



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

October 14, 2022

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol, Room 1702
Tallahassee, Florida 32399-0001

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

John Shettle, Interim 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 2023-24 Fiscal Year. This submission has been approved by Jimmy Patronis, Chief Financial Officer of the State of Florida.

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

Jimmy Patronis
Chief Financial Officer



OFFICE OF INSURANCE REGULATION

DAVID ALTMAIER
COMMISSIONER

FINANCIAL SERVICES
COMMISSION

RON DESANTIS
GOVERNOR

JIMMY PATRONIS
CHIEF FINANCIAL OFFICER

ASHLEY MOODY
ATTORNEY GENERAL

NICOLE "NIKKI" FRIED
COMMISSIONER OF
AGRICULTURE

October 14, 2022

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
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John Shettle, Interim 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 2023-24 Fiscal Year. I have approved this submission as the Insurance Commissioner of the State of Florida.

Sincerely,

David Altmaier
Insurance Commissioner



Commissioner Russell C. Weigel, III

LEGISLATIVE BUDGET REQUEST

Florida Office of Financial Regulation

Tallahassee, Florida

October 14, 2022

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001


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House Appropriations Committee
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John Shettle, Interim 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 2023-24 Fiscal Year. This submission has been approved by Russell C. Weigel, III, Commissioner of the Office of Financial Regulation.

Sincerely,



Russell C. Weigel, III
Commissioner
Office of Financial Regulation

DEPARTMENT OF FINANCIAL SERVICES

PAY ADDITIVES PLAN
FISCAL YEAR 2023-2024

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 2023-24.

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 2023-2024 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 Florida Fiscal Portal.

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:	<p>If the state coalition prevails, it is estimated that approximately \$12 million in 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.</p>		
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 Special Master issued a First Interim Report to the Supreme Court on July 26, 2021, recommending the Court grant the Defendant States' Motion for Partial Summary Judgment and deny Delaware's Motion for Partial Summary Judgment. The Supreme Court heard oral arguments on October 3, 2022. Delaware recently floated the possibility of a group settlement through binding mediation, but no firm step in this direction has been taken as of yet.	
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).		

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

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>Alieda Maron, individually and on behalf of all others similarly situated, v. Jimmy T. Patronis, Jr., in his official capacity as the Chief Financial of the State of Florida</i>		
Court with Jurisdiction:	United States District Court for the Northern District of Florida, Tallahassee Division		
Case Number:	4:22-cv-00255-RH-MAF		
Summary of the Complaint:	<p>The issue in this case is whether claimants are entitled to the interest earned on unclaimed funds while the funds are in the State’s custody. Pursuant to section 717.123, Florida Statutes, all unclaimed funds received under chapter 717, Florida Statutes, are deposited in the Unclaimed Property Trust Fund. The Department retains \$15 million to pay claims and cover the costs incurred in the administration and enforcement of chapter 717, and the remaining funds are deposited into the State School Fund. Currently, section 717.124(4)(a) provides in relevant part, “if a claim is determined in favor of the claimant, the department shall deliver or pay over to the claimant the property or the amount the department actually received.” Plaintiffs allege that because the State does not compensate an owner of unclaimed property for (1) lost interest, dividends, or other earnings, (2) the loss of the beneficial use of the property, or (3) the time value of the property while it is in State custody, the State has effectuated a taking of private property without just compensation in violation of the Fifth and Fourteenth Amendments to the United States Constitution and Article X, section 6 of the Florida Constitution.</p>		
Amount of the Claim:	No dollar amount has been specified; however, the outcome of this case may require amendments to the law which will likely have a significant fiscal impact to the State.		
Specific Statutes or Laws (including GAA) Challenged:	Section 717.124(4)(a), Florida Statutes		

Status of the Case:	The Department filed a Motion to Dismiss challenging the class representative's standing and the sufficiency of the Complaint's allegations on September 15, 2022. Plaintiff filed a Response in Opposition to the Motion to Dismiss on September 29, 2022. The parties have requested a stay of discovery while the Motion to Dismiss is pending.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Jeeves Law Group, P.A.; Jeeves Mandel Law Group, P.C.; Craig E. Rothburd, P.A.; Smith, Katzenstein & Jenkins, LLP; The Law Office of Arthur Susman.	

Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.

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:	Section 717.107, Florida Statutes		
Status of the Case:	The parties settled this matter and stipulated to dismissal. The Supreme Court issued a voluntary dismissal on May 16, 2022. This matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	
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Office of Policy and Budget – July 2022

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.

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:	Florida 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).			

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

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.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

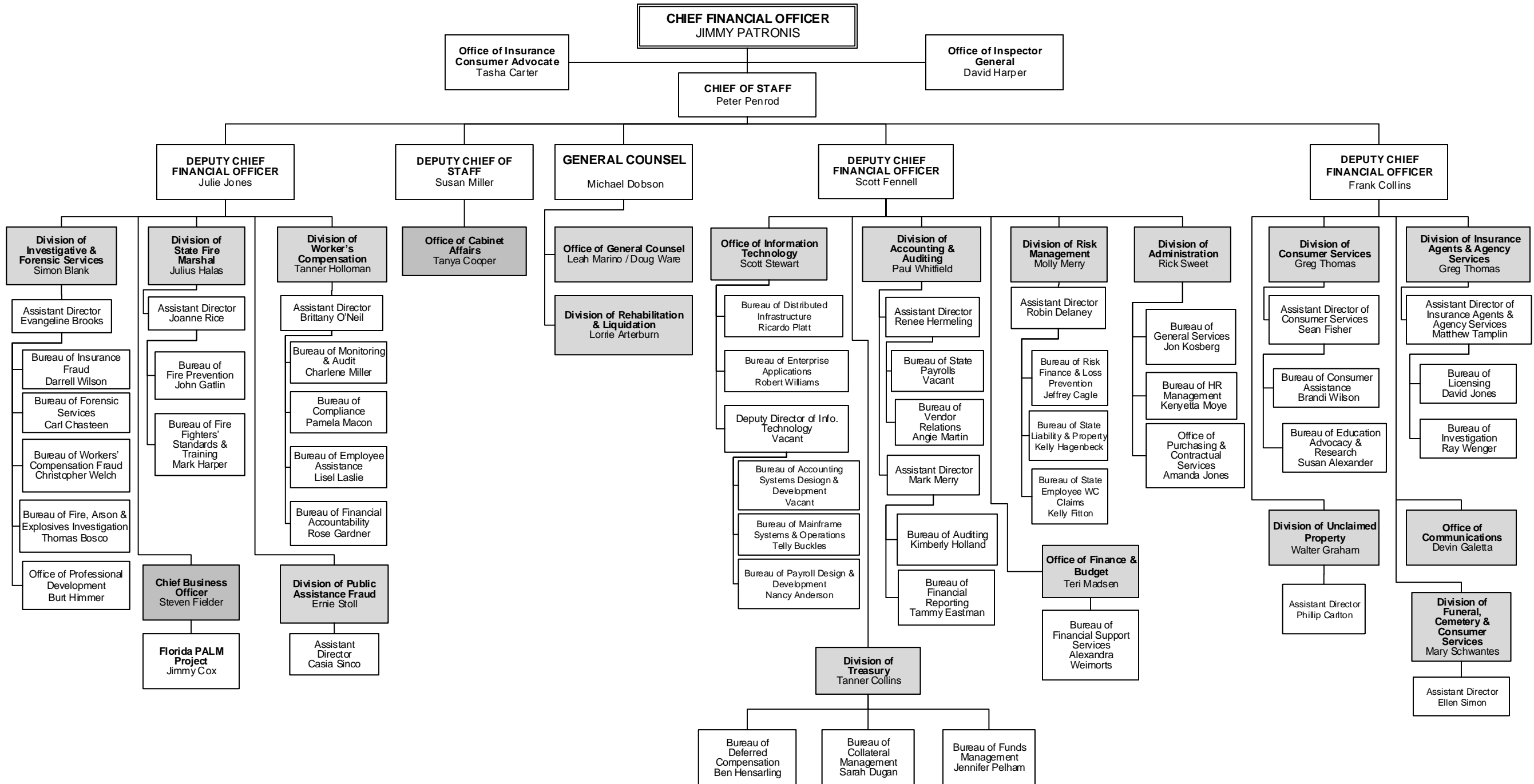
Schedule VII: Agency Litigation Inventory

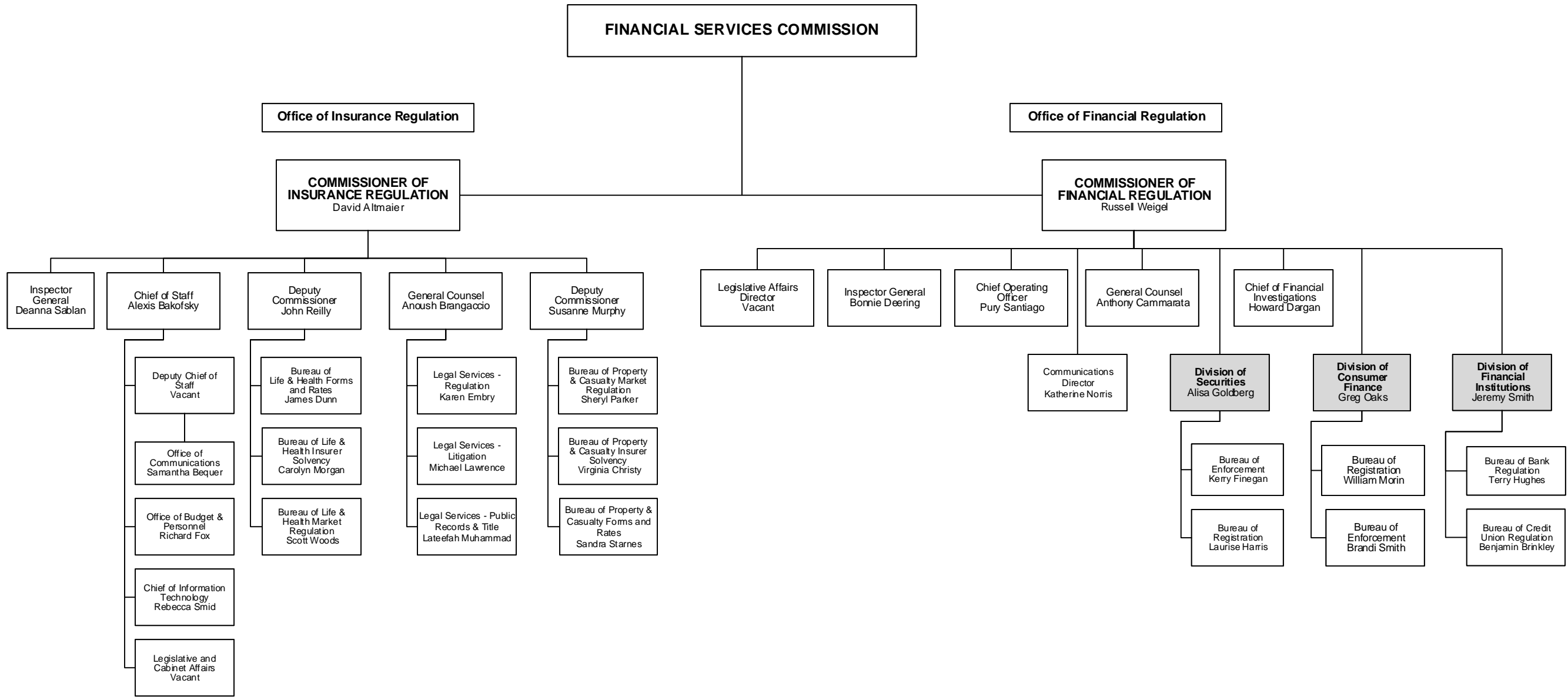
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

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 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:	N/A	
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	

DEPARTMENT OF FINANCIAL SERVICES





FINANCIAL SERVICES, DEPARTMENT OF		FISCAL YEAR 2021-22			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		404,495,883		8,119,299	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		5,915,097		2,744,765	
FINAL BUDGET FOR AGENCY		410,410,980		10,864,064	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					10,449,064
Provide Analysis On Securities Held For Deposit And Qualified Public Depositories * Number of analyses performed on the financial condition of qualified public depositories and custodians, and securities held for regulatory collateral deposit.		3,881	109.24	423,964	
Process Transactions, Account Changes And Audit Functions * Number of account actions taken on regulatory collateral deposit accounts.		63,310	17.14	1,085,011	
Investment Of Public Funds * Average Dollar Volume of Funds Invested		48,300,000,000	0.00	980,844	
Provide Cash Management Services * Number of cash management consultation services.		64	22,091.89	1,413,881	
Receive Funds, Process Payment Of Warrants And Provide Account And Reconciliation Services * Number of financial management/accounting transactions processed and reports produced.		3,040,000	0.71	2,145,579	
Administer The State Supplemental Deferred Compensation Plan * Number of Participant account actions processed by the Bureau of Deferred Compensation.		1,708,754	1.00	1,714,902	
Accounting And Reporting Of State Funds * State Accounts Managed in the Florida Accounting Information Reporting System.		35,604	120.87	4,303,328	
Migrate Current Accounts Payable Procedures To Electronic Commerce * Payments issued electronically to settle claims against the state.		12,078,125	0.07	795,755	
Conduct Pre-audits Of Selected Accounts Payable * Vendor payment requests that are pre-audited for compliance with statutes and contract requirements		367,680	20.62	7,582,650	
Process State Employees Payroll * Payroll payments issued		3,160,050	0.64	2,033,588	
Conduct Post-audits Of Payroll * Post-audits completed of state agencies payroll payments to determine compliance with statutes		5	17,600.20	88,001	
Conduct Fiscal Integrity Investigations * Fiscal integrity investigations completed to investigate allegations or suspicions of fraud, waste or abuse.		28	23,590.68	660,539	
Article V - Clerk Of The Courts * NA		26	14,219.35	369,703	
Collect Unclaimed Property * Accounts reported by holders of unclaimed property.		2,669,301	1.23	3,277,070	
Process And Payment Of Unclaimed Property * Payments processed for claims of unclaimed property.		498,781	7.08	3,529,624	
License The Fire Protection Industry * Number of entity requests for licenses, permits and certificates processed within statutorily mandated time frames.		8,380	73.25	613,837	
Perform Fire Safety Inspections * Number of inspections of fire code compliance completed.		14,591	342.33	4,994,981	
Review Construction Plans For Fire Code Compliance * Number of construction plans reviewed.		367	1,677.78	615,746	
Perform Boiler Inspections * Number of boiler inspections completed by department inspectors.		1,318	520.17	685,585	
Investigate Fires Accidental, Arson And Other * Total number of closed fire investigations involving economic or physical loss.		2,350	7,388.81	17,363,706	
Provide State, Local And Business Professional Training And Education * Number of classroom contact hours provided by the Florida State Fire College.		175,831	15.54	2,731,800	
Provide State, Local And Business Professional Standards, Testing And Statutory Compliance * Number of examinations administered.		11,286	114.33	1,290,375	
Provide Forensic Laboratory Services * Number of evidence items and photographic images processed.		6,849	181.78	1,244,979	
Fire Incident Reporting * Number of total incidents reported to the Florida Fire Incident Reporting System.		2,387,373	0.13	318,132	
Provide Adjusting Services On State Workers' Compensation Claims * Number of workers' compensation claims worked.		20,386	1,836.19	37,432,651	
Provide Adjusting Services On State Liability Claims * Number of liability claims worked.		5,435	2,383.09	12,952,077	
Process Property Claims On State Owned Buildings (structure And Contents) * Number of state property loss/damage claims worked.		253	8,951.16	2,264,643	
Provide Risk Services Training And Consultation * Number of agency loss prevention staff trained during the fiscal year.		102	20,002.35	2,040,240	
Rehabilitate And/Or Liquidate Financially Impaired Insurance Companies * Number of insurance companies in receivership during the year.		14	60,770.36	850,785	
Review Applications For Licensure (qualifications) * Number of applications for licensure processed.		176,348	15.86	2,796,792	
Administer Examinations And Issue Licenses * Number of examinations administered and licenses authorized.		71,589	28.34	2,028,577	
Administer The Appointment Process From Employers And Insurers * Number of appointment actions processed.		2,470,042	0.30	735,228	
Administration Of Education Requirements (pre Licensing And Continuing Education) * Number of applicants and licensees required to comply with education requirements.		350,104	1.26	441,454	
Investigate Agents And Agencies * Number of agent and agency investigations completed.		3,184	1,734.03	5,521,161	
Investigate Insurance Fraud (general) * Number of insurance fraud investigations completed (not including workers- compensation).		1,400	17,392.31	24,349,228	
Investigate Workers' Compensation Insurance Fraud * Number of workers' compensation insurance fraud investigations completed.		427	8,937.79	3,816,435	
Respond To Consumer Request For Assistance * Number of consumer requests and informational inquiries handled.		53,595	78.50	4,207,259	
Provide Consumer Education Activities * Number of visits to the Consumer Services website.		680,055	0.91	616,145	
Answer Consumer Telephone Calls * Number of telephone calls answered through the consumer helpline.		222,249	21.19	4,708,441	
Examine And Regulate Licensees In The Funeral & Cemetery Business (chapter 497) To Ensure Regulatory Compliance * Number of examinations and inspections completed.		2,008	1,389.65	2,790,419	
Monitor And Audit Workers' Compensation Insurers To Ensure Benefit Payments * Number of claims reviewed annually.		11,293	391.25	4,418,412	
Verify That Employers Comply With Workers' Compensation Laws * Number of employer investigations conducted.		27,425	538.64	14,772,158	
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.		516	9,601.90	4,954,579	
Provide Reimbursement For Workers' Compensation Claims Paid By Insurance Carriers On Employees Hired With Preexisting Conditions * Number of reimbursement requests (SDF-2) audited.		1,030	1,242.77	1,280,052	
Collection Of Assessments From Workers' Compensation Insurance Providers * Amount of assessment dollars collected.		60,614,918	0.01	660,507	
Data Collection, Dissemination, And Archival * Number of records successfully entered into the division's databases.		5,055,493	0.74	3,759,932	
Reimbursement Disputes * Number of petitions resolved annually		4,710	351.84	1,657,170	
Public Assistance Fraud Investigations * Number of public assistance fraud investigations conducted.		2,669	2,916.61	7,784,422	
Approve And License Entities To Conduct Insurance Business. * Number of Certificates of Authority (COAs) processed.		59	17,325.17	1,022,185	
Conduct And Direct Market Conduct Examinations. * Number of examinations and investigations completed for licensed companies and unlicensed entities		71	47,688.87	3,385,910	
Conduct Financial Reviews And Examinations. * Number of financial reviews and examinations completed.		9,343	2,097.75	19,599,264	
Review And Approve Rate And Form Filings. * Number of rate and forms review completed.		12,962	720.85	9,343,624	
Examine And Regulate Financial Services Companies To Ensure Regulatory Compliance. * Examinations of non-depository financial service companies to determine compliance with regulations.		267	16,453.01	4,392,953	
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.		34,266	59.43	2,036,423	
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.		94	117,779.31	11,071,255	
Examine And Enforce Laws Regarding International Financial Institutions To Ensure Safety And Soundness. * Number of international financial institutions examined to ensure safety and soundness.		12	64,358.00	772,296	
Conduct Financial Investigations Into Allegations Of Fraudulent Activity. * Number of financial investigations into allegations of fraudulent activity.		194	23,128.55	4,486,938	
Examine And Regulate Money Services Businesses To Ensure Regulatory Compliance * Examinations of money services businesses conducted to determine compliance with regulations.		138	39,179.07	5,406,711	
Examine And Regulate Securities Firms, Branches To Ensure Regulatory Compliance. * Conduct examinations of securities firms and branches.		231	24,293.58	5,611,818	
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.		72,654	36.41	2,645,591	
TOTAL				276,877,315	10,449,064
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				75,000	
OTHER				74,442,996	
REVERSIONS				59,015,736	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				410,411,047	10,449,064

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	315,159	
43010400	1602000000	ACT1040	INSURANCE CONSUMER ADVOCATE	696,488	
43010500	1603000000	ACT1050	INFORMATION TECHNOLOGY - FLAIR	15,996,334	
43200100	1601000000	ACT2010	PASS THROUGH FROM PRISON INDUSTRY	214,609	
43200100	1601000000	ACT2140	CONDUCT POST-AUDITS OF MAJOR	307,130	
43200300	1603000000	ACT2180	FLORIDA ACCOUNTING INFORMATION	24,771,040	
43200100	1601000000	ACT2195	PASS THROUGH FLORIDA CLERKS OF	2,300,000	
43300400	1202000000	ACT3430	PASS-THROUGH GRANTS AND AIDS	1,489,660	
43300500	1202000000	ACT3440	PASS-THROUGH GRANTS AND AIDS LOCAL	3,655,340	
43300500	1202000000	ACT3530	PASS THROUGH - TRANSFER TO	2,000,000	
43400100	1601000000	ACT4150	PURCHASE OF EXCESS INSURANCE	11,171,824	
43300500	1202000000	ACT5510	HURRICANES AND OTHER NATURAL	3,195,102	
43500400	1205000000	ACT5530	MIAMI-DADE COUNTY SURFSIDE	20,069	
43200100	1601000000	ACT5540	PASS THROUGH - TRANSFER TO	5,000,000	
43600100	1102020000	ACT6010	TRANSFER TO 1ST DISTRICT COURT OF	2,028,552	

43900110	1204000000	ACT9150	HURRICANE RATE/RISK MODEL	1,031,689
43600100	1102020000	ACT9940	TRANSFER TO THE UNIVERSITY OF	250,000

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

DEPARTMENT: 43	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	410,410,980	10,864,064
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	410,411,047	10,449,064
	-----	-----
DIFFERENCE:	67-	415,000
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

*FCO difference is due to the 415,000 held in unbudgeted reserve in category 080990 in budget entity 43300400.

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 2023-24 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 2023-24 Legislative Budget Request)

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Financial Services Contact: Teri Madsen

Article III, section 19(a)3 of the 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 2022 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 2023-2024 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 2023-2024 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	#40 - Planning, Accounting, and Ledger Management funding	B	up to .8 GR; up to 37.9 TF	1 GR
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.

DFS will submit an amended LBR issue for total FY 23/24 funding. A one dollar placeholder was submitted in the October 14 submission.

* 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 2023-24 Legislative Budget Request)

SCHEDULE IV-B FOR FLORIDA PALM

For Fiscal Year 2023-24



July 1, 2023

FLORIDA PALM

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SCHEDULE IV-B FOR FLORIDA PALM

Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Financial Services	Schedule IV-B Submission Date: August 15, 2022
Project Name: Florida PALM	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2023-24 LBR Issue Code: 36105C0	FY 2023-24 LBR Issue Title: FLAIR System Replacement
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Jimmy Cox, (850) 410-9020, Jimmy.Cox@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 system 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: Steven Fielder	
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.

I. 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 Chief Financial Officer (CFO) is identified as the chief fiscal officer and designated agency head for the Department of Financial Services (Department of DFS) by Article IV, § 4(c), of the Florida Constitution (Fla. Const.) and Chapter 17, section 17.001 and Chapter 20, section 20.21(1), Florida Statutes (F.S.). Section 215.94, F.S., identifies DFS as the functional owner of the Florida Accounting Information Resource Subsystem (FLAIR) and the CFO as the functional owner of 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.

A capable, flexible, and reliable financial management system is essential 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 only increases. Additionally, FLAIR is built using outdated code base, causing increasing difficulty finding development staff that can support the environment. 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 ability of the CFO and DFS to perform their mission is becoming increasingly difficult given the significant limitations with FLAIR. A new financial management system (FMS) is needed and the need for change is supported by the following factors:

- Organizations have implemented and continue to implement workarounds and financial related business systems to fill “gaps” created by FLAIR limitations. The proliferation of these organization 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 organization unique processes and homegrown systems will be an increased level of complexity to transition to the new FMS.
- FLAIR was developed approximately 40 years ago and is maintained on an outdated code base and data structure and cannot be sufficiently updated to meet the state’s changing business and financial management needs. This is demonstrated by the complexity and limited ability to add data elements, change data elements, etc. The limiting factor is the structure of the programming modules code base.
- Resources needed to maintain FLAIR are scarce and are becoming more limited. 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 need to be resolved. Resource knowledge is critical since system documentation may not always reflect the full productive state.
- FLAIR and the Florida Financial Management Information System (FFMIS) subsystems are designed and operated in a way contrary to supporting an enterprise-wide FMS. If the state wants to move towards an enterprise-wide FMS, the state will need to establish a flexible foundation to allow for evolution (e.g., add capabilities) and to be a catalyst for future statewide operational efficiency and effectiveness efforts.

In accordance with Proviso Section 6, Line 2340A of the 2014 General Appropriations Act (GAA), the Florida Planning, Accounting, and Ledger Management (PALM) Project (Project), formerly known as the FLAIR and CMS Replacement Project, will replace the existing FLAIR and CMS systems with a single, integrated FMS. 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 2021-2022, Section 6, Lines 2344 and 2344A, Laws of Florida
- Chapter 2022-2023, Section 6, Lines 2395 and 2396, 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. 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)

The core financial management transaction processing performed today in FLAIR are limited in scope. The limitations of these transactions, due in large part to the technical limitations of FLAIR has led to agencies developing and maintaining their own processes and systems, linked to FLAIR 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.

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

2. Assumptions and Constraints

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 fiscal year of the Project
- The Project schedule will be used to establish and monitor scope and progress of tasks supporting defined milestones and deliverables
- Revisions to the Project schedule will follow the established PMP change management process as appropriate
- Executive Steering Committee will provide timely decisions on items impacting project scope and schedule
- All core functionality to be included in the FMS will be 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 evaluated on a case by case bases; however not all customizations will be implemented
- The current FLAIR system will function until the FMS is fully implemented 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 organizations by resources knowledgeable about organization 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 software 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 system 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 system 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 system 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.

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. The current Business Requirements are available on the project website at [Requirements Traceability Matrix](#).

II. 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	DFS and State Agencies	TBD

SUCCESS CRITERIA TABLE				
		of CMS Wave implementation Successful cutover of first agency onto the CMS replacement component of the new solution.		
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	TBD
3	A financial management solution to replace Payroll component of FLAIR is implemented	Successful implementation of the in scope in-scope Payroll functionality	DFS and State Agencies	TBD

III. 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	DFS, Policymakers, and State Agencies	Increased standardization in capture of transactional data and improved	With each wave, Florida PALM will work with the contractor to	As documented in the Business Benefits

BENEFITS REALIZATION TABLE					
	data		reporting	document the benefits achieved.	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	Increase of internal controls by enabling standardization and automation of business processes within and between DFS and the State's other governmental agencies	DFS and State Agencies	Reduced time performing redundant data entry and reconciliation, reformatting reports, etc.	With each wave, Florida PALM will work with the contractor to document the benefits achieved.	As documented in the Business Benefits Deliverable

B. Cost Benefit Analysis (CBA)

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

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

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>

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

IV. 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.

V. 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 Annual Comprehensive Financial Report (ACFR).

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.

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 \$112 billion budget and processes more than 95 million accounting transactions annually. FLAIR also pays 180,000 State personnel annually.

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 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.

Beginning in July 2021, Florida PALM replaced the legacy Cash Management System (CMS). Some legacy processes were retired, while others were changed or created to support the exchange of information between Florida PALM, banks, Central FLAIR, Departmental FLAIR, Department of Revenue and the Information Warehouse. DFS uses Florida PALM for enterprise activities, while agencies have a limited role for CMS Wave.

Treasury uses Florida PALM to manage bank account activities and investments. Florida PALM receives interfaces from Central FLAIR and the banks to record the cash inflow and outflow information from agency and bank activities. This information is used to maintain cash balances by agency and fund, that are reconciled to the bank account balances. Florida PALM provides transaction status information provided by the banks to Central FLAIR and other business systems to support legacy processes and reports. Treasury uses Florida PALM to record investment activities and to apportion interest to agencies and pool participants.

A&A maintains the Florida PALM Chart of Accounts (COA) and crosswalk tool. Agencies or DFS business owners may request updates or additions to values needed in operations, which must be updated in Florida PALM and on the crosswalk tool before these values can be used successfully. The COA and crosswalk require ongoing maintenance and monitoring.

Agencies continue to use Departmental FLAIR for daily activities. Agencies use Florida PALM to initiate trust fund disinvestments and for reports. Agencies also use Florida PALM reports to support activities required in Departmental FLAIR for bank deposits and adjustments, and allocated interest earnings. The Department of Revenue (DOR) makes deposits at the bank on behalf of other agencies and transmits that information to Florida PALM.

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.

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

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

2. Information Technology Standards

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

FLAIR is almost 40-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 the Department's Office of Information Technology. 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.

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 system 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.

The system 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 \$175,861,917 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)

VI. Schedule IV-B Project Management Planning

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

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

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

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 FDS 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)

VII. Appendices

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

CBAForm 1 - Net Tangible Benefits

Agency	Agency Name	Project	Project Name
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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 2023-24			FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28		
	(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	\$7,665,514	-\$5,600	\$7,659,914	\$7,659,914	\$0	\$7,659,914	\$7,659,914	\$0	\$7,659,914	\$7,659,914	\$0	\$7,659,914	\$7,659,914	\$0	\$7,659,914
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)	\$6,199,114	\$0	\$6,199,114	\$6,199,114	\$0	\$6,199,114	\$6,199,114	\$0	\$6,199,114	\$6,199,114	\$0	\$6,199,114	\$6,199,114	\$0	\$6,199,114
A-1.b. State FTEs (#)	50.00	0.00	50.00	\$50	0.00	50.00	\$50	0.00	50.00	\$50	0.00	50.00	\$50	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	0.00	0.00	\$0	0.00	0.00	\$0	0.00	0.00	\$0	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$1,466,400	-\$5,600	\$1,460,800	\$1,460,800	\$0	\$1,460,800	\$1,460,800	\$0	\$1,460,800	\$1,460,800	\$0	\$1,460,800	\$1,460,800	\$0	\$1,460,800
A-3.b. Staff Augmentation (# of Contractors)	6.00	0.00	6.00	\$6	0.00	6.00	\$6	0.00	6.00	\$6	0.00	6.00	\$6	0.00	6.00
B. Application Maintenance Costs	\$1,632,566	\$78,777	\$1,711,343	\$1,711,343	\$63,861	\$1,775,204	\$1,775,204	\$132,418	\$1,907,622	\$1,907,622	\$392,116	\$2,299,738	\$2,299,738	\$0	\$2,299,738
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	\$1,632,566	\$78,777	\$1,711,343	\$1,711,343	\$63,861	\$1,775,204	\$1,775,204	\$132,418	\$1,907,622	\$1,907,622	\$392,116	\$2,299,738	\$2,299,738	\$0	\$2,299,738
B-4. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs	\$1,102,755	-\$907,340	\$195,415	\$195,415	\$0	\$195,415	\$195,415	\$0	\$195,415	\$195,415	\$0	\$195,415	\$195,415	\$0	\$195,415
E. Other Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Recurring Operational Costs	\$10,400,835	-\$834,162	\$9,566,673	\$9,566,673	\$63,861	\$9,630,534	\$9,630,534	\$132,418	\$9,762,951	\$9,762,951	\$392,116	\$10,155,067	\$10,155,067	\$0	\$10,155,067
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. <i>Specify</i>		\$0	\$3,367,559		\$0			\$0			\$0			\$0	
F-2. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
F-3. <i>Specify</i>		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$834,162			(\$63,861)			(\$132,418)			(\$392,116)			\$0	

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

CBAForm 2 - Project Cost Analysis

Agency	<u>Agency Name</u>	Project	<u>Project Name</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
TOTAL PROJECT COSTS (*)	\$19,791,868	\$14,586,166	\$10,980,884	\$10,213,203	\$0	\$175,193,032
CUMULATIVE PROJECT COSTS <small>(includes Current & Previous Years' Project-Related Costs)</small>	\$139,412,779	\$153,998,945	\$164,979,829	\$175,193,032	\$175,193,032	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$25,960,753	\$14,586,166	\$10,980,884	\$10,213,203	\$0	\$61,741,006
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	\$25,960,753	\$14,586,166	\$10,980,884	\$10,213,203	\$0	\$61,741,006
CUMULATIVE INVESTMENT	\$25,960,753	\$40,546,919	\$51,527,803	\$61,741,006	\$61,741,006	

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>Agency Name</u>	Project	<u>Project Name</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	TOTAL FOR ALL YEARS
Project Cost	\$19,791,868	\$14,586,166	\$10,980,884	\$10,213,203	\$0	\$175,193,032
Net Tangible Benefits	\$834,162	(\$63,861)	(\$132,418)	(\$392,116)	\$0	\$245,768
Return on Investment	(\$138,578,617)	(\$14,650,027)	(\$11,113,302)	(\$10,605,319)	\$0	(\$174,947,264)
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)	(\$167,814,998)	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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Cost of Capital	2.90%	3.10%	3.30%	3.40%	3.50%

	B	C	D	E	F	G	H						
3	Project		Florida PALM										
4													
5	Agency		Department of Financial Services										
6	FY 2023-24 LBR Issue Code:			FY 2023-24 LBR Issue Title:									
7	36105C0			FLAIR Replacement									
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):												
9	Tommy Werner, (850) 410-9062, tommy.werner@myfloridacfo.com												
10	Executive Sponsor		Steven Fielder										
11	Project Manager		Jimmy Cox										
12	Prepared By		Tommy Werner			7/20/2022							
14	Risk Assessment Summary												
15													
16	Business Strategy	Level of Project Risk											
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
34	Project Risk Area Breakdown												
35	Risk Assessment Areas						<i>Risk Exposure</i>						
36	Strategic Assessment						MEDIUM						
37													
38	Technology Exposure Assessment						MEDIUM						
39													
40	Organizational Change Management Assessment						HIGH						
41													
42	Communication Assessment						LOW						
43													
44	Fiscal Assessment						MEDIUM						
45													
46	Project Organization Assessment						MEDIUM						
47													
48	Project Management Assessment						LOW						
49													
50	Project Complexity Assessment						HIGH						
51													
52													
53	Overall Project Risk						MEDIUM						

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

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

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

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

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

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

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

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

Schedule VI – Detail of Debt Service

(The Department of Financial Services has no submission for this schedule for the Fiscal Year 2023-24 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 2022- 189	June-22	Division of Accounting & Auditing Administration, Office of Information Technology, and Treasury	<p>Finding 1: The FDFS did not prepare and furnish financial statements to the Auditor General or prepare and publish the ACFR within statutorily prescribed time periods.</p> <p>Finding 1 Recommendation: We recommend that FDFS management enhance ACFR preparation processes to ensure that the financial statements are provided to the Auditor General and the ACFR is prepared and published by the dates prescribed in statute.</p>	<p>Finding 1 Corrective Action: The Florida Department of Financial Services (FDFS) will continue to improve and streamline the Annual Comprehensive Financial Report (ACFR) processes, address the timing of work, and calendar due dates to ensure FDFS submits substantially completed financial statements to the Auditor General by December 31st each year and the ACFR is prepared and published by the dates prescribed by statute. Per the agreement between Auditor General staff and FDFS management, the financial statements will be considered submitted according to statutory prescribed periods when they are substantially complete with the exception of noted items that are dependent on external reports not received by FDFS. FDFS will submit a list of outstanding items when it submits the financial statements.</p> <p>FDFS will explore alternative human resources options such as staff augmentation and cross training with other departmental staff as part of the continuity of operations plan in order to prevent disruptions in the compilation process.</p> <p>Finding 1 Expected Completion Date: December 31, 2022</p>	
Auditor General Report AG 2022- 128	June-22	Divisions of Accounting & Auditing; Administration; and Office of Information Technology	<p>Finding 1: FLAIR program change controls need improvement to ensure that all program changes are appropriately authorized, tested, and implemented into the production environment.</p> <p>Finding 1 Recommendation: We recommend that Department management improve change management controls to ensure that Department records evidence that all program changes are appropriately authorized, tested, and implemented into the production environment.</p> <p>Finding 2: Certain security controls related to logical access, configuration management, 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 2 Recommendation: We recommend that Department management improve certain security controls related to logical access, configuration management, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p>	<p>Finding 1 Corrective Action: The office of Information Technology is currently working on standardizing the FLAIR change management procedures across the CAC, DAC and PYRL areas to assist with training of the managed services vendor and state staff.</p> <p>Finding 1 Expected Completion Date for Corrective Action: September 30, 2022</p> <p>Finding 2 Corrective Action: The Office of Information Technology agrees to assess and improve certain security controls related to logical access, configuration management, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of FLAIR data and other Department IT resources.</p> <p>Finding 2 Expected Completion Date for Corrective Action: June 30, 2024, contingent on funding</p>	
Inspector General Report IA 22-503	June-22	Division of Unclaimed Property	<p>Finding 1: The Division did not consistently approve and document penalty and interest waivers in conformance with its administrative rules and procedures.</p> <p>Finding 1 Recommendation: The OIG recommends that the Division update its policies and procedures, as necessary, and provide additional training to staff to ensure administrative rules and policies and procedures are followed related to penalty and interest waiver requests.</p> <p>Finding 2: Certain security controls related to login and monitoring need improvement.</p> <p>Finding 2 Recommendation: We recommend that Division leadership improve certain security controls related to login and monitoring to ensure the integrity of UPMIS data.</p>	<p>Finding 1 Corrective Action: The Division concurs and by the end of March 2022 will enhance its policies and procedures relating to penalty and interest waiver requests to ensure compliance with administrative rules. The applicable staff will be provided these enhanced policies and procedures along with additional training to ensure compliance with the administrative rules and policies and procedures.</p> <p>Finding 1 Expected Completion Date: Complete</p> <p>Finding 2 Corrective Action: The Division concurs and by the end of March 2022 will develop and implement a monitoring report that will be provided to Division management daily. Policies and procedures will be developed for this monitoring process.</p> <p>Finding 2 Expected Completion Date for Corrective Action: Complete</p>	
Inspector General Report IA 22-502	June-22	Division of Risk Management	<p>Finding 1: The Division did not always obtain or maintain documentation of access control request and authorization to the Origami system in accordance with GS1-SL records retention requirements.</p> <p>Finding 1 Recommendation: The OIG recommends that the Bureau update their policies and procedures to include saving the Origami access request forms of all employees for the time established in the GS1-SL which requires that access control forms be maintained for one anniversary year after an employee's access rights are terminated.</p>	<p>Finding 1 Corrective Action: We agree the Division needs to update policies and procedures to accomplish this objective. The Division has implemented process updates that ensure system access is granted with an email request only, but with a completed access request form. In addition, access request forms will be filed and maintained in accordance with GS1-SL.</p> <p>Finding 1 Expected Completion Date: July 1, 2022</p>	

			<p>Finding 2: The Division did not always remove employee access to the Origami system in accordance with the timeframe established by DFS AP&P 4-03.</p> <p>Finding 2 Recommendation: The OIG recommends that the Bureau terminate access to Origami on the day of employee separation and maintain documentation for the time established in the General records Schedule GS1-SL.</p> <p>Finding 3: Some security controls related to logging, monitoring and downloads needed improvement.</p> <p>Finding 3 Recommendation: The OIG recommends that Division leadership improve certain security controls related to logging, monitoring and downloads to ensure the integrity of Origami data.</p>	<p>Finding 2 Corrective Action: We agree the Division needs to strengthen policies and procedures to accomplish this objective. The Division has implemented process updated to ensure termination of system access at the time of separation and terminating access request forms are filed and maintained for one year after access termination.</p> <p>Finding 2 Expected Completion Date: July 1, 2022</p> <p>Finding 3 Corrective Action: We agree the Division needs to strengthen policies and procedures to accomplish this objective. The Division will update and revise as appropriate the Division's policies and procedures to clarify and strengthen security controls related to Origami data.</p> <p>The Division has initiated a review of security controls and reporting to identify areas where process improvements can be made, and additional internal controls established. The review includes discussions with Origami and the Department's Office of Information Technology regarding the appropriate steps to achieve this goal.</p> <p>Finding 3 Expected Completion Date: October 1, 2022</p>
Inspector General Report IA 22-503	June-22	Division of Administration	<p>Finding 1: Some contracts were recorded in FACTS after the required 30-day deadline.</p> <p>Finding 1 Recommendation: The OIG recommends that Division leadership enhance internal controls to ensure contract data and documents are recorded in FACTS within the 30-day deadline.</p> <p>Finding 2: The Division did not consistently document that employees participating in the procurement or the contract review and approval process attested in writing that they were independent, and had no conflict of interest in, the entities selected.</p> <p>Finding 2 Recommendation: The OIG recommends that Division leadership strengthen the internal controls to ensure all individuals participating in the procurement or contract review and approval process complete the Attestation of No Conflict of Interest forms.</p>	<p>Finding 1 Corrective Action: The Division's Office of Purchasing and Contractual Services will enhance internal controls and strengthen existing processes in this area by increasing the frequency of email alerts and reminders to Department staff and/or vendors, as appropriate.</p> <p>Finding 1 Expected Completion Date: July 1, 2022</p> <p>Finding 2 Corrective Action: The Division's Office of Purchasing and Contractual Services (OPCS) has already strengthened its internal controls in this area by implementing an electronic routing system (DocuSign), for the routing of contract/ procurement documents. DocuSign is beneficial as a routing mechanism, as the OPCS has control over the required elements that each authorizing party must sign, which remove the possibility of error at the customer level.</p> <p>Finding 2 Expected Completion Date: Completed April 21, 2022</p>
Inspector General Report IA 21-501	June-22	Division of Rehabilitation and Liquidation	<p>Finding 1: The Division did not always complete quarterly access control reviews as required by Department policy.</p> <p>Finding 1 Recommendation: The OIG recommends the Division follow internal policies and procedures which require quarterly access reviews to identify and remove all unauthorized user permissions and obsolete accounts.</p> <p>Finding 2: The Division could not ensure that employee access to applications was removed or deactivated in a timely manner and in accordance with policies and procedures.</p> <p>Finding 2 Recommendation: The OIG recommends the Division continue updating their process to include proof that access was terminated in accordance with policies and procedures.</p>	<p>Finding 1 Corrective Action: The Division is committed to improving all aspects of access control for its systems. The Division has appointed an ASO for the Claims Section and implemented a tracking process that is initiated from the Director's office on a quarterly basis to confirm that quarterly access control audits for all systems are completed. The sections receive a reminder that quarterly audits are due and follow up continues until receipt of all section audits.</p> <p>Finding 1 Expected Date of Completion: Complete</p> <p>Finding 2 Corrective Action: A new separation procedure is being implemented that requires IT to perform a screen shot of the field that is set to expire in Active Directory and will be embedded in the Employee Separation Checklist. Once IT completes the final exit spreadsheet which includes terminating both Active Directory and OLCP access, it will send confirmation to HR verifying that all systems have been deactivated. HR will not close out the employee separation process until it receives this confirmation from IT which will be included in each employee's separation checklist and file. We believe this process meets the recommendation of updating DRL's process to include proof that access was terminated.</p> <p>Finding 2 Expected Date of Completion: Complete</p>
Auditor General Report AG 2021-217	June-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: Complete</p>
Auditor General Report AG 2021-046	June-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 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 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: Complete</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 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 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 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 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 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: September 30, 2022</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: Complete</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 Corrective Action: OIT has accepted the risks associated with the current reporting structure.</p> <p>Finding 6 Expected Completion Date for Corrective Action: Complete</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	June-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 take steps to ensure that the Department ISM reports directly to the Chief Financial Officer in accordance with State law.</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 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 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 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: September 30, 2022</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: Complete</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: Complete</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: October 1, 2021</p>	

Auditor General Report AG 2021-182	June-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 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 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 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 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 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 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: Complete</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: Complete</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: Complete</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: Complete</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: Complete</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: November 2021</p>
Inspector General Report IA 21-503	June-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 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 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 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: Complete</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: Complete</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: Complete</p>

Inspector General
Report IA 21-502

June-21
Division of Agent and
Agency Services

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.

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.

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.

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.

Finding 3: The audit disclosed BOL is performing some application access reviews.

Finding 3 Recommendation: The OIG recommends BOL assign application access reviews to staff that are not responsible for providing access to applications.

Finding 4: The audit disclosed OIT shared a user account that had the ALIS Administer User Accounts permission.

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.

Finding 5: The audit disclosed that certain security controls related to user authentication need improvement.

Finding 5 Recommendation: The OIG recommends OIT improve ALIS and DICE authentication controls to comply with the Department Security Policy and security standards.

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.

Finding 1 Expected Completion Date for Corrective Action: Complete

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.

Finding 2 Expected Completion Date for Corrective Action: Complete

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.

Finding 3 Expected Completion Date for Corrective Action: Complete

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.

Finding 4 Expected Completion Date for Corrective Action: Complete

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.

Finding 5 Expected Completion Date for Corrective Action: September 30, 2022

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023-2024

Department: Office of Insurance Regulation

Chief Internal Auditor: Deanna Sablan

Budget Entity: 43900120

Phone Number: (850) 413-3113

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AUD-2122-077 OIR-OIG	6/13/2022	Compliance Audit of the OIR Contract Procurement Process	<p>Finding 1: Contract data recorded in FACTS was not accurate or did not consistently apply stated methodology for the following:</p> <ul style="list-style-type: none"> - Method of Procurement - Execution Dates - Beginning Dates - Ending Dates - Total Compensation (Total Contract Amount) <p><i>The OIG recommended management review and revise existing procedures to ensure applicable contract dates are formally defined, methodology is consistently applied, and data is accurately recorded into FACTS. OIG also recommended management correct inconsistencies and inaccuracies in FACTS by June 30, 2022.</i></p>	<p>Corrective Action 1: Management concurred with this finding and acknowledged the recommendation. Management reported it has updated the OIR's FACTS procedures manual to clarify contract date definitions and reflect the methodology for submitting dates. Additionally, staff reported to have corrected contract dates in FACTS before June 30, 2022.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is scheduled for December 2022.</p>	
AUD-2122-077 OIR-OIG	6/13/2022	Compliance Audit of the OIR Contract Procurement Process	<p>Finding 2: Contract documents were not entered into FACTS within the required timeframe.</p> <p>Similar to the Auditor General's Operational Audit of OIR, issued in November 2019 (Report No. 2020-065), the results of this audit identified contracts not entered into FACTS within 30 calendar days.</p> <p><i>The OIG recommended management review and revise existing procedures to ensure contracts are entered timely into FACTS. OIG also recommended management correct contract execution dates in FACTS by June 30, 2022.</i></p>	<p>Corrective Action 2: Management concurred with this finding and acknowledged the recommendation. As noted, the audit scope period overlapped with a similar Auditor General Operational Audit, after which OIR updated its internal guidelines and checklists. Management reported it has clarified the reporting dates and updated the office's FACTS procedures manual to ensure consistency in reporting.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is scheduled for December 2022.</p>	

<p>AUD-2122-077 OIR-OIG</p>	<p>6/13/2022</p>	<p>Compliance Audit of the OIR Contract Procurement Process</p>	<p><u>Finding 3:</u> In addition to the requirements of Chapter 287, F.S., statutes and rules governing the conduct of financial examinations were also considered. The OIR Legal Services Office reviewed insurance-related statutes and rule alongside the competitive solicitation requirements in Chapter 287, F.S., to determine whether financial examination contracts were exempt and concluded there were no explicit exemptions for financial examination contracts. However, it is a well settled rule of statutory construction that a specific statute covering a particular subject matter is controlling over a general statutory provision covering the same and other subjects in general terms. Section 624.316(2)(e), F.S., and Rule 69O-138.005(4), F.A.C., specifically address how and what the Commission and OIR must do and consider when designating and hiring persons to conduct financial examinations. Section 287.057, F.S., generally covers procurement activities for Category Two or higher purchases for all agencies.</p> <p>Based on the financial examination contract procurement process and absent an explicit exemption from Chapter 287, F.S., audit results determined financial examination contracts did not comply with certain requirements of Chapter 287, F.S., or other applicable procurement statutes as follows:</p> <p><u>Solicitations</u> Solicitations for financial examinations of authorized insurers regulated by OIR were not entered into the Vendor Bid System (VBS) for electronic posting. Additionally, OIR did not give public notice elsewhere using another method.</p> <p>OIR management asserted they do not give public notice of these solicitations as financial examination reports are confidential and exempt until the reports are filed. This extends to any acknowledgement of the existence of an examination as it could impair the financial solvency, condition, or soundness of such insurers.</p>	<p><u>Corrective Action 3:</u> Management acknowledged the audit recommendation. As noted in Finding No. 3, it is well settled rule of statutory construction that a specific statute covering a particular subject matter is controlling over a general statutory provision covering the same and other subjects in general terms. Under the guidance of previous legal counsel, the OIR developed processes and procedures that would allow the OIR to comply with the requirements of sections 624.316 and 624.319(3), F.S., as well as Rule 69O-138.005(4), F.A.C. The legal analysis also concluded that these procedures also allow the OIR to comply with the intent of Chapter 287, as these processes included safeguards to ensure that the procurement process was fair and equitable and that a diverse group of qualified vendors were awarded examination contracts while maintaining appropriate confidentiality.</p> <p>In response to recommendations proffered by this audit, management is working on updating internal procurement procedures. In addition, the OIR is hiring a dedicated Contract Administrator to report to the Chief of Staff using the position that was appropriated by the Legislature in the fiscal year 2022/2023 budget.</p> <p>This position will be used to manage and maintain the OIR's contract and procurement processes to ensure compliance with all applicable statutory and administrative requirements.</p> <p>OIG Note: The initial six-month audit follow-up to review the status of management's corrective action(s) is scheduled for December 2022.</p>	
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Received Proposals

Proposals for financial examinations were received via email and not in sealed form.

Evaluations

Evaluations were not performed independently but as a group.

OIR management asserted that due to the timing requirements of financial examinations and allocation of contractor resources, LHFO and PCFO must review submitted proposals together for scheduling purposes.

Evaluation Meetings

Evaluation team meetings to review and discuss proposals, evaluations, and award recommendations were conducted internally and not during public meetings.

OIR management asserted they do not discuss proposals publicly as financial examination reports are confidential and exempt until the reports are filed. This extends to any acknowledgement of the existence of an examination as it could impair the financial solvency, condition, or soundness of such insurers. It was noted that evaluation team discussions may include an insurer's financial condition or other issues needing to be examined.

Program, Financial, Legal Reviews

Program, financial, and legal reviews were not performed on financial examination contracts meeting or exceeding the Category 3 threshold.

OIR management asserted a legal review was previously performed on the PSA and SOS templates, but documentation was not maintained. OIR management added that given the standardization of the PSA and SOS templates, a periodic review would be more appropriate in lieu of a review for each executed PSA and SOS.

Written Justification

Solicitations did not include written justifications as to why an Invitation to Bid was not feasible.

OIR management asserted that given the standardization of the financial examination contract procurement process, a single written justification for all financial examination solicitations would be more appropriate in lieu of a written justification for each solicitation.

Decision to Award

The decision or intended decision to award a financial examination contract was not electronically posted, given public notice, or communicated via email prior to awarding the financial examination contract. As a result, contractors were not provided the opportunity to file a notice of protest within 72 hours after the decision or intended decision was made.

OIR management asserted they do not give public notice of award decisions as financial examination reports are confidential and exempt until the reports are filed. This extends to any acknowledgement of the existence of an examination as it could impair the financial solvency, condition, or soundness of such insurers.

The OIG recommended management review the competitive solicitation requirements in Chapter 287, F.S., and establish procedures to ensure compliance as applicable. Procedures should also identify specific OIR statutory authority and requirements that differ from general requirements in Chapter 287, F.S., and how they should be addressed.

<p>AUD-1920-069 OIR-OIG</p>	<p>3/11/2021</p>	<p>Audit of IRFS User Access Controls</p>	<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, the 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>A.) The OIG determined this finding to be closed.</p> <p>B.) Audit logging via Modification History has been added to Workflow users and APC User admin screens.</p> <p>The OIG determined this finding to be closed.</p>	
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<p>AUD-1920-069 OIR-OIG</p>	<p>3/11/2021</p>	<p>Audit of IRFS User Access Controls</p>	<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>The 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 acknowledged the recommendation to enhance the existing process. Management has implemented changes to the process as follows:</p> <ol style="list-style-type: none"> 1. Documentation of approval and delegation of authority to IRMAG, if applicable, will be uploaded in the Access Request System (ARS) with the request. 2. Requests to set up a user account like another employee will no longer be allowed. Instead, a new SAS report showing employee access privileges is available for reference when establishing a new user account. 3. An Excel file with all possible access privileges for each system is available to download, complete and upload with the request. The request will clearly show what privileges are needed. 4. Use of the ARS is mandatory for OIR system access. <p>Additionally, OIR management is in the process of determining whether delegation of authority to an IRMAG should be allowed. The APP deviation memo is being updated to reflect changes to user access control procedures.</p> <p>OIG Note: A six-month audit follow-up to review the status of management's corrective action(s) is scheduled for October 2022.</p>	
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<p>AUD-1920-069 OIR-OIG</p>	<p>3/11/2021</p>	<p>Audit of IRFS User Access Controls</p>	<p><u>Finding 3:</u> 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>The 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, the OIG recommended management re-emphasize the requirement for directors to submit all change requests to the appropriate IRMAG for processing.</i></p>	<p><u>Corrective Action 3:</u> 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>A.) The SAS Developers and Run Report Privileges categories were added to the ACL in January 2022.</p> <p>The OIG determined this finding to be closed.</p> <p>B.) The MRTU added a reminder to the ACL review emails that any account changes need to be communicated to the appropriate IRMAG.</p> <p>The OIG determined this finding to be closed.</p>	
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		<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>The OIG recommended management take corrective action to ensure compliance with the procedures outlined in OIR APP 4-05 Deviation Memo.</i></p>	<p>C.) The July 2021 ACL review complied with the OIR APP 4-05 Deviation Memo, and any subsequent ACL reviews will also comply with the OIR APP 4-05 Deviation Memo.</p> <p>The OIG determined this finding to be closed.</p>	
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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022

Department: Office of Financial Regulation

Chief Internal Auditor: Cynthia Hefren

Budget Entity: 43900500

Phone Number: (850) 410-9712

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

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): FINANCIAL SERVICES
Agency Budget Officer/OPB Analyst Name: TERI MADSEN

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

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	4301	4310	4320	4330	4340

3. EXHIBIT B (EXBR, EXB)

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

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

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
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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
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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
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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.					
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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 2021-22 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
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 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 66 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 92 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 #23-003?	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 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 (36XXXXC) 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?	N	N	N	N	N
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 64 through 69 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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y	Y	Y	Y	Y
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					

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	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
Action					
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 pages 124 through 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.					

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 155 of the LBR Instructions.)	Y	Y	Y	Y	Y

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	Y	Y	Y	Y	Y
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

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 99 through 102 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
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Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): FINANCIAL SERVICES
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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 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
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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
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TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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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 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
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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 128 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
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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
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AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
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TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
--	---	---	---	---	---

18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
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18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
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18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
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18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
--	---	---	---	---	---

Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	4301	4310	4320	4330	4340

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL	
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Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4350	4360	4370		

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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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

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.					
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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.					
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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 59 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.					
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TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 2021-22 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 64 through 69 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 66 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 (OAD/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 92 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 #23-003?	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		

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y		
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y		
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y		
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 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?	N	N	N		
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y		
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y		
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y		
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y		
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y		
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y		
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 64 through 69 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 2022-23 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)

	Y	Y	Y	Y	Y
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		

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	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340
Action					
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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		

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 pages 124 through 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 155 of the LBR Instructions.)	Y	Y	Y		

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 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 94 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 VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y		
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
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Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): FINANCIAL SERVICES
Agency Budget Officer/OPB Analyst Name: TERI MADSEN

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

Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

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 Column A92.					
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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 99 through 102 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		
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TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
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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.					
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15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 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		
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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
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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		
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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		
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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		
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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		
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TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	4301	4310	4320	4330	4340

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 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 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

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

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

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y		
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Fiscal Year 2023-24 LBR Technical Review Checklist

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

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Action	Program or Service (Budget Entity Codes)				
	43900110	43900120			

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	N/A	N/A			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	N/A	N/A			

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	N/A	N/A			
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	N/A	N/A			
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	N/A	N/A			
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y	Y			

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
43900110	43900120				

3. EXHIBIT B (EXBR, EXB)

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

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

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 59 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			
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AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	43900110	43900120			

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 2021-22 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 64 through 69 of the LBR Instructions.)	Y	Y			
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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 always be annualized.	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 92 of the LBR Instructions.)	Y	Y			
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	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 Memo #23-003?	Y	Y			

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Action	Program or Service (Budget Entity Codes)				
	43900110	43900120			
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 requesting additional positions?	Y	Y			
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	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 88 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			
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 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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			

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
Action	43900110	43900120			

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 64 through 69 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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)
(Required to be posted to the Florida Fiscal Portal)**

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A			
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A			
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A			
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	N/A			
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A			
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A			

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Action	Program or Service (Budget Entity Codes)				
	43900110	43900120			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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:					

Fiscal Year 2023-24 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	43900110	43900120			
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A			
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	N/A			
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	N/A			
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 pages 124 through 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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	43900110	43900120			

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 155 of the LBR Instructions.)					
	N/A	N/A			

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.					
	N/A	N/A			

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?					
	N/A	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.					
	N/A	N/A			

13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR					
	N/A	N/A			
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 Column A92.					

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 99 through 102 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 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			

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Action	Program or Service (Budget Entity Codes)			
	43900110	43900120		

16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A		
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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A		
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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		
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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		
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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		
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TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
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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 109 of the LBR Instructions), and are they accurate and complete?	N/A	N/A		
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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		
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17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 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		
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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		
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AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
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TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
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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		
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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		
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18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
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Fiscal Year 2023-24 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	43900110	43900120			

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			
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Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

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

1. GENERAL

1.1 Are Columns A01, A04, A05, 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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

3. EXHIBIT B (EXBR, EXB)

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

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

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
--	---	---	---	---	---

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.					
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TIP Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
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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 59 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.					
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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.					
--	--	--	--	--	--

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
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 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	N/A	N/A	N/A	N/A	N/A
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 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 64 through 69 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 66 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 92 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 #23-003?	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?	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?	N/A	N/A	N/A	N/A	N/A

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

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Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
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.	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 88 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 (36XXXCX) 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 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 64 through 69 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.					

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

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

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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A	N/A	N/A	N/A	N/A
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	N/A	N/A	N/A	N/A
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	N/A	N/A	N/A	N/A
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A	N/A	N/A	N/A	N/A
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A	N/A	N/A
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	N/A	N/A	N/A	N/A
8.10	Are the statutory authority references correct?	N/A	N/A	N/A	N/A	N/A
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A	N/A	N/A	N/A	N/A
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	N/A
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A	N/A	N/A	N/A
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	N/A	N/A
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A	N/A	N/A	N/A
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A	N/A	N/A	N/A
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	N/A	N/A	N/A	N/A
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	N/A	N/A	N/A	N/A	N/A
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	N/A	N/A	N/A	N/A	N/A
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A	N/A	N/A	N/A	N/A
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A	N/A	N/A	N/A	N/A
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 124 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

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 155 of the LBR Instructions.)	No	No	No	No	No
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 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 94 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
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	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 nonrecurring portion in Column A92.					

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 99 through 102 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 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:

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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Action	Program or Service (Budget Entity Codes)				
	43900530	43900540	43900550	43900560	43900570
16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	N/A	N/A	N/A	N/A
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	N/A	N/A	N/A	N/A	N/A
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A	N/A	N/A	N/A	N/A
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/A	N/A	N/A	N/A	N/A
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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 109 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 128 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 154 through 156) 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

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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

TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.

19. FLORIDA FISCAL PORTAL

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