

		Program or Service (Budget Entity Codes)			
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TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2019-20 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			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	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?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			

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

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8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
8.33	Has a Schedule IB been provided for 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			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 159 of the LBR Instructions.)	Y			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	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)					

		Program or Service (Budget Entity Codes)			
Action		48220400			
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			
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 101 through 103 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			
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			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	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			
AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A			
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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			

		Program or Service (Budget Entity Codes)			
Action		48220400			
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			
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			
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-off by \$4			
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) 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			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			

		Program or Service (Budget Entity Codes)			
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<p>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.</p>					
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			