



**State of Florida
Department of Children and Families**

Ron DeSantis
Governor

Chad Poppell
Secretary

LEGISLATIVE BUDGET REQUEST

October 15, 2020

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1701 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, our Legislative Budget Request for the Department of Children and Families 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.

If I may be of further assistance, please let me know.

Sincerely,

Chad Poppell
Secretary

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

Florida Department of Children and Families
Temporary Special Duty – General Pay Additives Implementation Plan
Fiscal Year 2021-2022

Pursuant to Section 110.2035(7)(b), F.S., this is the Florida Department of Children and Families (DCF) written plan for implementing temporary special duties – general pay additives for Fiscal Year 2021-22. DCF requests approval to continue long-standing pay additives. The agency is not requesting any additional rate or appropriations for these additives.

In accordance with previous rule authority in 60L-32.0012, Florida Administrative Code, the agency has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as the need to recruit and retain employees with key skills and the specialized training required to perform the duties.

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

The Department of Children and Families submits the following plan granting a temporary special duty pay additive of 5 percent of the employee's base rate of pay to:

Certified Nursing Assistant Pay Additive

All employees in the Human Services Worker I, Human Services Worker II, and Unit Treatment and Rehabilitation Specialist classes who work within the 13-1E, 13-1W, 32N, or 32S living areas at the Northeast Florida State Hospital or the Specialty Care Unit and Medical Services Unit at Florida State Hospital. Such additive may be awarded only during the time the employees work within those living areas at the Northeast Florida State Hospital.

The Career Service positions within two of these living areas require incumbents to possess a Certified Nursing Assistant (CNA) license and the other two living areas where it is preferred that incumbents possess a CNA license. The individuals served on these living areas are medically complex, in addition to being diagnosed with severe and persistent mental illness. In order to provide care for these complex and multi-medical problem individuals, an extensive skill set above that of the regular direct care staff is required. The staff providing care in these areas have received extensive training and have passed both a written and practical exam in order to be licensed as a CNA by the State of Florida.

Florida State Hospital (FSH) has two residential units (Specialty Care Unit and Medical Services Unit) where the majority of residents are medically complex in addition to being diagnosed with severe and persistent mental illness. In order to provide care for these multi-medical problem individuals, an extensive skill set above that of the regular direct care staff is preferred, although not required. Staff who hold a CNA license have received extensive training and have passed both a written and practical exam in order to be licensed as a CNA by the State of Florida. The justification is as follows:

1. This pay additive is necessary for employee retention in these work locations. The additional training and extensive skills of a CNA which are also in demand by outside nursing homes, medical hospitals, and numerous other facilities. The agency requests approval to offer this pay additive to employees who are hired into these units.
2. This additive will be in effect from the first day the employee is assigned to one of the designated living areas.
3. This additive will be effective until the employee leaves that position/designated living area.

4. NEFSH employees will receive a five percent (5%) pay additive. For FSH, these employees will receive this pay additive in addition to the Temporary Special Duty additive described below.
 5. For NEFSH, includes a total of 110 F.T.E. Career Service positions in the following classifications:
 - Human Service Worker I
 - Human Service Worker II
- For FSH, includes a total of 182 F.T.E. Career Service positions in the following classifications:
- Human Service Worker I
 - Human Service Worker II
 - Unit Treatment and Rehabilitation Specialist
6. At NEFSH, this additive has been provided for at least the past 14+ years.
 7. The annual cost at NEFSH is approximately \$136,802.52. The annual cost at FSH is approximately \$249,278.09.
 8. The classes included in this plan are represented by AFSCME Council 79. Article 25, Section 1 of the AFSCME agreement states, "Pay shall be in accordance with the Fiscal Year 2020-21 General Appropriations Act and other provisions of state law." DCF has a past practice of providing these pay additives to bargaining unit employees.

Temporary Special Duty Additive

The Specialty Care Unit (SCU) at Florida State Hospital (FSH) is a 168 bed residential unit which serves a diverse population of individuals requiring mental health treatment as well as geriatric and long term care. This geriatric population is frequently composed of individuals with a variety of medically complex conditions in addition to their primary diagnosis of mental illness. Thirty-four (34) beds within this geriatric population are certified as a 'distinct part' by the Centers for Medicare and Medicaid Services and require significant health care resources. The distinction of certification offers a higher degree of state and federal agency oversight for provision of care. The higher level of care required for the resident population also offers great challenges in terms of staffing the unit. Employees hired frequently request transfer to another residential unit soon after hire, creating a perpetual staffing shortage that has been difficult to stabilize. All employees in the Human Services Worker I, Human Services Worker II, and Unit Treatment and Rehabilitation Specialist classes who work within the Specialty Care Unit at the Florida State Hospital. Such additive may be awarded only during the time those employees work within the Specialty Care Unit at the Florida State Hospital. The justification is as follows:

1. This pay additive is necessary in order for employee retention in these work locations. The agency requests approval to offer this pay additive to employees who are hired into these units.
2. The employees will receive a five percent (5%) pay additive.
3. This additive will be effective until the employee leaves the position/designated area.
4. Includes a total of 163 F.T.E. Career Service positions in the following classifications:
 - Human Service Worker I
 - Human Service Worker II
 - Unit Treatment & Rehabilitation Specialist
5. This additive was previously approved and provided for the past 14+ years for positions under the original agreement/implementation plan.
6. Annual cost is approximately \$216,579.33.

7. The classes included in this plan are represented by AFSCME Council 79. Article 25, Section 1 of the AFSCME Agreement states "Pay shall be in accordance with the Fiscal Year 2020-21 General Appropriations Act and other provisions of state law." DCF has a past practice of providing these pay additives to bargaining unit employees.

The Medical Services Unit (MSU) at FSH provides in-patient, emergency, out-patient, ancillary, and after-hours partial pharmacy services to residents of FSH and the Developmentally Disabled Defendant Program with the Agency for Persons with Disabilities. The individuals served in this unit are medically unstable and require inpatient medical care, in addition to being diagnosed with severe and persistent mental illness. In-patient medical care is provided on a 24-bed medical ward and is staffed with a full-time physician, registered nurses and direct services staff across three shifts. All employees in the Human Services Worker I and Human Services Worker II classes who work within the Medical Services Unit at the Florida State Hospital. Such additive may be awarded only during the time those employees work within the Medical Services Unit at the Florida State Hospital. The justification is as follows:

1. This pay additive is necessary in order for employee retention in these work locations. The agency requests approval to offer this pay additive to employees who are hired into these units.
2. The employees will receive a five percent (5%) pay additive.
3. This additive will be effective until the incumbent leaves the position/designated area.
4. Includes a total of 19 F.T.E. Career Service positions in the following classifications:
 - Human Service Worker I
 - Human Service Worker II
5. Annual cost is approximately \$22,698.69.
6. The classes included in this plan are represented by AFSCME Council 79. Article 25, Section 1 of the AFSCME Agreement states "Pay shall be in accordance with the Fiscal Year 2020-21 General Appropriations Act and other provisions of state law." DCF has a past practice of providing these pay additives to bargaining unit employees.

Child Protective Investigation Weekend Unit Pay Additive

Child Protective Investigations is an area responsible for conducting investigations regarding allegations of abuse, neglect, abandonment and/or special conditions for children; Collects information through interviews with the children, parents, relatives, neighbors, and other parties associated with the case; and engages families, identifies needs and determines the level of intervention needed to include voluntary services or court ordered dependency services; provides services linkages to agency and community resources based on needs assessment. Employees in these positions were required to be on-call and work weekends which causes an unstable work week and increase workload; this created a high turnover rate and recruitment difficulties. All employees in Child Protective Investigator, Senior Child Protective Investigator and support staff classes who work in a weekend unit. Such additive may be awarded only during the time such employees work in a weekend unit. The justification is as follows:

1. This pay additive is necessary for employee retention in these units. Offering additional compensation for working in a "weekend unit" has significantly improved morale and retention.
2. These additives will be in effect from the first day the incumbent is assigned to the position.
3. This additive will be effective until the employee leaves that position, or the position is moved to standard workweek schedule.
4. The employees will receive a five percent (5%) pay additive.

5. Includes a total of 66 F.T.E. Career Service positions in the following classifications:
 - Senior Child Protective Investigator
 - Child Protective Investigator
 - Support Staff Positions
6. This additive has been provided for the past 5 years.
7. Annual cost is approximately \$134,669.45.
8. The classes included in this plan are represented by AFSCME Council 79. The relevant collective bargaining agreement language states as follows: "Increases to base rate of pay and salary additives shall be in accordance with state law and the Fiscal Year 2020-21 General Appropriations Act." See Article 25, Section 1 (B) of the AFSCME Agreement. We would anticipate similar language in future agreements. DCF has a past practice of providing these pay additives to bargaining unit employees.

Abuse Hotline Weekend Unit Pay Additive

Abuse Hotline is an area operating 24 hours a day, 7 days a week and is responsible for receiving and assessing allegations of abuse, neglect or abandonment of children, and abuse, neglect of exploitation of vulnerable adults. The Hotline determines if the information meets statutory criteria for an investigation of referral to an appropriate agency. Employees enter abuse reports in the appropriate information system and research appropriate information systems to determine prior history to assist in the safety and risk assessment of alleged victim. All Adult Registry Counselors who work in a weekend unit at the Abuse Hotline. Such additive may be awarded only during the time such employees work in a weekend unit. The justification is as follows:

1. This pay additive is necessary in order for employee retention in these units. Offering additional compensation for working in a "weekend unit" has significantly improved morale and retention.
2. These additives will be in effect from the first day the incumbent is assigned to the position.
3. These additives will be effective until the incumbent leaves that position or the position is moved to standard workweek schedule.
4. The employees will receive a five percent (5%) pay additive.
5. Includes a total of 48 F.T.E. Career Service positions in the following classifications:
 - Abuse Registry Counselor
6. These pay additives have been provided for the past 6 years.
7. Annual Cost approximately \$148,351.75.
8. The classes included in this plan are represented by AFSCME Council 79. The relevant collective bargaining agreement language states as follows: "Increases to base rate of pay and salary additives shall be in accordance with state law and the Fiscal Year 2020-21 General Appropriations Act." See Article 25, Section 1 (B) of the AFSCME Agreement. We would anticipate similar language in future agreements. DCF has a past practice of providing these pay additives to bargaining unit employees.

Questions regarding this plan may be directed to Shelby Jefferson, HR Director, at (850) 717-4548 or Debra Johnson in DCF HQ HR at (850) 717-4543.



DEPARTMENT LEVEL EXHIBITS & SCHEDULES

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Children and Families		
Contact Person:	Javier Enriquez	Phone Number:	850-921-8675
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>CLAYTON HARRELL, by and through his Next of Friend, Connie Harrell, and AUSTIN TRUEBLOOD, by and through his guardian, Suzanne Trueblood, on behalf of themselves and all others similarly situated,</p> <p style="text-align: center;">Plaintiffs,</p> <p style="text-align: center;">v.</p> <p>CHAD POPPELL, in his official capacity as Secretary for the Florida Department of Children and Families, and MARY MAYHAW, in her official capacity as Secretary for the Florida Agency for Health Care Administration,</p>		
Court with Jurisdiction:	U.S. District Court, Middle District of Florida, Jacksonville Division		
Case Number:	3:19-cv-00912		
Summary of the Complaint:	This is a proposed CLASS ACTION lawsuit. The Plaintiffs allege the Defendants' fail to conduct <i>ex parte</i> reviews of certain individuals' Medicaid eligibility prior to termination of benefits and fail to provide sufficient notice of termination of Medicaid coverage.		
Amount of the Claim:	Plaintiffs request declaratory relief that Defendants' actions around eligibility review for Medicaid violated Federal Law and U.S. Constitution, and to enjoin the Defendants from continued violations, while requiring them to reinstate Medicaid coverage to all affected class members until their Medicaid eligibility has been properly re-determined and timely notice provided. The Plaintiffs ask the court to reserve jurisdiction and award them attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	42 U.S.C. § 1396(a)(3), (8), and (10), and the Due Process Clause of the 14 th Amendment.		
Status of the Case:	DCF settled this matter on 2/12/20 without any admission of liability.		
Who is representing (of record) the state in this lawsuit? Check all that	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Florida Health Justice Project, Disability Rights of Florida, and the National Center for Law and Economic Justice.	

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Schedule VII: Agency Litigation Inventory

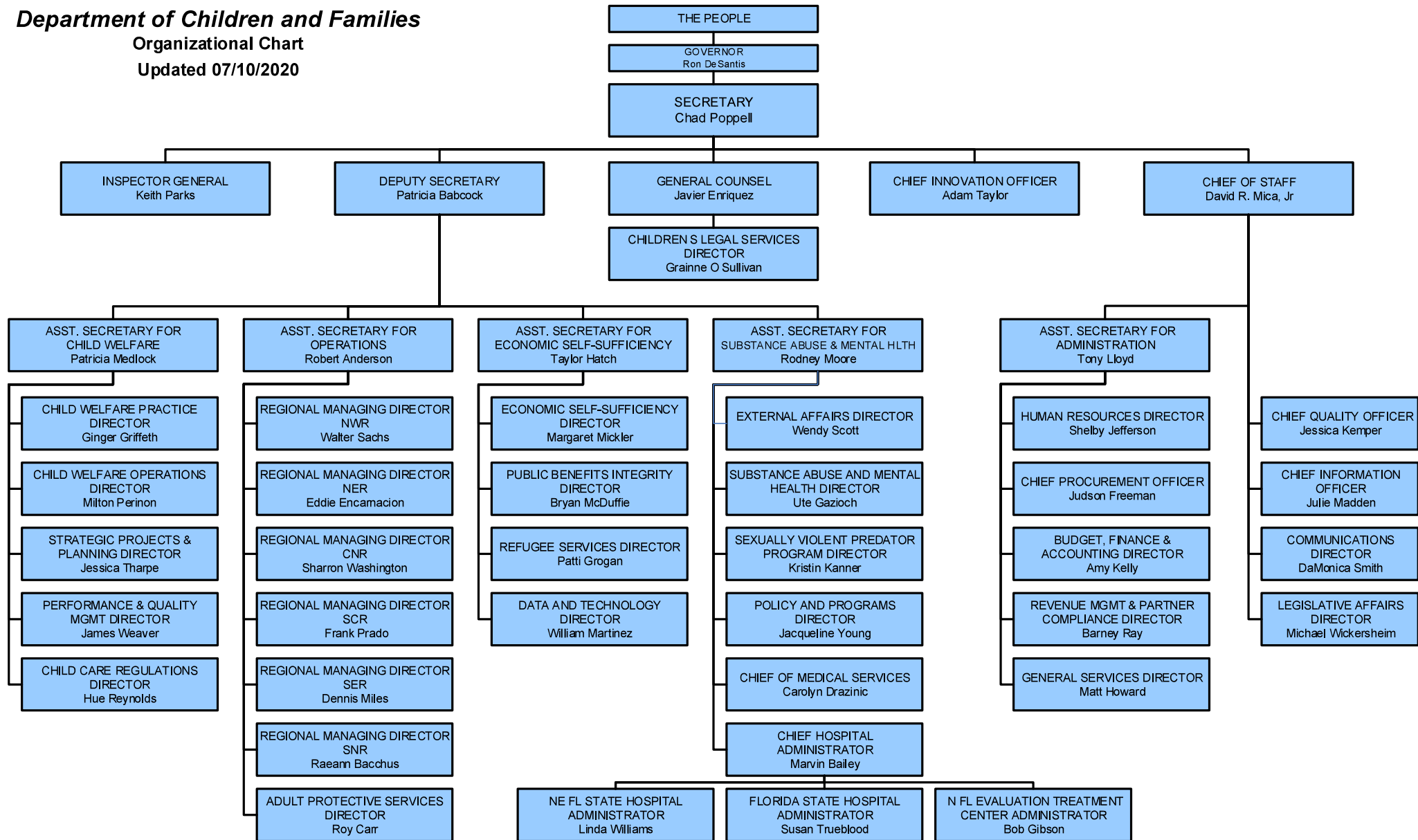
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Children and Families		
Contact Person:	Javier Enriquez	Phone Number:	850-921-8675
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State of Florida, Department of Children and Families Plaintiffs, v. FLORIDA COALITION AGAINST DOMESTIC VIOLENCE, INC., a Florida corporation not-for-profit, TIFFANY CARR, individually, SANDRA BARNETT, individually, PATRICIA DUARTE, individually, MELODY KEETH, individually, LAUREL LYNCH individually, ANGELA DIAZ-VIDAILLET, individually, SHANDRA RIFFEY, individually, DONNA FAGAN, individually, THERESA BEACHY, individually, SHERYL SCHWAB, individually, and PENNY MORRILL, individually. Defendants		
Court with Jurisdiction:	Leon County, Florida		
Case Number:	2020-CA-000431		
Summary of the Complaint:	This is a claim for Breach of Contract, Breach of Implied Duty of Good Faith and Fair Dealing, and Breach of Fiduciary Duty against FCADV. Against the individual Defendants, DCF alleges Fraudulent Concealment, Fraudulent Misrepresentation, Negligent Misrepresentation, and Civil Conspiracy.		
Amount of the Claim:	DCF is seeking damages in excess of both the Court's jurisdictional amount, and the amount required for reporting pursuant to this schedule.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	This matter is currently abated pending the outcome of a Declaratory Judgement action involving FCADV insurers.		
Who is representing (of record) the state in this lawsuit? Check all that	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.		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).		

Office of Policy and Budget – July 2020

Department of Children and Families
Organizational Chart
Updated 07/10/2020



CHILDREN AND FAMILIES, DEPARTMENT OF		FISCAL YEAR 2019-20			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		3,292,039,088		6,299,000	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		23,702,969		-530,000	
FINAL BUDGET FOR AGENCY		3,315,742,057		5,769,000	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					5,769,000
Protective Services * Number of people receiving protective supervision, and protective intervention services and number of investigations completed		49,480	1,026.15	50,773,697	
Healthy Families * Number of families served in Healthy Families		8,779	3,232.74	28,380,263	
Protective Investigations * Number of investigations		164,199	1,596.41	262,128,160	
In-home Supports * Number of children under protective supervision (point in time)		10,645	39,246.19	417,775,653	
Out-of-home Supports * Number of children with a goal of adoption who remain in out-of-home care after 24 months.		3,974	76,760.47	305,046,095	
Child Welfare Legal Services * Number of termination of parental rights petitions filed		5,770	10,270.55	59,261,065	
Emergency Shelter Supports * Number of adults with a safety plan upon leaving domestic violence shelter after 72 hours		5,699	8,236.39	46,939,198	
Report Intake, Assessment And Referral * Number of calls to the Florida Abuse Hotline		381,196	65.73	25,054,298	
Adoption Subsidies * Number of children receiving adoption subsidies		42,400	5,546.53	235,172,794	
Adoption Services * Children receiving adoptive services		8,842	5,735.73	50,715,325	
License Child Care Arrangements * Number of facilities and homes licensed		7,572	2,790.65	21,130,809	
Daily Living * Number of qualified disabled adults (ages 18 - 59) in the CCDA, ADA Medicaid Waiver Programs, and Consumer Directed Care Medicaid Waiver		378	5,101.10	1,928,214	
Home Care For Disabled Adults * Number of qualified disabled adults (ages 18 - 59) in the HCDA Program		1,161	1,658.94	1,926,035	
Emergency Stabilization * Number of children served		2,465	2,083.79	5,136,553	
Emergency Stabilization * Number of adults served		20,871	4,709.88	98,299,825	
Provide Forensic Treatment * Number of adults in forensic commitment served		3,491	50,927.11	177,786,533	
Provide Civil Treatment * Number of people in civil commitment served		1,925	114,831.92	221,051,452	
Community Support Services * Number of children served		38,392	2,114.61	81,184,159	
Community Support Services * Number of adults with forensic involvement served.		3,544	112,704.49	399,424,716	
Assessment * Number of sexual predators assessed		3,988	8,315.62	33,162,680	
Detoxification * Number of children served		159	7,181.52	1,141,861	
Treatment And Aftercare * Number of children with substance-abuse problems served		13,481	3,321.54	44,777,737	
Detoxification * Number of adults provided detoxification and crisis supports		42,377	1,669.34	70,741,465	
Prevention * Number of at-risk adults provided prevention services		124,603	813.82	101,404,411	
Benefit Recovery/Error Rate Reduction * Return on investment from fraud prevention/benefit recovery		52,172,872	0.34	17,953,782	
Refugee Assistance * Number of refugee clients served		34,172	1,107.10	37,831,692	
Issue Optional State Supplementation Payments * Number of applications processed for Optional State Supplementation payments		214	49,682.38	10,632,030	
Homeless Assistance * Number of grants issued for homeless clients		45,318	299.37	13,566,788	
Eligibility Determination/Case Management * Number of cash assistance payments		588,651	531.94	313,125,663	
Issue Welfare Transition Program Payments * Total number of cash assistance applications		301,842	415.82	125,512,853	
TOTAL				3,258,965,806	5,769,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				40,498	
OTHER					
REVERSIONS				56,736,392	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				3,315,742,696	5,769,000

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

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

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency:	Schedule XII Submission Date:
Project Name:	Is this project included in the Agency's LRPP? <input type="checkbox"/> Yes <input type="checkbox"/> No
FY 2021 - 2022 LBR Issue Code:	FY 2021 - 2022 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

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

Contact Information
Agency:
Name:
Phone:
E-mail address:

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

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

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

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Children and Families

Contact: Tony Lloyd

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

	Issue (Revenue or Budget Driver)	R/B*	FY 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Maintenance Adoption Subsidies	B	67.6	11.9
b	Community-Based Care (CBC) Lead Agencies - see line n			0.0
c	Child Abuse Investigations (department and/or sheriff's offices) - see line n			0.0
d	Children's Legal Services			0.0
e	Foster Care Room and Board Rates - see line n			0.0
f	State Mental Health Treatment Facility Needs and Operating Contracts - see line o			0.0
g	Domestic Violence Victims			0.0
h	Substance Abuse Prevention - see line q			0.0
i	Mental Health Services - see line o			0.0
j	Funding Needs Resulting from Recent Federal Changes - see line n			0.0
k	Fixed Capital Outlay	B		11.3
l	Executive Direction & Support Services -4000840 Authority to Utilize Recycling Funds for Employee Recognition -36118C0 Florida Palm Agency Implementation -	B		1.5
m	Information Technology	B		0.0
n	Family Safety and Preservation Services -4000210 Foster Parent Cost of Living Adjustment Growth Rate -4002030 Title IVE Guardianship Assistance Program Payments -4008300 Child Abuse Prevention and Treatment Act (CAPTA) Grant Budget Authority -4002060 Motivational Interviewing -2000070 - 2000080 Florida Network of Children's Advocacy Centers ADD & DEDUCT -4000470 Local Match Initiative IV-E Pass-Through Reimbursement -3400860 - 3400870 Fund Swap for Federal Title IV-E Earnings Shortfall	B		23.9
o	Mental Health Services -4004580 Cost of Living Adjustment - Mental Health Contracted Agencies -4000130 State Mental Health Treatment Facilities Food Products Increase -4000020 Medical Care Costs in the State-Operated Mental Health Treatment Facilities -4005080 Fire Alarm Replacement - South Florida State Hospital (SFSH) -4000580 Audio/Video Security Surveillance Systems for State Mental Health Treatment Facilities -4005040 Failing Video Surveillance Infrastructure at North Florida Evaluation and Treatment Center	B		11.3

p	Economic Self Sufficiency Services -4000360 Supplemental Nutrition Assistance Program (SNAP) Employment and Training Third Party Partners	B		2.0
q	Community Substance Abuse and Mental Health Services -4000360 State Opioid Response Grant Budget Authority Request -4001390 Increase in Community Mental Health Block Grant	B		115.8

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 Department of Children and Families identified needs for the Legislative Budget Request associated with its mission and statutory mandates. Following the identification of needs the department analyzed its ability to meet those needs utilizing existing resources (base budget) and resource requests above base (state and federal funds). Utilizing that planning/funding frame the department prioritized its Legislative Budget Request. Differences between the department's request and the Long Range Financial Outlook are related to differences in the planning/funding frame utilized by the department and the those preparing the Long Range Financial Outlook.

* R/B = Revenue or Budget Driver

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

Contact Information
Agency:
Name:
Phone:
E-mail address:

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



BUDGET ENTITY LEVEL EXHIBITS & SCHEDULES

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:	Children and Families		Budget Period 2021-22	
Budget Entity:	60910506			
	(2)	(3)	(4)	
(1)	ACTUAL	ESTIMATED	REQUEST	
SECTION I	FY 2019-20	FY 2020-21	FY 2021-22	
Interest on Debt	(A) \$3,234,612.64	\$2,970,735.00	\$2,687,360.00	
Principal	(B) \$5,249,645.68	\$5,525,000.00	\$5,810,000.00	
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D) \$18,656.58	\$25,000.00	\$25,000.00	
Other Debt Service	(E)	\$6,000.00	\$6,000.00	
Total Debt Service	(F) \$8,502,914.90	\$8,526,735.00	\$8,528,360.00	

Explanation: South Florida Evaluation Treatment Center COP -2005 (\$41,940,000)
Florida Civil Commitment Center COP-2006(\$68,730,000)
South Florida State Hospital COP - 1998 (\$37,985,000) 0 balance

SECTION II

ISSUE: South Florida evaluation Treatment Center COP - 2005(\$41,940,000)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2021	JUNE 30, 2022
From 4.00% to 5.00%	10/1/2025	\$41,940,000.00	\$17,755,000.00	\$15,175,000.00
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2019-20	FY 2020-21	FY 2021-22
Interest on Debt		(G) \$1,055,887.95	\$2,475,000.00	\$810,125.00
Principal		(H) \$2,352,601.26	\$937,000.00	\$2,600,000.00
Fiscal Agent or Other Fees		(I) \$6,373.25	\$10,000.00	\$10,000.00
Other		(J)	\$3,000.00	\$3,000.00
Total Debt Service		(K) \$3,414,862.46	\$3,425,000.00	\$3,423,125.00

ISSUE: Florida Civil Commitment Center COP - 2006(\$68,730,000)

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2021	JUNE 30, 2022
From 4.00% to 5.00%	10/1/2029	68,730,000.00	\$40,560,000.00	\$37,350,000.00
		ACTUAL	ESTIMATED	REQUEST
		FY 2019-20	FY 2020-21	FY 2021-22
Interest on Debt		(G) \$2,178,724.69	\$2,033,735.00	\$1,877,235.00
Principal		(H) \$2,897,044.42	\$3,050,000.00	\$3,210,000.00
Fiscal Agent or Other Fees		(I) \$12,283.33	\$15,000.00	\$15,000.00
Other		(J)	\$3,000.00	\$3,000.00
Total Debt Service		(K) \$5,088,052.44	\$5,101,735.00	\$5,105,235.00

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021-22

Department: Children & Families

Chief Internal Auditor: Steven Meredith

Budget Entity: _____

Phone Number: 850-212-4685

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-1819DCF-055 Community-Based Care and Managing Entity Website Information Disclosure	30-Jun-20	Operations Contracted Client Services Financial Management	The audit disclosed the following: • Contract manager and Contract Monitoring Team (CMT) processes for monitoring required website information disclosures need improvement; • Some community-based care lead agency (CBC) websites did not include bonus or additional compensation information; and • Some CBC administrative employee salaries did not comply with limitations in state law and/or federal regulations.	Management concurred with the reported findings and recommendations. Affected areas enhanced their processes and practices and strengthened their policies, procedures, and monitoring tools to implement the recommended corrective actions.	
A-1920DCF-009 Center for Internet Security, Inc. (CIS) Critical Security Control #3 – Continuous Vulnerability Management	30-Jun-20	Information Technology	Pursuant to § 282.318(4)(g), F.S., this report is “confidential information and exempt from § 119.07(1), F.S., except that such information shall be available to the Auditor General, the Office of the Department of Law Enforcement, the Division of State Technology within the [Department of Management Services], and, for agencies under the jurisdiction of the Governor, the Chief Inspector General.”	Management concurred with reported findings and recommendations and took steps to implement the recommended corrective actions.	

<p>A-1920DCF-089: Internal Control and Data Security Audit of the Data Exchange Memorandum of Understanding (MOU) with the Department of Highway Safety and Motor Vehicles</p>	<p>30-Jun-20</p>	<p>Human Resources Information Technology</p>	<p>The audit disclosed the following:</p> <ul style="list-style-type: none"> • Human Resources should improve its logical access control to ensure access levels granted to staff align with legitimate business needs; and • The Office of Information Technology Services should update relevant provisions of its operating procedures to better align with related requirements specified in the MOU. 	<p>Management concurred with the reported findings and recommendations.</p> <ul style="list-style-type: none"> • The Human Resource Office requested that the Office of Information Technology Services (OITS) remove the access of the (8) Department employees whose access to the folder on the HR share drive was not necessary to perform their assigned job duties. OITS completed this action on December 18, 2019. The HR Office, in coordination with OITS, will conduct a quarterly internal review of logical access to folders or directories on the Department network drive where Department of Highway Safety and Motor Vehicle data are stored to detect any inappropriate access assignment. • The OITS took the following actions: On December 16, 2019, CFOP 50-1 Chapter 7-12 Account Deactivation was updated to require user access permissions to be updated immediately upon termination, reassignment, or upon discovery of negligent, improper, or unauthorized use or dissemination of information. On December 20, 2019, the language in Section 4 of OITS SOP S-2, DHSMV DAVID Related Event and Incident Reporting Required Notification Procedures, was updated to be in line with the reporting requirements specified in Section VI.C of the MOU.
<p>Auditor General 2020-170</p>	<p>2019-2020</p>	<p>Financial Management</p>	<p>The FDCF did not ensure that the service organization's internal controls related to the allocation of costs for FDCF employees performing functions directly related to certain Federal programs were appropriately designed and operating effectively.</p>	<p>FDCF concurs with this recommendation and will either require the vendor to provide an independent service auditor's report or perform internally an evaluation of the internal controls related to the WebRMS Application to ensure internal controls are appropriately designed and operating effectively. The service organization is a for-profit organization that specializes in the provision of cost allocation services. FDCF has used this vendor for the past 20 plus years to provide its RMS and webRMS services, which are used by other states and is known by the U.S. Department of Health and Human Services, Division of Cost Allocation.</p>

Auditor General 2020-170	2019-2020	Financial Management	The FDCF used incorrect allocation percentages for a protective investigations cost objective, resulting in costs being charged to the incorrect Federal program.	FDCF concurs with this recommendation and is currently in the process of transitioning from a quarterly manual input of cost allocation statistics to an automated quarterly cost allocation statistical upload into the GRANTS system to eliminate the risk of error. In the interim, FDCF will enhance supervisory review procedures to ensure that accurate allocation percentages are input to the GRANTS system.
Auditor General 2020-170	2019-2020	Financial Management	FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance.	FDCF concurs with this recommendation. FDCF will work with our various Federal agencies to discuss challenges with respect to period of performance. In addition, FDCF is taking steps to ensure expenditures are identified in the appropriate period where the benefit to the state was realized.
Auditor General 2020-170	2019-2020	Financial Management	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Regarding the identified cases where the Income Eligibility and Verification System data exchanges were not processed timely, the Department concurs. Due to the overall volume of data exchanges for the Economic Self-Sufficiency Program, and the inability of the FLORIDA System to integrate data, the Department will establish an extensive project management component to determine system enhancements and identify process improvements to ensure data exchanges are processed timely. Furthermore, the Department is actively working a request for funds from the Florida Legislature to improve system and data integration and the overall functionality of the Department's information technology systems.

Auditor General 2020-090	2019-2020	Public Benefits Integrity	<p>The Department established the Automated Community Connection to Economic Self-Sufficiency (ACCESS) Integrity Online System (AIO) to store and the information needed to aid in fraud prevention. However, as similarly noted in our report No. 2016-046, AIO application controls were not sufficient to ensure the completeness, accuracy, and validity of AIO data, nor could the Department demonstrate whether user access privileges to the AIO were timely deactivated upon an employee's separation from Department employment.</p>	<p>The Department acknowledges the limitations of the AIO system and agrees that the system needs replacing to ensure data input controls are seamlessly incorporated into our processes. In response to this need, we have submitted a Legislative Budget Request to gain funding for a full system replacement. In the interim, we will continue to take additional measures to ensure better control and monitoring of the AIO by adding additional requirements to our monthly monitoring of the AIO, which will ensure any errors found are corrected.</p> <p>Additionally, to better ensure the security of data, we have added an additional level of control of granting and terminating access for OPBI staff to the AIO. A monthly monitoring of OPBI users will be conducted by AIO system administrators to ensure the user list is current. In addition, we have added a tracking component of all OPBI AIO users to track granted and terminated user access.</p>
Auditor General 2020-090	2019-2020	Public Benefits Integrity	<p>Certain security controls related to the logging and monitoring of AIO activity continue to need improvement to ensure the confidentiality, integrity, and availability of Department data and related information technology resources.</p>	<p>The Department acknowledges the limitations of the AIO system and agrees that the system needs replacing to ensure data input controls are seamlessly incorporated into our processes. In response to this need, we have submitted a Legislative Budget Request to gain funding for a full system replacement. In the interim, we will continue to take additional measures to ensure better controls related to logging and monitoring of the AIO system by tracking AIO access on a spreadsheet and monitoring the user roster monthly.</p>

Auditor General 2020-090	2019-2020	Public Benefits Integrity	The Office did not always timely complete investigations of referrals received regarding suspected public assistance fraud, or document the causes for delays, as required by Office policies and procedures. A similar finding was noted in our report No. 2016-046.	OPBI drafted and disseminated correspondence to all OPBI investigative staff in November 2019 to reinforce this practice and will continue discussing this practice during upcoming conference calls. Additionally, in January 2020, a training tool will be developed for OPBI investigators to ensure the reasons for the delays are documented in the FLORIDA System. Additionally, beginning in January 2020, the statewide monitoring process will include a review of FLORIDA system notations to determine if a case is beyond the 10-working day requirement to ensure the delay is documented.
Auditor General 2020-090	2019-2020	Public Benefits Integrity	The Department did not always properly complete tracking logs of investigation interviews performed at Disaster Supplemental Nutrition Assistance Program events for Hurricanes Irma and Michael.	The Department will update the 2020-2021 D-SNAP plan to reflect the use of the D-SNAP Tracking log. The D-SNAP tracking log will also be reviewed and updated to ensure that only the required fields are captured. Additionally, training will be held prior to any future D-SNAP event to ensure employees are informed of how to complete the log during a D-SNAP event.
Auditor General 2020-090	2019-2020	Public Benefits Integrity	Department procedures for timely identifying and writing off eligible public assistance claims continue to need enhancement.	From February 2018 until November 2019, OPBI created and completed a request for approval to write-off claims due to bankruptcy. The request is currently pending with the Florida Department of Financial Services for approval. Additionally, OPBI will conduct quarterly reviews of claims subject to write-off to ensure all claim types are written off.

<p>Auditor General 2020-090</p>	<p>2019-2020</p>	<p>General Services</p>	<p>Department controls over cellular telephones need enhancement to ensure that unused lines are appropriately terminated, the personal use of text messaging is discouraged, and the most economical usage plans are utilized.</p>	<p>Purchasing will now maintain a log of all suspended phone lines. Once a line has completed a single unbilled suspension period and if the line is still not utilized, it will be cancelled. Later, the program offices can request a new line of service if there is a need for one. Outreach to program offices to evaluate the need for both currently suspended lines and active lines with low or no usage has already begun and is ongoing.</p> <p>Moving forward, all new cellular device users will be provided with a copy of Children and Families Operating Procedure (CFOP) 70-6 outlining that personal use of a state cell phone is discouraged. Additionally, verbiage has been added to the bottom of the Cellphone Activation Form for each user to sign and date that they received a copy of the CFOP 70-6 and are aware that their state issued cell phones shall no be used for personal use and they may be financially responsible if it is used for anything other than official state business.</p> <p>In addition to reviewing call details for increasing usage plans, Purchasing will also begin reviewing call details for decreasing plans. In order to correct this issue immediately, Purchasing will review call details for users that are currently on the Verizon "Unlimited Everything" plan over a 3-month period. If the call minutes average less than 289 minutes a month, Purchasing will make a recommendation to reduce the plan down to the \$35.99 a month plan (Note that the Unlimited Everything plan is \$51 a month). Going forward, we will review the call details monthly and make any necessary recommendations on plan changes. Outreach to Program Offices to recommend downgrading plans has already begun and is ongoing.</p>
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Auditor General 2020-090	2019-2020	General Services	The Department did not always accurately record the value or condition of donated motor vehicles.	The Office of General Services has reviewed records for the 44 motor vehicles in question and has updated the acquisition cost for those vehicles to fair market value. The acquisition costs for those vehicles were obtained by using Kelly Blue Book values. In order to avoid future findings concerning this matter, CFOP 40-2 (Vehicle Management) has been updated to include the language under DFS Rule 69I-72.003, Florida Administrative Code. The updated operating procedure is anticipated to be published by February 28, 2020.	
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Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF CHILDREN AND FAMILIES

Agency Budget Officer/OPB Analyst Name: CHAD BARRETT

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)					
	60900101	60900202	60910310	60910506	60910708	60910950

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

Action	Program or Service (Budget Entity Codes)						
	60900101	60900202	60910310	60910506	60910708	60910950	
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	Y
4.2	Is the program component code and title used correct?	Y	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	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	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	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	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	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)							
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	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	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	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	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	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	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	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA	NA	NA	NA	NA
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA	NA	NA	NA	NA	NA

Action	Program or Service (Budget Entity Codes)					
	60900101	60900202	60910310	60910506	60910708	60910950
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?	NA	NA	NA	NA	NA	NA
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)	NA	NA	NA	NA	NA	NA
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA	NA	NA	NA	NA
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA	NA	NA	NA	NA
7.14 Do the amounts reflect appropriate FSI assignments?	NA	NA	NA	NA	NA	NA
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.	NA	NA	Y	NA	NA	NA
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.)	NA	NA	NA	NA	NA	NA
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	NA	NA	NA	NA	NA
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA	NA	NA	NA	NA
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	Y
AUDIT:						
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	NA	NA	NA	NA	NA	NA
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA	NA	NA	NA	NA	NA
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	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	NA	NA	NA	NA	NA
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	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.	NA	NA	NA	NA	NA	NA
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.						

Action		Program or Service (Budget Entity Codes)					
		60900101	60900202	60910310	60910506	60910708	60910950
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	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	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	Y
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	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	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	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	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	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	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	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	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	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	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	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	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	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	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	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)					
		60900101	60900202	60910310	60910506	60910708	60910950
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	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	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y	Y
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	N/A
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	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	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	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	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	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	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	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	Y
10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	NA	NA	Y	NA	NA	NA
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	Y
11. SCHEDULE IV (EADR, SC4)							
11.1	Are the correct Information Technology (IT) issue codes used?	NA	NA	NA	NA	NA	NA
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)							
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)							

Action	Program or Service (Budget Entity Codes)					
	60900101	60900202	60910310	60910506	60910708	60910950
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.)						
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)						
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.)						
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 VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1 Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?						
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?						
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?						
AUDIT:						
15.4 Do the issues net to zero at the department level? (GENR, LBR5)						
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	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	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	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	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y	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	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	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)						

Action		Program or Service (Budget Entity Codes)					
		60900101	60900202	60910310	60910506	60910708	60910950
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	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	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	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?	NA	NA	NA	NA	NA	NA
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	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?	Y	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
19. FLORIDA FISCAL PORTAL							
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y	Y