



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

LEGISLATIVE BUDGET REQUEST

Department of Financial Services

September 15, 2021

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1702B 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 2022-23 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



FINANCIAL SERVICES
COMMISSION

RON DESANTIS
GOVERNOR

JIMMY PATRONIS
CHIEF FINANCIAL OFFICER

ASHLEY MOODY
ATTORNEY GENERAL

NICOLE "NIKKI" FRIED
COMMISSIONER OF
AGRICULTURE

OFFICE OF INSURANCE REGULATION

DAVID ALTMAIER
COMMISSIONER

September 15, 2021

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 2022-23 Fiscal Year. I have approved this submission as the Insurance Commissioner of the state of Florida.

Sincerely,

A handwritten signature in blue ink that reads "David Altmaier".

David Altmaier
Insurance Commissioner

• • •

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

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Affirmative Action / Equal Opportunity Employer



Commissioner Russell C. Weigel, III

LEGISLATIVE BUDGET REQUEST

September 15, 2021

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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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 2022-23 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 2022-2023

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 2022-23.

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 (11) 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	11

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 $\times 11$ positions = $\$31,204.69$ 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 2022-2023 General Appropriations Act:

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

Schedule VII: Agency Litigation Inventory

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:	Kimberly Masson	Phone Number:	850-413-4126
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Delaware v. Pennsylvania and Wisconsin</i>		
Court with Jurisdiction:	United States Supreme Court; United States Court of Appeals for the Second Circuit, Hon. Pierre N. Leval, Special Master		
Case Number:	220145		
Summary of the Complaint:	<p>The issue in the case is whether under the Federal Disposition of Abandoned Money Orders and Traveler’s Checks Act (Federal Disposition Act), 12 U.S.C. §§ 2501–03, MoneyGram's "official checks" escheat to the state in which they are purchased or, alternatively, to the state where MoneyGram is incorporated (Delaware). When a money order is not cashed, MoneyGram submits the unclaimed funds to the state in which the order was purchased, but when one of its official checks is not cashed, it submits the unclaimed funds to Delaware. Various states, including Florida, learned of that practice in 2014 and demanded all official-check funds from Delaware (in total, over \$250 million), asserting that under the Federal Disposition Act, the funds escheat to the state in which the checks were purchased. Delaware refused and Pennsylvania and Wisconsin sued in federal district court. Delaware then filed a bill of complaint in the United States Supreme Court seeking a declaratory ruling, and shortly thereafter, Florida and 27 other states filed their own bill of complaint. Arkansas leads that state coalition. The U.S. Supreme Court consolidated the cases and assigned a special master, who bifurcated the action into two-stages, liability and damages.</p>		
Amount of the Claim:	If the state coalition prevails, unclaimed checks will be reported and remitted to the Department of Financial Services’ Division of Unclaimed Property (Division). The Division will then execute its statutory duties to notify apparent owners, process claims, and remit the unclaimed funds to the rightful owners.		
Specific Statutes or Laws (including GAA) Challenged:	Federal Disposition of Abandoned Money Orders and Traveler’s Checks Act, 12 U.S.C. §§ 2501–03.		

Status of the Case:	The parties submitted motions for summary judgment on liability in February 2019. The Special Master heard oral arguments on the motions on March 10, 2021. The Special Master issued a Draft First Interim Report recommending partial summary judgment in the state coalition's favor. Delaware filed objections to the report, and the coalition filed its response. Awaiting a final report from the Special Master.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	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	

Office of Policy and Budget – July 2021

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>Pacific Employers Insurance Company v. Department of Financial Services, Division of Workers’ Compensation</i>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	20-2121		
Summary of the Complaint:	The petition alleges the Department’s reimbursement dispute determination requires reimbursement for the usual and customary charges and services of the hospital, instead of the usual and customary charges of all hospitals in the geographical area, inconsistent with section 440.13(12)(a), (b), F.S. The petition further alleges the determination applies to an adopted agency rule or policy that improperly creates a standard that goes beyond the authority delegated by the legislature.		
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 challenges Rule 69L-7.501, <i>Florida Administrative Code</i> .		
Status of the Case:	After the issuance of the Recommended Order, the parties entered into a settlement agreement. A Final Order adopting the settlement agreement will 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).	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:	Cassidy Perdue	Phone Number:	850-413-4192
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Cindy Stuart, et al. v. Florida Dep’t of Revenue, et al.</i> (formerly styled <i>Pat Frank, et al. v. Florida Dep’t of Revenue, et al.</i>)		
Court with Jurisdiction:	None. Matter is concluded.		
Case Number:	SC20-1833		
Summary of the Complaint:	Several clerks of court sued the Department of Revenue and the Department of Financial Services claiming that the method through which their offices are funded 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 the First DCA affirmed. The Plaintiffs sought to invoke the jurisdiction of the Florida Supreme Court. The Florida Supreme Court declined to accept jurisdiction and denied the petition for review. No rehearing will be entertained by the Court. Litigation of this case has ended.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Financial Services		
Contact Person:	Leah Marino	Phone Number:	850-413-4211
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:	Florida Supreme Court		
Case Number:	SC20-1306		
Summary of the Complaint:	Insurance company plaintiffs seek a declaration that chapter 2016-219, Laws of Florida, is unconstitutional on due process and impairment of contract grounds. 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.		
Amount of the Claim:	If the Department prevails, life insurance benefits will be remitted to beneficiaries. If the beneficiaries cannot be located by the insurers, the funds will be reported and remitted to the Department of Financial Services’ Division of Unclaimed Property (Division). 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.		
Status of the Case:	The First DCA upheld the constitutionality of the retroactivity of the statutes requiring insurance companies to search the Death Master File and remit unclaimed insurance proceeds to the Division. Plaintiffs sought to invoke the discretionary jurisdiction of the Florida Supreme Court on the basis that the First DCA’s decision expressly declares a valid a state statute and is in direct conflict with prior decisions of the Florida Supreme Court. The Florida Supreme Court accepted		

	jurisdiction. Plaintiffs have filed their Initial Brief, and the Department's Answer Brief is due by August 9, 2021.	
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	

Office of Policy and Budget – July 2021

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 section 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).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Office of 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

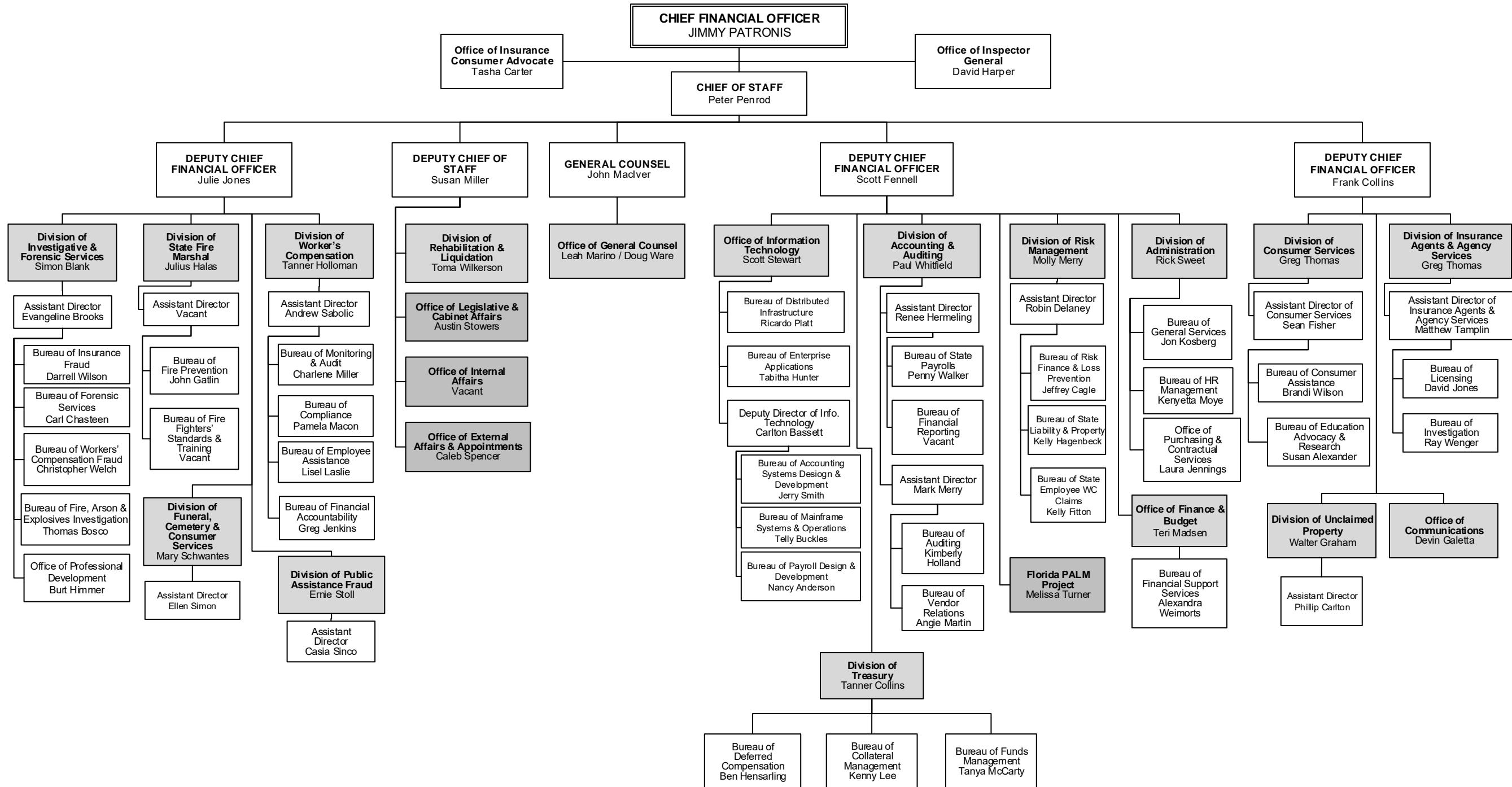
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

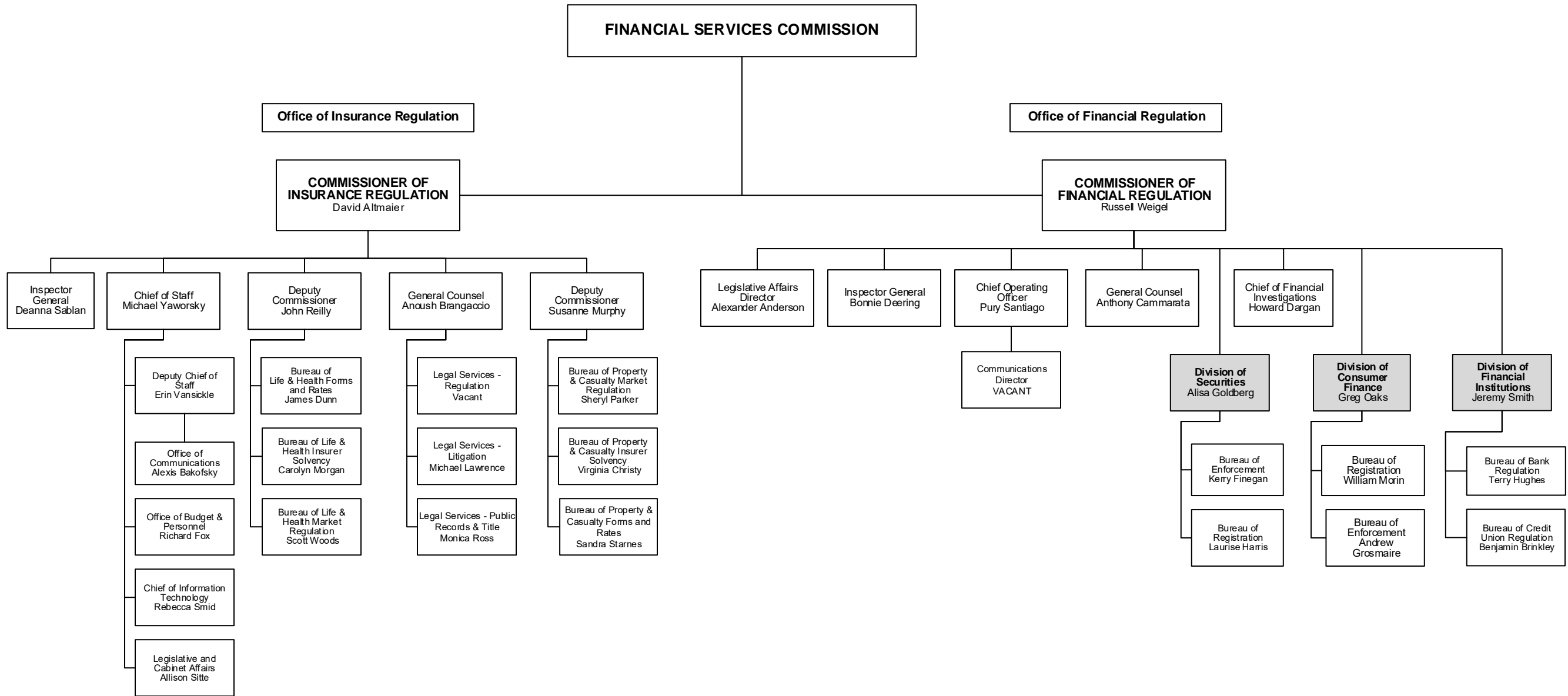
Agency:	Office of Financial Regulation		
Contact Person:	General Counsel’s Office	Phone Number:	850-410-9703
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Office of Financial Regulation v. National Senior Insurance, Inc. d/b/a Seeman Holtz, Marshall Seeman, Centurion Insurance Services Group, LLC, Brian J. Schwartz, et al.		
Court with Jurisdiction:	Circuit Court, Palm Beach County, Florida.		
Case Number:	50-2021-CA-008718-XXXX-MB		
Summary of the Complaint:	<p>This civil action seeks to halt the alleged securities fraud scheme and common enterprise operated and controlled by Marshall Seeman and Seeman’s recently deceased business partner Eric C. Holtz. Seeman and Holtz were assisted in the scheme and enterprise by Brian J. Schwartz who primarily acted as the Seeman and Holtz’s Enterprise (SH Enterprise) untitled chief financial officer. As part of the SH Enterprise, Seeman, Holtz and Schwartz (“SH&S”) created and operated a myriad of corporate entities, certain of which are named as Defendants or Relief Defendants in the Complaint and certain of which are no longer active corporate entities. Generally, Seeman acted as the chief executive officer of the SH Enterprise, Holtz focused on sales and marketing, and Schwartz focused on financials and accounting. The SH Enterprise raised more than \$400 million in capital since 2011, through the sale of unregistered securities in the form of purportedly secured promissory notes (“notes”). On information and belief, there are currently more than \$300 million in outstanding notes held by more than 1,000 current investors, many holding more than one note. At present, the SH Enterprise note program is believed to have at least \$300 million in liabilities and assets of approximately \$110 million. As of at least May 2021, and as provided in a growing number of civil suits filed by individual investors, the SH Enterprise was not paying interest to note holders and is failing to return their principal upon expiration of the terms of the notes. The note securities were not registered with the OFR, exempt from registration, or federal covered securities. SH&S has also misled the OFR as to ongoing fund-raising activities involving the offer and sale of additional unregistered securities in the form of stock. The activities of SH&S and the SH Enterprise entity Defendants are in violation of various provisions of chapter 517, Florida Statutes, including §§ 517.301, 517.12, and 517.07, Florida Statutes.</p>		
Amount of the Claim:	Potential restitution and civil penalties to be determined.		

Specific Statutes or Laws (including GAA) Challenged:	Potential	
Status of the Case:	N/A	
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	

Office of Policy and Budget – June 2021

DEPARTMENT OF FINANCIAL SERVICES





FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2020-21			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		393,683,531		18,198,222	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		15,314,473		-12,445,222	
FINAL BUDGET FOR AGENCY		408,998,004		5,753,000	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					5,753,000
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		2,917	139.60	407,210	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		59,106	17.66	1,043,598	
Investment Of Public Funds * Average Dollar Volume of Funds Invested		33,700,000,000	0.00	1,014,147	
Provide Cash Management Services * Number of cash management consultation services.		31	47,062.10	1,458,925	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		2,660,000	0.84	2,232,428	
Administer The State Supplemental Deferred Compensation Plan * Number of Participant account actions processed by the Bureau of Deferred Compensation.		1,739,731	0.98	1,706,880	
Accounting And Reporting Of State Funds * State Accounts Managed in the Florida Accounting Information Reporting System.		36,472	117.09	4,270,458	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		39,811,852	0.02	789,662	
Conduct Pre-audits Of Selected Accounts Payable * Vendor payment requests that are pre-audited for compliance with statutes and contract requirements		376,667	20.50	7,721,542	
Process State Employees Payroll * Payroll payments issued		3,162,743	0.64	2,018,017	
Conduct Post-audits Of Payroll * Post-audits completed of state agencies payroll payments to determine compliance with statutes		32	2,728.97	87,327	
Conduct Fiscal Integrity Investigations * Fiscal integrity investigations completed to investigate allegations or suspicions of fraud, waste or abuse.		94	6,306.12	592,775	
Article V - Clerk Of The Courts * N/A		12	36,975.58	443,707	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		2,745,619	1.17	3,225,390	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		716,172	4.81	3,444,110	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		7,983	71.51	570,878	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		15,004	288.67	4,331,264	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		368	1,541.71	567,351	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		916	691.37	633,294	
Investigate Fires Accidental, Arson And Other * Total number of closed fire investigations involving economic or physical loss.		2,637	6,815.77	17,973,190	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		150,220	14.89	2,236,108	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		10,246	103.57	1,061,165	
Provide Forensic Laboratory Services * Number of evidence items and photographic images processed.		6,286	203.56	1,275,487	
Fire Incident Reporting * Number of total incidents reported to the Florida Fire Incident Reporting System.		2,316,530	0.13	307,794	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		22,994	1,661.84	38,212,407	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		6,038	2,266.01	13,682,147	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked.		489	5,072.67	2,480,538	
Provide Risk Services Training And Consultation * Number of agency loss prevention staff trained during the fiscal year.		139	15,667.31	2,177,756	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		10	78,185.10	781,851	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		150,703	17.91	2,699,315	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		69,444	23.28	1,616,486	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		2,298,976	0.33	769,557	
Administration Of Education Requirements (pre Licensing And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		322,408	1.24	400,947	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		3,571	1,559.04	5,567,339	
Investigate Insurance Fraud (general) * Number of insurance fraud investigations completed (not including workers- compensation).		1,024	21,743.41	22,265,255	
Investigate Workers' Compensation Insurance Fraud * Number of workers' compensation insurance fraud investigations completed.		321	10,638.50	3,414,957	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		48,919	88.41	4,324,873	
Provide Consumer Education Activities * Number of visits to the Consumer Services website.		647,886	0.99	638,563	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		267,561	18.21	4,872,014	
Examine And Regulate Licensees In The Funeral & Cemetery Business (chapter 497) To Ensure Regulatory Compliance * Number of examinations and inspections completed.		2,003	1,395.99	2,796,175	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		109,219	40.73	4,447,964	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		10,513	1,378.52	14,492,384	
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.		496	10,047.62	4,983,620	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited.		1,145	1,067.42	1,222,193	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		59,738,743	0.01	684,746	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		5,186,493	0.73	3,792,034	
Reimbursement Disputes * Number of petitions resolved annually		4,432	369.22	1,636,390	
Public Assistance Fraud Investigations * Number of public assistance fraud investigations conducted.		3,045	2,545.65	7,751,512	
Approve And License Entities To Conduct Insurance Business. * Number of Certificates of Authority (COAs) processed.		67	14,571.28	976,276	
Conduct And Direct Market Conduct Examinations. * Number of examinations and investigations completed for licensed companies and unlicensed entities		60	54,404.88	3,264,293	
Conduct Financial Reviews And Examinations. * Number of financial reviews and examinations completed.		6,048	3,005.69	18,178,431	
Review And Approve Rate And Form Filings. * Number of rate and forms review completed.		11,163	798.11	8,909,312	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance. * Examinations of non-depository financial service companies to determine compliance with regulations.		290	17,366.35	5,036,241	
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.		33,197	68.43	2,271,727	
Examine And Enforce Laws Regarding Banks, Trusts, And Credit Unions To Ensure Safety And Soundness. * Number of domestic financial institutions examined to ensure safety and soundness.		96	105,576.71	10,135,364	
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	70,086.10	700,861	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity. * Number of financial investigations into allegations of fraudulent activity.		159	26,561.27	4,223,242	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		121	45,789.88	5,540,575	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance. * Conduct examinations of securities firms and branches.		152	38,346.28	5,828,635	
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.		59,919	44.01	2,636,763	
TOTAL				272,825,450	5,753,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				73,997,759	
REVERSIONS				56,674,832	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				403,498,041	5,753,000

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

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

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

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

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

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
43500400	1205000000	ACT1020	HOLOCAUST VICTIMS ASSISTANCE	296,948	
43010400	1602000000	ACT1040	INSURANCE CONSUMER ADVOCATE	529,428	
43010500	1603000000	ACT1050	INFORMATION TECHNOLOGY - FLAIR	14,922,561	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	294,457	
43200100	1601000000	ACT2140	CONDUCT POST-AUDITS OF MAJOR	315,193	
43200300	1603000000	ACT2180	FLORIDA ACCOUNTING INFORMATION	30,798,485	
43200100	1601000000	ACT2195	PASS THROUGH FLORIDA CLERKS OF	2,300,000	
43300400	1202000000	ACT3430	PASS-THROUGH GRANTS AND AIDS	1,043,140	
43300500	1202000000	ACT3440	PASS-THROUGH GRANTS AND AIDS LOCAL	285,000	
43300500	1202000000	ACT3530	PASS THROUGH - TRANSFER TO	2,000,000	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,160,650	
43700100	1205000000	ACT5510	HURRICANES AND OTHER NATURAL	6,383,303	
43700300	1205000000	ACT5520	CORONAVIRUS COVID 19	499,974	
43600100	1102020000	ACT6010	TRANSFER TO 1ST DISTRICT COURT OF	1,838,198	
43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	1,080,422	

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

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	408,998,004	5,753,000
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	403,498,041	5,753,000
	-----	-----
DIFFERENCE:	5,499,963	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

The difference is due to the appropriation of the DEP transfer from SFM Fire College (5,500,000) in a non-operating category (180122). True difference is 37.

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 2022-23 Legislative Budget Request)

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

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2022-23 Legislative Budget Request)

Schedule XIV Variance from Long Range Financial Outlook

Agency: Financial Services

Contact: Teri Madsen

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2021 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 2022-2023 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 2022-2023 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	FL Planning and Ledger Management (PALM) - GR	B	5.5	37.2
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.

Long range provides \$5.5 million in general revenue. The department's LBR request the entire 37.2 in general revenue. This request is based on concerns regarding the trust fund used to fund PALM in prior years.

* 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 2022-23 Legislative Budget Request)

SCHEDULE IV-B FOR FLORIDA PALM

For Fiscal Year 2022-23



[July 1, 2022]

[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: 6/15/21
Project Name: Florida PALM	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2022-23 LBR Issue Code: 36105C0	FY 2022-23 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
- Chapter 2021-TBD, Section 6, Lines 2344 and 2344A, 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 establish and monitor scope and progress tasks supporting defined milestones and deliverables.
- Revisions to the Project schedule will follow the established PMP change management process.
- All core functionality to be included in the solution were identified as part of the requirements gathering and finalized in the Requirements Traceability Matrix..
- 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.
- Resources will be available to support the agreed upon schedule.
- 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.

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 and Departmental FLAIR is implemented	Successful implementation of the in scope Central and Departmental functionality.	DFS and State Agencies	07/24
3	A financial management solution to replace Payroll component of FLAIR is implemented	Successful implementation of the in scope Payroll functionality	DFS and State Agencies	01/25

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

A. Benefits Realization Table

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

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will

be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

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

B. Cost Benefit Analysis (CBA)

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

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

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <ul style="list-style-type: none"> • Return on Investment • Payback Period • Breakeven Fiscal Year • Net Present Value • Internal Rate of Return

V. Schedule IV-B Major Project Risk Assessment

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

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

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

VI. Schedule IV-B Technology Planning

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

A. Current Information Technology Environment

1. Current System

a. Description of Current System

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.

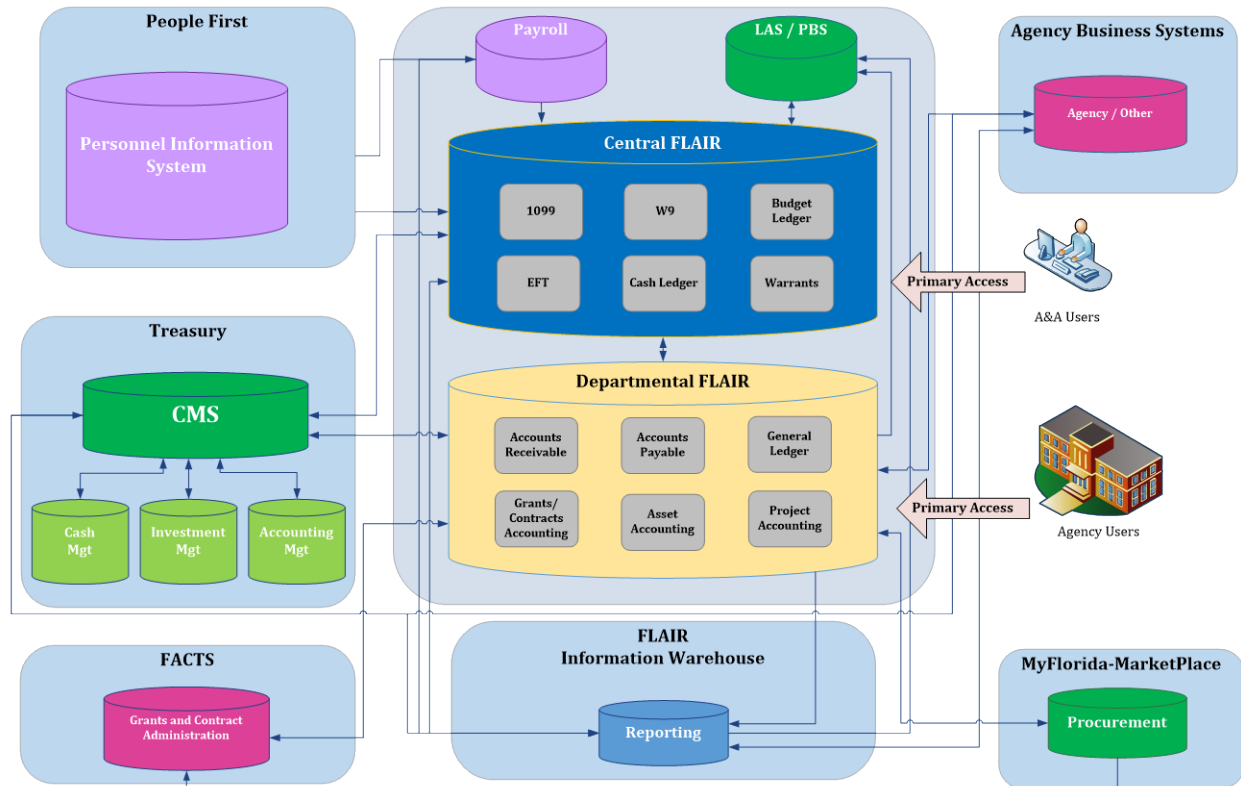


Exhibit 1 FLAIR/CMS Current Environment

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 F[DS] 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 2022-23			FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Cost Change Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency-Managed Staff	\$7,663,471	\$0	\$7,663,471	\$7,663,471	\$0	\$7,663,471	\$7,663,471	\$0	\$7,663,471	\$7,663,471	\$0	\$7,663,471	\$7,663,471	\$0	\$7,663,471
A.b Total Staff	56.00	0.00	56.00	56.00	0.00	56.00	56.00	0.00	56.00	56.00	0.00	56.00	56.00	0.00	56.00
A-1.a. State FTEs (Salaries & Benefits)	\$6,197,071	\$0	\$6,197,071	\$6,197,071	\$0	\$6,197,071	\$6,197,071	\$0	\$6,197,071	\$6,197,071	\$0	\$6,197,071	\$6,197,071	\$0	\$6,197,071
A-1.b. State FTEs (#)	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$1,466,400	\$0	\$1,466,400	\$1,466,400	\$0	\$1,466,400	\$1,466,400	\$0	\$1,466,400	\$1,466,400	\$0	\$1,466,400	\$1,466,400	\$0	\$1,466,400
A-3.b. Staff Augmentation (# of Contractors)	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
B. Application Maintenance Costs	\$5,746,768	-\$3,840,839	\$1,905,929	\$1,905,929	-\$308,362	\$1,597,567	\$1,597,567	\$66,114	\$1,663,681	\$1,663,681	\$134,716	\$1,798,397	\$1,798,397	\$424,348	\$2,222,745
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	\$5,746,768	-\$3,840,839	\$1,905,929	\$1,905,929	-\$308,362	\$1,597,567	\$1,597,567	\$66,114	\$1,663,681	\$1,663,681	\$134,716	\$1,798,397	\$1,798,397	\$424,348	\$2,222,745
B-4. Other Specify	\$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 Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$766,540	-\$32,940	\$733,600	\$733,600	\$0	\$733,600	\$733,600	\$0	\$733,600	\$733,600	\$0	\$733,600	\$733,600	\$0	\$733,600
E. Other Costs	\$1,500,000	\$0	\$1,500,000	\$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 IV&V	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$15,676,779	-\$3,873,779	\$11,803,000	\$10,303,000	-\$308,362	\$9,994,638	\$9,994,638	\$66,114	\$10,060,752	\$10,060,752	\$134,716	\$10,195,468	\$10,195,468	\$424,348	\$10,619,816
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$3,873,779			\$308,362			(\$66,114)			(\$134,716)			(\$424,348)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
DFS				CBA Form 2A Baseline Project Budget																		
Florida PALM																						
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.				FY2022-23			FY2023-24			FY2024-25			FY2025-26			FY2026-27			TOTAL			
Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.				\$ 84,474,407			\$ 31,597,473			\$ 20,308,442			\$ 18,406,572			\$ 10,252,607			\$ 10,210,571		\$ 175,250,072	
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	\$ 2,965,064		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 2,965,064	
14	Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ 72,746,505		\$ 21,629,688	\$ -		\$ 9,882,378	\$ -		\$ 5,013,908	\$ -		\$ 1,615,001	\$ -		\$ 30,000	\$ -	\$ -	\$ 110,917,480	
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	\$ 8,762,838		\$ 8,467,785	\$ -		\$ 8,926,064	\$ -		\$ 13,140,321	\$ -		\$ 8,637,606	\$ -		\$ 10,180,571	\$ -	\$ -	\$ 58,115,185	
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	\$ -		\$ 1,500,000	\$ -		\$ 1,500,000	\$ -		\$ 252,343	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 3,252,343	
21		Total		\$ 84,474,407	0.00	\$ 31,597,473	\$ -	0.00	\$ 20,308,442	\$ -	0.00	\$ 18,406,572	\$ -	0.00	\$ 10,252,607	\$ -	0.00	\$ 10,210,571	\$ -	\$ -	\$ 175,250,072	

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 (*)	\$31,597,473	\$20,308,442	\$18,406,572	\$10,252,607	\$10,210,571	\$175,250,072
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$116,071,880	\$136,380,322	\$154,786,894	\$165,039,501	\$175,250,072	
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	\$43,400,473	\$30,303,080	\$28,467,324	\$20,448,075	\$10,634,919	\$133,253,872
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	\$43,400,473	\$30,303,080	\$28,467,324	\$20,448,075	\$10,634,919	\$133,253,872
CUMULATIVE INVESTMENT	\$43,400,473	\$73,703,554	\$102,170,878	\$122,618,953	\$133,253,872	

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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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL FOR ALL YEARS
Project Cost	\$31,597,473	\$20,308,442	\$18,406,572	\$10,252,607	\$10,210,571	\$175,250,072
Net Tangible Benefits	\$3,873,779	\$308,362	(\$66,114)	(\$134,716)	(\$424,348)	\$3,556,963
Return on Investment	(\$112,198,101)	(\$20,000,080)	(\$18,472,686)	(\$10,387,323)	(\$10,634,919)	(\$171,693,109)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$161,801,785)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 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%

Schedule VI – Detail of Debt Service

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2022-23 Legislative Budget Request)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022 -2023

Department: Department of Financial Services

Chief Internal Auditor: Debbie K. Clark, Director of Audit

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
Auditor General Report AG 2021- 217	Jun-21	Office of Inspector General	<p>Finding 1: The internal audit activity did not demonstrate compliance with professional auditing standards by appropriately restricting access to engagement working papers, ensuring engagement work programs were approved prior to implementation, and conducting periodic internal assessments.</p> <p>Finding 1 Recommendation: We recommend that Office management enhance controls to ensure that: (1) Only internal auditors assigned to an engagement have update access privileges to the working papers and that update access to the working papers is promptly removed after the completion of an engagement. (2) Work programs are approved, and the approvals are documented, prior to implementation of the work programs. (3) Periodic internal assessments and project quality assurance reviews are conducted in accordance with the IIA Standards and Office policies and procedures.</p>	<p>Finding 1 Corrective Action: The Office of Inspector General's Internal Audit Activity is working to implement the following in Corrective Action to this engagement: (1) We are implementing an electronic workpaper environment that will provide access controls consistent with those identified in this engagement and are updating access control procedures. (2) We are revising our engagement program and policies and procedures to ensure that engagement work programs will be approved both by the Director of Audit and Inspector General prior to the beginning of fieldwork. (3) We are revising our policies and procedures on internal assessments to ensure the internal audit section complete periodic internal assessments and project-specific quality assurance reviews, as necessary.</p> <p>Finding 1 Expected Completion Date for Corrective Action: December 31, 2021.</p>	
Auditor General Report AG 2021- 046	Jun-21	Divisions of Funeral, Cemetery, and Consumer Services; Division of Investigative and Forensic Services; and Office of Information Technology	<p>Finding 1: The Division of Funeral, Cemetery, and Consumer Services (Division) had not established policies and procedures for preneed and cemetery licensee examinations. Additionally, Division records did not always evidence the specific procedures performed or all necessary information to support examination results, and the Division did not utilize a documented risk-based approach to select licensees for examination.</p> <p>Finding 1 Recommendation: We recommend that Division management establish policies and procedures for the preneed and cemetery examination process and enhance controls to ensure that Division records evidence the specific procedures performed and all necessary information to support examination results. We also recommend that Division management develop and document a risk-based approach for selecting licensees for examination.</p>	<p>Finding 1 Corrective Action: Based on the information provided, the Division initiated corrective action to address the finding. The OIG will continue monitoring the Division's efforts until documentation is provided that demonstrates that the desk procedures are finalized and implemented.</p> <p>Finding 1 Expected Completion Date for Corrective Action: September 30, 2021</p>	
			<p>Finding 2: Division records did not always evidence that differences in the reported number of preneed sales contracts were appropriately investigated and resolved.</p> <p>Finding 2 Recommendation: We recommend that Division management establish procedures to reconcile the annual reported number of preneed contracts sold by licensees to the number of preneed contracts reported sold in licensee quarterly reports.</p>	<p>Finding 2 Corrective Action: The Division implemented corrective action to address this finding.</p> <p>Finding 2 Expected Completion Date for Corrective Action: Complete.</p>	
			<p>Finding 3: Certain security controls related to user authentication for the Automated Licensing Information System (ALIS), the Electronic Appointment System (eAppoint), and the Funeral and Cemetery Services Department of Insurance Continuing Education system need improvement to ensure the confidentiality, integrity, and availability of Department data and related information technology resources.</p> <p>Finding 3 Recommendation: We recommend that Department management enhance certain security controls related to ALIS, eAppoint, and FACS-DICE system user authentication to ensure the confidentiality, integrity, and availability of Department data and related IT resources.</p>	<p>Finding 3 Corrective Action: Based on the information provided, OIT has evaluated corrective action. The OIG will continue to monitor this finding until OIT has addressed the finding or accepts the related risk.</p> <p>Finding 3 Expected Completion Date for Corrective Action: July 30, 2021</p>	
			<p>Finding 4: Certain administrative access privileges to ALIS were inappropriate and the Division had not established policies and procedures for controlling access to ALIS or periodically reviewed the appropriateness of ALIS administrative access privileges.</p> <p>Finding 4 Recommendation: We recommend that Division management establish policies and procedures for controlling access to ALIS, including the periodic review of user access privileges, and ensure that Division records evidence the conduct of such reviews and the necessity for and appropriateness of all assigned user access privileges.</p>	<p>Finding 4 Corrective Action: Based on the information provided, OIT implemented corrective action to address this finding. The Division needs to address one exception for this finding and the OIG will continue to monitor the corrective actions.</p> <p>Finding 4 Expected Completion Date for Corrective Action: No date provided.</p>	
			<p>Finding 5: Division controls for timely removing ALIS and eAppoint access privileges need improvement.</p> <p>Finding 5 Recommendation: We recommend that Division management promptly remove access privileges to ALIS and eAppoint upon an employee's separation from Department employment or when the access privileges are no longer required. Additionally, we recommend that Division management establish policies and procedures for controlling access to eAppoint and ensure that Division records evidence the conduct of periodic reviews of access privileges to ALIS and eAppoint.</p>	<p>Finding 5 Corrective Action: Based on the information provided, the Division implemented corrective action to address this finding.</p> <p>Finding 5 Expected Completion Date for Corrective Action: Complete.</p>	

			<p>Finding 6: Contrary to State law, the Department's Information Security Manager did not report directly to the Chief Financial Officer. A similar finding was noted in our report No. 2018-211.</p> <p>Finding 6 Recommendation: We again recommend that Department management take steps to ensure that the Department ISM reports directly to the Chief Financial Officer in accordance with State law.</p>	<p>Finding 6 Corrective Action: OIT has accepted the risks associated with the current reporting structure.</p> <p>Finding 6 Expected Completion Date for Corrective Action: Not applicable.</p>	
			<p>Finding 7: The augmented Criminal Investigative Support System (ACISS) data processing controls need improvement to provide for proper accounting of referrals and investigative cases.</p> <p>Finding 7 Recommendation: We recommend that DIFS management strengthen controls to ensure that all data gaps in ACISS are identified and appropriately documented and the deletions log is periodically reviewed by personnel independent of the referral and investigative case deletion process.</p>	<p>Finding 7 Corrective Action: In addition to the changes already made, the division has implemented a process designating an independent third party appointed by the Director to review and audit on a quarterly bases the deletion log and data gaps in ACISS [Section IV (D) of ACISS Access Control Procedures]. Report and review findings will be submitted to the Assistant Director and Director for additional review.</p> <p>Finding 7 Expected Completion Date for Corrective Action: Complete.</p>	
Auditor General Report AG 2021-131	Jun-21	Divisions of Accounting & Auditing; Administration; and Office of Information Technology	<p>Finding 1: Department procedures for assigning Statewide access privileges to the FLAIR Payroll Component need improvement.</p> <p>Finding 1 Recommendation: We recommend that Department management promptly complete the research, analysis, and documentation of the payroll functions, update payroll access procedures accordingly, and ensure that access is granted in accordance with established procedures.</p>	<p>Finding 1 Corrective Action: The Division of Accounting & Auditing is in the process of establishing payroll functionality to positions in updated payroll access procedures. Department management will establish a process monitoring and reviewing to ensure that access is properly approved and documented. The Office of Information Technology (OIT) is working to update the procedures related to access control for OIT workers related to Payroll functions. OIT will continue to work with BOSP in completing the access reviews timely.</p> <p>Finding 1 Expected Completion Date for Corrective Action: July 1, 2021</p>	
			<p>Finding 2: As similarly noted in prior audit reports, most recently in our report No. 2020-095, the Department had not established a comprehensive policy for the performance of background screenings of employees and contractors in positions of special trust. Additionally, background screening processes for contractors continue to need improvement to ensure that all contractors are screened prior to the start of contracted work.</p> <p>Finding 2 Recommendation: We again recommend that Department management finalize the comprehensive Departmentwide background screening policy and ensure the timely performance of background screenings of contractors in positions of special trust.</p>	<p>Finding 2 Corrective Action: The Division of Administration will continue its efforts to establish a comprehensive Departmentwide background screening policy and related procedures, both of which will be designed to ensure the timely performance of background screenings of employees and contracted consultants, being designated into positions of special trust. OIT is continuing efforts to assure the process for screening and rescreening timely prior to onboarding and rescreened as recommended in the DFS draft policy. OIT has made the necessary changes to internal procedures to follow the proposed Department-wide background screening policy.</p> <p>Finding 2 Expected Completion Date for Corrective Action: December 31, 2021</p>	
			<p>Finding 3: The Department did not conduct periodic access reviews of the administrative accounts on the Department's network domain.</p> <p>Finding 3 Recommendation: We recommend that Department management ensure that periodic reviews of administrative accounts on the Department's network domain are conducted and documented in accordance with established policies and procedures.</p>	<p>Finding 3 Corrective Action: OIT implemented corrective action to address the concerns regarding access reviews of administrative accounts related to the network domain. The OIT will continue to evaluate the process and, where appropriate, implement additional controls.</p> <p>Finding 3 Expected Completion Date for Corrective Action: June 30, 2021</p>	
			<p>Finding 4: Certain Department security controls related to physical access, logical access, user authentication, and logging and monitoring continue to need improvement to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p> <p>Finding 4 Recommendation: We recommend that Department management improve certain security controls related to physical access, logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p>	<p>Finding 4 Corrective Action: We are continuing to improve overall processes and timeliness on our physical security and user authentication processes. OIT is continuing to define the operational guides for logging and monitoring controls and reports.</p> <p>Finding 4 Expected Completion Date for Corrective Action: June 30, 2021</p>	
Auditor General Report AG 2021-182	Jun-21	Divisions of Accounting & Auditing; Administration; Office of Information Technology; and Treasury	<p>Finding 1: The FDFS, Statewide Financial Reporting Section (SFRS), and the FDOE did not record or correctly record various entries related to the receipt of bond proceeds and the incurring of bonds payable for FDOE Board of Governors (BOG) non-State trustee debt for Florida Agricultural and Mechanical University (FAMU).</p> <p>Finding 1 Recommendation: We recommend that SFRS and BOG management work together to ensure that all applicable FAMU and other non-State trustee debt-related entries are timely and properly recorded in the appropriate funds, in accordance with the Guidance.</p>	<p>Finding 1 Corrective Action: To correct this error and prevent in future years, the SFRS will provide specific instructions to FDOE/BOG on how to perform the bond related recording activities in their entirety.</p> <p>Finding 1 Expected Completion Date for Corrective Action: May 1, 2021</p>	
			<p>Finding 2: The FDFS, Statewide Financial Reporting Section (SFRS), did not adequately ensure that the financial statements and notes to the financial statements in the State's Comprehensive Annual Financial Report (CAFR) were free from material misstatement and prepared in accordance with generally accepted accounting principles (GAAP).</p> <p>Finding 2 Recommendation: We recommend that FDFS management enhance CAFR preparation and oversight processes to ensure that the financial statements and notes to the financial statements are prepared in accordance with GAAP and are free from material misstatement.</p>	<p>Finding 2 Corrective Action: The Division of Accounting & Auditing will enhance Comprehensive Annual Financial Report preparation and oversight processes. The Division will increase management oversight and provide staff training to ensure established controls for preparing the Comprehensive Annual Financial Report are followed for the timely detection and correction of errors identified in the financial statements. These coordinated efforts will increase management's ability to provide adequate oversight for the preparation of the financial statements and the notes to the financial statements.</p> <p>Finding 2 Expected Completion Date for Corrective Action: None provided.</p>	

			<p>Finding 3: 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>Finding 3 Recommendation: We recommend that SFRS management ensure that, prior to completing the government wide financial statements, SFRS staff follow established controls and evaluate all governmental activities amounts provided by State agencies for consistency and reasonableness. Additionally, we again 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>Finding 3 Corrective Action: The Division of Accounting & Auditing will ensure staff follow established internal controls, including the verification of amounts presented by State agencies for consistency and reasonableness and there is an adequate supervisory review of the government-wide net position calculations performed, prior to the presentation of the financial statements.</p> <p>Finding 3 Expected Completion Date for Corrective Action: None provided.</p>	
			<p>Finding 4: The FDFS, Bureau of Financial Services (Bureau), did not record the Long-term liabilities and Expenses of the State Risk Management Trust Fund (SRMTF) in the Governmental Activities Statement of Net Position and Statement of Activities, respectively.</p> <p>Finding 4 Recommendation: We recommend that Bureau management ensure that appropriate Bureau staff adhere to established procedures for obtaining copies of the SRMTF actuarial report and recording actuarially estimated claims losses and related expenses in the Governmental Activities Statement of Net Position and Statement of Activities, respectively.</p>	<p>Finding 4 Corrective Action: The Department concurs and will ensure that established procedures for obtaining the actuarial report from the Division and recording the estimated liabilities and expenses for unpaid insurance claims are followed and completed timely for the impacted funds.</p> <p>Finding 4 Expected Completion Date for Corrective Action: End of Fiscal Year 2020-2021.</p>	
			<p>Finding 5: The FDFS overstated State of Florida Employees Deferred Compensation Plan (Plan) flexible benefits contributions and benefit payments amounts. Additionally, FDFS controls over the reporting of participant investment amounts by Plan investment providers need enhancement.</p> <p>Finding 5 Recommendation: We recommend that FDFS management enhance year-end closing procedures to ensure that only valid flexible benefits contributions and benefit payments are recorded in the statement of changes in fiduciary net position. In addition, we recommend that FDFS management investigate and resolve the differences in the amounts reported by the investment providers and enhance procedures to verify the accuracy of investment provider reporting.</p>	<p>Finding 5 Corrective Action: The Department will enhance our procedures to ensure this error does not occur in the future. The Department will continue to work with the providers within the program to have them enhance their reporting classifications procedures between contributions and benefit payments to better reflect the transfers being performed between providers and participants which in turn will provide accurate reporting to the Department and to the citizens of Florida.</p> <p>Finding 5 Expected Completion Date for Corrective Action: None provided.</p>	
			<p>Finding 6: The FDFS did not always perform or timely perform State Treasury bank account reconciliations.</p> <p>Finding 6 Recommendation: We recommend that FDFS management ensure that daily and monthly bank reconciliations are timely performed for all accounts.</p>	<p>Finding 6 Corrective Action: The Department concurs and will ensure that the daily and monthly procedures are completed timely for all accounts.</p> <p>Finding 6 Expected Completion Date for Corrective Action: None provided</p>	
Inspector General Report IA 21-503	Jun-21	Division of State Fire Marshal and Division of Administration	<p>Finding 1: The audit disclosed that the Division of State Fire Marshal (SFM) did not perform cost analyses properly.</p> <p>Finding 1 Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that cost analyses are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the performance of the cost analysis.</p>	<p>Finding 1 Corrective Action: The SFM did not supply the written methodology of how the funds were Allowable, Reasonable and Necessary. For future grants the SFM will provide a narrative of whether the funds were Allowable, Reasonable and Necessary.</p> <p>Finding 1 Expected Completion Date for Corrective Action: Completed</p>	
			<p>Finding 2: The audit disclosed that the SFM did not develop monitoring plans properly.</p> <p>Finding 2 Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that monitoring plans are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the monitoring requirements and the process for completing and implementing a monitoring plan.</p>	<p>Finding 2 Corrective Action: SFM has created an Excel spreadsheet which shows the monitoring highlights and associated dates of completion. Additionally, SFM is researching grant management software for all grant managers.</p> <p>Finding 2 Expected Completion Date for Corrective Action: Spreadsheet completed.</p>	
			<p>Finding 3: The audit disclosed that the SFM did not perform Programmatic Closeouts, Fiscal Closeouts, and Final Reconciliations properly.</p> <p>Finding 3 Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that closeout and reconciliation processes are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the importance of the closeout and reconciliation processes and the process for completing such closeouts and reconciliations.</p>	<p>Finding 3 Corrective Action: In the future, SFM will include a narrative with the reconciliations. SFM has reviewed the training manuals to correctly learn the proper procedures for closeout and reconciliation of the grant files.</p> <p>Finding 3 Expected Completion Date for Corrective Action: Completed</p>	
Inspector General Report IA 21-502	Jun-21	Division of Agent and Agency Services	<p>Finding 1: The audit disclosed BOL did not conduct ALIS and DICE quarterly access reviews. Also, ALIS and DICE permissions were assigned to employees that were not required for their responsibilities and there were active service accounts that were no longer required.</p> <p>Finding 1 Recommendation: The OIG recommends BOL develop and implement policy and procedures to conduct quarterly access reviews to identify and remove ALIS and DICE user permissions that are not required for their responsibilities and obsolete service accounts. Additionally, the OIG recommends the ALIS Administer User Accounts permission is removed from the ALIS Work Queue Administrator, Work Queue Supervisor and Indexer Supervisor roles.</p>	<p>Finding 1 Corrective Action: The Division updated and adopted the attached Division Application Access Control policy and procedures. Also, the Division requested OIT develop and provide monthly User Reports with the user details. Additionally, ALIS Administer User Accounts permission was removed on April 16, 2021 as an automatically enabled permission.</p> <p>Finding 1 Expected Completion Date for Corrective Action: April 26, 2021</p>	

			<p>Finding 2: The Department does not have a policy that identifies a timeframe for when inactive accounts should be removed. Additionally, the audit disclosed BOL did not review ALIS inactive user accounts during the audit period.</p> <p>Finding 2 Recommendation: The OIG recommends OIT implement a defined timeframe standard for deactivating inactive accounts that are used to access confidential data. The OIG also recommends OIT develop a report that identifies DICE account last login dates that will allow inactive accounts to be identified and removed. Additionally, BOL should develop and implement policy and procedures to identify and remove ALIS and DICE inactive accounts.</p>	<p>Finding 2 Corrective Action: The Division has implemented a policy and procedure in which to terminate inactive ALIS accounts after 90 days of inactivity. Also, the Division has requested OIT develop and provide the monthly User Reports for the following user groups which include the following User Details.</p> <p>Finding 2 Expected Completion Date for Corrective Action: BOL: April 26, 2021, OIT: December 31, 2021</p>	
			<p>Finding 3: The audit disclosed BOL is performing some application access reviews.</p> <p>Finding 3 Recommendation: The OIG recommends BOL assign application access reviews to staff that are not responsible for providing access to applications.</p>	<p>Finding 3 Corrective Action: Quarterly Audits and Monthly Audits, per the attached Division Application Access Control policy and procedures, will be performed by the Assistant Division Director who is not responsible for providing access to applications. These audits will be in addition to the quarterly and monthly review performed by the ACA.</p> <p>Finding 3 Expected Completion Date for Corrective Action: April 26, 2021</p>	
			<p>Finding 4: The audit disclosed OIT shared a user account that had the ALIS Administer User Accounts permission.</p> <p>Finding 4 Recommendation: The OIG recommends OIT remove the shared ALIS user account and assign individual ALIS user accounts for staff requiring access based on their responsibilities.</p>	<p>Finding 4 Corrective Action: AAS: The shared OIT user account was terminated on March 9, 2021 and the respective OIT employees were assigned individual User Accounts. The attached Policy & Procedure requires individual employee User Accounts. OIT: OIT concurs. OIT has removed the shared account and individual accounts for the OIT users needing the ALIS access have been created.</p> <p>Finding 4 Expected Completion Date for Corrective Action: Complete</p>	
			<p>Finding 5: The audit disclosed that certain security controls related to user authentication need improvement.</p> <p>Finding 5 Recommendation: The OIG recommends OIT improve ALIS and DICE authentication controls to comply with the Department Security Policy and security standards.</p>	<p>Finding 5 Corrective Action: BOL: The Division of Agent & Agency Services has submitted a remedy ticket requesting OIT program ALIS and DICE user authentications to comply with the Department's Security Policy and security standards. OIT: OIT concurs.</p> <p>Finding 5 Expected Completion Date for Corrective Action: December 31, 2021</p>	
Inspector General Report IA 19-503	Jun-20	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>Finding 1 Recommendation: The OIG recommends that BOL create formal IP&Ps to strengthen internal controls over the licensing and application approval process.</p>	<p>Finding 1 Corrective Action: 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> <p>Finding 1 Expected Completion Date for Corrective Action: Corrective Action is now complete.</p>	
Auditor General Report No. 2020-095	Jun-20	Florida Accounting Information Resource Subsystem (FLAIR): Office of Information Technology (OIT), Division of Accounting and Auditing (A&A), and Division of	<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>Finding 1 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>Finding 1 Corrective Action: 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 1 Expected Completion Date for Corrective Action: Complete</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>Finding 2 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>Finding 2 Corrective Action: 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 2 Expected Completion Date for Corrective Action: December 2020</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>Finding 3 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>Finding 3 Corrective Action: 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>Finding 3 Expected Completion Date for Corrective Action: December 31, 2021</p>	

Auditor General Report No. 2020-056	Jun-20	Division of Treasury and Office of Information Technology (OIT)	<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.</p> <p>Finding 1 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>Finding 1 Corrective Action: 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 1 Expected Completion Date for Corrective Action: Complete</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.</p> <p>Finding 2 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>Finding 2 Corrective Action: 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 2 Expected Completion Date for Corrective Action: Complete</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.</p> <p>Finding 3 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>Finding 3 Corrective Action: 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 Expected Completion Date for Corrective Action: Complete</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>Finding 4 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>Finding 4 Corrective Action: Complete. OIT is continuing to use the correct change management process with the correct documentation and approvals.</p> <p>Finding 4 Expected Completion Date for Corrective Action: Complete</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>Finding 5 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>Finding 5 Corrective Action: : 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 5 Expected Completion Date for Corrective Action: Complete</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>Finding 6 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>Finding 6 Corrective Action: OIT has performed 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>Finding 6 Expected Completion Date for Corrective Action: Complete</p>	
Auditor General Report No. 2020-170	Jun-20	Division of Accounting and Auditing (A&A) and DFS Bureau of Financial Services	<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>Finding 1 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>Finding 1 Corrective Action: 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 1 Expected Completion Date for Corrective Action: The division indicated the corrective action has been completed.</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.</p> <p>Finding 2 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>Finding 2 Corrective Action: 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> <p>Finding 2 Expected Completion Date for Corrective Action: The division indicated the corrective action has been completed.</p>	
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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022 -2023

Department: Office of Insurance Regulation

Chief Internal Auditor: Deanna Sablan

Budget Entity: 43900120

Phone Number: (850) 414-3113

(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-1920-069 OIR-OIG	3/11/2021	Audit of IRFS User Access Controls	<p>Finding 1: The Department of Financial Services (DFS) APP 4-03 Information and Security Policy requires user accounts to be deactivated/disabled at the time of employment separation. Audit results determined that business unit workflows within the IRFS remained active for separated employees and the date a user account was deactivated/disabled was not automatically logged.</p> <p>A.) Business Unit Workflow - User accounts were deactivated/disabled at the APC level, but account privileges at the business unit workflow levels were not all deactivated/disabled and some had open filings assigned to them.</p> <p><i>Management took immediate corrective action and deactivated/disabled the user accounts of separated employees at the business unit workflow level.</i></p> <p>B.) Date of Separation - It was determined the APC Effective End Date field for deactivated/disabled user accounts were either left blank, manually entered by MRTU, or system generated for user accounts with future dates of separation. The APC also generates a record of the date and time a user account was last updated. However, the respective action associated with the update is not captured in this field and cannot be relied upon to determine the date the user account was deactivated/disabled.</p> <p><i>If feasible, OIG recommended management implement appropriate audit logging functionality to ensure the date an account has been deactivated/disabled is automatically captured.</i></p>	<p>Corrective Action 1: Management generally concurred with this finding and acknowledges the recommendation to enhance the existing process. Management is planning enhancements and has already begun to implement changes to the ACL review process.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is currently in progress.</p>	

AUD-1920-069 OIR-OIG	3/11/2021	Audit of IRFS User Access Controls	<p>Finding 2: DFS APP 4-02 IRMAG Policy requires that requests for IT resources be approved by an appropriate individual and identifies an IRMAG as an appropriate individual if given delegated authority. Audit results identified an opportunity to improve the supervisor approval process, whether approval be given by the respective supervisor or delegated to the appropriate IRMAG.</p> <p><i>OIG recommended management formalize and implement procedures to ensure user access is appropriately authorized and in compliance with applicable administrative policies and procedures. If delegation of authority to an IRMAG is granted, the OIG recommended management ensure appropriate documentation is maintained to identify the specific authority granted.</i></p>	<p>Corrective Action 2: Management generally concurred with this finding and acknowledges the recommendation to enhance the existing process. Management is planning enhancements and has already begun to implement changes to the ACL review process.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is currently in progress.</p>
AUD-1920-069 OIR-OIG	3/11/2021	Audit of IRFS User Access Controls	<p>Finding 3: ACL reviews are conducted to ensure privileges are appropriate based on the user's job duties and responsibilities. Audit results determined the SAS run report privileges were not included in the ACL reviews, requests for changes were not submitted as required to ensure processing, and instructions for the ACL final reviews and certifications did not meet the requirements in the OIR APP 4-05 Deviation Memo.</p> <p>A.) SAS Run Report Privileges - Audit results determined that users with SAS run report privileges were not included in the July 2020 ACL review.</p> <p><i>OIG recommended management include run report privileges in the ACL with specific detail to identify the reports or report categories the user can access. To not confuse run report with developer privileges, OIG recommended management provide sufficient description to assist with the review process.</i></p> <p>B.) Requested Changes - Audit results determined that not all requests communicated through the ACL review process were completed as requested.</p> <p><i>As the purpose of the ACL review process is to ensure privileges are appropriate based on the user's job duties and responsibilities, not receive and process change requests, OIG recommended management re-emphasize the requirement for directors to submit all change requests to the appropriate IRMAG for processing.</i></p>	<p>Corrective Action 3: Management generally concurred with this finding and acknowledges the recommendations to enhance the existing process. Management is planning enhancements and has already begun to implement changes to the ACL review process.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is currently in progress.</p>

			<p>C.) Final Reviews and Certifications - Per the OIR APP 4-05 Deviation Memo, ACL review documentation submitted by business unit directors shall be compiled and verified, then applicable results shall be provided to the LH and PC Deputy Commissioners and Chief of Staff for their signed certification. ACL results were compiled for the LH and PC Deputy Commissioners and Chief of Staff to review; however, the compiled ACL report was filtered and only reflected their respective direct reports. Additionally, the accompanying instructions and certification forms asked that they limit the review to direct reports. It was also determined the final results were not submitted to the Commissioner for final certification but to the Chief of Staff for notification, as a signed certification was not required.</p> <p><i>Final Reviews and Certifications: OIG recommend management take corrective action to ensure compliance with the procedures outlined in OIR APP 4-05 Deviation Memo.</i></p>	
AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p><u>Finding 1:</u> 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><u>Corrective Action 1:</u> Management concurred with this finding and recommendation.</p> <p>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 exceptions to the public records process are outlined in the procedures.</p>
AUD-1920-011 OIR-OIG	2/4/2020	Audit of the Public Records Process	<p><u>Finding 2:</u> 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><u>Corrective Action 2:</u> Management concurred with this finding and will continue its efforts to resolve the technology issues preventing accurate system-generated reports.</p> <p>Management has been unable to resolve the technology issue within the ATO system. Accordingly, a new PR Tracking System was developed and has been implemented for the PR Office.</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.</p> <p>The Processing a Public Records Request Manual has been updated to include a notice to staff that they are required to include notice to the requester if the production could include redactions.</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 are aware of their obligations for public records requests.</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 opportunities including virtual trainings.</p> <p>Management identified those who did not attend the training and sent the materials to them with a request to reply to the email and acknowledge their receipt and review of the presentation. Management continued to monitor the completion of the 2020 training.</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: Financial Oversight and Market Regulation of Insurers 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>

<p>Auditor General Report No. 2020-065</p>	<p>11/26/2019</p>	<p>OIR Operational Audit - Financial Oversight and Market Regulation of Insurers and Selected Administrative Activities</p>	<p><u>Finding 2:</u> Financial Oversight and Market Regulation of Insurers 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. <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><u>Corrective Action 2:</u> 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. The Life & Health and Property & Casualty Exam Sections have 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 Section has identified additional enhancements to improve upon its process and will implement them going forward. 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. Documentation of these deactivations will be retained.</p>
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<p>Auditor General Report No. 2020-065</p>	<p>11/26/2019</p>	<p>OIR Operational Audit - Financial Oversight and Market Regulation of Insurers and Selected Administrative Activities</p>	<p><u>Finding 3:</u> Selected Administrative Activities 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. <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><u>Corrective Action 3:</u> 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. The OIR Budget Office is ensuring that contracts are timely posted and updated in 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. 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. Respective policies and procedures have been implemented.</p>
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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Office of Financial Regulation

Chief Internal Auditor: Cynthia Hefren

Budget Entity: 43900500

Phone Number: (850) 410-9712

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
No major audit findings and recommendations.					

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF 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 57 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 27)? 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.	NA	NA	NA	NA	NA
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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)				
		43010	43100	43200	43300	43400
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	N/J	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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 of the LBR Instructions.)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 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 67 through 69 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.5 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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?	NA	NA	NA	NA	NA
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.	NA	NA	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 26 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
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

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA	NA	NA	NA	NA
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA	NA	NA	Y	NA
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))	NA	NA	NA	Y	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
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
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 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y

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

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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 126 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 156 of the LBR Instructions.)	Y	N/J	Y	N/J	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	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.)	NA	NA	NA	NA	NA

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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 100 through 103 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?	NA	NA	NA	NA	NA
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	NA	NA	NA	NA	NA
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?	NA	NA	NA	NA	NA
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	NA	NA	NA	NA	NA
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.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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 52 through 84 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 155-157) 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?	NA	NA	NA	Y	NA
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA	Y	NA
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	NA	Y	NA
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA	Y	NA
18.5	Are the appropriate counties identified in the narrative?	NA	NA	NA	Y	NA
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?	NA	NA	NA	Y	NA
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

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

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF 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.

	Program or Service (Budget Entity Codes)				
Action	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 57 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 27)? 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.	NA	NA	NA		
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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)				
		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		
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 2020-21 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)				
		43010	43100	43200	43300	43400
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 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 65 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 67 through 69 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.5 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 pages 93 through 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 #22-001?	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?	NA	NA	NA		
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.	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 26 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 (36XXXCX) 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		
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	NA	NA	NA		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA	NA	NA		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA	NA	NA		
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))	NA	NA	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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
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 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		

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

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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 126 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 156 of the LBR Instructions.)	Y	Y	N/J		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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.)	NA	NA	NA		
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 100 through 103 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?	NA	NA	NA		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	NA	NA	NA		
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?	NA	NA	NA		
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	NA	NA	NA		
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 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		43010	43100	43200	43300	43400
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 52 through 84 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 155-157) 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?	NA	NA	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	Y		
18.5	Are the appropriate counties identified in the narrative?	NA	NA	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?	NA	NA	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		

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

AUDIT JUSTIFICATIONS - "N/J"

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.)	BE 43300400 AC 180122 A01 does not load non-operating categories - 5.5M is in B08 for the DEP transfer
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 156 of the LBR Instructions.)	BE 43100300
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 156 of the LBR Instructions.)	BE 43300400 Requested new position at 10% above minimum to give some flexibility to hiring salary.
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 156 of the LBR Instructions.)	BE 43700100 Requested base salaries previously approved by legislature for LE II @46,000 LT @ 61,226 matches retention issue

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF 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 57 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 27)? 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.	NA	NA	NA		
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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		
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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y	Y	Y		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be <u>annualized</u> .	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ?	Y	Y	Y		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #22-001?	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 <u>requesting additional positions</u> ?	Y	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for <u>lump sum distributions</u> ?	NA	NA	NA		
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.	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 26 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		
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	NA	NA	NA		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	NA	NA	NA		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA	NA	NA		
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))	NA	NA	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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
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 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y		

8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y		
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 FST's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		

8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		
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 126 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 156 of the LBR Instructions.)	Y	Y	N/J		
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	Y		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	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.)	NA	NA	NA		
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 100 through 103 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 (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?	NA	NA	NA		
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	NA	NA	NA		
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?	NA	NA	NA		
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	NA	NA	NA		
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 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 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 155-157) 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?	NA	NA	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	Y		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	Y		
18.5	Are the appropriate counties identified in the narrative?	NA	NA	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?	NA	NA	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		
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AUDIT JUSTIFICATIONS - "N/J"

<p>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.)</p>	<p align="center">BE 43300400 AC 180122</p> <p>A01 does not load non-operating categories - 5.5M is in B08 for the DEP transfer</p>
<p>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 156 of the LBR Instructions.)</p>	<p align="center">BE 43100300</p>
<p>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 156 of the LBR Instructions.)</p>	<p align="center">BE 43300400</p> <p>Requested new position at 10% above minimum to give some flexibility to hiring salary.</p>
<p>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 156 of the LBR Instructions.)</p>	<p align="center">BE 43700100</p> <p>Requested base salaries previously approved by legislature for LE II @46,000 LT @ 61,226 matches retention issue</p>

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): OFFICE OF INSURANCE REGULATION
Agency Budget Officer/OPB Analyst Name: Richard Fox

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

	Program or Service (Budget Entity Codes)			
Action	43900110	43900120		

1. GENERAL

1.1 Are Columns A01, A04, A05, 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 57 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 Section 3 of the LBR Instructions (pages 15 through 27)? 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			

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			

		Program or Service (Budget Entity Codes)				
Action		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 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			
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 2020-21 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			
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 27 of the LBR Instructions.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	Y	Y			

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 67 through 69 of the LBR Instructions?	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			
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.5 of the LBR Instructions.)	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 <u>always be annualized</u> .	Y	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 <u>Memo #22-001</u> ?	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			
7.12	Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ?	Y	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as <u>required for lump sum distributions</u> ?	Y	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	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			
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 26 and 90 of the LBR Instructions.)	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			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	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			
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)	Y	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
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 2021-22 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 126 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 156 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.)	N/A	N/A			
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 100 through 103 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 VIIC (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 97 through 103 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 2020-21 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)						

		Program or Service (Budget Entity Codes)				
Action		43900110	43900120			
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 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 155-157) 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 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Office of Financial Regulation
Agency Budget Officer/OPB Analyst Name: Buckley Vernon / Bryan Mielke

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 57 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 27)? 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:

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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
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 2020-21 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)		Y	Y	Y	Y	Y
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.		Y	Y	Y	Y	Y
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)		Y	Y	Y	Y	Y
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 #22-001?		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?		Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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 26 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)?	N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	N/A
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					

Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP If an appropriation made in the FY 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)					
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A	N/A	N/A	N/A
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A	N/A	N/A	N/A
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A	N/A	N/A	N/A
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	N/A	N/A	N/A	N/A
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A	N/A	N/A
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A	N/A	N/A	N/A
8.10 Are the statutory authority references correct?	N/A	N/A	N/A	N/A	N/A
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A	N/A	N/A	N/A	N/A
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	N/A
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A

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

Action		Program or Service (Budget Entity Codes)				
		43900530	43900540	43900550	43900560	43900570
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 126 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 156 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 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 pages 93 through 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.)	N/A	N/A	N/A	N/A	N/A
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					
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 100 through 103 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

		Program or Service (Budget Entity Codes)				
Action		43900530	43900540	43900550	43900560	43900570
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 VIIIIC (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 97 through 103 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 2020-21 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

		Program or Service (Budget Entity Codes)				
Action		43900530	43900540	43900550	43900560	43900570
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 52 through 84 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 155-157) 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