



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

LEGISLATIVE BUDGET REQUEST

Department of Financial Services

October 15, 2020

Chris 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

Tim Sadberry, 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 Financial Services is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2021-22 Fiscal Year. This submission has been approved by Jimmy Patronis, Chief Financial Officer of the State of Florida

Sincerely,

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

Jimmy Patronis
Chief Financial Officer



OFFICE OF INSURANCE REGULATION

DAVID ALTMAIER
COMMISSIONER

October 15, 2020

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1603 Capitol
Tallahassee, FL 32399-0001

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

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, FL 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, the Legislative Budget Request for the Office of Insurance Regulation (OIR) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of OIR's proposed needs for the 2021-22 Fiscal Year. I have approved this submission as the Insurance Commissioner of the State of Florida.

Sincerely,

David Altmaier
Insurance Commissioner

**FINANCIAL SERVICES
COMMISSION**

RON DESANTIS
GOVERNOR

JIMMY PATRONIS
CHIEF FINANCIAL OFFICER

ASHLEY MOODY
ATTORNEY GENERAL

NICOLE "NIKKI" FRIED
COMMISSIONER OF
AGRICULTURE

FLORIDA OFFICE OF
FINANCIAL  REGULATION

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LEGISLATIVE BUDGET REQUEST

October 15, 2020

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

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House Appropriations Committee
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Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, FL 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Financial Regulation is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2021-22 Fiscal Year. This submission has been approved by Russell C. Weigel, III, Commissioner of the Florida Office of Financial Regulation.

Sincerely,



Russell C. Weigel, III
Commissioner
Office of Financial Regulation

DEPARTMENT OF FINANCIAL SERVICES

PAY ADDITIVES PLAN
FISCAL YEAR 2021-2022

The Department of Financial Services (Department), in accordance with Section 110.2035(7)(b), Florida Statutes (F.S.), and Chapter 60L-32.0012(2)(e), Florida Administrative Code (F.A.C.), is requesting approval to implement ‘temporary special duties – general’ pay additives during Fiscal Year 2020-2021.

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

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

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

1. Justification and Description:

The Bureau of Fire and Arson Investigations (BFAI) currently has eight (8) K-9 LEO throughout the state. To become a K-9 handler, the LEO must attend and successfully complete a five-week training academy and maintain proficiency and certification for K-9 handling. Each K-9 is specially trained as an Accelerant Detection Canine (ADC) and, along with the LEO, work in the BFAI, as well as assists other agencies on special details. The LEO has full time (24/7) responsibilities for care and feeding of the K-9, and must also be able to house and maintain the K-9 at their residence. The K-9 must be trained daily, even when the handler is not on duty.

2. Length of Time for Additive:

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

3. Classes and Number of Positions Affected:

<u>Class Code</u>	<u>Class Title</u>	<u>No. of FTE</u>
8541	Law Enforcement Investigator II	8*

* One of the K-9 handlers is a currently a Law Enforcement Captain, and another is a Law Enforcement Lieutenant; neither would not be eligible for this pay additive.

4. Area of State Impacted:

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

5. Historical Information:

The Department has participated in the State Farm Arson Dog Program since 1998. State Farm Insurance provides financial support for the acquisition and training of the ADC and its handler.

6. Estimate Cost of Additive:

Based on a salary estimate at the mid-range for a Law Enforcement Investigator II, the calculation is as follows: $\$56,735.64 \times 5\% = \$2,836.79$ annually $\times 8$ positions = $\$22,694.32$ annually.

7. Additional Information:

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

Lastly, the Department respectfully requests the following language be added into the "Pay Additives and Other Incentive Programs" section of the Fiscal Year 2021-2022 General Appropriations Act:

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

Department Level Exhibits and
Schedules for the Department
of Financial Services

Legislative Budget Request for
Fiscal Year 2021 – 22

Schedule VII – Agency Litigation Inventory

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Jeff Atwater v. United States</i>		
Court with Jurisdiction:	U. S. Court of Federal Claims		
Case Number:	1:16-cv-01482-EDK		
Summary of the Complaint:	<p>The Department has completed state court escheat proceedings to take title to three categories of savings bonds that are considered unclaimed property under Florida law. The third category of bonds includes matured, unredeemed savings bonds with a registered owner whose last known address is in the state of Florida; the state does not have physical possession or serial numbers for this category of bonds. The U.S. Treasury has refused to provide information or the funds related to this third category of bonds to state treasurers, including CFO Patronis. Nine other states previously initiated federal litigation in the United States Court of Federal Claims against the United States over the funds from these unknown bonds; the style of the Kansas case is <i>LaTurner, Treasurer for the State of Kansas v. United States</i>. The state of Florida case is stayed pending the outcome of the <i>LaTurner</i> case.</p>		
Amount of the Claim:	CFO Atwater deemed this a significant case that may increase revenues received by the state by more than \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	31 C.F.R. § 315, <i>et seq.</i> ; 31 C.F.R. § 353, <i>et seq.</i> ; Chapter 717, Fla. Stat.		
Status of the Case:	<p>The instant case has been stayed pending the outcome of the <i>LaTurner</i> case. The trial court in <i>LaTurner</i> held the states were the lawful owners of absent bonds and were entitled to information from the government in order to request redemption of the bonds. The trial court was overturned in August 2019. In May 2020, appellant <i>LaTurner</i> filed a petition for a writ of certiorari in the Supreme Court of the United States. The petition is pending.</p>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Howard Forman, Clerk of Court v. Dep’t of Rev., et al.</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D18-1891; 2016-CA-001044		
Summary of the Complaint:	Challenge to the constitutionality of statutory filing fee distribution scheme, similar to <i>Crist v. Ervin</i> , 56 So. 3d 745 (Fla. 2010). The Department is a defendant as the administrator of trust funds that receive a portion of the filing fees.		
Amount of the Claim:	Uncertain, but in excess of \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	Constitutional challenge to sections 28.2401, 28.241(1)(a)1. a.-b., 28.241(1)(a)2., 28.241(1)(c)1.-2., 28.35-.36, 34.041(1), 34.041(1)(c), 48.108(1), F.S., under art. V, § 14; art. III, § 12; and art. III, § 19(c)(3), Fla. Const.		
Status of the Case:	The trial court entered an Order and Final Judgment 4/27/18 finding the fee allocation outlined in the statutes unconstitutional. The Department of Financial Services has joined defendant Department of Revenue in an appeal to the First DCA. The First DCA reversed the trial court’s Order. Plaintiff has petitioned the Florida Supreme Court for discretionary review after being denied its petition for certification of questions of great public importance. Petition for review was denied by the Florida Supreme Court on 11/25/19. Litigation of this case has ended and the Department has no contingent liabilities as a result of the litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Max McCann	Phone Number:	850-413-4192
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Pat Frank, et al. v. Florida Dep't of Revenue, et al.</i>		
Court with Jurisdiction:	Second Judicial Circuit (Leon County); First District Court of Appeal		
Case Number:	2018-CA-2275; 1D19-949 and 1D20-0635		
Summary of the Complaint:	Several clerks of court have sued the Department of Revenue and the Department of Financial Services claiming that the method through which their budgets are calculated violates the Florida Constitution.		
Amount of the Claim:	\$ unspecified		
Specific Statutes or Laws (including GAA) Challenged:	§§ 28.35(2)(f), 28.35(2)(f)(6), and 28.36(2)(b), Fla. Stat.		
Status of the Case:	The trial court granted summary judgment in favor of Defendants, and Plaintiffs have appealed to the First DCA. The appeal is fully briefed and awaiting a decision.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Gina Smith	Phone Number:	850-413-4180
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>James Michael Hand, et al. v. Rick Scott, Pam Bondi, Jeff Atwater, et al.</i>		
Court with Jurisdiction:	United States District Court, Northern District of Florida		
Case Number:	4:17-CV-00128-MW-CAS		
Summary of the Complaint:	Civil rights class action seeking declaratory and injunctive relief alleging that Florida’s clemency/restoration of civil rights process regarding felon re-enfranchisement violates the 1st and 14th Amendments of the U.S. Constitution.		
Amount of the Claim:	This action sought injunctive relief and no money damages.		
Specific Statutes or Laws (including GAA) Challenged:	Art. VI, § 4(a); art. IV, § 8, Fla. Const.; §§ 97.041(2)(b); 944.292(1), Fla.Stat.; Florida Rules of Executive Clemency		
Status of the Case:	The Plaintiffs filed and served a Complaint on all parties and the Florida Solicitor General represented all Defendants. Following its order granting Plaintiffs' Motion for Summary Judgment, in part, the district court entered judgment for Plaintiffs. The Defendants appealed the trial court’s decision to the 11 th Circuit Court of Appeals. Following the passage of the amendment to article VI, section 4 of Florida’s Constitution by the voters in November 2018, the 11 th Circuit ruled the case was moot and should be dismissed, and the district court’s judgment should be vacated. The district court dismissed the case on January 30, 2020. Litigation of this case has ended and the Department has no contingent liabilities as a result of the litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Solicitor General	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Fair Elections Legal Network and Cohen Milstein Sellers & Toll, PLLC.		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Seminole County, et al. v. Daly, Atwater</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D17-4509; 2016-CA-001849		
Summary of the Complaint:	Action seeking a declaratory judgment that counties are entitled to recover from the state treasury alleged overpayments to the Department of Juvenile Justice (DJJ), plus fees, costs, and damages, despite failure to file the refund application in accordance with the procedure designated by section 215.26, F.S. (2014) and (2016).		
Amount of the Claim:	Uncertain, but in excess of \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	§ 985.686, Fla. Stat.		
Status of the Case:	DJJ appealed the trial court order granting counties' Motion for Summary Judgment. On 9/11/18, the First DCA held oral Argument on DJJ's appeal. The court affirmed the trial court’s order and DJJ was ordered to repay funds to the counties. Litigation of this case has ended and the Department has no contingent liabilities as a result of the litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Jan Myrick	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>United Insurance Company of America, The Reliable Life Insurance Company, Mutual Savings Life Insurance Company, and Reserve National Insurance Company v. Jimmy Patronis (formerly Jeff Atwater), in his official capacity as Chief Financial Officer of the State of Florida, and the Florida Department of Financial Services</i>		
Court with Jurisdiction:	First District Court of Appeal; Second Judicial Circuit, Leon County		
Case Number:	1D18-2114; 2016-CA-001009		
Summary of the Complaint:	<p>Insurance company plaintiffs seek a declaration that chapter 2016-219, Laws of Florida, is unconstitutional on due process and impairment of contract grounds.</p> <p>Chapter 2016-219, Laws of Florida, requires insurers to compare their policyholder records against the United States Death Master File Index or equivalent to determine whether the death of an insured, a retained asset account holder, or an annuitant is indicated, for the purpose of paying insurance benefits and reporting unclaimed funds to the Department.</p>		
Amount of the Claim:	If the Department prevails in the litigation, millions of dollars in life insurance benefits will be remitted to beneficiaries. If these individuals cannot be located by the insurers, the funds will be reported and remitted to the Division of Unclaimed Property. The Division will then execute its statutory duties to notify the beneficiaries, process claims, and remit the insurance proceeds to the owners.		
Specific Statutes or Laws (including GAA) Challenged:	§ 717.107, F.S. (2016).		
Status of the Case:	Trial court granted the insurance companies' Amended Motion for Summary Judgment and the Department has appealed. The National Association of Unclaimed Property Administrators has been granted leave of court to participate as an amicus in support of the Department's position. The First DCA held oral argument on January 18, 2019. On June 3, 2020, the First DCA reversed the trial court, finding the statutes were remedial in nature and thereby did not violate the due process clause. The insurance companies’ motion for rehearing en banc was denied on August 3, 2020. The insurance companies have until September 2, 2020 to seek discretionary certiorari review by the Florida Supreme Court.		
Who is representing (of		Agency Counsel	

record) the state in this lawsuit? Check all that apply.		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Thomas Nemecek	Phone Number:	850-413-1694
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Zenith Insurance Company v. Department of Financial Services, Division of Workers’ Compensation</i>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	18-3844		
Summary of the Complaint:	The petition alleges the Department’s reimbursement dispute determination requires reimbursement for charges and services that are unreasonable, in violation of sections 440.015, 440.13(12-15) and 440.44(2), F.S. The petition further alleges the determination applies to both adopted and unadopted agency rule(s) or policy in violation of section 120.57(1), F.S., and illegally creates a conclusive presumption that all charges billed by the health care provider are reasonable and reimbursable in violation of Florida law.		
Amount of the Claim:	The outcome of this case may require amendments to the law under which the agency operates.		
Specific Statutes or Laws (including GAA) Challenged:	The petition directly challenges Rule 69L-7.501, <i>Florida Administrative Code</i> , and indirectly challenges Rules 69L-7.020 and 69L-7.100, <i>Florida Administrative Code</i> .		
Status of the Case:	Final Order to be issued.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Office of Insurance Regulation		
Contact Person:	Richard Fox	Phone Number:	850-413-5024
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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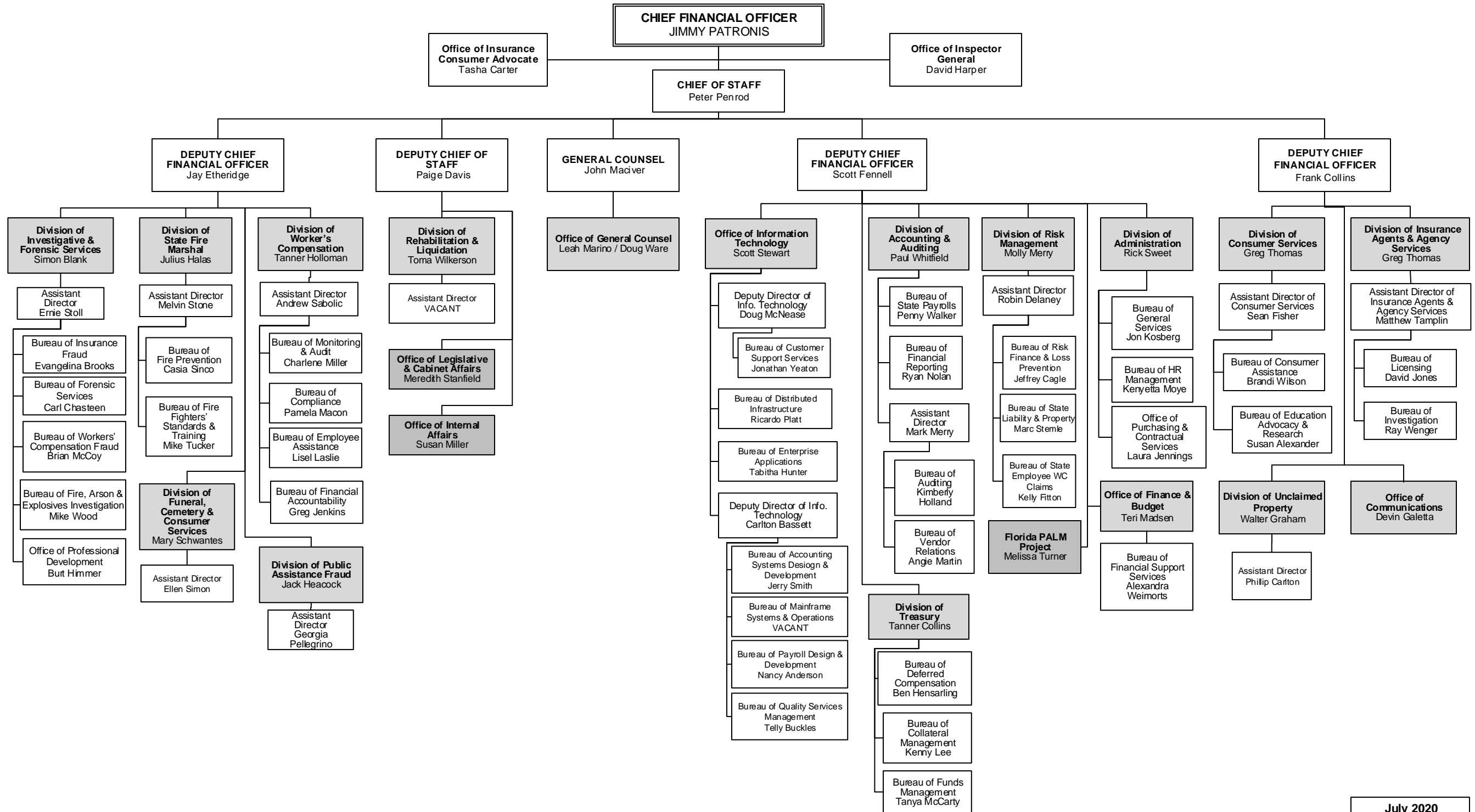
Agency:	Office of Financial Regulation		
Contact Person:	General Counsel's Office	Phone Number:	850-410-9703
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Office of the Attorney General, State of Florida and Office of Financial Regulation v. Ocwen Financial Corporation, Ocwen Mortgage Servicing, Inc. and Ocwen Loan Servicing, LLC.		
Court with Jurisdiction:	United States District Court for the Southern District of Florida.		
Case Number:	Case No.: 9:17-cv-80496-KAM		
Summary of the Complaint:	The Second Amended Complaint involves alleged federal violations concerning the Defendants' mortgage loan servicing activities.		
Amount of the Claim:	Potential OFR fine of up to \$1,000,000		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Parties are preparing to file Motions for Summary Judgment, and are also discussing possible settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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Agency:	Office of Financial Regulation		
Contact Person:	General Counsel's Office	Phone Number:	850-410-9703
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Garda CL Southeast, Inc.		
Court with Jurisdiction:	N/A		
Case Number:	OFR Case No. 88558		
Summary of the Complaint:	Garda is an unlicensed armored car company that the Office alleges has been engaging in unlicensed activity for a period of time which, if required to pay the full amount of the corresponding administrative fine, would exceed \$2 million. Garda has applied for a money transmitter license pursuant to chapter 560, Florida Statutes.		
Amount of the Claim:	Potential fine in excess of \$2 million.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	The parties are close to a possible settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

DEPARTMENT OF FINANCIAL SERVICES



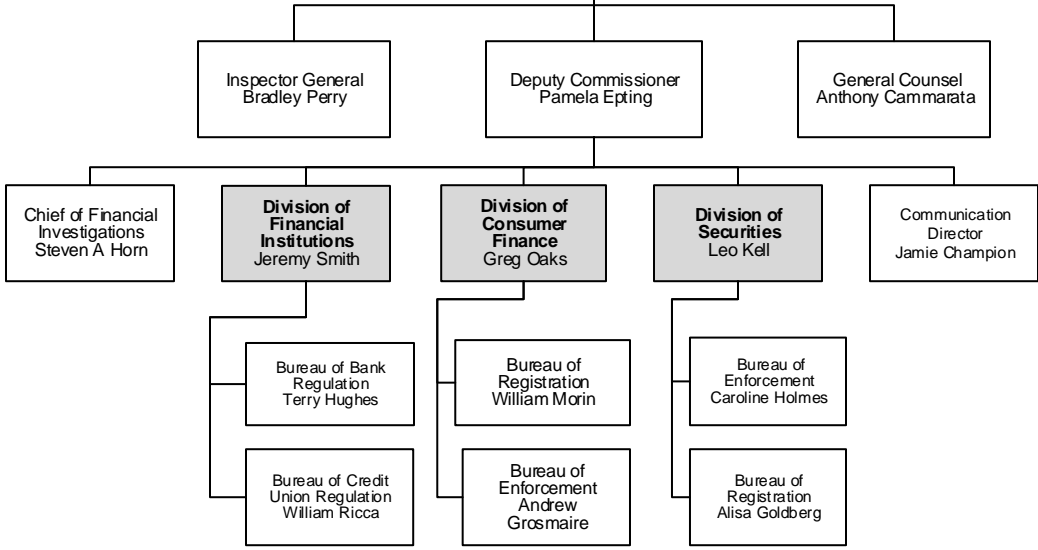
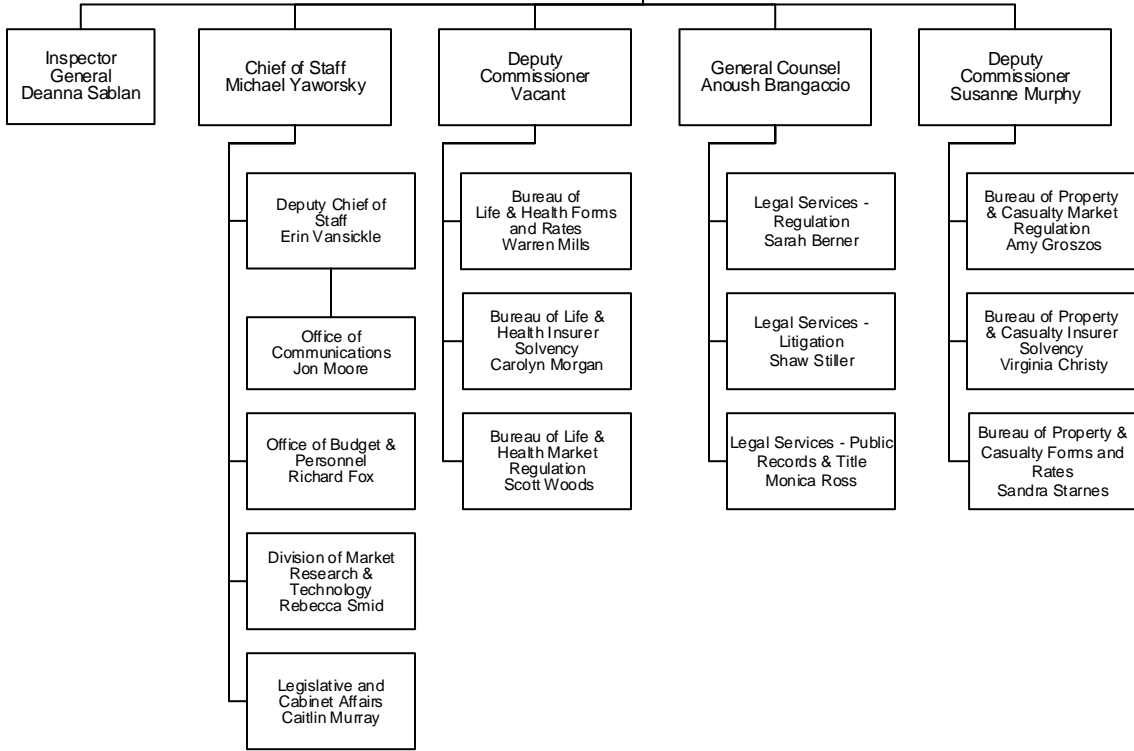
FINANCIAL SERVICES COMMISSION

Office of Insurance Regulation

Office of Financial Regulation

COMMISSIONER OF INSURANCE REGULATION
David Altmaier

COMMISSIONER OF FINANCIAL REGULATION
Vacant



FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2019-20			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			380,274,192	8,521,379	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			53,897,520	-5,500,000	
FINAL BUDGET FOR AGENCY			434,171,712	3,021,379	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					441,482
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		3,736	117.78	440,026	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		56,920	19.82	1,128,114	
Investment Of Public Funds * Average Dollar Volume of Funds Invested		27,200,000,000	0.00	1,019,900	
Provide Cash Management Services * Number of cash management consultation services.		51	28,809.69	1,469,294	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		2,800,000	0.80	2,239,342	
Administer The State Supplemental Deferred Compensation Plan * Number of Participant account actions processed by the Bureau of Deferred Compensation.		1,838,999	1.00	1,839,971	
Accounting And Reporting Of State Funds * State Accounts Managed in the Florida Accounting Information Reporting System.		35,933	129.32	4,646,804	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		12,978,616	0.07	859,561	
Conduct Pre-audits Of Selected Accounts Payable * Vendor payment requests that are pre-audited for compliance with statutes and contract requirements		349,573	24.55	8,580,738	
Conduct Post-audits Of Major State Programs * Post-audits completed of major state programs to determine compliance with statutes and contract requirements.		6	85,086.33	510,518	
Process State Employees Payroll * Payroll payments issued		3,135,434	0.70	2,196,644	
Conduct Fiscal Integrity Investigations * Fiscal integrity investigations completed to investigate allegations or suspicions of fraud, waste or abuse.		98	7,898.71	774,074	
Article V - Clerk Of The Courts * N/A		15	34,239.40	513,591	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		3,090,797	1.16	3,594,818	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		543,411	6.59	3,578,938	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		7,974	76.75	612,001	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		14,581	319.24	4,654,902	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		457	1,337.19	611,096	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		847	805.95	682,639	
Investigate Fires Accidental, Arson And Other * Total number of closed fire investigations involving economic or physical loss.		3,757	4,637.23	17,422,088	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		134,931	18.36	2,477,241	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		8,020	146.30	1,173,320	
Provide Forensic Laboratory Services * Number of evidence items and photographic images processed.		10,145	116.36	1,180,427	
Fire Incident Reporting * Number of total incidents reported to the Florida Fire Incident Reporting System.		2,245,552	0.15	335,317	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		18,233	2,024.05	36,904,586	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		5,906	2,170.00	12,815,999	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked.		326	7,149.98	2,330,894	
Provide Risk Services Training And Consultation * Number of agency loss prevention staff trained during the fiscal year.		253	8,110.34	2,051,917	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		12	72,652.92	871,835	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		125,288	24.66	3,089,738	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		44,724	42.30	1,891,900	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		2,061,738	0.42	860,285	
Administration Of Education Requirements (pre Licensing And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		302,315	1.47	445,861	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		3,471	1,805.55	6,267,067	
Investigate Insurance Fraud (general) * Number of insurance fraud investigations completed (not including workers- compensation).		1,098	21,056.15	23,119,651	
Investigate Workers' Compensation Insurance Fraud * Number of workers' compensation insurance fraud investigations completed.		470	7,749.45	3,642,241	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		58,738	82.97	4,873,265	
Provide Consumer Education Activities * Number of visits to the Consumer Services website.		509,419	1.42	724,368	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		261,929	20.88	5,468,332	
Examine And Regulate Licensees In The Funeral & Cemetery Business (chapter 497) To Ensure Regulatory Compliance * Number of examinations and inspections completed.		1,885	1,556.36	2,933,746	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		104,850	46.65	4,891,456	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		28,291	559.63	15,832,510	
Facilitate The Informal Resolution Of Disputes With Injured Workers, Employers And Insurance Carriers * Number of injured workers that obtained one or more benefits due to intervention by the Employee Assistance Office.		589	9,299.15	5,477,197	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited.		1,169	1,329.07	1,553,683	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		66,729,914	0.01	753,158	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		5,118,578	0.82	4,180,669	
Reimbursement Disputes * Number of petitions resolved annually		4,091	438.71	1,794,764	
Public Assistance Fraud Investigations * Number of public assistance fraud investigations conducted.		3,248	2,407.73	7,820,295	
Approve And License Entities To Conduct Insurance Business. * Number of Certificates of Authority (COAs) processed.		147	7,083.93	1,041,338	
Conduct And Direct Market Conduct Examinations. * Number of examinations and investigations completed for licensed companies and unlicensed entities		197	17,809.24	3,508,421	
Conduct Financial Reviews And Examinations. * Number of financial reviews and examinations completed.		7,258	2,564.93	18,616,265	
Review And Approve Rate And Form Filings. * Number of rate and forms review completed.		12,720	749.40	9,532,323	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance. * Examinations of non-depository financial service companies to determine compliance with regulations.		297	18,319.35	5,440,846	
Evaluate And Process Applications For Licensure As A Financial Services Entity. * Applications processed or evaluated for licensure or registration as a non-depository financial services entity.		20,605	113.48	2,338,235	
Examine And Enforce Laws Regarding Banks, Trusts, And Credit Unions To Ensure Safety And Soundness. * Number of domestic financial institutions examined to ensure safety and soundness.		89	141,232.02	12,569,650	
Examine And Enforce Laws Regarding International Financial Institutions To Ensure Safety And Soundness. * Number of international financial institutions examined to ensure safety and soundness.		10	86,571.60	865,716	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity. * Number of financial investigations into allegations of fraudulent activity.		130	32,877.82	4,274,116	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		164	37,363.49	6,127,613	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance. * Conduct examinations of securities firms and branches.		176	39,087.99	6,879,486	
Evaluate And Process Applications For Registration As A Securities Firm, Branch, And/Or Individual. * Securities applications processed for registration of firms, branches, and/or individuals.		53,115	58.28	3,095,346	
TOTAL				287,426,036	441,482
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				4,150,000	
OTHER				102,490,581	2,566,379
REVERSIONS				40,105,121	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				434,171,738	3,007,861

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

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

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

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

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

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
43500400	1205000000	ACT1020	HOLOCAUST VICTIMS ASSISTANCE	289,769	
43010400	1602000000	ACT1040	INSURANCE CONSUMER ADVOCATE	696,737	
43010500	1603000000	ACT1050	INFORMATION TECHNOLOGY - FLAIR	14,030,089	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	408,774	
43200100	1601000000	ACT2020	PASS THROUGH - TRANSFER TO STATE	24,553,356	
43200100	1601000000	ACT2160	CONDUCT POST-AUDITS OF PAYROLL	67,897	
43200300	1603000000	ACT2180	FLORIDA ACCOUNTING INFORMATION	30,842,133	
43200100	1601000000	ACT2195	PASS THROUGH FLORIDA CLERKS OF	2,300,000	
43300400	1202000000	ACT3430	PASS-THROUGH GRANTS AND AIDS	893,513	
43300500	1202000000	ACT3440	PASS-THROUGH GRANTS AND AIDS LOCAL	3,818,659	2,566,379
43300500	1202000000	ACT3530	PASS THROUGH - TRANSFER TO	1,000,000	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,163,301	
43700400	1205000000	ACT5510	HURRICANES AND OTHER NATURAL	9,108,269	
43700300	1205000000	ACT5520	CORONAVIRUS COVID 19	171,000	
43600100	1102020000	ACT6010	TRANSFER TO 1ST DISTRICT COURT OF	1,927,395	

43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	969,689
43600100	1102020000	ACT9940	TRANSFER TO THE UNIVERSITY OF	250,000

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

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	434,171,712	3,021,379
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	434,171,738	3,007,861
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DIFFERENCE:	26-	13,518
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

*FCO Difference is due to amount remaining in unbudgeted reserve.

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

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2021-22 Legislative Budget Request)

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

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

contact Information
Agency: Department of Financial Services, Office of Information Technology (OIT)
Name: Technical Contact – Claude Richbourg - Manager Mainframe Systems, Budget Contact – Joe Walker, Director’s Office.
Phone: Claude Richbourg 850-413-2266, Joe Walker 850-413-2303
E-mail address: Claude.Richbourg@myfloridacfo.com or Joe.Walker@myfloridacfo.com

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/](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					
State of Florida DFS-EMC VMAX 8000 – Tallahassee Production (MIS-62123-1-2)					
<u>Product Code</u>	<u>Product Name</u>	<u>Qty</u>	<u>NASPO Price</u>	<u>Unit Sales</u>	<u>Extended Sales</u>
PS-PD-PMAX8DP	PD For PowerMax 8000	1	\$13,347.60	\$12,838.81	\$12,838.81
PSINST-ESRS	ZERO DOLLAR ESRS INSTALL	1	N/C	N/C	N/C
M-PSM-HW-020	PROSUPPORT W/MISSION CRITICAL-HARDWARE	1	\$293,830.46	\$75,009.16	\$75,009.16

EZ-MGMT	EMBEDDED MANAGEMENT POWERMAX 8000 TRK	1	N/C	N/C	N/C
CE- VALPAKPMAXSADM	PowerMax/VMAX AF Storage Admin ValuePak	1	\$5,880.00	\$5,560.11	\$5,560.11
WKPROFILE-BAL	VMAX VG WORKPROFILE BALANCED	1	N/C	N/C	N/C
E-ENCRYPT Z	POWERMAX 8000 DATA REST ENCRYP OS NEW TM	1	N/C	N/C	N/C
E-OPROVISION-MF	OPROVISION FACTOR MF TRACKING MODEL	10	N/C	N/C	N/C
E-RDFCAP	RDF ADDL MEM TRACKING MODEL	9	N/C	N/C	N/C
E-Q118E	Q118E TRACKING MODEL	1	N/C	N/C	N/C
EZ-BEDIR	PowerMax 8000 ESS DIR	1	\$4,995.65	\$1,716.44	\$1,716.44
EZ-FDOORSYSIDE	PowerMax 8000 SB1 DellEMC HEX DOOR	1	N/C	N/C	N/C
EZ-SKINS	PowerMax 8000 SIDE PANELS	1	N/C	N/C	N/C
EZ-1024BASE	PowerMax 8000 BASE 1024GB	1	N/C	N/C	N/C

SZID-1	SIZER ID DIGIT 1 TRACKING MODEL	1	N/C	N/C	N/C
SZID-2	SIZER ID DIGIT 2 TRACKING MODEL	9	N/C	N/C	N/C
SZID-3	SIZER ID DIGIT 3 TRACKING MODEL	100	N/C	N/C	N/C
SZID-4	SIZER ID DIGIT 4 TRACKING MODEL	6	N/C	N/C	N/C
SZID-5	SIZER ID DIGIT 5 TRACKING MODEL	5	N/C	N/C	N/C
SZID-6	SIZER ID DIGIT 6 TRACKING MODEL	6	N/C	N/C	N/C
SZID-7	SIZER ID DIGIT 7 TRACKING MODEL	100	N/C	N/C	N/C
SZID-8	SIZER ID DIGIT 8 TRACKING MODEL	99	N/C	N/C	N/C
SZID-9	SIZER ID DIGIT 9 TRACKING MODEL	2	N/C	N/C	N/C
SZID-10	SIZER ID DIGIT 10 TRACKING MODEL	99	N/C	N/C	N/C
SZID-11	SIZER ID DIGIT 11 TRACKING MODEL	100	N/C	N/C	N/C
SNDN37680S1	PowerMax 8000 7.68TB SPARE	1	N/C	N/C	N/C

EZ-1600MOD	PowerMax 8000 FLASH MOD 1600	2	N/C	N/C	N/C
EZ-FE00008S	PowerMax 8000 8SM 16G FICON	1	\$7,977.49	\$2,741.29	\$2,741.29
EZ-FE00800T	PowerMax 8000 8MM 10GIGE	1	\$2,804.66	\$964.09	\$964.09
E-10GER-SRDF	VMAX VG RS-E 10 GIGE SRDF PT TRK MDL	8	N/C	N/C	N/C
EZ-ACON3P-50	ADPTR AC 3PH 50A W3-4IN CONDUIT ADPTR	2	N/C	N/C	N/C
EZ-PCBL3DHR	PWR CBL HBL- RSTOL 3D	1	N/C	N/C	N/C
SMNDN3768071	PowerMax 8000 MF RAID5(7+1) 7.68TB	8	N/C	N/C	N/C
EZ-ZBF-1024	PowerMax 8000 ESS MF BASE 1024GB	1	\$398,386.12	\$136,755.02	\$136,755.02
EZ-ZCAPF	PowerMax 8000 ESS MF CAPACITY	40	\$7,843.53	\$2,694.34	\$107,773.60
EZ-PSNT-3D	PowerMax 8000 SYS BAY1 3D PSNT	1	N/C	N/C	N/C
EZ-SYS1-3D	PowerMax 8000 SYS BAY1 3D	1	N/C	N/C	N/C

EZ-DE24	PowerMax 8000 DIRECT 24 SLT DR ENCL	2	N/C	N/C	N/C
EZ-VB1KIT	PowerMax 8000 PB 1 INSTALL KIT	1	N/C	N/C	N/C
458-002-220	PowerMax Essentials 8000 Encrypt=IC	1	\$221,260.80	\$76,001.08	\$76,001.08
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	\$293,830.46	\$41,040.43	\$41,040.43
450-001-646	PowerMax zEssentials Suite=IC	53	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C
450-001-643	PowerMax Essentials Suite 1TB=CC	53	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C
458-002-210	PowerMax Essentials Suite OS 1TB=CC	53	N/C	N/C	N/C

M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C
458-002-274	PowerMax Rem Rep MF Enabler=IC	1	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C
458-002-215	PowerMax Rem Rep Product 1TB=CC	53	\$1,547.10	\$531.54	\$28,171.62
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	\$293,830.46	\$15,209.70	\$15,209.70
PS-CUS-ESD	CUSTOM SERVICE, ESD	1	\$194,040.00	\$84,854.99	\$84,854.99
PS-CUS-CS	EMC CS DATA ERASURE BILLABLE	1	\$194,040.00	\$12,869.00	\$12,869.00

State of Florida DFS-EMC VMAX 8000 - Winter Haven DR Site

(MIS-62123-1-4)

PS-PD-PMAX8DP	PD For PowerMax 8000	1	\$13,347.60	\$12,866.95	\$12,866.95
PSINST-ESRS	ZERO DOLLAR ESRS INSTALL	1	N/C	N/C	N/C

M-PSM-HW-020	PROSUPPORT W/MISSION CRITICAL- HARDWARE	1	\$293,830.46	\$74,385.32	\$74,385.32
EZ-MGMT	EMBEDDED MANAGEMENT POWERMAX 8000 TRK	1	N/C	N/C	N/C
CE- VALPAKPMAXSADM	PowerMax/VMAX AF Storage Admin ValuePak	1	\$5,880.00	\$5,566.11	\$5,566.11
WKPROFILE-BAL	VMAX VG WORKPROFILE BALANCED	1	N/C	N/C	N/C
E-ENCRYPT Z	POWERMAX 8000 DATA REST ENCRYP OS NEW TM	1	N/C	N/C	N/C
E-OPROVISION-MF	OPROVISION FACTOR MF TRACKING MODEL	10	N/C	N/C	N/C
E-RDFCAP	RDF ADDL MEM TRACKING MODEL	9	N/C	N/C	N/C
E-Q118E	Q118E TRACKING MODEL	1	N/C	N/C	N/C
EZ-BEDIR	PowerMax 8000 ESS DIR	1	\$4,995.65	\$1,702.10	\$1,702.10
EZ-FDOORSYS1DE	PowerMax 8000 SB1 DellEMC HEX DOOR	1	N/C	N/C	N/C

EZ-SKINS	PowerMax 8000 SIDE PANELS	1	N/C	N/C	N/C
EZ-1024BASE	PowerMax 8000 BASE 1024GB	1	N/C	N/C	N/C
EZ-FE00008S	PowerMax 8000 8SM 16G FICON	1	\$7,977.49	\$2,717.75	\$2,717.75
EZ-FE00800T	PowerMax 8000 8MM 10GIGE	1	\$2,804.66	\$955.21	\$955.21
SZID-1	SIZER ID DIGIT 1 TRACKING MODEL	1	N/C	N/C	N/C
SZID-2	SIZER ID DIGIT 2 TRACKING MODEL	9	N/C	N/C	N/C
SZID-3	SIZER ID DIGIT 3 TRACKING MODEL	100	N/C	N/C	N/C
SZID-4	SIZER ID DIGIT 4 TRACKING MODEL	6	N/C	N/C	N/C
SZID-5	SIZER ID DIGIT 5 TRACKING MODEL	5	N/C	N/C	N/C
SZID-6	SIZER ID DIGIT 6 TRACKING MODEL	6	N/C	N/C	N/C
SZID-7	SIZER ID DIGIT 7 TRACKING MODEL	100	N/C	N/C	N/C
SZID-8	SIZER ID DIGIT 8 TRACKING MODEL	99	N/C	N/C	N/C

SZID-9	SIZER ID DIGIT 9 TRACKING MODEL	2	N/C	N/C	N/C
SZID-10	SIZER ID DIGIT 10 TRACKING MODEL	99	N/C	N/C	N/C
SZID-11	SIZER ID DIGIT 11 TRACKING MODEL	100	N/C	N/C	N/C
EZ-1600MOD	PowerMax 8000 FLASH MOD 1600	2	N/C	N/C	N/C
SNDN37680S1	PowerMax 8000 7.68TB SPARE	1	N/C	N/C	N/C
E-10GER-SRDF	VMAX VG RS-E 10 GIGE SRDF PT TRK MDL	8	N/C	N/C	N/C
EZ-ACON3P-50	ADPTR AC 3PH 50A W3-4IN CONDUIT ADPTR	2	N/C	N/C	N/C
EZ-PCBL3DHR	PWR CBL HBL- RSTOL 3D	1	N/C	N/C	N/C
SMNDN3768071	PowerMax 8000 MF RAID5(7+1) 7.68TB	8	N/C	N/C	N/C
EZ-ZBF-1024	PowerMax 8000 ESS MF BASE 1024GB	1	\$398,386.12	\$135,705.34	\$135,705.34
EZ-ZCAPF	PowerMax 8000 ESS MF CAPACITY	40	\$7,843.53	\$2,671.34	\$106,853.60
EZ-PSNT-3D	PowerMax 8000 SYS BAY1 3D PSNT	1	N/C	N/C	N/C

EZ-SYS1-3D	PowerMax 8000 SYS BAY1 3D	1	N/C	N/C	N/C
EZ-DE24	PowerMax 8000 DIRECT 24 SLT DR ENCL	2	N/C	N/C	N/C
EZ-VB1KIT	PowerMax 8000 PB 1 INSTALL KIT	1	N/C	N/C	N/C
458-002-220	PowerMax Essentials 8000 Encrypt=IC	1	\$221,260.80	\$75,369.67	\$75,369.67
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	\$293,830.46	\$40,699.41	\$40,699.41
450-001-646	PowerMax zEssentials Suite=IC	53	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C
450-001-643	PowerMax Essentials Suite 1TB=CC	53	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL- SOFTWARE	1	N/C	N/C	N/C

458-002-210	PowerMax Essentials Suite OS 1TB=CC	53	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL-SOFTWARE	1	N/C	N/C	N/C
458-002-274	PowerMax Rem Rep MF Enabler=IC	1	N/C	N/C	N/C
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL-SOFTWARE	1	N/C	N/C	N/C
458-002-215	PowerMax Rem Rep Product 1TB=CC	53	\$1,547.10	\$526.71	\$27,915.63
M-PSM-SW-020	PROSUPPORT W/MISSION CRITICAL-SOFTWARE	1	\$293,830.46	\$15,082.57	\$15,082.57

Quote #	Quote Name	Price
<input type="checkbox"/> MIS-62123-1-1	State of Florida DFS - EMC VMAX 8000 Refresh - Tallahassee	\$601,505.34
<input type="checkbox"/> MIS-62123-1-4	State of Florida DFS - EMC VMAX 8000 Refresh - Winter Haven	\$499,819.66
Total without Trade-in Credit:		<u>\$1,101,325.00</u>
Trade-in with Credit:		<u>\$41,000.00</u>
Grand Total with Trade-in Credit		<u>\$1,060,325.00</u>

2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
Financial Need: Market conditions have made the purchase of new storage (Dell EMC PowerMax 8000) equipment more practical than paying for hardware maintenance of old equipment given that maintenance is included

within the new equipment purchase price. When maintenance is purchased independently on the old equipment, DFS is charged \$186,613 for a twelve-month period with a projected 5-10% annual increase. The \$1,060,325 investment (to be financed) will not only provide OIT with newer, faster storage, and 3 years of maintenance included on the equipment, but it will also provide a lower maintenance cost for year 4 and beyond (in perpetuity); \$150,480. This will provide consistent and predictable cost (without annual increases in hardware maintenance) that are lower than the cost would be if we keep older equipment with older technology.

Technical need:

The current DASD system hosts the Department's FLAIR and Worker's Compensation systems and the Legislative Appropriations System/Planning and Budget Subsystem (LAS/PBS). The DASD system has reached its maximum processing capacity as well as coming to its End-of-Primary-Support in January 2021. The Department is requesting to upgrade the DASD system from the current Dell EMC VMAX 100K to the Dell EMC PowerMax 8000 series storage array. This will significantly increase the mainframe DASD processing power and performance and provide a more reliable technology based on the modern, solid-state drive architecture.

The request includes replacement of the mainframe DASD units in Tallahassee and the disaster recovery site in Winter Haven.

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).

OIT is not able to purchase this out of base budget due to other budget constraints and existing needs. Since recurring budget authority has not been provided, OIT is requesting authority and funding to procure a financing contract. An amortization schedule is attached showing total costs over three years at an interest rate of 2.03%, which is the interest rate charged on our previous CEFP contract. The total of all principal and interest payments over 3 years is forecasted to be a cost of \$1,095,627.

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.

The requested increase of base budget can be found in budget issue 36201C0. The annual base budget increase request is \$365,209.

CONSOLIDATED EQUIPMENT FINANCING PROGRAM

Department of Financial Services

Application to Finance Equipment pursuant Section 287.064, Florida Statutes

Note: This application form must be submitted, with all required substantiating documentation, at least 21 days before awarding the contract for such equipment.

1. a) Name of Agency: The Florida Department of Financial Services
b) Address of Agency: 200 East Gaines St, Tallahassee, FL 32399
c) Agency Contact: Claude Richbourg or Joe Walker Phone: 850-413-2266 or 850-413-2303
Email address: joe.walker@myfloridacfo.com Fax: _____
d) Agency Address and Contact Person (if different from above) _____

e) Reviewed by Purchasing Office (signature): N/A
f) Submitted by (signature): N/A
2 PowerMax 8000z Pro Enterprise Storage System, each system includes:
2,048GB Total Cache
8x 16GB SM (LW) FICON Ports
8x 10GigE SDRF ports for replication
53TB Usable Storage Capacity
2. a) Equipment Description 8 PowerMax 8000 MF RAID5(7+1) 7.68TB Solid State Drives

b) Proposed Location of Equipment: DFS Fletcher building 200 East Gaines St. Tallahassee, FL 32399
c) Equipment Vendor Name, Address: TBD
Equipment Vendor FEID No. TBD
d) Financing vendor name, address:
Name: TD Equipment Finance, Inc.
PO Box 71405
Address: Philadelphia, PA 19176-1405
Financing Vendor FEID No. 01-0381697
3. Attach written justification based on public purpose served by acquisition, need, size of purchase, and financial benefit to the State for deferred payment purchase. Attach documentation supporting recurring funds requirement in Sections 287.063(5) and 287.064 (11) (i.e. Budget Officer letter)
4. FLAIR Account from which payments will be made:
10-1-000122-43010500-00-105280-00 or 20-2-021201-43010500-00-105280-00
(CEFP funds)
5. Vendor Selection Method – State Term Contract # _____ -
Other Selection Method
*UNKNOWN

** Attach bid tabulation sheet or other appropriate document.*

CONSOLIDATED EQUIPMENT FINANCING PROGRAM

Department of Financial Services

Application to Finance Equipment pursuant Section 287.064, Florida Statutes

6. Were funds specifically appropriated to purchase or replace existing equipment with this equipment? No Yes

Appropriation line item number TBD
Appropriation amount for current FY N/A

7. If acquisition is for Information Technology Resources that have a purchase price more than threshold amount for Cat. THREE in §287.017, F.S., attach Chief Information Officer or Delegee Approval if required by your agency or university.

8. Ensure that:

- a) An equipment schedule is prepared in detail.
b) The equipment meets the definition of commodity and ownership provisions of agreement will be satisfied.
c) Insurance selection on equipment has been made (check one of the following):
Self-insurance Commercial insurance policy

9. If purchasing a telephone system, attach Department of Management Services' approval.

10. a) Requested Financing term 12 Quarters
b) Equipment useful life 28 Quarters
c) Anticipated period the equipment will be used before major upgrade, modification or replacement 28 Quarters
Anticipated acceptance date 10/1/2021

11. Equipment – Total Purchase Price \$1,101,325.00
Less Discounts and Credits ()
Less Trade-in (\$41,000.00)
Less Freight and Installation ()
Less Maintenance ()
Total Cash Sale Price – Amount to be capitalized _____
Less Down Payment (if any) ()

12. Amount to be financed: \$1,060,325.00

First payment is due within ten (10) days of funding.
Subsequent payments are due quarterly thereafter.

Send to:

Department of Financial Services
Bureau of Financial Reporting, Finance Section
200 East Gaines Street, 414 Fletcher Building
Tallahassee, Florida 32399-0364
Phone: (850) 413-5511

CONSOLIDATED EQUIPMENT FINANCING PROGRAM

Department of Financial Services

Application to Finance Equipment pursuant Section 287.064, Florida Statutes

E-mail Address: financing@myfloridacfo.com

APPROVED

DEPARTMENT OF FINANCIAL SERVICES
DIVISION OF ACCOUNTING AND AUDITING
BY: _____
DATE: _____
APPROVAL NO: _____

Checklist for Requesting Department of Financial Services Approval to Lease Equipment

Reference - Section 287.063, Florida Statutes (F.S.)

1. a.) Name of Agency: The Florida Department of Financial Services
- b.) Mailing Address: 200 East Gaines St, Tallahassee, FL 32399
- c.) Proposed Lease Term – From: 10/1/2021 To: 10/1/2024
- d.) Proposed Lease Location: DFS Fletcher building 200 East Gaines St. Tallahassee, FL 32399
- e.) L1L2: 4363 FLAIR Account Code: 10-1-000122-43010500-00-105280-00 or 20-2-021201-43010500-00-105280-00 (CEFP funds)
- f.) Agency Contact Person: Claude Richbourg or Joe Walker
- g.) Agency Contact Phone: Claude Richbourg 850-413-2266, Joe Walker 850-413-2303
- h.) Agency Contact Email: joe.walker@myfloridacfo.com
- i.) Reviewed by Purchasing Office (signature): n/a
- j.) Submitted By (signature): _____

2. Equipment Description 2 PowerMax 8000z Pro Enterprise Storage System, each system includes:
2,048GB Total Cache
8x 16GB SM (LW) FICON Ports
8x 10GigE SDRF ports for replication
53TB Usable Storage Capacity
8 PowerMax 8000 MF RAID5(7+1) 7.68TB Solid State Drives

3. Equipment Vendor Name: TBD
- Equipment Vendor Address: TBD
- Equipment Vendor FEID No: TBD

4. What acquisition method was used to procure equipment (Request for Quote (RFQ), Invitation to Bid (ITB), Request for Proposal (RFP), Sole Source, etc.)? Will likely be RFQ

5. Attach procurement documentation (copy of RFQ/ITB /RFP) and the bid tabulation used to select vendor. If method was sole source, attach Sole Source Certificate. N/A

6. Attach an official statement documenting the need and usage of the equipment. Please see schedule XIII

7. Attach documentation from the budget office substantiating there are recurring funds available to make payments under the proposed lease term. No funds available

8. Attach a copy of the requisition order and proposed lease agreement, if applicable.

9. a.) If purchased instead of leased, proposed purchase price after discounts and trade-in :	<u>\$1,101,325.00</u>
b.) Less equity accruals of rental credits:	<u>(\$41,000.00)</u>

**Checklist for Requesting Department of Financial Services
Approval to Lease Equipment
Reference - Section 287.063, Florida Statutes (F.S.)**

c.) Net purchase price	\$1,060,325.00
------------------------	----------------

10. a.) Proposed lease term:	36 months
b.) Expected period of need for proposed equipment:	84 months
c.) Remaining useful life of equipment at lease conclusion:	48 months
d.) Total useful life of equipment at Lease inception:	84 months
e.) Remaining percentage of total useful life (c/d):	50 %
f.) Purchase price of the equipment at end of lease term:	\$0
g.) Does the lessee provide a guarantee that the lessor will receive the purchase price of the equipment at the end of the lease term? <u>Unknown at this time</u>	<input type="checkbox"/> Yes <input type="checkbox"/> No
h.) Is a maintenance charge included in the lease payment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
i.) If no, the separate monthly expense is:	\$12,540.00/ month
j.) If yes, implied monthly expense – equivalent to maintenance cost if equipment was owned:	\$ _____ / month
k.) Gross lease payment, not including separate maintenance (i)	\$31,833.33
l.) Less executory (period) costs-	
Implied maintenance (j)	(_____)
Other:	(_____)
m.) Net lease cost (k) – (l)	\$31,833.33
n.) Net lease cost over lease term (m) x (a)	\$1,145,999.88

11. Present Value determination: Use the lesser interest rate of: a) incremental borrowing rate of approximately 6.0% - use Present Value Table provided; or b) the implicit (not expressed directly) rate in the lease of _____ %

Present Value Table		
10(a) Lease Term Months	Present Value Annuity Factor (PVAF) 6.0%	Future Value of single Payment Factor (FVPF) 6.0%
12	11.219	0.943
18	17.173	0.917
24	22.553	0.890
30	27.794	0.895
36	32.871	0.839
42	37.798	0.815
48	42.580	0.792
60	51.725	0.747
72	60.340	0.705

11(a) Present Value of Net Lease Payments – Multiply the net lease cost 10(m) by the present value annuity factor corresponding with the lease term 10(a)	10(m) \$31,833.33
	x PVAF 32.871
	= 11(a) \$1,046,393.39

Checklist for Requesting Department of Financial Services Approval to Lease Equipment

Reference - Section 287.063, Florida Statutes (F.S.)

NOTE: If 10(g) is No, skip sections 11(b), 11(c), and 11(d), go to 11(e).

11(b) Present Value of Lease End Price – Multiply the purchase price at end of the lease 10(f) by the future value of single payment factor corresponding with the lease term 10(a)	10(f) \$ _____
	x FVPF \$ _____
	= 11(b) \$ _____

11(c) Cost of Equipment during lease – Subtract the present value of the purchase price at the end of lease 11(b) from the net purchase price 9(c)	9(c) \$ _____
	- 11(b) \$ _____
	= 11(c) \$ _____

11(d) Divide the present value of net lease payments 11(a) by the cost of equipment during lease 11(c)	11(a) \$ _____
	/ 11(c) \$ _____
	= 11(d) _____%

11(e) Divide the present value of net lease payments 11(a) by the net purchase price 9(c)	11(a) \$1,046,393.39
	/ 9(c) \$1,060,325.00
	= 11(e) 99%

12. If the proposed lease term 10(a) is less than expected period of need for the equipment 10(b), is there a lease available with a term that more closely approximates the expected period of need? Yes No unknown
 If yes, provide documentation explaining why the proposed lease term is less than the period of need and how it is cost-effective.
 Are 10(a) & 10(b) equivalent? Yes No unknown

13. At the end of the lease term, is the ownership (title) of the property transferred to the Lessee? Yes No unknown

14. Does the lease contain a bargain purchase option price? Yes No unknown

NOTE: If 10(e) is 25% or less, skip questions 15 & 16, go to question 17.

15. Is the lease term substantially (75 percent or more) equal to the remaining economic useful life of the leased property? (10(a) / 10(d) = 36/84). Yes No

16. Does the present value of net lease payments 11(a) equal or exceed 90 percent of the fair value (net purchase price 9(c) or the cost to be recovered 11(c) of the lease property)?
 Yes No

Depending on the answer to 10(g), use 16(a) or 16(b) to determine the response:

- (a) If answer to 10(g) is yes, use 11(d) _____% Yes No
- (b) If answer to 10(g) is no, use 11(e) _____% Yes No

**Checklist for Requesting Department of Financial Services
Approval to Lease Equipment
Reference - Section 287.063, Florida Statutes (F.S.)**

17. Checking "Yes" indicates that the proposed agreement is in conformance with the following provisions:

	Yes
a.) Indemnity Clauses (Attorney General Opinion (AGO) 78-20)	<input type="checkbox"/>
b.) Late Payments (Section 215.422, F.S.)	<input type="checkbox"/>
c.) Advanced payment for goods and services (Section 215.422, F.S.)	<input type="checkbox"/>
d.) Annual Appropriations (Section 287.0582, F.S.)	<input type="checkbox"/>
e.) No clauses granting security interest. (AGO 79-72 and 80-9)	<input type="checkbox"/>
f.) Laws of the State of Florida shall prevail in the agreement	<input type="checkbox"/>
g.) The risk of loss or damage to leased equipment, or other lessor duties, has not been transferred to the lessee (State).	<input type="checkbox"/>
h.) Lease made under purchasing contracts, i.e., state term contracts, do not contain modifications that are not part of the original purchasing contract.	<input type="checkbox"/>
i.) No clauses containing prepayment penalties.	<input type="checkbox"/>
j.) No clauses providing for the lessee (State) to separately pay for intangible taxes, property taxes, etc.	<input type="checkbox"/>
k.) Present value methodology used for leases, which require payments for more than one year and include provisions for unequal payment streams or unequal time payment streams. (Section 287.0572, F.S.)	<input type="checkbox"/>

Submit Department of Financial Services
to: Bureau of Accounting
Finance and Federal Reporting Section
200 East Gaines Street
414 Fletcher Building
Tallahassee, Florida 32399-0364
Phone: (850) 413-5511
E-mail Address: financing@myfloridacfo.com

APPROVED

DEPARTMENT OF FINANCIAL SERVICES
DIVISION OF ACCOUNTING AND AUDITING
BY: _____
DATE: _____
APPROVAL NO: _____

Schedule XIV – Variance from Long
Range Financial Outlook

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Financial Services Contact: Teri Madsen

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2020 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 2021-2022 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	PALM	B	.5 GR / 23.0 TF all NR	28.0 M in GR / 0 in TF
b				
c				
d				
e				
f				

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

The long range financial outlook for the budget driver assumes the Insurance Regulatory Trust Fund (IRTF) will fund the \$23.0M portion of the \$28.0M contractual need for the FLAIR replacement (PALM). The increased need is a result of completing the Cash Management portion of the project before the FLAIR portion. The IRTF cash balance has been on the decline for the last few years. The annual appropriation, from operating and non-operating budget, is approximately \$155.5 M annually. Funding PALM from IRTF in FY 2021/22 will lower the ending cash balance to approximately \$82.9 M. It has been determined, for the health of the trust fund, the department is requesting the entire PALM appropriation from General Revenue.

* R/B = Revenue or Budget Driver

Schedule XV - Contract Reporting

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2021-22 Legislative Budget Request)

SCHEDULE IV-B FOR FLORIDA PALM

For Fiscal Year 2021-22



[July 1, 2021]

[FLORIDA PALM]

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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Financial Services	Schedule IV-B Submission Date:
Project Name: Florida PALM	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2021-22 LBR Issue Code: 36105C0	FY 2021-22 LBR Issue Title: FLAIR Replacement
Agency Contact or Schedule IV-B (Name, Phone #, and E-mail address): Melissa Turner, (850) 410-9024, Melissa.Turner@myfloridacfo.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: _____	Date: _____
Printed Name: Jimmy Patronis	
Agency Chief Information Officer (or equivalent): _____	Date: _____
Printed Name: Scott Stewart	
Budget Officer: _____	Date: _____
Printed Name: Teri Madsen	
Planning Officer: _____	Date: _____
Printed Name:	
Project Sponsor: _____	Date: _____
Printed Name: Scott Fennell	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Tommy Werner, (850) 410-9062, Tommy.Werner@myfloridacfo.com
Cost Benefit Analysis:	Tommy Werner, (850) 410-9062, Tommy.Werner@myfloridacfo.com
Risk Analysis:	Tommy Werner, (850) 410-9062, Tommy.Werner@myfloridacfo.com
Technology Planning:	
Project Planning:	

General Guidelines

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

Schedule IV-B is not required for requests to:

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

Documentation Requirements

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

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

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

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

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

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

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

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

A. Background and Strategic Needs Assessment

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

1. Business Need

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

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

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

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

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

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

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

- Chapter 2015-232, Section 6, Line 2331A, Laws of Florida
- Chapter 2016-066, Section 6, Line 2317A, Laws of Florida
- Chapter 2017-070, Section 6, Line 2334, Laws of Florida
- Chapter 2018-009, Section 6, Line 2332, Laws of Florida
- Chapter 2019-115, Section 6, Line 2422, Laws of Florida
- Chapter 2020-111, Section 6, Line 2389, Laws of Florida

2. Business Objectives

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

The overall vision for the Florida PALM Project is to:

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

To achieve this, the goals for the Project are:

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

B. Baseline Analysis

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

1. Current Business Process(es)

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

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

2. Assumptions and Constraints

The Florida PALM Project is operating under the following assumptions.

- There is commitment to the Project goals from all stakeholders.
- The Project budget will be approved each year of the Project.
- The Project schedule will be used to monitor progress of defined milestones.
- All core functionality to be included in the solution were identified as part of the requirements gathering and finalized prior to contract award; confirmation of requirements will be obtained through Solution Analysis and Design activities.
- Any significant Legislative, business requirement, or policy changes during the Project that materially impact the Project will follow the change control process as defined in the PMP.
- Software customization will be minimal.
- The current FLAIR and CMS systems will function until the financial management system is in production.
- There is a sufficient talent pool within budget from which to hire State employee resources.
- There will be sufficient engagement by agencies by resources knowledgeable about agency business processes.
- There will be sufficient and adequate responses from the vendor community for contracted services.
- Partnerships established with external advisors will be collaborative to focus on value to and success of the Project.
- The scope of the Project is defined in the SSI contract.

C. Proposed Business Process Requirements

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

1. Proposed Business Process Requirements

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

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

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

These standardized business processes were included as part of the solution and system integrator solicitation.

During the Project solution analysis and design activities, the Project further refined the Level 2 Business Process Models while considering the functionality of the selected Oracle PeopleSoft software. The result was the creation of the Standardized Business Process Models which were reviewed by all agencies using FLAIR and CMS.

The Standardized Business Process Models were reviewed and approved the Executive Steering Committee.

2. Business Solution Alternatives

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

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

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

3. Rationale for Selection

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

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

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

4. Recommended Business Solution

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

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

D. Functional and Technical Requirements

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

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

During the Project solution analysis and design activities, the Project further refined the Business Requirements while considering the functionality of the selected Oracle PeopleSoft software.

Adds and deletions to the requirements were reviewed and approved the Executive Steering Committee.

III. Success Criteria

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

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	A financial management solution to replace CMS is implemented	Successful execution of a software and system integrator contract Successful completion of CMS Wave implementation Successful cutover of first agency onto the CMS replacement component of the new solution.	DFS and State Agencies	07/21
2	A financial management solution to replace Central FLAIR is implemented	Successful completion of Central Wave implementation. Successful cutover of the first agency onto the Central FLAIR component of the new solution.	DFS and State Agencies	07/22
3	A financial management solution to replace Payroll component of FLAIR is implemented	Successful completion of Payroll Wave implementation Successful cutover of the first agency onto the Payroll component of the new solution	DFS and State Agencies	01/24
4	A financial management solution to replace Departmental FLAIR is implemented	Successful completion of Departmental Wave implementation Successful cutover of the first agency onto the	DFS and State Agencies	07/24

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
		Departmental component of the new solution.		

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

A. Benefits Realization Table

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

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

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Reduction of the State’s financial risk exposure through technology built on the premises of scalability, flexibility, and maintainability	DFS	Reduction of employee time spent on non-value added maintenance and the ability to address system changes/enhancement requests on a timely basis.	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable
2	Improvement in the State’s decision making by capturing a consistent and an expandable set of data	DFS, Policymakers, and State Agencies	Increased standardization in capture of transactional data and improved reporting	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable
3	Improvement in the State’s financial management and accounting capabilities to enable more accurate	DFS, Policymakers, and State Agencies	Improved Cash Management, reduced time to reconcile transactions, enhanced financial reporting due	With each wave, Florida PALM will work with the contractor to	As documented in the Business Benefits

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)
	oversight of budget and cash demands today and in the future		to automated encumbrances/payables	document the benefits achieved.	Deliverable
4	Improvement in state employee productivity, reduction of operational complexity and an increase of internal controls by enabling standardization and automation of business processes within and between DFS and the State's other governmental agencies	DFS and State Agencies	Reduced time performing redundant data entry and reconciliation, reformatting reports, etc.	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable

B. Cost Benefit Analysis (CBA)

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

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

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<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>

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <ul style="list-style-type: none"> • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

V. Schedule IV-B Major Project Risk Assessment

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

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

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

VI. Schedule IV-B Technology Planning

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

A. Current Information Technology Environment

1. Current System

a. Description of Current System

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

FLAIR consists of the following components:

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

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

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

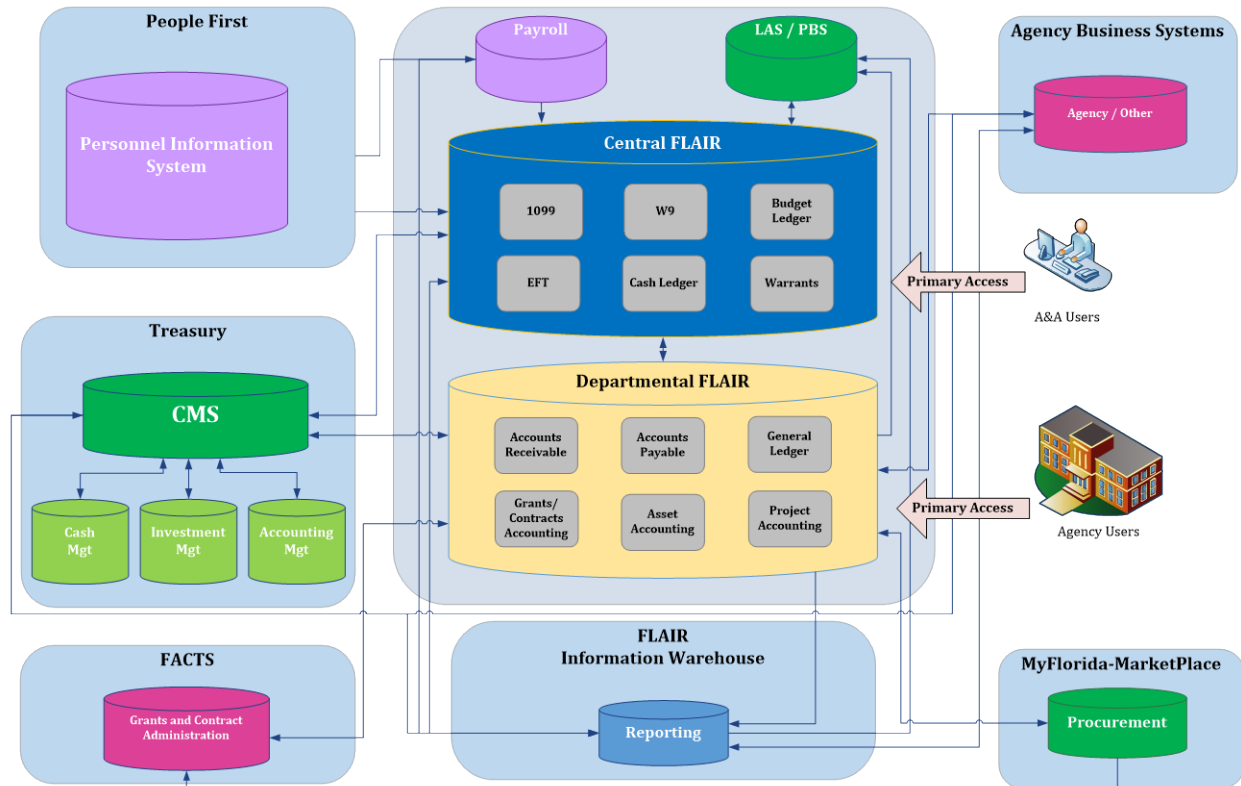


Exhibit 1 FLAIR/CMS Current Environment

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

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

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

b. Current System Resource Requirements

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

knowledge presenting a significant risk for enhancement and support to FLAIR in the near future.

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

c. Current System Performance

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

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

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

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

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

- Cash Management
- Investment Management
- Accounting Management

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

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

- Chapter 1, Section 1.3 Current State Performance

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

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

- Chapter 2, Section 2.2.1.2 Summary of Agency Information

2. Information Technology Standards

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

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

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

B. Current Hardware and/or Software Inventory

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

C. Proposed Technical Solution

1. Technical Solution Alternatives

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

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

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

2. Rationale for Selection

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

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

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

3. **Recommended Technical Solution**

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

D. Proposed Solution Description

1. **Summary Description of Proposed System**

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

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

Payment for contracted services is based upon a fixed deliverable schedule. The total cost of the contract will be \$170,152,924 over nine years. The total expense of implementing the SSI is expected to be less than the cost projection indicated in Option 3 of the FLAIR Study.

E. Capacity Planning

(historical and current trends versus projected requirements)

VII. Schedule IV-B Project Management Planning

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

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

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

Appendix 2 contains the current DDI Project Management Plan (PMP) outlining the control and project execution elements currently in place. The current Florida PALM PMP is compliant with AST project management standards and includes the following sections:

- Performance Management
- Cost Management
- Schedule Management
- Quality Management
- Procurement Management
- Resource Management
- Collaboration Management
- Change Process Management
- Risk Management
- Communications Management
- Issue Management
- Decision Management
- Deliverable Management
- Action Item Management
- Content Management
- Lessons Learned Management

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

VIII. Appendices

- Appendix 1 – FLAIR Study
- Appendix 2 – Florida PALM Project Management Plan
- Appendix 3 – Florida PALM Project Charter

CBAForm 1 - Net Tangible Benefits

Agency	DFS	Project	Florida PALM
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Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A															
Agency <i>(Recurring Costs Only -- No Project Costs)</i>	FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26		
	(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	\$8,570,116	\$0	\$8,570,116	\$8,570,116	\$0	\$8,570,116	\$8,570,116	\$0	\$8,570,116	\$8,570,116	\$0	\$8,570,116	\$8,570,116	\$0	\$8,570,116
A.b Total Staff	64.00	0.00	64.00	64.00	0.00	64.00	64.00	0.00	64.00	64.00	0.00	64.00	64.00	0.00	64.00
A-1.a. State FTEs (Salaries & Benefits)	\$6,478,868	\$0	\$6,478,868	\$6,478,868	\$0	\$6,478,868	\$6,478,868	\$0	\$6,478,868	\$6,478,868	\$0	\$6,478,868	\$6,478,868	\$0	\$6,478,868
A-1.b. State FTEs (#)	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00	55.00	0.00	55.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$2,091,248	\$0	\$2,091,248	\$2,091,248	\$0	\$2,091,248	\$2,091,248	\$0	\$2,091,248	\$2,091,248	\$0	\$2,091,248	\$2,091,248	\$0	\$2,091,248
A-3.b. Staff Augmentation (# of Contractors)	9.00	0.00	9.00	9.00	0.00	9.00	9.00	0.00	9.00	9.00	0.00	9.00	9.00	0.00	9.00
B. Application Maintenance Costs	\$336,055	\$5,290,538	\$5,626,593	\$5,626,593	-\$4,209,767	\$1,416,826	\$1,416,826	\$45,969	\$1,462,795	\$1,462,795	\$416,288	\$1,879,083	\$1,879,083	-\$648,456	\$1,230,627
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	\$336,055	\$5,290,538	\$5,626,593	\$5,626,593	-\$4,209,767	\$1,416,826	\$1,416,826	\$45,969	\$1,462,795	\$1,462,795	\$416,288	\$1,879,083	\$1,879,083	-\$648,456	\$1,230,627
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	\$1,608,752	\$0	\$1,608,752	\$1,608,752	\$0	\$1,608,752	\$1,608,752	\$0	\$1,608,752	\$1,608,752	\$0	\$1,608,752	\$1,608,752	\$0	\$1,608,752
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	\$10,514,923	\$5,290,538	\$15,805,461	\$15,805,461	-\$4,209,767	\$11,595,694	\$11,595,694	\$45,969	\$11,641,663	\$11,641,663	\$416,288	\$12,057,951	\$12,057,951	-\$648,456	\$11,409,495
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:		(\$5,290,538)			\$4,209,767			(\$45,969)			(\$416,288)			\$648,456	

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 DFS		Florida PALM		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.						FY2021-22			FY2022-23			FY2023-24			FY2024-25			FY2025-26			TOTAL				
3						\$ 61,136,902			\$ 18,603,479			\$ 26,132,259			\$ 21,112,774			\$ 19,205,781			\$ 11,284,081			\$ 157,475,276	
4 Item Description (remove guidelines and annotate entries here)		Project Cost Element		Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 #	YR 1 LBR	YR 1 Base Budget	YR 2 #	YR 2 LBR	YR 2 Base Budget	YR 3 #	YR 3 LBR	YR 3 Base Budget	YR 4 #	YR 4 LBR	YR 4 Base Budget	YR 5 #	YR 5 LBR	YR 5 Base Budget	TOTAL				
5 Costs for all state employees working on the project.		FTE		S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
6 Costs for all OPS employees working on the project.		OPS		OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
7 Staffing costs for personnel using Time & Expense.		Staff Augmentation		Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
8 Project management personnel and related deliverables.		Project Management		Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
9 Project oversight to include Independent Verification & Validation (IV&V) personnel and related deliverables.		Project Oversight		Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
10 Staffing costs for all professional services not included in other categories.		Consultants/Contractors		Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -			
11 Separate requirements analysis and feasibility study procurements.		Project Planning/Analysis		Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			
12 Hardware purchases not included in data center services.		Hardware		OCO	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			
13 Commercial software purchases and licensing costs.		Commercial Software		Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			
14 Professional services with fixed-price costs (i.e. software development, installation, project documentation)		Project Deliverables		Contracted Services	\$ 61,136,902		\$ 9,991,856	\$ -		\$ 17,772,188	\$ -		\$ 12,195,535	\$ -		\$ 7,266,250	\$ -		\$ 2,615,000	\$ -		\$ 110,977,731			
15 All first-time training costs associated with the project.		Training		Contracted Services	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			
16 Include the quote received from the data center provider for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.		Data Center Services - One Time Costs		Data Center Category	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			
17 Other contracted services not included in other categories.		Other Services		Contracted Services	\$ -		\$ 8,611,623	\$ -		\$ 8,360,071	\$ -		\$ 8,917,239	\$ -		\$ 11,939,531	\$ -		\$ 8,669,081	\$ -		\$ 46,497,545			
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			\$ 61,136,902	0.00	\$ 18,603,479	\$ -	0.00	\$ 26,132,259	\$ -	0.00	\$ 21,112,774	\$ -	0.00	\$ 19,205,781	\$ -	0.00	\$ 11,284,081	\$ -	\$ 157,475,276				

CBAForm 2 - Project Cost Analysis

Agency	<u>DFS</u>	Project	<u>Florida PALM</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
TOTAL PROJECT COSTS (*)	\$18,603,479	\$26,132,259	\$21,112,774	\$19,205,781	\$11,284,081	\$157,475,276
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$79,740,381	\$105,872,640	\$126,985,414	\$146,191,195	\$157,475,276	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$34,408,940	\$37,727,953	\$32,754,437	\$31,263,732	\$10,635,625	\$146,790,687
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	\$34,408,940	\$37,727,953	\$32,754,437	\$31,263,732	\$10,635,625	\$146,790,687
CUMULATIVE INVESTMENT	\$34,408,940	\$72,136,893	\$104,891,330	\$136,155,062	\$146,790,687	

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>DFS</u>	Project	<u>Florida PALM</u>
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<i>COST BENEFIT ANALYSIS -- CBAForm 3A</i>						
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL FOR ALL YEARS
Project Cost	\$18,603,479	\$26,132,259	\$21,112,774	\$19,205,781	\$11,284,081	\$157,475,276
Net Tangible Benefits	(\$5,290,538)	\$4,209,767	(\$45,969)	(\$416,288)	\$648,456	(\$894,572)
Return on Investment	(\$85,030,919)	(\$21,922,492)	(\$21,158,743)	(\$19,622,069)	(\$10,635,625)	(\$158,369,848)
Year to Year Change in Program Staffing	0	0	0	0	0	

<i>RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B</i>		
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)	(\$147,729,645)	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.

<i>Investment Interest Earning Yield -- CBAForm 3C</i>					
Fiscal Year	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Cost of Capital	3.30%	3.42%	3.51%	3.63%	3.80%

	B	C	D	E	F	G	H
3	Project		Florida PALM				
4							
5	Agency		Department of Financial Services				
6	FY 2021-22 LBR Issue Code:			FY 2021-22 LBR Issue Title:			
7	36105C0			FLAIR Replacement			
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):						
9	Melissa Turner, (850) 410-9024, melissa.turner@myfloridacfo.com						
10	Executive Sponsor		Scott Fennell				
11	Project Manager		Melissa Turner				
12	Prepared By		Tommy Werner			8/6/2020	
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						HIGH
41							
42	Communication Assessment						LOW
43							
44	Fiscal Assessment						MEDIUM
45							
46	Project Organization Assessment						MEDIUM
47							
48	Project Management Assessment						LOW
49							
50	Project Complexity Assessment						HIGH
51							
52							
53	Overall Project Risk						MEDIUM

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

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

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

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

	B	C	D	E
1	Agency: Department of Financial Services		Project: Florida PALM	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Greater than \$10 M
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14		Less than \$500 K		
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	No
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Order of magnitude – estimate could vary between 10-100%
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	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 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	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 Financial Services		Project: Florida PALM	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	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	Half of staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Moderate impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	No, all stakeholders are not represented on the board
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

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

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

Schedule VI – Detail of Debt Service

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2021-22 Legislative Budget Request)

Schedule IX – Major Audit Findings and Recommendations

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021-2022

Department: Department of Financial Services

Chief Internal Auditor: David T. Harper, Inspector General

Budget Entity: Multiple

Phone Number: (850) 413-3112

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Inspector General Report IA 19-503	May-19	Division of Agent and Agency Services, Bureau of Licensing (BOL)	<p>Finding 1: Review of key operational processes revealed the need for formalized BOL Internal Policies and Procedures (IP&Ps). IP&Ps will promote consistency across BOL operations and provide additional transparency of operational standards and expectations that provide evidence of BOL’s intent to comply with Florida Statutes, Florida Administrative Code, and AP&Ps.</p> <p>Recommendation: The OIG recommends that BOL create formal IP&Ps to strengthen internal controls over the licensing and application approval process.</p>	<p>Ongoing. BOL's interactive Applications Policy and Procedure provides clear and consistent guidance to staff and will be used to train new staff. It currently provides the policy and procedure for every individual license type. The Agency/Firm license portion of the Policy & Procedure is currently in process and will be completed by May 31, 2020. This interactive policy and procedure will continuously be updated as statutes, rules, and processes are changed or added.</p>	
Auditor General Report No. 2020-095	Jun-19	Florida Accounting Information Resource Subsystem (FLAIR): Office of Information Technology (OIT), Division of Accounting and Auditing (A&A), and Division of Administration	<p>Finding 1: The Department did not always timely deactivate the FLAIR user accounts with access privileges to the Central Accounting Component and Payroll Component when employees separated from Department employment. Similar findings were noted in our report No. 2019-068.</p> <p>Recommendation: We recommend that Department management ensure FLAIR user accounts with CAC and Payroll Component access privileges are timely deactivated upon the employee’s separation from Department employment.</p>	<p>Complete. A&A continues to monitor access, review procedures and outreach to agencies regarding timely deactivation. There are also three team members on the administrative team that are able to remove access. In addition, the administrative team has created a team calendar for identifying future dates when individuals will no longer work with the Division to help ensure timely deactivation.</p>	

			<p>Finding 2: As similarly noted in our report No. 2019-068, the Department had not established a comprehensive policy for the performance of background screenings of employees and contracted consultants in positions of special trust. Additionally, background screening processes for contracted consultants need improvement to ensure all consultants are screened prior to the start of the contracted work.</p> <p>Recommendation: We again recommend that Department management finalize the comprehensive Department-wide background screening policy and related procedures and ensure the timely performance of background screenings of contracted consultants in positions of special trust.</p>	<p>Ongoing. OIT has made revisions to the internal OIT Procedure and will be finalizing the revisions based on the new DFS background screening policy once it is finalized and published. OIT is actively working to rescreen any workers outside of the timeframe of five years as identified in the DFS draft policy. Consultants that were in questions during the FLAIR 2019 audit have been rescreened. The comprehensive Departmentwide background screening policy is still pending with senior leadership team.</p>	
			<p>Finding 3: Certain security controls related to physical security, user authentication, and logging and monitoring continue to need improvement to help ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to physical security, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p>	<p>Ongoing. OIT is continuing to define the current operational guides for logging and monitoring controls and reports. The reports will be built in accordance with those requirements.</p>	

<p>Auditor General Report No. 2020- 056</p>	<p>May-19</p>	<p>Division of Treasury and Office of Information Technology (OIT)</p>	<p>Finding 1: Some access controls related to CMS and Bank Accounts user access privileges continue to need improvement to promote an appropriate separation of duties and restrict users to only those functions necessary for their assigned job responsibilities. Recommendation: We recommend that Division management limit user access privileges to the CMS and Bank Accounts to promote an appropriate separation of duties and restrict users to only those functions necessary for the users' assigned job responsibilities.</p>	<p>Ongoing: Two security administrators have been created in CMS who do not have end user access. Treasury will continue to monitor access to ensure the appropriate separation of duties and restrict users to only those functions necessary for the users' assigned job responsibilities.</p>	
			<p>Finding 2: Department procedures need improvement to ensure that periodic reviews are conducted of all user accounts, including all administrative accounts, on the Department's network domain, CMS servers and databases, and IAS and Bank Accounts servers, databases, and production libraries. Recommendation: We recommend that Department management ensure that periodic reviews of all user accounts, including all administrative accounts on the Department's network domain; CMS servers and databases; and IAS and Bank Accounts servers, databases, and production libraries are conducted, and that documentation of such reviews is maintained.</p>	<p>Ongoing. OIT is working to establish a framework to ensure the periodic reviews are being completed on the accounts listed within the finding. OIT is also working to revise current OIT policies to include these specific reviews.</p>	
			<p>Finding 3: The Division did not timely disable the CMS access privileges of a former employee or the IAS and Bank Accounts access privileges of two transferred employees and one former employee. Recommendation: We recommend that Division management ensure that CMS, IAS, and Bank Accounts user access privileges are timely disabled upon a user's separation from Department employment or transfer to another position where access is no longer needed.</p>	<p>Ongoing. OIT is working to establish a framework to ensure the periodic reviews are being completed on the accounts listed within the finding. OIT is also working to revise current OIT policies to include these specific reviews.</p>	

			<p>Finding 4: Department change management controls need improvement to ensure that only authorized, tested, and approved CMS and Bank Accounts program changes are implemented into the production environment. Similar findings related to the reconciliations were noted in prior audits of the Department.</p> <p>Recommendation: We recommend that Department management retain documentation to demonstrate that only authorized, tested, and approved CMS and Bank Accounts program changes are implemented into the production environment. We also recommend that reconciliations be performed to verify that all implemented IAS and Bank Accounts program changes were managed by, and did not bypass, the Department's change management system.</p>	<p>Complete. OIT is continuing to use the correct change management process with the correct documentation and approvals.</p>	
			<p>Finding 5: Department backup controls need improvement to incorporate periodic restoration testing from the backup media for the CMS, IAS, and Bank Accounts.</p> <p>Recommendation: We recommend that Division management establish policies and procedures to define the frequency of periodic restoration testing of the backup media for the CMS, IAS, and Bank Accounts, and ensure that periodic restoration testing from the backup media is performed to validate that the backups are intact and can be used to meet recoverability objectives.</p>	<p>Ongoing: OIT is working to establish a framework to ensure the periodic reviews are being completed on the accounts listed within the finding. OIT is also working to revise current OIT policies to include these specific reviews.</p>	

			<p>Finding 6: Certain security controls related to logical access, user authentication, and logging and monitoring continue to need improvement to help ensure the confidentiality, integrity, and availability of CMS, IAS, and Bank Accounts data and related IT resources.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of Department data and related IT resources.</p>	<p>Ongoing. OIT has performed some corrective actions to improve certain security controls related to logical access, user authentication, and logging and monitoring. Many other remediation activities are still in progress.</p>	
<p>Auditor General Report No. 2020-170</p>	<p>Jun-19</p>	<p>Division of Accounting and Auditing (A&A) and DFS Bureau of Financial Services</p>	<p>Finding 1- Division of Accounting and Auditing (A&A): The FDFS, Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets (Net investments in capital assets).</p> <p>Recommendation: We recommend that SFRS management enhance controls to ensure that SFRS staff evaluate all governmental activities amounts provided by State agencies for consistency and reasonableness prior to completion of the government-wide financial statements. Additionally, we recommend that SFRS management enhance controls to ensure that supervisory review of government-wide net position calculations is conducted to promote the timely detection and correction of errors.</p>	<p>A formal six-month follow-up is pending for this audit. However, in July 2020, the Division of Accounting & Auditing provided the Auditor General an interim status update in which they indicated their corrective action for the finding is complete.</p>	

			<p>Finding 2-Bureau of Financial Services: The FDFS incorrectly recognized tobacco settlement amounts owed to the State as revenues prior to the amounts becoming available. Additionally, the FDFS did not record net receivables and unavailable revenue for all tobacco settlement amounts. Recommendation: We recommend that FDFS management enhance year-end closing procedures to ensure that only amounts received within 60 days of fiscal year end are recorded as revenues. Additionally, we recommend that FDFS management ensure that all receivables, including interest, are properly recorded.</p>	<p>A formal six-month follow-up is pending for this audit. However, the Bureau of Financial Services indicated to the Auditor General that the corrective actions for the finding are complete.</p>	
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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022

Department: Office of Insurance Regulation

Chief Internal Auditor: Deanna Sablan

Budget Entity: 43900120

Phone Number: (850) 413-3113

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p>Finding 1: Per OIR 1-4, OIR staff who directly receive a public records request are required to forward it to the Public Records (PR) Office for handling and record keeping. Audit results determined that while the PR Office was copied on responses received directly by OIR staff, there were instances (i.e., identified from subsequent public records requests) when OIR staff responded directly to public records requests without notifying or copying the PR Office.</p> <p>Management is developing guidelines for direct responses of standard requests (e.g., consent orders) that would not contain exempt information or require a separate review by the PR Office.</p> <p><i>OIG recommended management continue with its efforts to communicate the appropriate process for responding to public records requests, as well as develop and implement guidelines for direct responses of standard requests that would not contain exempt information or require a separate review by the PR Office.</i></p>	<p>Corrective Action 1: Management concurred with this finding and recommendation. Management continues to communicate to OIR staff during public records trainings that requests should be forwarded to the PR Office prior to the documents being released. The 2019 Public Records Training slides have been made available to all OIR staff in the OIR Training Library on the OIR Intranet and will be provided to new staff. Certain exceptions have been approved by management and are included in the Public Records policy.</p>	
AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p>Finding 2: The PR Office distributes two reports to business units on a biweekly basis: Received PR Report and Open PR Report. Business units rely on these reports to monitor and track public records requests assigned to their units. Audit results determined that not all public records requests were included in these reports.</p> <p>Management is currently working to address these issues.</p> <p><i>OIG recommended management continue with its efforts to ensure the completeness of public records reports.</i></p>	<p>Corrective Action 2: Management concurred with this finding and will continue its efforts to resolve the technology issues preventing accurate system-generated reports.</p> <p>A new Public Records Tracking System is currently under development for the PR Office. During this time, PR staff are manually creating the PR reports. If the technology issues are resolved prior to the launch of the new system, PR staff will begin to utilize the system-generated reports until migration to the new system.</p>	
AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p>Finding 3: Per Section 624.231, F.S., OIR shall disclose to the person in writing that the requested record will be provided in a redacted format. OIR 1-4 further provides that a cover letter be used to identify these items. Audit results determined that the PR Office, in its initial acknowledgment of the public records request, did not inform the requester that the records requested may contain redactions. In addition, the PR Office did not later inform the requester that the records were provided in a redacted format.</p> <p>Management implemented the necessary language into its acknowledgement template to be used for every public records request.</p> <p><i>OIG recommended management revise OIR 1-4 to formalize this process and remove any inconsistencies regarding requester notification of redacted documents.</i></p>	<p>Corrective Action 3: Management concurred with this finding and updated the initial acknowledgement email notifying requesters that documents may be redacted. Management has also updated the PR Policy to avoid inconsistencies regarding requester notification of redacted documents.</p>	

AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p>Finding 4: OIR staff are responsible for reviewing records and identifying confidential and other information exempt from public disclosure (e.g., trade secret, proprietary, etc.). To aid them in this process, all OIR staff are required to attend mandatory annual public records training. Audit results determined that eleven (11) staff did not attend the 2018 mandatory public records training in December, and make-up training sessions were not provided.</p> <p><i>OIG recommended management continue with its efforts to educate OIR staff regarding public records laws and their obligations for public records requests. The OIG also recommended that management ensure all OIR staff attend the 2019 mandatory public records training or provide other means of communicating the required information, with appropriate documentation that OIR staff reviewed and</i></p>	<p>Corrective Action 4: Management concurred with this finding and continues to explore alternative public records education for employees who miss their assigned training, as well as make-up training opportunities including virtual trainings. OIR staff that missed the 2019 training were invited to the PR training portion of the New Employee Orientation (NEO). Additional make-up opportunities were planned for other NEOs but have not taken place due to the current teleworking environment.</p>	
Auditor General Report No. 2020-065	11/26/2019	OIR Operational Audit - Financial Oversight and Market Regulation of Insurers and Selected Administrative Activities	<p>Finding 1: <i>Financial Oversight and Market Regulation of Insurers</i> Office controls for timely removing user access privileges to the Financial Analysis and Monitoring Electronic Data Management System needs improvement.</p> <p><i>Auditor General recommended that Office management ensure that FAME user privileges are removed immediately upon an employee's separation from Office employment.</i></p>	<p>Corrective Action 1: Management has recommended solutions to address this finding. Redundancies have been added to the internal process for removing access to FAME to ensure timely removal in accordance with the standard user access control process.</p> <p>The OIR Market Research Technology Unit (MRTU) is notified by the DFS Human Resources of all employee separations or job changes via an email request to remove FAME privileges immediately after the employee's effective date of separation.</p>	
Auditor General Report No. 2020-065	11/26/2019	OIR Operational Audit - Financial Oversight and Market Regulation of Insurers and Selected Administrative Activities	<p>Finding 2: <i>Financial Oversight and Market Regulation of Insurers</i> The Office did not conduct periodic reviews of TeamMate user access privileges and the Office was unable to demonstrate that user access privileges to TeamMate were timely removed when access was no longer required.</p> <p><i>Auditor General recommended that Office management establish policies and procedures for conducting periodic reviews of the appropriateness of TeamMate user access privileges. The Auditor General also recommended that, when access privileges are no longer required, Office management ensure that the timely removal of TeamMate user access privileges is appropriately documented.</i></p>	<p>Corrective Action 2: Management has recommended solutions to address this finding. The Market Research and Technology Unit has revised its policies and procedures to incorporate TeamMate in its semi-annual Access Control List (ACL) reviews, and additional procedures have been implemented to ensure appropriate system access deactivation.</p> <p>The Life & Health Exam Section has incorporated into its policies and procedures manual the deactivation of user roles from individual projects at the completion of an examination. Continued access to each individual project is restricted to the Chief Examiner and the TeamMate Champion. All other users, both Office examiners and contract examiners, have their profile deactivated once the exam is wrapped up and the project is finalized. Documentation of these deactivations will be retained. The Property & Casualty Exam unit is currently reviewing their process at this time.</p> <p>The Life & Health and Property & Casualty Market Regulation units conduct periodic reviews of TeamMate user access privileges. User access to TeamMate is now being timely removed when it is determined that access is no longer required.</p>	

Auditor General Report No. 2020-065	11/26/2019	OIR Operational Audit - Financial Oversight and Market Regulation of Insurers and Selected Administrative Activities	<p>Finding 3: <i>Selected Administrative Activities</i> The Office did not always timely post contract information to the Florida Accountability Contract Tracking System as required by State law or update contract status information in accordance with Department of Financial Services procedures.</p> <p><i>Auditor General recommended that Office management establish policies and procedures to ensure that valid contract information is timely posted to and updated in FACTS as required by State law and Department procedures.</i></p>	<p>Corrective Action 3: Management has recommended solutions to address this finding. Budget personnel will update the contracting and procurement process to specifically include the posting of contract information to FACTS.</p> <p>The OIR Budget Office is ensuring that contracts are timely posted and updated into FACTS. This includes the posting of any new contract/agreement that has been fully executed, where OIR is one of the parties that has executed the agreement. Each fully executed contract is entered in FACTS within 30 days of execution by all parties. The information that is entered into FACTS includes, at a minimum, the type of agreement, vendor information, amount and term of the agreement, budget information, and the deliverables.</p> <p>When contracts expire and/or close, and before the status is updated in FACTS, the Office verifies that all deliverables have been met. If the deliverables have been met, the Office verifies that all payments to the contractor/vendor have been made.</p> <p>Respective policies and procedures are being finalized.</p>
AUD-1819-013 OIR-OIG	6/18/2019	Audit of the Protection of Trade Secret Information	<p>Finding 1: Property and Casualty Product Review-Rates (PCPR-Rates) staff were inconsistent with electronic storage locations of trade secret information, making it more difficult to identify all trade secret information requiring protection from unauthorized disclosure. A specific location was not designated, and staff individually made that determination. In some instances, trade secret documents were stored on the C-drive against stated policy. Management was reviewing alternative corrective actions and/or processes to ensure trade secret information is properly identified and stored.</p> <p><i>OIG recommended management continue with its efforts to safeguard trade secret information and implement effective storage solutions.</i></p>	<p>Corrective Action 1: Management concurred with the recommendation. PCPR-Rates staff have been instructed not to save trade secret data on their C-drives and to only store electronic trade secret data in the appropriate folders on the shared drive or in the filing as trade secret, when necessary. Folders containing trade secret data are marked in the main folder name and individual file name. PCPR-Rates staff may temporarily keep trade secret data on their H-drives while the filing is pending, but must move the trade secret data to the appropriate location upon closing.</p>
AUD-1819-013 OIR-OIG	6/18/2019	Audit of the Protection of Trade Secret Information	<p>Finding 2: Current PCPR-Rates practices of using email to communicate supervisor reviews and provide weekly meeting packets created additional copies of trade secret documents, increasing the burden of identifying all trade secret documents/information requiring protection from unauthorized disclosure. Management was reviewing alternative corrective actions and/or processes to implement that will limit the sending of trade secret documents internally via email.</p> <p><i>OIG recommended management continue with its efforts to safeguard trade secret information and implement solutions that minimize duplication of trade secret information.</i></p>	<p>Corrective Action 2: Management concurred with the recommendation. PCPR-Rates has revised its process. PDF's emailed to meeting participants will only contain information that is public record. A second PDF containing trade secret documents will be shown electronically during the meeting but never sent via email. The PDF containing trade secret documents will be saved on a secured drive for any public records request regarding information discussed at a particular meeting.</p>
AUD-1819-013 OIR-OIG	6/18/2019	Audit of the Protection of Trade Secret Information	<p>Finding 3: Users were not required to re-authenticate when accessing documents generated from a previous search request. As a result, there was an increased risk of an unauthorized individual gaining access to trade secret information. Management was reviewing alternative corrective actions and/or processes to ensure subsequent access is limited to authorized users.</p> <p><i>OIG recommended management continue with its efforts to identify and implement corrective actions that ensure access to trade secret information is limited to authorized users.</i></p>	<p>Corrective Action 3: Management concurred with the recommendation. The internal search function was changed to block access to files from users outside the firewall. Users must use a DFS active directory account to retrieve the file.</p>

AUD-1819-013 OIR-OIG	6/18/2019	Audit of the Protection of Trade Secret Information	<p>Finding 4: Emails containing trade secret information and sent externally through EDMS were not encrypted per required policies and standards, increasing the risk of unintended disclosure of trade secret information. Management was reviewing alternative corrective actions and/or processes to implement to ensure emails with trade secret information is safeguarded when sent outside the network.</p> <p><i>OIG recommended management continue with its efforts to identify and implement corrective actions that will safeguard trade secret information sent externally via email.</i></p>	<p>Corrective Action 4: Management concurred with the recommendation and has contacted its vendor (work ticket submitted) for this change. A possible solution being considered is changing the email process to not allow the attachment of trade secret documents. Instead, the trade secret documents will be added to the company workbench. This requires a user name and password to login and retrieve the files.</p>
AUD-1819-013 OIR-OIG	6/18/2019	Audit of the Protection of Trade Secret Information	<p>Finding 5: There was a possible delay from the time documents were uploaded to EDMS by certain PCPR-Rates staff to when they were marked as trade secret by a separate group and suppressed from public view. As a result, there was a potential risk of exposure and release of trade secret information. Management was alerted to this issue and revised its process to ensure uploaded trade secret documents were immediately marked and suppressed from public view.</p> <p><i>OIG recommended management continue with its efforts to safeguard trade secret information uploaded to EDMS until its replacement with IRFS.</i></p>	<p>Corrective Action 5: Management concurred with the recommendation and took immediate corrective action to safeguard trade secret information.</p> <p>PCPR-Rates staff privileges allowing this functionality were removed in EDMS. Any adding of trade secret documents to EDMS filings is done through a ticket or email to the technology group. Since EDMS is about to be retired, the system will not be changed. PCPR-Rates has transitioned to IRFS. IRFS allows documents to be uploaded and marked trade secret concurrently. LHPR and PCPR are currently using IRFS.</p>
AUD-1718-072 OIR-OIG	9/24/2018	Audit for Compliance with the Fair Labor Standards Act	<p>Finding 1: OIR maintained documentation to support FLSA exemption reviews on all but twenty-six (26) employees. It was later determined the reviews had been performed with respective documentation forwarded to the Department of Financial Services - Bureau of Human Resource Management. However, OIR did not maintain these records in its files and was unable to provide them during the course of the audit.</p> <p><i>OIG recommended management take appropriate action to ensure FLSA exemption records are properly maintained and readily available for examination or review.</i></p>	<p>Corrective Action 1: Management acknowledged the recommendation and will ensure FLSA exemption records are properly maintained and readily available for examination or review. Management obtained the missing records and implemented procedures to include maintaining a copy of the original appointment or classification action request in the OIR management file for each employee.</p>
AUD-1718-072 OIR-OIG	9/24/2018	Audit for Compliance with the Fair Labor Standards Act	<p>Finding 2: Certain employee positions did not meet FLSA exemption requirements. There were a total of 165 positions classified under the administrative, professional, and executive exemption categories; of those, fifteen (15) did not meet the exemption criteria.</p> <p><i>OIG recommended management continue with its efforts to review employees' duties and responsibilities to ensure they have been properly classified as exempt for overtime pay in accordance with FLSA requirements.</i></p>	<p>Corrective Action 2: Management acknowledged the recommendation and will continue efforts to review employees' duties and responsibilities to ensure they have been properly classified as exempt for overtime pay in accordance with FLSA requirements.</p> <p>Management has updated all fifteen positions to ensure they are appropriately classified (i.e., included or excluded) and comply with FLSA exemption requirements, as applicable. Additionally, a new FLSA exemption test is required to be included with the proposed position description and classification action request package.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2019 - 2020

Department: Office of Financial Regulation

Chief Internal Auditor: To be determined, position currently vacant.

Budget Entity: N/A

Phone Number: (850) 410-9703

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
N/A					

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

Action	Program or Service (Budget Entity Codes)				
	43010	43100	43200	43300	43400

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	N	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	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	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))	Y	Y	Y	Y	Y
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIII-B-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in					
14. SCHEDULE VIII-B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	Y	N/A
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	Y	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	Y	N/A
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	Y	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	Y	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	Y	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Fiscal Year 2021-22 LBR Technical Review Checklist

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

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

Action	Program or Service (Budget Entity Codes)				
	43500	43600	43700		

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
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	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	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	Y	Y		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	Y	Y	Y		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	Y	Y	Y		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	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))	Y	Y	Y		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	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.	Y	Y	Y		
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y		
13. SCHEDULE VIII-B-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in					
14. SCHEDULE VIII-B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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	N/A	N/A		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	N/A		
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A		
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A		
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43500	43600	43700		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y		
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	Y		
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	Y		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	Y		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		

TECHNICAL CHECKLIST

AUDIT EXCEPTIONS

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")

There is "N" for the State Fire Marshal entity (43300) column. The exception is from HB 1047 which was signed by the Governor on September 21, 2020. Column B07 was created before the bill was signed and had not been updated. The bill appropriated 1,040,000 in General Revenue (600,000 recurring) and 1,000,000 in Trust Fund.

The screenshot shows the Florida House of Representatives website. The top navigation bar includes links for Bill, Statute, Search, and Site. The main header features the Florida House of Representatives logo and a navigation menu with links for Home, Bills, Representatives, Committees, Leadership, House Schedule, Publications, and Tracking. Below the header, the breadcrumb trail reads "Home > Bills > CS/HB 1047". The main content area is titled "CS/HB 1047 - Construction Materials Mining Activities" and contains the following text:

General Bill by Government Operations & Technology Appropriations Subcommittee and Avila and Jones (CO-SPONSORS) Fernandez-Barquin; LaMarca

Construction Materials Mining Activities: Creates monitoring & reporting pilot program for use of explosives for construction materials mining activities in Miami-Dade County within Division of State Fire Marshal; requires marshal to hire or contract for such monitoring & reporting, post reports, & adopt rules; requires persons who use such explosives to submit certain written notice to State Fire Marshal; provides appropriation.

Effective Date: October 1, 2020

Last Event: Chapter No. 2020-180 on Monday, September 21, 2020 12:06 PM

Email from OPB:

The screenshot shows an email from Olivia McCaffery (MO) to Madison, Tenn. The subject line is "RE: What is this audit?". The email body contains the following text:

Since the mining bill didn't go into effect until Oct. 1, it was added to A02 after B07 was already created and we did not back track to add it to that column as well. B07 is just a copy of A02 used for backup. It is okay to note this as an audit exception.

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): FLORIDA OFFICE OF INSURANCE REGULATION
Agency Budget Officer/OPB Analyst Name: RICHARD FOX/ NIC ANCHETA

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

Action	Program or Service (Budget Entity Codes)			
	43900110	43900120		

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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)	N/A	N/A			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A	N/A			

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A	N/A			
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	N/A	N/A			
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	N/A	N/A			
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y			

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
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 subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	N/A	N/A			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	N/A	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
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	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	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 page 95 of the LBR Instructions.)	N/A	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	N/A	N/A			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A			
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	N/A	N/A			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	N/A			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A			
8.10	Are the statutory authority references correct?	N/A	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A	N/A			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A	N/A			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A			
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	N/A			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	N/A			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A			
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A			
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A			
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	N/A			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A	N/A			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	N/A			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43900110	43900120			
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A	N/A			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A	N/A			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	N/A			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Office of Financial Regulation
Agency Budget Officer/OPB Analyst Name: Mark Hammett / Nic Ancheta

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

	Program or Service (Budget Entity Codes)				
Action	43900530	43900540	43900550	43900560	43900570

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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)	N/A	N/A	N/A	N/A	N/A
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A	N/A	N/A	N/A	N/A

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A	N/A	N/A	N/A	N/A
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	N/A	N/A	N/A	N/A	N/A
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	N/A	N/A	N/A	N/A	N/A
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires 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	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	N/A	N/A	N/A	N/A	N/A
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
7.3	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	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	N/A	N/A	N/A	N/A	N/A
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A	N/A	N/A
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	N/A	N/A	N/A	N/A	N/A
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A	N/A	N/A	N/A
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A	N/A	N/A	N/A
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A	N/A	N/A	N/A
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	N/A	N/A	N/A	N/A
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A	N/A	N/A
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A	N/A	N/A	N/A
8.10	Are the statutory authority references correct?	N/A	N/A	N/A	N/A	N/A
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A	N/A	N/A	N/A	N/A
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	N/A
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A	N/A	N/A	N/A
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	N/A	N/A	N/A	N/A	N/A
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	N/A	N/A	N/A
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	N/A	N/A	N/A	N/A
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A	N/A	N/A
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	N/A	N/A	N/A
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A	N/A	N/A	N/A
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A	N/A	N/A	N/A	N/A
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A	N/A	N/A	N/A
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	N/A	N/A	N/A	N/A
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A	N/A	N/A
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A	N/A	N/A	N/A
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A	N/A	N/A	N/A
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	N/A	N/A	N/A	N/A
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	N/A	N/A	N/A	N/A
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A	N/A	N/A	N/A	N/A
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	N/A	N/A	N/A	N/A
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 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	N/A	N/A	N/A	N/A
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A	N/A	N/A	N/A
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A	N/A	N/A	N/A	N/A
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A	N/A	N/A	N/A
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A	N/A	N/A	N/A
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A	N/A	N/A	N/A
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A	N/A	N/A	N/A	N/A
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	N/A	N/A	N/A	N/A
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

	Program or Service (Budget Entity Codes)				
Action	43900530	43900540	43900550	43900560	43900570

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 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A	N/A	N/A	N/A	N/A
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A	N/A	N/A	N/A	N/A
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	N/A	N/A	N/A	N/A
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

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