



# FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Charlie Crist, Governor

Frank Peterman, Jr., Secretary

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## LEGISLATIVE BUDGET REQUEST

Department of Juvenile Justice

Tallahassee

October 15, 2008

Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director  
House Policy and Budget Council  
418 Capitol  
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director  
Senate Fiscal Policy & Calendar Committee  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Juvenile Justice 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 2009-2010 Fiscal Year. Secretary Frank Peterman, Jr., has approved this submission.

A handwritten signature in cursive script that reads "Sheree Keeler".

Sheree Keeler  
Director of Administration

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2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850  
<http://www.djj.state.fl.us>

*The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.*

# **DEPARTMENT OF JUVENILE JUSTICE**

## **Department Level Exhibits and Schedules**



**Frank Peterman, Jr., SECRETARY**

## Schedule VII: Agency Litigation Inventory

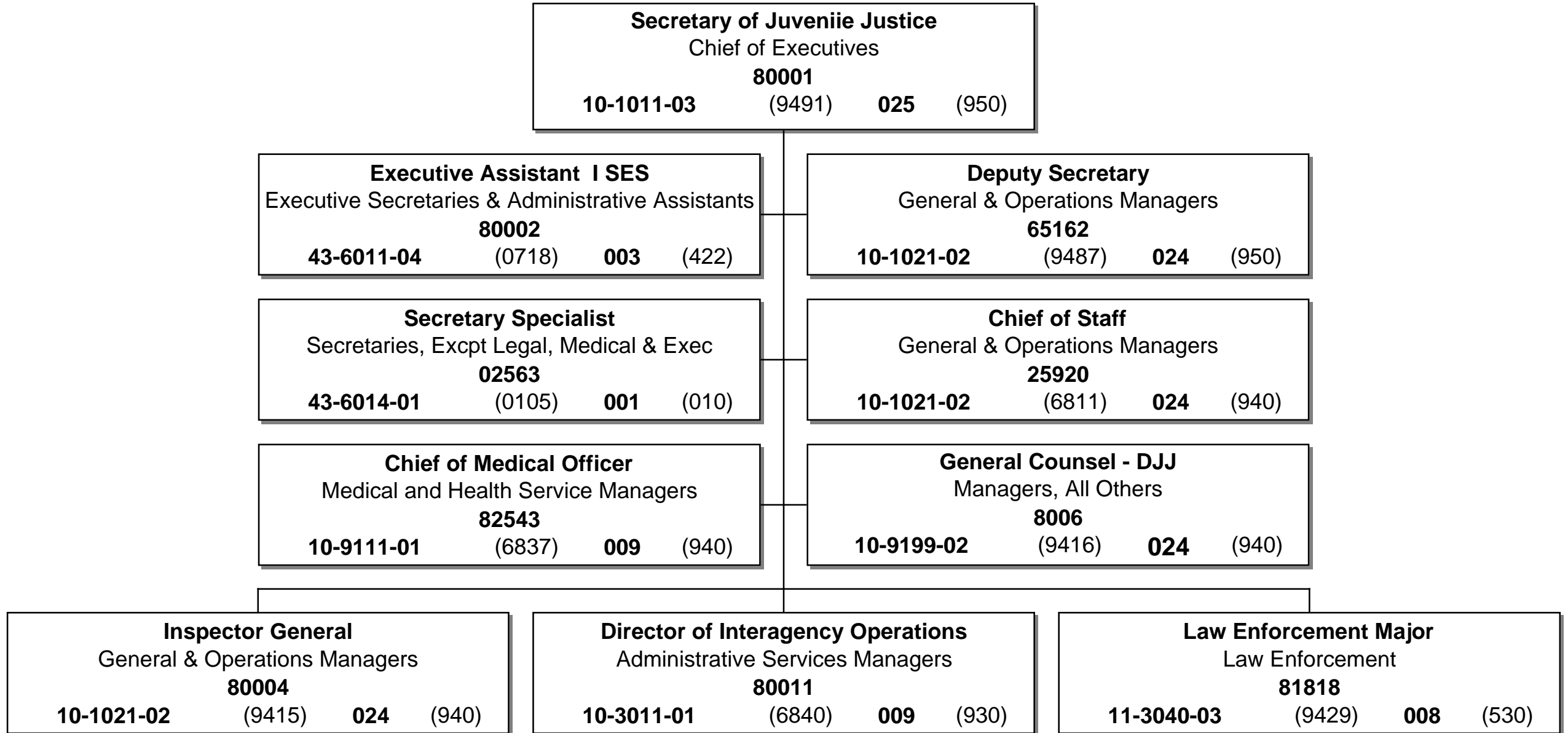
*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

<b>Agency:</b>	<b>Department of Juvenile Justice</b>		
<b>Contact Person:</b>	Scott C. Wright	<b>Phone Number:</b>	(850) 922-2295
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Compass Group USA, Inc. and Trinity Services Group, Inc. v. State of Florida, Department of Management Services (DMS); State of Florida, Department of Juvenile Justice (DJJ); State of Florida, Department of Financial Services (DFS); Tom Gallagher, in his official capacity as State of Florida, Chief Financial Officer		
<b>Court with Jurisdiction:</b>	Leon County Circuit Court		
<b>Case Number:</b>	05-CA-999		
<b>Summary of the Complaint:</b>	That DJJ breached its food service purchase order and state term contract with Compass/Trinity resulting in an underpayment to Compass/Trinity of approximately \$900,000. Compass/Trinity also alleges that DMS as contract signatory has liability and DFS for refusing to issue a warrant for payment bears some liability.		
<b>Amount of the Claim:</b>	\$900,000		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>	Complaint and answers filed in 2005. Discovery (exchange of documents by the parties and depositions taken) essentially completed. In July 2008 Compass/Trinity asked court in motion for summary judgment to decide as a matter of law that Compass Trinity is entitled to prevail. Court did not grant motion. In July 2008 Compass/Trinity asked that the case be set for trial.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel:	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>			

<b>OFFICE OF THE SECRETARY</b>	80
OFFICE OF DEPUTY SECRETARY	80-80
CHIEF OF STAFF, LEG AFFAIRS, COMM. ADMIN.	80-1
OFFICE OF PROGRAM & TECH. ASSIST	80-1A
QUALITY ASSURANCE	80-1B
GENERAL COUNSEL	80-2
INSPECTOR GENERAL	80-3
STAFF DEVELOPMENT & TRAINING	80-4
OFFICE OF HEALTH SERVICES	80-5
YOUTH CUSTODY OFFICER	80-70
<b>DIRECTOR OF ADMINISTRATION</b>	75
BUDGET	75-1
FINANCE & ACCOUNTING	75-2
PERSONNEL	75-3
GENERAL SERVICES	75-4
MANAGEMENT INFORMATION SYSTEMS	75-5, 75-5A, 75-5B



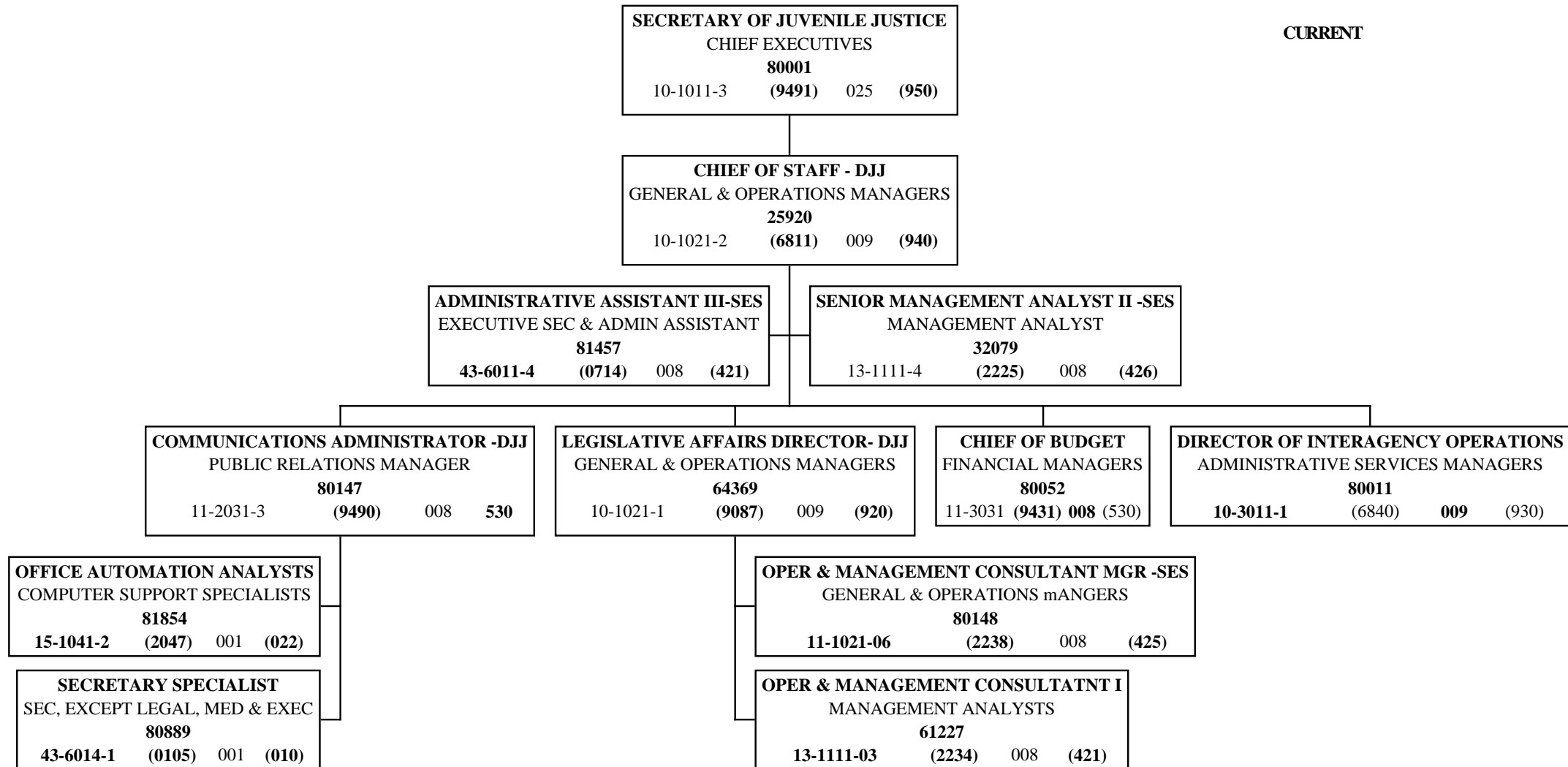
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 75 - HEADQUARTERS  
 00 - OFFICE OF THE SECRETARY  
 0015 - CHIEF OF STAFF  
 10 - LEGISLATIVE AFFAIRS ADMINISTRATION  
 30 - AGENCY COMMUNICATIONS ADMIN.

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 9-4-08

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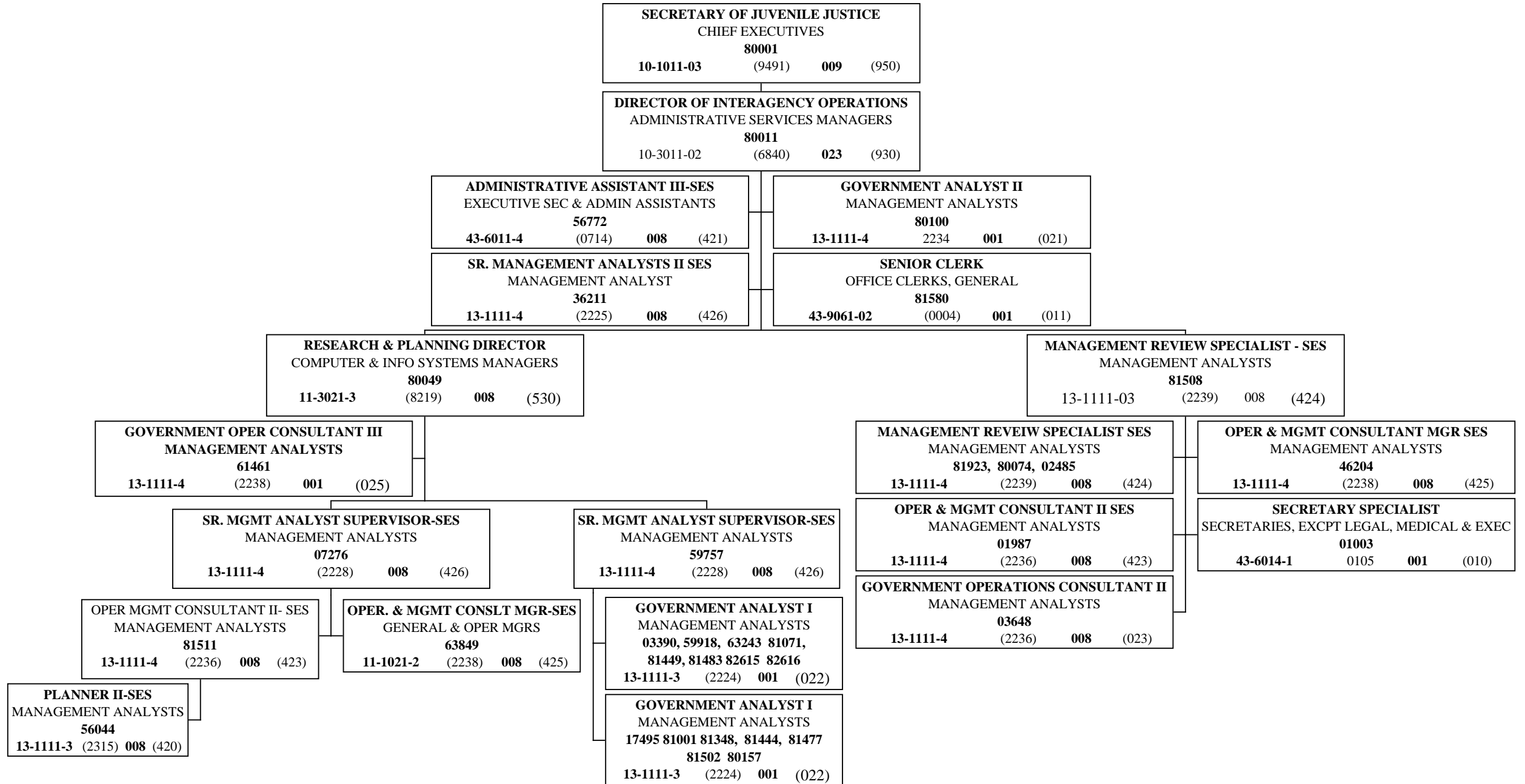


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61227 IS BEING PAID OUT OF PROBATION FUNDING

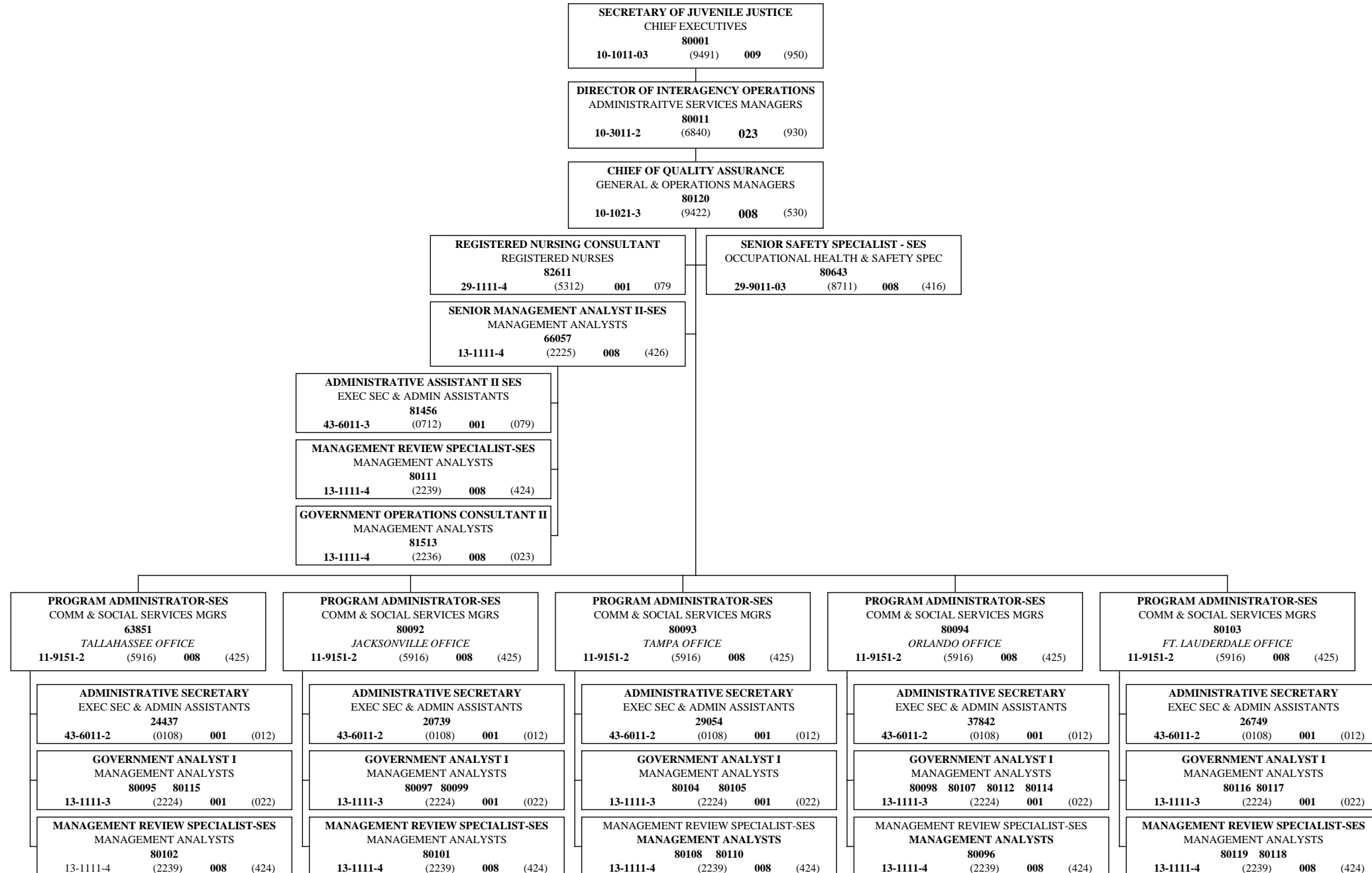
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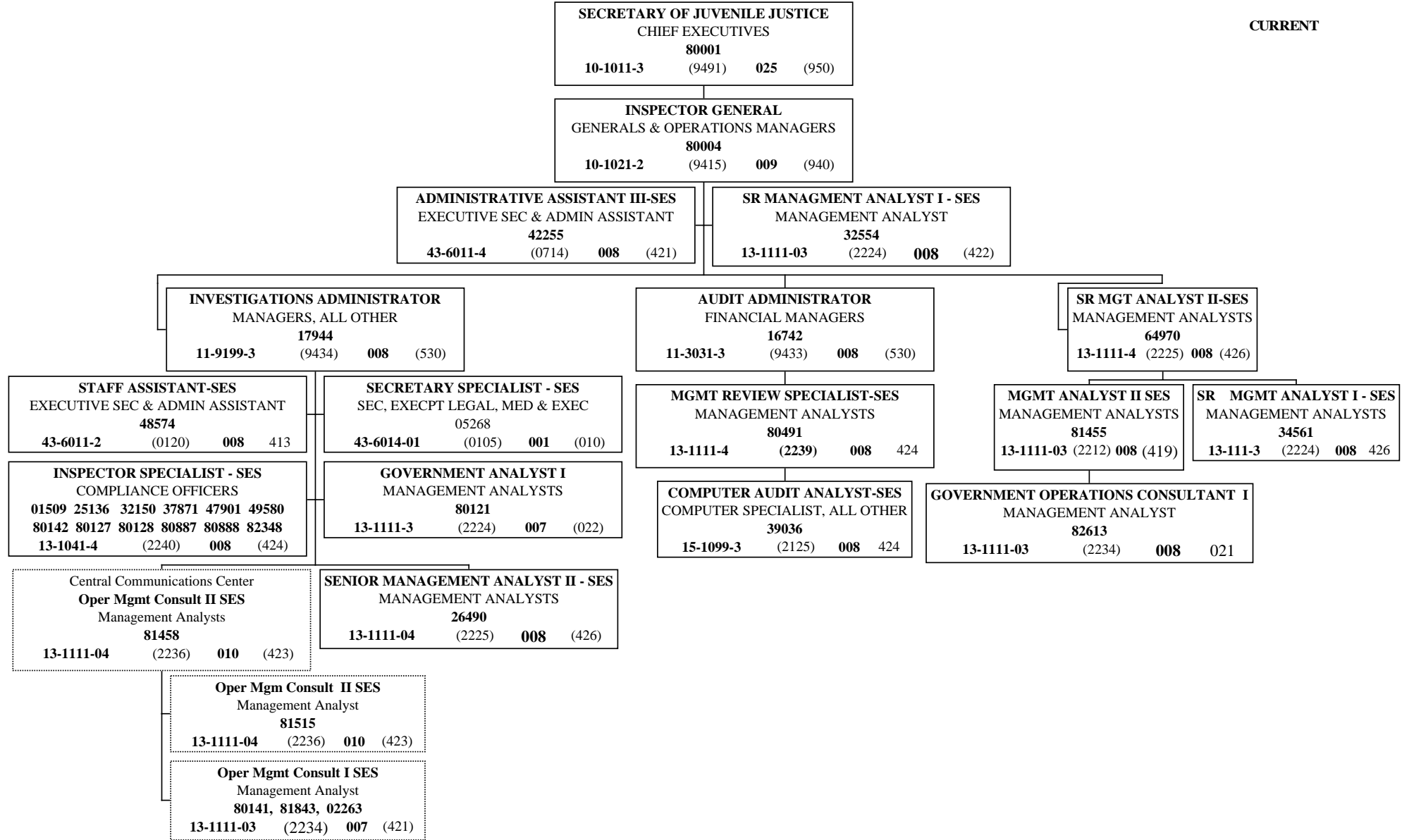




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 75 - HEADQUARTERS  
 00 - OFFICE OF THE SECRETARY  
 00 - OFFICE OF THE INSPECTOR GENERAL  
 111 - INVESTIGATIONS  
 113 - AUDIT ADMINISTRATION

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 9-9-08

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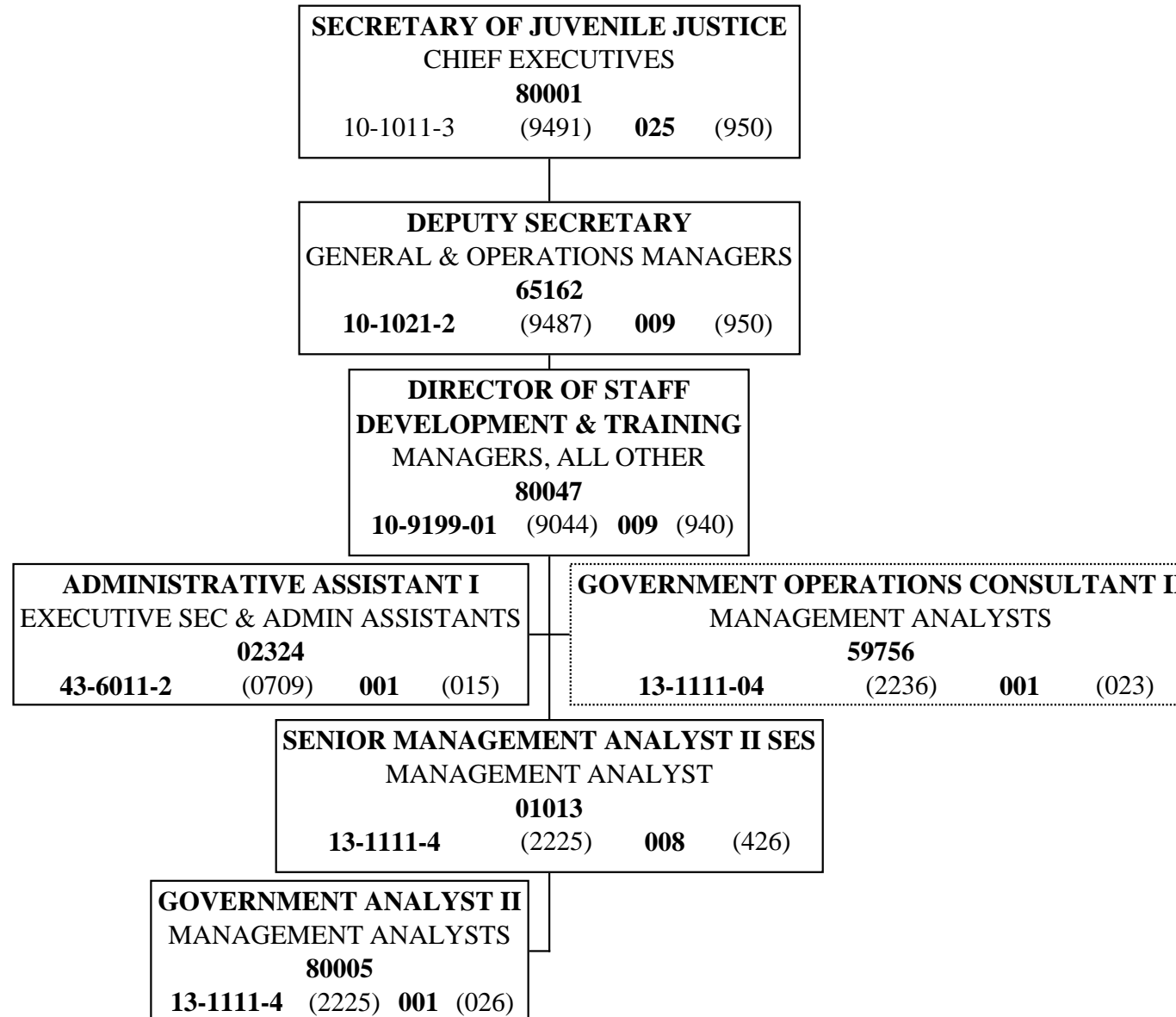


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-----broken lines mean positions are funded under Residential Correctional Facilities    Created new Inspector Specialist position 8-6-07

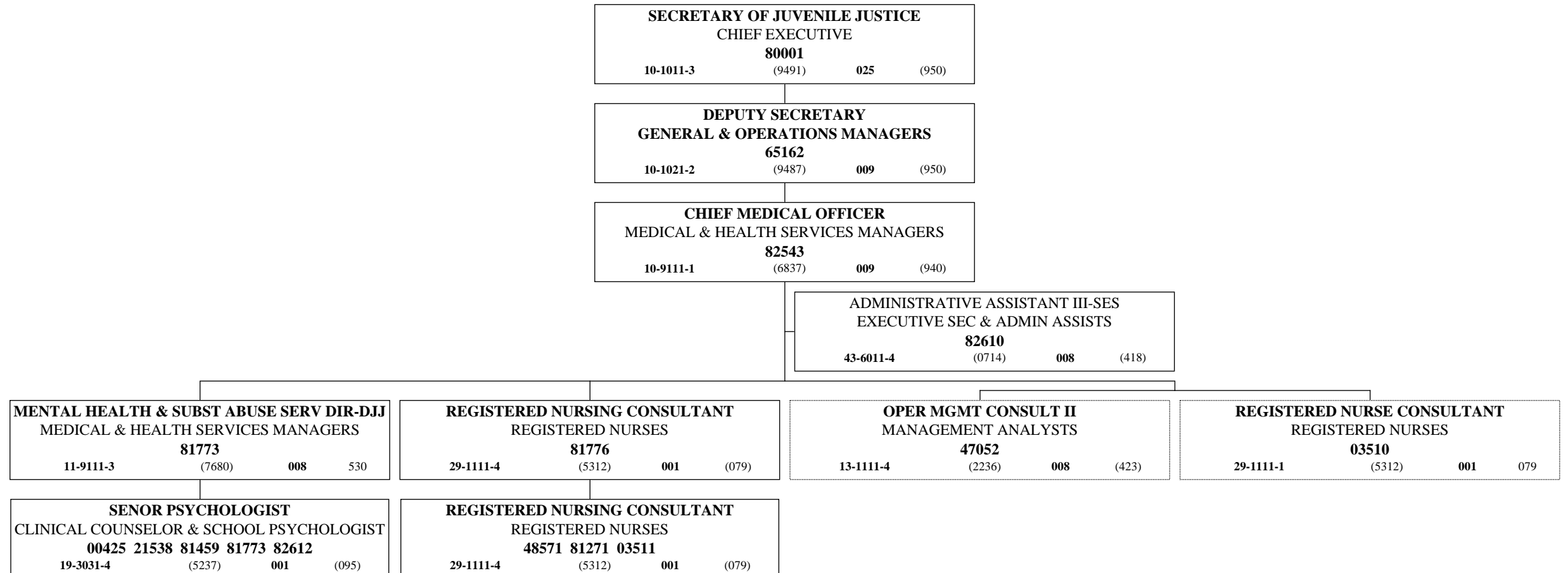
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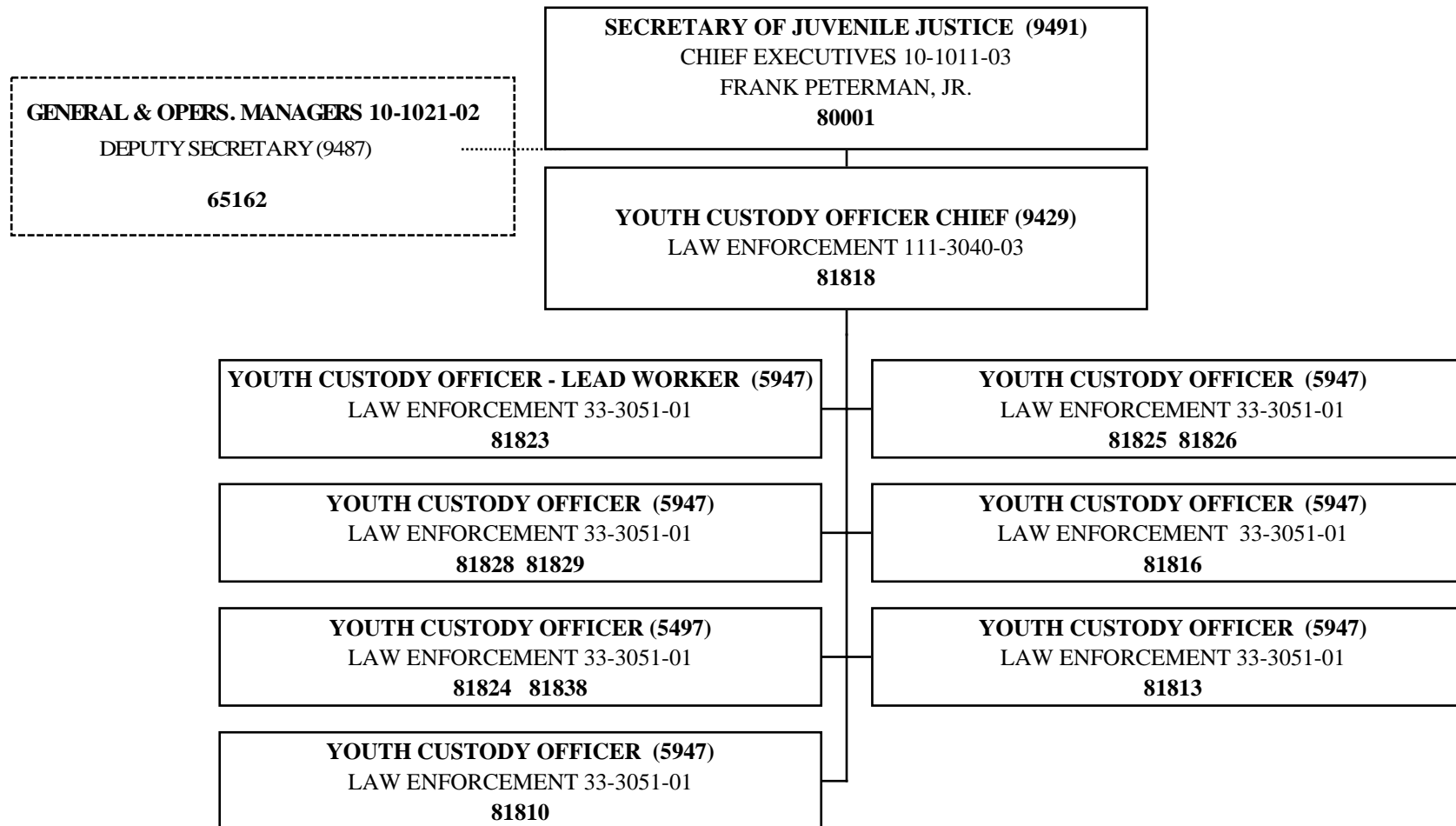
Position 59756 is being funding from 8041200200, Detention Central

CURRENT

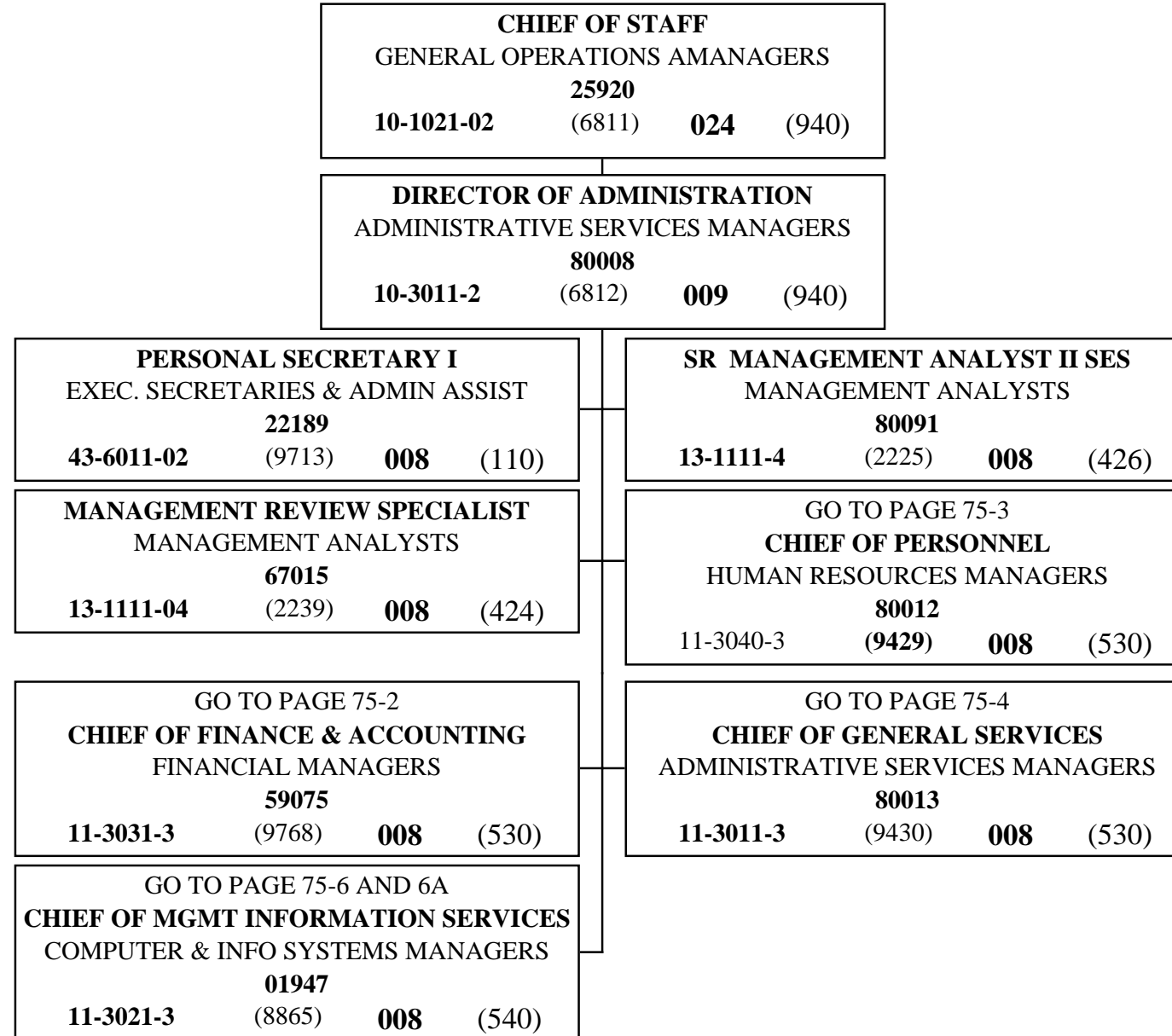




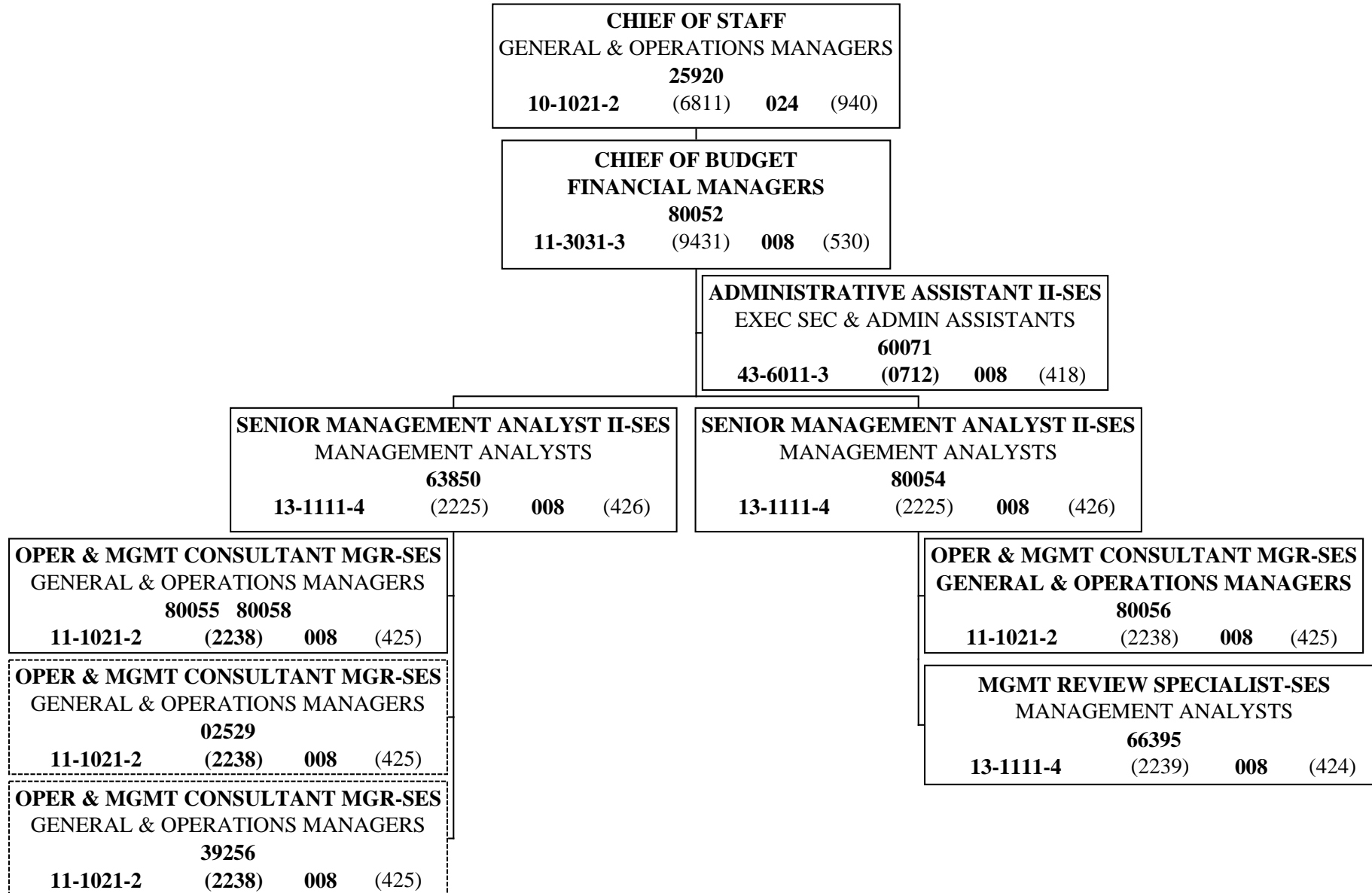
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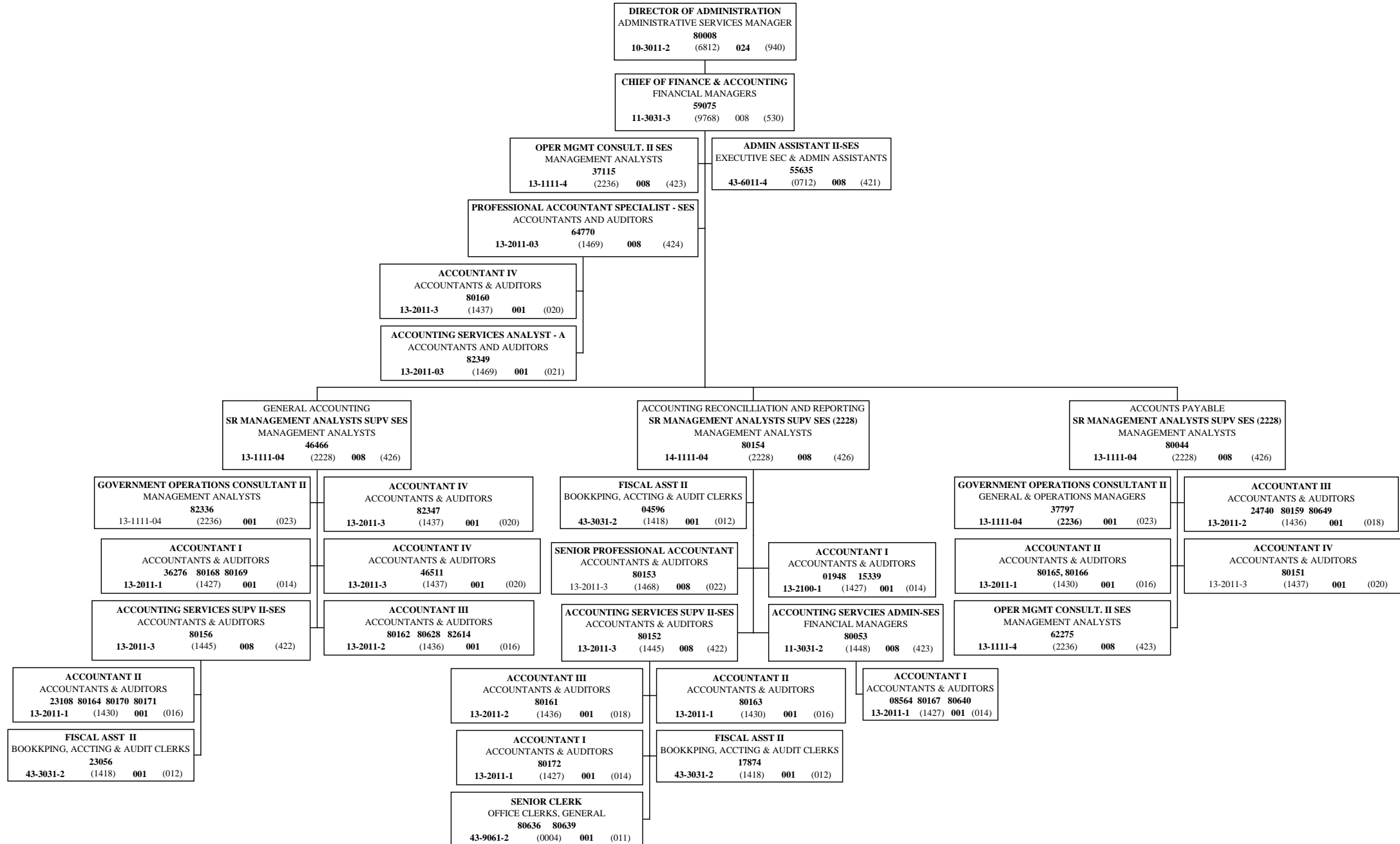
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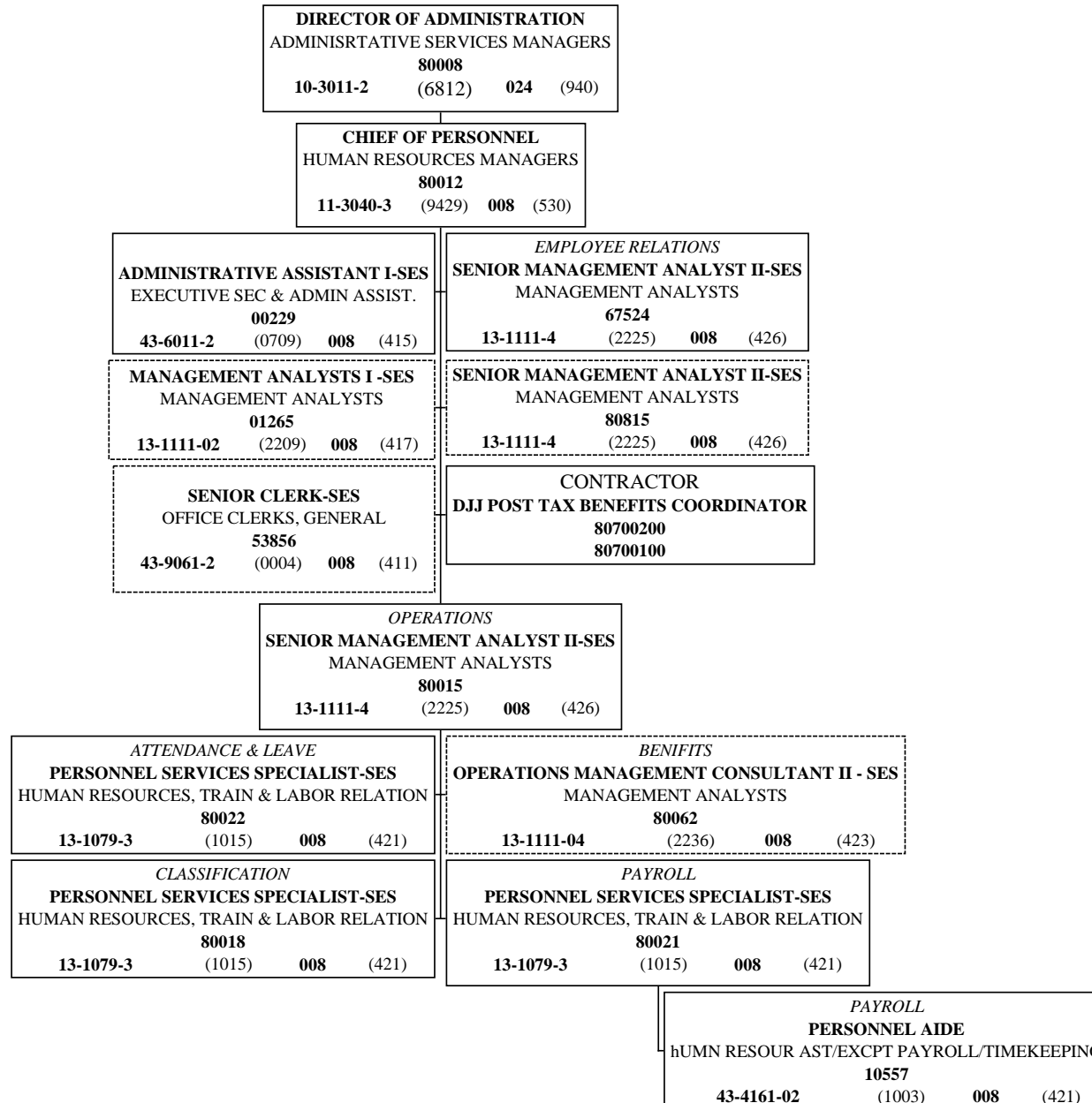
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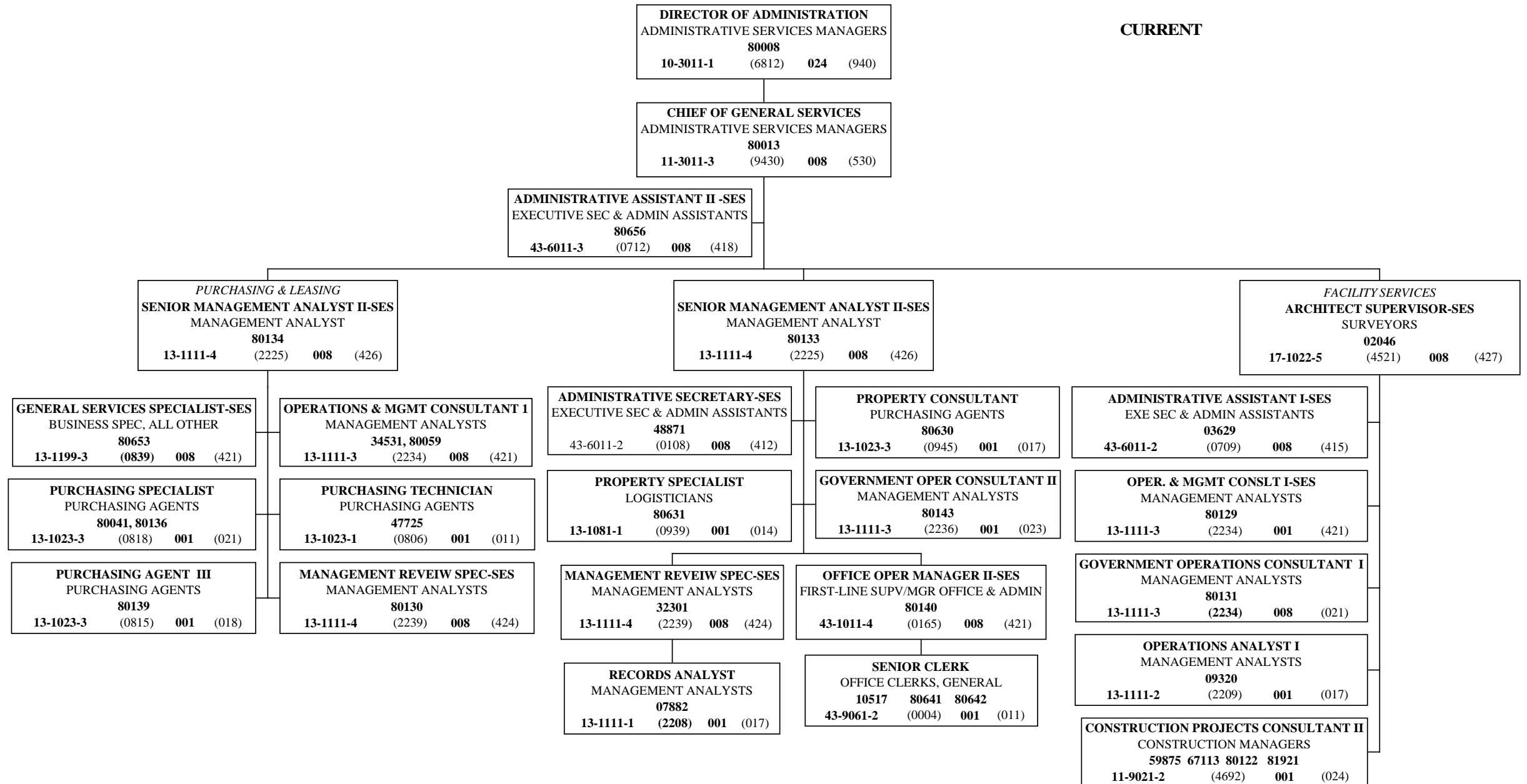
Position 02529 is being funding by Probation and 39256 is being funded by Detention

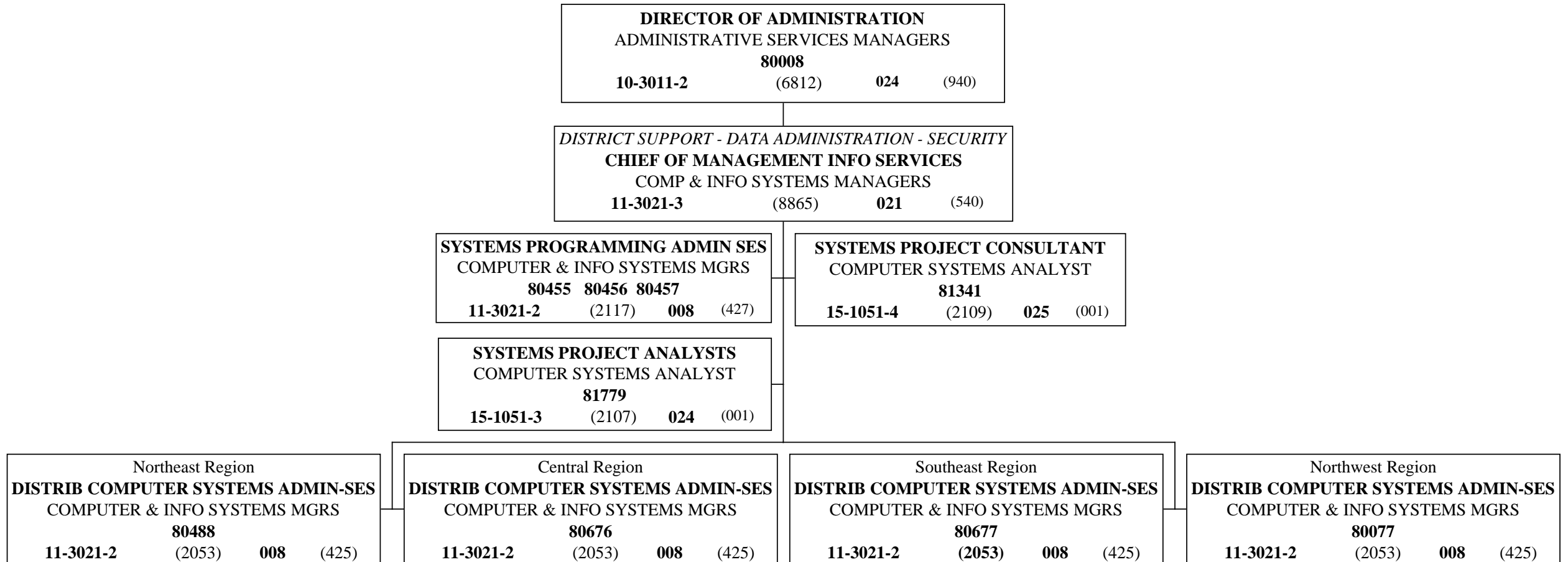
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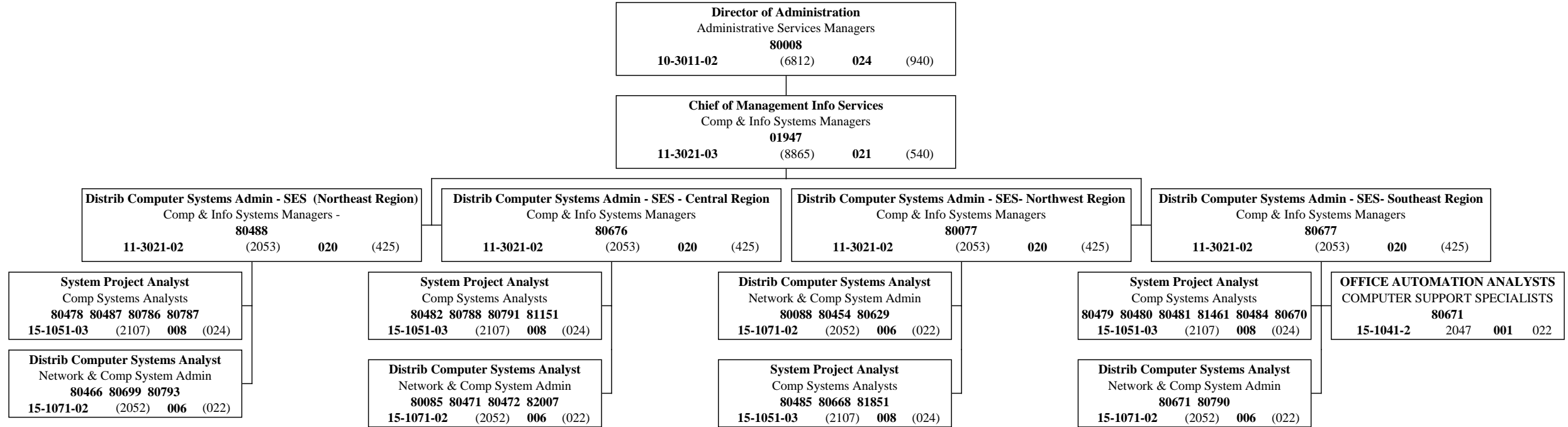




**80 - DEPARTMENT OF JUVENILE JUSTICE**  
**75 - HEADQUARTERS**  
**00 - OFFICE OF THE SECRETARY**  
**00 - ASST. SECRETARY FOR ADMINISTRATION**  
**30 - OFFICE OF MANAGEMENT INFORMATION SYSTEMS**  
**DIST. SUPPORT/DATA ADMIN/SECURITY**  
**NETWORK & COMPUTER SYSTEMS**

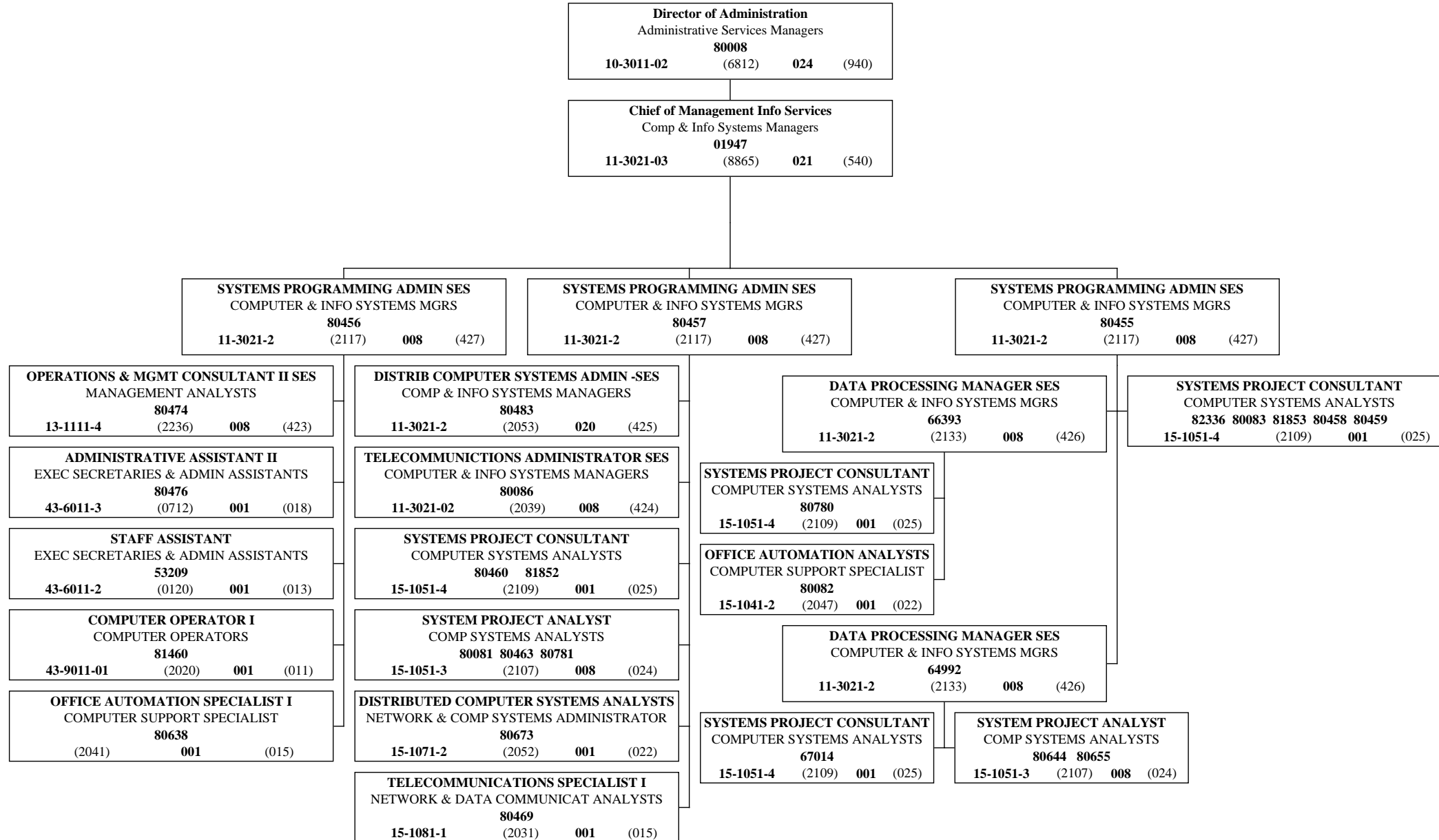
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 VERIFIED BY: SARA GAMBLE  
 EFFECTIVE: 12-26-06

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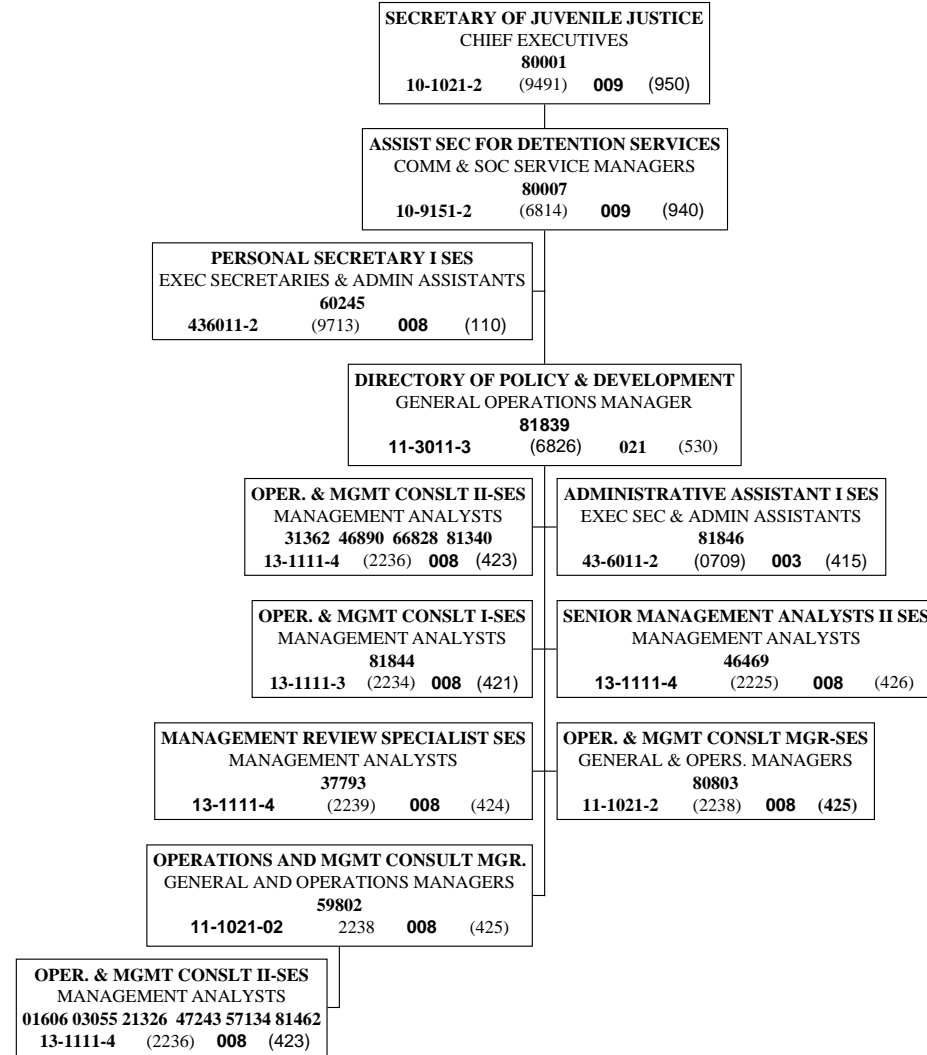
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40 - DETENTION SERVICES  
10 - REGION (NORTH)  
ORGANIZATION CHARTS

## TABLE OF CONTENTS

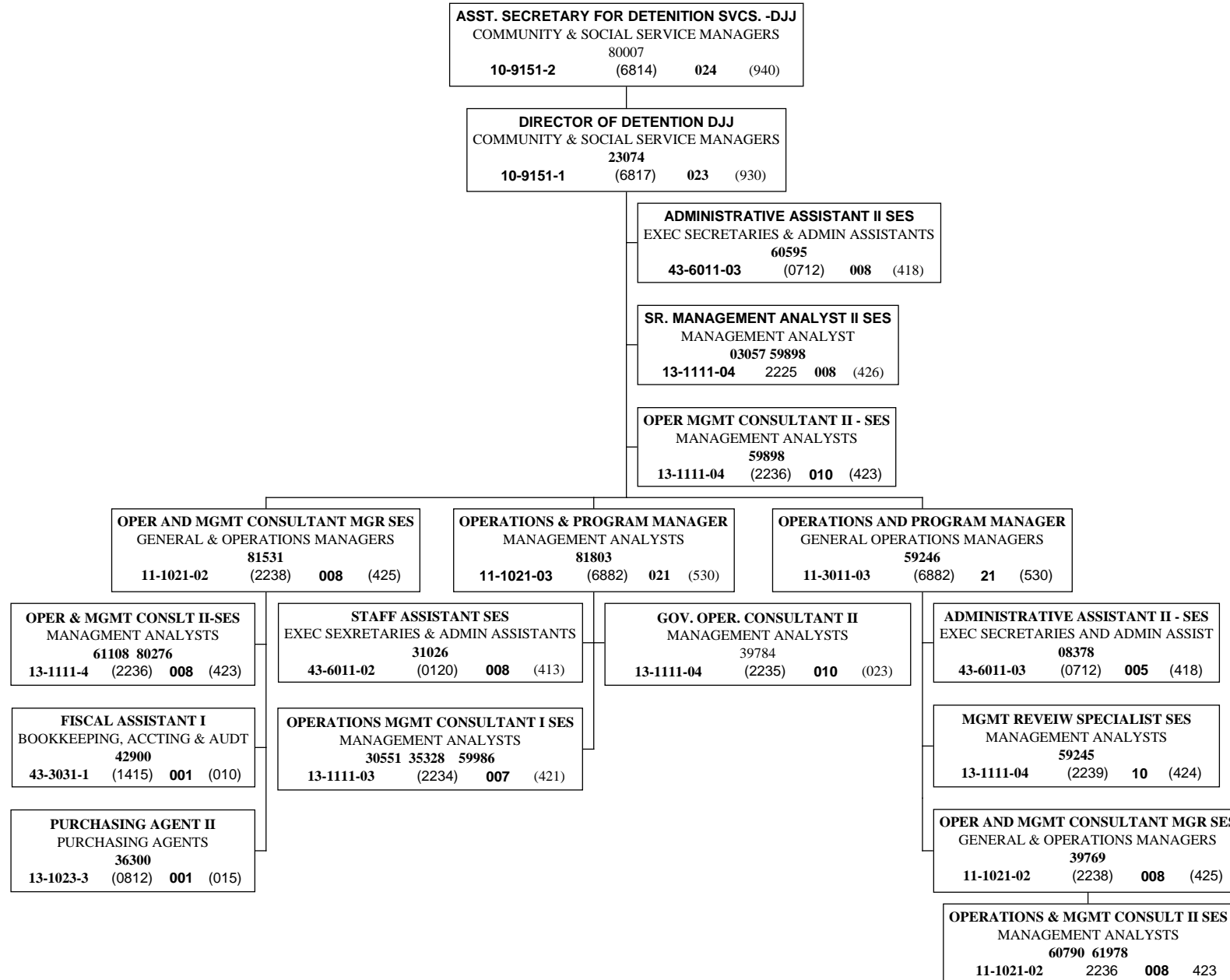
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EFFECTIVE: 2/1/07

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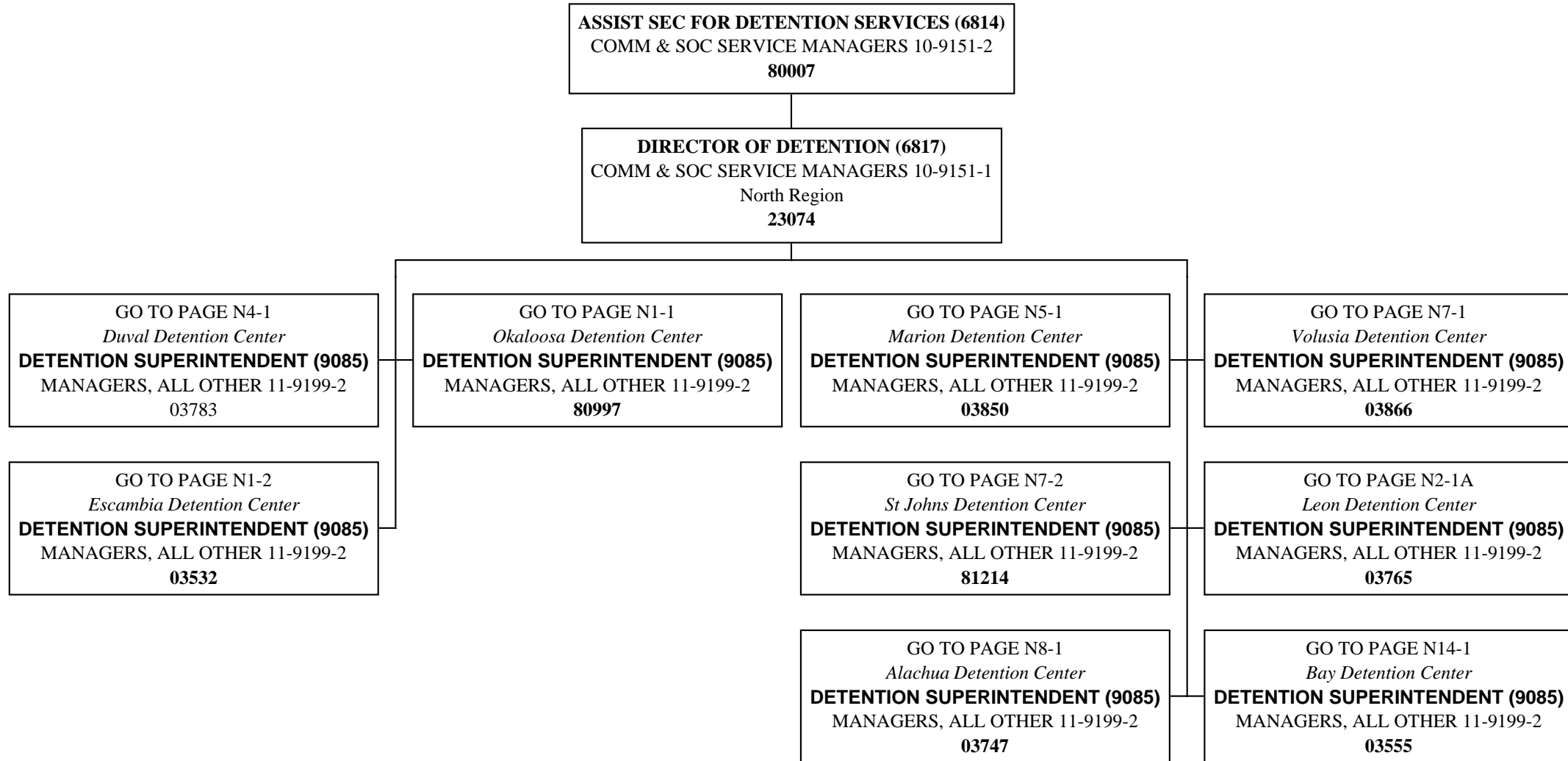
ASST. SECRETARY OF DETENTION AND HEADQUARTERS	80-40	
STATEWIDE OFFENDER TRANSPORTATION PROG	80-40A	
DIRECTOR OF DETENTION NORTH	80-40-1	
DETENTION SERVICES NE AND NW	80-40-1A	
CIRC01 OKALOOSA REGIONAL DETENTION CENTER	N1-1	
ESCAMBIA DETENTION CENTER	N1-2	
CIRC02 LEON REGIONAL DETENTION CENTER	N2-1	N2-1A
CIRC04 DUVAL REGIONAL DETENTION CENTER	N4-1	
CIRC05 MARION REGIONAL DETENTION CENTER	N5-1	
CIRC07 VOLUSIA REGIONAL DETENTION CENTER	N7-1	
ST. JOHN REGIONAL DETENTION CENTER	N7-2	
CIRC08 ALACHUA REGIONAL DETENTION CENTER	N8-1	
CIRC14 BAY REGIONAL DETENTION CENTER	N-14-1	N14-1A



**CURRENT**



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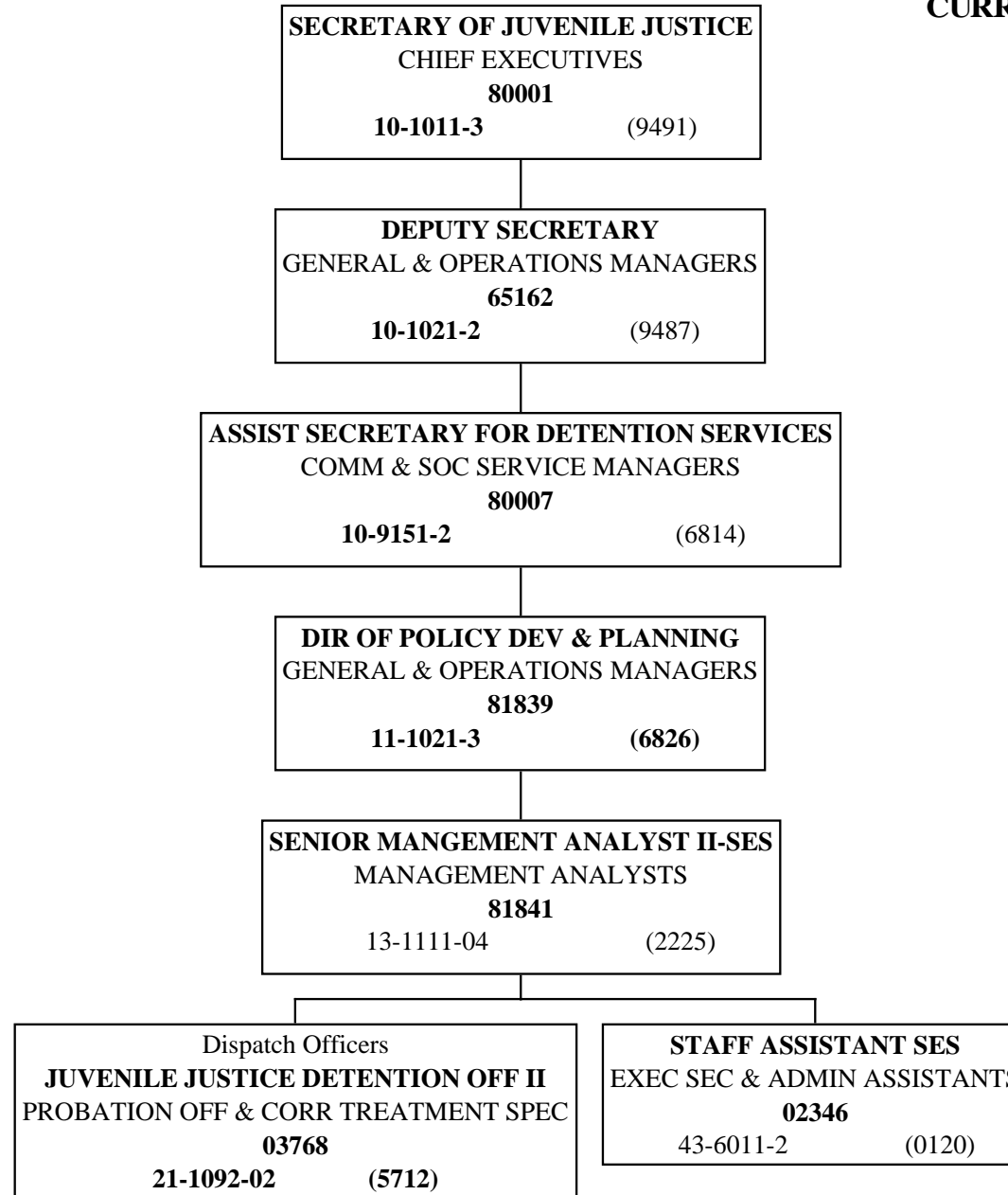


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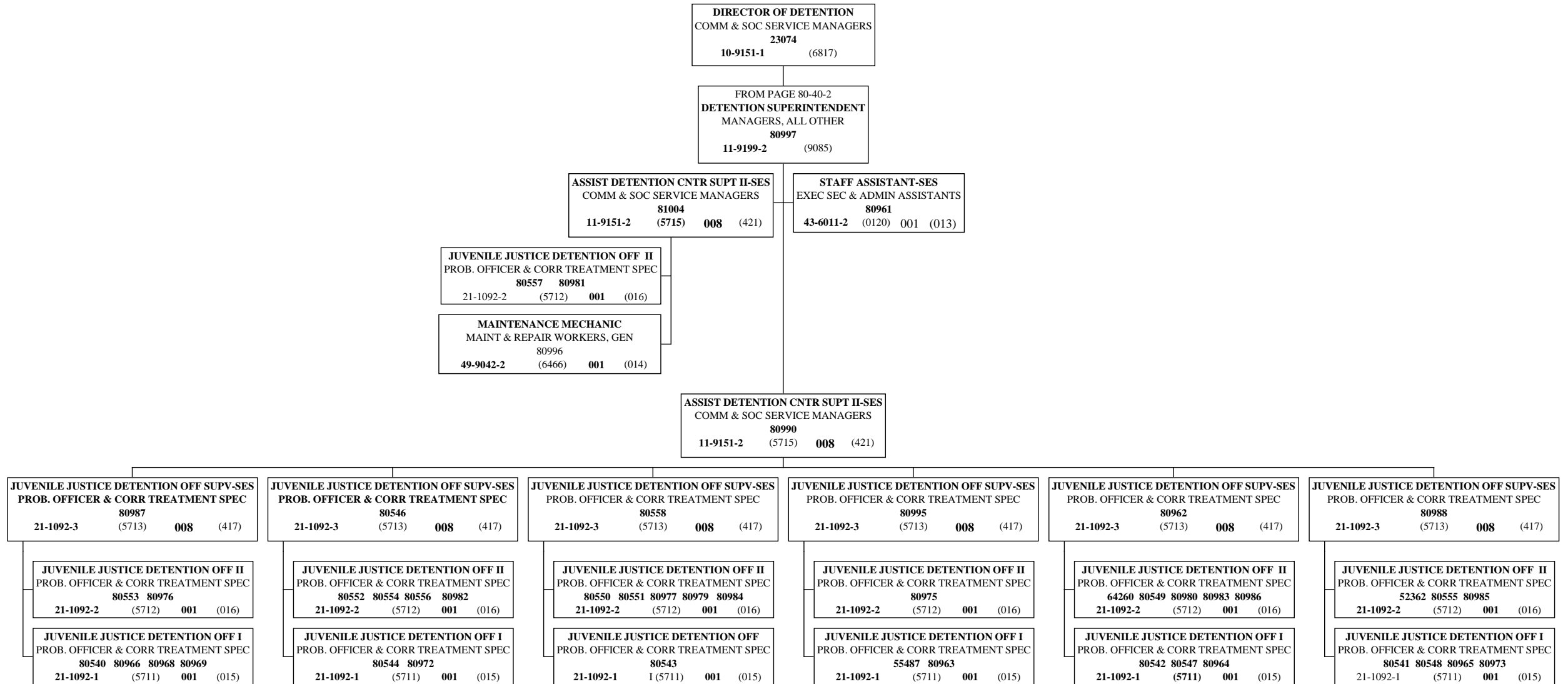
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**PAGE 80-40A**

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 41 - DETENTION SERVICES  
 10 - REGION (NORTH)  
 01 - CIRCUIT  
 2500 - OKALOOSA REGIONAL DETENTION CTR.  
 00 - ADMIN. SHIFT - 7AM - 3PM  
 01 - EVENING SHIFT - 3PM - 11PM  
 02 - NIGHT SHIFT - 11PM - 7AM  
 03 - ROTATING 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-1-08

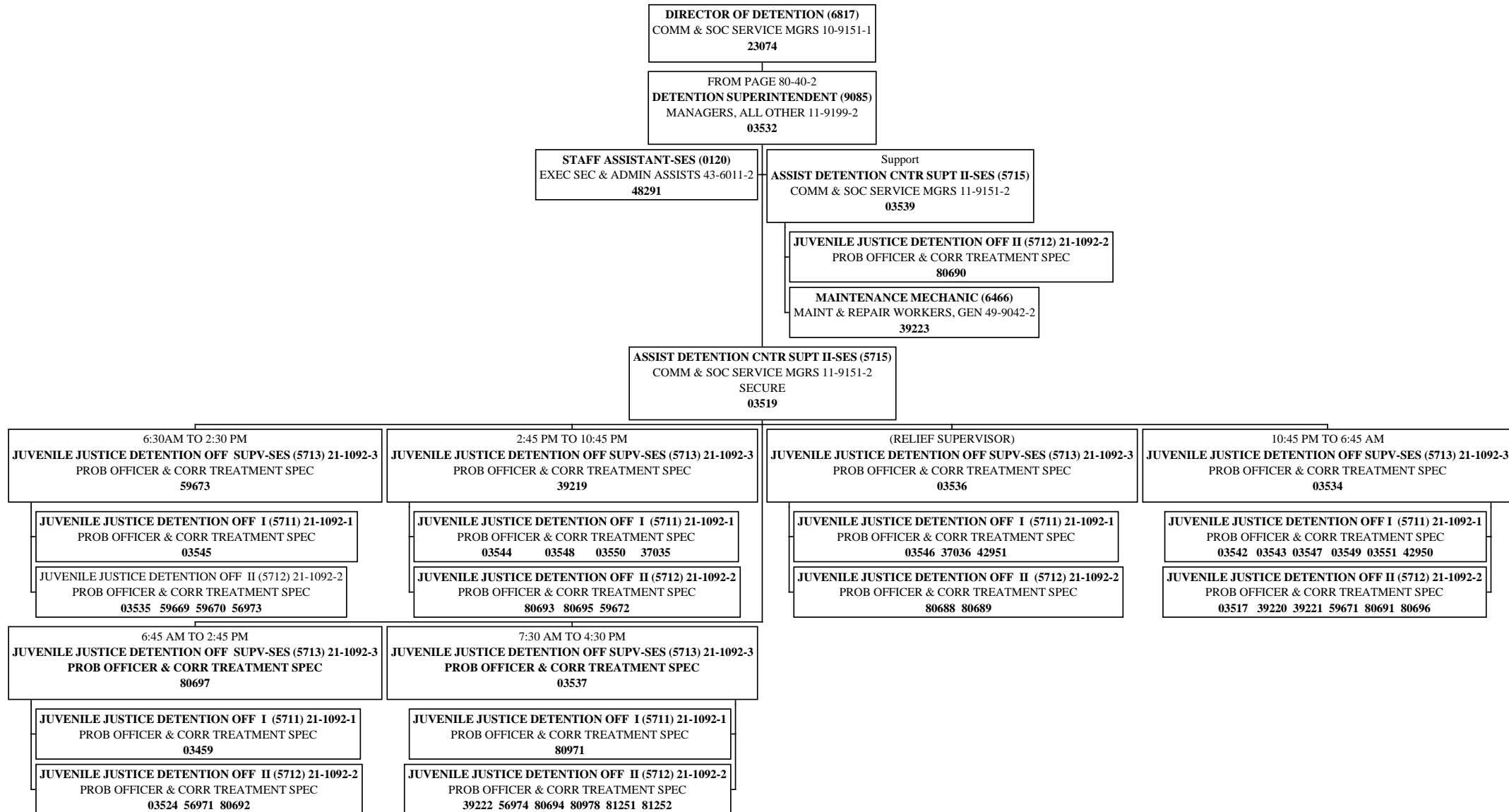
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SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-1-08

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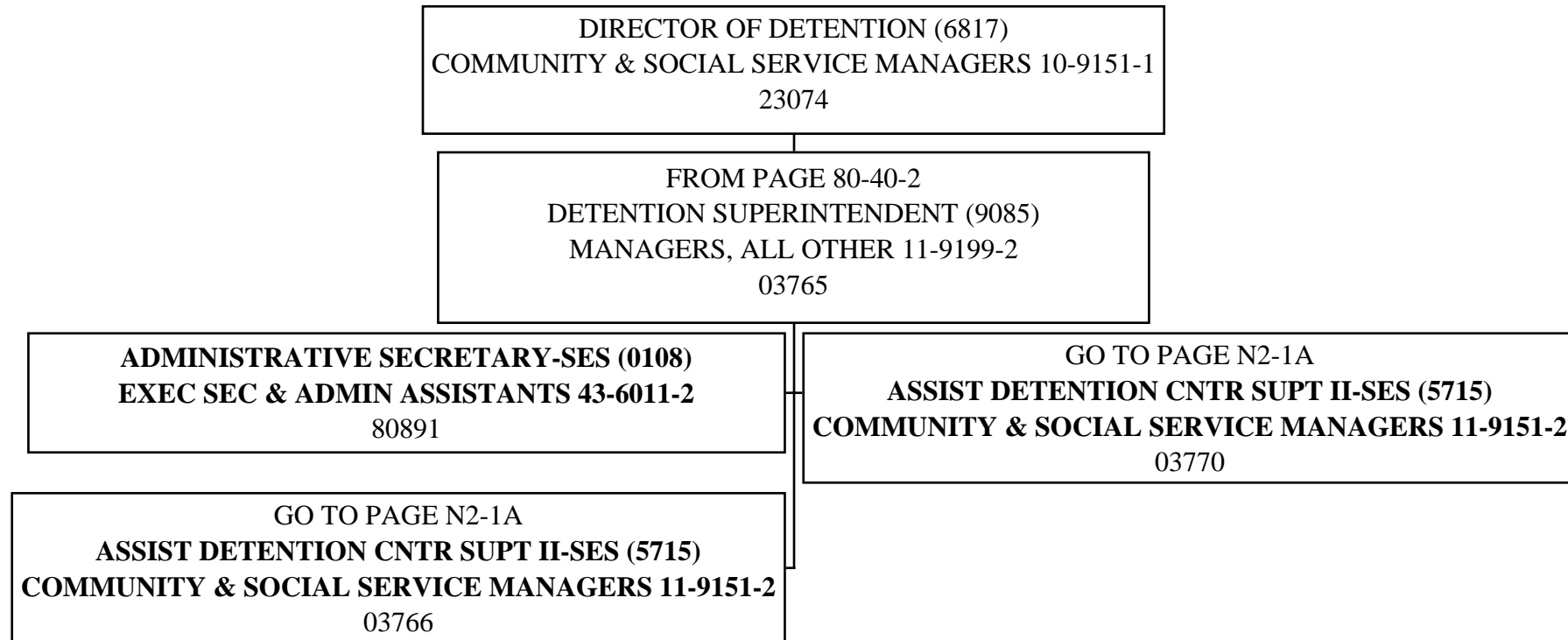
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02 - CIRCUIT  
2500 - LEON REGIONAL DETENTION CENTER

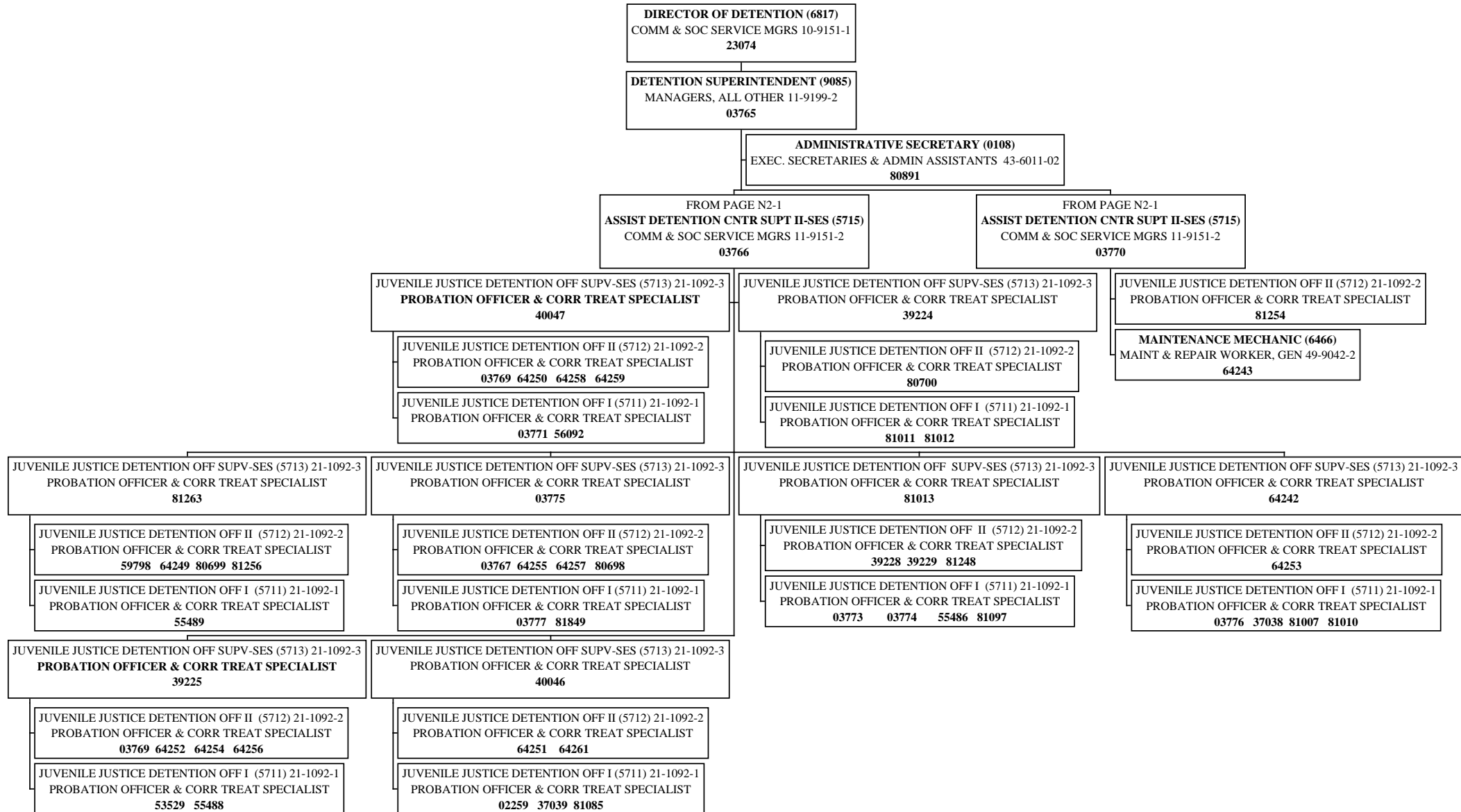
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EFFECTIVE: 9-17-08



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 02 - CIRCUIT  
 2500 - LEON REGIONAL DETENTION CENTER  
 00 - ADMIN. SHIFT  
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 02 - SHIFT - II  
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SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8/11/08

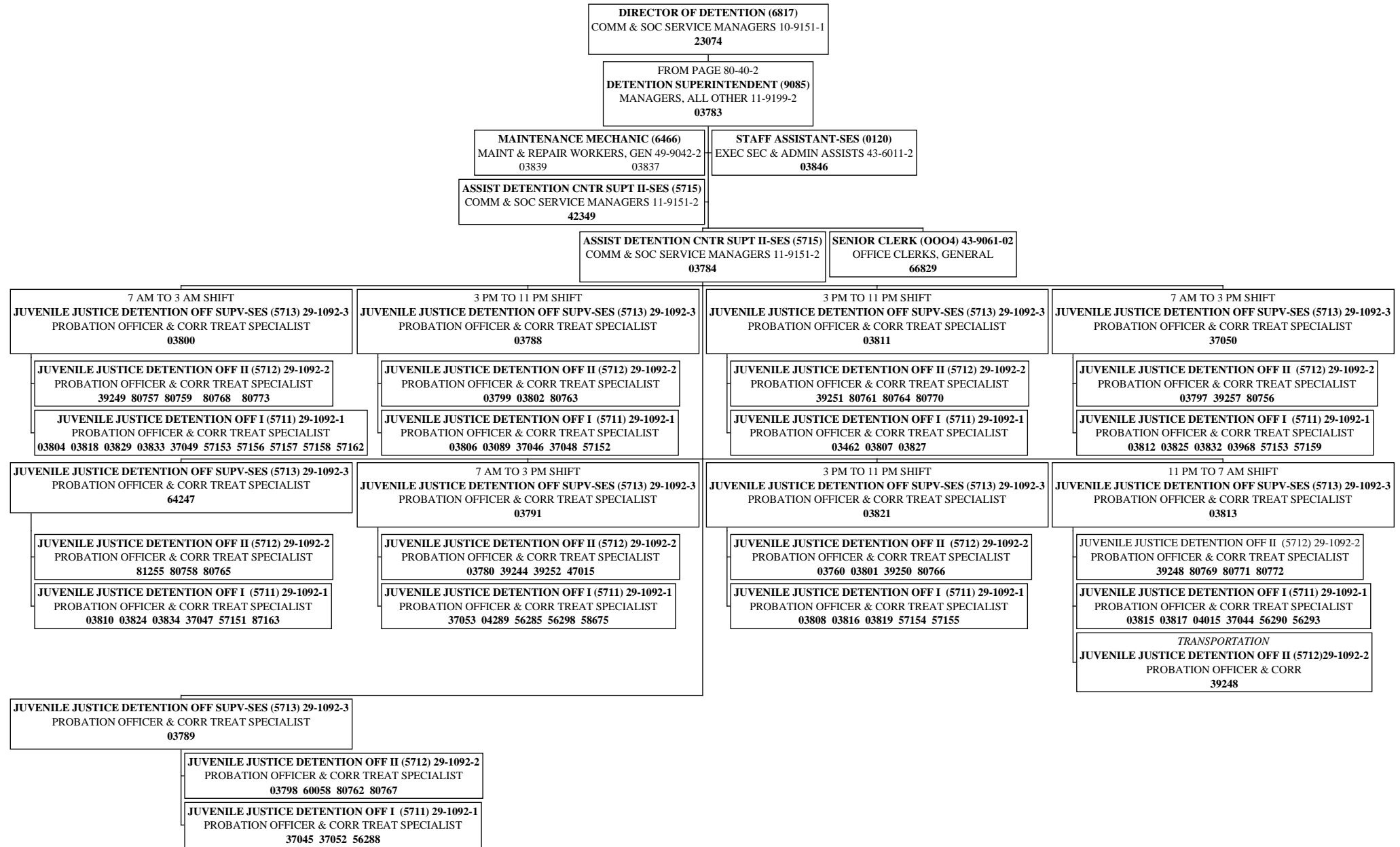
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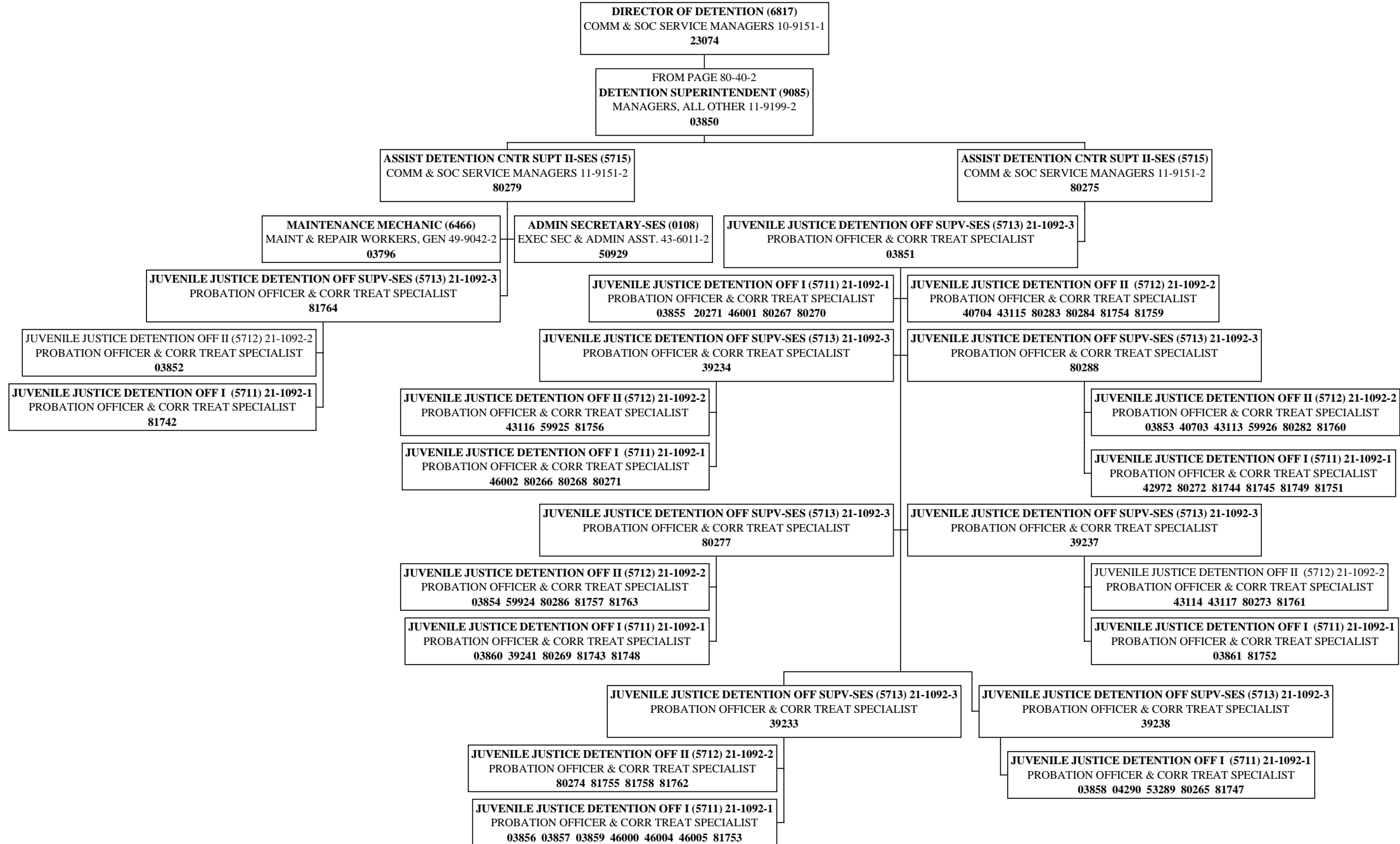
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SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-22-08

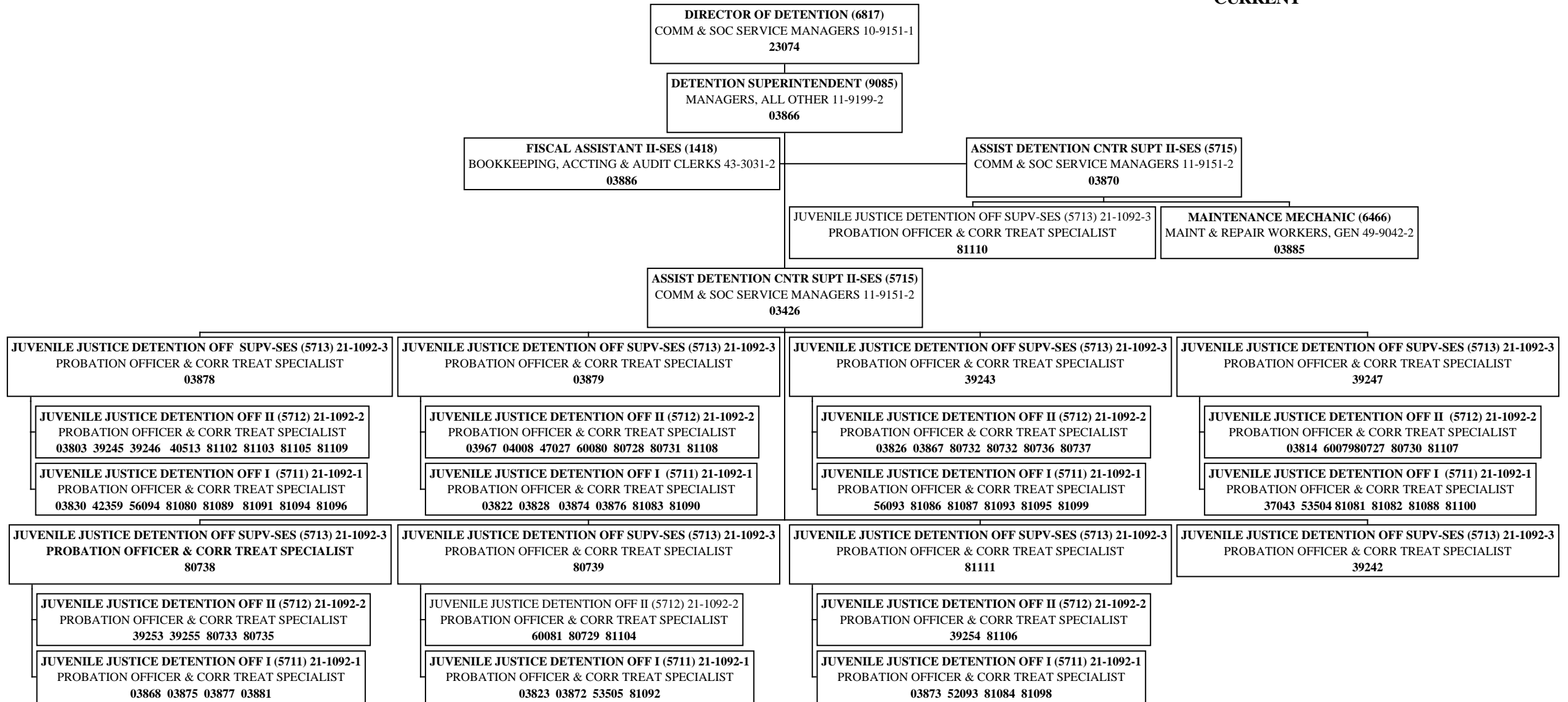
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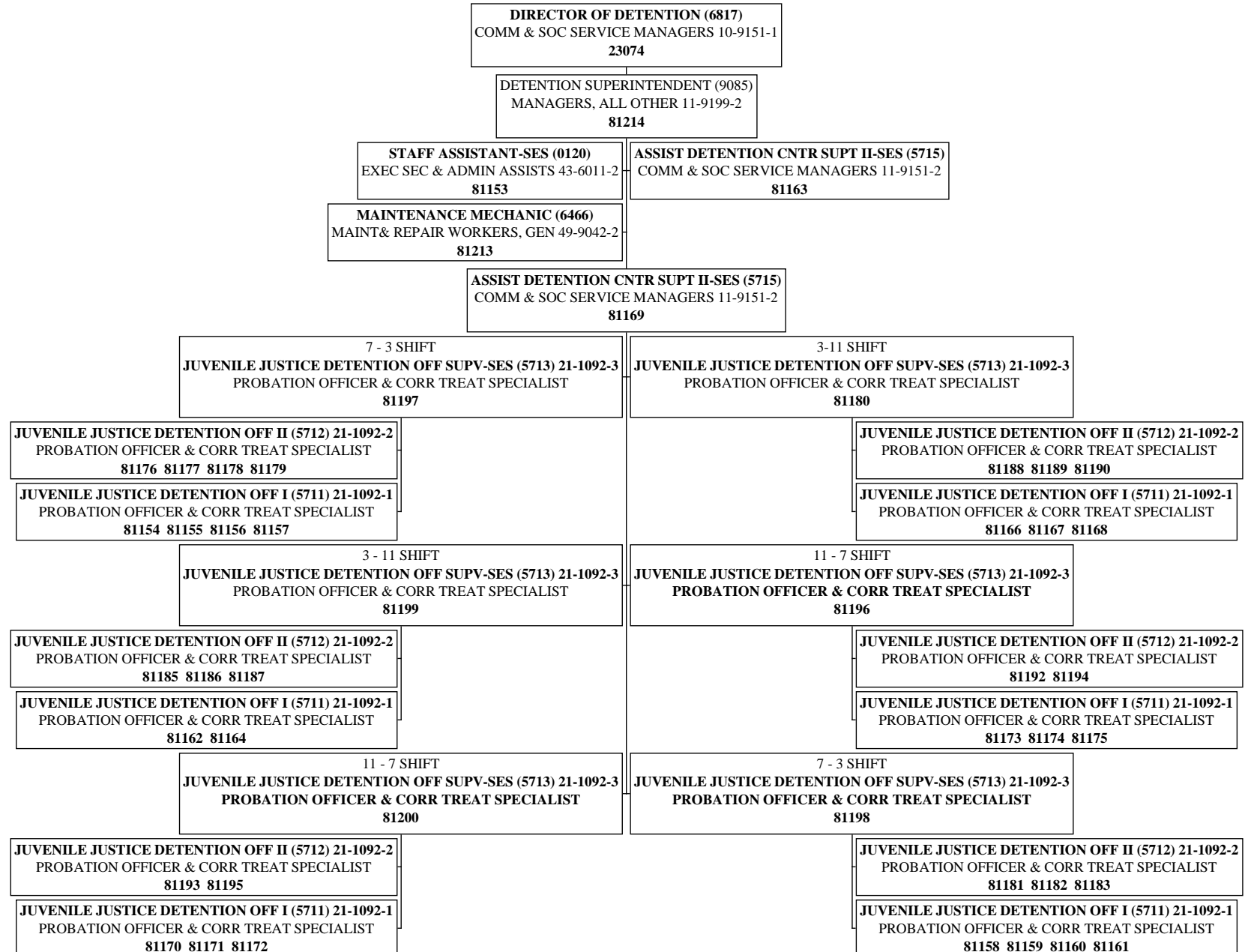
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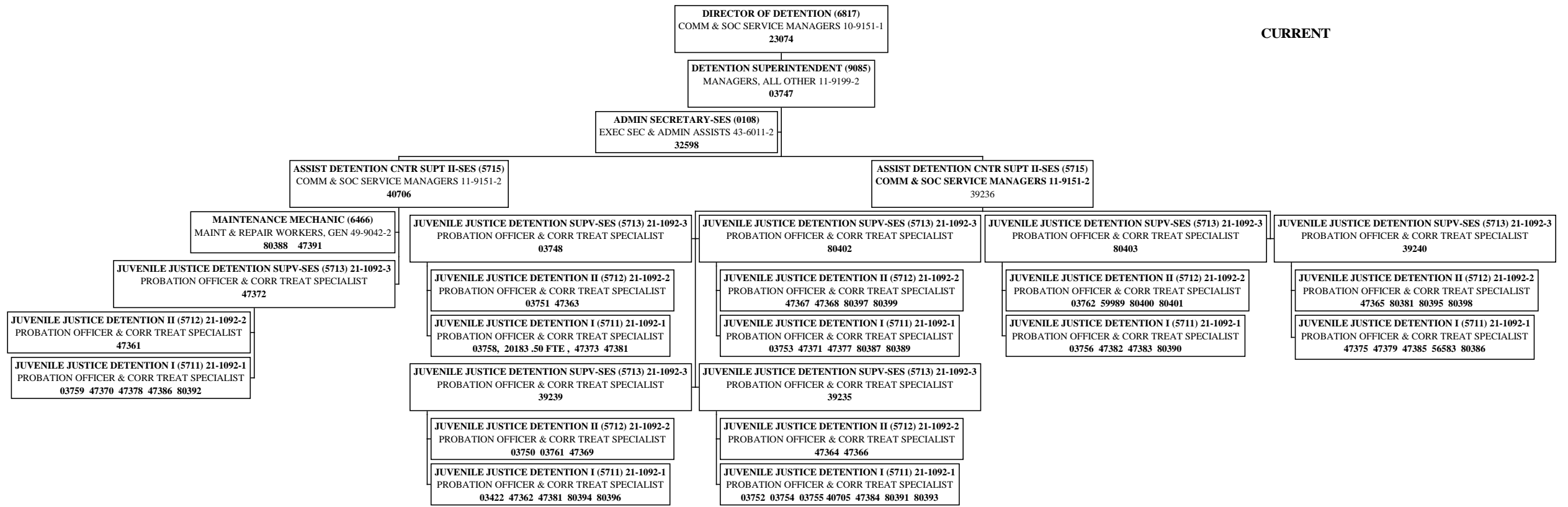
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 01 - EVENING SHIFT - 3 PM - 11 PM  
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SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE : 7-1-08

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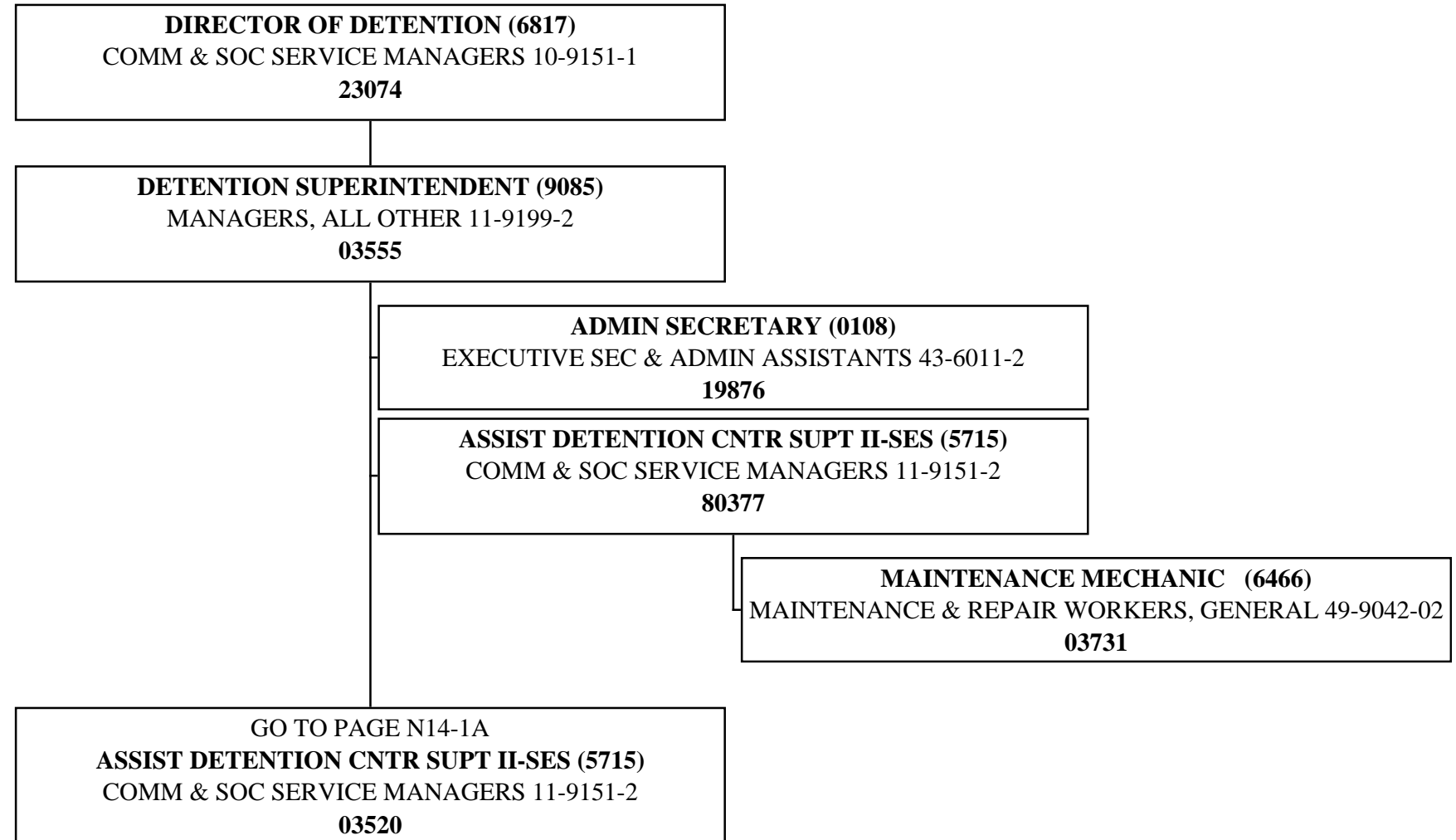
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SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 7-22-08

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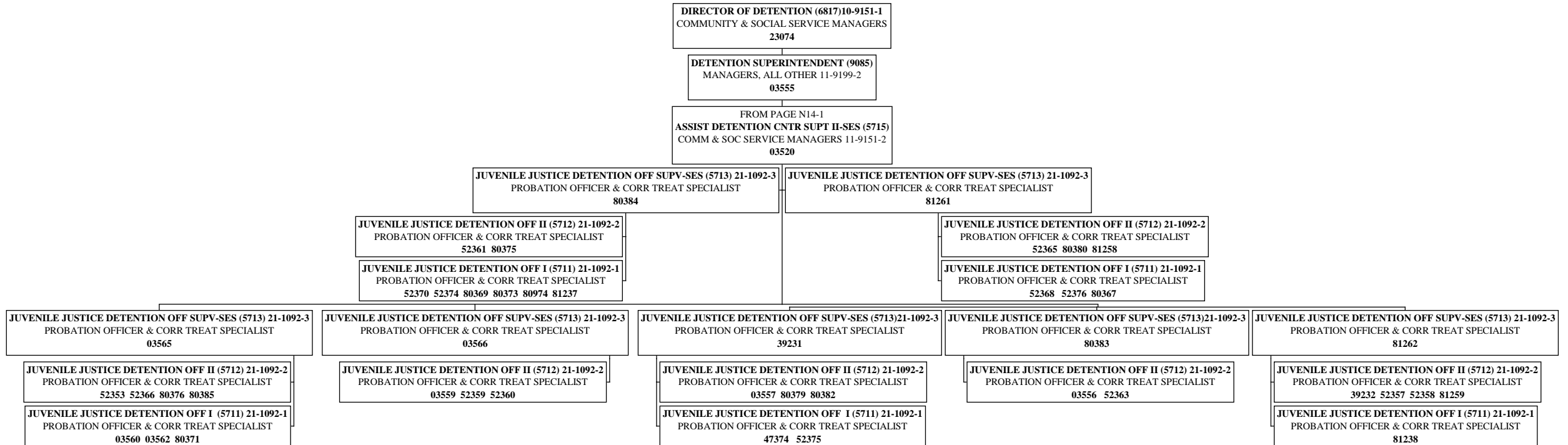


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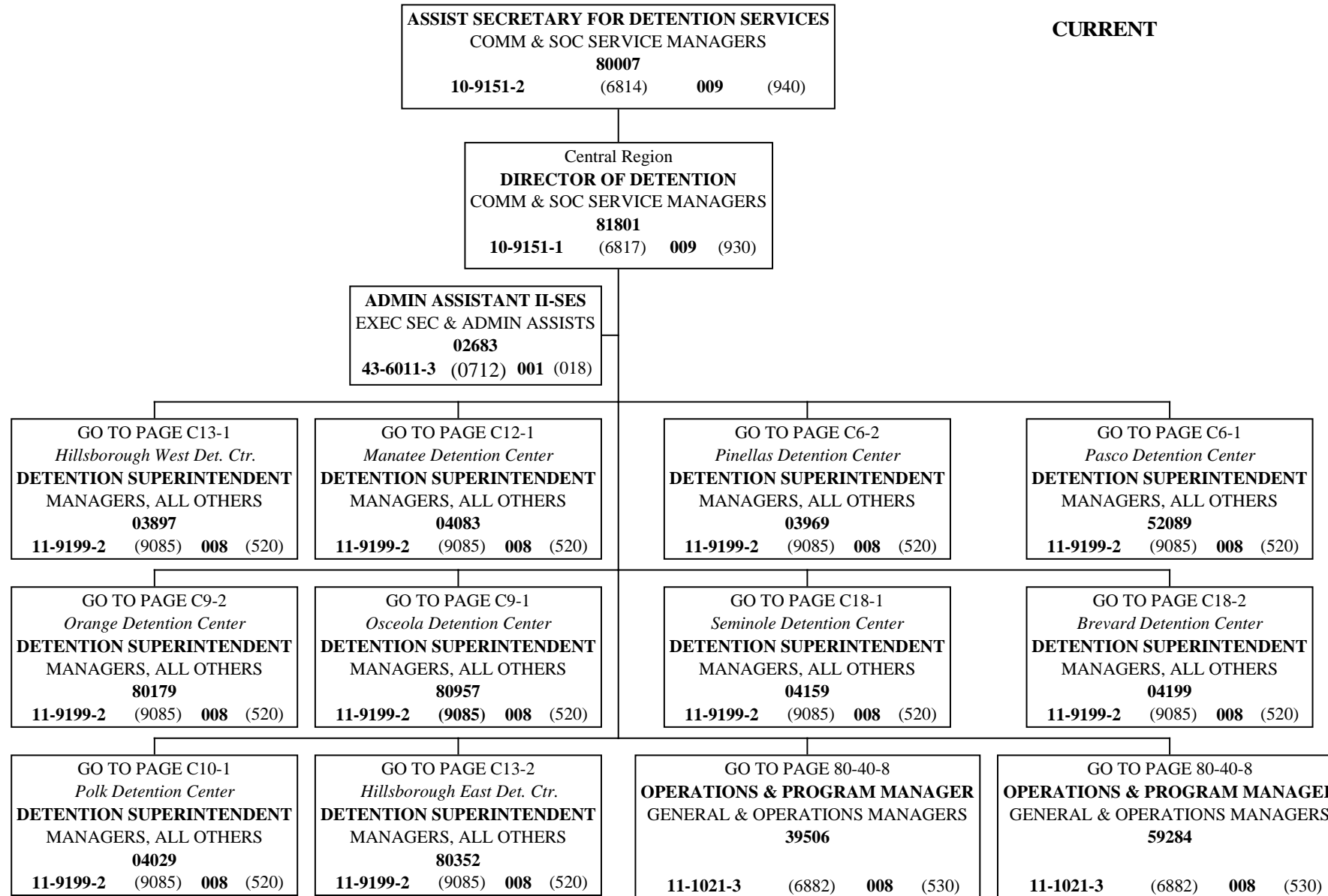
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40 - DETENTION SERVICES  
20 - REGION (CENTRAL)  
    OGANIZATION CHARTS

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VERIFIED BY: Sara Gamble  
EFFECTIVE: 1-3-07

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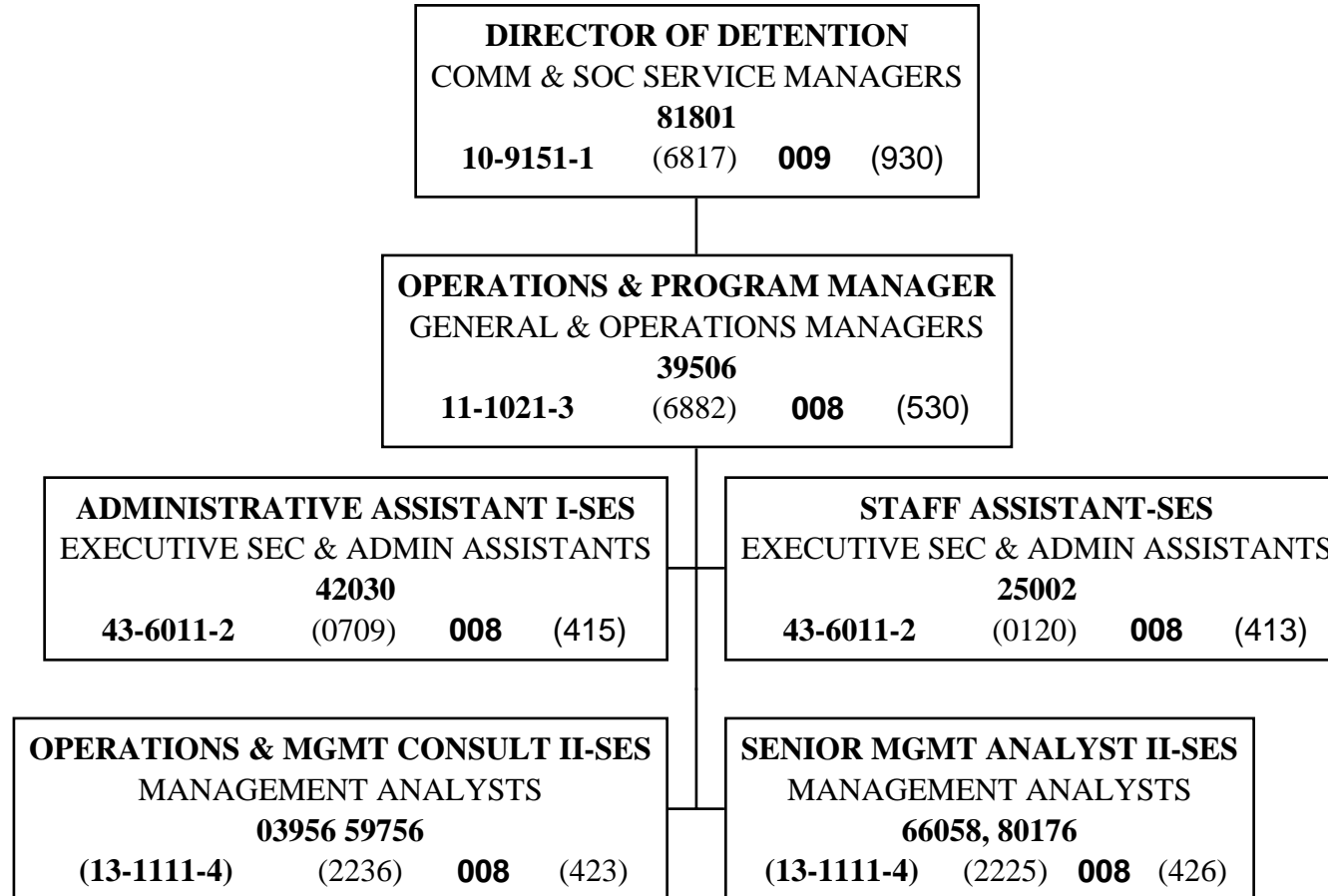
DIRECTOR OF DETENTION CENTRAL EAST AND WEST CENTRAL	80-40-5
DETENTION - CENTRAL	80-40-8, 80-40-8A
CIRC06 PASCO REGIONAL DETENTION CENTER	C6-1
PINELLAS REGIONAL DETENTION CENTER	C6-2
CIRC09 OSCEOLA REGIONAL DETENTION CENTER	C9-1
ORANGE REGIONAL DETENTION CENTER	C9-2
CIRC10 POLK REGIONAL DETENTION CENTER	C10-1
CIRC12 MANATEE REGIONAL DETENTION CENTER	C12-1
CIRC13 WEST HILLSBOROUGH REGIONAL DETENTION CENTER	C13-1
EAST HILLSBOROUGH REGIONAL DETENTION CENTER	C13-2
CIRC18 SEMINOLE REGIONAL DETENTION CENTER	C18-1
BREVARD REGIONAL DETENTION CENTER	C18-2



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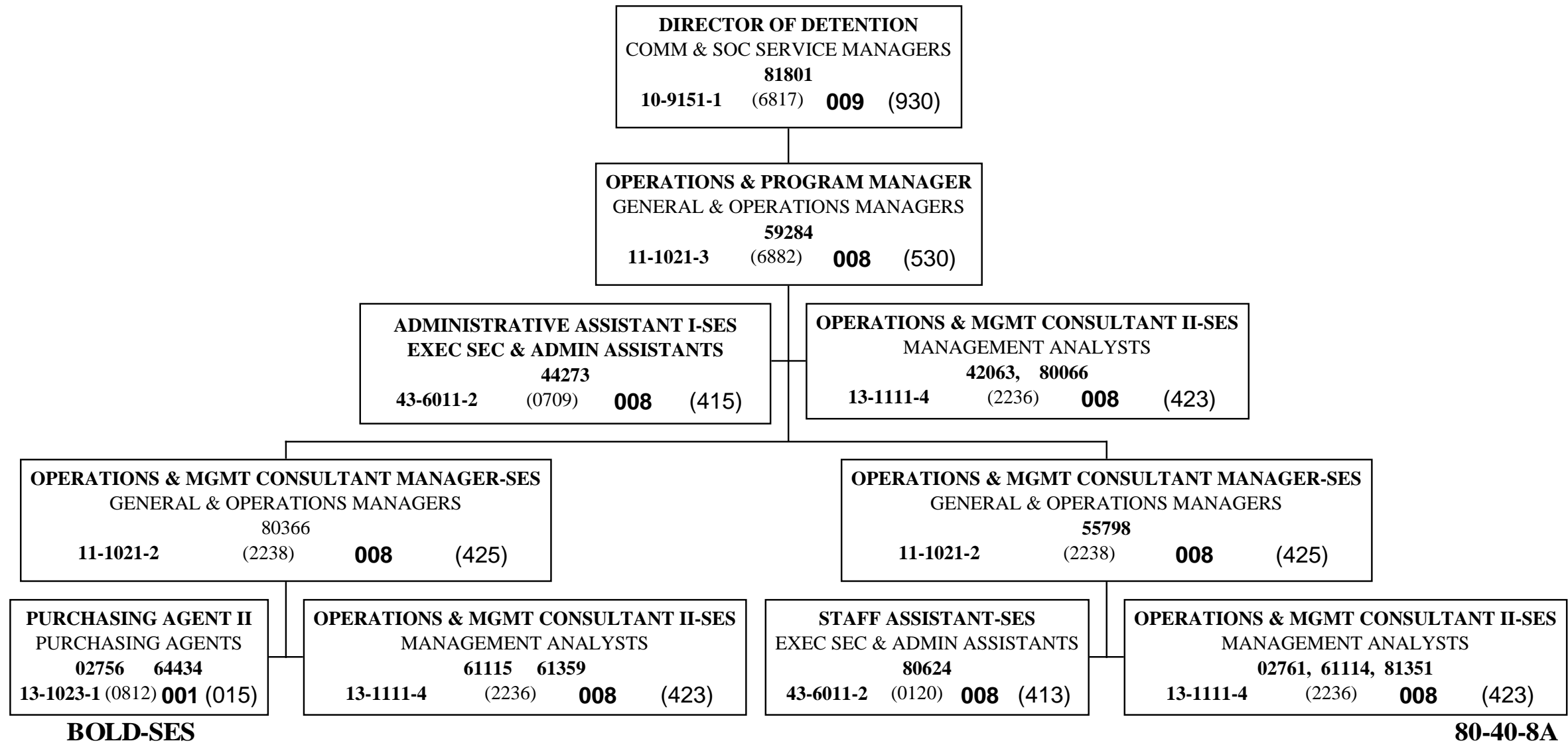
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CENTRAL REGION

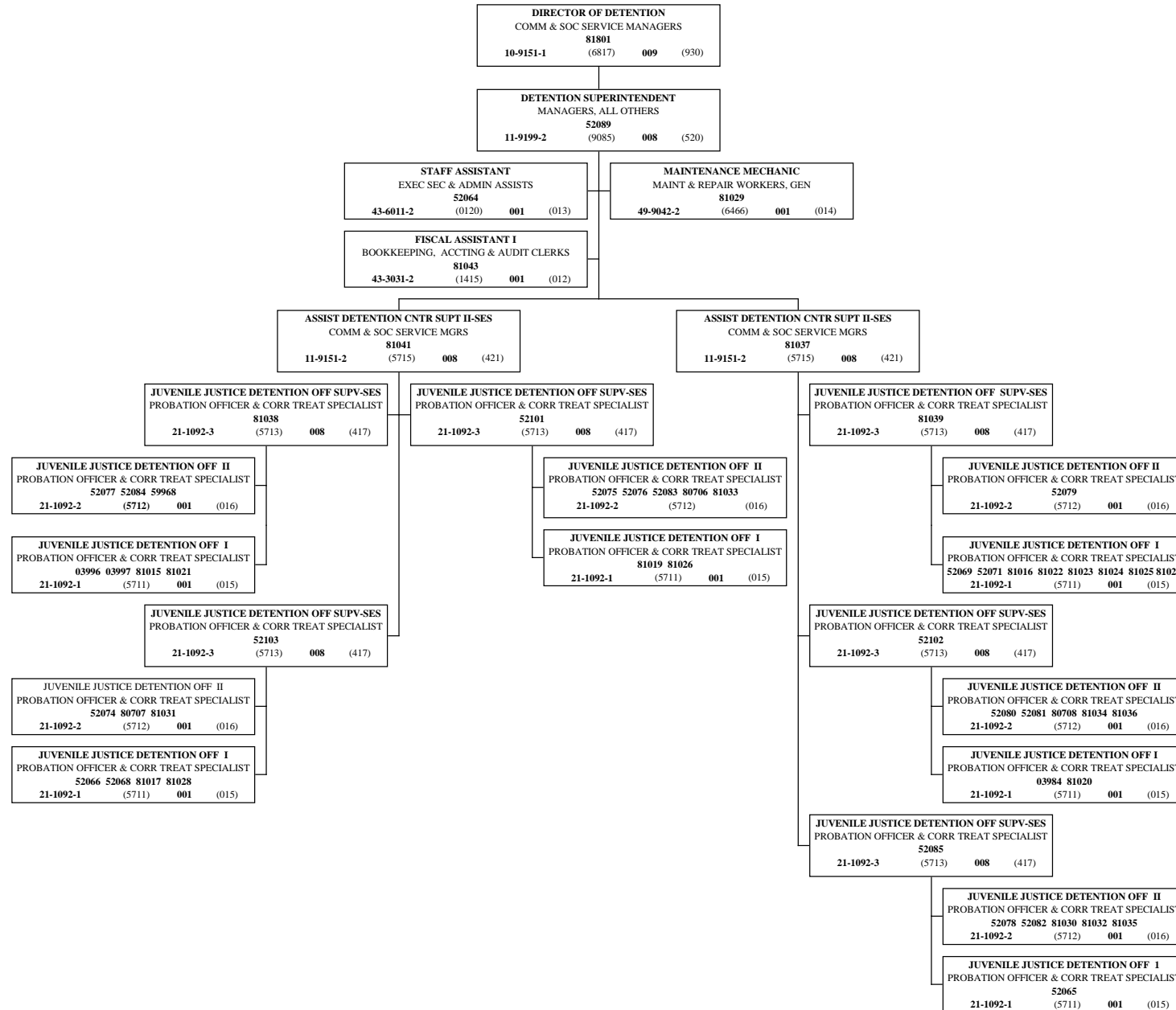
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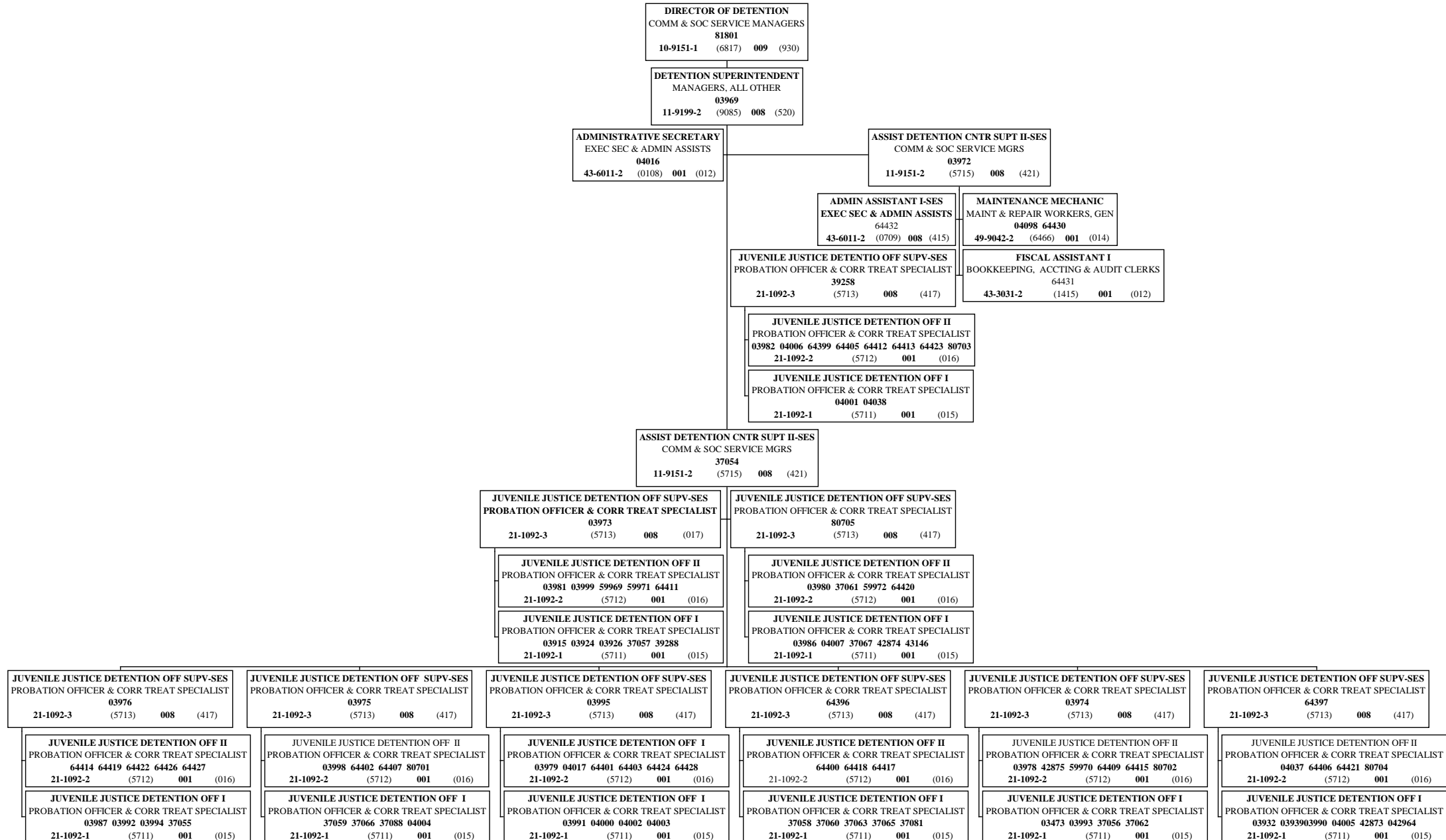
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 06 - CIRCUIT  
 2500 - PASCO REGIONAL DETENTION CENTER  
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 01 - EVENING SHIFT  
 02 - NIGHT SHIFT  
 03 - ROTATING SHIFT      01 - TRUST FUND

VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-1-08

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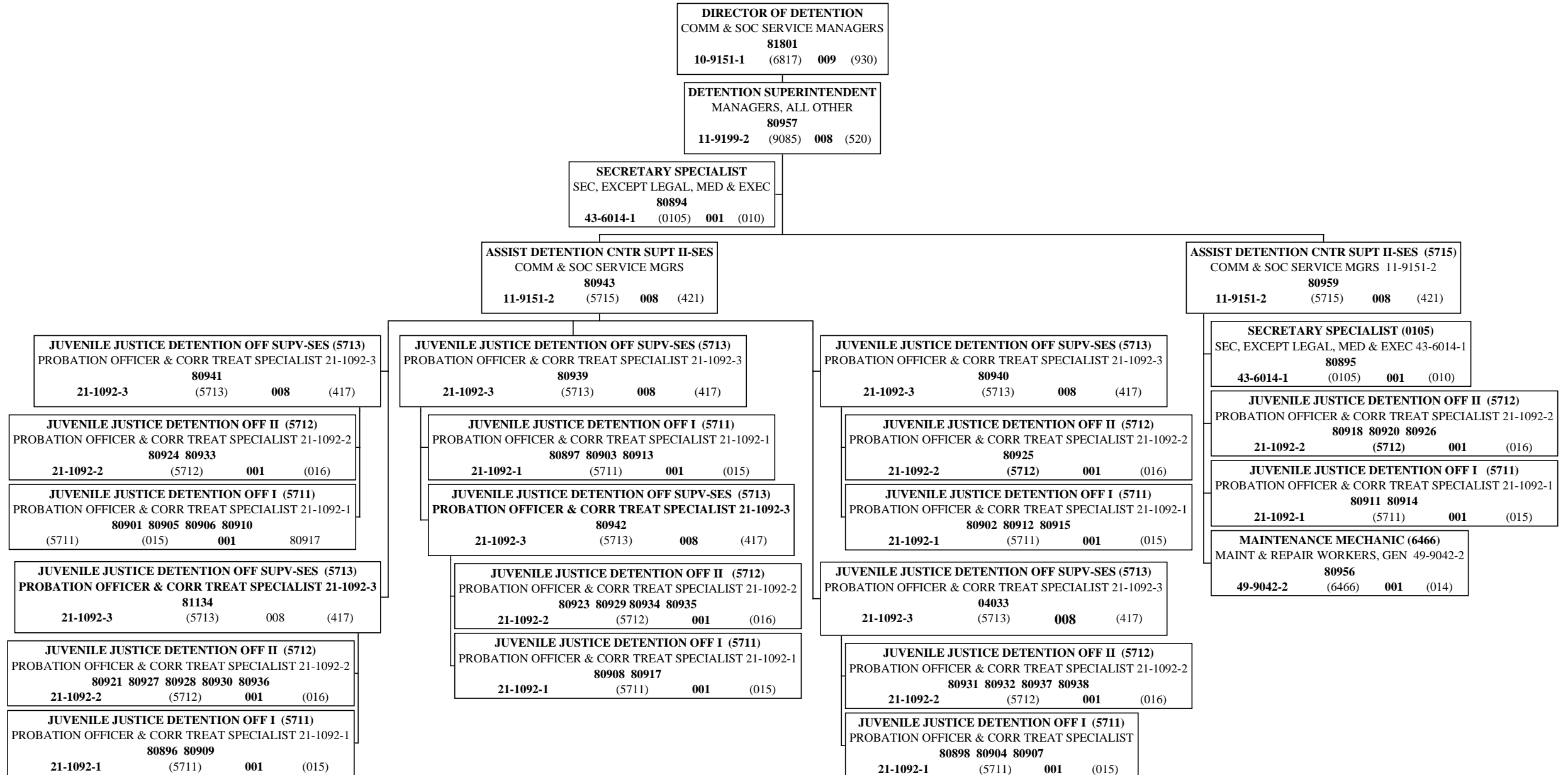
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 09 - CIRCUIT  
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 00 - ADMIN. SHIFT  
 01 - SHIFT I  
 02 - SHIFT II  
 03 - ROTATING SHIFT

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-7-08

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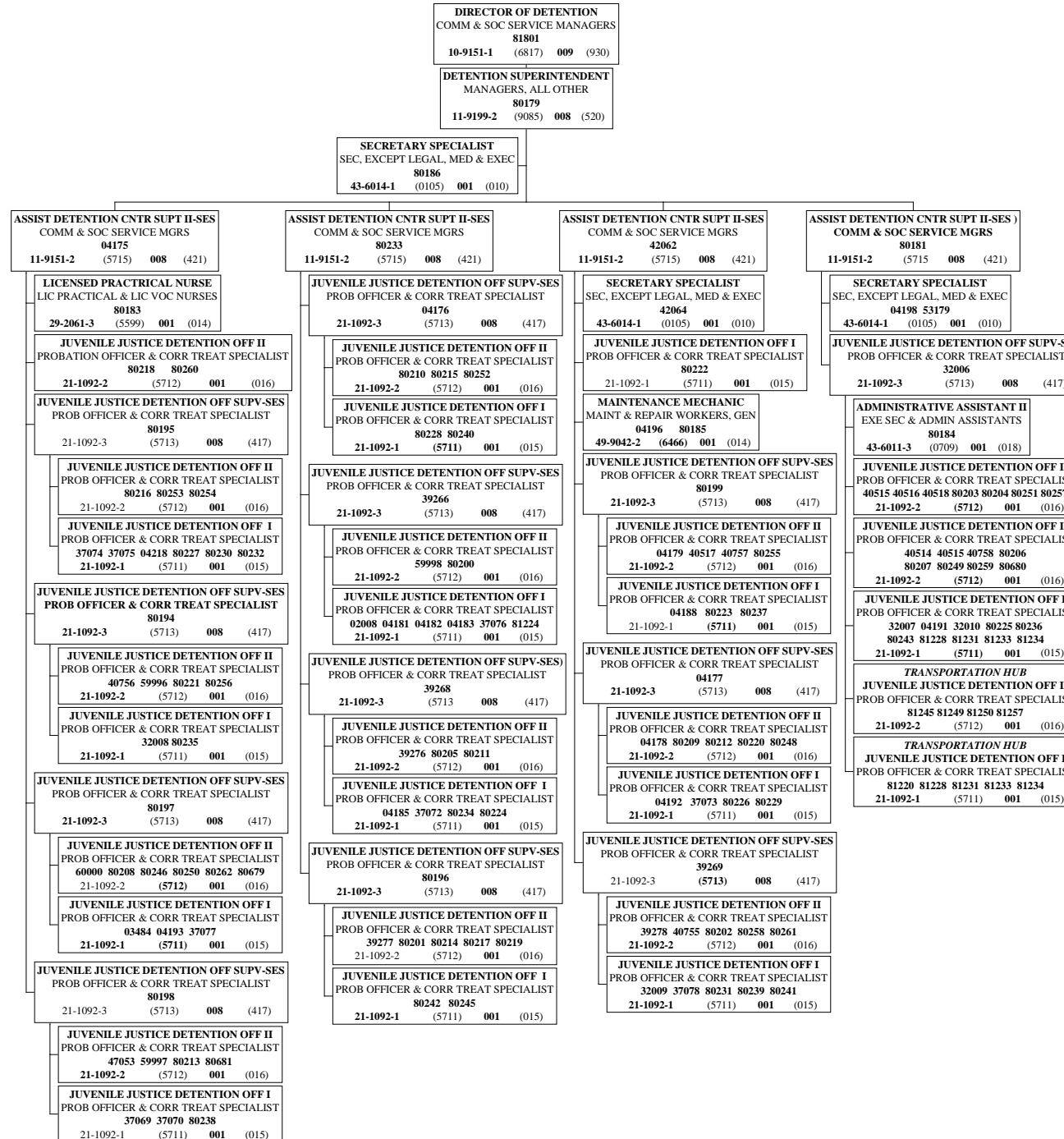


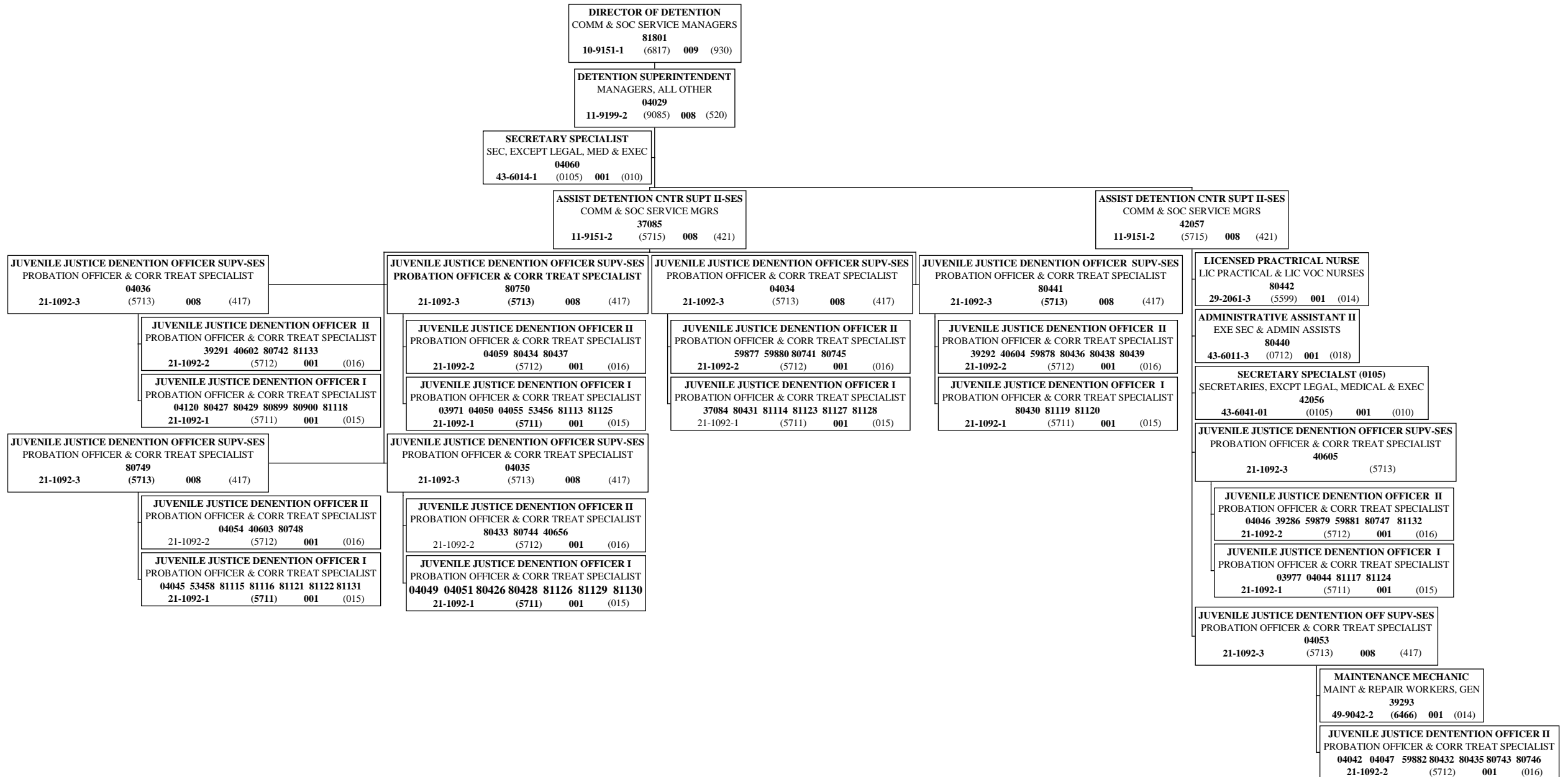
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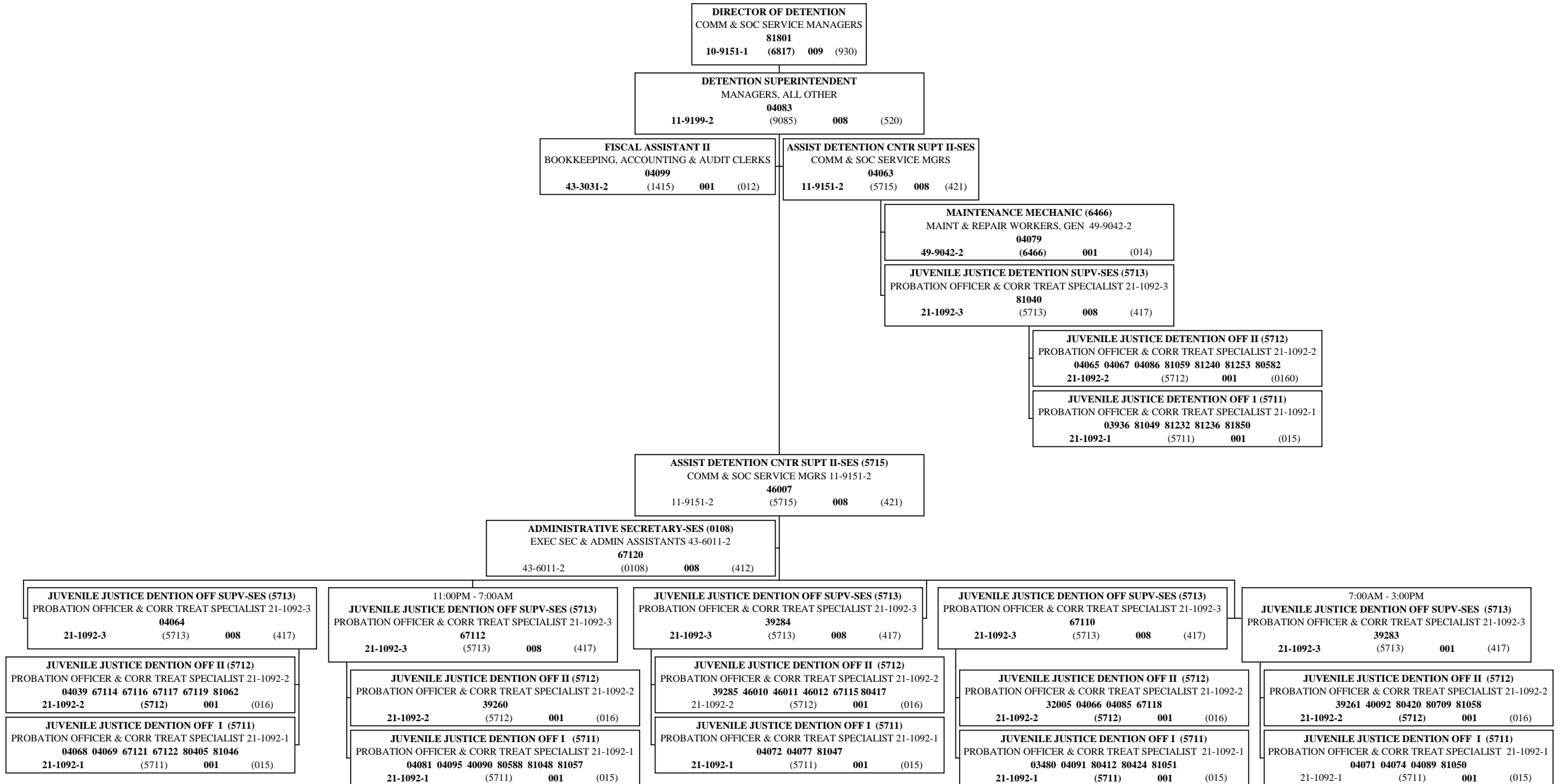




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 12 - CIRCUIT  
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VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-7-08

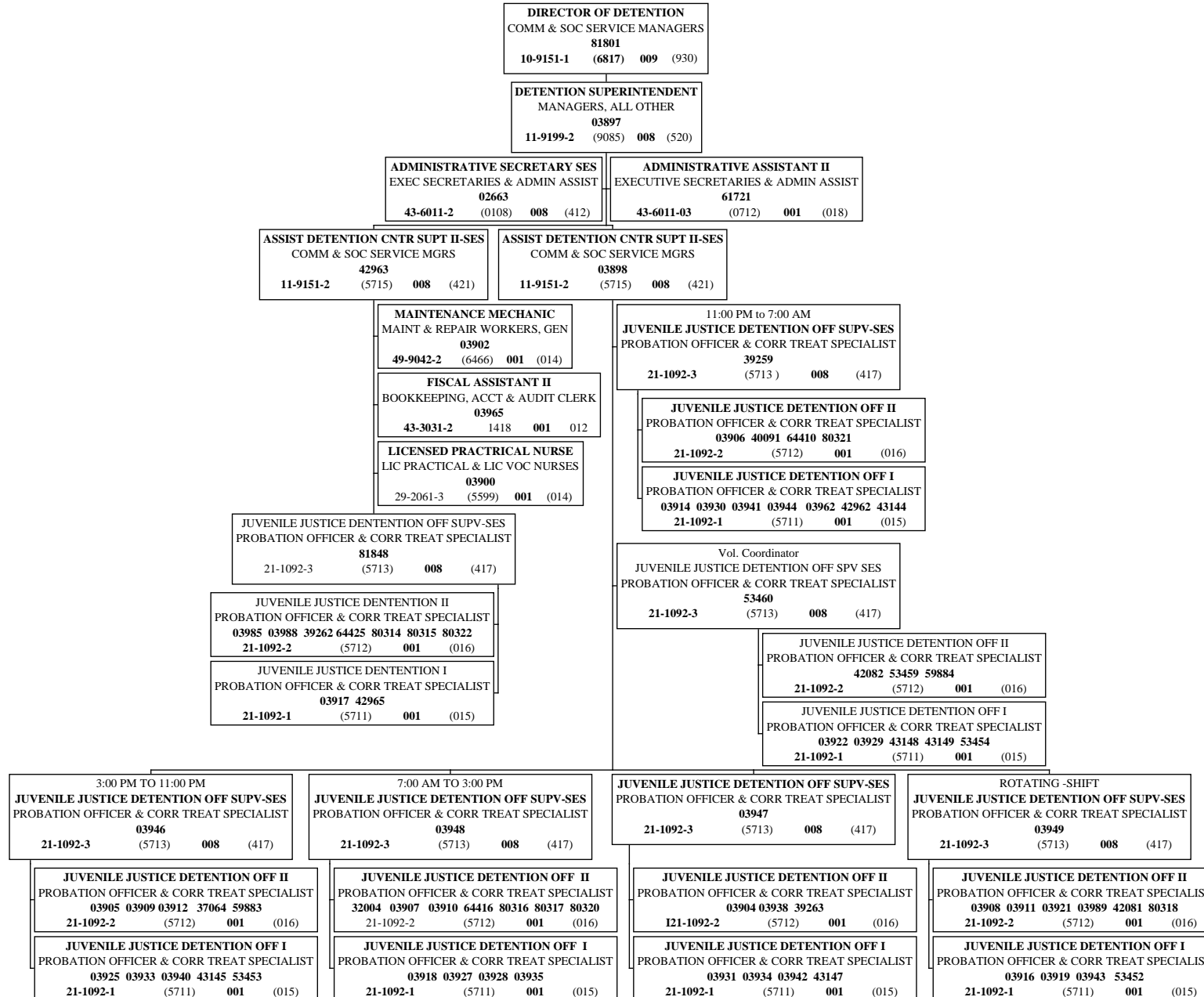
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VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-1-08

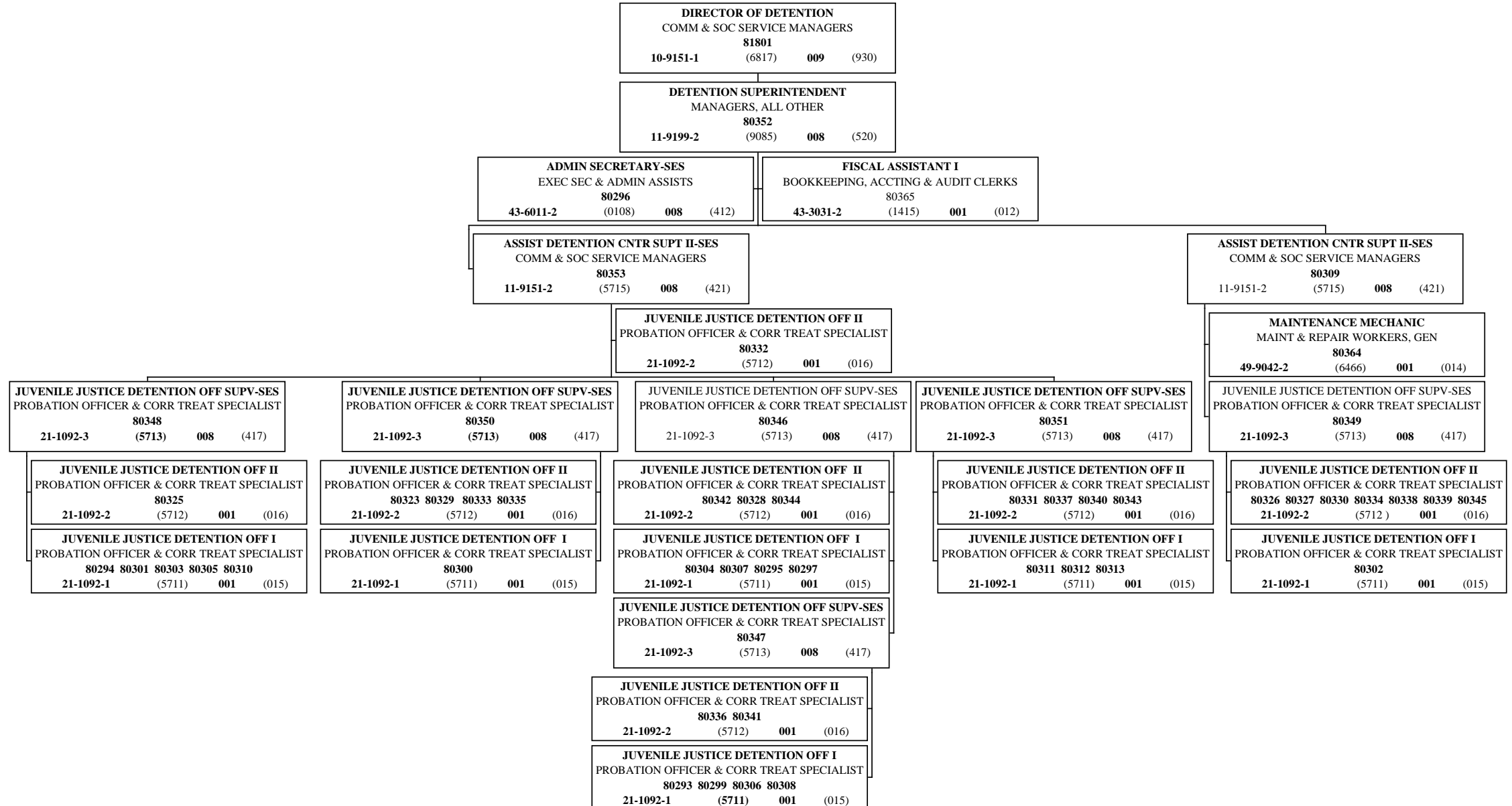
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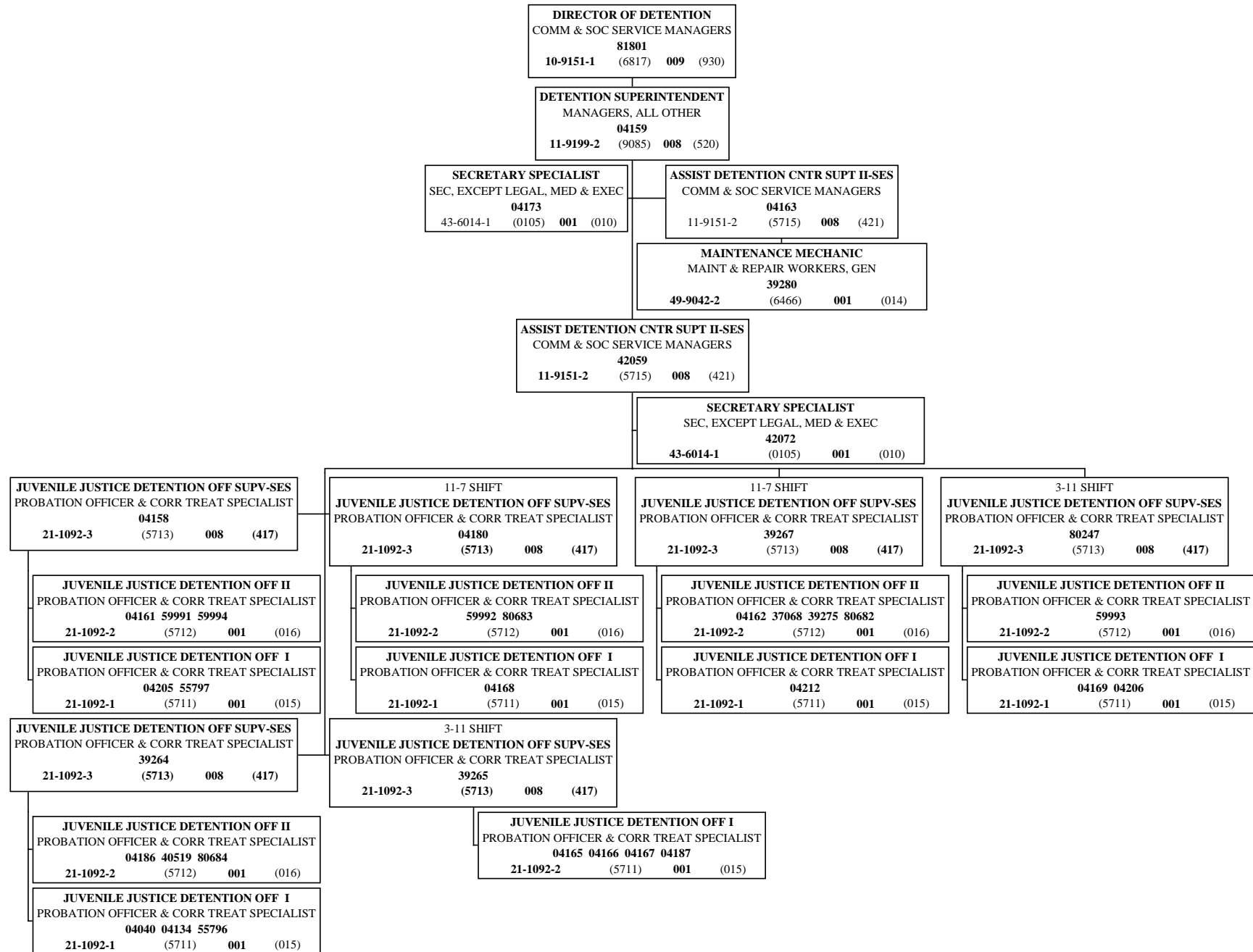
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 41 - DETENTION SERVICES  
 20 - REGION (CENTRAL)  
 13 - CIRCUIT  
 2510 EAST HILLSBOROUGH REGIONAL DETENTION CTR.  
 00 - ADMIN SHIFT  
 01 - EVENING SHIFT  
 02 - NIGHT SHIFT  
 03 - ROTATING 01- TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-7-08

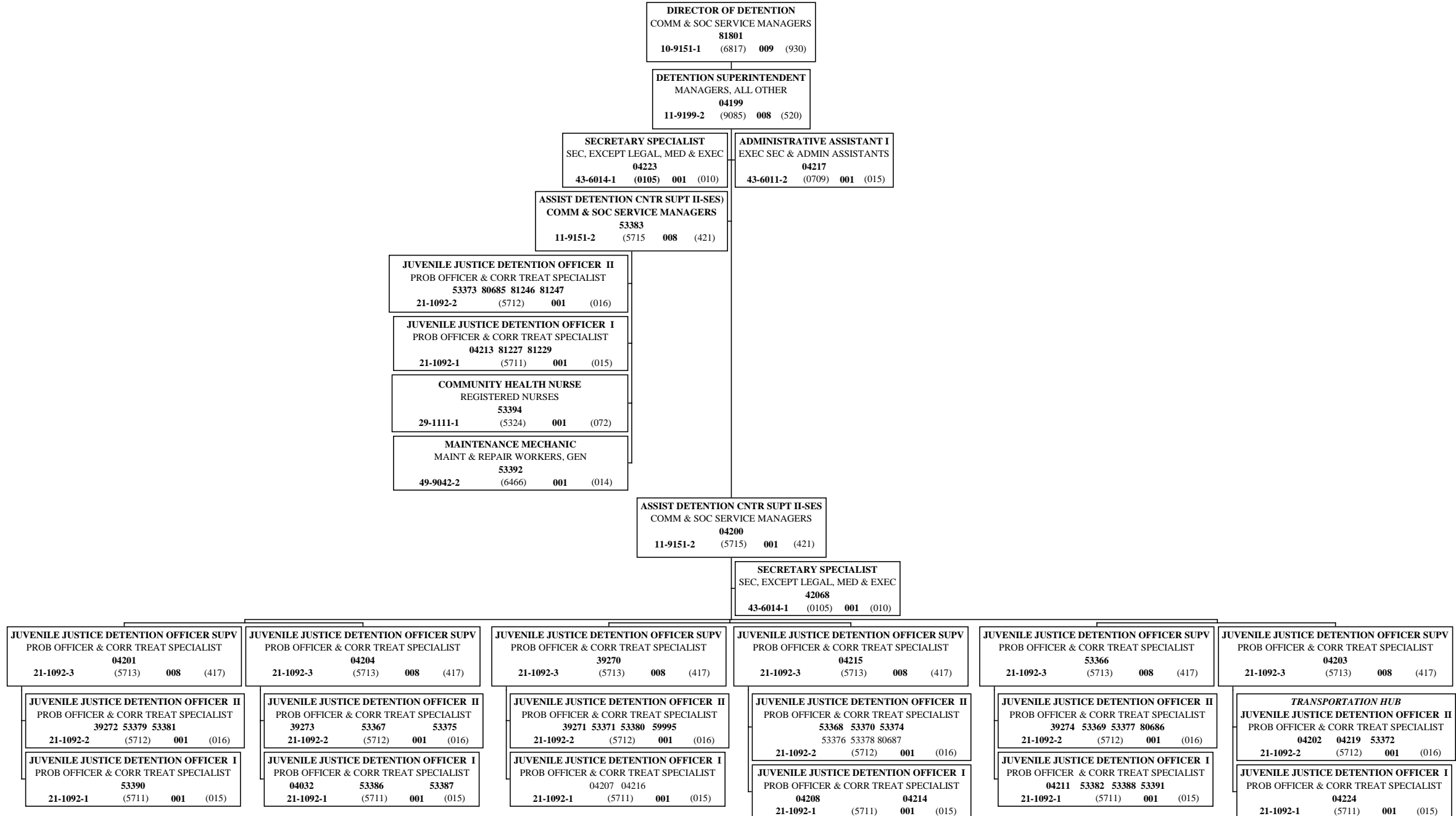
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**CURRENT**



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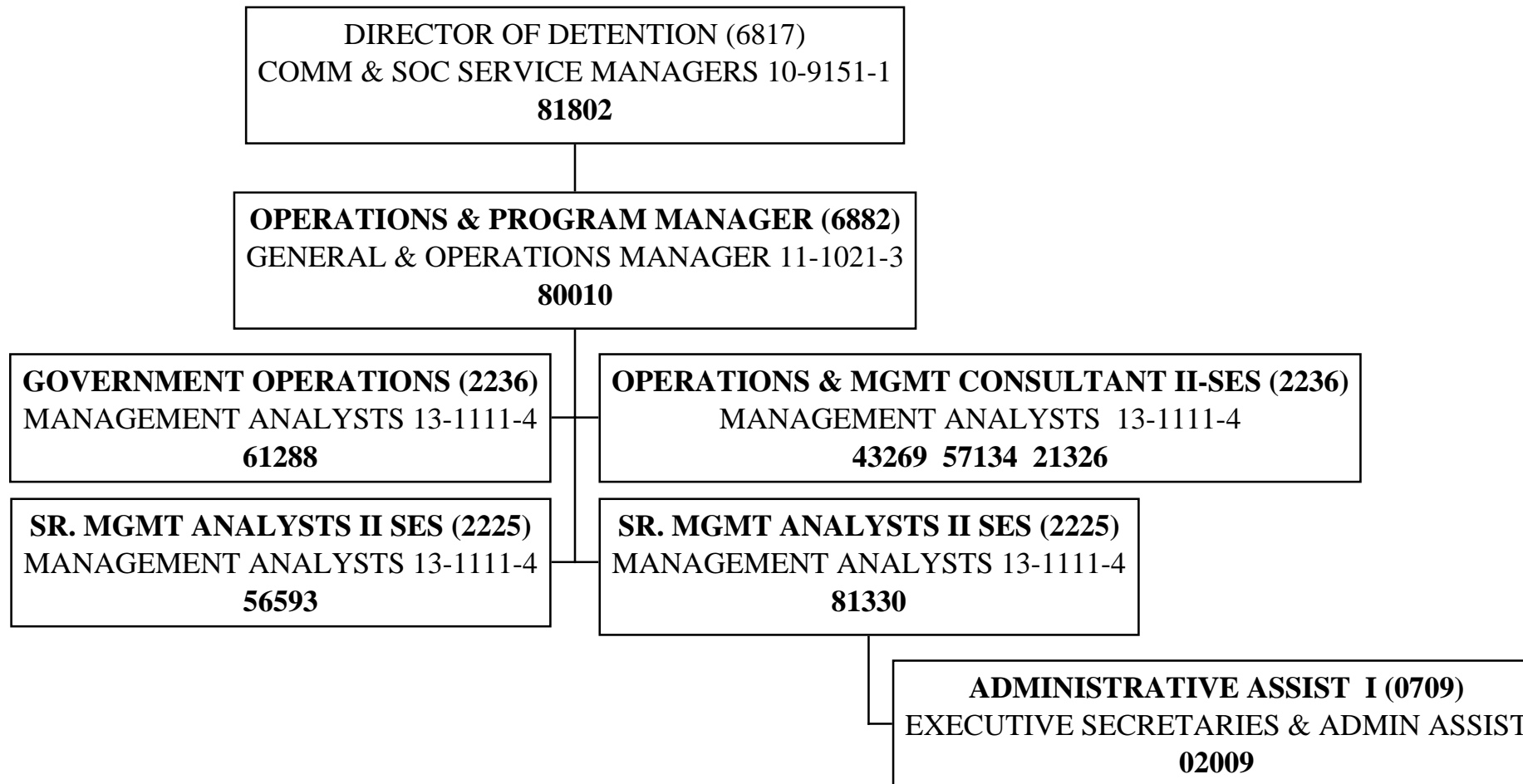
DIRECTOR OF DETENTION SOUTH	80-40-9
SOUTH REGION	80-40-10, 40-11
DETENTION SERVICES SOUTHWEST AND SOUTHEAST	80-40-12
CIRCUIT 11 DADE REGIONAL DETENTION CENTER	S11-1 & S11-1A, S11-1B
WEST DADE REGIONAL DETENTION CENTER	S11-2
CIRCUIT 15 PALM BEACH REGIONAL DETENTION CENTER	S15-1 & S15-1A
CIRCUIT 16 MONROE REGIONAL DETENTION CENTER	S16
CIRCUIT 17 BROWARD REGIONAL DETENTION CENTER	S17-1 & S 17-1A
CIRUCIT 19 ST. LUCIE REGIONAL DETENTION CENTER	S19-1
CIRCUIT 20 SOUTHWEST REGIONAL DETENTION CENTER	S20-1
CIRCUIT 20 COLLIER REGIONAL DETENTION CENTER	S20-2



80 - DEPARTMENT OF JUVENILE JUSTICE  
41 - DETENTION SERVICES  
30 - REGION (SOUTH)

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE 9-11-08

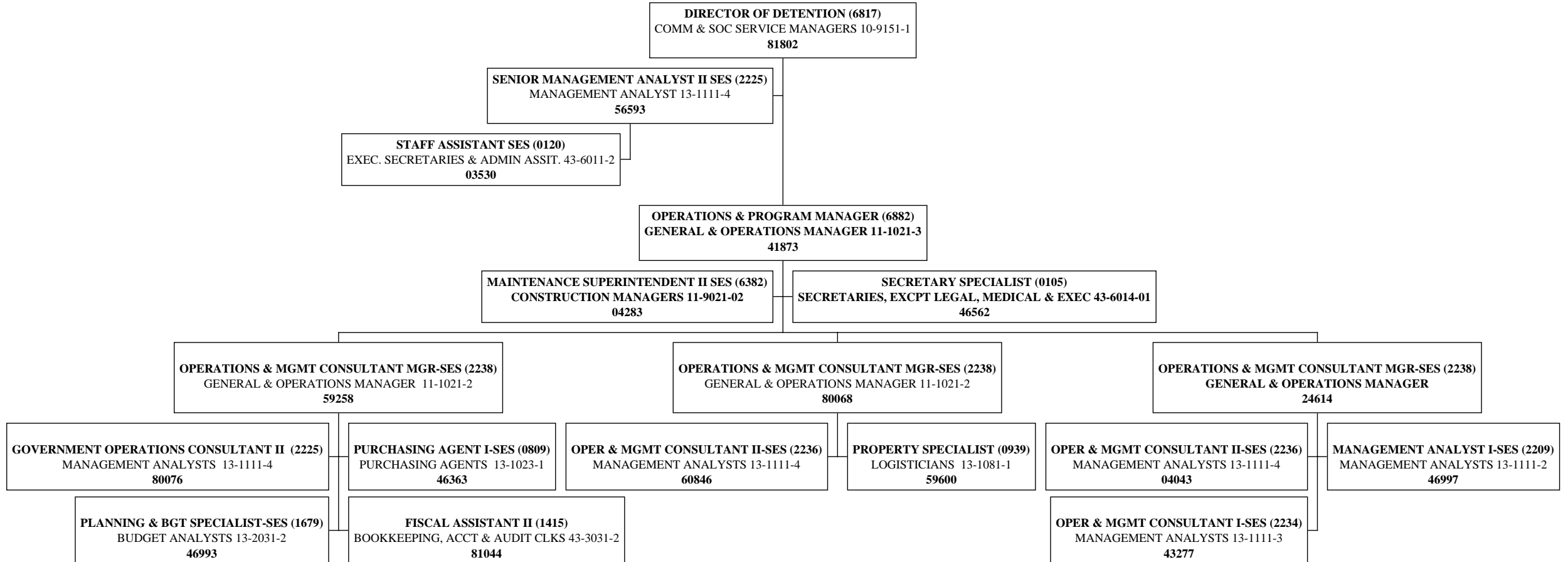
**CURRENT**



**BOLD - SES**

**80-40-10**

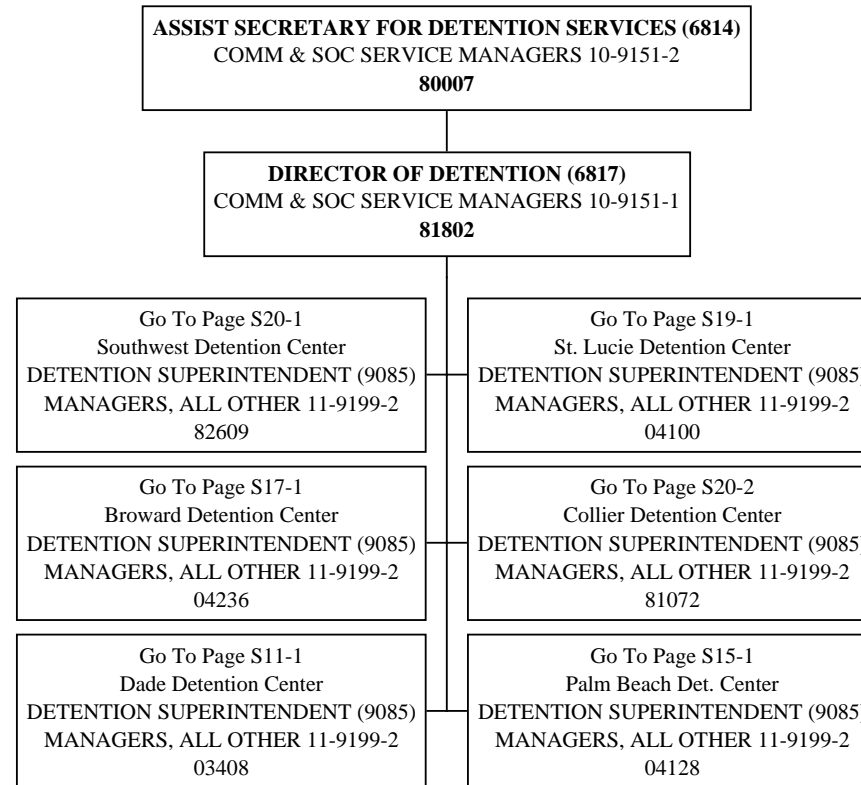
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
40 - DETENTION SERVICES  
30 - REGION (SOUTH)  
0021 - EAST  
0022 - WEST

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE 2/27/07

**CURRENT**

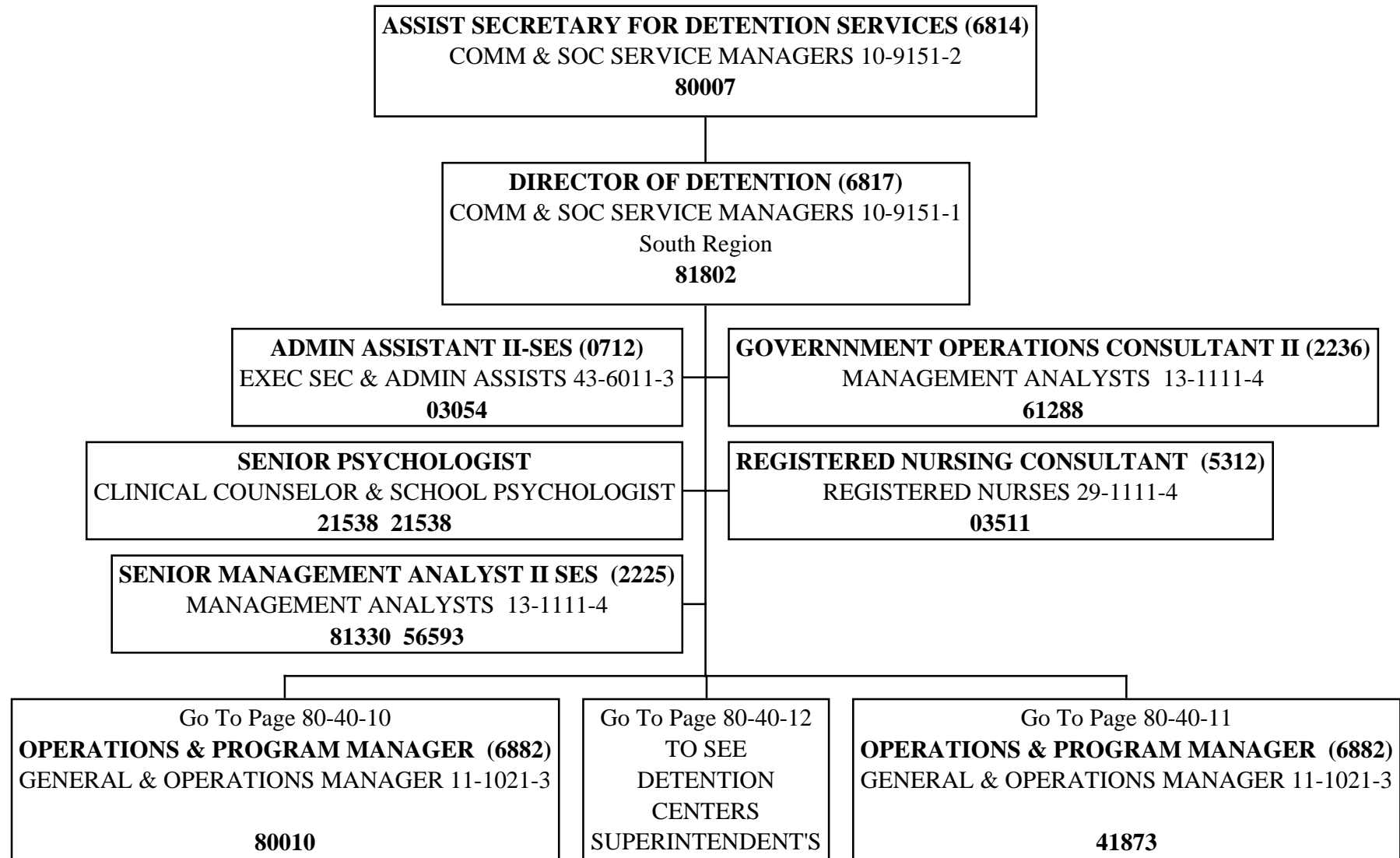


**BOLD - SES**  
**80-40-12**

80 - DEPARTMENT OF JUVENILE JUSTICE  
41 - DETENTION SERVICES  
30 - REGION (SOUTH)

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE : 11-14-07

**CURRENT**



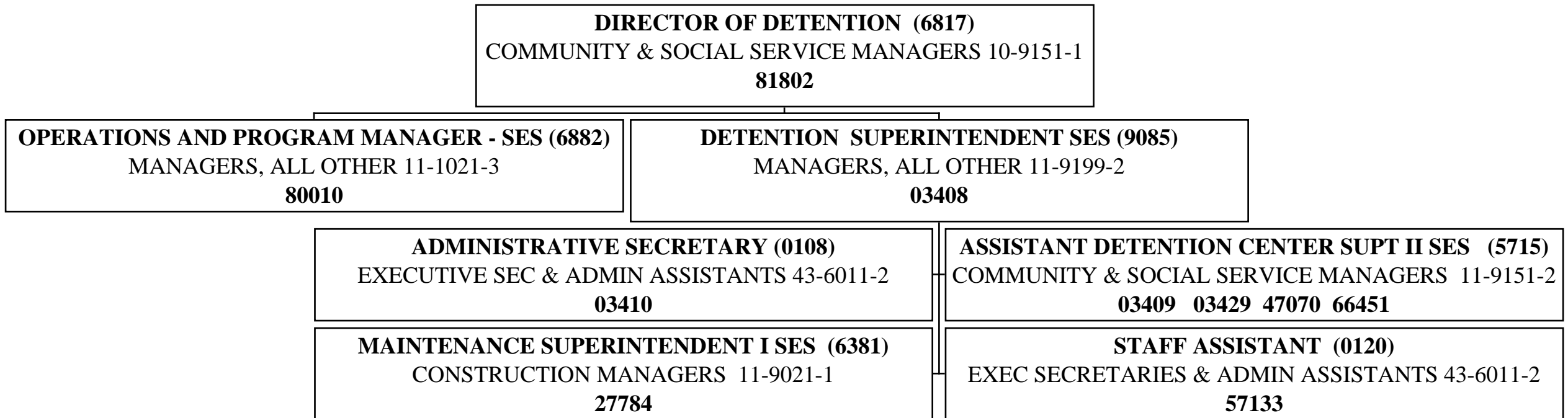
**BOLD - SES**

**80-40-9**

80 - DEPARTMENT OF JUVENILE JUSTICE  
41 - DETENTION SERVICES  
30 - REGION (SOUTH)  
11 - CIRCUIT  
25 - DADE REGIONAL DETENTION CENTER  
30 - FAC., REPAIR & MAINTENANCE

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 2-27-07

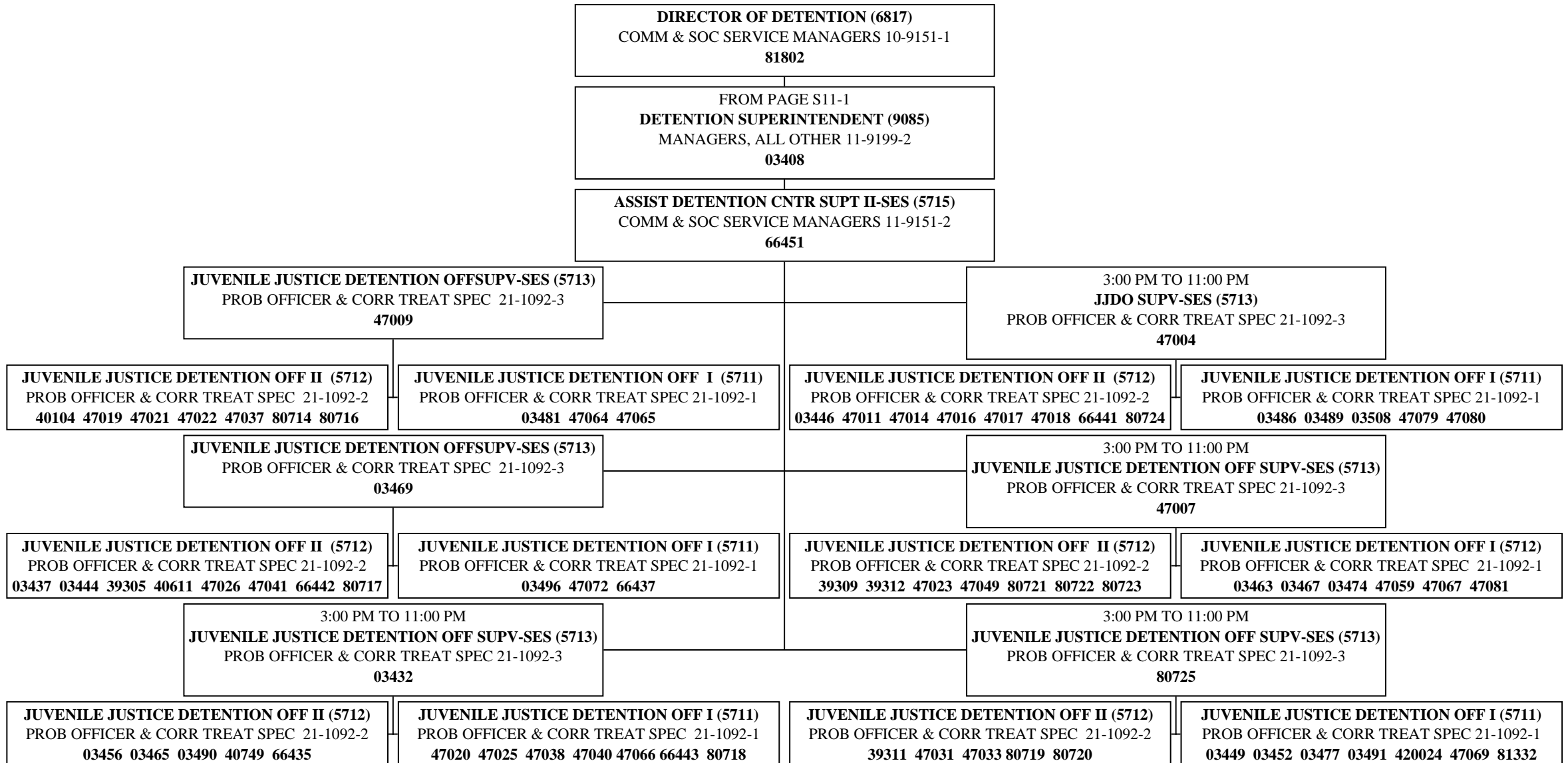
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 41 - DETENTION SERVICES  
 30 - REGION (SOUTH)  
 11 - CIRCUIT  
 2500 - DADE REGIONAL DETENTION CTR  
 00 - ADMIN SHIFT - 7:00 AM - 3:00 PM  
 01 - EVENING SHIFT - 3:00 PM - 11:00 PM  
 02 - NIGHT SHIFT - 11:00 PM - 7:00 AM  
 03 - ROTATING      01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-31-08

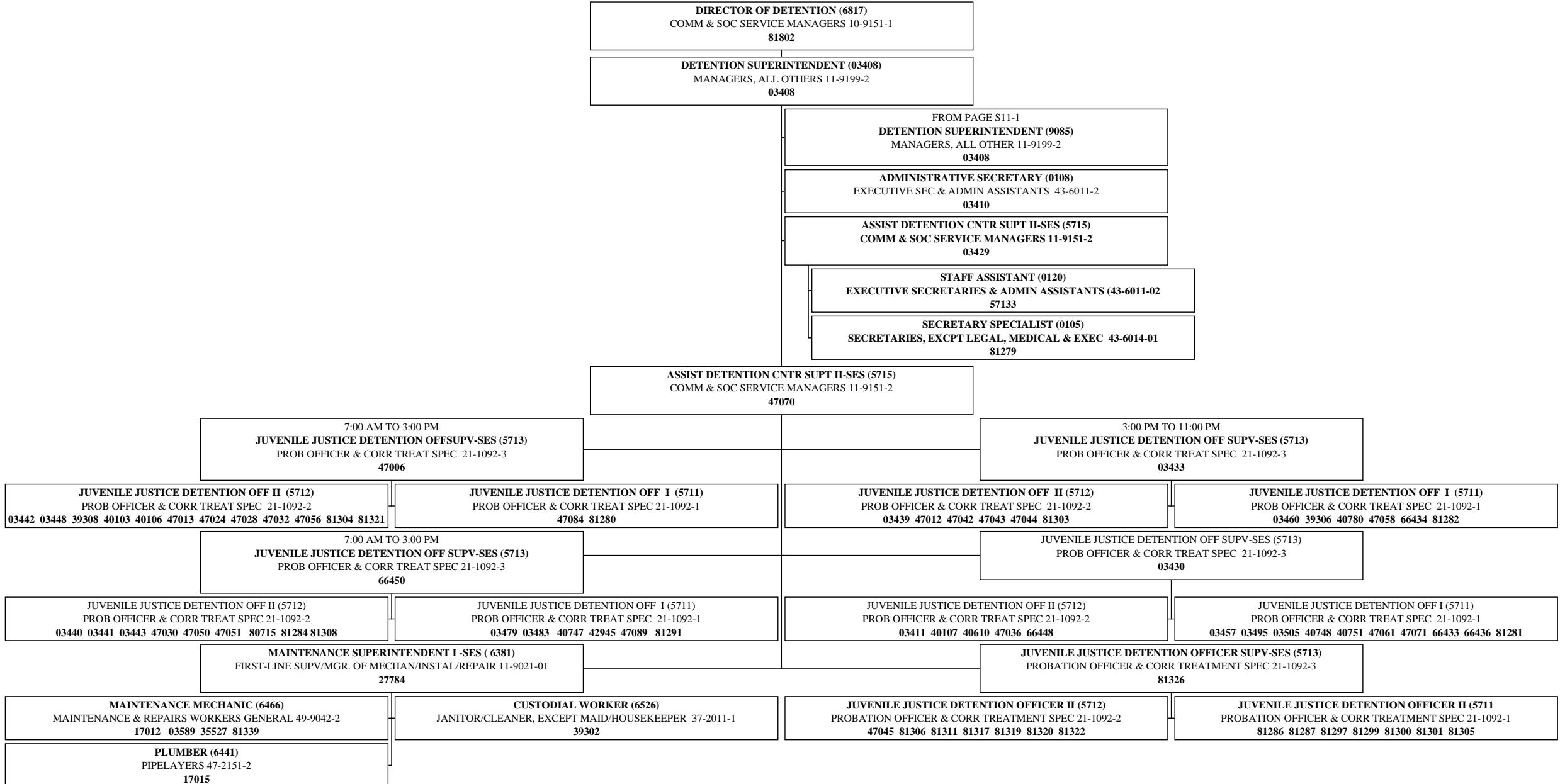
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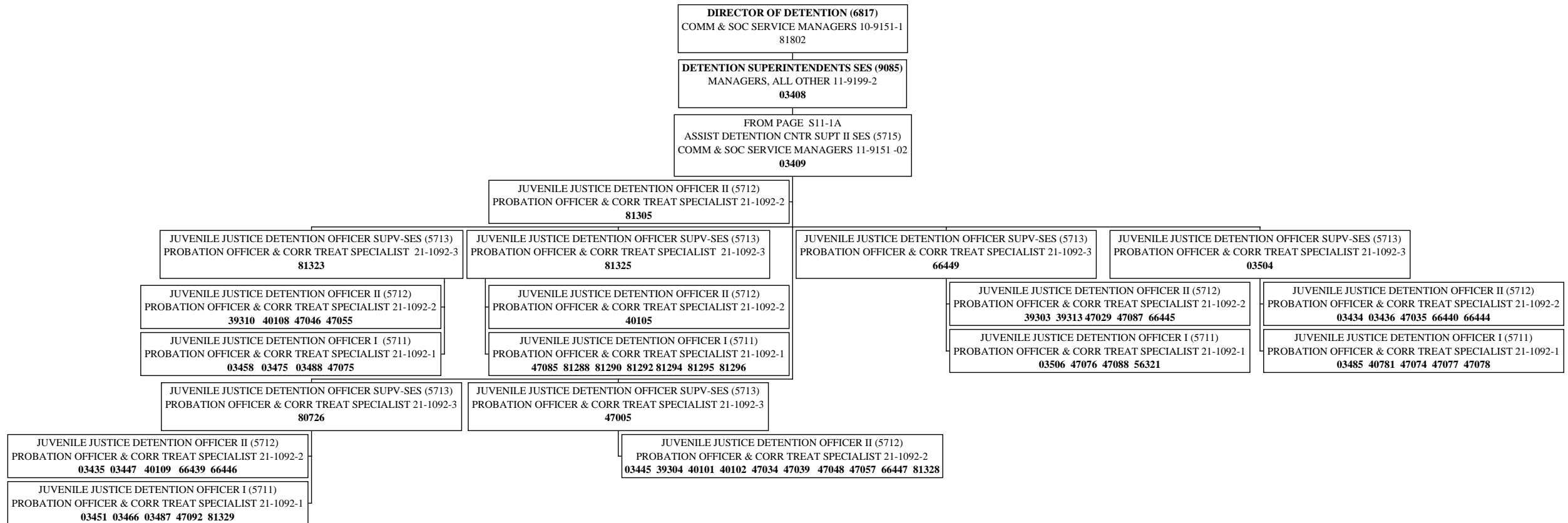
80 - DEPARTMENT OF JUVENILE JUSTICE  
 41 - DETENTION SERVICES  
 30 - REGION (SOUTH)  
 11 - CIRCUIT  
 2500 - DADE REGIONAL DETENTION CTR  
 00 - ADMIN SHIFT - 7:00 AM - 3:00 PM  
 01 - EVENING SHIFT - 3:00 PM - 11:00 PM  
 02 - NIGHT SHIFT - 11:00 PM - 7:00 AM  
 03 - ROTATING 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7/1/08

Current



**CURRENT**

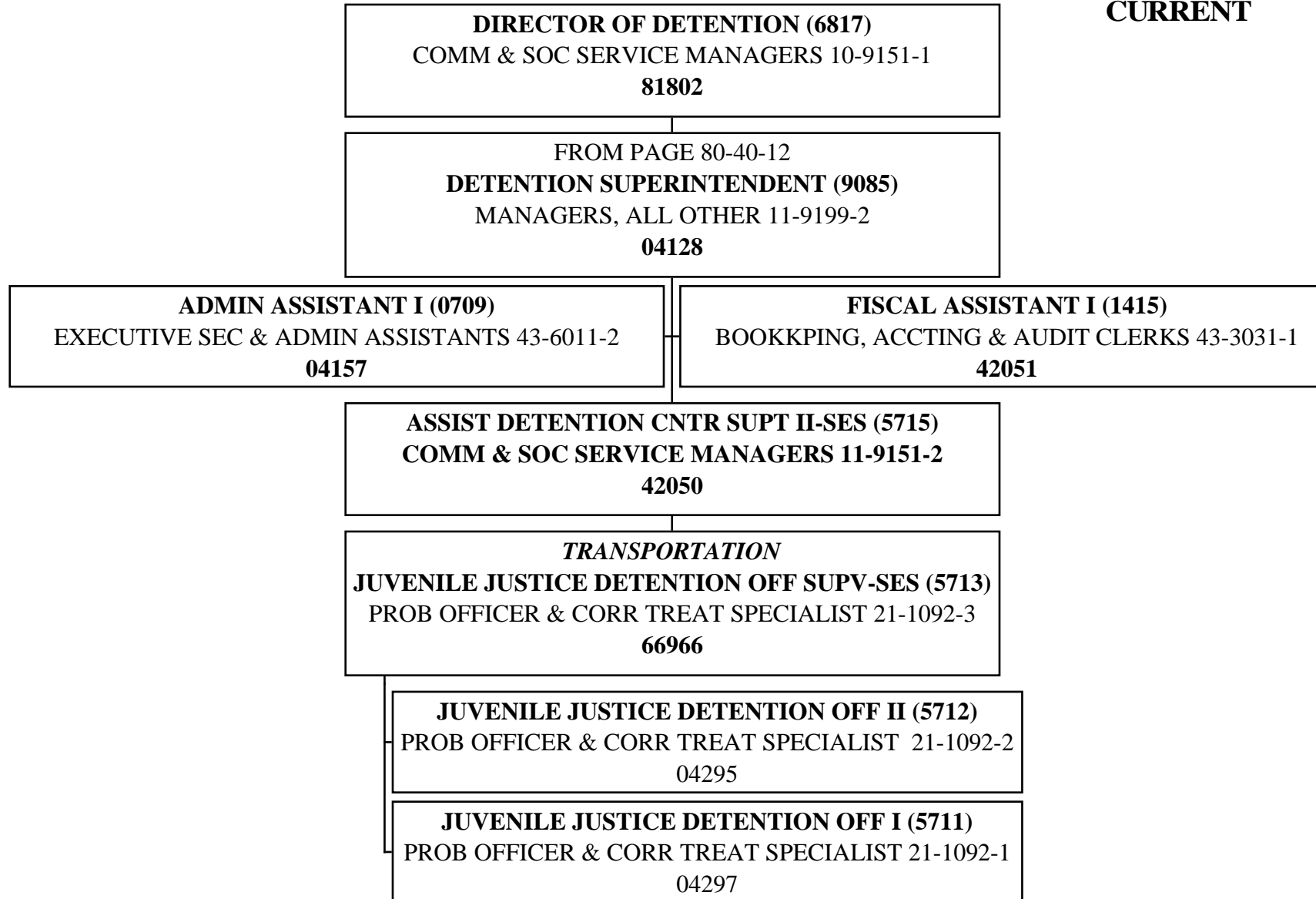




80 - DEPARTMENT OF JUVENILE JUSTICE  
41 - DETENTION SERVICES  
30 - REGION (SOUTH)  
15 - CIRCUIT  
2500 - PALM BEACH REGIONAL DETENTION CTR.

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 3/1/07

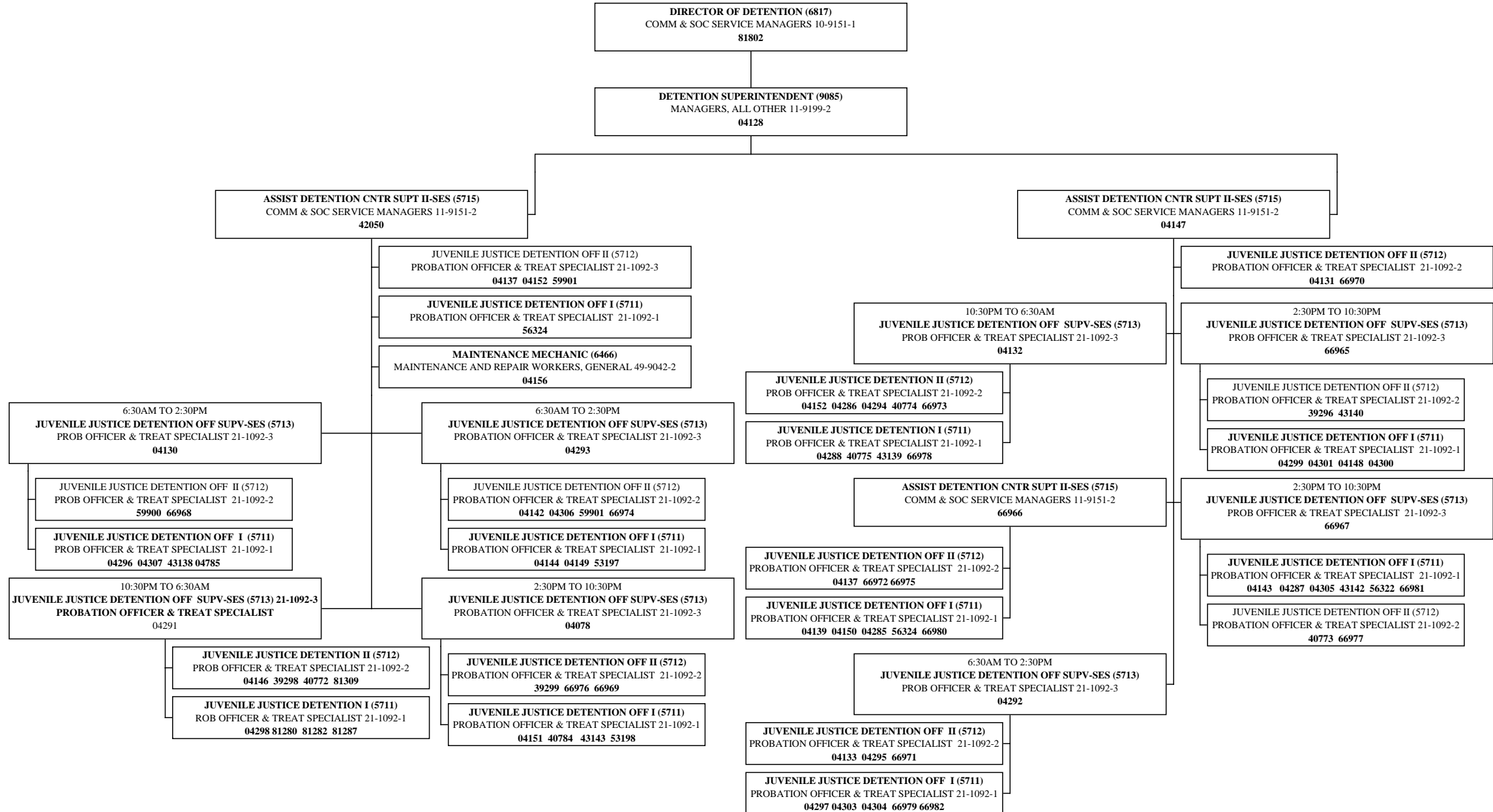
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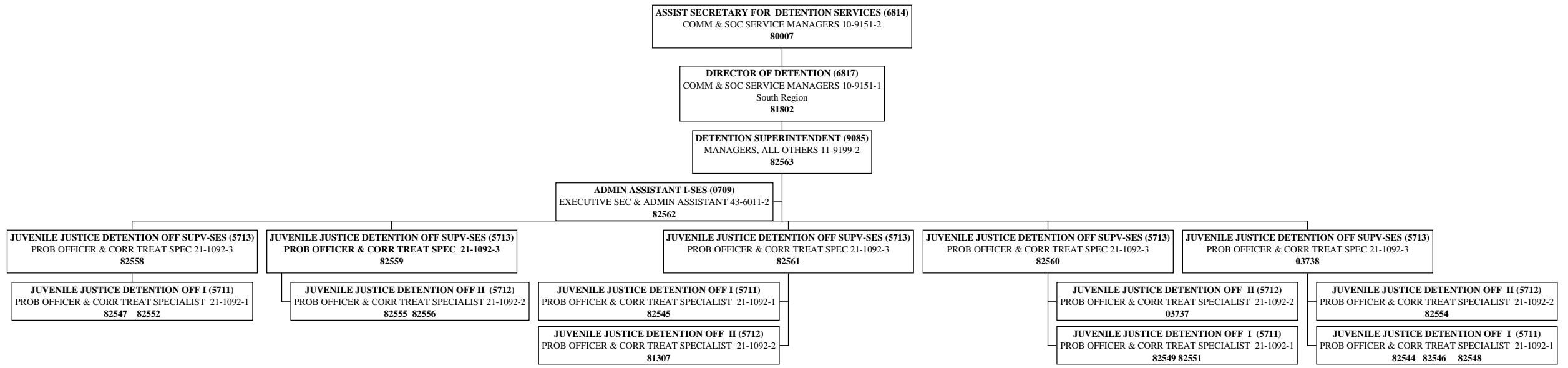
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**PAGE S-15-1**

**CURRENT**



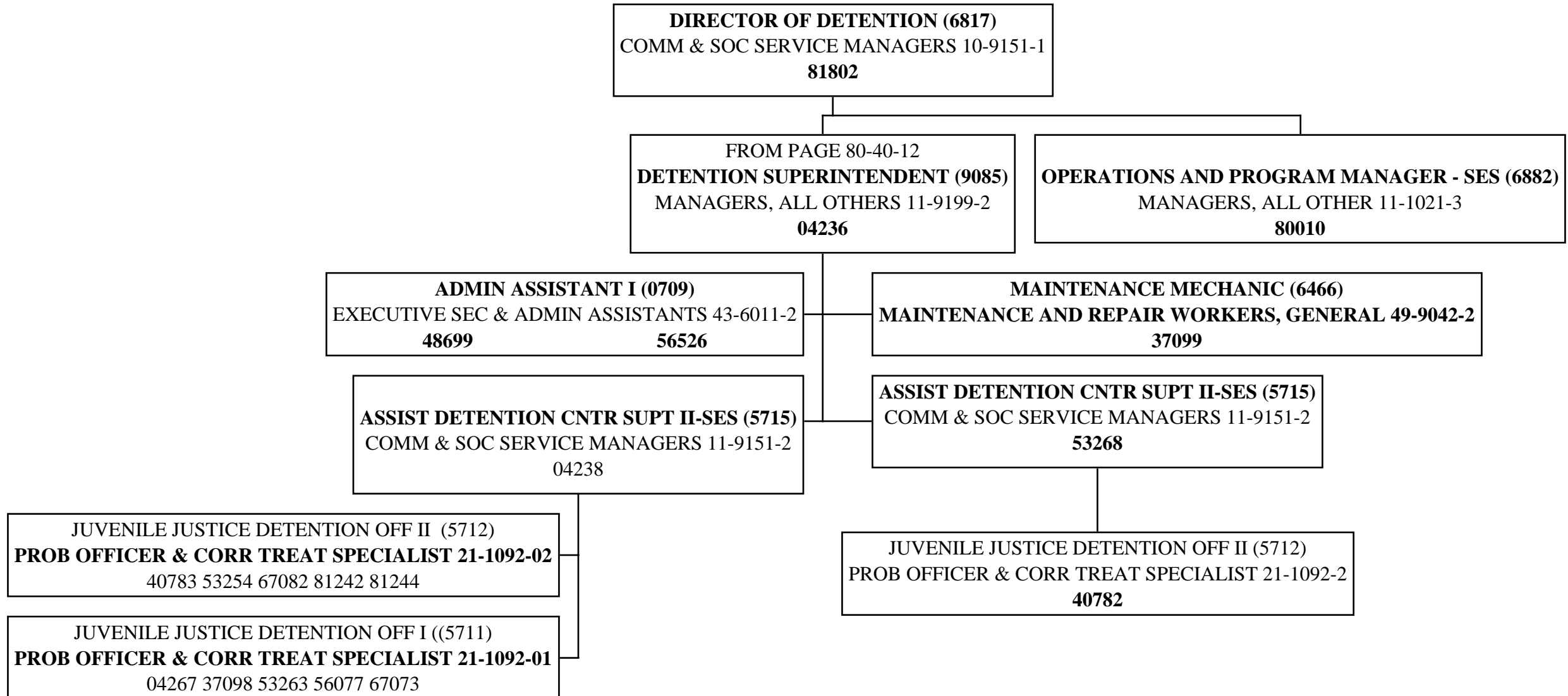
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
41 - DETENTION SERVICES  
30 - REGION (SOUTH)  
17 - CIRCUIT  
2500 - BROWARD REGIONAL DETENTION CTR.

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 4-16-08

**CURRENT**



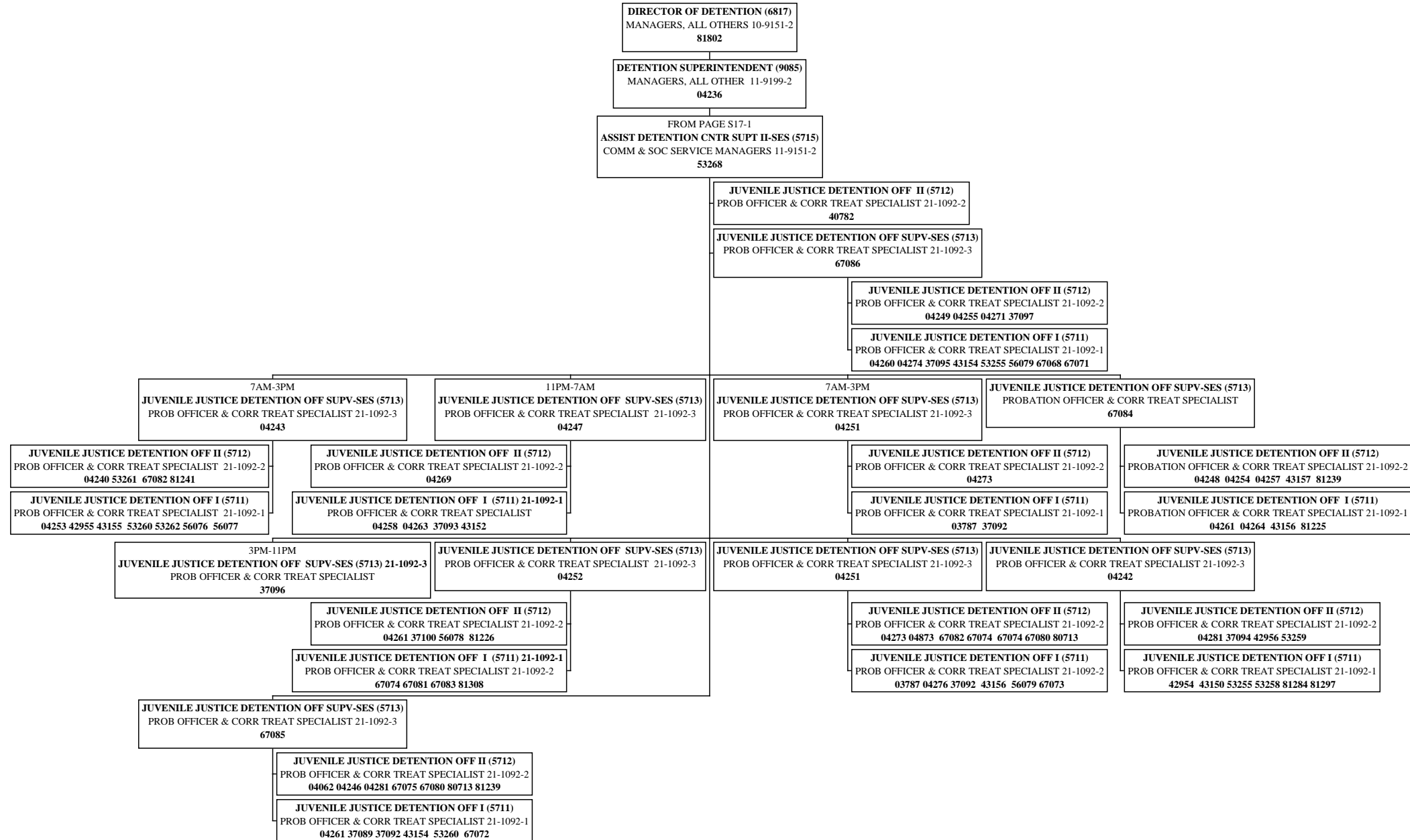
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PAGE- S17-1

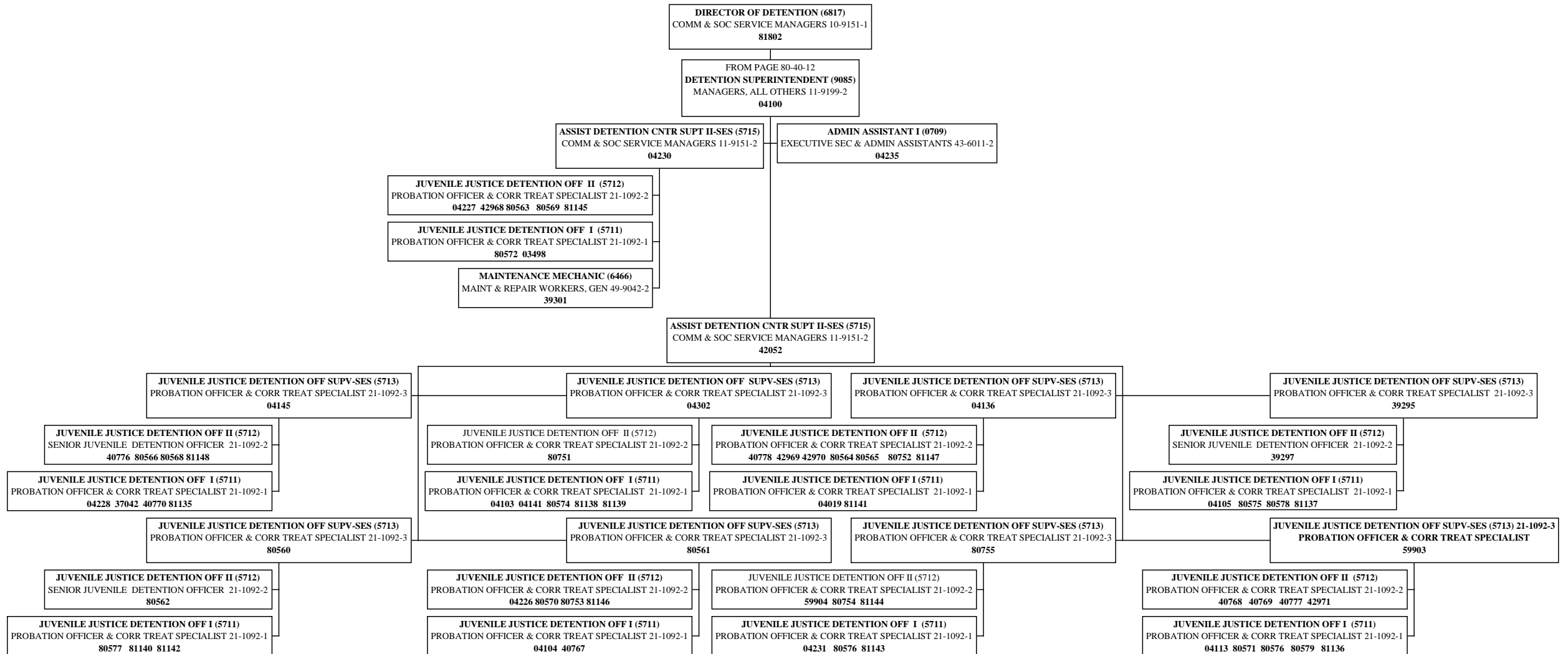
80 - DEPARTMENT OF JUVENILE JUSTICE  
 41 - DETENTION SERVICES  
 30 - REGION (SOUTH)  
 17 - CIRCUIT  
 2500 - BROWARD REGIONAL DETENTION CENTER  
 00 - ADMIN SHIFT - 7AM - 3PM  
 01 - EVENING SHIFT - 3PM - 11PM  
 02 - NIGHT SHIFT - 11PM - 7AM  
 03 - ROTATING 01- TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 4-16-08

**CURRENT**



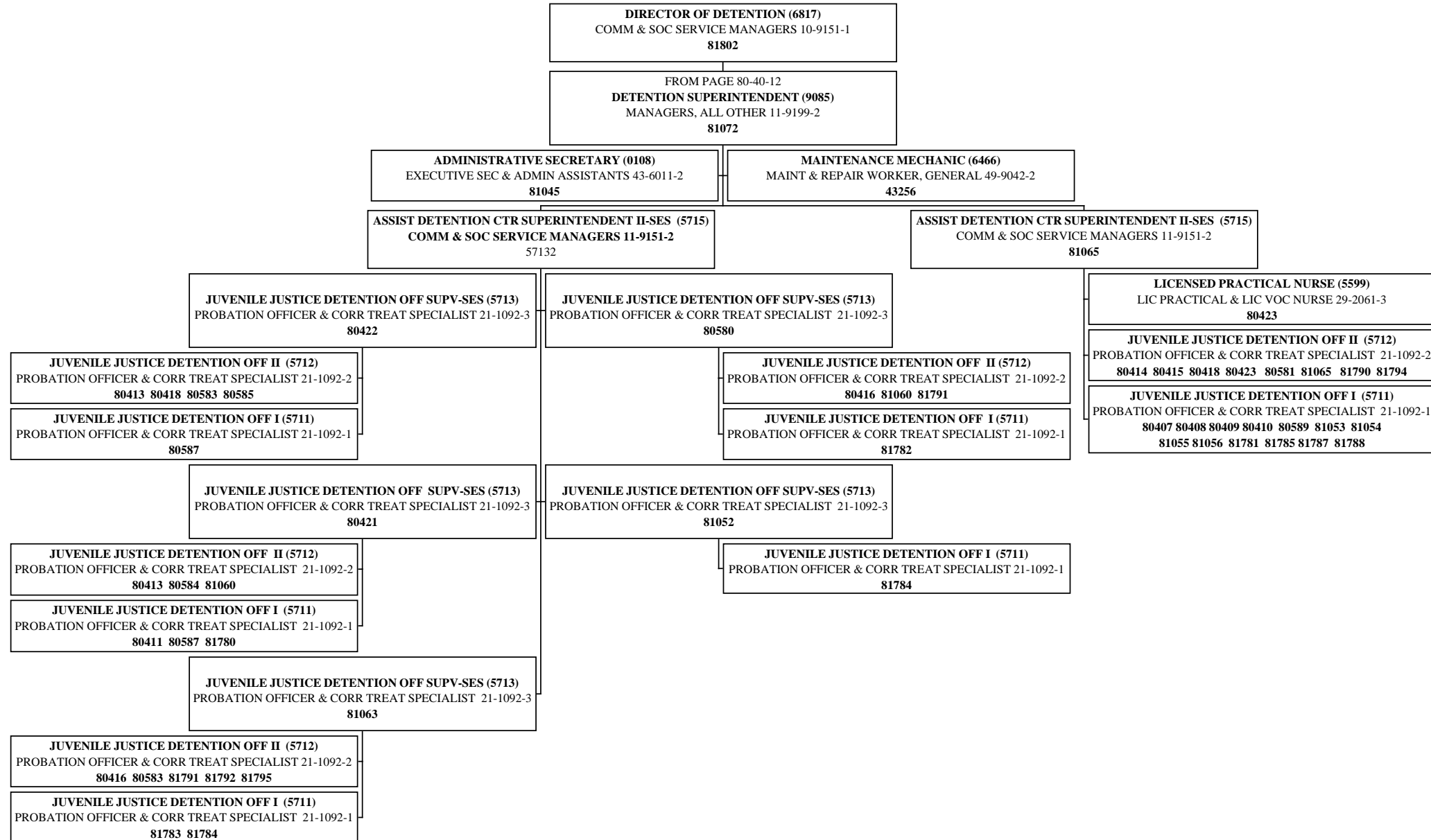
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
 41 - DETENTION SERVICES  
 30 - REGION (SOUTH)  
 20 - CIRCUIT  
 2510 - COLLIER REGIONAL DETENTION CTR  
 00 - ADMIN SHIFT - 7:00 AM - 3:00 PM  
 01 - EVENING SHIFT - 3:00 PM - 11:00 PM  
 02 - NIGHT SHIFT - 11:00 PM - 7:00 AM  
 03 - ROTATING

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7/1/08

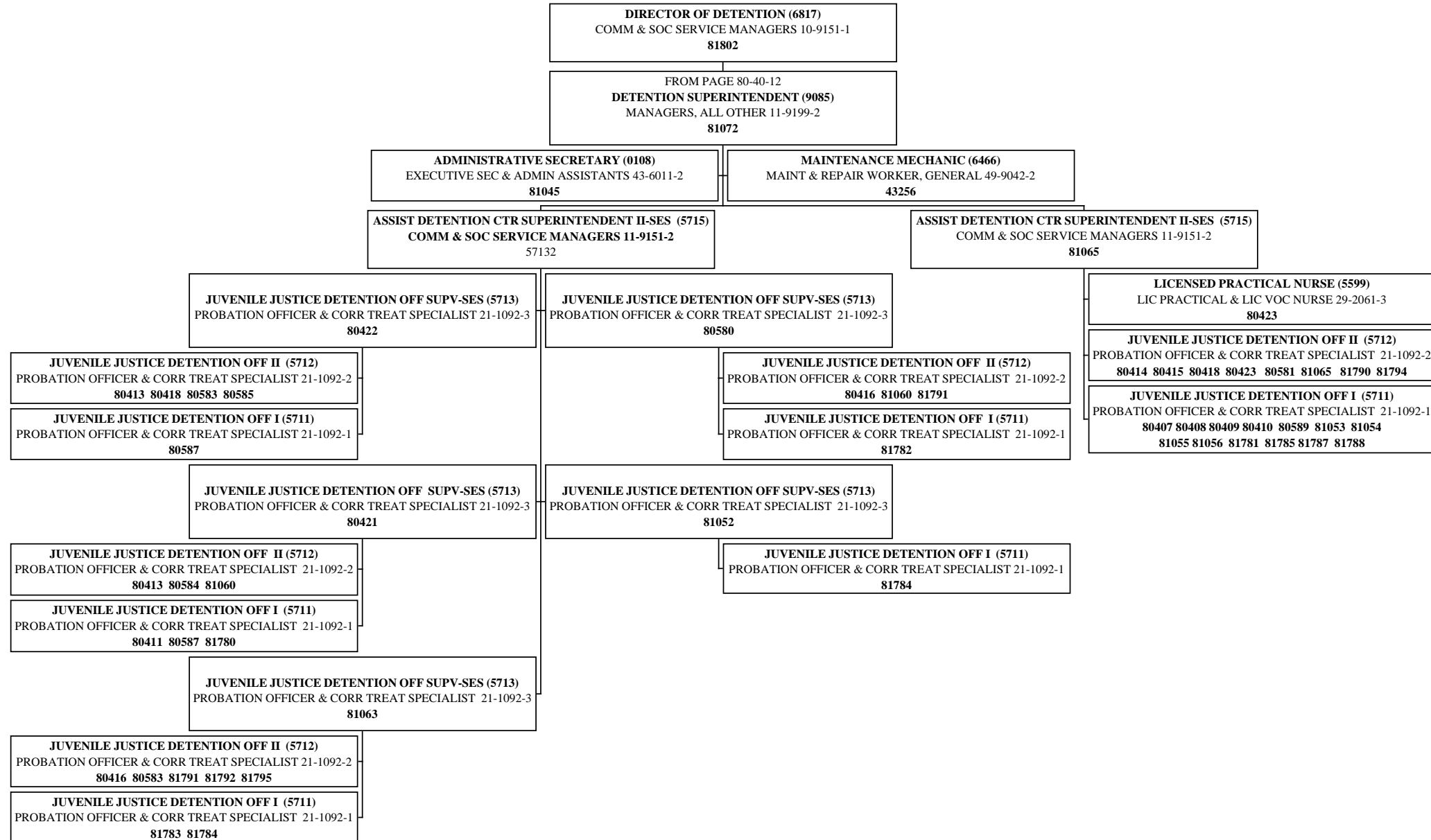
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 41 - DETENTION SERVICES  
 30 - REGION (SOUTH)  
 20 - CIRCUIT  
 2510 - COLLIER REGIONAL DETENTION CTR  
 00 - ADMIN SHIFT - 7:00 AM - 3:00 PM  
 01 - EVENING SHIFT - 3:00 PM - 11:00 PM  
 02 - NIGHT SHIFT - 11:00 PM - 7:00 AM  
 03 - ROTATING

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7/1/08

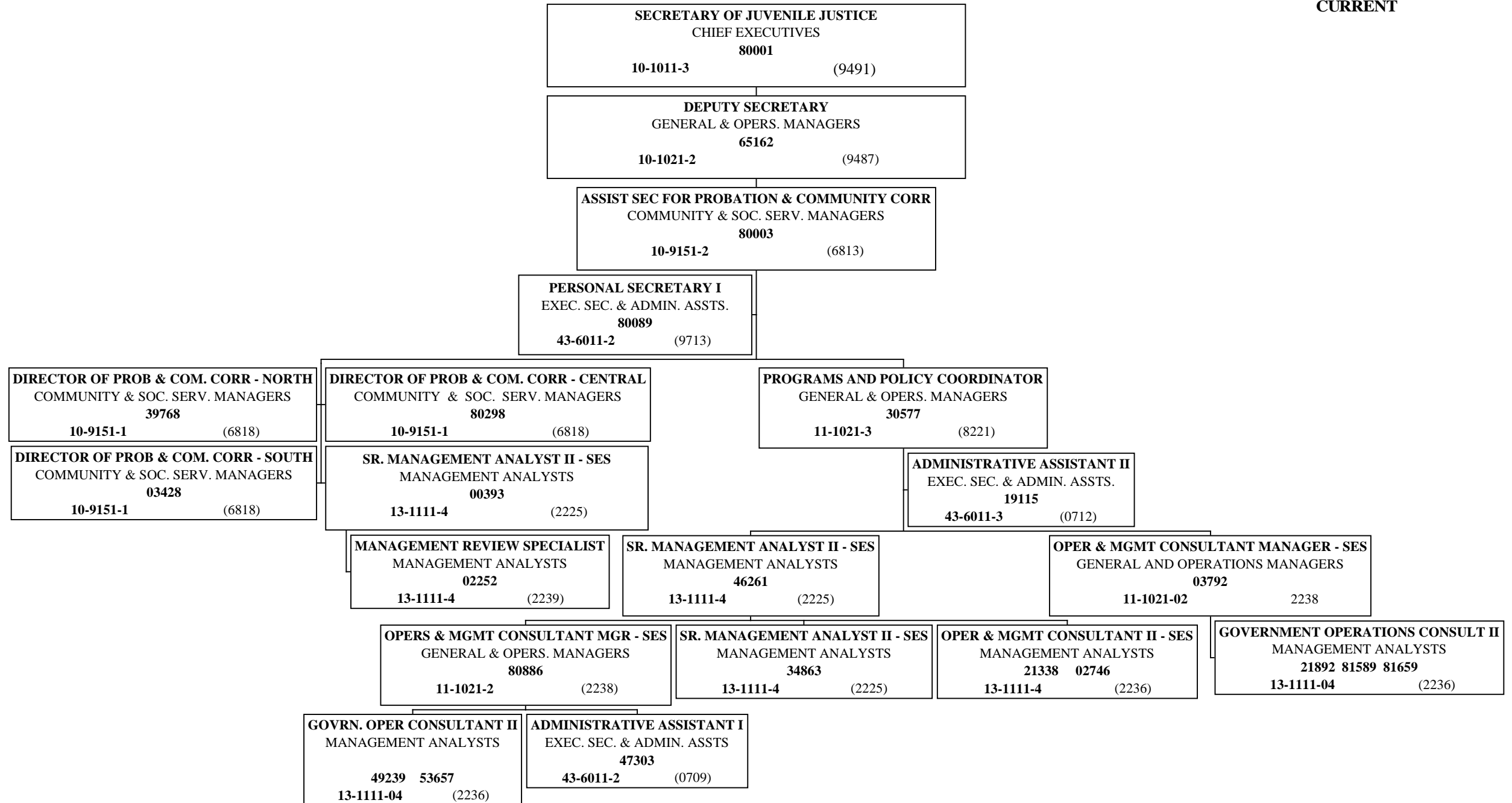
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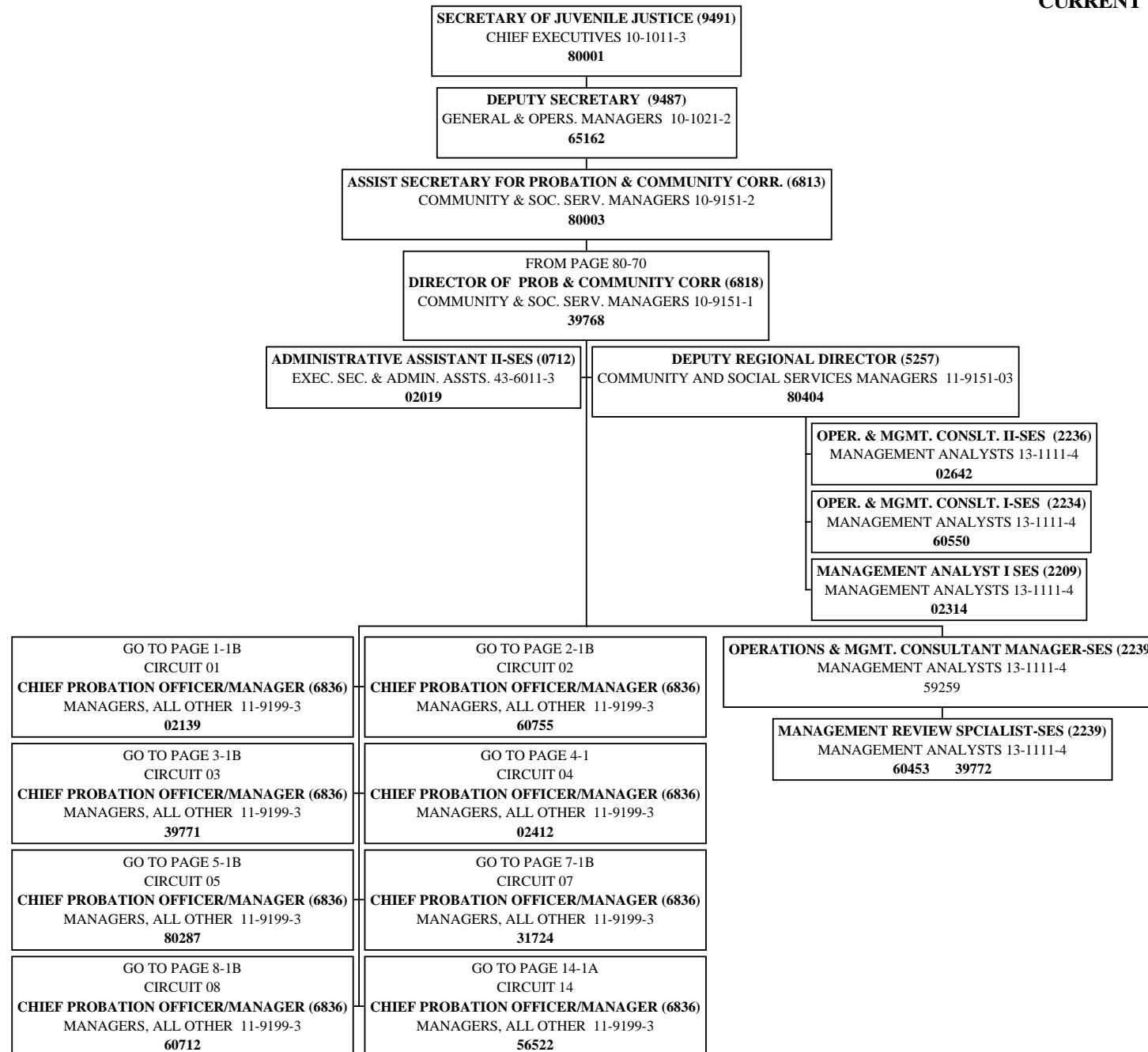


ASSISTANT SECRETARY PROGRAMS & POLICIES AND OPER SUPPORT	80-70
DIRECTOR'S OFFICE - NORTH REGION	80-70-1
CIRCUIT 1 CASE MGMT. UNIT 101 & 102 ESCAMBIA CO.	1-1B
JUVENILE ASSESSMENT CENTER	1-2B
CIRCUIT 1 CASE MGMT. OKALOOSA/FT. WALTON/CRESTVIEW/SANTA ROSA/MILTON CO.	1-3B
CIRCUIT 2 CASE MGMT. LEON CO. INTAKE UNITS	2-1B
CIRCUIT 3 CASE MGMT. SUWANNEE/COLUMBIA/HAMILTON UNITS & TAYLOR COMBINED UNITS	3-1B
CIRCUIT 4 CASE MGMT. DUVAL CO. INTAKE UNIT 101, 102 & 103	4-1, 4-1A
CIRCUIT 4 CASE MGMT. DUVAL CO. INTAKE UNIT 104	4-2A
DUVAL CO. COMMUNITY CONTROL UNITS	
DUVAL CO. UNIT 204	
CIRCUIT 4 CASE MGMT. DUVAL CO. INTAKE UNIT 103, NASSAU CO. UNIT, CLAY CO. UNITS	4-3A
DETENTION SCREENING JACKSONVILLE, DUVAL DETENTION SCREENING	
CIRCUIT 5 CASE MGMT. EAST LAKE/WEST LAKE/HERNADO/SUMTER/CITRUS/MARION CO UNITS	5-1B
CIRCUIT 7 CASE MGMT. VOLUSIA/ST. HOHNS/PUTNAM CO. UNITS	7-1B
CIRCUIT 8 CASE MGMT. ALACHUA/GILCRIST CO UNITS	8-1B
CIRCUIT 14 CASE MGMT. BAY CO. INTAKE UNITS	14-1A

**CURRENT**



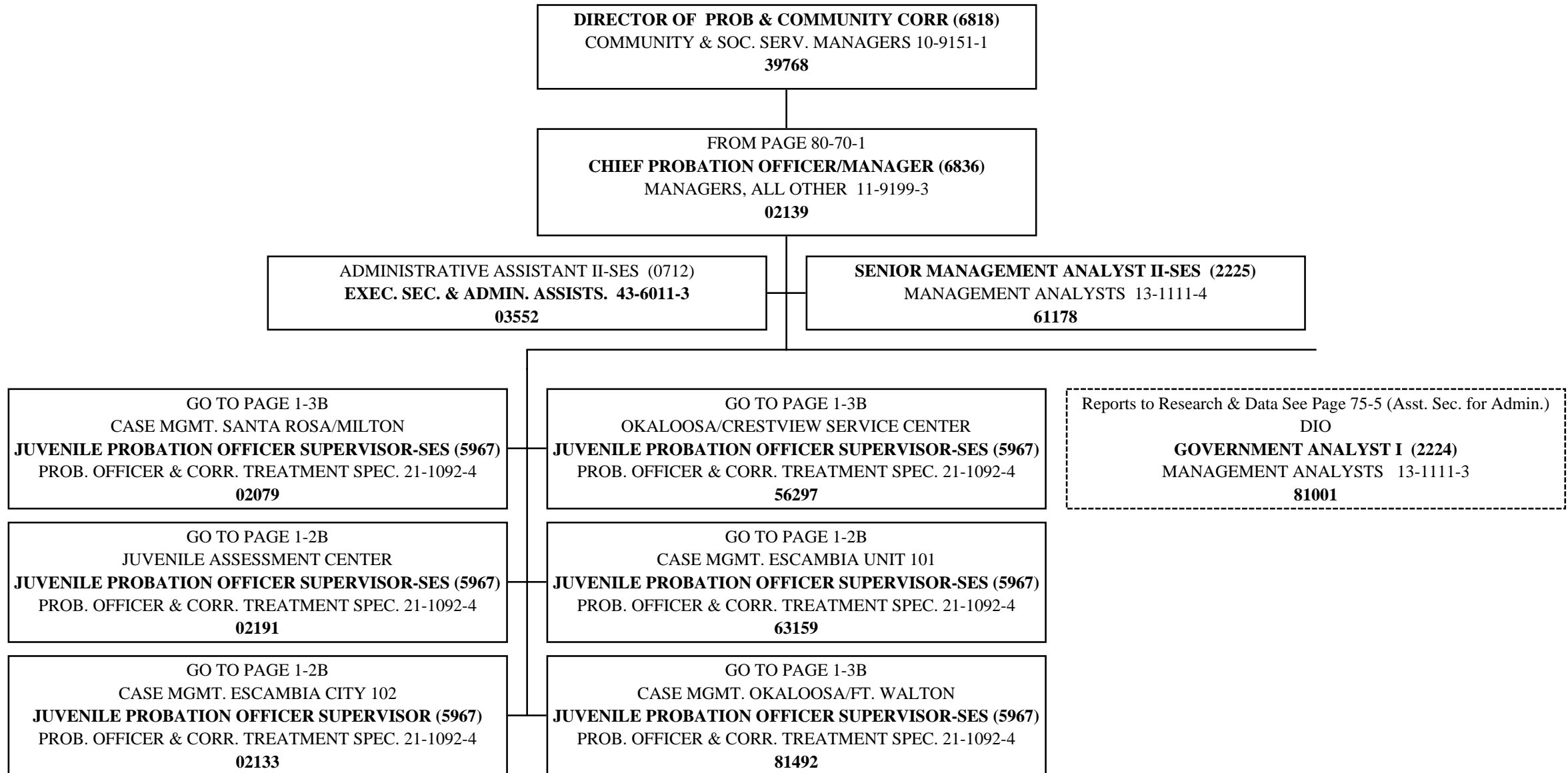
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
72 - PROBATION & COMM. CORR.  
10 - REGION (NORTH)  
01 - CIRCUIT

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 2/28/08

**CURRENT**



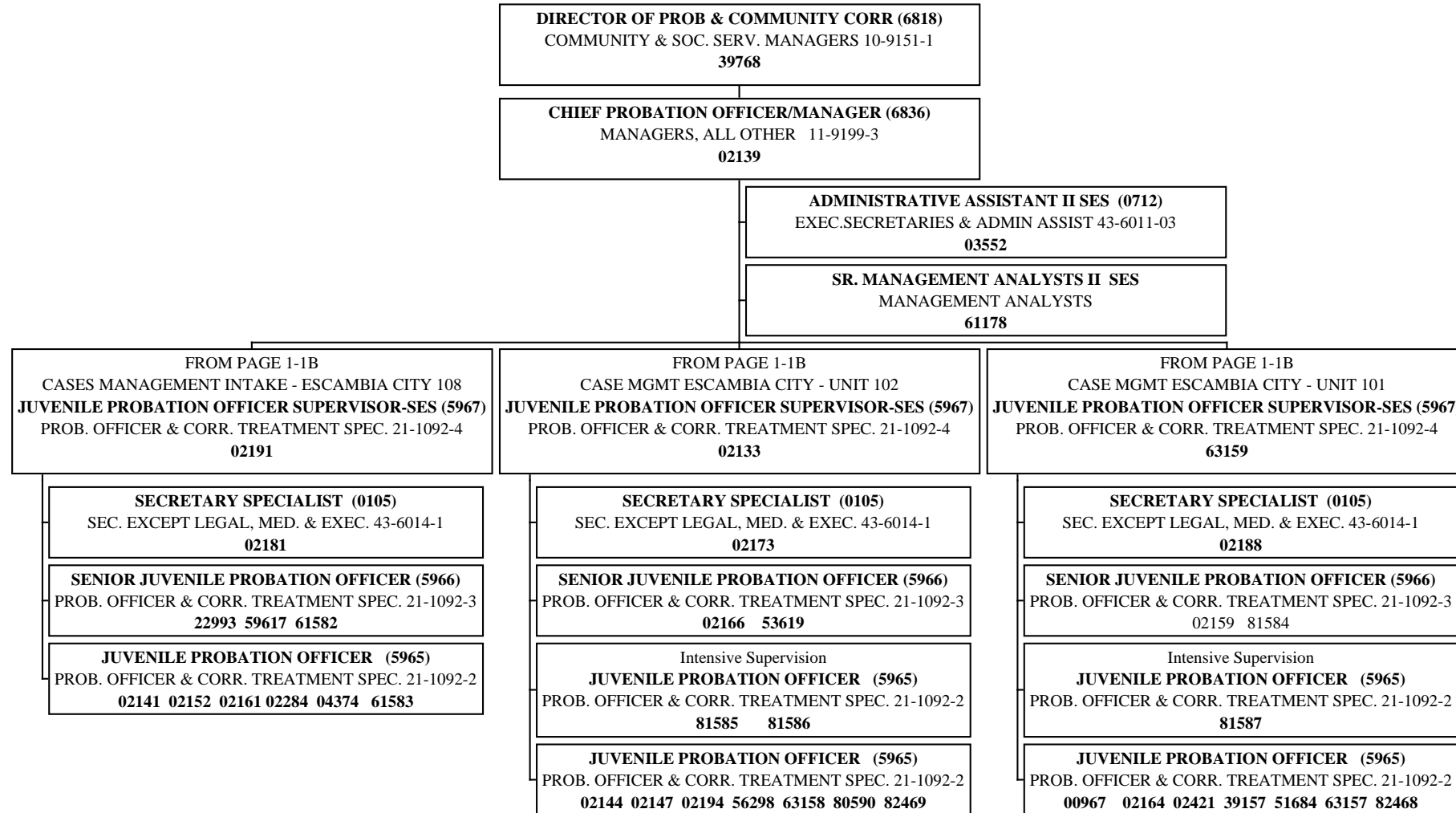
BOLD - SES

PAGE 1-1B

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 01 - CIRCUIT  
 1010, 1020 & 108 CASE MGMT. ESCAMBIA CITY  
 00 - ADMIN. SHIFT      01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

**CURRENT**



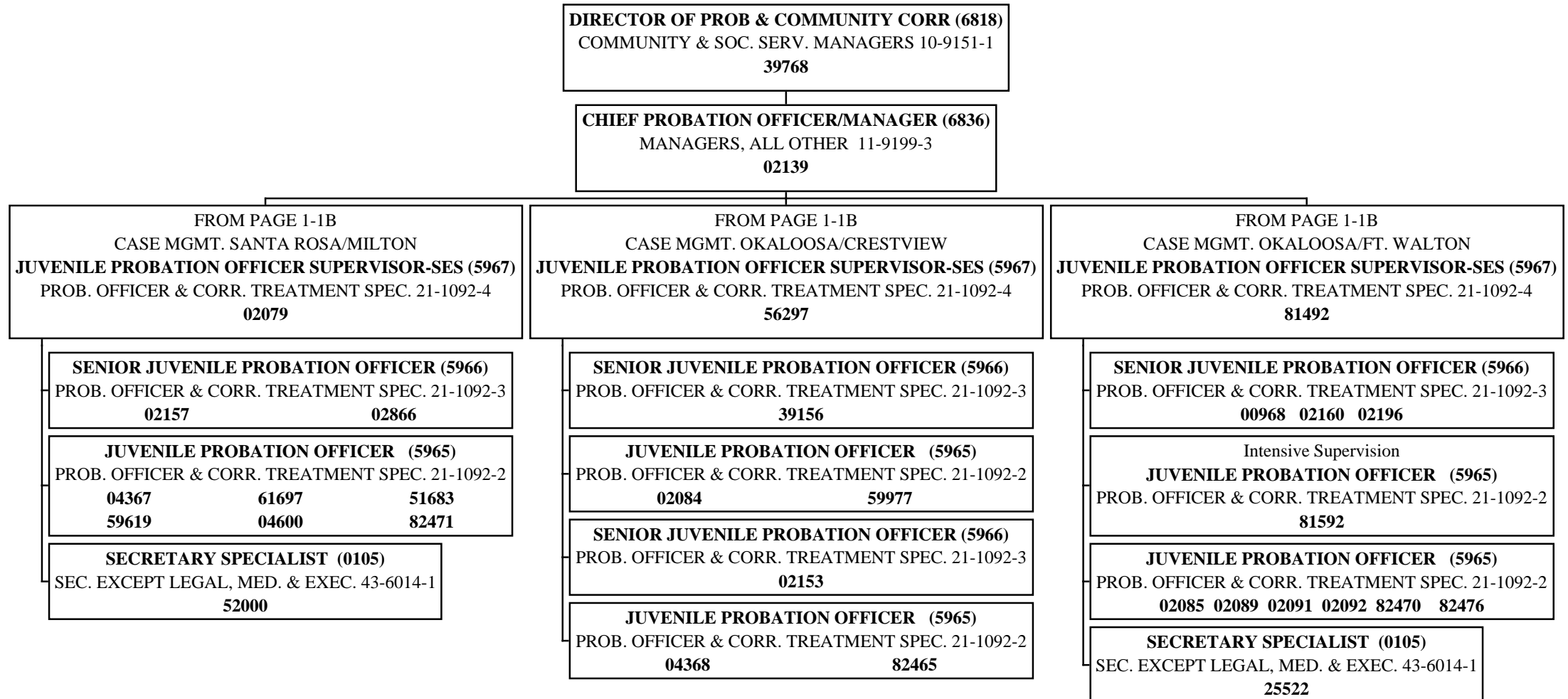
80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 01 - CIRCUIT

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

CASE MANAGEMENT UNITS

1040 - OKALOOSA/FT WALTON  
 1050 - OKALOOSA/CRESTVIEW  
 1060 - SANTA ROSA/MILTON  
 00 - ADMIN. SHIFT 01 - TRUST FUND

**CURRENT**



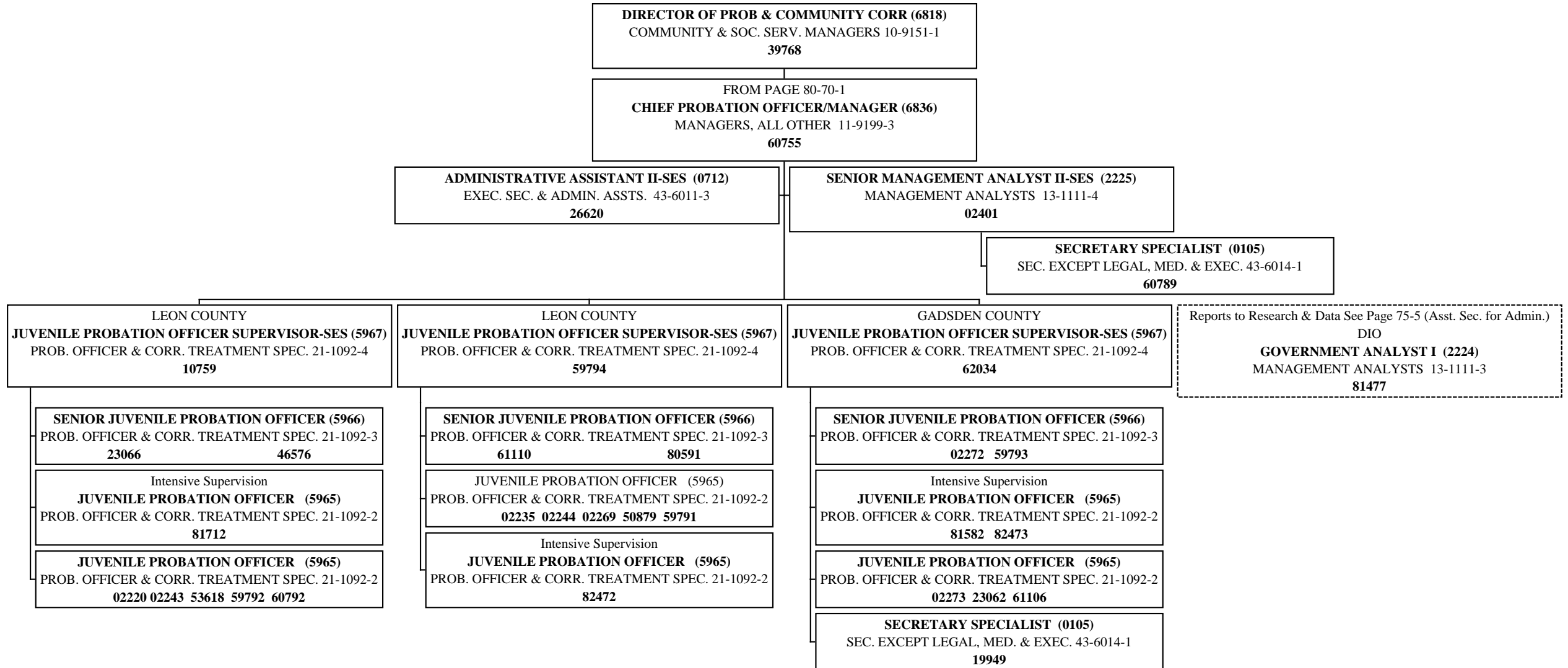
BOLD - SES

PAGE 1-3B

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 02 - CIRCUIT  
 1010 - LEON CASE MANAGEMENT INTAKE  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN SHIFT 01 -TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

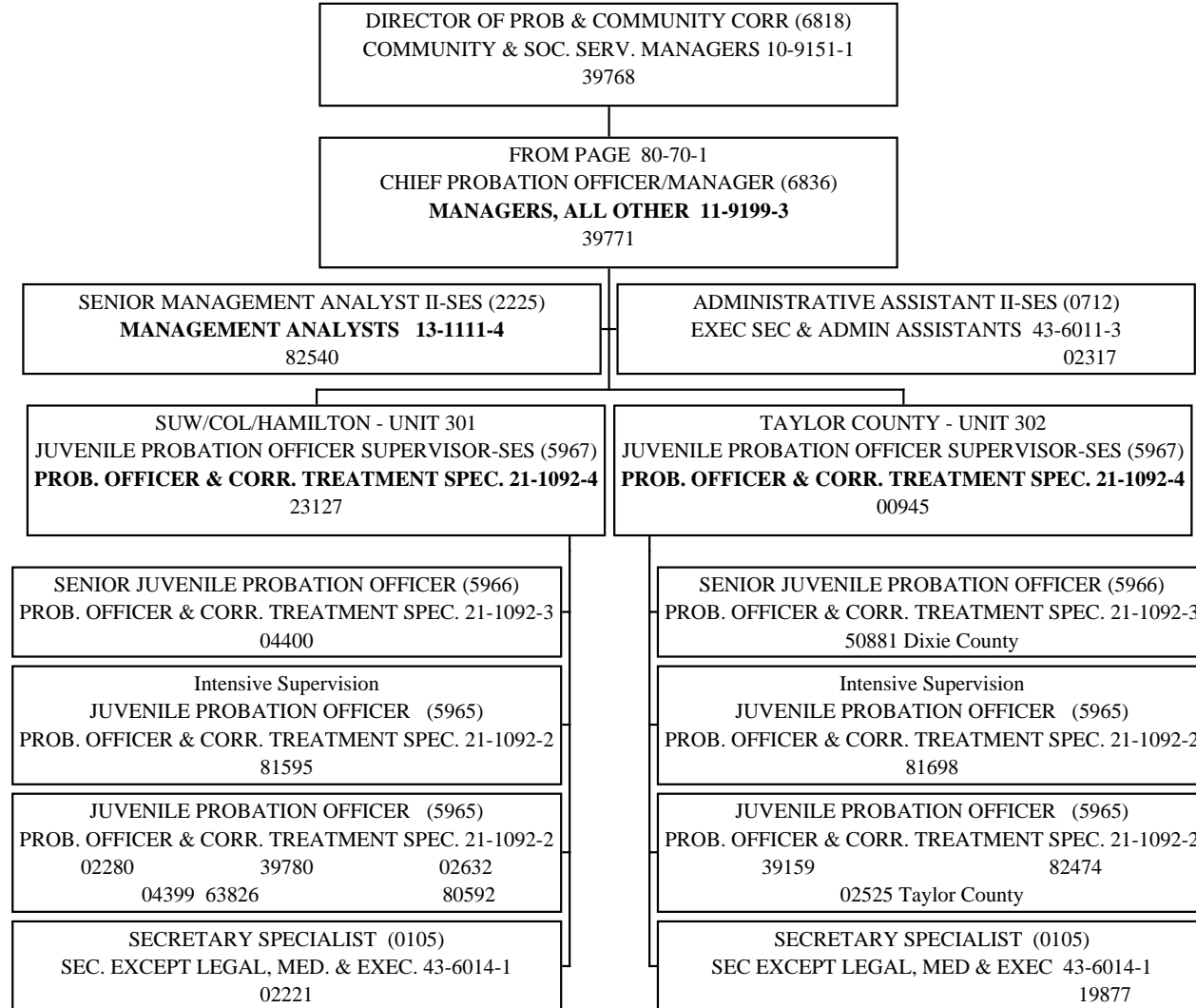
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 03 - CIRCUIT  
 CASE MANAGEMENT  
 3010 - SUWANNEE/COLUMBIA/HAMILTON UNIT  
 3020 - TAYLOR COMBINED UNIT  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN SHIFT    01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 2/8/08

**CURRENT**

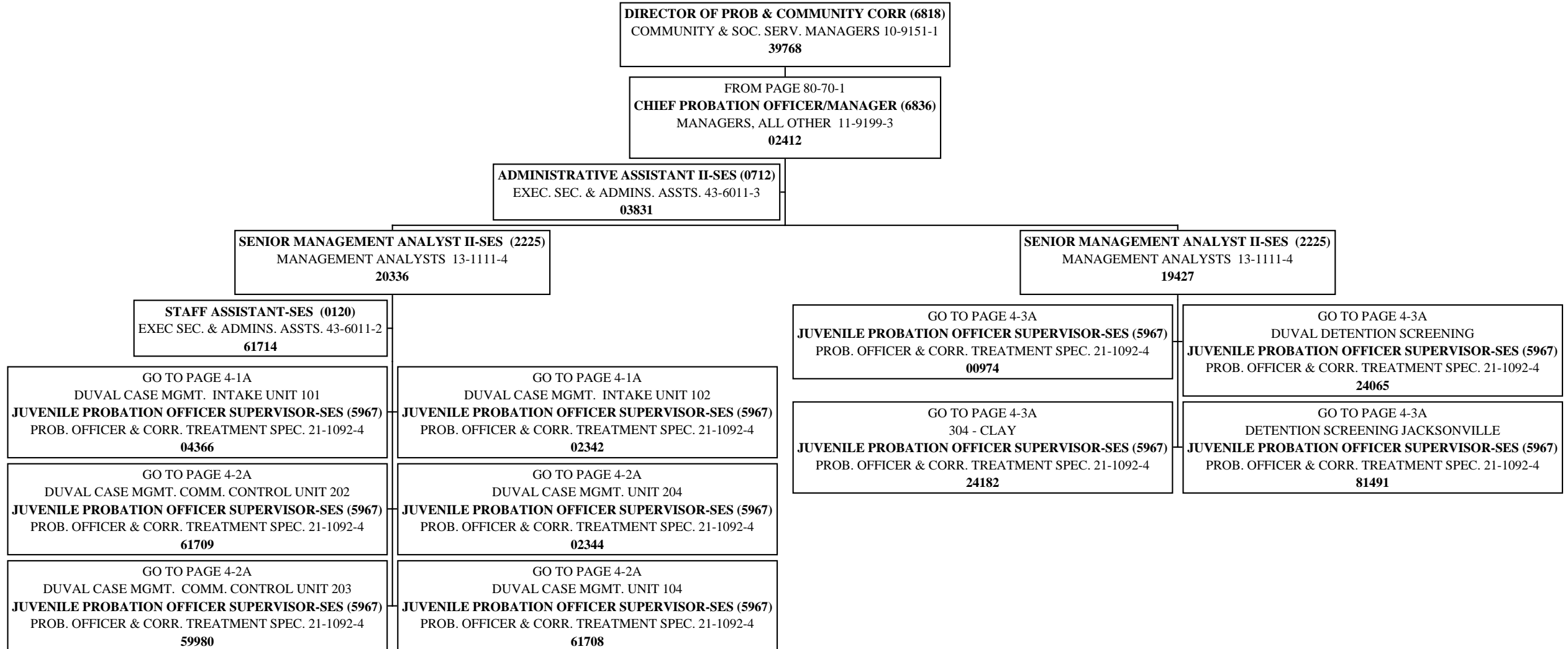


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**PAGE 3-1B**



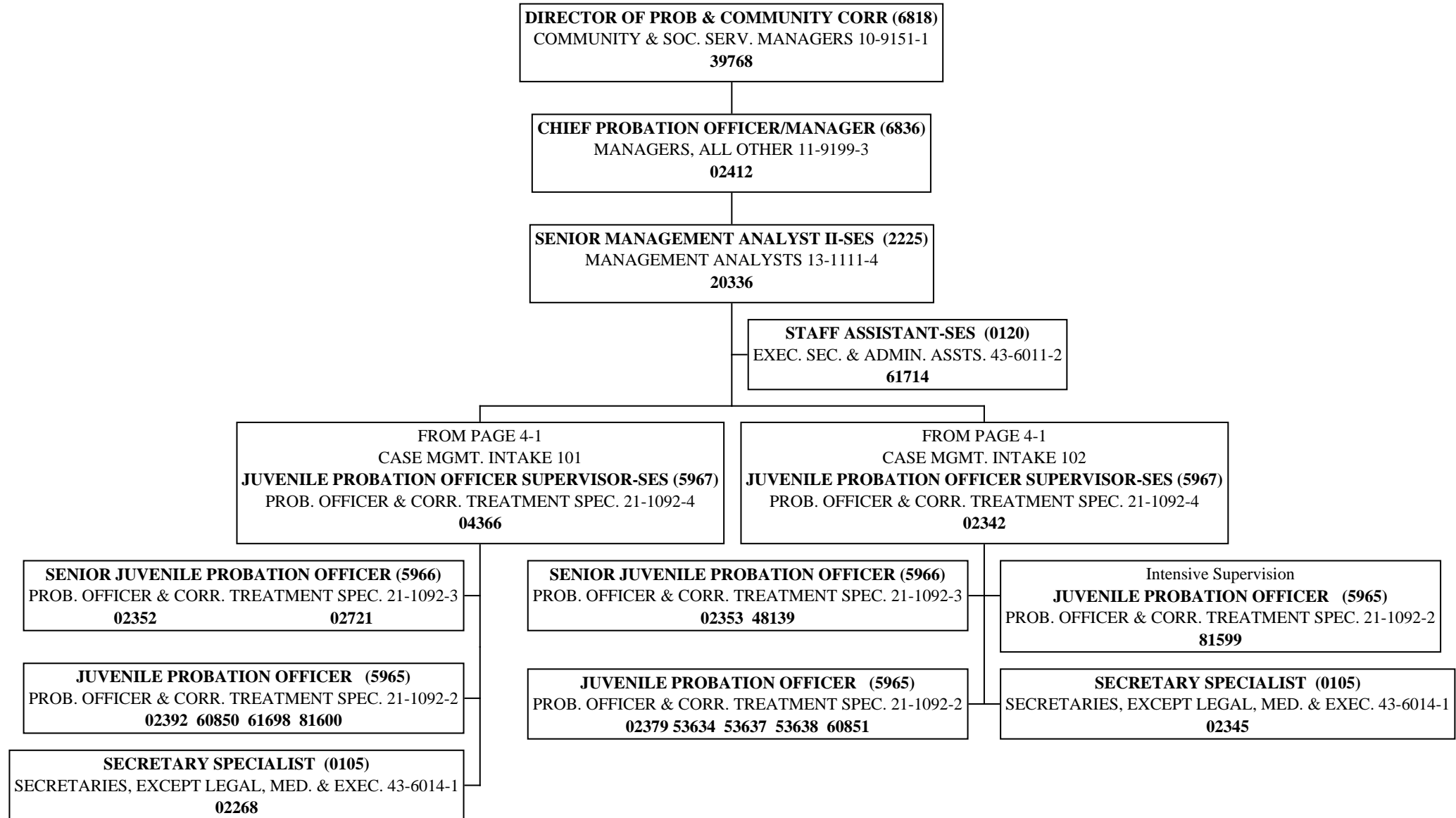
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 04 - CIRCUIT  
 DUVAL CASE MANAGEMENT  
 1010, 1020 & 1030 INTAKE  
 00 - AMIN. SHIFT 01- TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 12/06/06

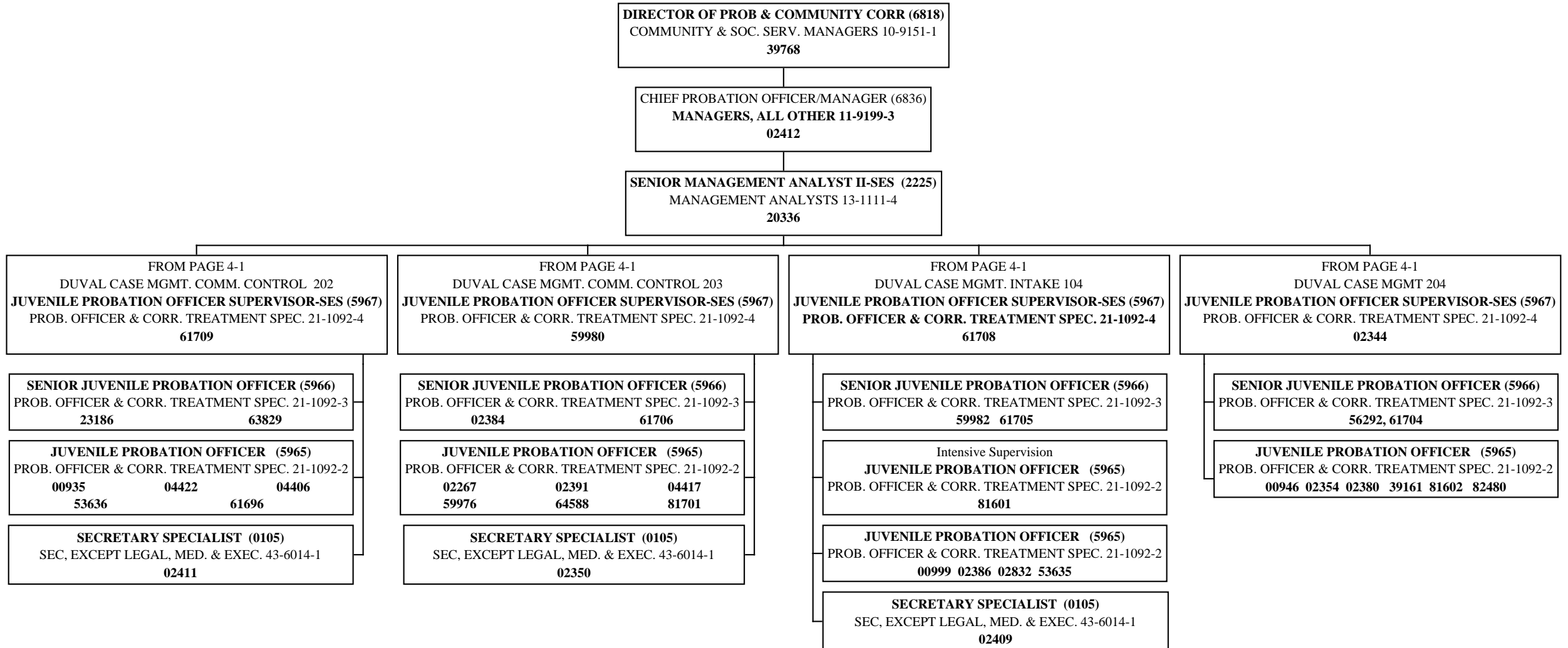
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 04 - CIRCUIT  
 1030 - DUVAL CASE MGMT. INTAKE  
 1040 - DUVAL CASE MGMT. INTAKE  
 2020 - DUVAL CASE MGMT. COMM. CONTROL  
 2030 - DUVAL CASE MGMT. COMM. CONTROL  
 2040 - DUVAL CASE MANAGEMENT  
 00 - AMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-06-08

**CURRENT**



**BOLD - SES**

**PAGE 4-2A**

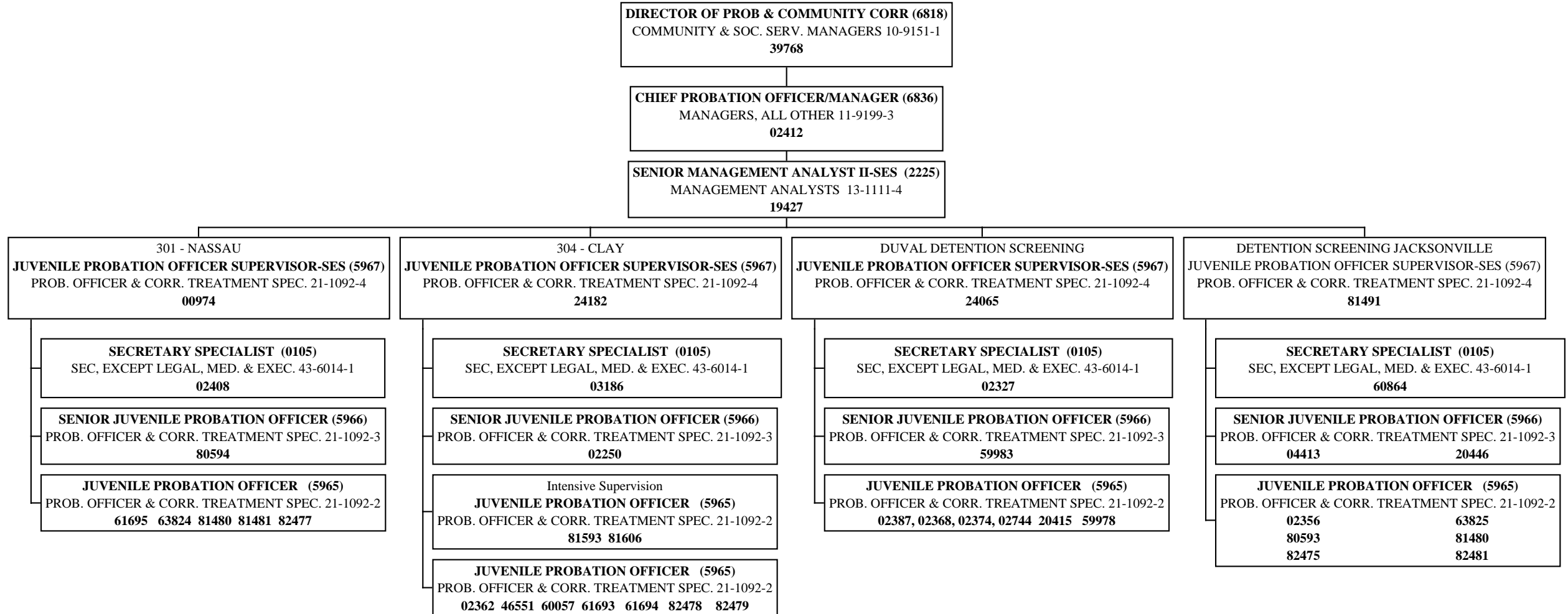
80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 04 - CIRCUIT

CASE MANAGEMENT UNITS

3010 - NASSAU  
 3030 & 3040 - CLAY  
 2600 - DUVAL DETENTION SCREENING  
 2610 - DET. SCREENING - JACKSONVILLE  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

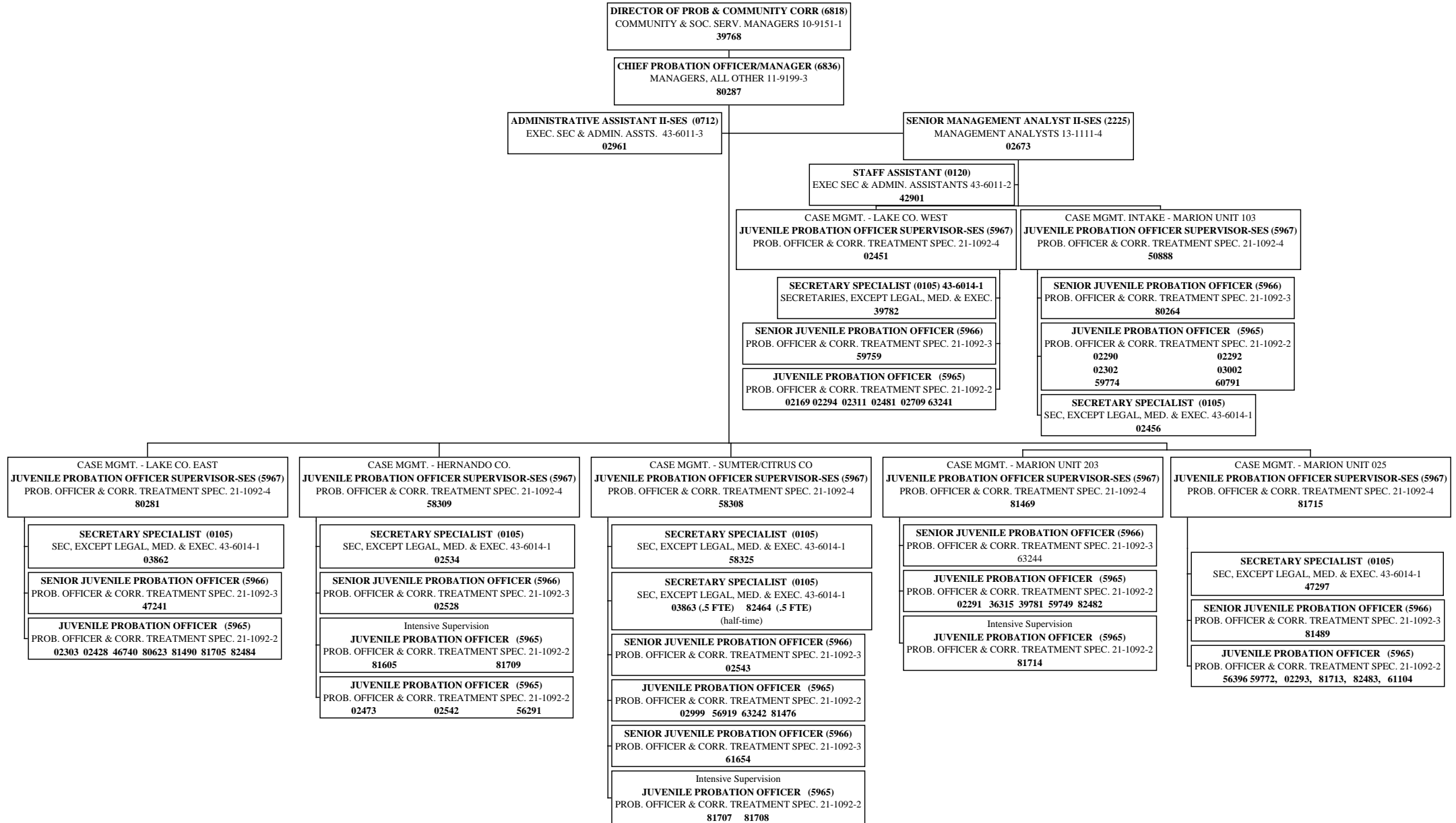
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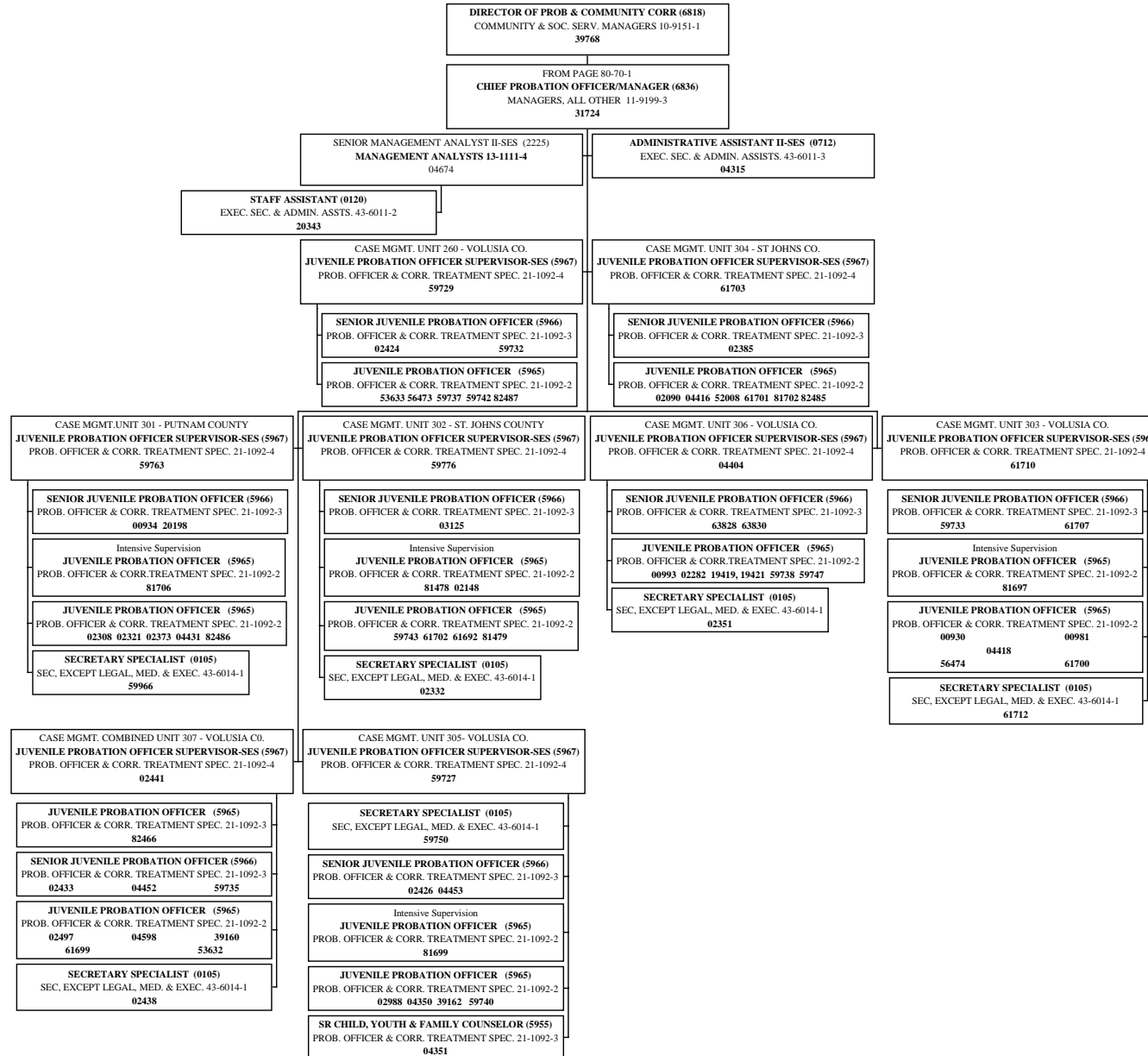
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**PAGE 4-3A**

**CURRENT**



CURRENT

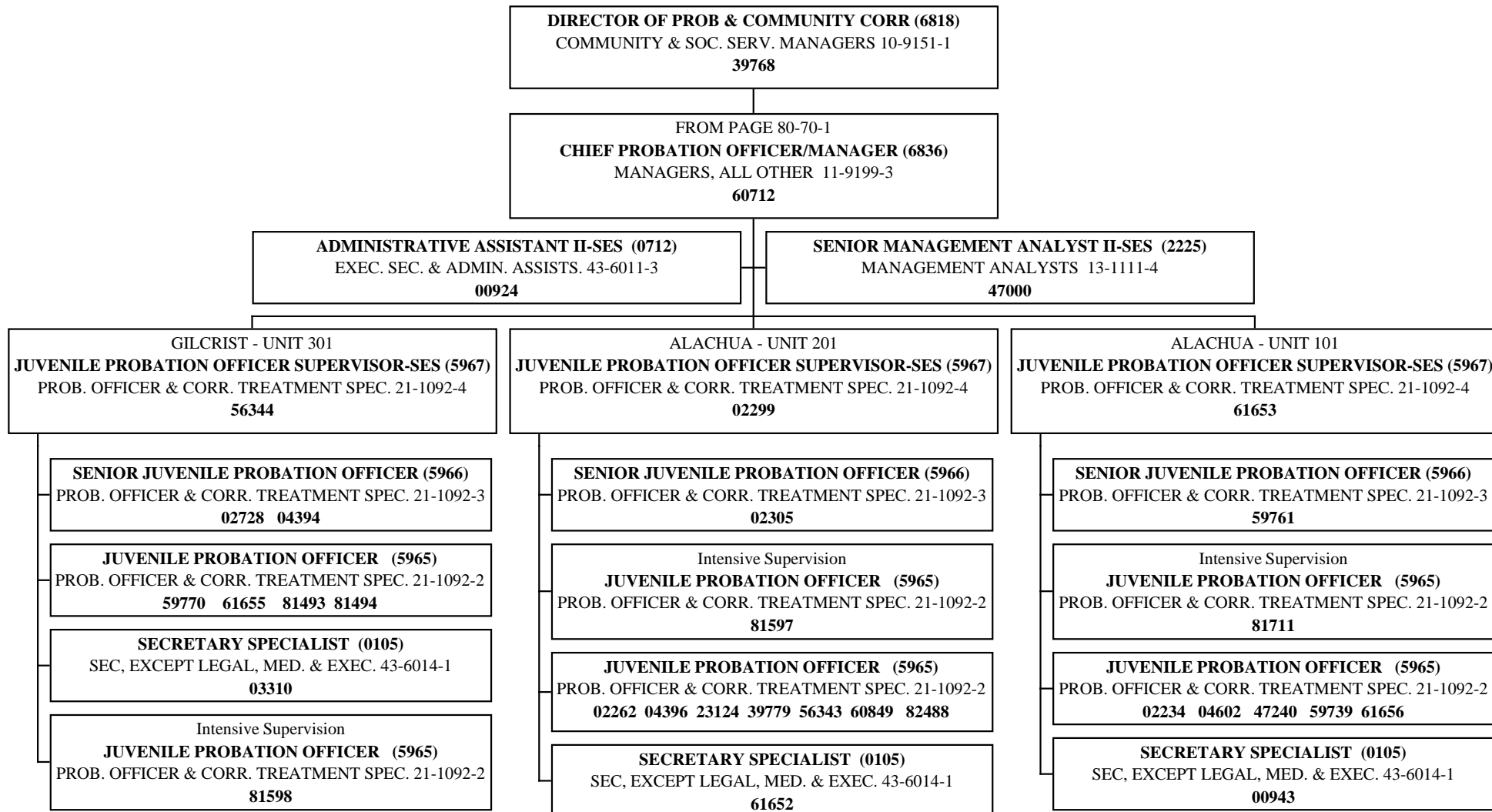


80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 08 - CIRCUIT

CASE MANAGEMENT  
 1010 & 2010 - ALACHUA UNITS  
 3010 - GILCRIST UNIT  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT    01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 10-5-07

**CURRENT**



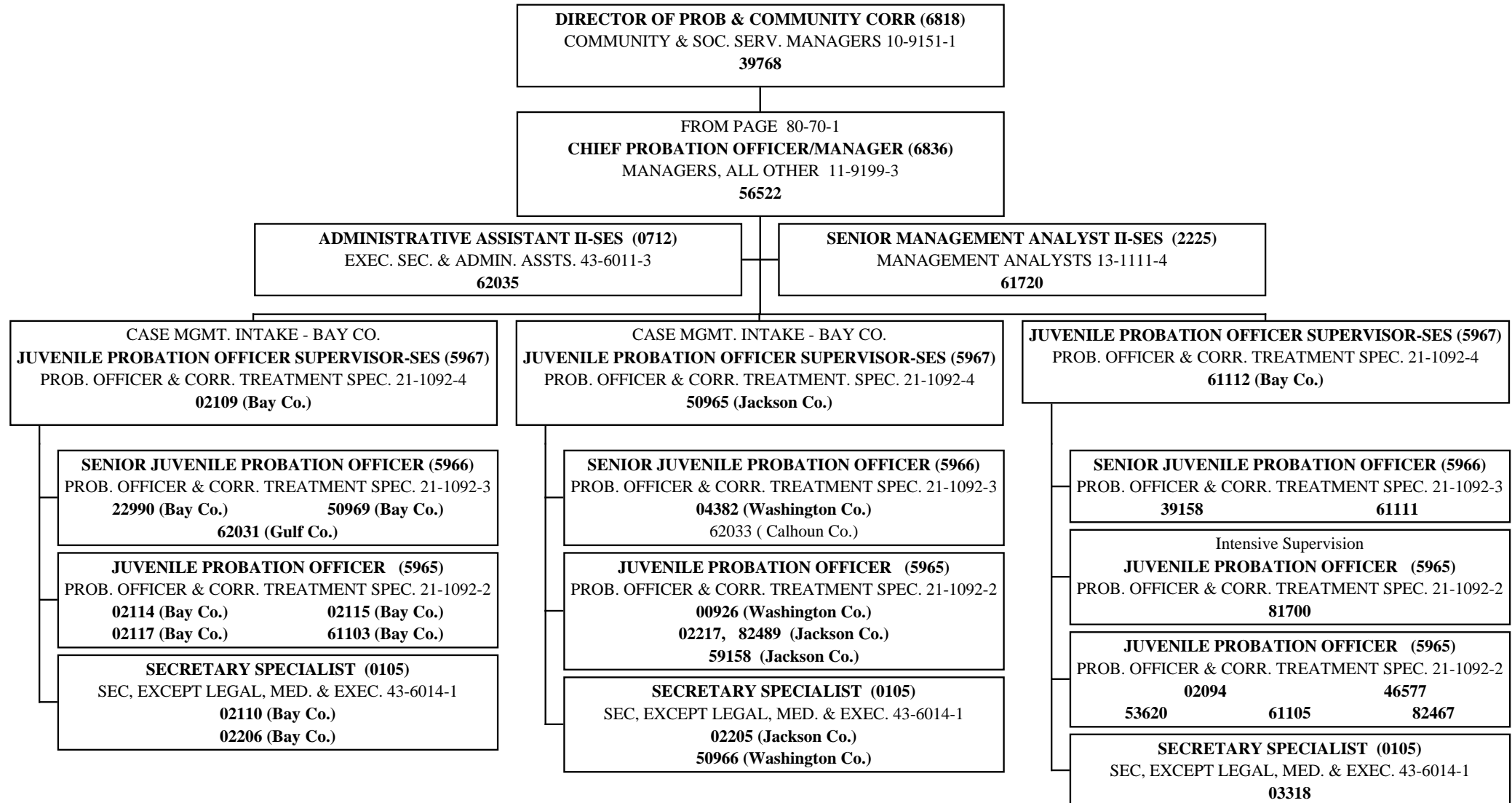
**BOLD - SES**

**PAGE 8-1B**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 10 - REGION (NORTH)  
 14 - CIRCUIT  
 1010 - CASE MGMT. INTAKE - BAY CO.  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 7-1-08

**CURRENT**



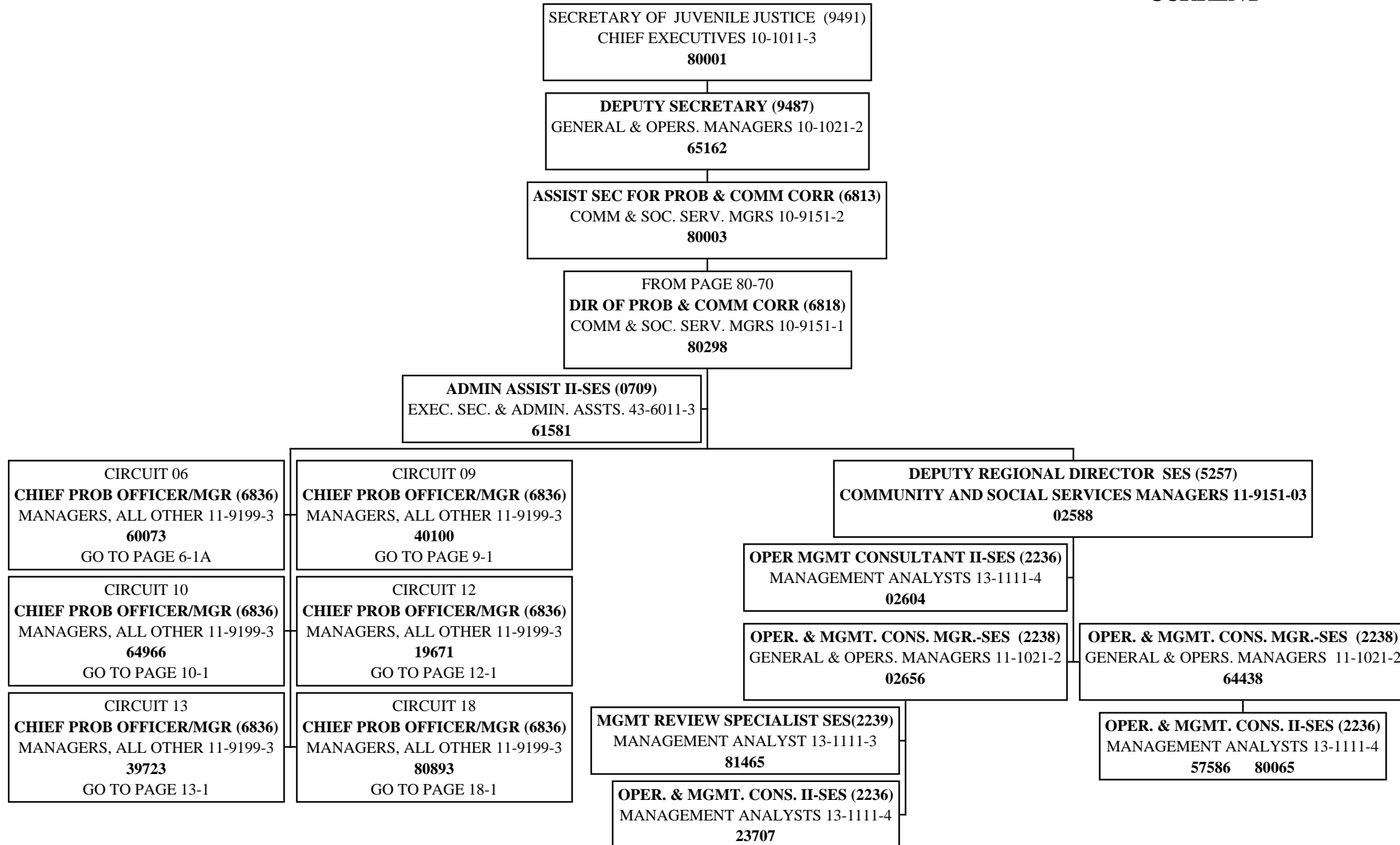
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**PAGE 14-1A**

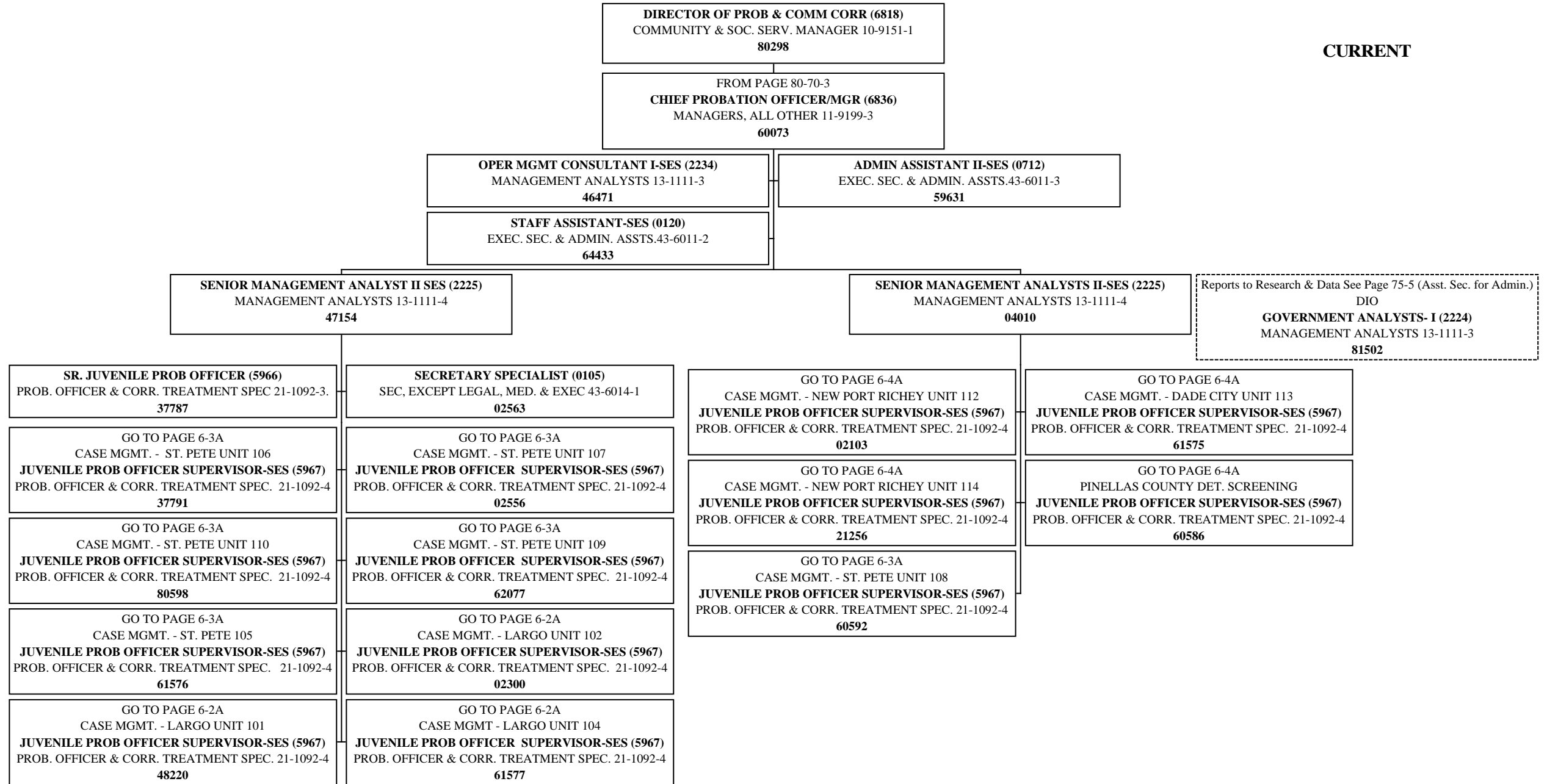


DIRECTORS OFFICE - CENTRAL REGION	80-70-3
CIRCUIT 6 CASE MGMT. LARGO	6-1A, 6-2A
ST. PETE UNITS	6-3A
NEW PORT RICHEY AND DADE UNITS	6-4A
PASCO DETENTION SCREENING	
PINELLAS DETENTION SCREENING	
CIRCUIT 9 CASE MGMT. ORANGE CO. UNITS	9-1
AFTERCARE SUPV.	9-1A
ORANGE DETENTION SCREENING	
OSCEOLA CO. UNITS	9-1B
CIRCUIT 10 CASE MGMT. POLK AND SEBRING CO. UNITS	10-1A
CIRCUIT 12 CASE MGMT. MANATEE CO. UNITS	12-1
SARASOTA/VENICE/ARCADIA UNITS	12-2
CIRCUIT 13 CASE MGMT. HILLSBOROUGH CO. UNITS	13-2, 13-3
AFTERCARE SUPERVISION	
HILLSBOROUGH DETENTION SCREENING	
CIRCUIT 18 CASE MGMT. MELBOURNE & COCOA UNITS	18-1, 18-1A
COCOA DETENTION SCREENING	
SEMINOLE CO. UNITS	18-1B
SEMINOLE DETENTION SCREENING	

**CURRENT**



**CURRENT**



**BOLD - SES**

**PAGE 6-1A**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 06 - CIRCUIT

CASE MANAGEMENT UNITS

1010 - LARGO UNIT

1020 - LARGO UNIT

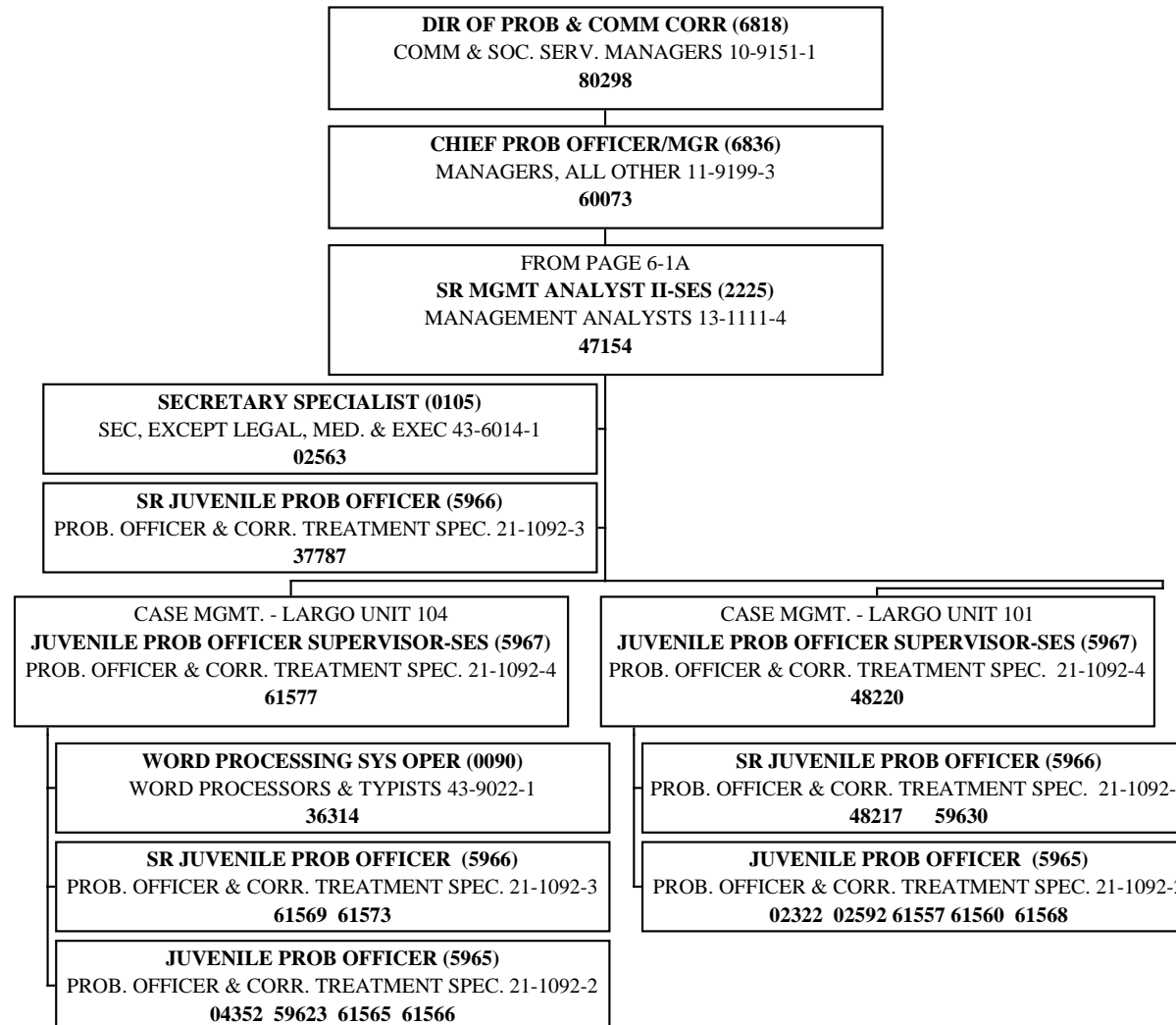
1040 - LARGO UNIT

5010 - INTENSIVE SUPERVISION

00 - ADMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

**CURRENT**



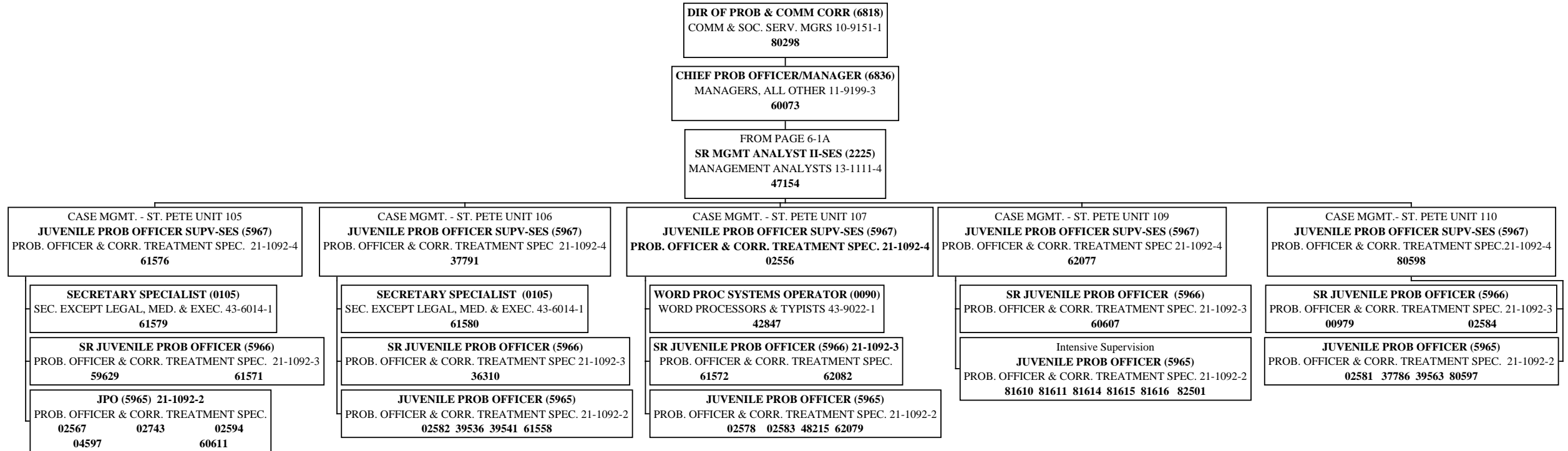
BOLD - SES

PAGE 6-2A

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 06 - CIRCUIT  
 1050 - ST. PETE UNIT  
 1060 - ST PETE UNIT  
 1070 - ST. PETE UNIT  
 1080 - ST. PETE UNIT  
 1090 - ST. PETE UNIT  
 1100 - ST. PETE UNIT  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-06-08

**CURRENT**

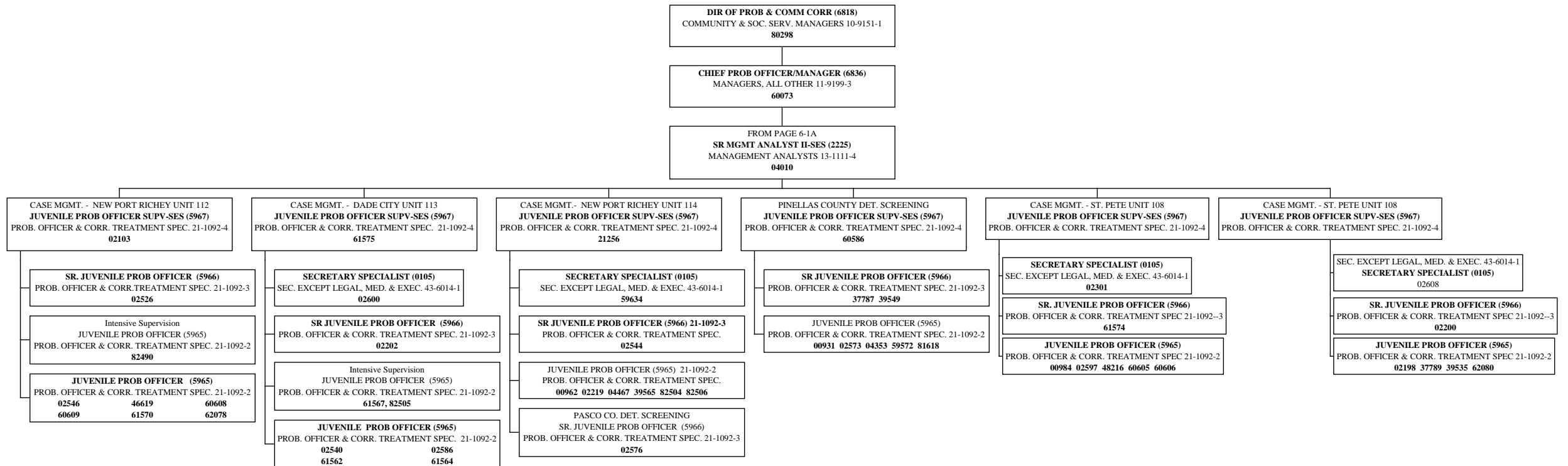


**BOLD - SES**

**PAGE 6-3A**

- CASE MANAGEMENT UNITS  
 1120 - NW PT RICHEY UNIT  
 1130 - DADE CITY UNIT  
 1140 - NW PT RICHEY UNIT  
 2600 - PASCO DET. SCREENING  
 2610 - PINELLAS DET. SCREENING  
     00 - ADMIN. SHIFT   01 -TRUST FUND

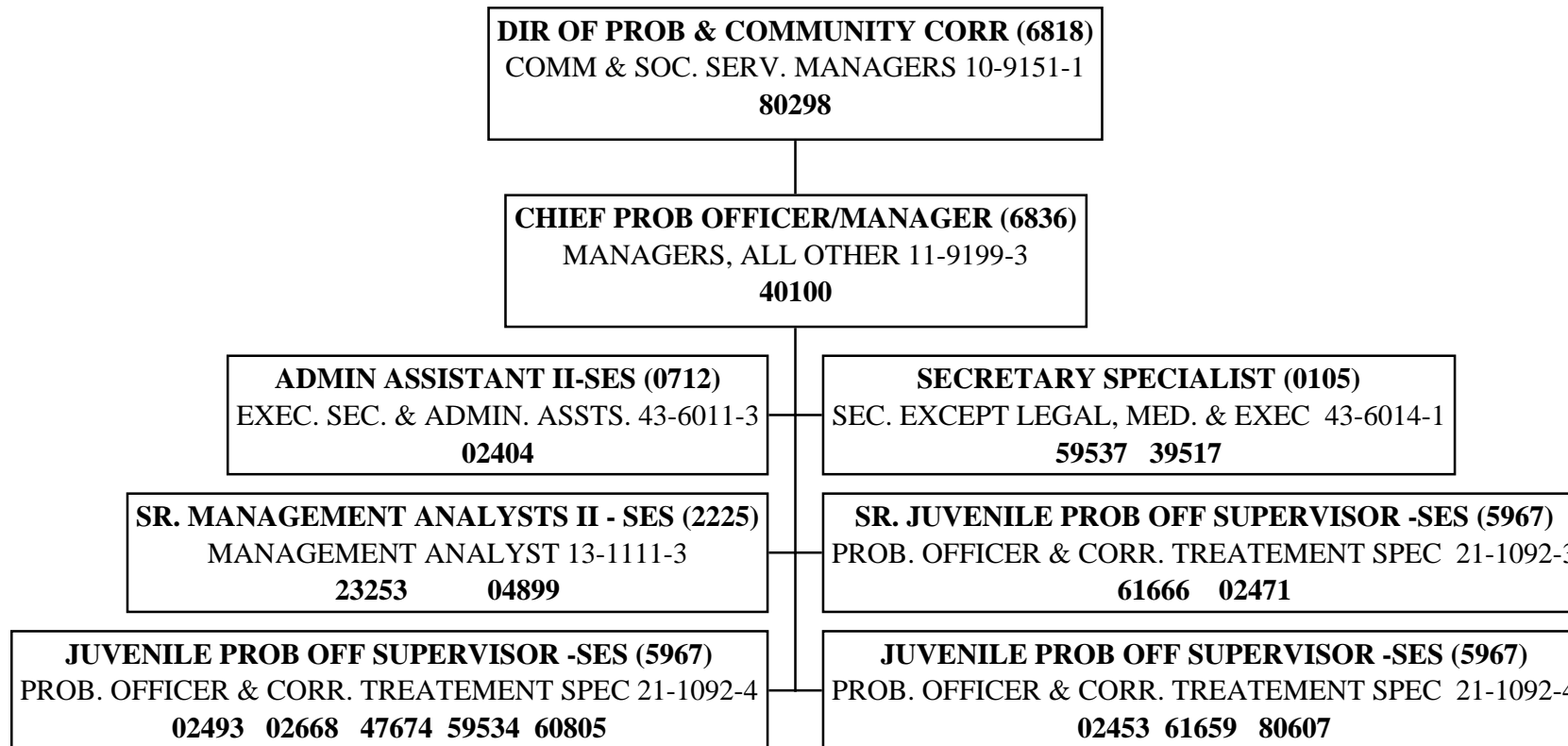
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
72 - PROBATION & COMM. CORR.  
20 - REGION (CENTRAL)  
09 - CIRCUIT

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 02/22/08

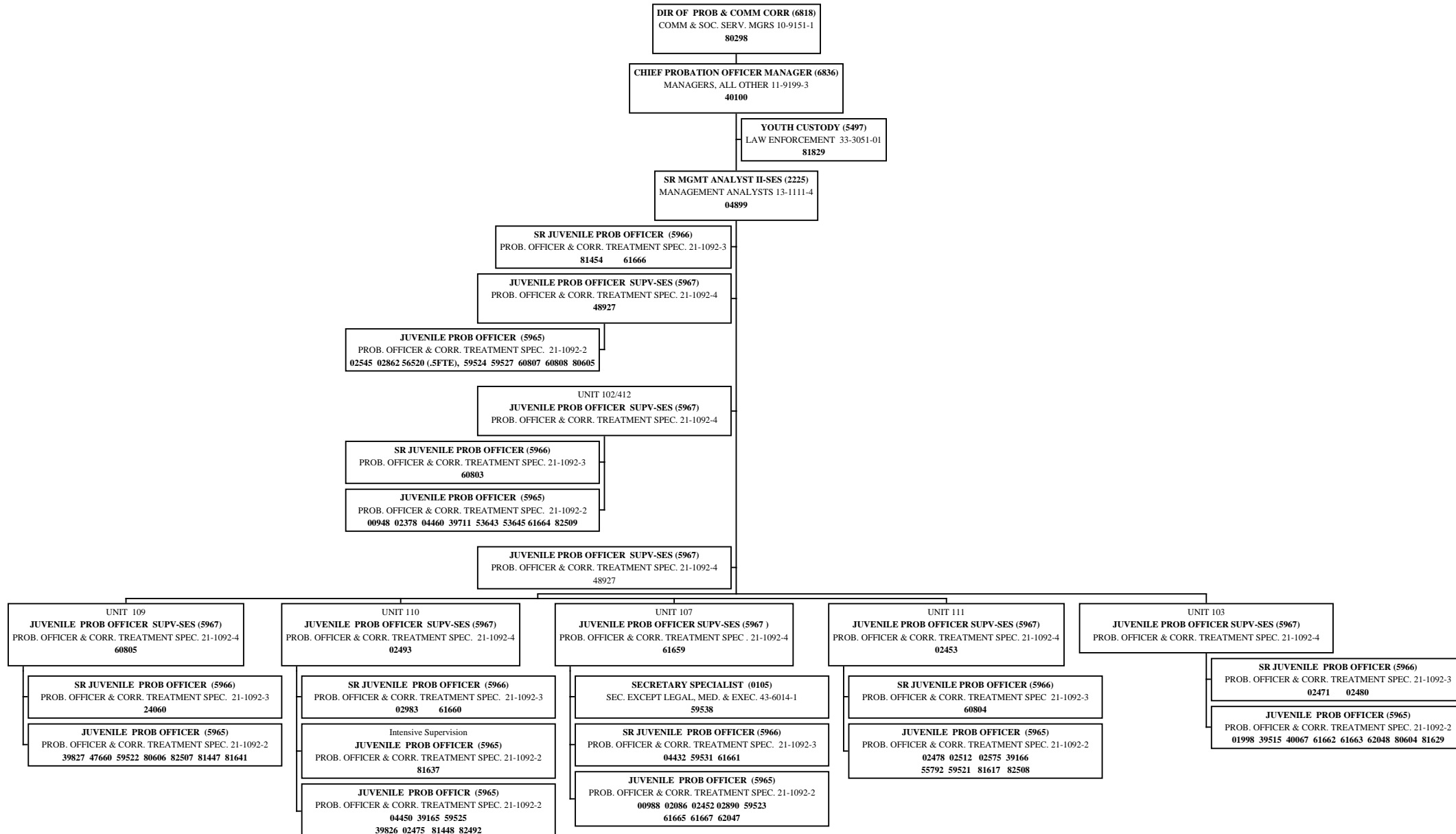
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 09 - CIRCUIT  
 OSCEOLA UNITS  
 1020 - CASE MGMT. IMPACT UNIT  
 1030, 1060, 1070, 1080, 1090, CASE MGMT. UNITS  
 1100 & 1110  
 501 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND  
 80712009101 - AFTERCARE SUPERVISION

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-15-07

CURRENT





80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROB. & COMM. CORR.  
 20 - REGION (CENTRAL)  
 09 - CIRCUIT

CASE MANAGEMENT UNITS

1040 - OCEOLA UNIT

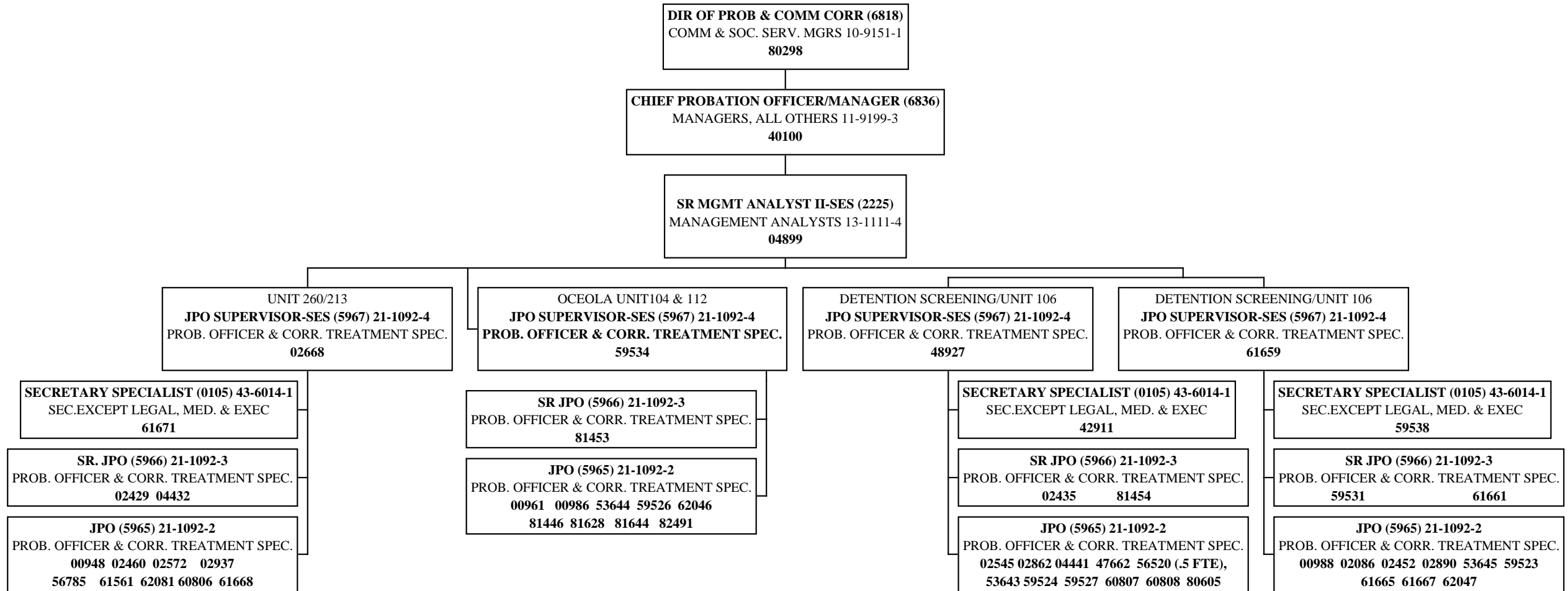
1120 - OCEOLA UNIT

00 - ADMIN. SHIFT 01 - TRUST FUND

260- ORANGE C. DET. SCREENING

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 6-25-08

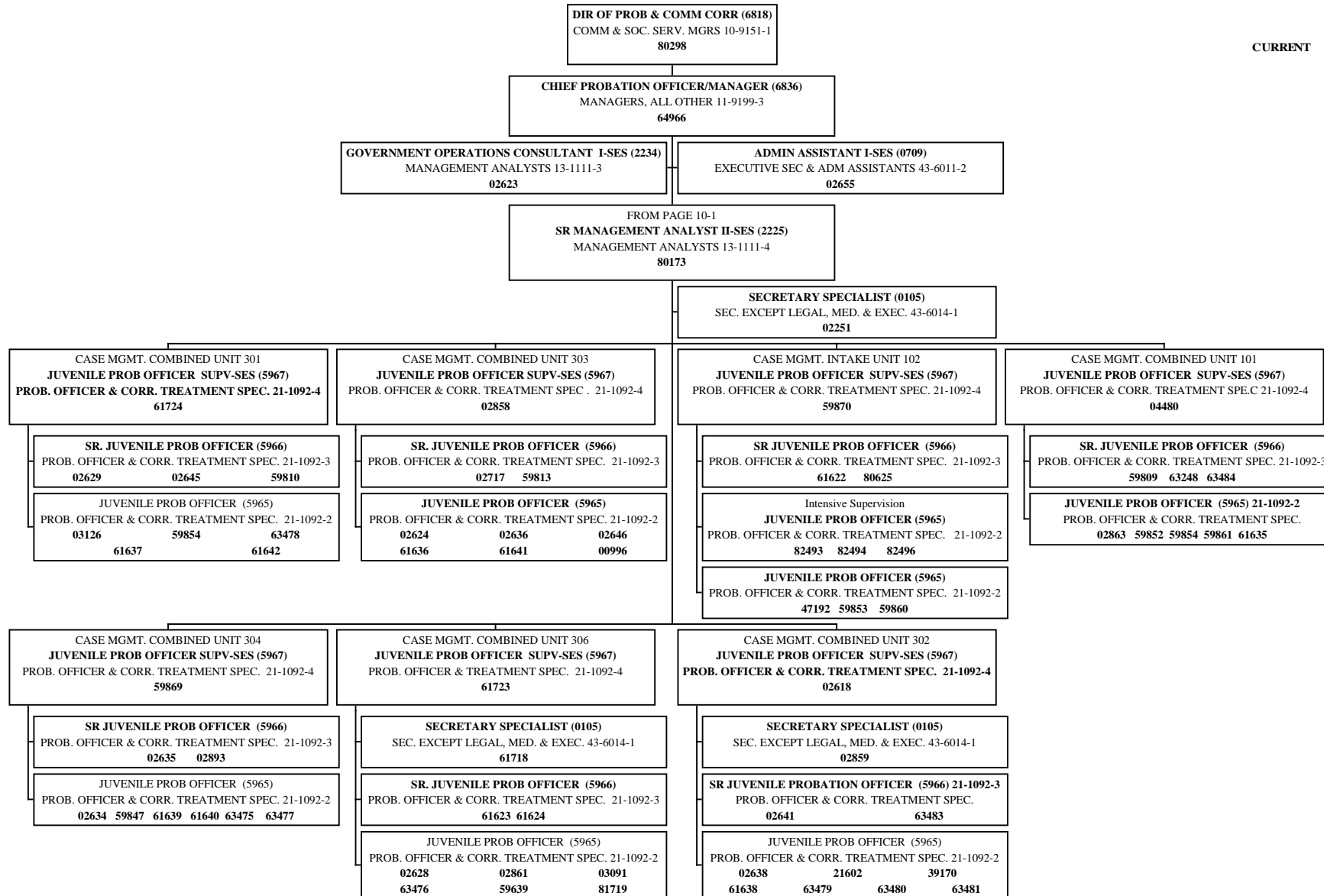
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 10 - CIRCUIT  
 CASE MANAGMENT UNIT  
 1010 & 1020 POLK CO. - INTAKE UNITS  
 3010, 3020, 3030, & 3040 -POLK CO. COMBINED UNITS  
 3060 - SEBRING CO. COMBINED UNIT  
 00 - ADMIN. - SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-11-08

CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 12 - CIRCUIT

CASE MANAGEMENT UNITS

3040 - SARASOTA UNIT

3050 - VENICE

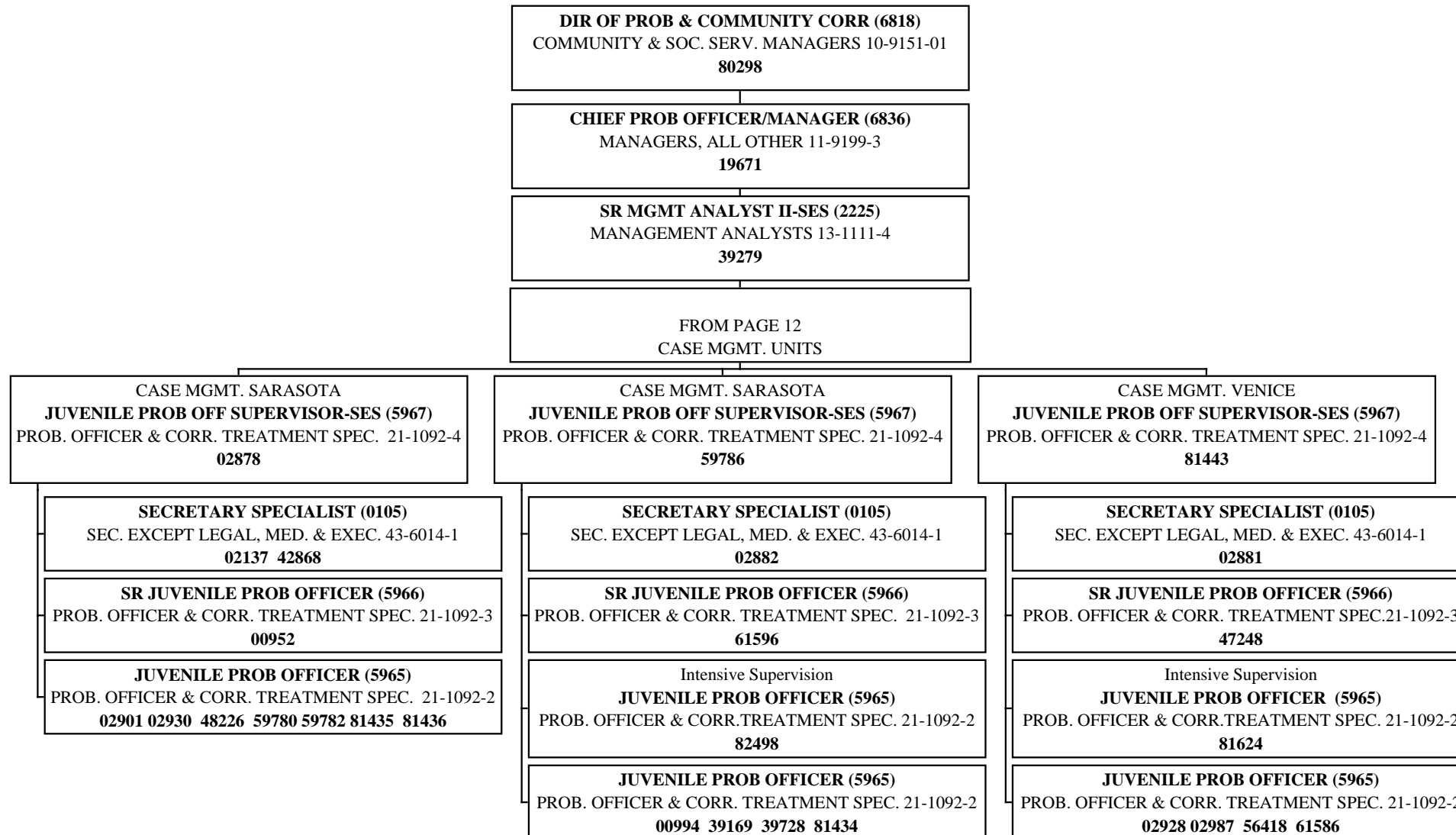
3070 - ARCADIA UNIT

5010 - INTENSIVE SUPERVISION

00 - ADMIN. SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 08/7/08

**CURRENT**



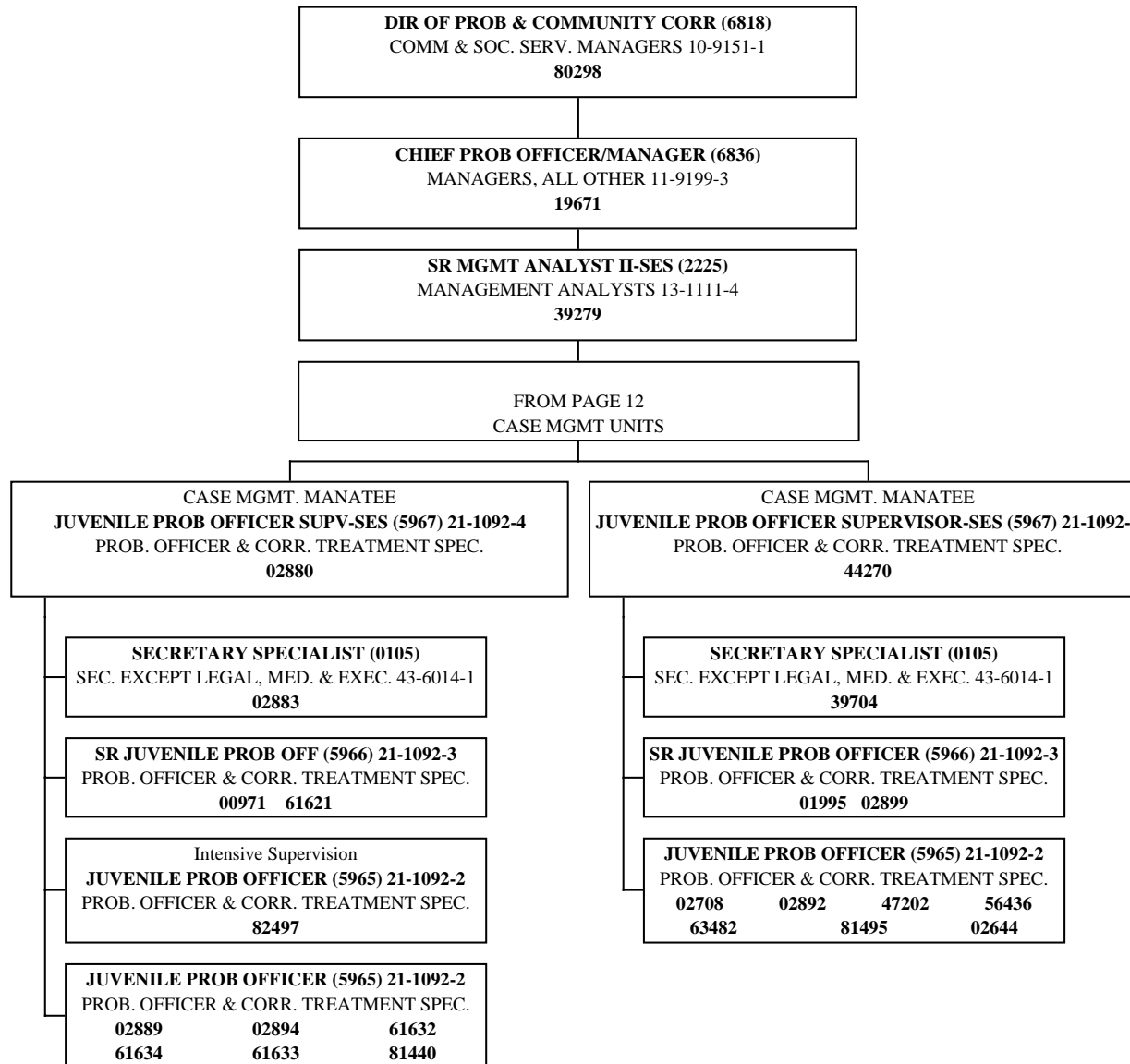
**BOLD - SES**

**PAGE 12-1**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 12 - CIRCUIT  
 MANATEE CO. CASE MANAGMENT UNITS  
 3010, 3020 & 3030  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN SHIFT      01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 08/7/08

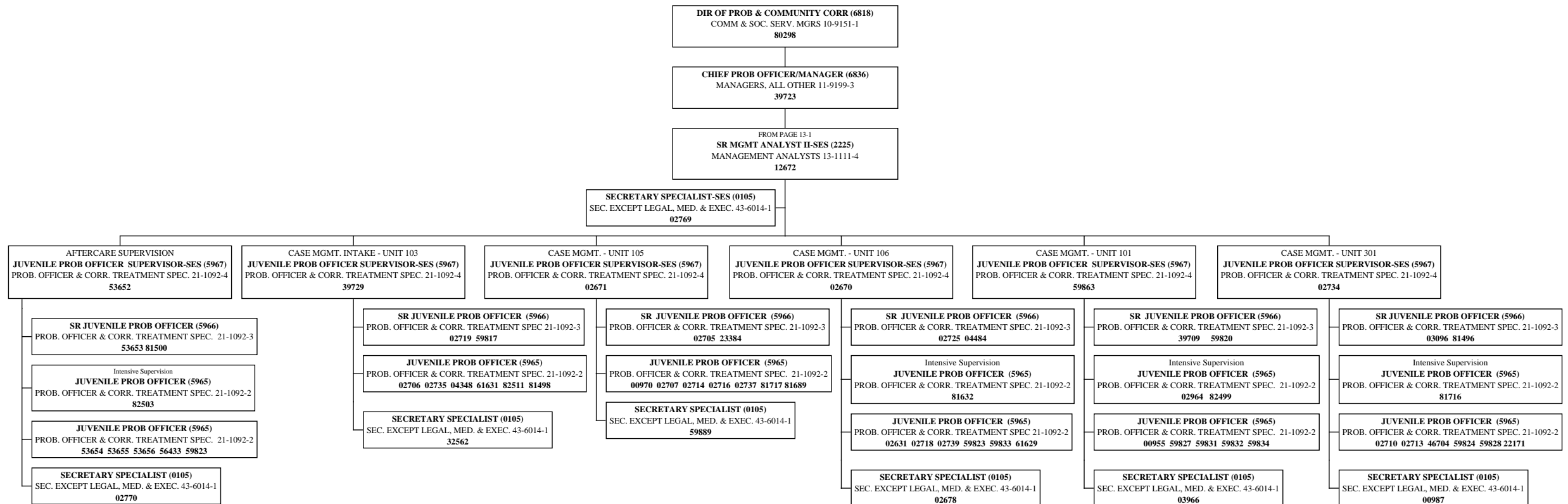
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 13 - CIRCUIT  
 HILLSBOROUGH CASE MANAGEMENT UNITS  
 1010, 1050 & 1060 - CASE MGMT.  
 1030 - CASE MGMT. INTAKE UNIT  
 5010 - INTENSIVE SUPERVISION  
 301, 3050 - CASE MGMT. COMBINED UNIT  
 00 - ADMIN. SHIFT 01 - TRUST FUND  
 807120131010 - AFTERCARE SUPERVISION

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

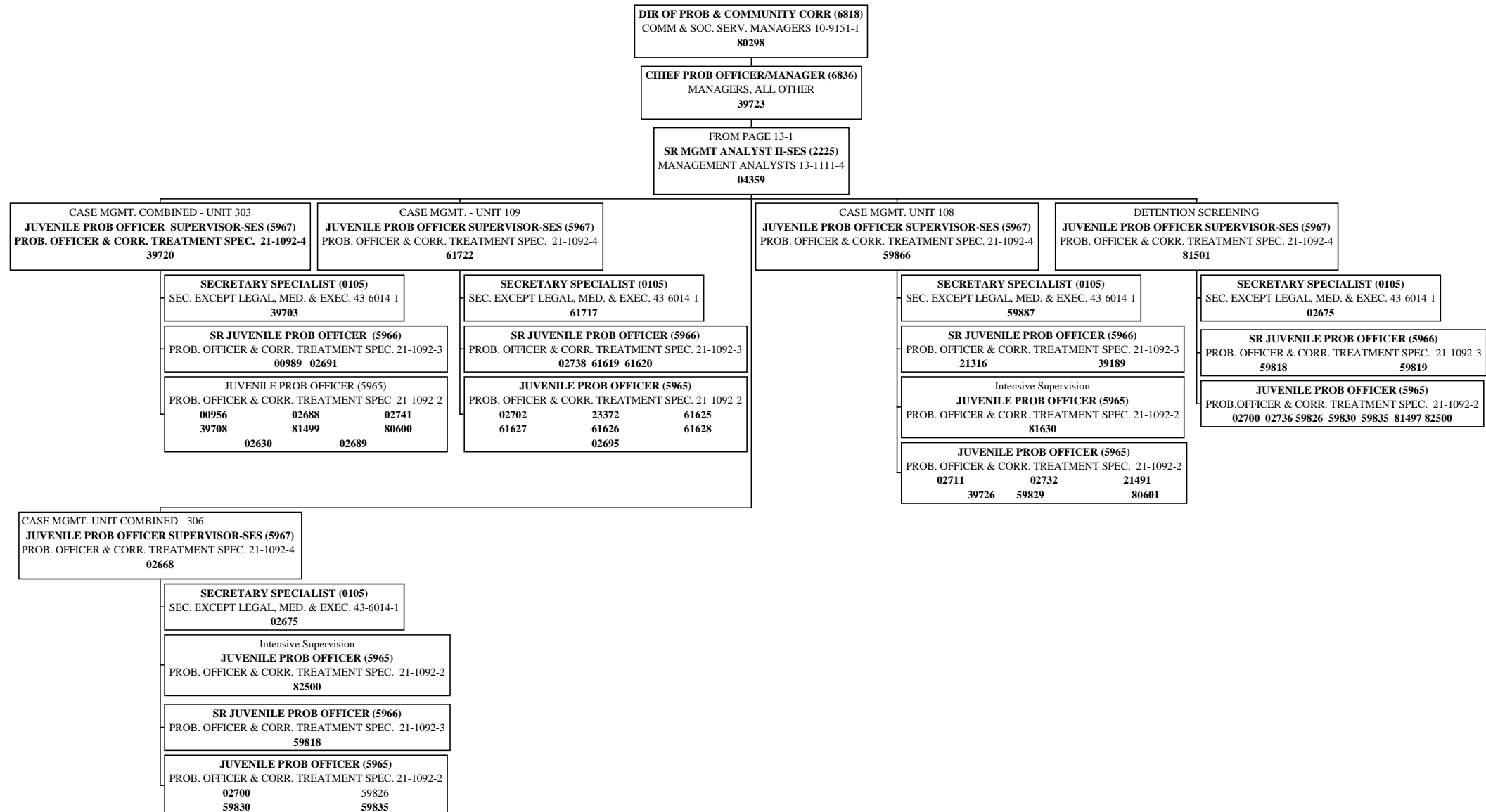
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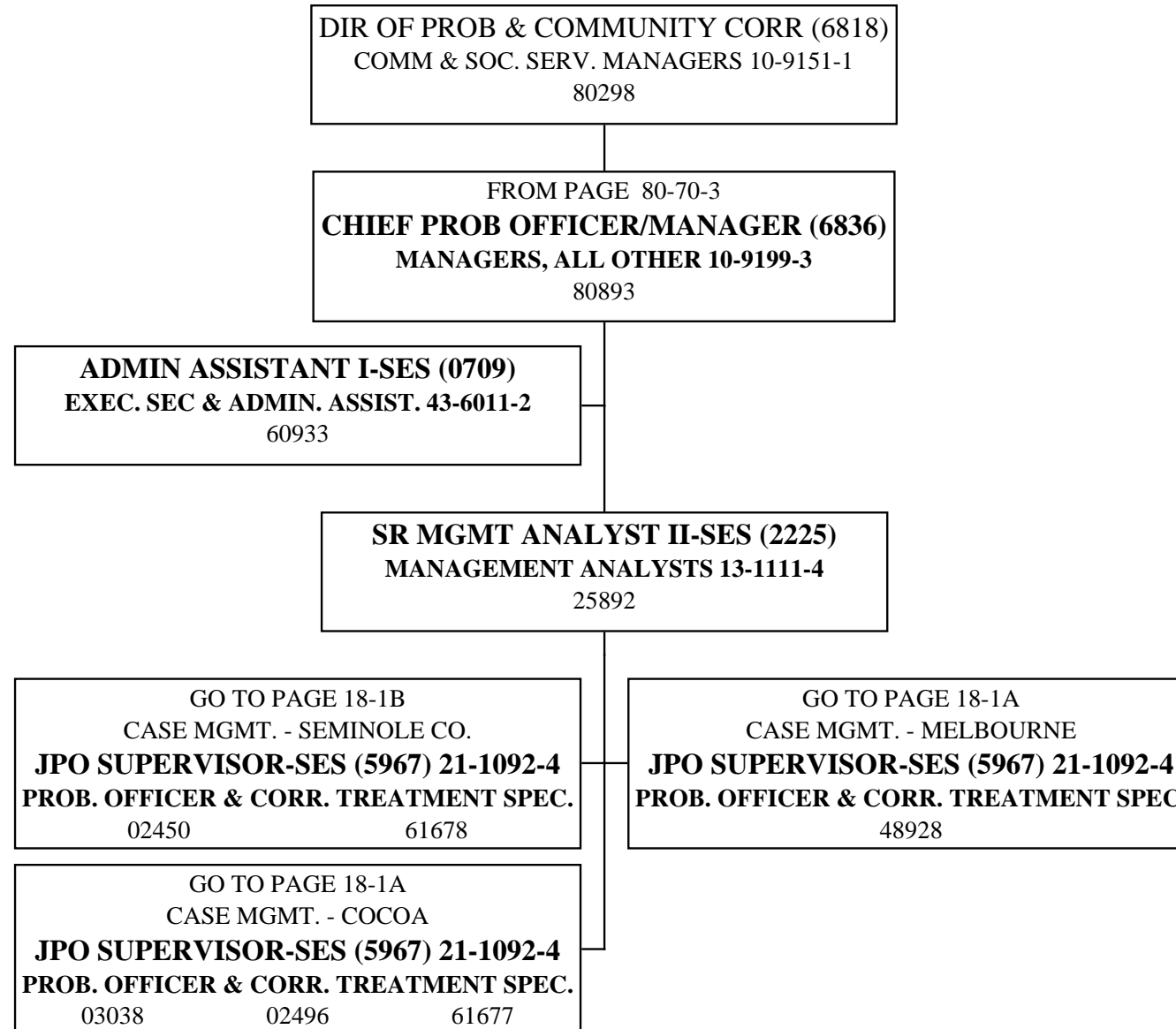


80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 13 - CIRCUIT  
 HILLSBOROUGH CASE MANAGEMENT  
 1080 & 1090  
 3020, 3030 & 3060 COMBINED UNITS  
 5010 - INTENSIVE SUPERVISION  
 2600 - HILLSBOROUGH DETENTION SCREENING  
 00 - ADMIN. SHIFT 01 TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

CURRENT





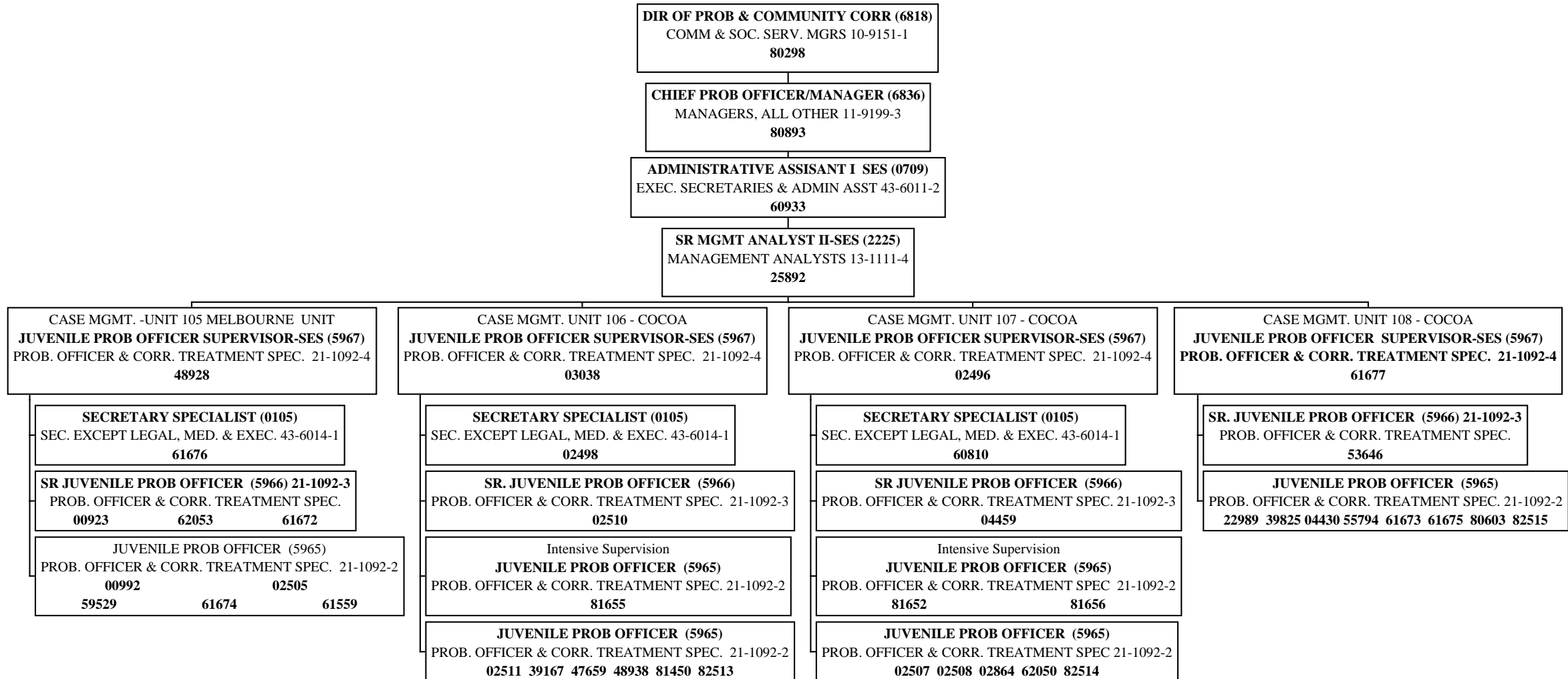
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**PAGE 18-1**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 18 - CIRCUIT  
 1050 - CASE MGMT. UNIT MELBOURNE  
 1060 - CASE MGMT. UNIT COCOA  
 1070 - CASE MGMT. UNIT COCOA  
 1080 - CASE MGMT. UNIT COCOA  
 2610 - COCOA DETENTION SCREENING  
 00 - ADMIN SHIFT 01 - TRUST

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 08/7/08

**CURRENT**



**BOLD - SES**

**PAGE 18-1A**

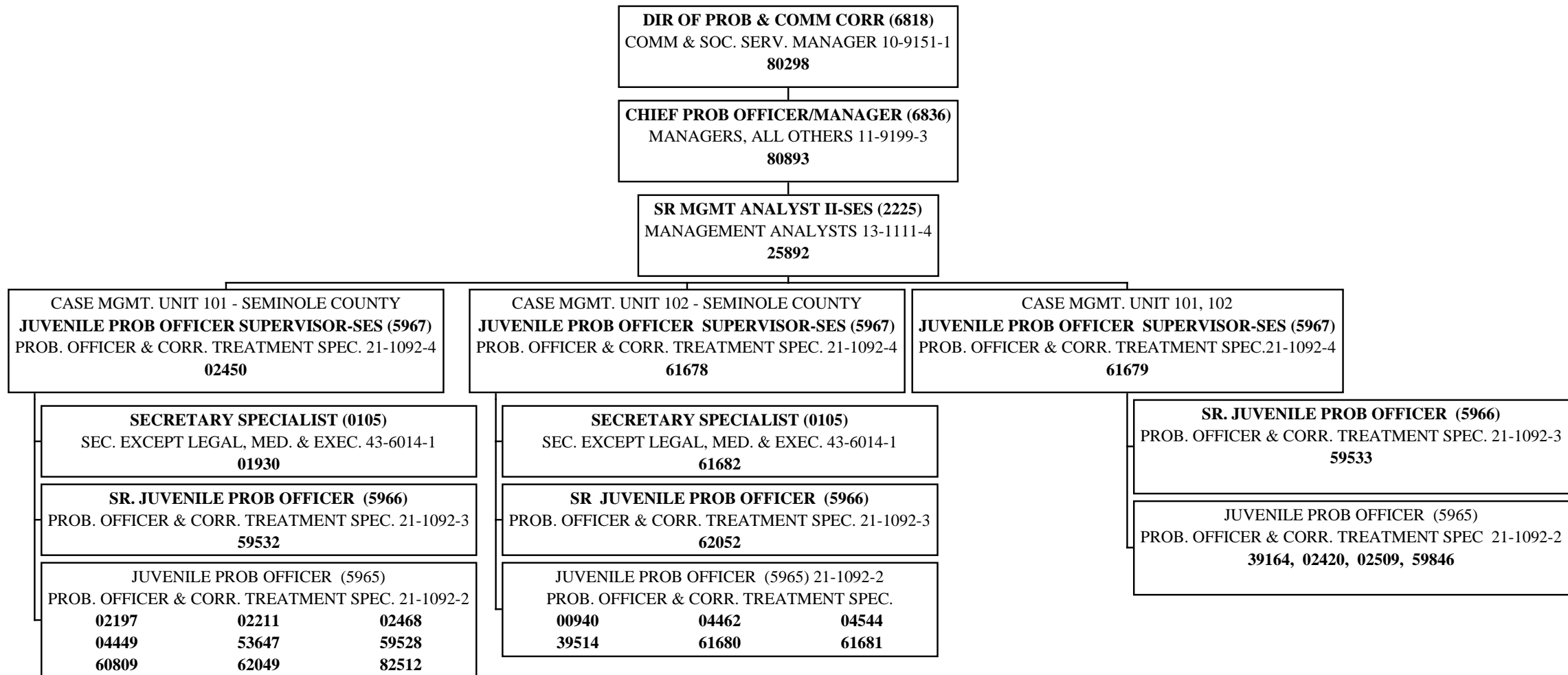


80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 20 - REGION (CENTRAL)  
 18 - CIRCUIT

1010 CASE MGMT. SEMINOLE UNIT  
 1020 CASE MGMT. SEMINOLE UNIT  
 1040 CASE MGMT. SEMINOLE UNIT  
 2600 - SEMINOLE DETENTION SCREENING  
 00 - ADMIN. SHIFT 01 TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8/7/08

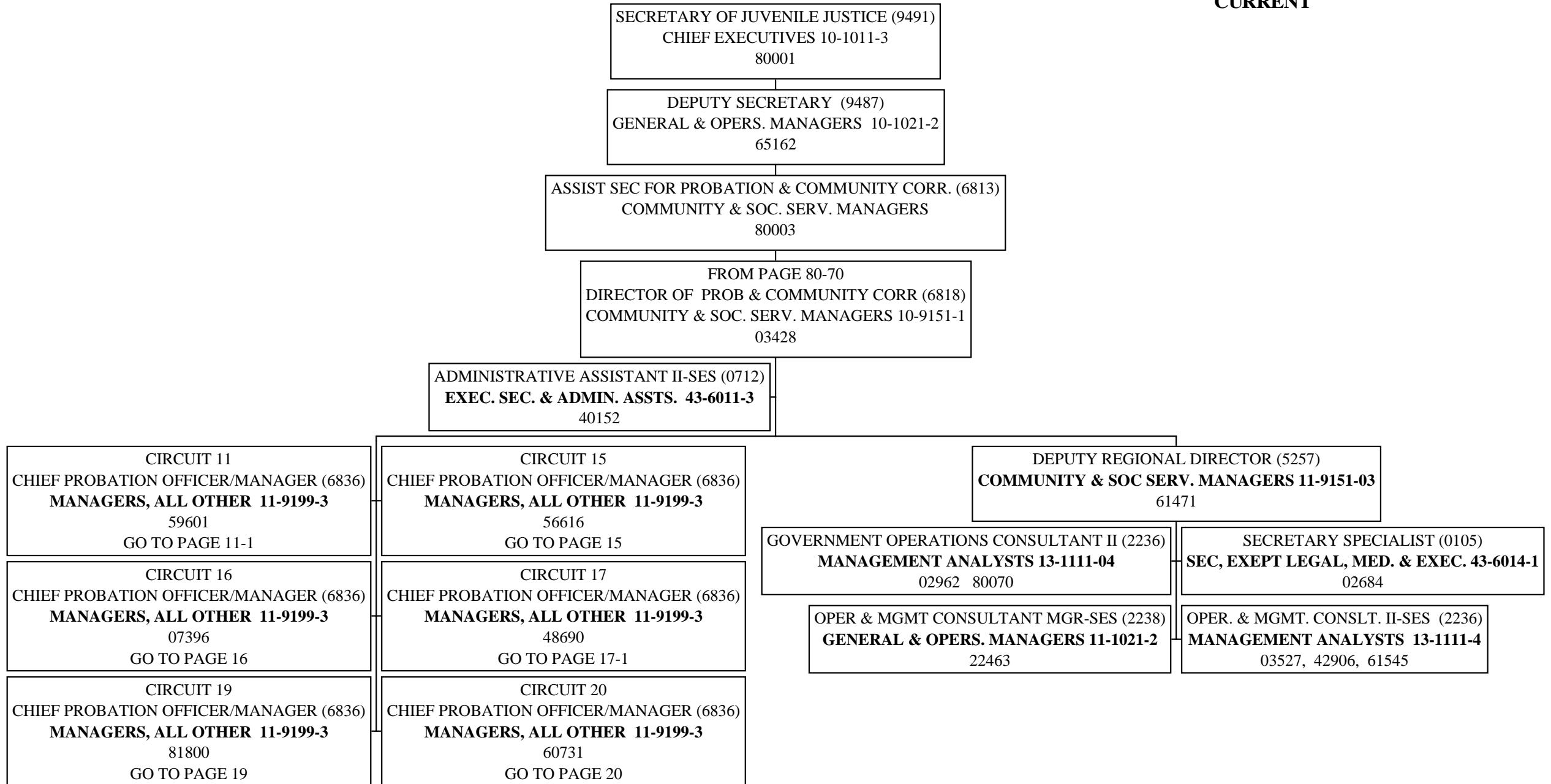
**CURRENT**



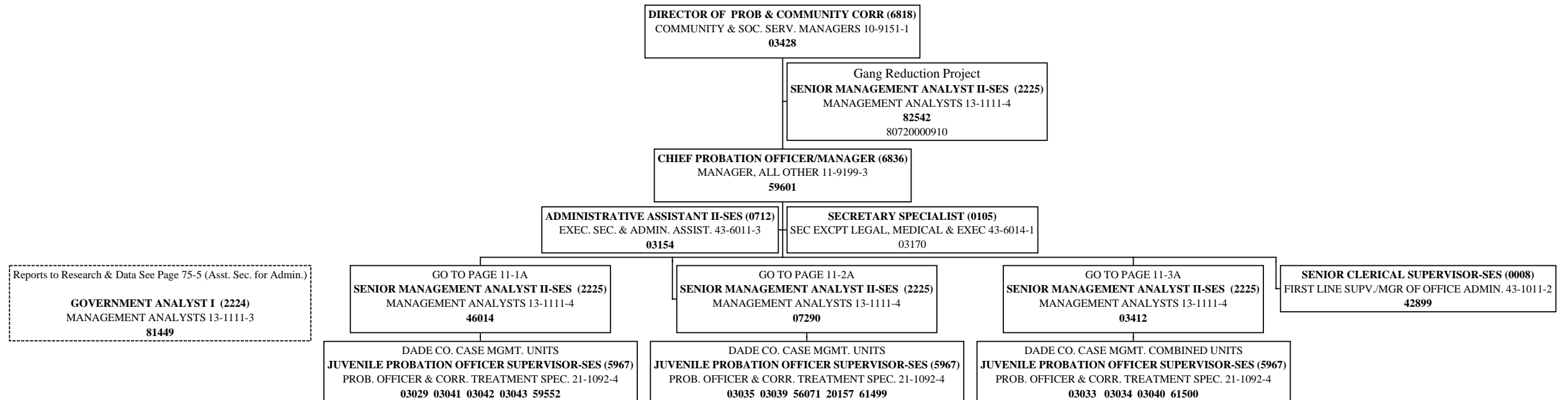
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**PAGE 18-1B**

**CURRENT**



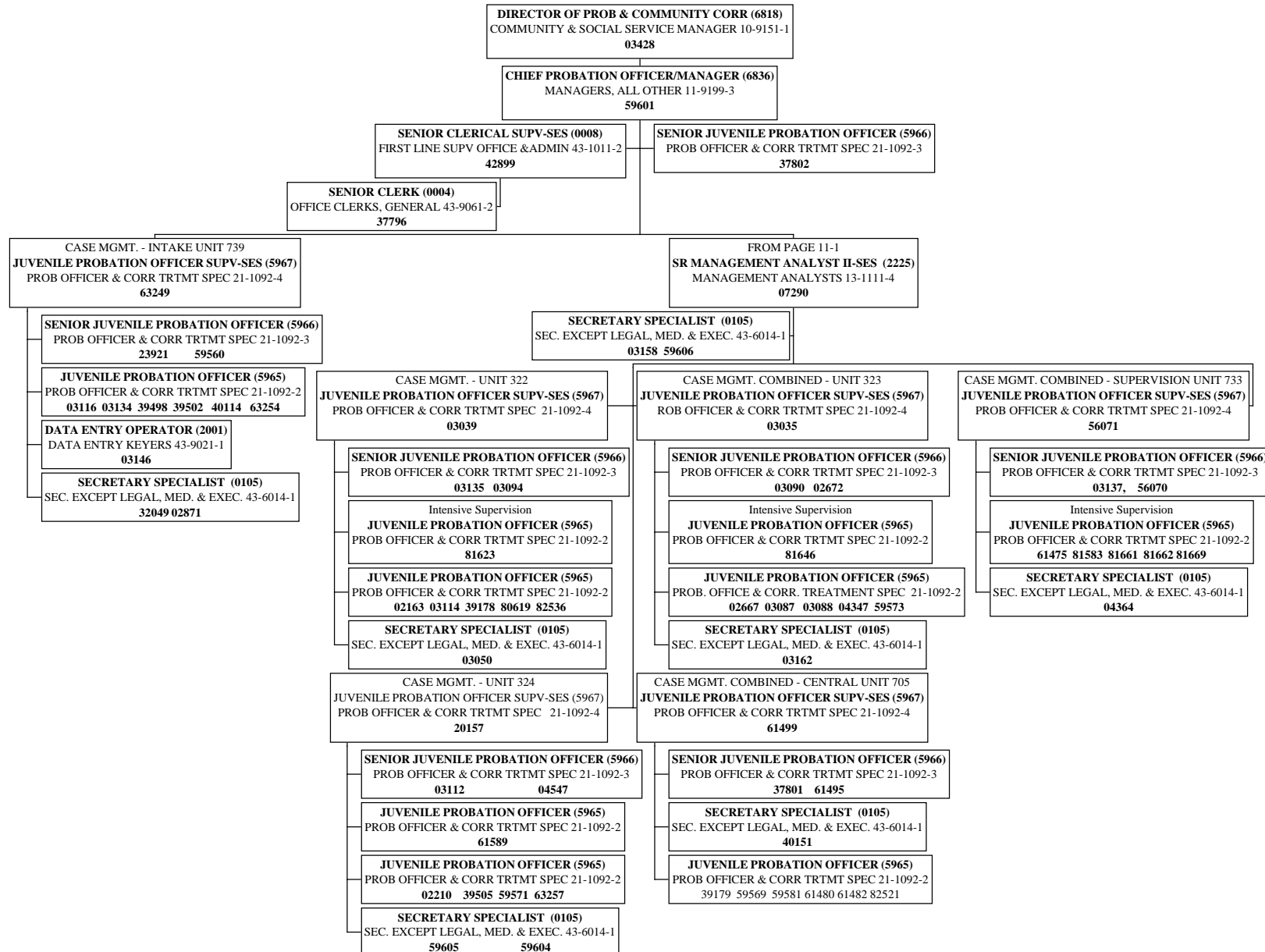
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 11 - CIRCUIT  
 DADE CO. UNITS  
 1010 - CASE MGMT. INTAKE UNIT 739  
 3210, 3220, 3240, 3250 - CASE MGMT. UNITS 321, 322, 324 & 325  
 3230 - CASE MGMT. COMBINED UNIT 323  
 3260 - CASE MGMT. COMBINED SUPERVISION UNIT 733  
 3270 - CASE MGMT. COMBINED CENTRAL UNIT 705  
 2600 - DADE CO. DETENTION SC REENING  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8/7/08

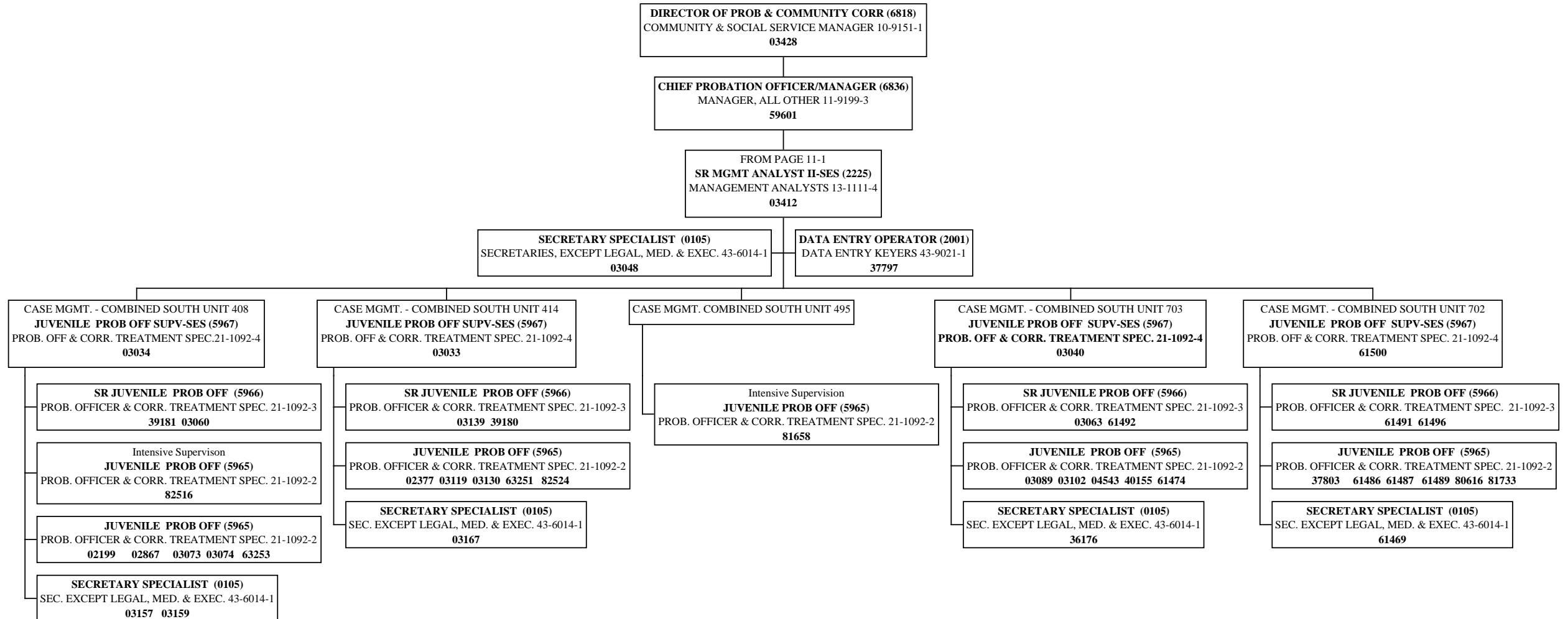
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 11 - CIRCUIT  
 CASE MGMT. COMBINED SOUTH  
 3310 - UNIT 408  
 3320 - UNIT 414  
 3330 - UNIT 703  
 3340 - UNIT 495  
 3350 - UNIT 702  
 3360 - UNIT 424  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT      01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-7-08

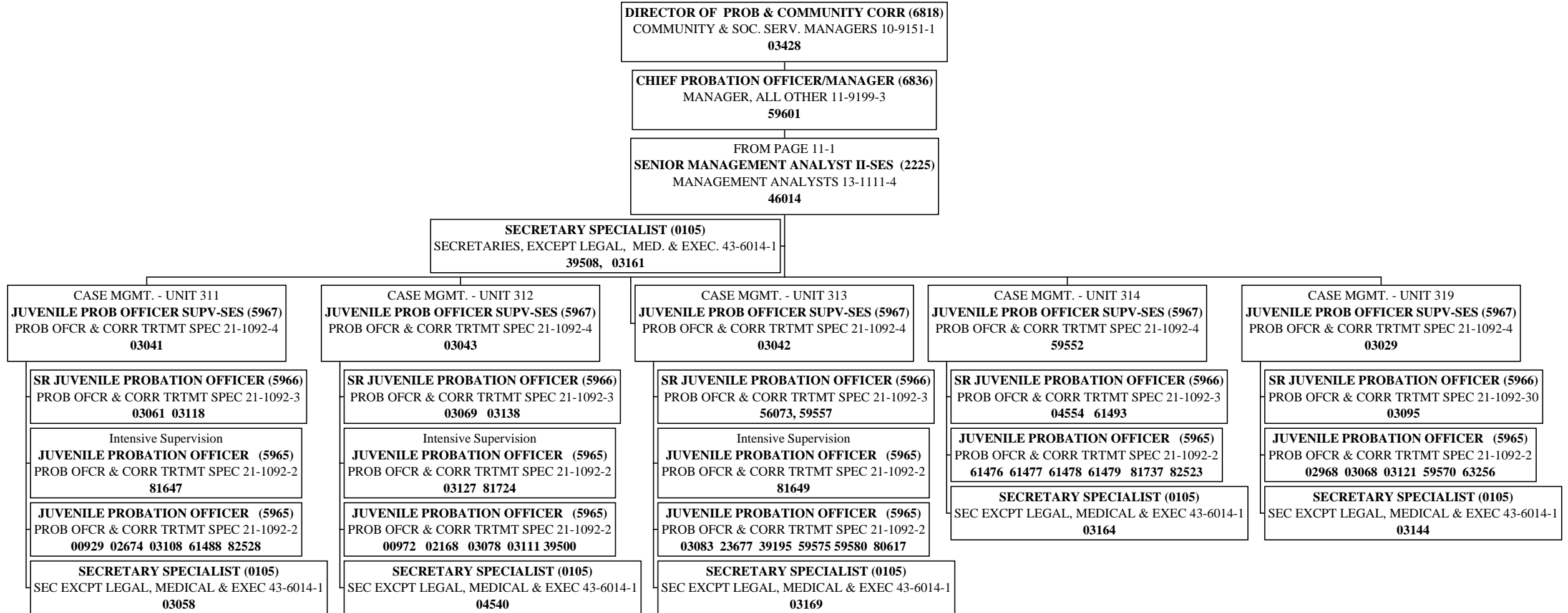
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 11 - CIRCUIT  
 CASE MGMT. DADE COUNTY  
 3110, 3120, 3130, 3140 & 3190 - UNITS 311, 312,  
 313, 314 AND 319  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND

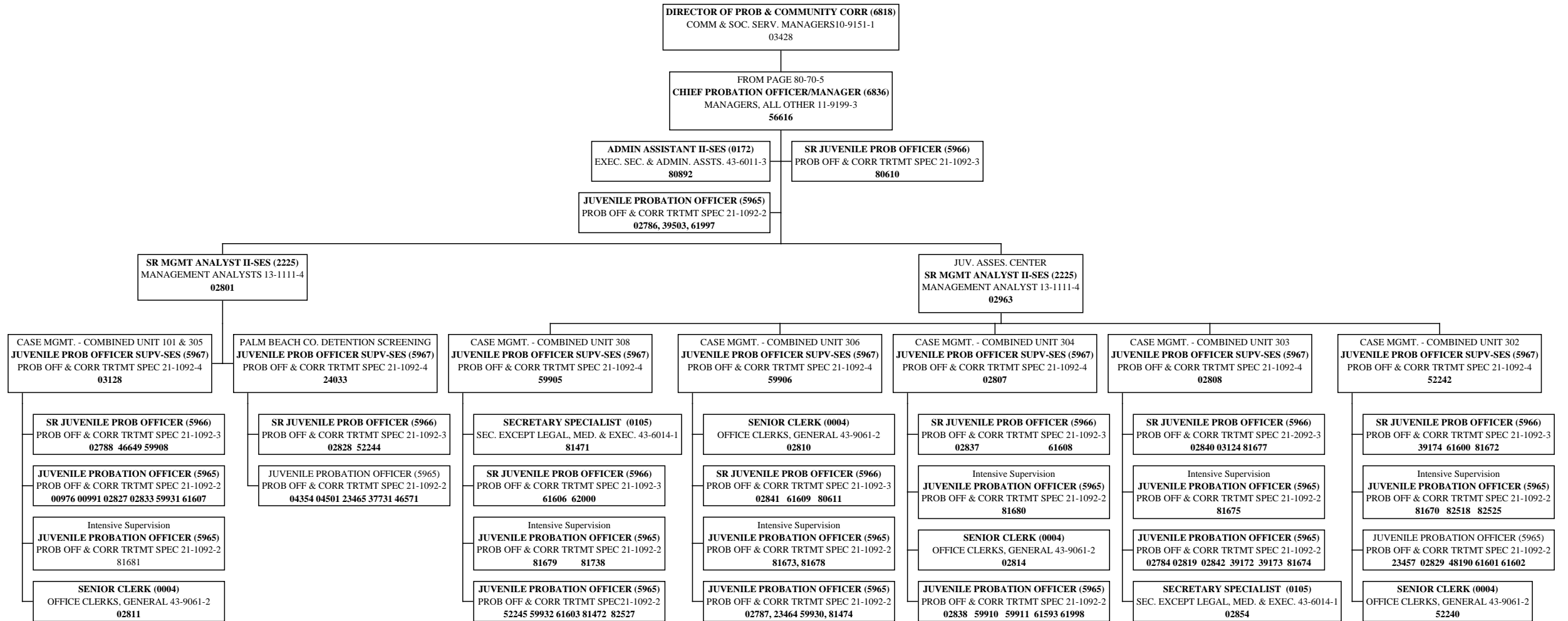
SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8/07/08

**CURRENT**



PALM BEACH UNITS  
 1010 - CASE MGMT. INTAKE  
 CASE MGMT. COMBINED UNITS  
 3010, 3020, 3030, 3040, 3050, 306 & 3080 - UNITS  
 301, 302, 303, 304, 305, 306 & 308  
 2600 - PALM BEACH CO. DETENTION SCREENING  
 5010 - INTENSIVE SUPERVISION  
 00 - ADMIN. SHIFT 01 - TRUST FUND

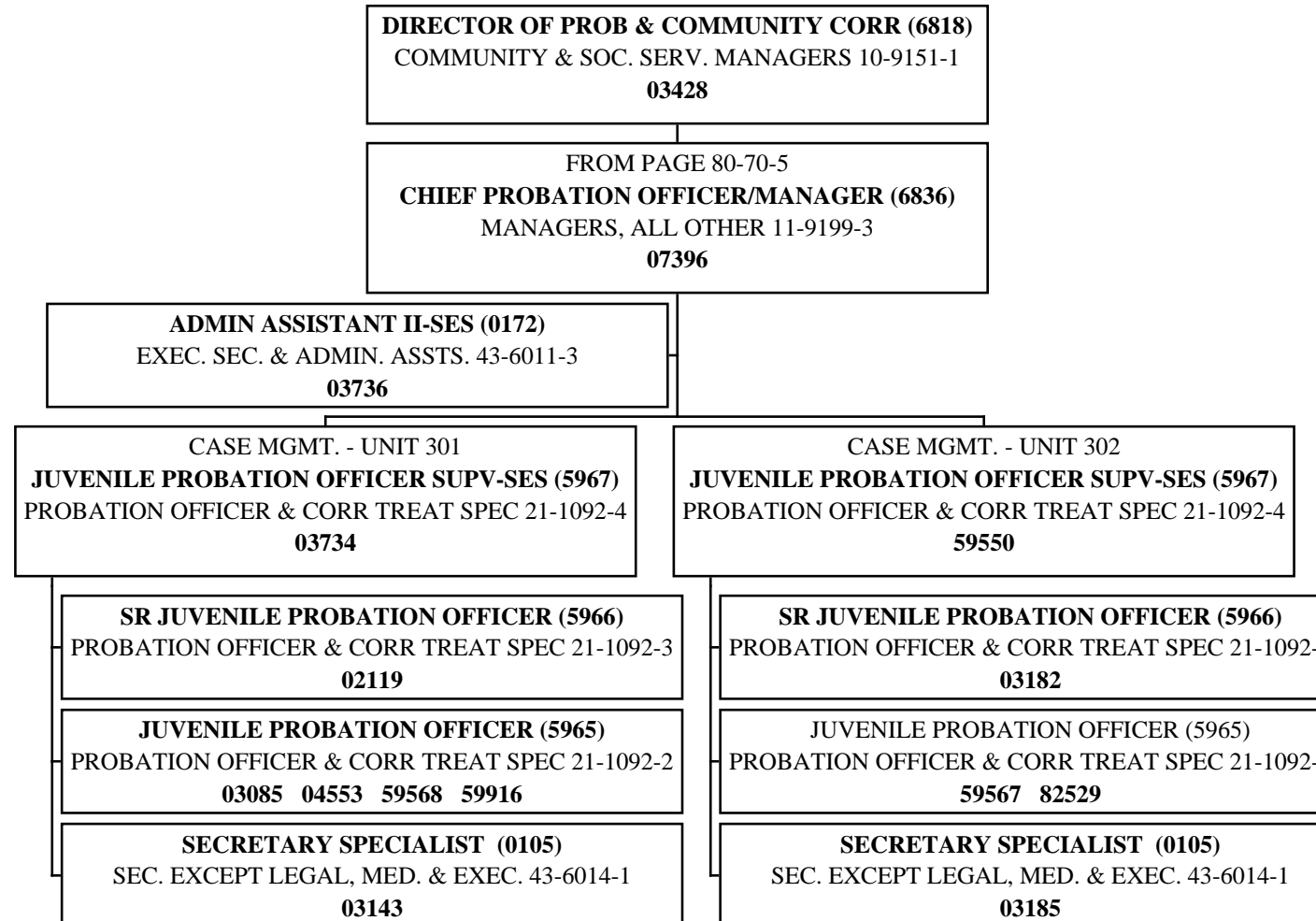
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 16 - CIRCUIT  
   3010 - CASE MANAGEMENT  
   3020 - CASE MANAGEMENT  
   5010 - INTENSIVE SUPERVISION  
     00 - ADMIN. SHIFT   01 - TRUST FUND  
 80413011250 - DADE DETENTION CENTER

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE:: 5/9/08

**CURRENT**



**BOLD - SES**

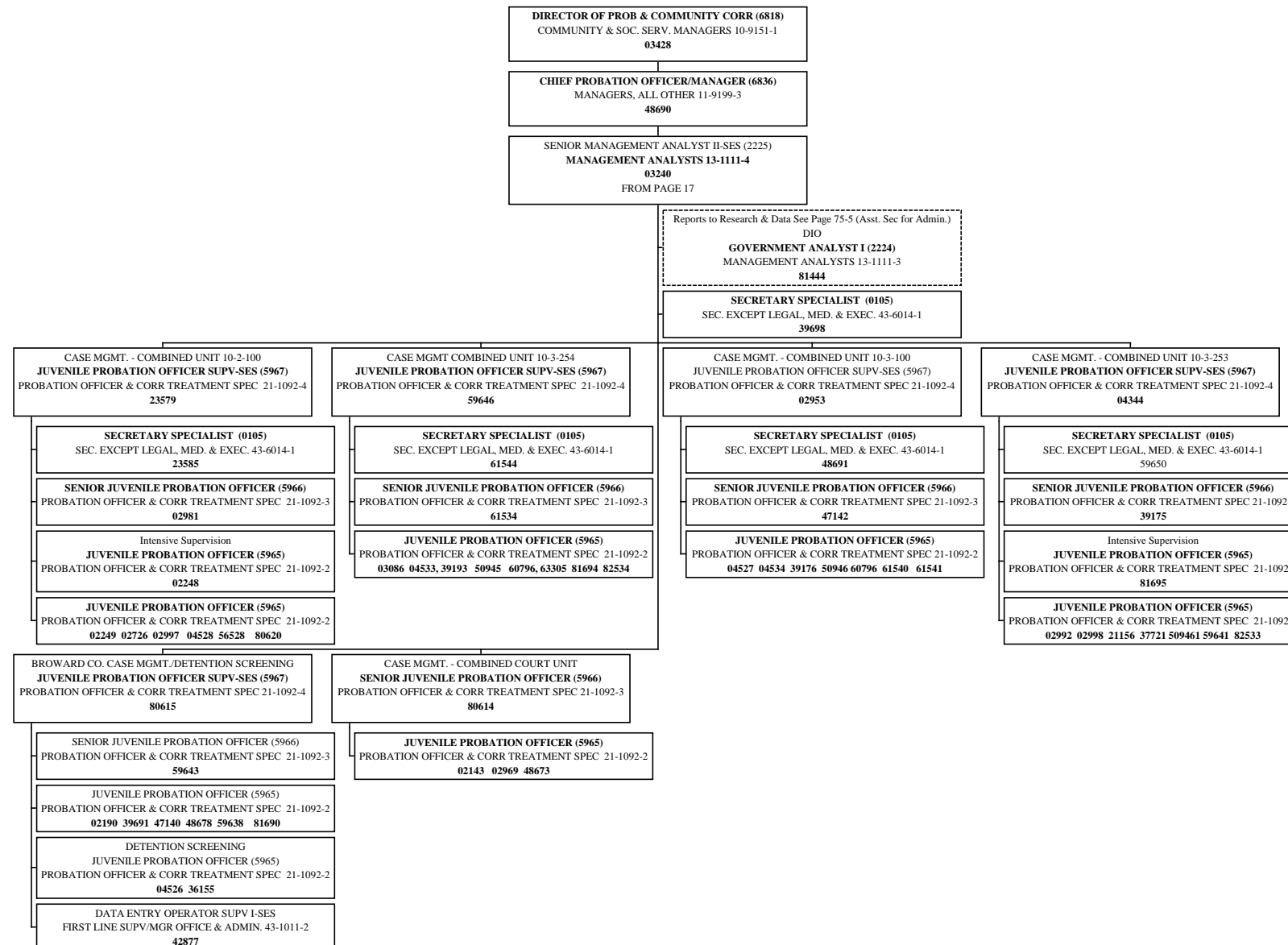
**PAGE 16**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 17 - CIRCUIT  
 1010 - BROWARD COUNTY CASE MANAGEMENT  
 3090 - CASE MGMT COMINED COURT UNIT  
 CASE MGMT. COMBINED 3210 - UNIT 10-2-100  
 3230 - UNIT 10-2-175  
 3240 - UNIT 10-2-200  
 3310 - UNIT 10-3-100  
 3320 - UNIT 10-3-253  
 3330 - UNIT 10-3-254  
 2600 - BROWARD CO. DETENTION SCREENING  
 5010 - INTENSIVE SUPERVISION

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

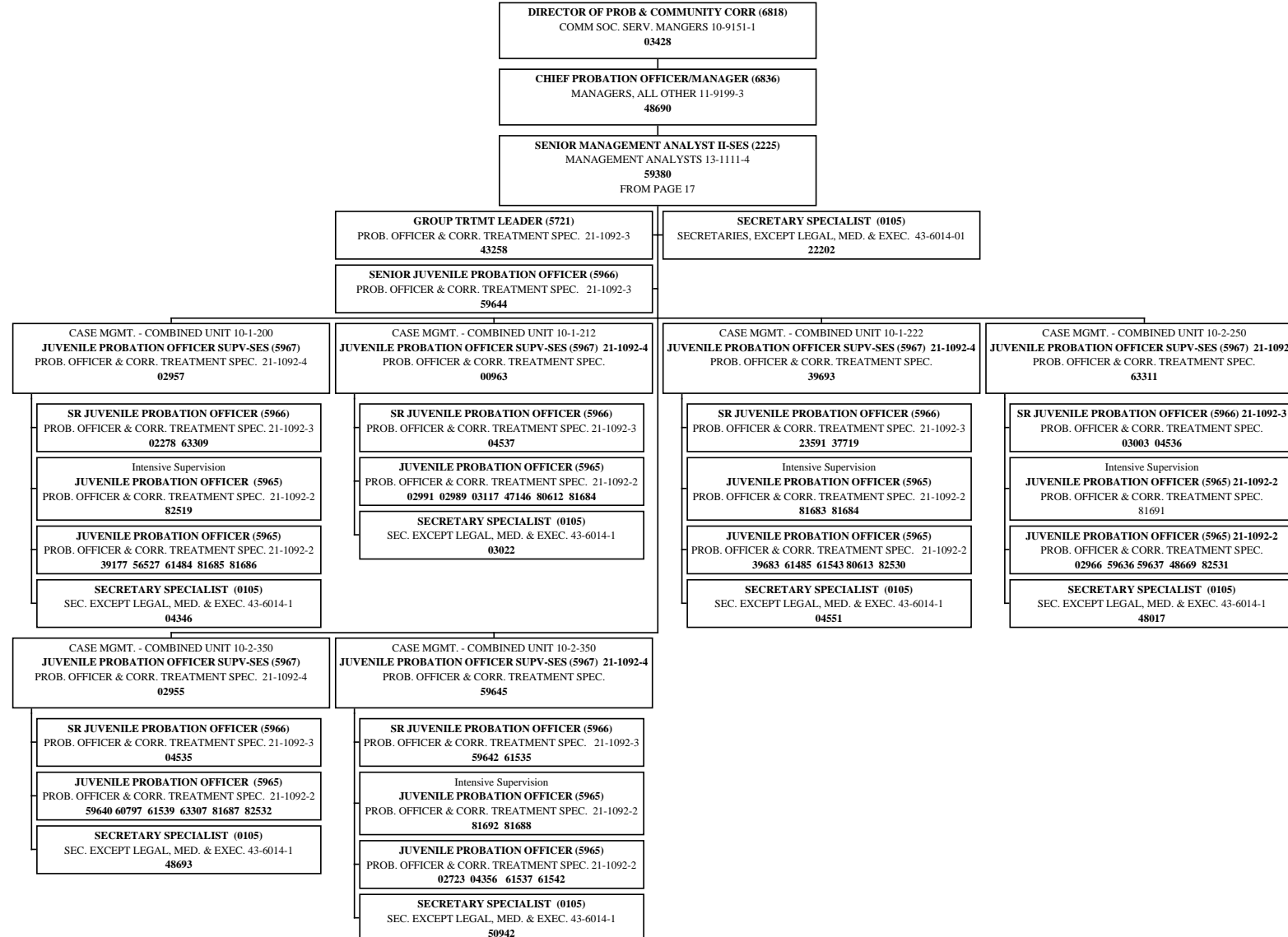
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROB. & COMM. CORR.  
 30 - REGION (SOUTH)  
 17 - CIRCUIT - CASE MGMT. COMBINED UNITS  
 3110 - UNIT 10-1-200  
 3120 - UNIT 10-1-212  
 3130 - UNIT 10-1-222  
 3220 - UNIT 10-2-150  
 3250 - UNIT 10-2-250  
 3260 - UNIT 10-2-300  
 3270 - UNIT 10-2-350  
 5010 - INTENSIVE SUPERVISION

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-6-08

**CURRENT**



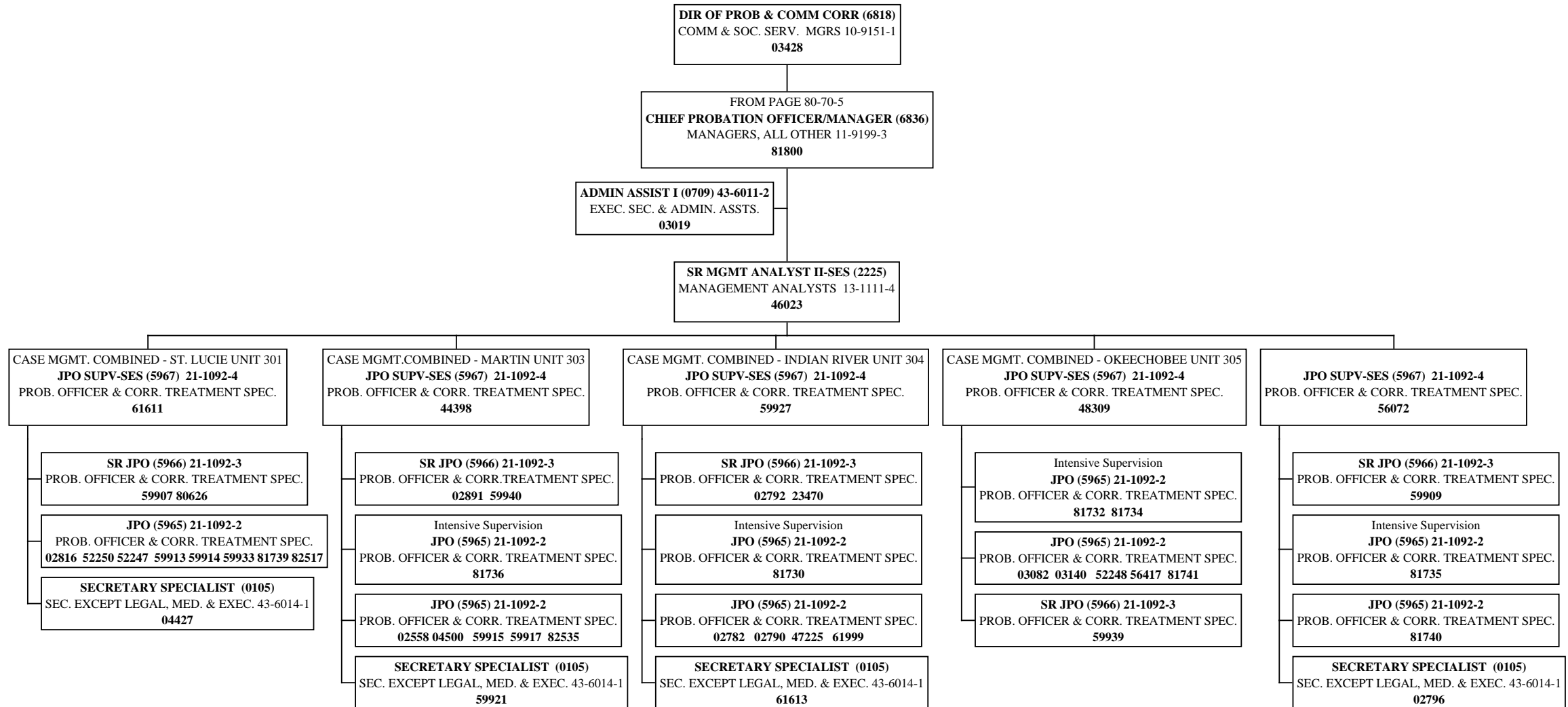
80 - DEPARTMENT OF JUVENILE JUSTICE  
 72 - PROBATION & COMM. CORR.  
 30 - REGION (SOUTH)  
 19 - CIRCUIT

CASE MGMT COMBINED UNITS

- 3010 - ST. LUCIE
- 3020 - ST. LUCIE
- 3030 - MARTIN
- 3040 - INDIAN RIVER
- 3050 - OKEECHOBEE
- 5010 - INTENSIVE SUPERVISION
- 00 - ADMIN. SHIFT 01 TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 12/14/07

**CURRENT**

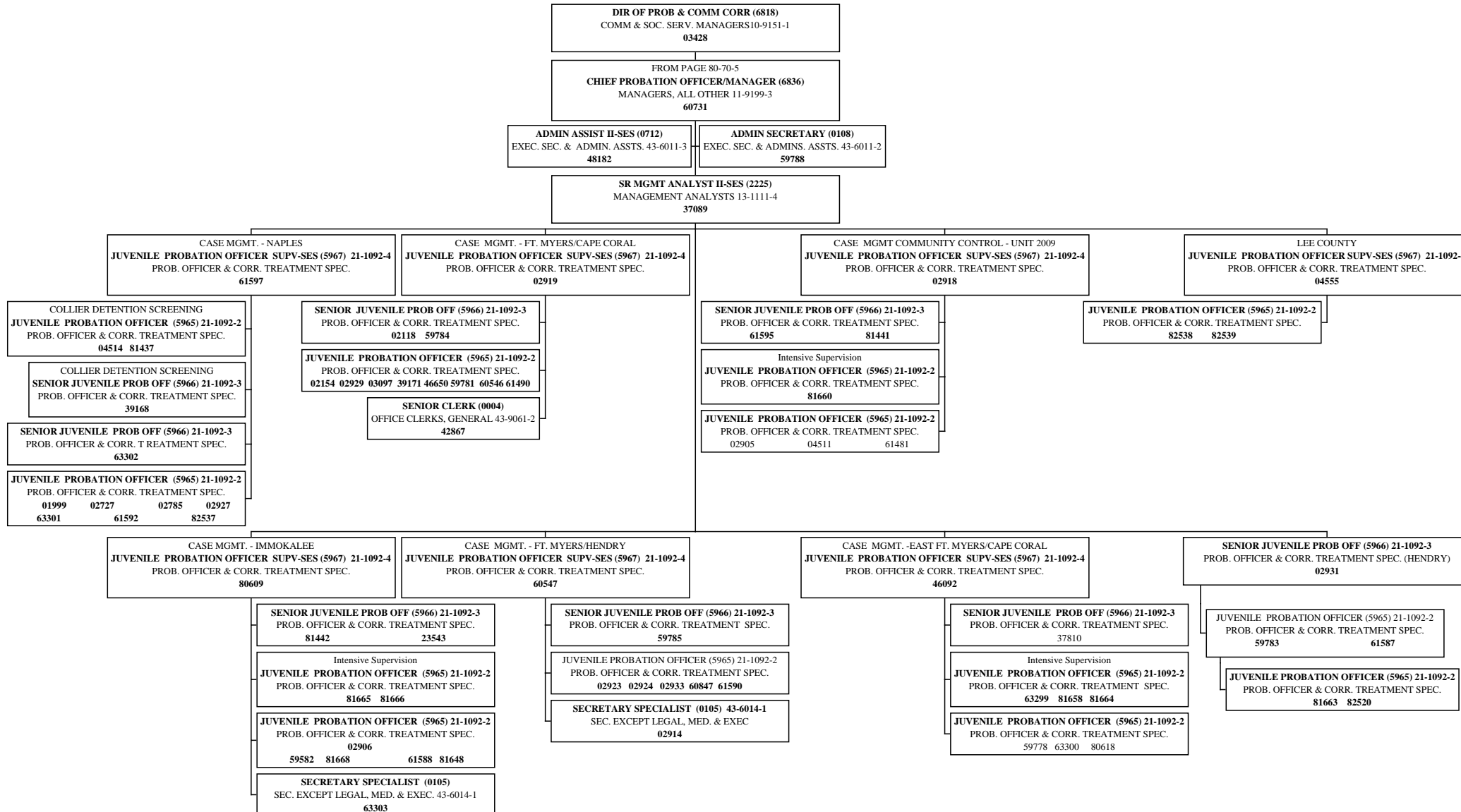


**BOLD - SES**

**PAGE 19**

- CASE MANAGEMENT UNITS  
 1010 - FT. MYERS 1020 - NAPLES  
 1040 - CASE MGMT. INTAKE LEE CO. JAC UNIT  
 2010 - E. FT. MYERS 2020 - S. FT. MYERS  
 2030 - CAPE CORAL 2040 - IMMOKALEE  
 2050 - CASE MGMT. COMMUNITY CONTROL - UNIT 2009  
 2610 - COLLIER DETENTION SCREENING  
 3010 - HENDRY CO.  
 5010 - INTENSIVE SUPERVISION  
 01 - ADMIN. SHIFT 01 - TRUST FUND

CURRENT



**CURRENT**

**ASSIST SEC FOR RESIDENTIAL & CORR FACILITIES**

BUREAU OF POLICY DEVELOPMENT & PLANNING

BUREAU OF CONTRACT DEVELOPMENT & PLANNING

**NORTH REGION - DIRECTOR OF RESIDENTIAL & CORR FACILITIES**

DUVAL HALFWAY HOUSE

PENSACOLA BOYS BASE HALFWAY HOUSE

DOZIER SCHOOL

JACKSON JUVENILE OFFENDER CORR

**80-80**

80-1

80-2

**80-3 & 3A**

80-4

80-5

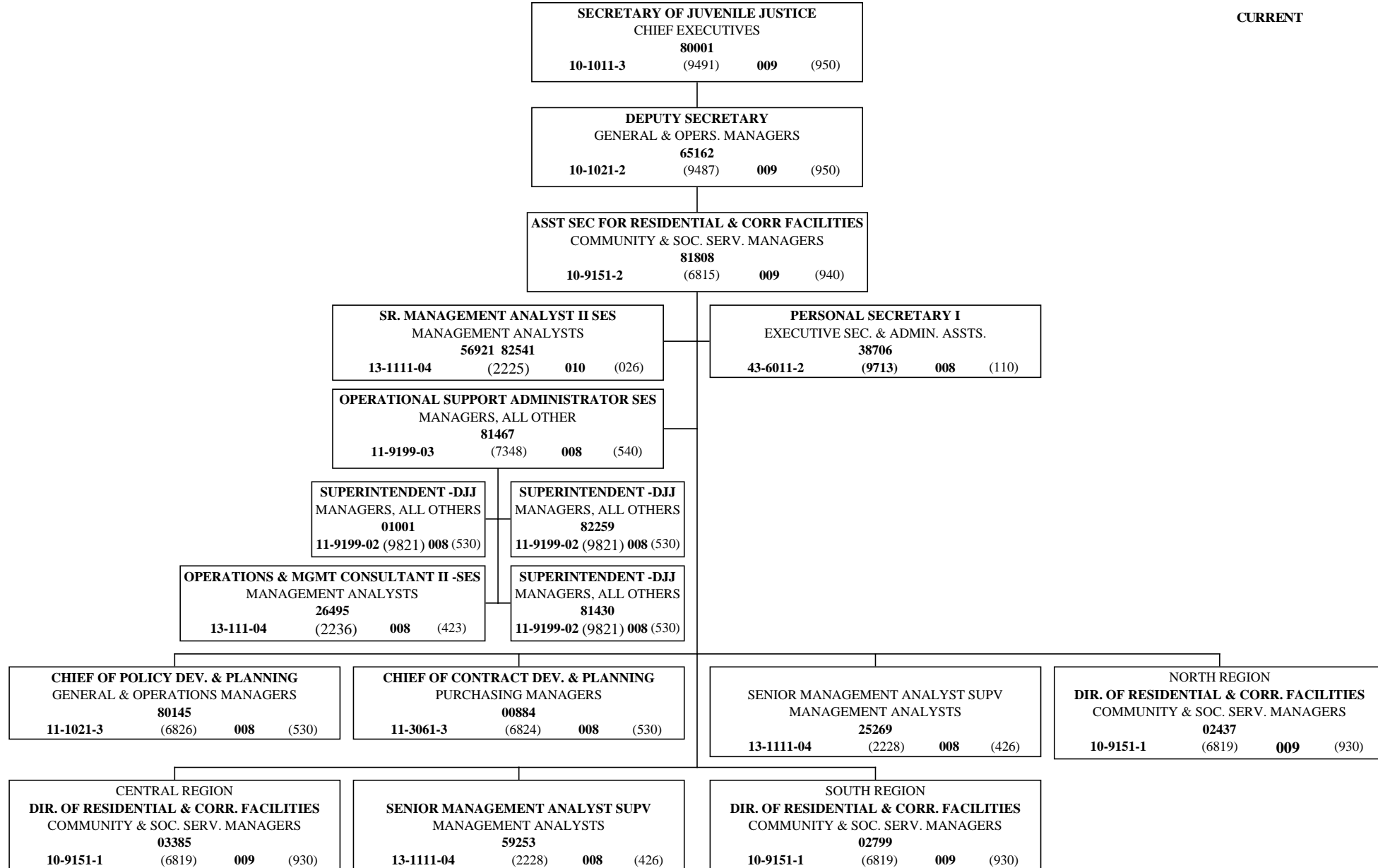
80-6 80-6A, 80-6B, 80-6C, 80-6D

80-7

**80 - DEPARTMENT OF JUVENILE JUSTICE  
80 - ASSISTANT SECRETARY FOR RESIDENTIAL  
AND CORRECTIONAL FACILITIES  
HEADQUARTERS and NORTH REGION**

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 9-15-08

**CURRENT**



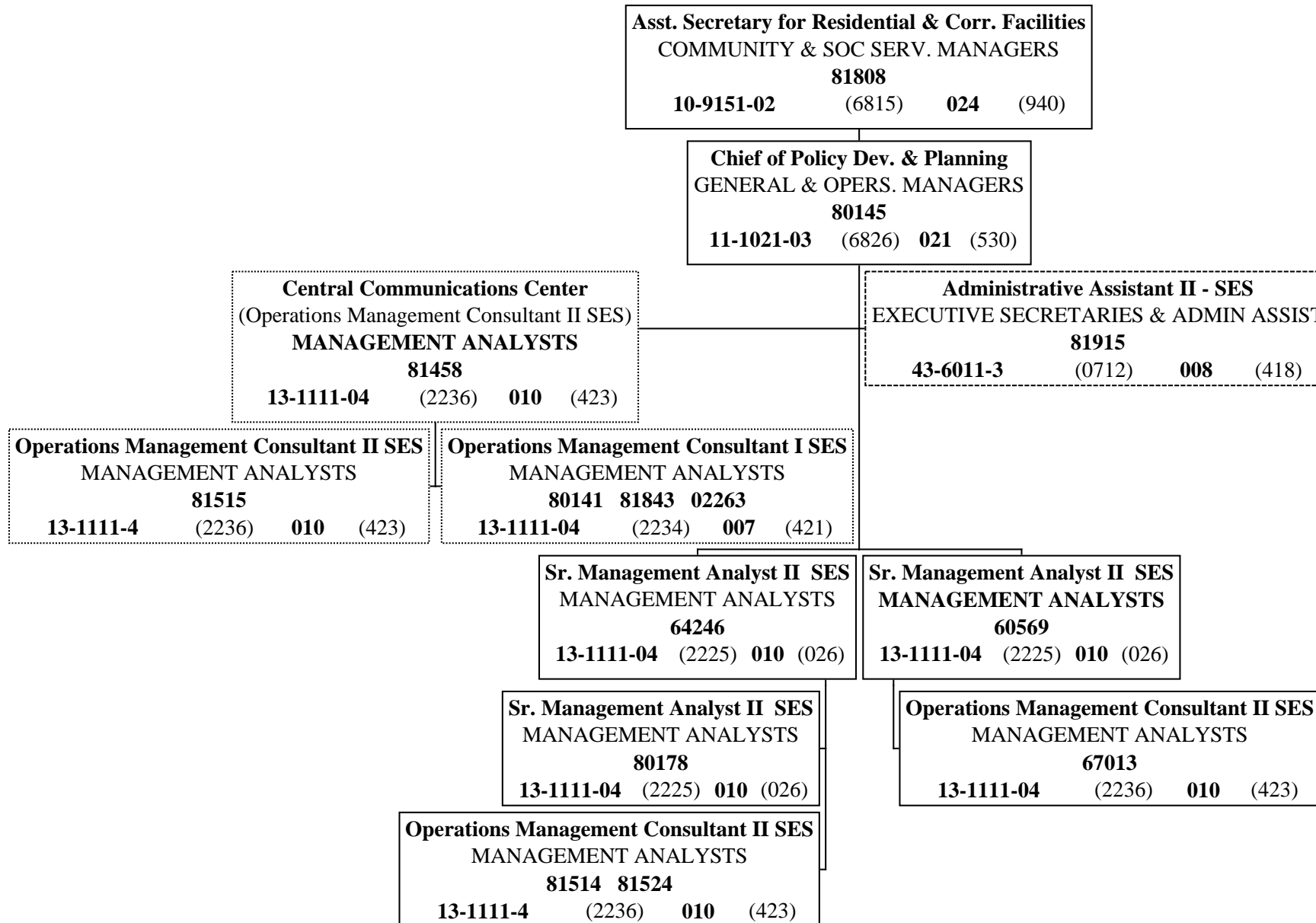
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**PAGE 80-80**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 80 - RESIDENTIAL & CORRECTION FACILITIES  
 00 - HEADQUARTERS  
 0012 - POLICY DEVELOPMENT & PLANNING  
 0017 - CENTRAL COMMUNICATIONS CENTER

VERIFIED BY: Sara Gamble  
 EFFECTIVE: 9-15-08

CURRENT



Broken Lines report to Inspector General Office, positions are still being funded by Residential,  
 AAI Position funded by Sec Office

80-1

80 - DEPARTMENT OF JUVENILE JUSTICE  
80 - RESIDENTIAL AND CORRECTIONAL FACILITIES  
00 - HEADQUARTERS  
0011 - CONTRACT DEVELOPMENT & PLANNING

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 4/16/08

**CURRENT**

**ASST SEC FOR RESIDENTIAL & CORR FACILITIES (6815)**  
COMMUNITY & SOC. SERV. MANAGERS 10-9151-2  
**81808**

FROM PAGE 80-80  
**CHIEF OF CONTRACT DEV & PLANNING (6824)**  
PURCHASING MANAGERS 11-3061-3  
**00884**

**ADMIN ASSISTANT III-SES (0714)**  
EXEC. SEC. & ADMIN. ASSTS. 43-6011-4  
**24072**

**OPERATIONS MGMT CONSULTANT MGR-SES (2238)**  
GENERAL & OPERS. MANAGERS 11-1021-2  
**80958**

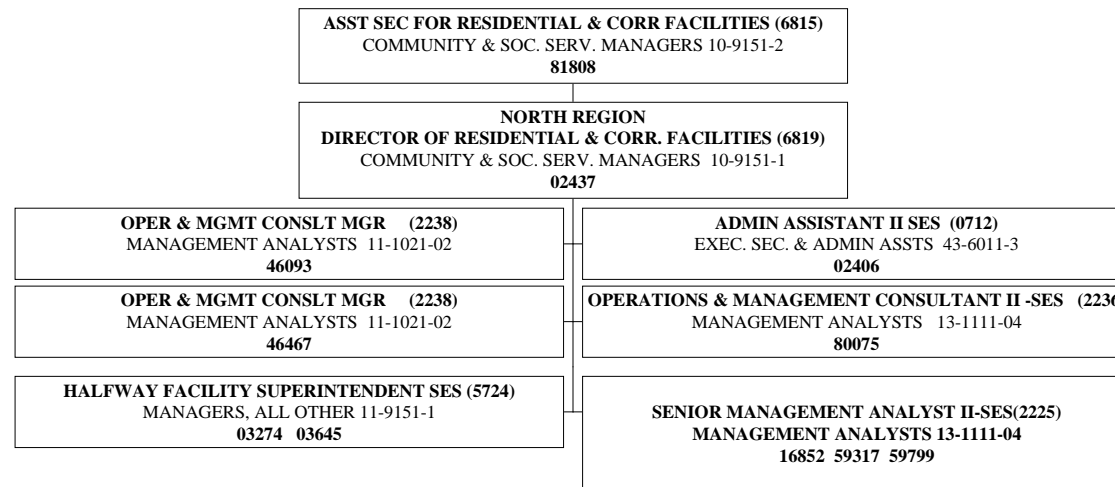
**SR MGMT ANALYST II-SES (2225)**  
MANAGEMENT ANALYSTS 13-1111-4  
**34242**

**OPERATION MGMT. CONSULTANT II-SES (2236)**  
MANAGEMENT ANALYSTS 13-1111-4  
59383

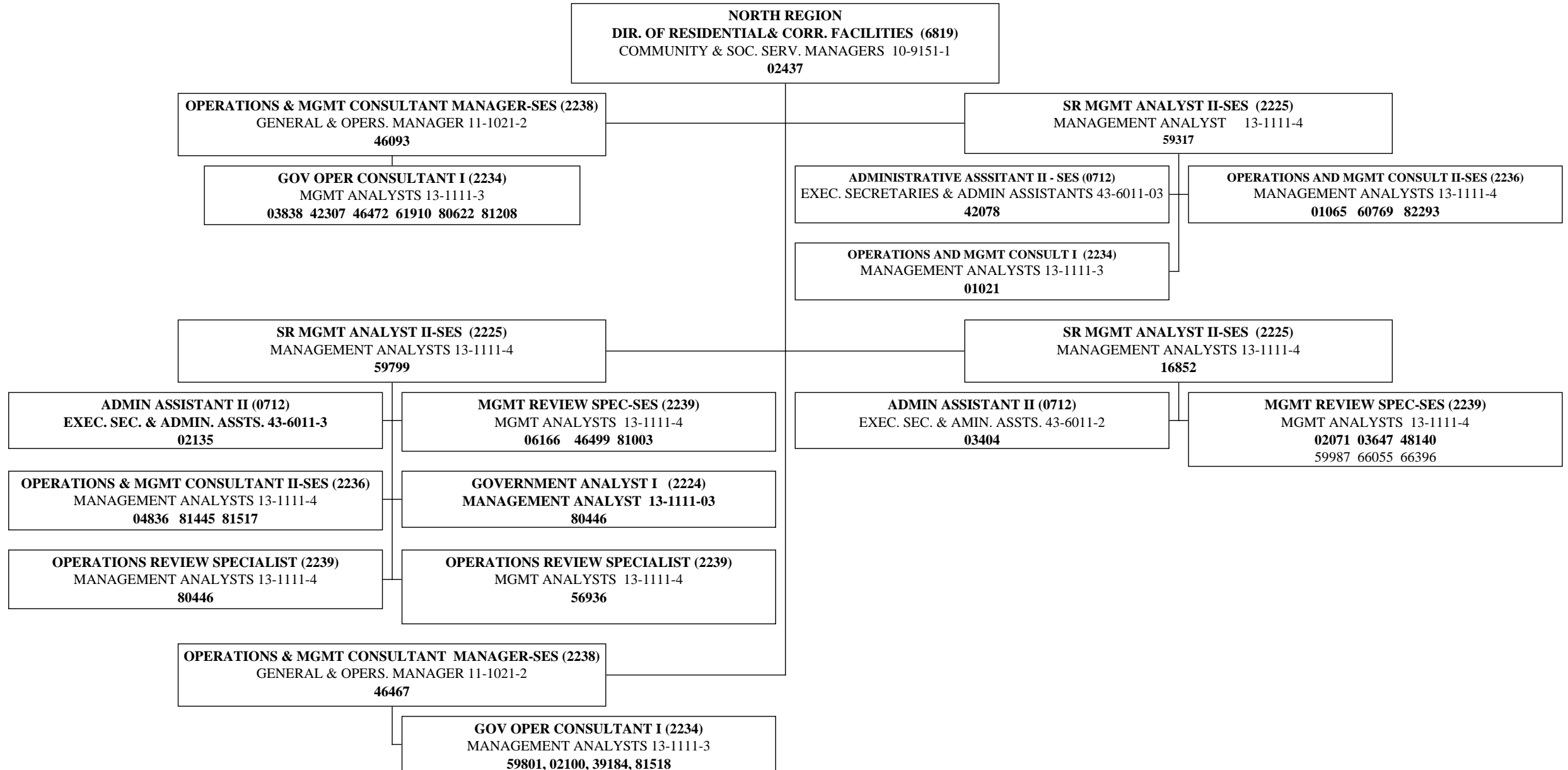
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**80-2**





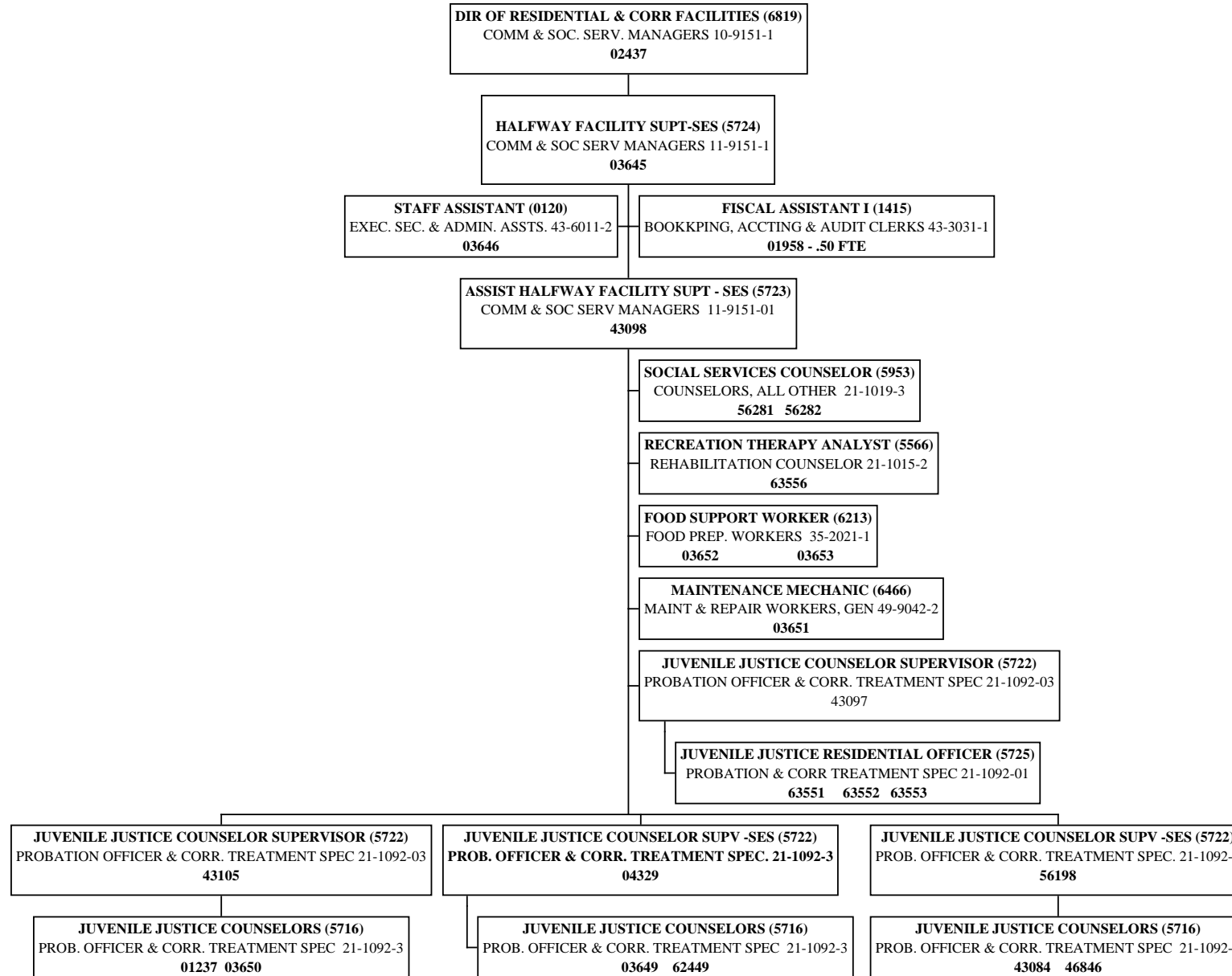
CURRENT



80 - DEPARTMENT OF JUVENILE JUSTICE  
 81 - NON-SECURE RESIDENTIAL COMMITMENT PROGRAMS  
 12 - REGION (NORTH)  
 04 - CIRCUIT  
 6010 - DUVAL HALFWAY HOUSE  
 00 - SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 6/16/08

**CURRENT**



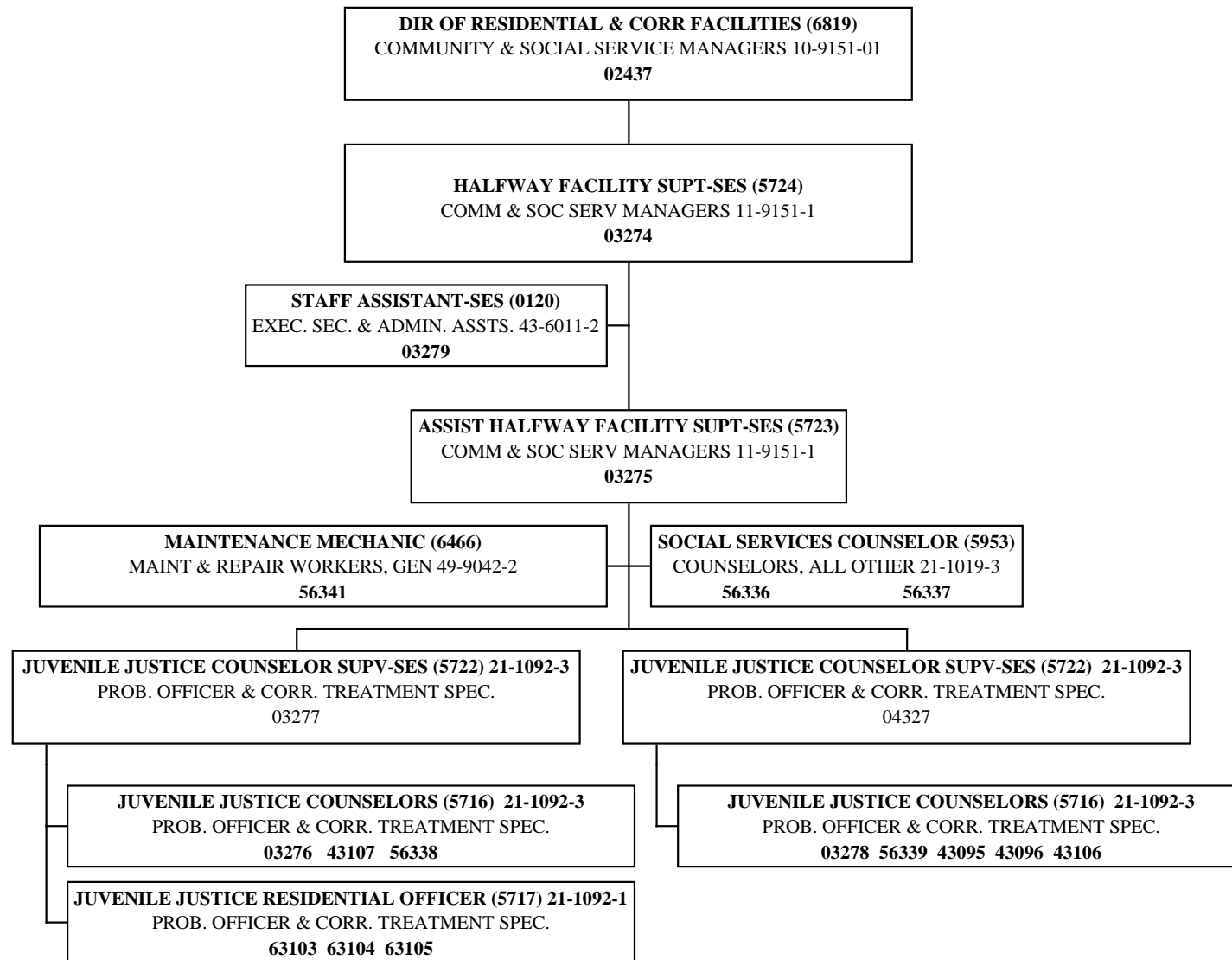
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**PAGE 80-4**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 81 - NON SECURE RESIDENTIAL COMMITMENT PROGRAMS  
 11 - REGION (NORTH)  
 01 - CIRCUIT  
 6000 - HALFWAY HOUSE - PENSACOLA BOYS BASE  
 00 - SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 4/16/08

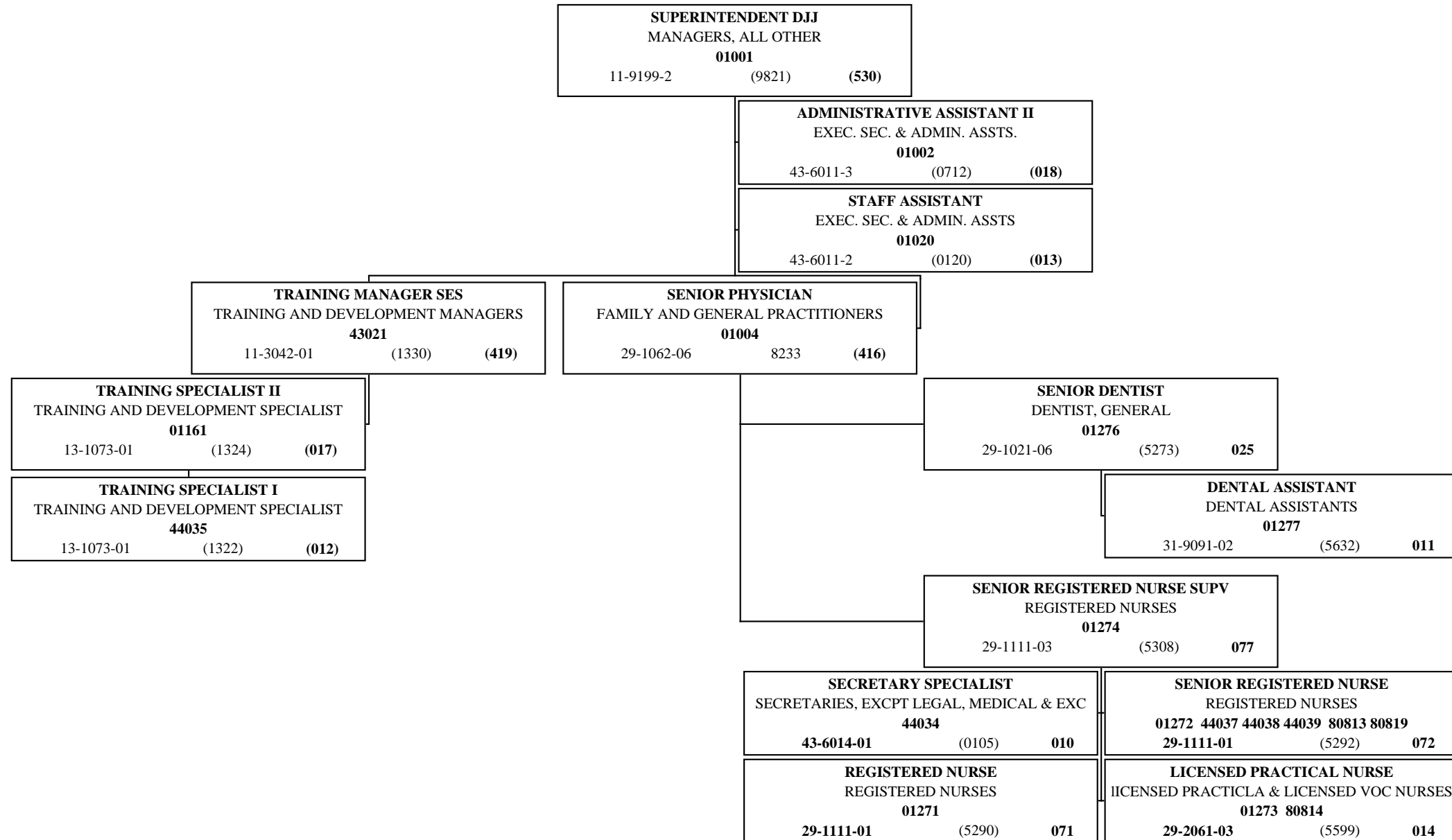
**CURRENT**



**BOLD - SES**

**PAGE 80-5**

**CURRENT**

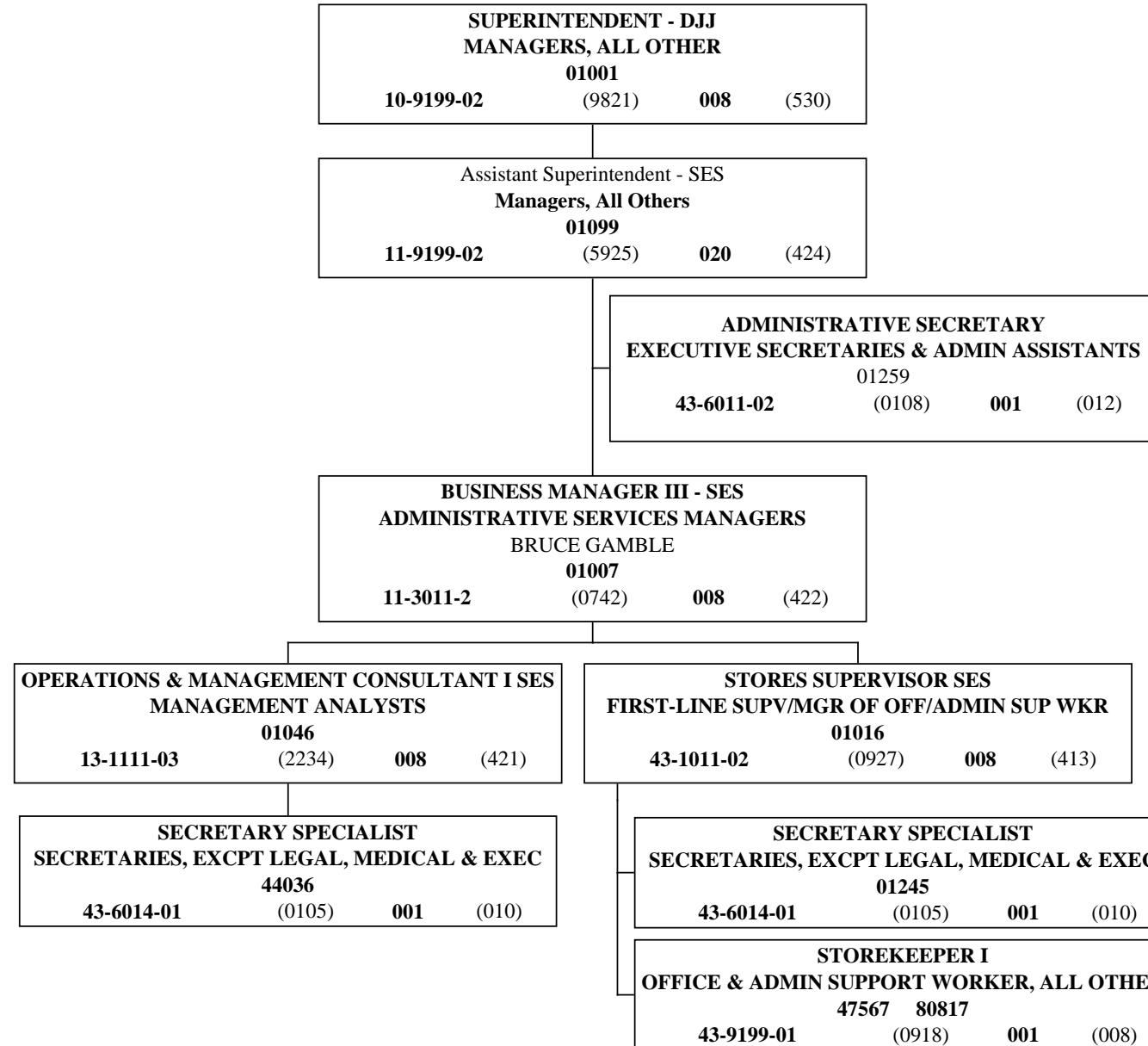


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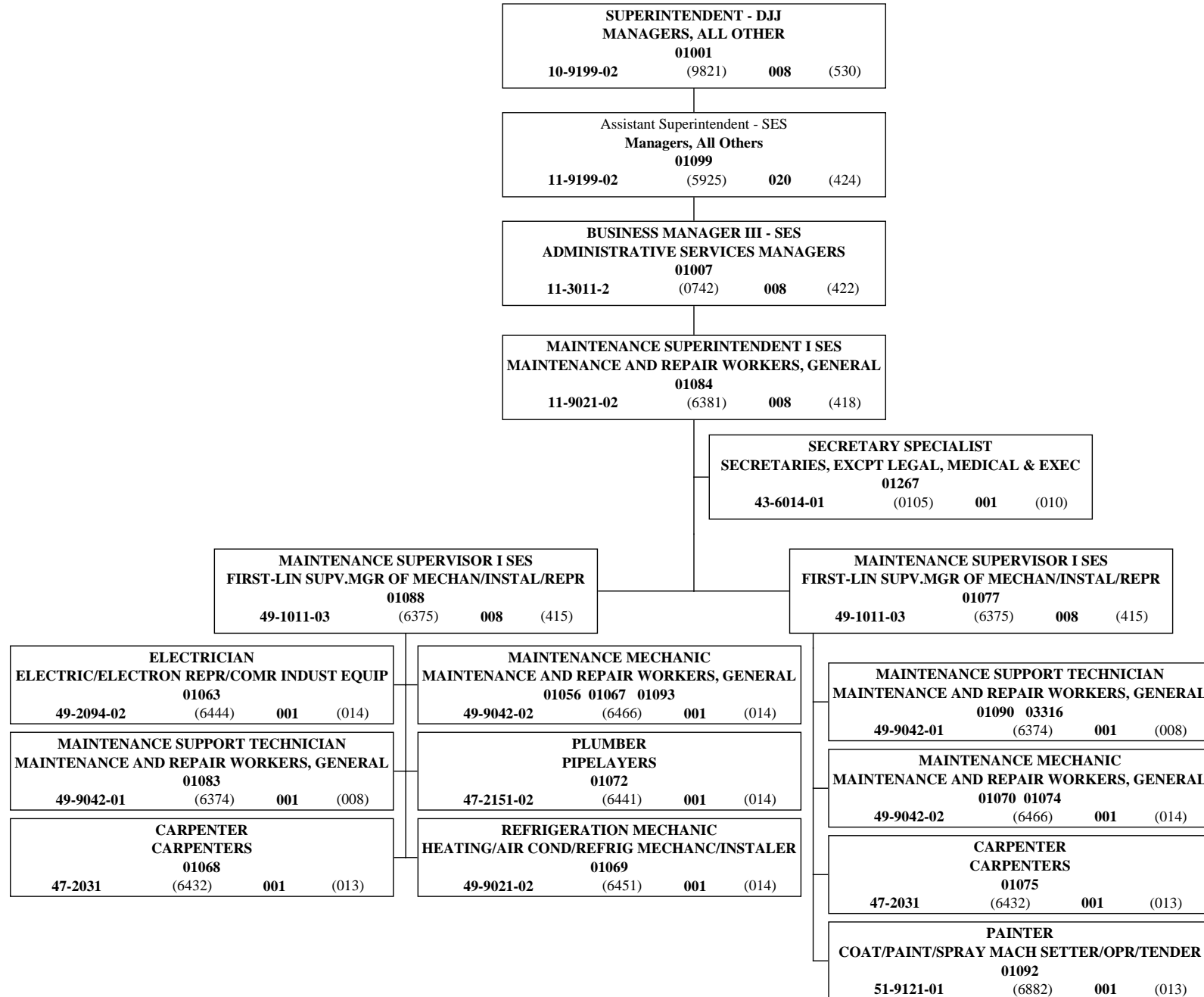
80 - DEPARTMENT OF JUVENILE JUSTICE  
 82 - SECURE RESIDENTIAL COMMITMENT ROGRAMS  
 11 - REGION (NORTHWEST)  
 14 - CIRCUIT  
 82 - DOZIER SCHOOL  
 25 - SCHOOL ACTIVITIES  
 40 - HOME LIFE

SUBMITTED:  
 VERIFIED BY Sara Gamble  
 EFFECTIVE: 4/08/08

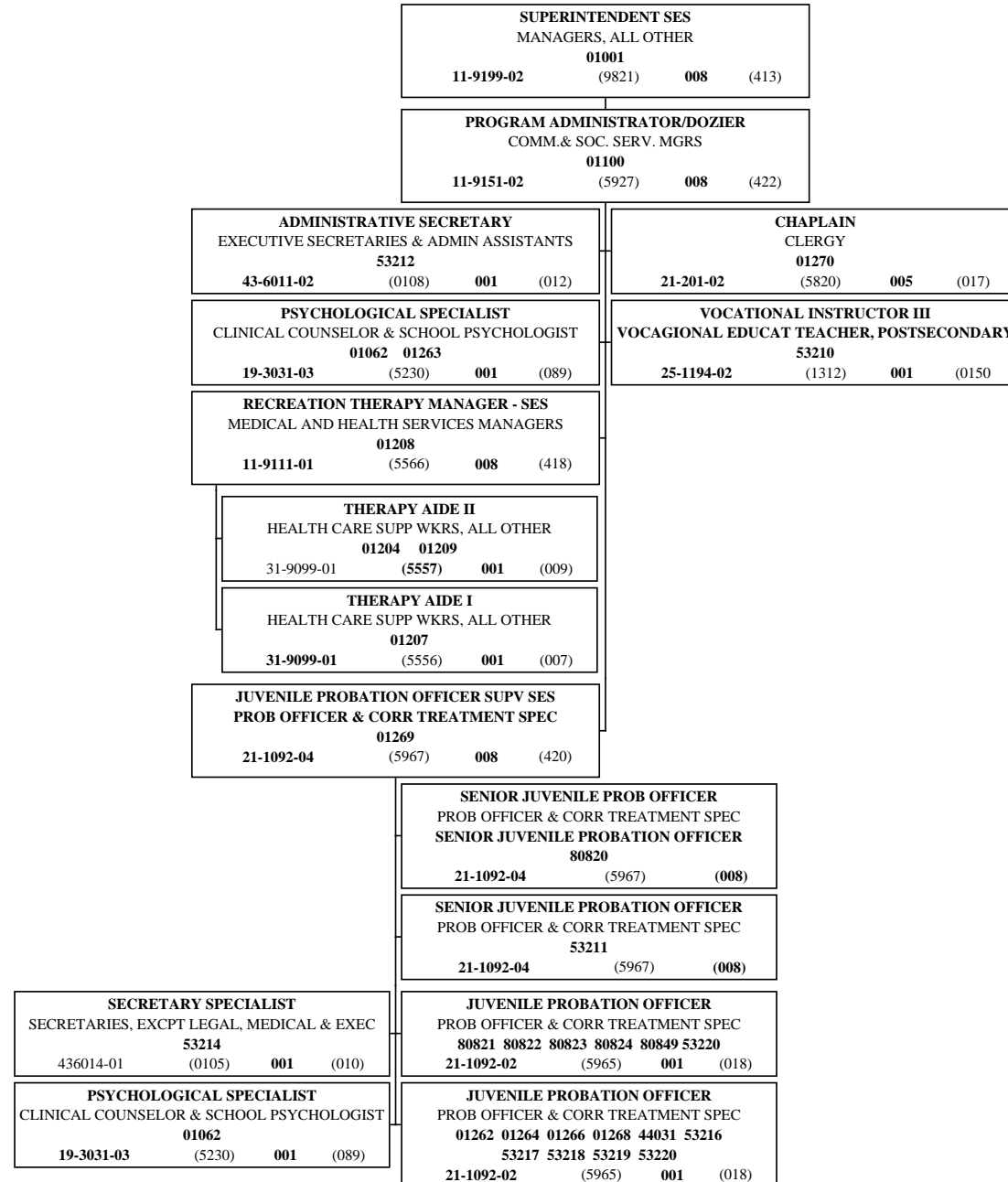
**CURRENT**



CURRENT

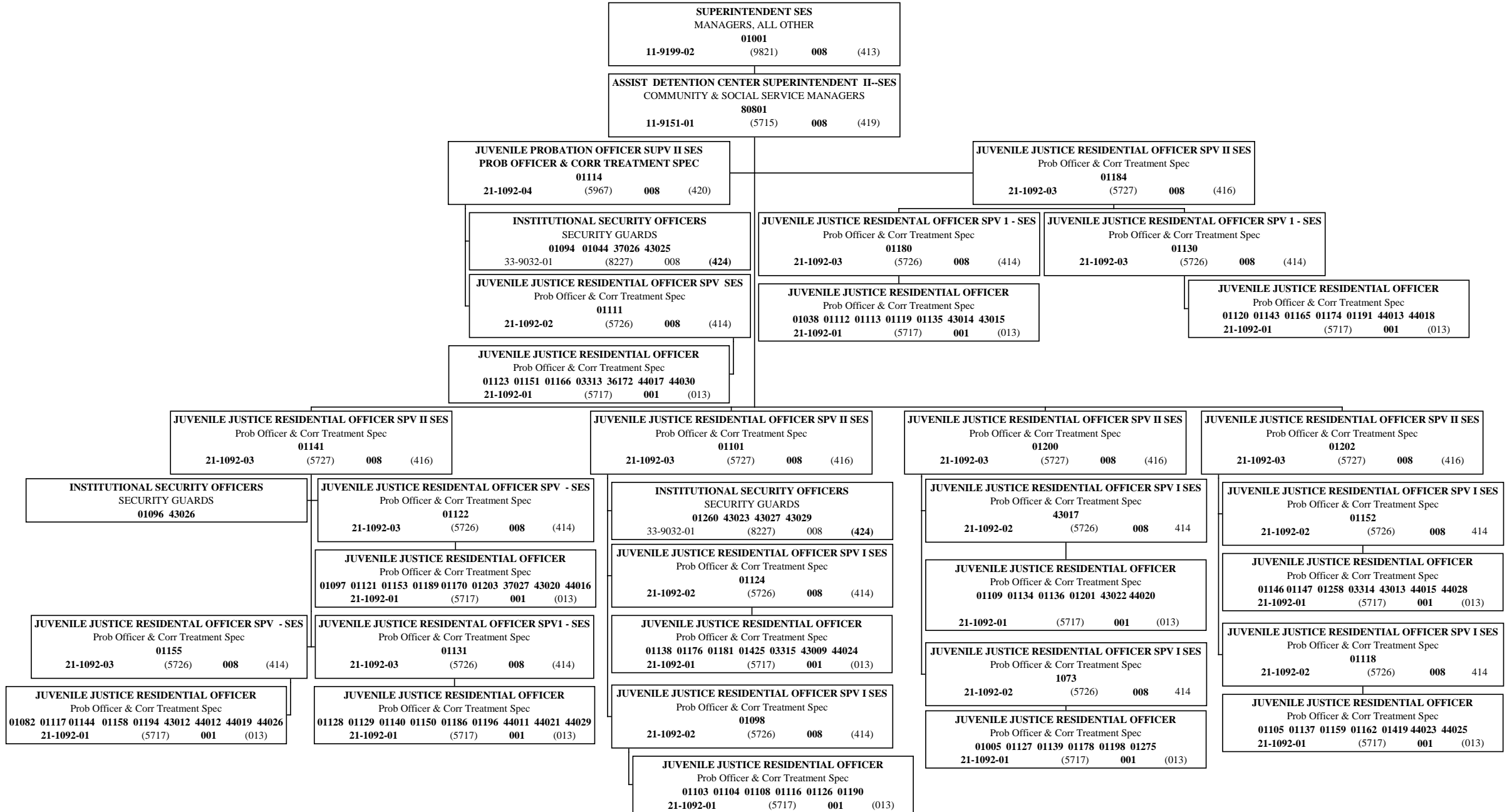


**CURRENT**





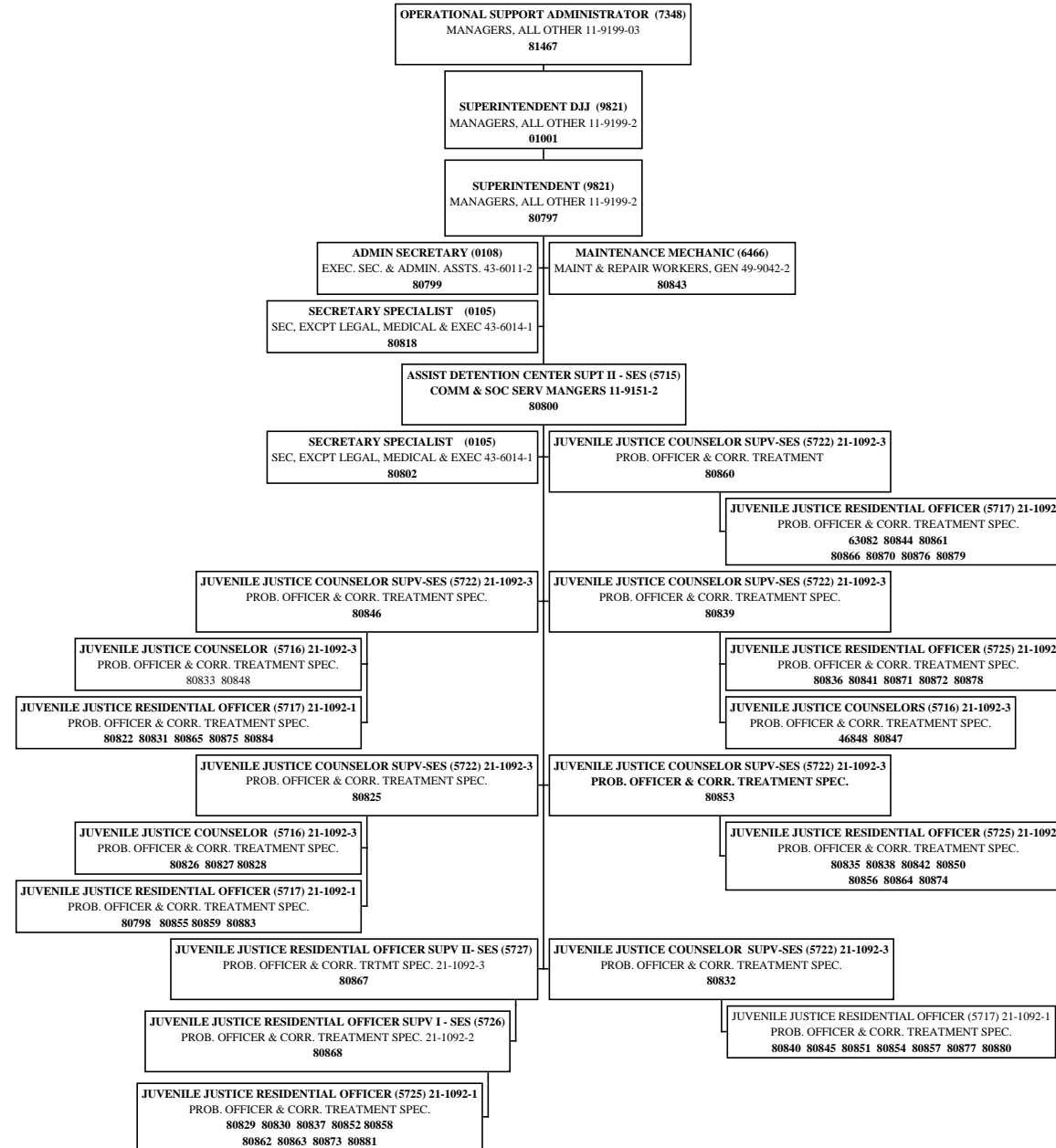
**CURRENT**



80 - DEPARTMENT OF JUVENILE JUSTICE  
 82 - SECURE RESIDENTIAL COMMITMENT PROGRAMS  
 11 - REGION (NORTH)  
 14 - CIRCUIT  
 01 - JACKSON JUVENILE OFFENDER CORR.  
 10 - FOOD SERVICES  
 40 - DIRECT SERVICES  
 80 - MEDICAL & DENTAL  
 00 - SHIFT    01 - TRUST FUND

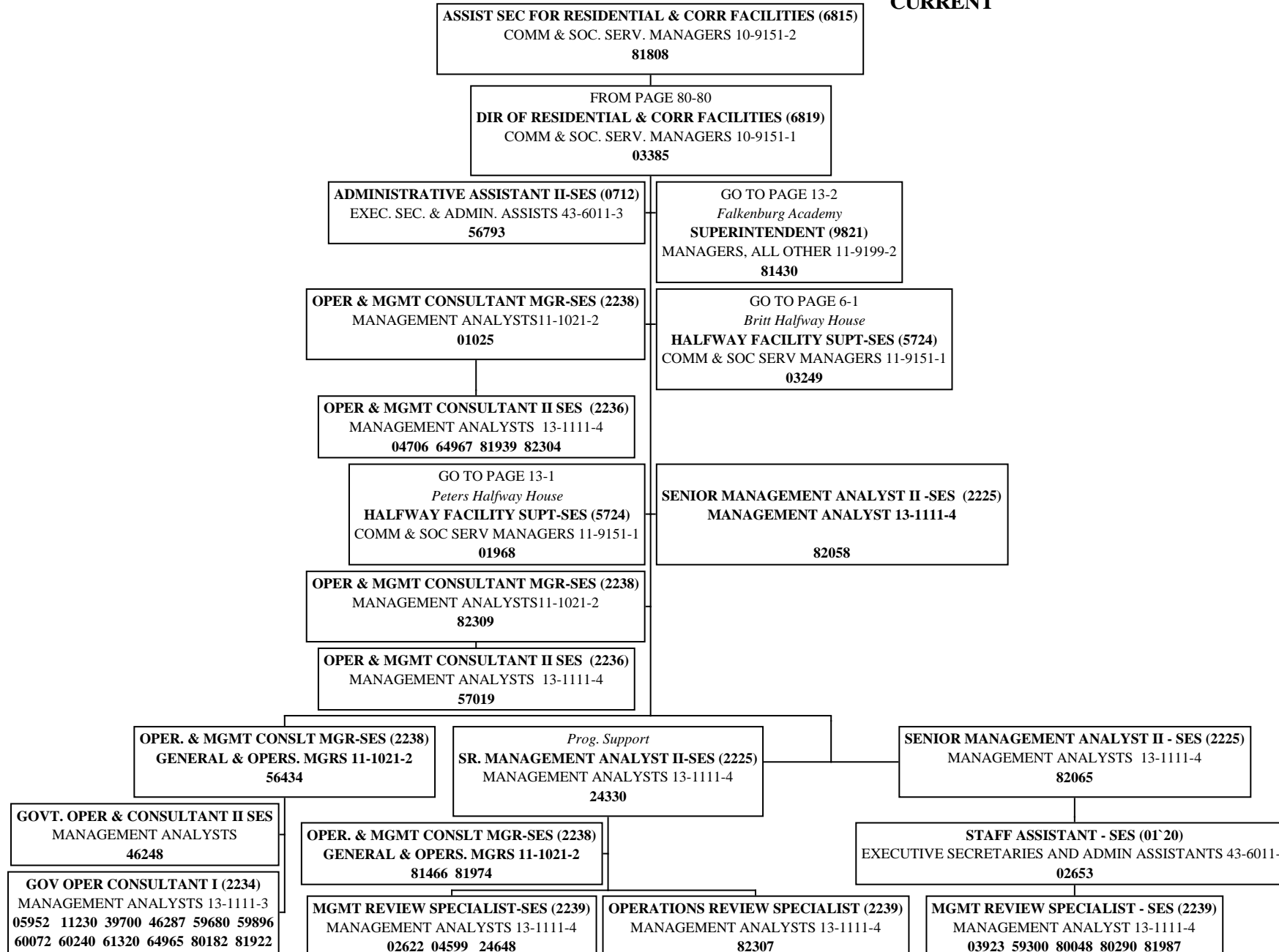
SUBMITTED:  
 VERIFIED: Sara Gamble  
 EFFECTIVE: 9-15-08

**CURRENT**



<b>CENTRAL REGION - DIRECTOR OF RESIDENTAIL &amp; CORR. FACILITIES</b>	80-80-5
OFFICE OF ADMINISTRATIVE REVIEWS	80-80-8
BRITT HALFWAY HOUSE	6-1
DESOTO JUVENILE CORR FACILITIES	12, 12-A, 12-1, 12-2, 12-3
DESOTA JUVENILE CORR FACILITIES	12-3A, 12-3B, 12-3C,12-3D
LESLIE PETERS HALFWAY HOUSE	13-1
FALKENBURG ACADEMY	13-2

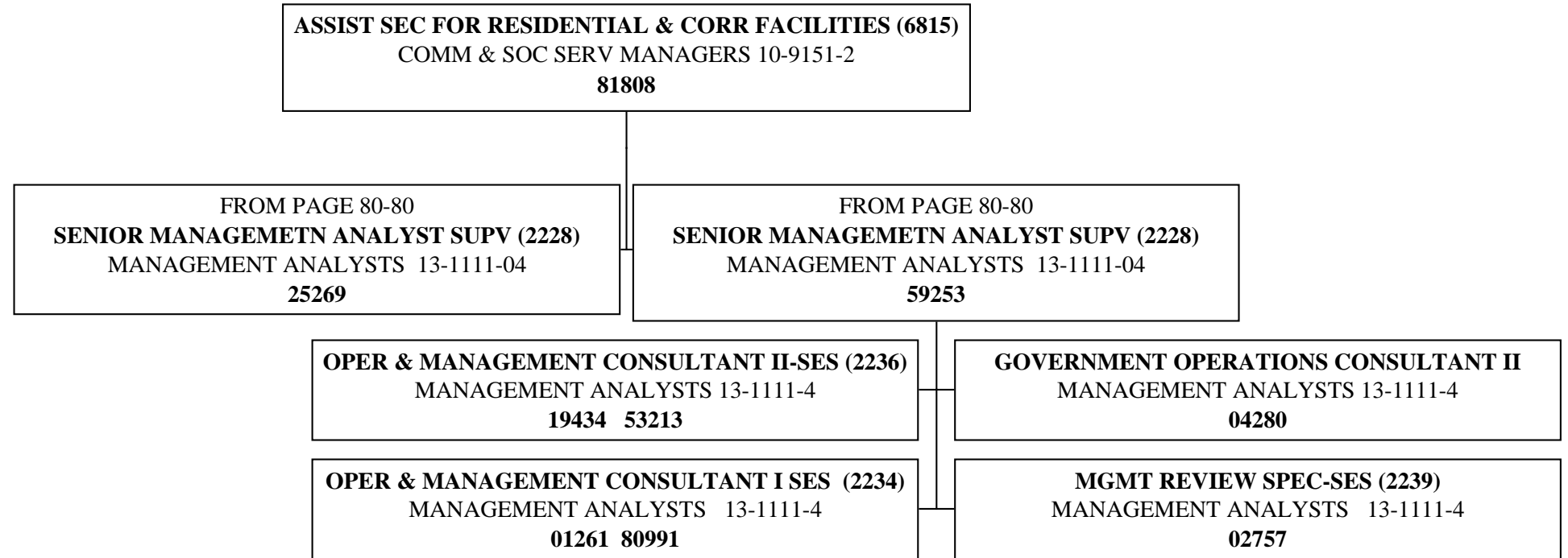
**CURRENT**



**BOLD-SES**

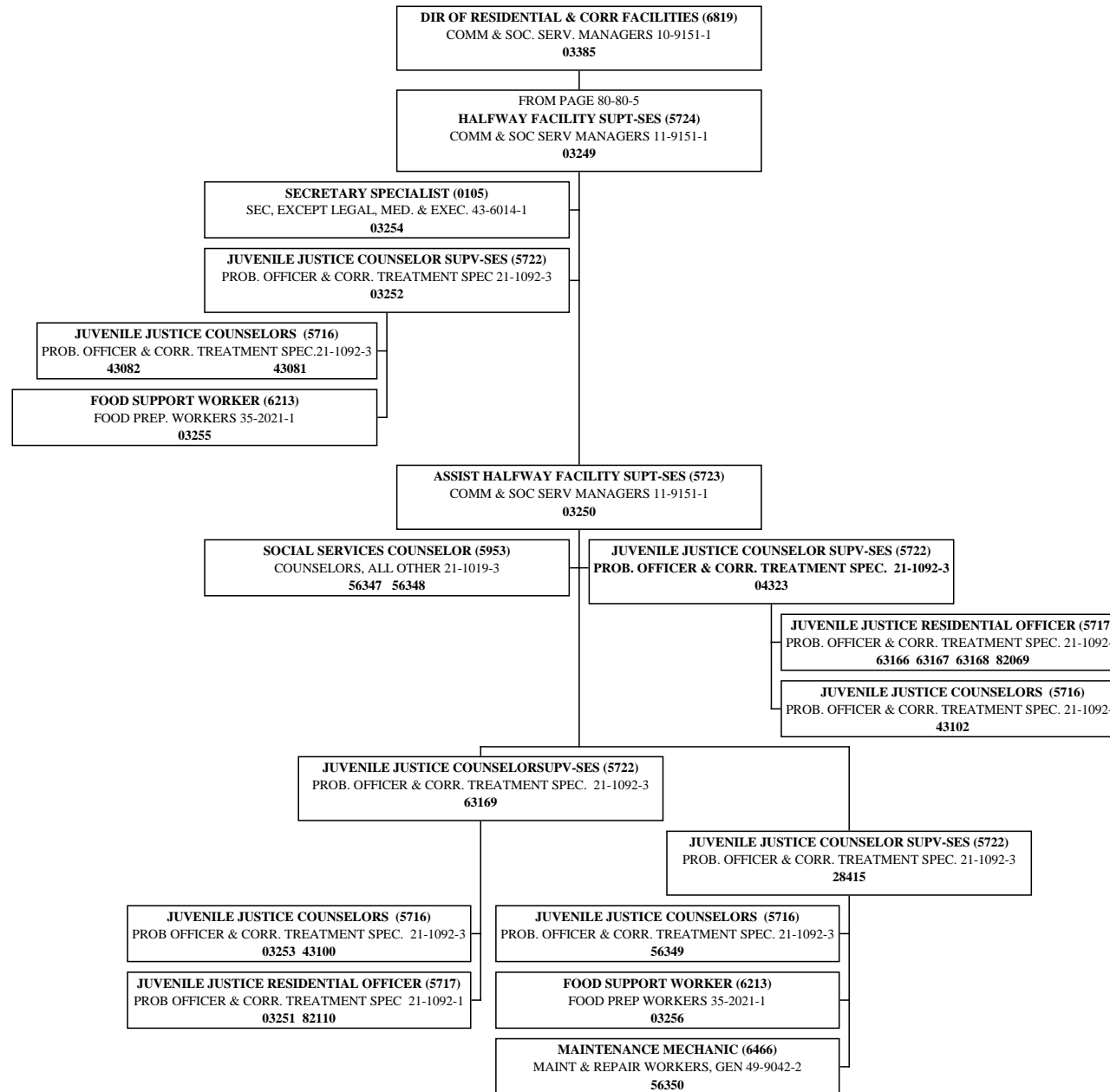
**80-80-5**

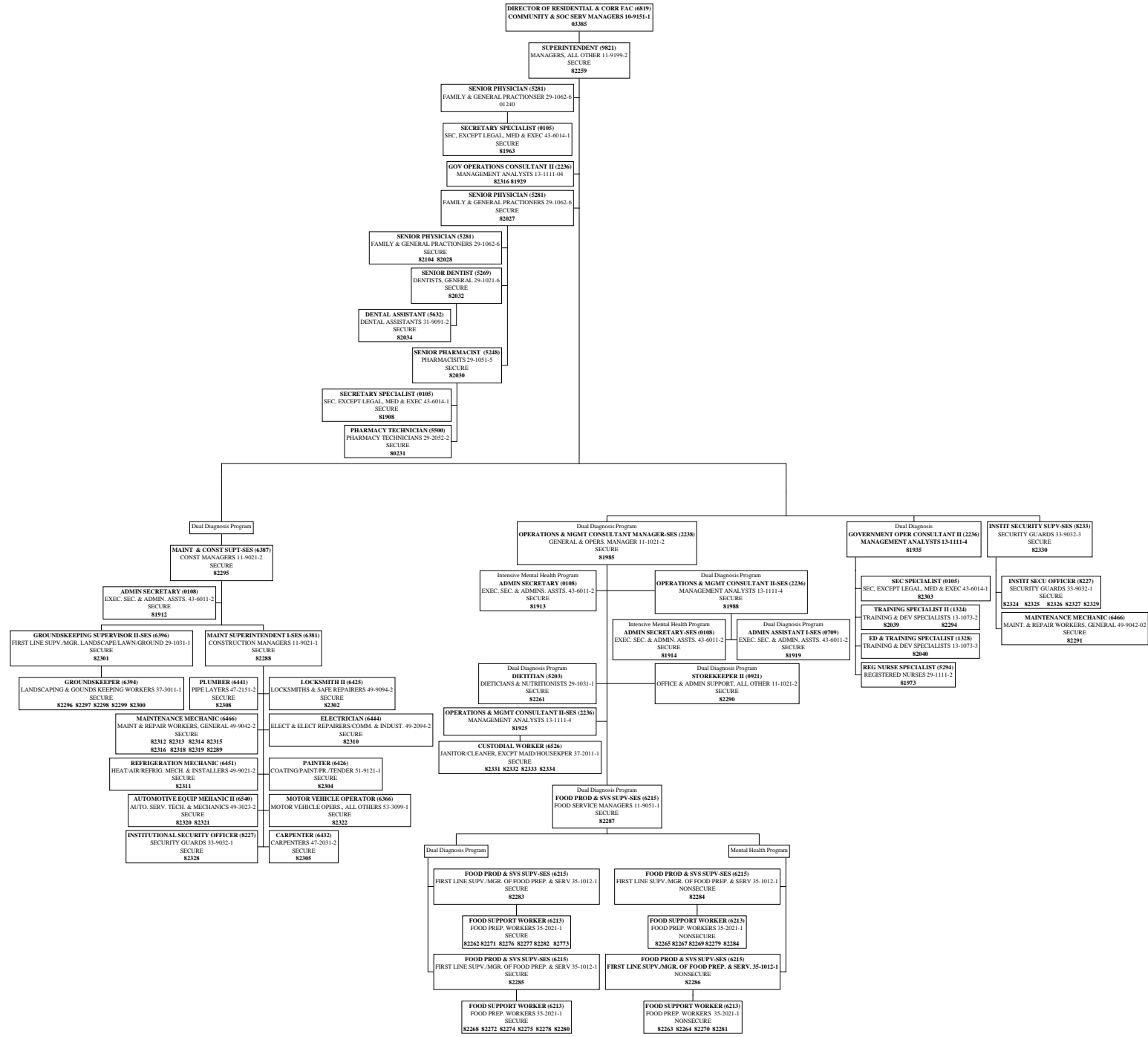
**CURRENT**



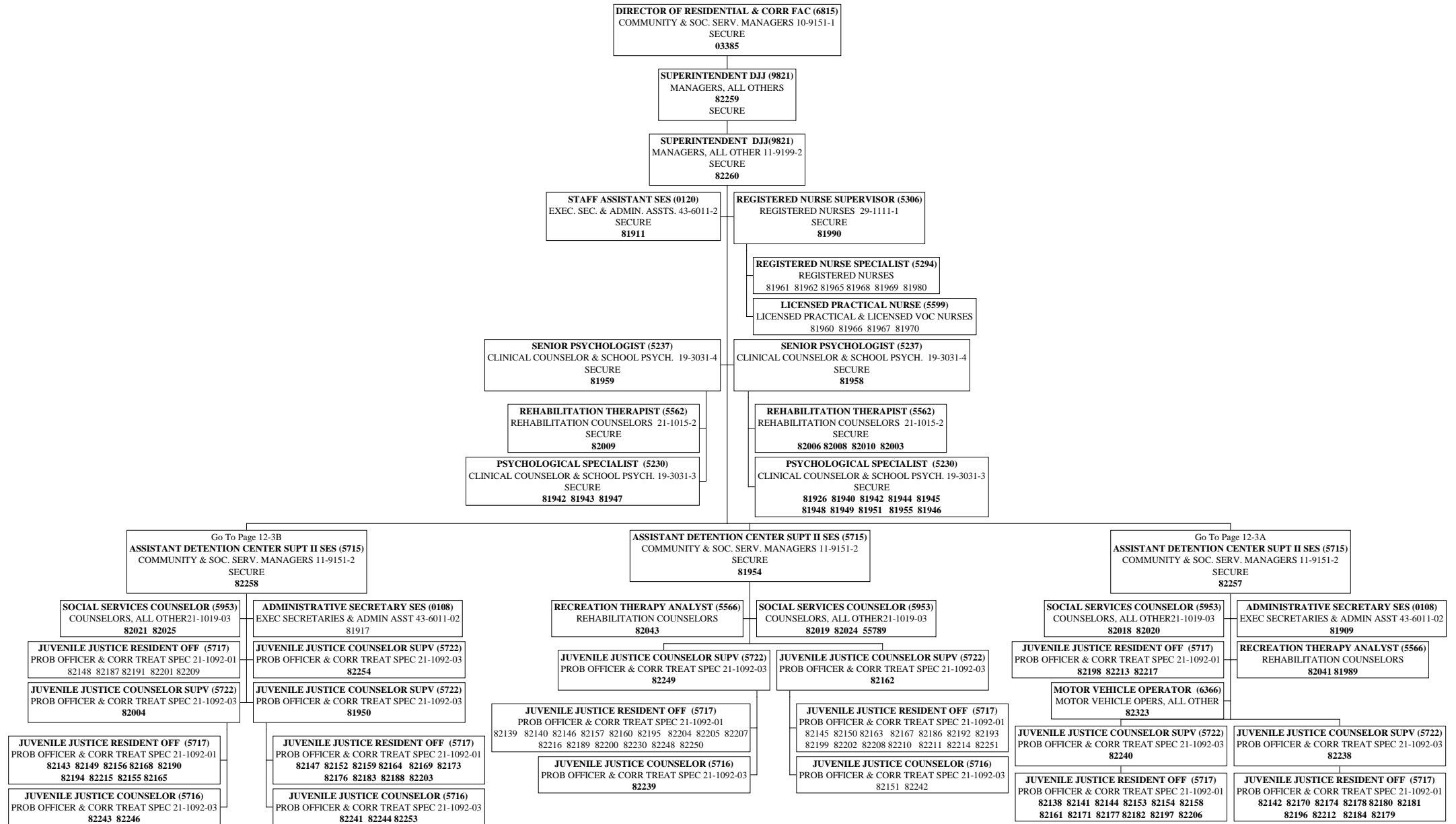
**80-80-8**

**CURRENT**

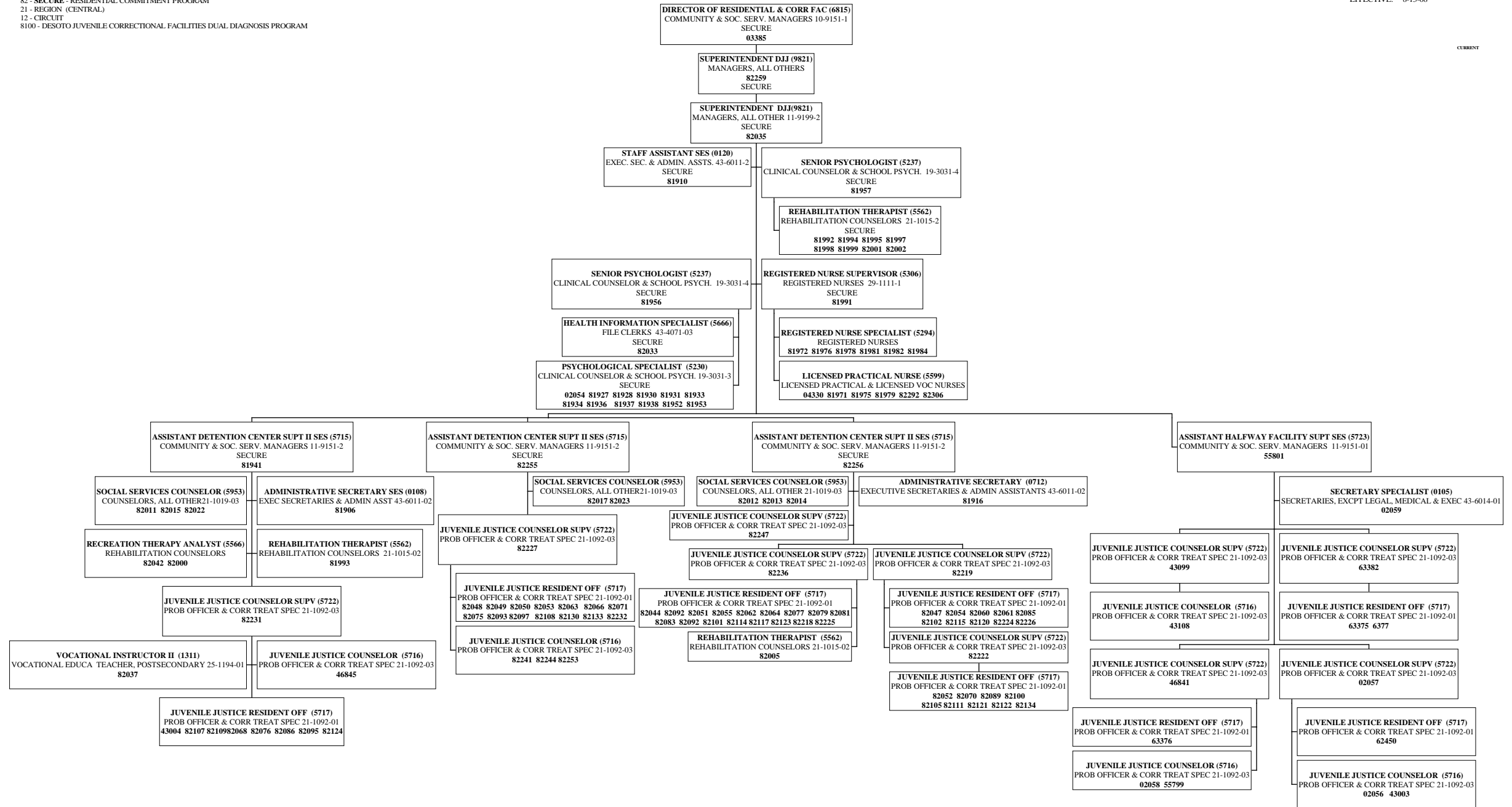




**CURRENT**





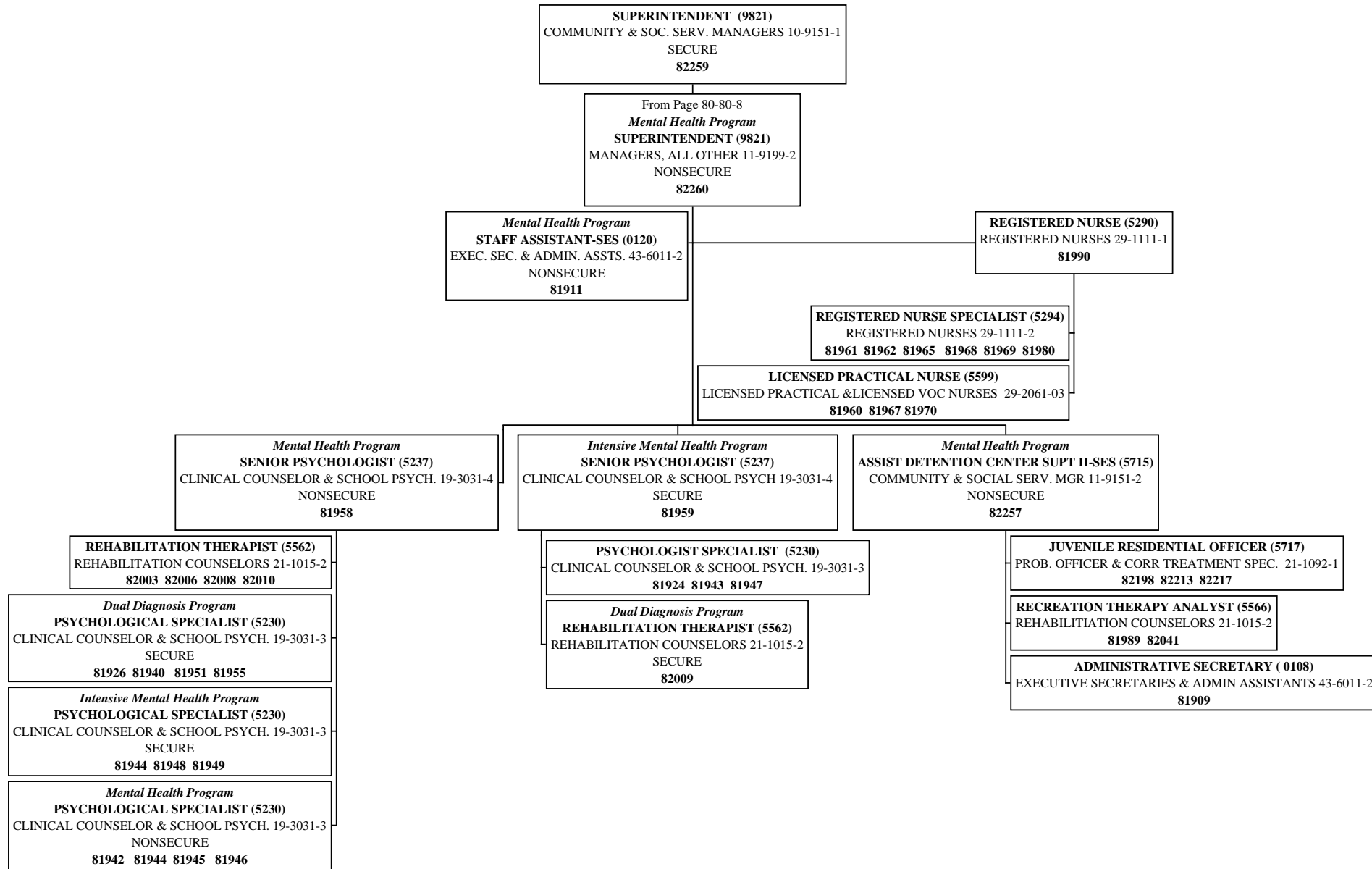


80 - DEPARTMENT OF JUVENILE JUSTICE  
 81 - **NONSECURE** - RESIDENTIAL COMMITMENT PROGRAM  
 21 - REGION (CENTRAL)  
 12 - CIRCUIT  
 6010 DESOTO JUV CORR FAC. MENTAL HEALTH PROGRAM  
 808221128100 - **SECURE** - DESOTO JUV CORR FAC. DUAL  
 DIAGNOSIS PROGRAM  
 808221128200 - **SECURE** - DESOTO JUV CORR FAC. INTENSIVE  
 MENTAL HEALTH PROGRAM

**130 BED FACILITY**

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 04/15/08

**CURRENT**



**BOLD - SES**

80 - DEPARTMENT OF JUVENILE JUSTICE  
 81 - **NONSECURE** - RESIDENTIAL  
 COMMITMENT PROGRAM  
 21 - REGION (CENTRAL)  
 12 - CIRCUIT  
 6010 - DESOTO JUV CORR FACILITIES  
 MENTAL HEALTH PROGRAM

**130 BED FACILITY**

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-18-08

**CURRENT**

**DIRECTOR OF RESIDENTIAL & CORR FACILITIES (6819)**  
 COMMUNITY & SOC. SERV. MANAGERS 10-9151-1  
 SECURE  
**03385**

**SUPERINTENDENT (9821)**  
 MANAGERS, ALL OTHER 11-9199-2  
 NONSECURE  
**82260**

From Page 12-4  
**ASSIST DETENTION CENTER SUPT II-SES (5715)**  
 COMMUNITY & SOC. SERV. MANAGERS 11-9151-2  
 NONSECURE  
**82257**

*Mental Health Program*  
**SOCIAL SERVICES COUNSELOR (5953)**  
 COUNSELORS, ALL OTHERS 21-1019-3  
**82018 82020**

*Dual Diagnosis*  
**ADMIN SECRETARY-SES (0108)**  
 EXEC. SEC. & ADMIN. ASSISTS. 43-6011-2  
 SECURE  
**81909**

*Mental Health Program*  
**JUVENILE JUSTICE COUNSLEOR SUPV. SES (5722)**  
 PROB. OFFICER & CORR. TREATMENT SPEC. 21-1092-3  
 NONSECURE  
**82238**

*Mental Health Program*  
**JUVENILE JUSTICE COUNSLEOR SUPV. SES (5722)**  
 PROB. OFFICER & CORR. TREATMENT SPEC. 21-1092-3  
 NONSECURE  
**82240**

*Mental Health Program*  
**JUVENILE JUSTICE RESIDENTIAL OFFICER (5717)**  
 PROB. OFFICER & CORR TREATMENT SPEC. 21-1092-1  
 NONSECURE  
**82213 82217 82198**

*Mental Health Program*  
**RECREATION THERAPY ANALYST (5566)**  
 REHABILITATION COUNSELOR 21-1015-2  
 NONSECURE  
**81989 82041**

*Mental Health Program*  
**JUVENILE JUSTICE RESIDENTIAL OFFICER (5717)**  
 PROB. OFFICER & CORR. TREATMENT SPEC. 21-1092-1  
 NONSECURE  
**82142 82170 82174 82178 82179**  
**82180 82181 82184 82196 82212**

*Mental Health Program*  
**JUVENILE JUSTICE RESIDENTIAL OFFICER (5717)**  
 PROB. OFFICER & CORR. TREATMENT SPEC. 21-1092-1  
 NONSECURE  
**82138 82141 82144 82153 82158**  
**82161 82171 82177 82182 82197 82206**

*Dual Diagnosis Program*  
**MOTOR VEHICLE OPERATOR (6366)**  
 MOTOR VEHICLE OPERATOR, ALL OTHER 53-3099-1  
 SECURE  
**82323**

*Mental Health Program*  
**JUVENILE JUSTICE COUNSLEORS (5716)**  
 PROB. OFFICER & CORR. TREATMENT SPEC. 21-1092-3  
 NONSECURE  
**82252**

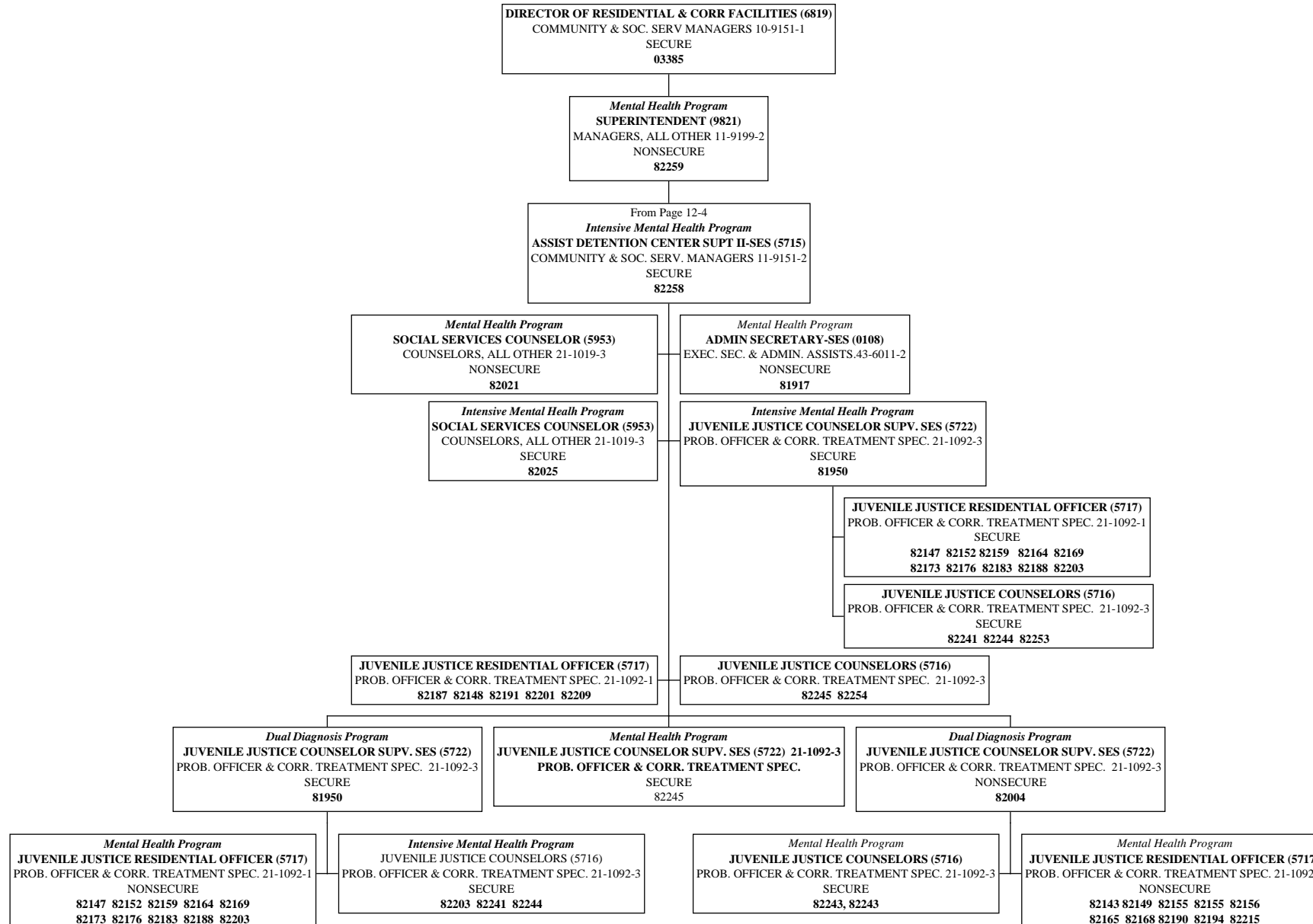
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80 - DEPARTMENT OF JUVENILE JUSTICE  
 82 - **SECURE** - RESIDENTIAL COMMITMENT PROGRAM  
 21 - REGION (CENTRAL)  
 12 - CIRCUIT  
 8200 - DESOTO JUV CORR FAC. INTENSIVE MENTAL HEALTH PROGRAM  
 8100 - DESOTO JUV CORR FAC. DUAL DIAGNOSIS PROGRAM  
 808121126010 - **NONSECURE** - DESOTO JUV CORR FAC. MENTAL HEALTH PROGRAM

**130 BED FACILITY**

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-18-08

**CURRENT**



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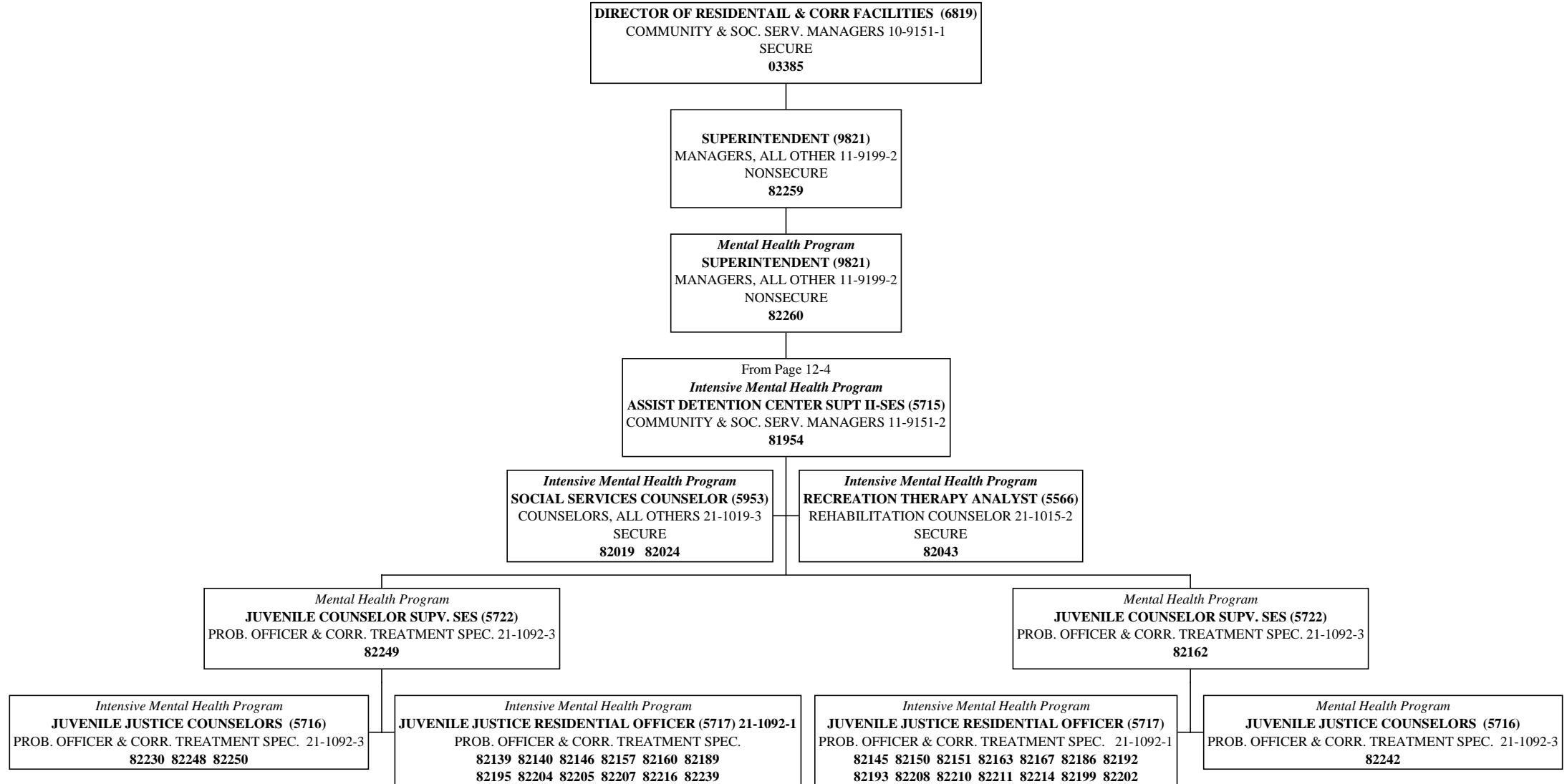
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 21 - REGION (CENTRAL)  
 12 - CIRCUIT  
 8200 - DESOTO JUV CORR FAC. INTENSIVE MENTAL  
 HEALTH PROGRAM  
 8100 - DESTOT JUV CORR FAC. DUAL DIAGNOSIS  
 PROGRAM  
 808121126010 - **NONSECURE** - DESOTO JUV CORR FAC.  
 MENTAL HEALTH PROGRAM

**130 BED FACILITY**

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 8-18-08

**CURRENT**



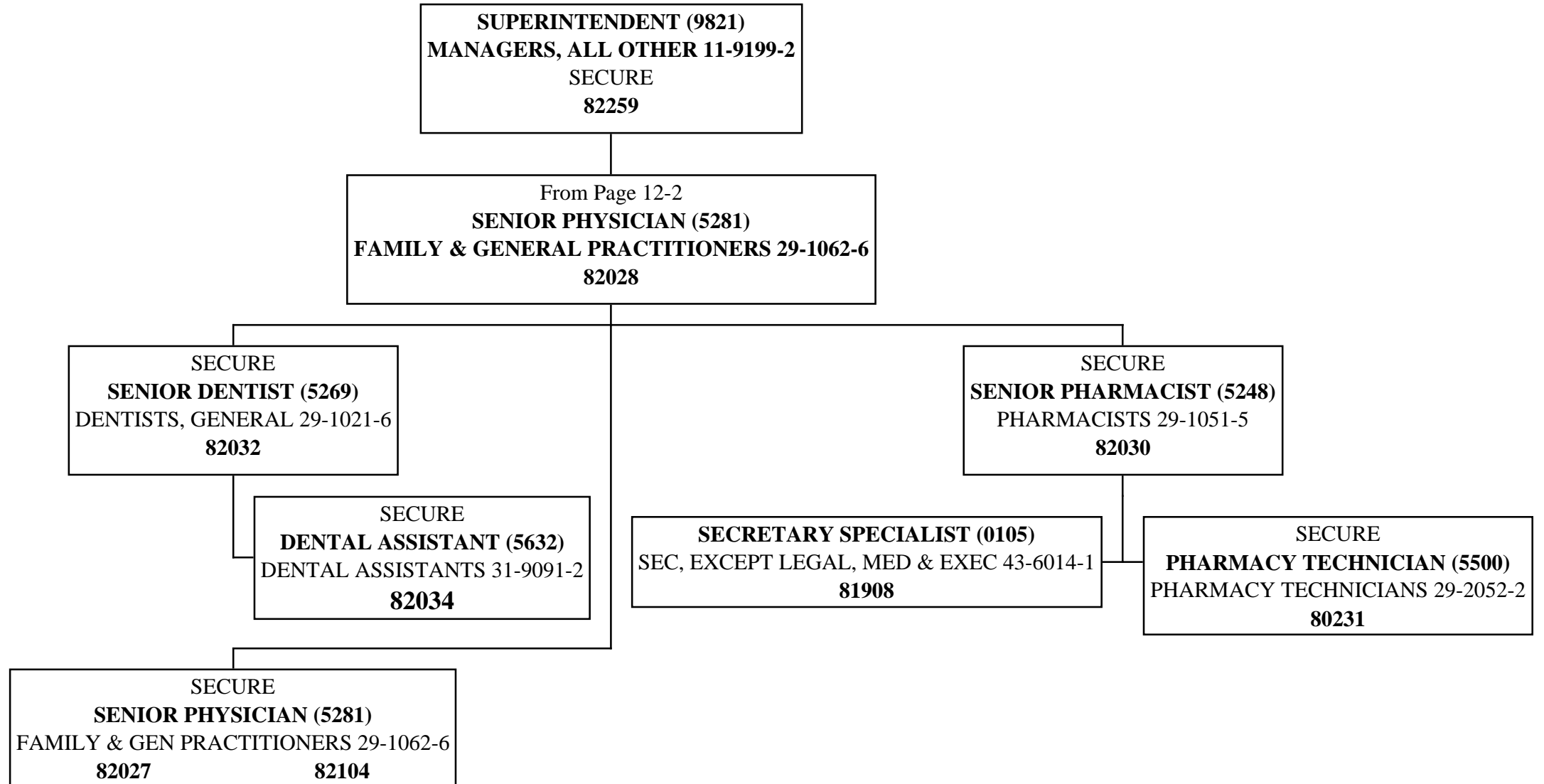
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12 - CIRCUIT  
8100 - DESOTO JUV CORR FAC. DUAL DIAGNOSIS PROGRAM

SUBMITTED:  
VERIFIED BY: Sara Gamble  
EFFECTIVE: 4-5-07

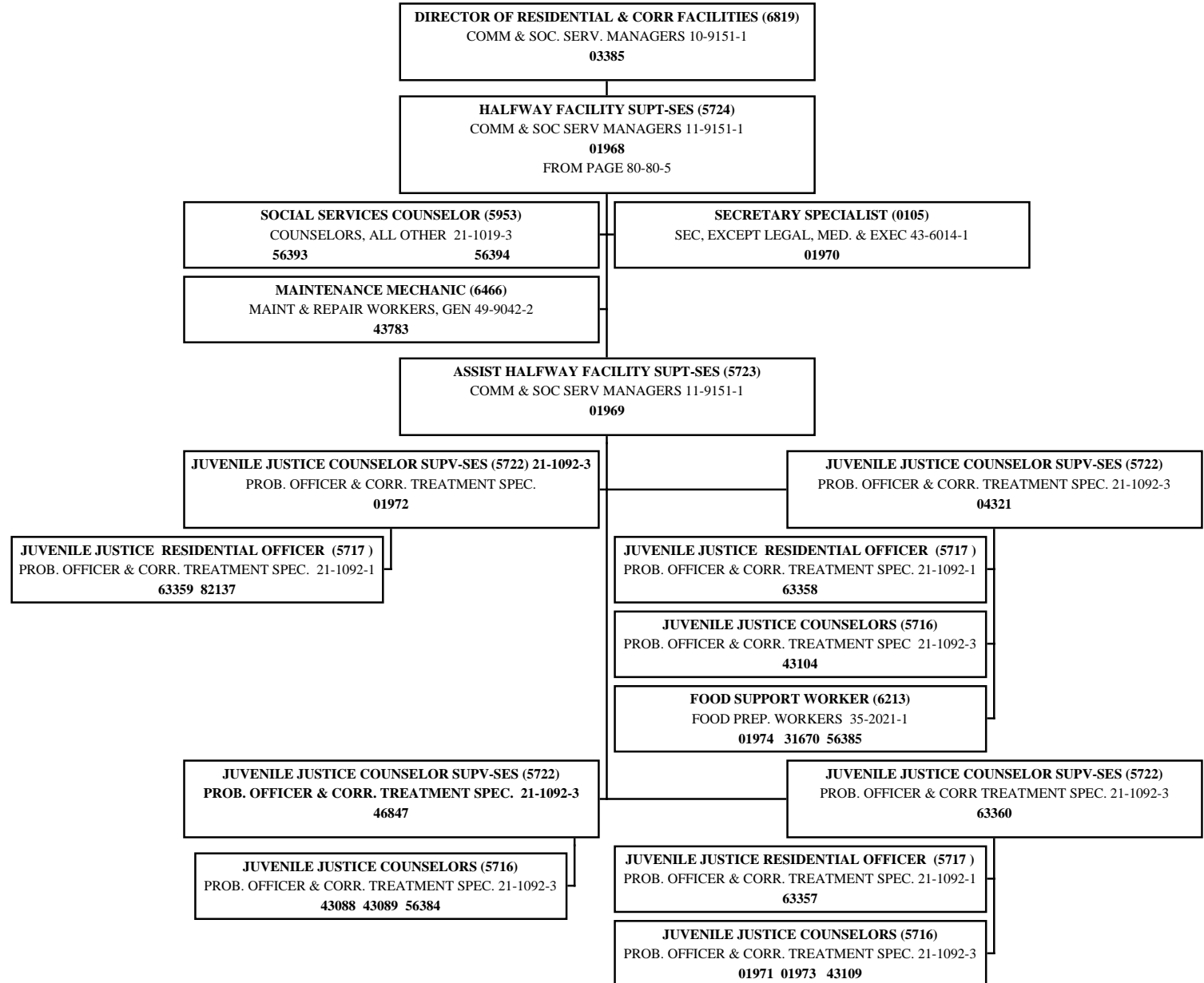
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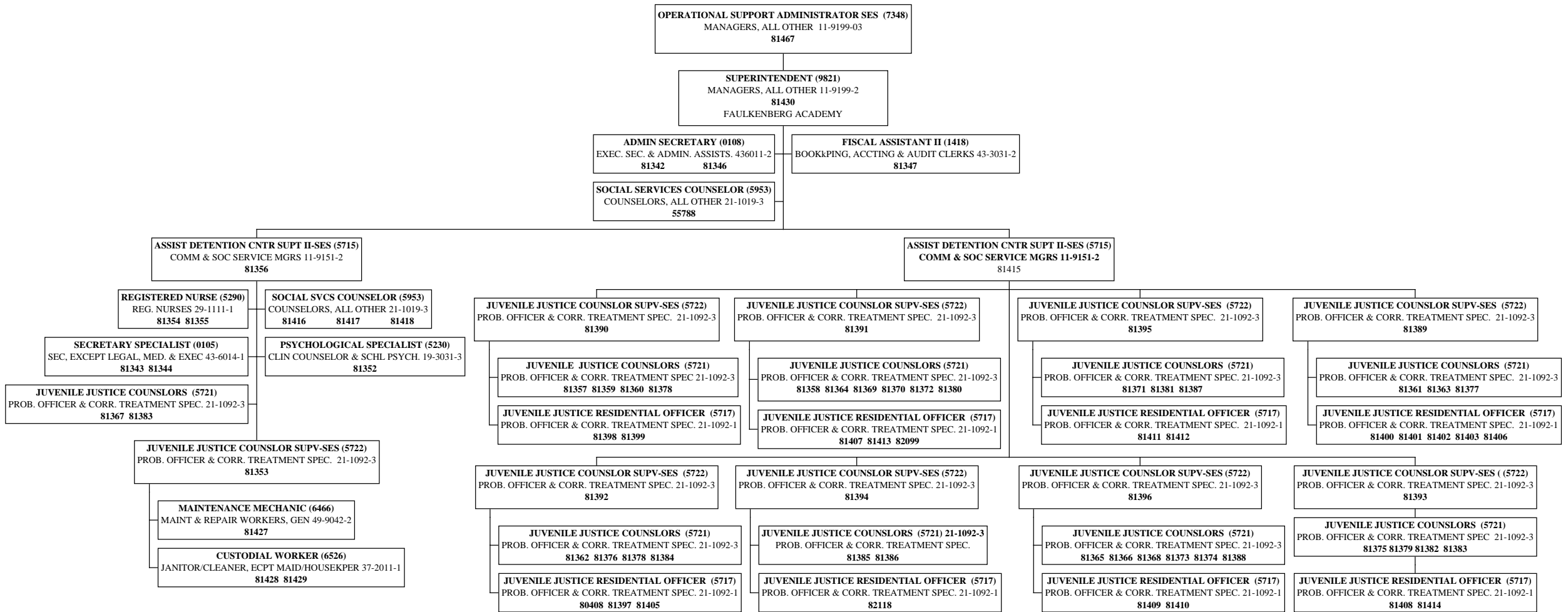


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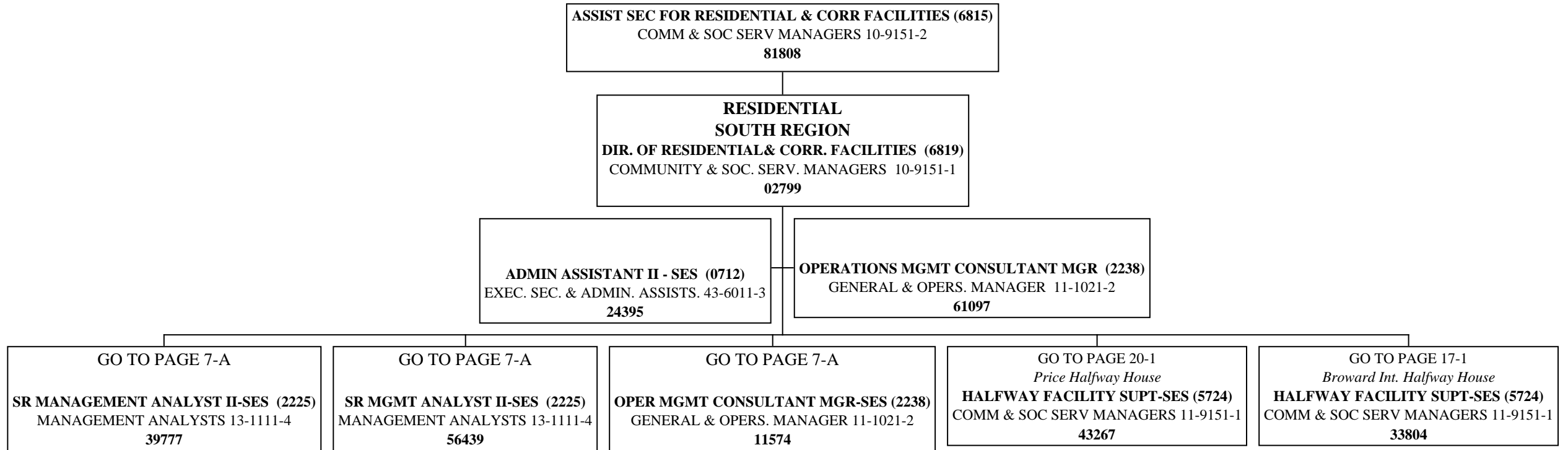




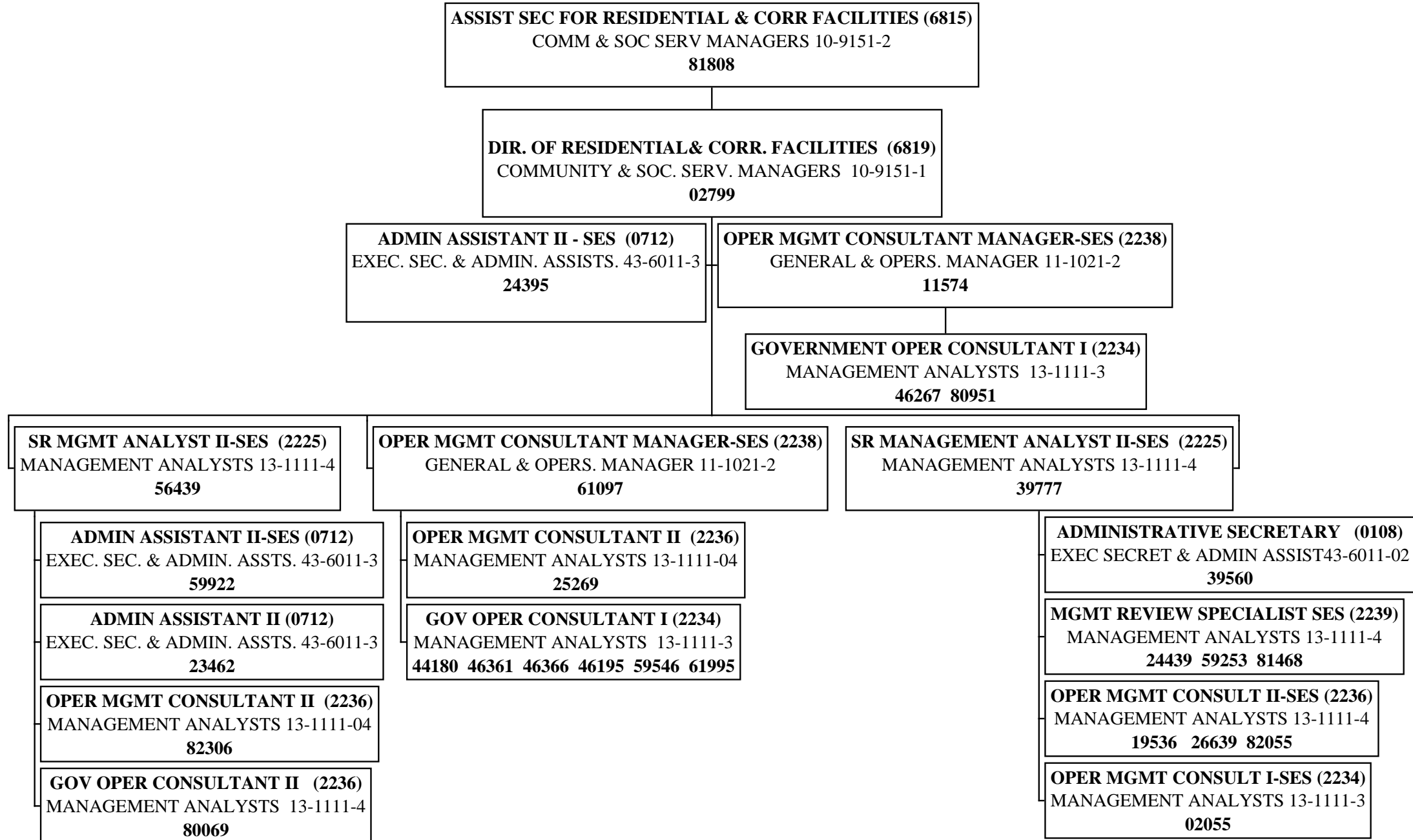


<b>SOUTH REGION - DIRECTOR OF RESIDENTIAL &amp; CORR FACILITIES</b>	80-80-7
SOUTH REGION	80-7A
BROWARD INTENSIVE HALFWAY HOUSE	17-1, 17A
PRICE HALFWAY HOUSE	20-1

**CURRENT**



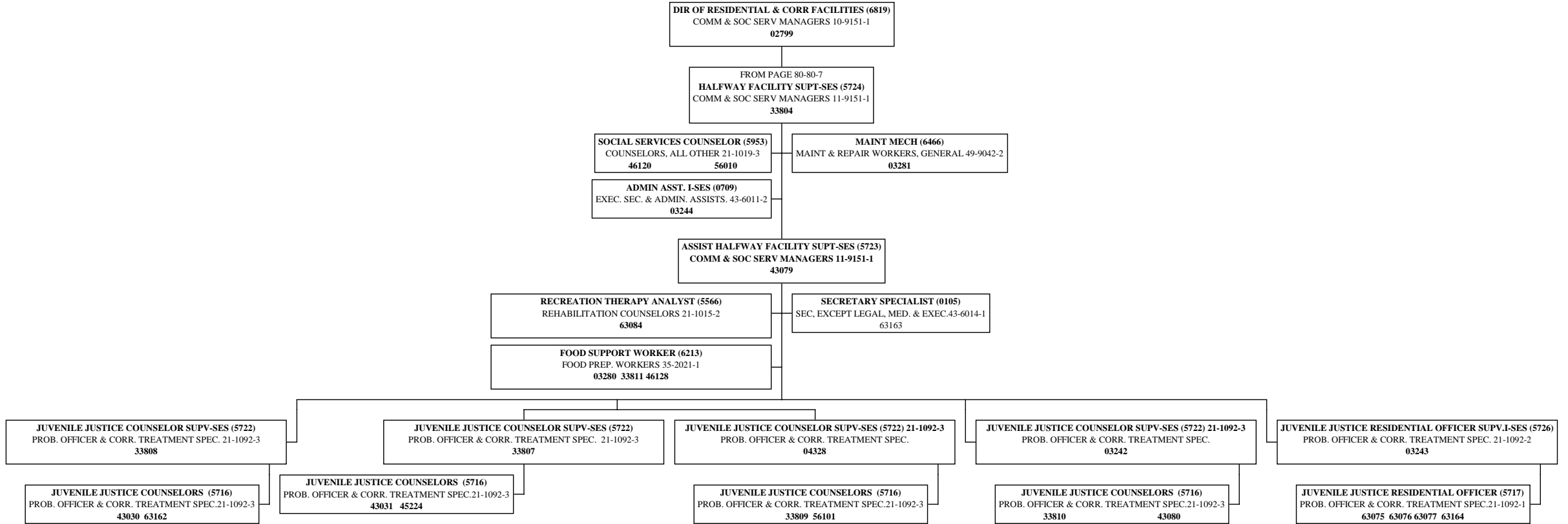
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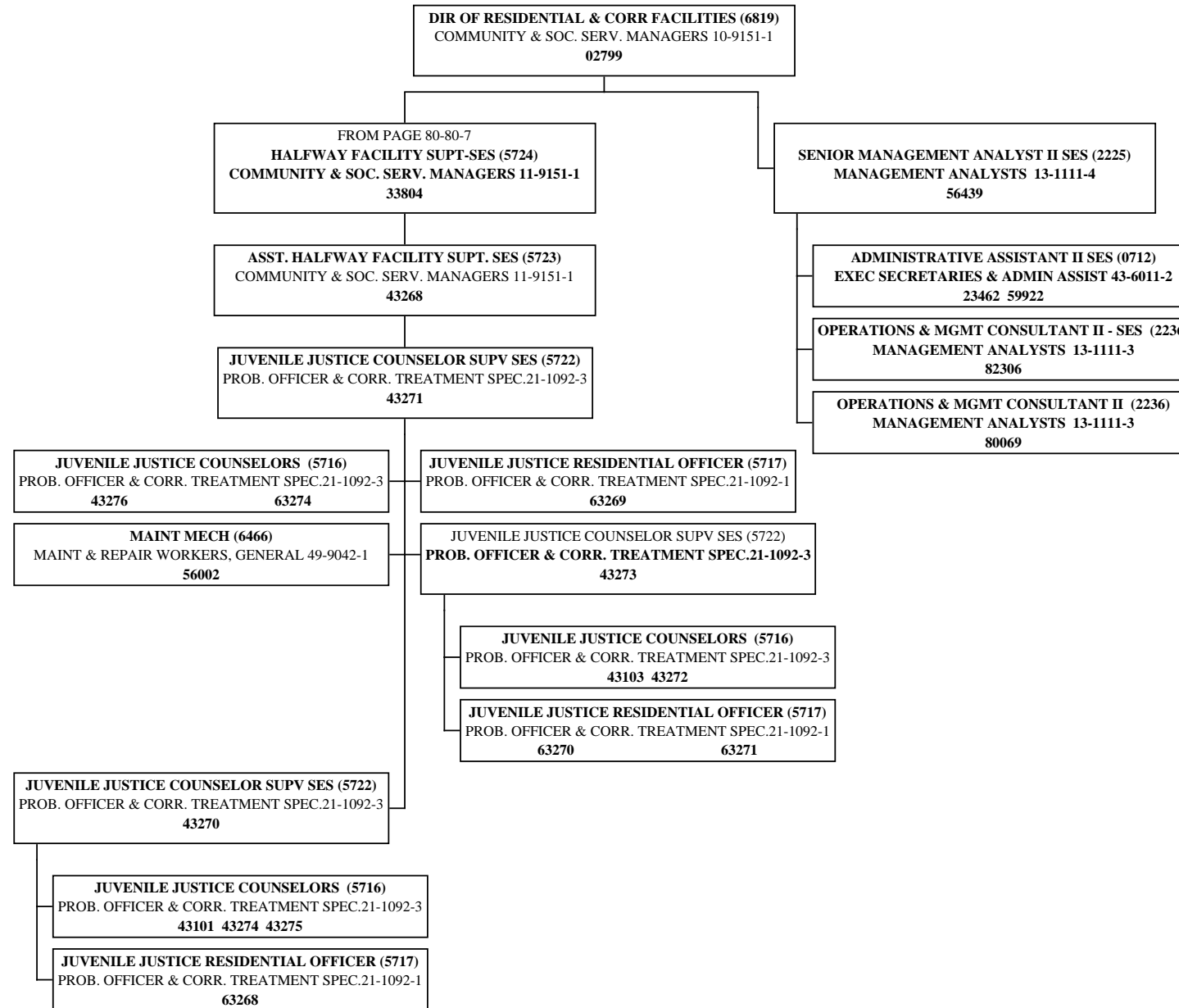
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 82 - SECURE RESIDENTIAL COMMITMENT PROGRAMS  
 30 - REGION (SOUTH)  
 17 - CIRCUIT  
 8000 - BROWARD INTENSIVE HALFWAY HOUSE  
 00 - SHIFT 01 - TRUST FUND

VERIFIED BY: Sara Gamble  
 EFFECTIVE: 03-21-07

**CURRENT**



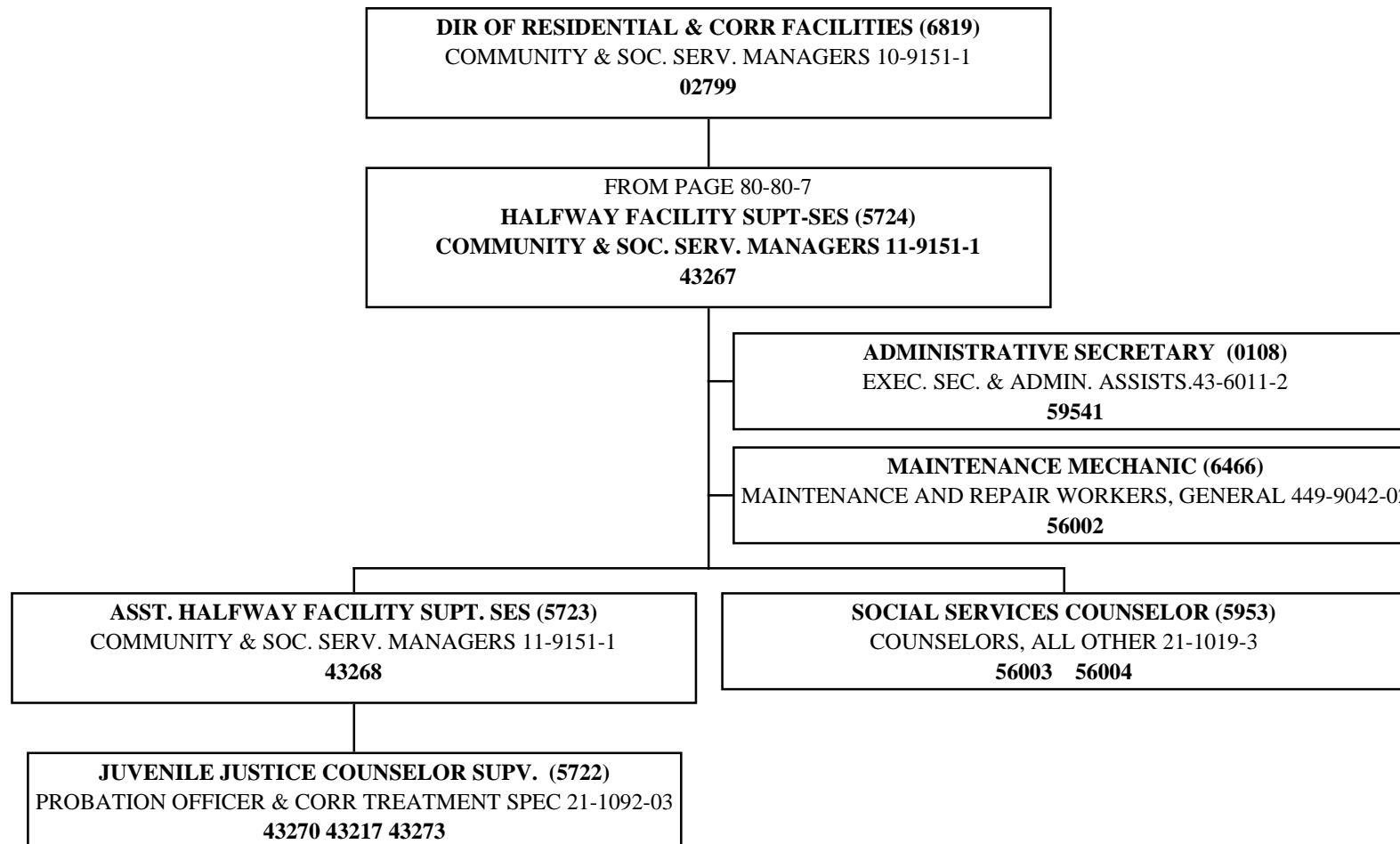
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 81 - NON-SECURE RESIDENTIAL COMMITMENT PROGRAMS  
 21 - REGION (SOUTH)  
 20 - CIRCUIT  
 6000 - PRICE HALFWAY HOUSE  
 00 - SHIFT 01 - TRUST FUND

SUBMITTED:  
 VERIFIED BY: Sara Gamble  
 EFFECTIVE: 05/19/08

**CURRENT**



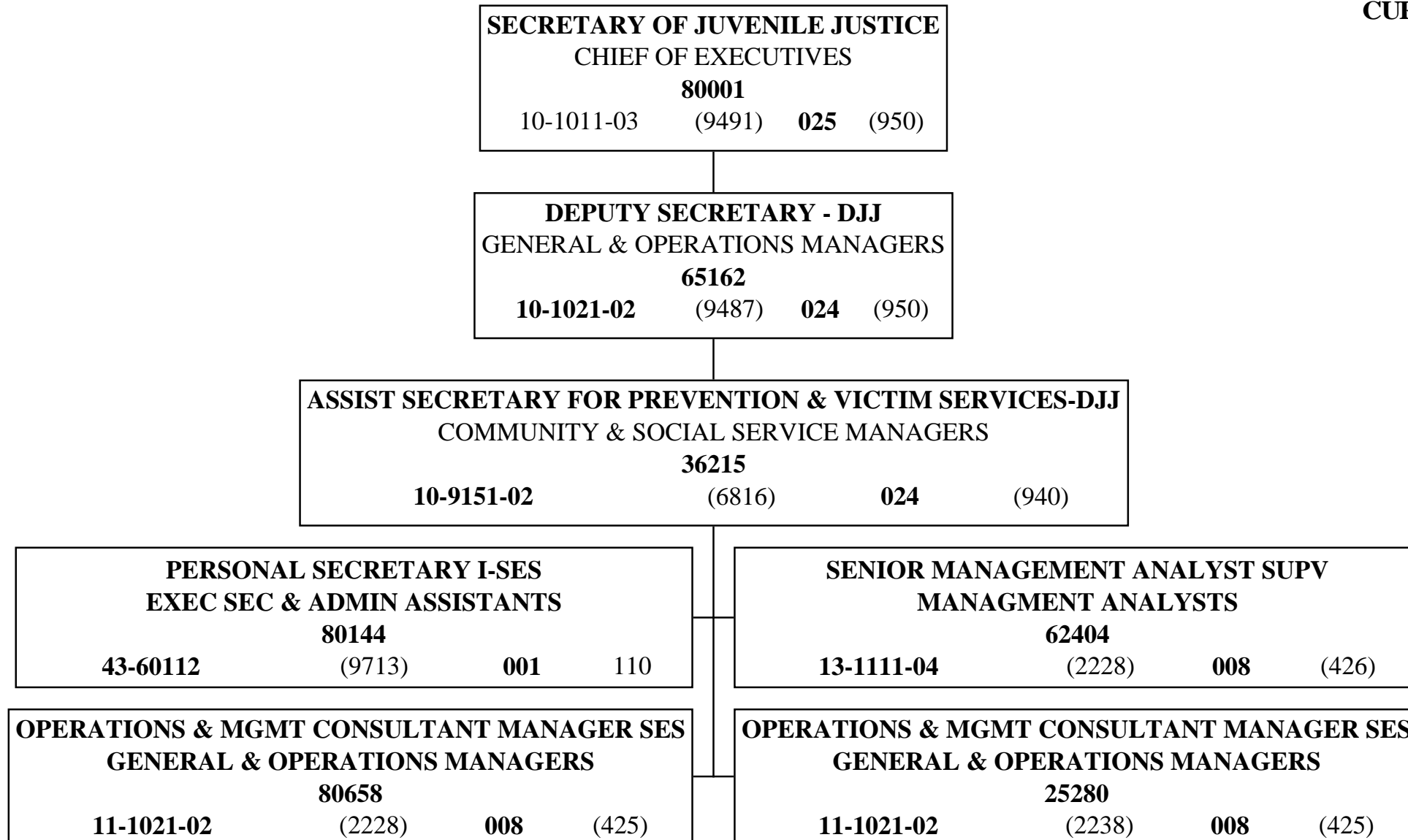
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**PAGE 20-1**

**ASSISTANT SECRETARY OF PREVENTION & VICTIM SERVICES  
PREVENTION & DIVERSION SERVICE**

**80-90 HQ  
80-90 - 1**

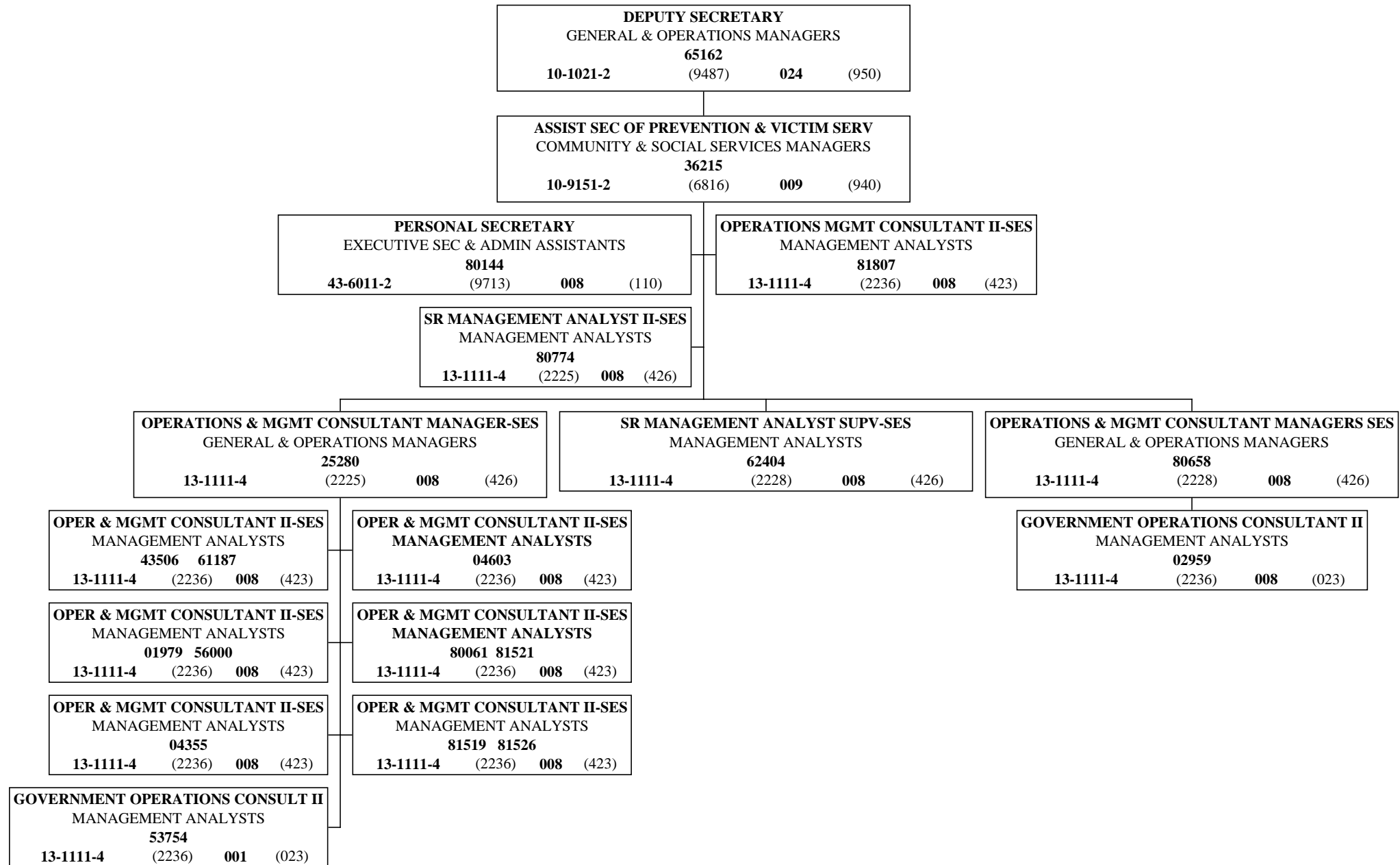
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80-90 HQ



**CURRENT**

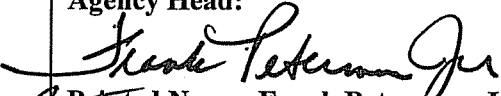
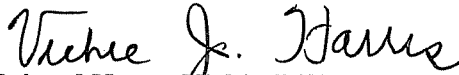

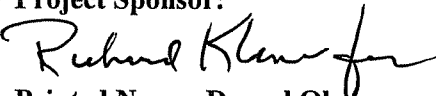


JUVENILE JUSTICE, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			709,263,124	6,982,485	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.			(20,793,694)	(400,000)	
FINAL BUDGET FOR AGENCY			688,469,430	6,582,485	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					6,578,179
Secure Supervision * Number of cases served.		51,691	2,387.31	123,402,653	
Health Services * Number of cases served		62,786	163.46	10,263,222	
Mental Health Services * Number of cases served		51,691	63.47	3,280,732	
Food Services * Number of resident days food services are provided		602,618	13.27	7,995,212	
Transportation * Number of Miles Youths Transported		557,105	3.31	1,843,262	
Facilities, Repair Maintenance * Square feet maintained		1,019,953	3.24	3,304,718	
Counseling And Supervision - Contracted * Number of youths served		10,338	5,478.12	56,632,836	
Counseling And Supervision - State Provided * Number of youths served		41,696	1,473.11	61,422,740	
Apprehension * Number of youths served		1,721	652.84	1,123,542	
Juvenile Assessment Center Administration * Number of youths served		80,082	78.19	6,261,683	
Intake And Screening * Number of cases served		144,503	269.60	38,957,545	
Diversion * Number of youths served		38,327	129.51	4,963,794	
Sex Offender Treatment * Number of youths served		972	16,382.73	15,924,011	
Independent Living * Number of youths served		71	6,390.14	453,700	
Mental Health Treatment * Number of youths served		2,989	709.05	2,119,338	
Substance Abuse Treatment * Number of youths served		4,693	1,923.96	9,029,144	
Care And Custody * Number of youths served		11,095	19,256.73	213,653,391	
Behavioral Training And Life Skills * Number of youth served		11,095	2,182.67	24,216,710	
Vocational Training * Number of youths served		10,631	324.73	3,452,154	
Secure Mental Health Treatment Facility * Number of youth served		680	31,010.66	21,087,250	
Secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		21	7,142.86	150,000	
Non-secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		15,800	2,159.78	34,124,489	
Female Diversion Programs * Number of youths served		1,959	5,674.24	11,115,830	
School Attendance * Number of youths served		4,954	697.27	3,454,300	
Employment Services * Number of youth served		168	4,013.52	674,271	
Violence Reduction * Number of youth served		6,207	1,163.55	7,222,180	
Afterschool Programming * Number of youths served		4,365	444.88	1,941,906	
Central Communications Center * Number of incidents reported		1,699	271.39	461,098	
TOTAL				668,531,711	6,578,179
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				19,937,798	4,306
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				688,469,509	6,582,485

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

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

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

<b>Schedule XII-B Cover Sheet and Agency Project Approval</b>	
Agency: Department of Juvenile Justice	Schedule XII-B Submission Date: October 15, 2008
Project Name: Privatization of 188 state operated residential commitment beds	Is this project included in the Agency's LRPP? ___ Yes <u>X</u> No
FY 2009-2010 LBR Issue Code: n/a	FY 2009-2010 LBR Issue Title: n/a
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address): Darryl Olson, (850) 921-4188, Darryl.Olson@djj.state.fl.us	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:  Printed Name: Frank Peterman, Jr., Secretary	Date: 10/9/08
Agency Chief Information Officer: (If applicable) N/A Printed Name:	Date:
Budget Officer:  Printed Name: Vickie J. Harris	Date: 10/9/08
Planning Officer:  Printed Name: Beth Davis	Date: 10-9-08
Project Sponsor:  Printed Name: Darryl Olson	Date: 10/9/08

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS – BACKGROUND  
INFORMATION**

<b>Background Information</b>	
1.	<p>Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>
	<p>During the 2003 legislative session the Legislature required that 188 non-secure commitment beds be contracted with private providers and that 149.5 FTE’s from those programs be placed in reserve. <span style="float: right;">(see Attachment 1)</span></p>
2.	<p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>Initially, as anticipated, there were cost savings realized from this initiative. However, one of the programs lost its provider and became one of the reductions required during the 2005 legislative session. Additionally, contracted providers received per diem increases during the periods FY 2003-04 through FY 2006-07. These increased costs, as well as cost increases at the time contracts are renewed have resulted in the anticipated savings not being realized.</p>
3.	<p>Provide a narrative description of the type of procurement method used to outsource or privatize the service or activity.</p> <p>Attach a copy of any solicitation documents, requests for quote, or similar document issued by the agency for this procurement.</p>
	<p>The 188 beds were spread out over 9 different programs. Seven contracts were procured through the Request For Proposal (RFP) process (see Attachment 2). Two contracts had expansion language in their contracts that were exercised through contract amendments (see Attachment 3).</p>
4.	<p>Section 287.057(14), <i>Florida Statutes</i>, allows contracts for commodities and contractual services to be renewed for a period that may not exceed 3 years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>
	<p>One of the contracts was amended to include expansion language on its final annual renewal. Two of the programs changed providers during FY 2006-07, and one program changed to a different provider during FY-2007-08. One of the programs was taken off-line but may reopen during the FY 2008-09.</p>

<p>5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance.</p>
<p>Compliance with service level requirements has varied greatly depending on the program and the provider. One contract provider requested to terminate their contract in June 2005. This termination resulted in the program being closed and ultimately the funding was reduced. Three programs have changed providers because of performance issues and one program remains off-line because of poor performance.</p>
<p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p>
<p>None noted.</p>
<p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p>
<p>The Department has realized fewer providers bidding on contracts resulting in fewer options available in a selection pool for the awarding of contracts when contracts have been terminated. Furthermore, a provider exercised their right to request a contract termination in the middle of a contract period. These actions resulted in the department relocating youth and placing beds off-line while solicitation of new providers took place.</p>
<p>8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.</p>
<p>Overall, the Department is satisfied with the contracted programs. However, two issues that continue to directly impact the Department's ability to provide consistent, quality service to youth include: (1) the level of training received by the contracted direct care staff and (2) the low pay rate for contracted direct care staff that results in extremely high staff turn-over.</p>
<p>9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?</p>
<p>To ensure quality service delivery it is necessary to provide adequate staff for monitoring contracts and following up on corrective action issues.</p>

**SCHEDULE XIIB-2: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES INITIALLY UNDERTAKEN IN THE  
LAST FIVE YEARS - COST AND DELIVERABLES DATA**

**Sectin I: Cost Data**

For each outsourced or privatized service or activity, complete the cost analysis below:

Fiscal Year	Planned Costs	Actual/Revised Costs	Planned Savings	Actual/Revised Savings
FY 2003 - 2004	\$6,536,930	\$4,376,439	\$528,653	\$2,160,491
FY 2004 - 2005	\$6,536,930	\$5,942,492	\$528,653	\$594,438
FY 2005 - 2006	\$5,135,330	\$5,060,939	\$528,653	\$74,391
FY 2006 - 2007	\$5,135,330	\$5,057,345	\$528,653	\$77,985
FY 2007 - 2008	\$5,135,330	\$5,389,339	\$528,653	(\$254,009)
FY 0000 - 0000				
FY 0000 - 0000				
FY 0000 - 0000				
FY 0000 - 0000				
FY 0000 - 0000				

Variance	Reasons			
Cost	The "Planned Costs" amount was reduced because of a bed reduction that occurred as a result of the 2005 Legislative Session. One of the programs from this exercise was included in the cut.	The "Actual Cost" increased because of newly negotiated contracts and increased per diem rates.		
Savings				Savings were higher than anticipated in the first year because some of the state programs had to close earlier than anticipated due to the Department's inability to maintain staff in a closing program.

**Section II: Deliverables and Milestones Schedule**

For each outsourced or privatized service or activity, complete the deliverables and milestones schedule below:

Deliverables and Milestones	Original	Actual Date/ Revised Date
Nine (9) different providers were to bring on-line 188 moderate-risk residential commitment beds. Contracts varied in size and sex of youth served. One contract was for specialized vocational services. Programs are required to pass a Quality Assurance Review annually.	October 1, 2003	

Variance	Reasons			
Schedule				

# ATTACHMENT 1

ATTACHMENT 1

CONFERENCE REPORT ON SENATE BILL 2-A

SECTION 4 - CRIMINAL JUSTICE AND CORRECTIONS

1080	SPECIAL CATEGORIES TRANSFER TO DEPARTMENT OF MANAGEMENT SERVICES - HUMAN RESOURCES SERVICES PURCHASED PER STATEWIDE CONTRACT FROM GENERAL REVENUE FUND . . . . .	119,507	
TOTAL:	EXECUTIVE DIRECTION AND SUPPORT SERVICES FROM GENERAL REVENUE FUND . . . . . FROM TRUST FUNDS . . . . .	14,896,781	4,412,004
	TOTAL POSITIONS . . . . .	240	
	TOTAL ALL FUNDS . . . . .		19,308,785

INFORMATION TECHNOLOGY

1081	SALARIES AND BENEFITS FROM GENERAL REVENUE FUND . . . . .	3,101,702	65
1082	EXPENSES: FROM GENERAL REVENUE FUND . . . . . FROM ADMINISTRATIVE TRUST FUND . . . . . FROM GRANTS AND DONATIONS TRUST FUND . . . . .	3,133,362	49,793 29,111
1083	OPERATING CAPITAL OUTLAY FROM GENERAL REVENUE FUND . . . . .	103,149	
1084	SPECIAL CATEGORIES RISK MANAGEMENT INSURANCE FROM GENERAL REVENUE FUND . . . . .	6,944	
TOTAL:	INFORMATION TECHNOLOGY FROM GENERAL REVENUE FUND . . . . . FROM TRUST FUNDS . . . . .	6,345,157	78,904
	TOTAL POSITIONS . . . . .	65	
	TOTAL ALL FUNDS . . . . .		6,424,061

PROGRAM: RESIDENTIAL CORRECTIONS PROGRAM

From the funds in Specific Appropriations 1085 through 1106, the Department shall provide monthly reports identifying all residential commitment beds in operation on the last day of the month and a detailed listing of facilities that opened, closed, or increased or decreased capacity during the reporting period.

NON-SECURE RESIDENTIAL COMMITMENT

1085	SALARIES AND BENEFITS FROM GENERAL REVENUE FUND . . . . . FROM SOCIAL SERVICES BLOCK GRANT TRUST FUND . . . . .	8,265,210	445 2,671,248
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From the funds and positions in Specific Appropriation 1085, 149.5 FTE must be placed in reserve effective October 1, 2003, or upon execution of the necessary contracts to outsource 188 department-operated, non-secure residential commitment beds.

Funds are provided in Specific Appropriations 1085 through 1095 for the Department to operate 188 general offender beds for three months, 262 general offender beds for 12 months and 100 specialty beds for 12 months.

1086	OTHER PERSONAL SERVICES FROM GENERAL REVENUE FUND . . . . . FROM GRANTS AND DONATIONS TRUST FUND . . . . .	112,066	31,862
1087	EXPENSES FROM GENERAL REVENUE FUND . . . . . FROM GRANTS AND DONATIONS TRUST FUND . . . . . FROM SOCIAL SERVICES BLOCK GRANT TRUST FUND . . . . .	2,061,645	338,099 451,327
1088	OPERATING CAPITAL OUTLAY FROM GRANTS AND DONATIONS TRUST FUND . . . . .		21,231
1089	FOOD PRODUCTS FROM GENERAL REVENUE FUND . . . . .	372,084	



# ATTACHMENT 2

## ATTACHMENT A

SUBMIT PROPOSAL TO: Department of Juvenile Justice Shirley Lamb, Contract Administrator, 2737 Centerview Drive, Suite 114 Tallahassee, FL 32399-3100 E-Mail: Shirley.lamb@djj.state.fl.us Telephone Number: (850)921-6780		STATE OF FLORIDA  <b>REQUEST FOR PROPOSAL</b> CONTRACTUAL SERVICES Bidder Acknowledgment	
Page 2 of 45 Pages	PROPOSALS WILL BE OPENED ON <u>August 19, 2003</u> at 2:30 P.M. and may not be withdrawn within 120 days after such date and time.		PROPOSAL NO. S6J01
AGENCY MAILING DATE: July 28, 2003		PROPOSAL TITLE: A 22-bed program for moderate risk females. The program name shall be Francis Walker Halfway House.	
STATE PURCHASING SUBSYSTEM (SPURS) VENDOR NUMBER		DUNS NUMBER	
VENDOR NAME		REASON FOR NO PROPOSAL:	
VENDOR MAILING ADDRESS			
CITY - STATE - ZIP		POSTING OF PROPOSAL TABULATIONS	
AREA CODE		Bids tabulations with recommended awards will be posted for review by interested parties at the location where bids were opened and will remain posted for a period of 72 hours. Failure to file a protest within the time prescribed in Section 120.57(1), or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.	
TELEPHONE NUMBER: FREE NUMBER:		Posting will be on or about: <u>September 2, 2003</u>	
<p><i>I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation firm, or person submitting a Proposal for the same materials, supplies or equipment, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify that I am authorized to sign this Proposal for the Proposer and that the Proposer is in compliance with all requirements of the Request for Proposal, including but not limited to, certification requirements. In submitting a Proposal to an agency for the State of Florida, the Proposer offers and agrees that if the Proposal is accepted, the Proposer will convey, sell, assign or transfer to the State of Florida all rights, title and interest in and to all causes of action it may now or hereafter acquire under the Anti-trust laws of the United States and the State of Florida for the price fixing relating to the particular commodities or services purchased or acquired by the State of Florida. At the State's discretion, such assignment shall be made and become effective at the time the purchasing agency tenders final payment to the Proposer.</i></p>			
		AUTHORIZED SIGNATURE (MANUAL)	
		AUTHORIZED SIGNATURE (TYPED) TITLE	
<b>GENERAL CONDITIONS</b>			
<p>SEALED PROPOSAL: All proposal sheets and this original acknowledgment form must be executed and submitted in a sealed envelope (DO NOT INCLUDE MORE THAN ONE PROPOSAL PER ENVELOPE.) The face of the envelope shall contain, in addition to the above address, the date and time of the proposal opening and the proposal number. Proposal prices not submitted on attached proposal price sheets when required shall be rejected. All proposals are subject to the conditions specified herein. Those which do not comply with these conditions are subject to rejection.</p>			
<p>1. EXECUTION OF PROPOSAL: Proposal must contain a manual signature of authorized representative in the space provided above. Proposal must be typed or printed in ink. Use of erasable ink is not permitted. All corrections made by the proposer to this proposal price must be initialed. The company name and SPURS vendor number shall appear on each page of the bid as required. Complete ordering instructions must be submitted with the proposal. If you are not a registered vendor with the Department of Management Services, contact State Purchasing, 4050 Españade Way, Suite 360, Tallahassee, FL 32399-0950, (850) 487-4634 immediately.</p>		<p>(d) INVOICING AND PAYMENT: The contractor shall be paid upon submission of properly certified invoices to the purchaser at the prices stipulated on the contract at the time the order is placed, after delivery and acceptance of goods, less deductions if any, as provided. Invoices shall contain the contract number, purchase order number and the contractor's SPURS vendor number. An original and three (3) copies of the invoice shall be submitted. The final payment shall not be made until after the contract is complete unless the State has agreed otherwise. Invoices for fees or other compensation for services or expenses submitted in accordance with the rates at or below those specified in Sections 112.061 and 287.058, F.S. INTEREST PENALTIES: Payment shall be made in accordance with Section 215.422, F.S., which states the contractor's rights and the State agency's responsibilities concerning interest penalties and time limits for payment of invoices. VENDOR RESPONSE SYSTEM: To access an interactive Voice Response System for vendor payment inquiry. Vendors may call (850) 413-7269 between 7 a.m. and 6 p.m. Monday through Friday to check on the status of payments by State agencies. The system can accommodate English and Spanish speaking callers. VENDOR OMBUDSMAN: Vendors providing goods and services to an agency should be aware of the following time frames. Upon receipt, an agency has five (5) working days to inspect and approve the goods and services, unless the bid specifications, purchase order or contract specifies otherwise. An agency has 20 days to deliver a request for payment (voucher) to the Department of Banking and Finance. The 20 days are measured from the latter of the date the invoice is received or the goods or services are received, inspected and approved. If a payment is not available within 40 days, a separate interest penalty set by the Comptroller pursuant to Section 55.03, F.S., will be due and payable, in addition to the invoice amount, to the vendor. To obtain the applicable interest rate, contact the agency purchasing office. The interest penalty provision applies after a 35 day time period to health care providers, as defined by rule. Interest penalties of less than one (1) dollar will not be enforced unless the vendor requests payment. Invoices which have to be returned to a vendor because of vendor preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the agency. A Vendor Ombudsman has been established within the Department of Banking and Finance. The duties of this individual include acting as an advocate of vendors who may be experiencing problems in obtaining timely payment(s) from a State agency. The Vendor Ombudsman may be contacted at (850) 488-2924 or by calling the State Comptroller's Hotline, 1-800-848-3792. State Purchasing shall review the conditions and circumstances surrounding non-payment, and unless there is a bona fide dispute, State Purchasing may, in writing, authorize the contract supplier to reject and return purchase orders from said agency until such time as the agency complies with the provisions of Section 215.422 F.S.</p>	
<p>2. NO PROPOSAL SUBMITTED: If not submitting a proposal, respond by returning only this proposer acknowledgment form, marking it "NO PROPOSAL" and explain the reason in the space provided above. Failure to respond to a procurement solicitation without giving justifiable reason for such failure, non-conformance to contract conditions, or other pertinent factors deemed reasonable and valid shall be cause for removal of the supplier's name from the proposal mailing list. NOTE: To qualify as a respondent, proposer must submit a "NO PROPOSAL", and it must be received no later than the stated proposal opening date and hour.</p>		<p>(e) ANNUAL APPROPRIATIONS: The State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.</p>	
<p>3. PROPOSAL OPENING: Shall be public, on the date, location and the time specified on the acknowledgment form. It is the proposer's responsibility to assure that his proposal is delivered at the proper time and place of the proposal opening. Proposals which for any reason are not so delivered, will not be considered. Offers by telegram or telephone are not acceptable. A proposal may not be altered after opening of the price proposals. NOTE: Proposal tabulations will be furnished upon written request with an enclosed, self addressed, stamped envelope and payment of a predetermined fee. Proposal files may be examined during normal working hours by appointment. Proposal tabulations will not be provided by telephone.</p>		<p>5. CONFLICT OF INTEREST: The award hereunder is subject to the provisions of Chapter 112, F.S. Proposers must disclose with their proposal the name of any officer, director, or agent who is also an employee of the State of Florida, or any of its agencies. Further, all proposers must disclose the name of any State employee who owns, directly or indirectly, an interest of five (5%) or more in the proposer's firm or any of its branches. In accordance with Chapter 287, F.S., no person or firm receiving a contract that has not been procured pursuant to Section 287.057(2) or (3), F.S., to perform a feasibility study of the potential implementation of a subsequent contract, participating in the drafting of a request for proposal, or developing a program for future implementation shall be eligible to contract with the agency for any contracts dealing with that specific subject matter, and proposers must disclose with their proposal any such conflict of interest.</p>	
<p>4. PRICE, TERMS AND PAYMENT: Firm prices shall be proposed and include all services rendered to the purchaser.</p> <p>(a) TAXES: The State of Florida does not pay Federal Excise and Sales taxes on direct purchases of services. See tax exemption number on face of purchase order. This exemption does not apply to purchases of services in the performance of contracts for the improvement of state-owned real property as defined in Chapter 152, F.S.</p> <p>(b) DISCOUNTS: Cash discount for prompt payment shall not be considered in determining the lowest net cost for proposal evaluation purposes.</p> <p>(c) MISTAKES: Proposers are expected to examine the conditions, scope of work, proposal prices, extensions, and all instructions pertaining to the services involved. Failure to do so will be at the proposer's risk. Unit prices bid will govern in award.</p>			

ATTACHMENT A

- 6. **AWARDS:** As the best interest of the State may require, the right is reserved to reject any and all proposals or waive any minor irregularity or technicality in proposals received. Proposers are cautioned to make no assumptions unless their proposal has been evaluated as being responsive. All awards made as a result of this proposal shall conform to applicable Florida Statutes.
- 7. **INTERPRETATIONS/DISPUTES:** Any questions concerning conditions and specifications shall be directed in writing to this office for receipt no later than ten (10) days prior to the bid opening. Inquiries must reference the date of bid opening and bid number. No interpretation shall be considered binding unless provided in writing by the State of Florida in response to requests in full compliance with this provision. Any person who is adversely affected by a State Purchasing decision or intended decision concerning a procurement solicitation or contract award and who wants to protest such decision or intended decision shall file a protest in compliance with Chapter 28-110, Florida Administrative Code. Failure to file a protest within the time prescribed in Section 120.57(3), F.S. or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, F.S.
- 8. **NOTICE OF PROTEST BONDING REQUIREMENT:** Any person who files an action protesting a decision or intended decision pertaining to contracts administered by State Purchasing or a State agency pursuant to Section 120.57(3), F.S., shall post with State Purchasing or the State agency at the time of filing the formal written protest or within the 10 day period allowed for filing the formal written protest, a bond payable to the State Purchasing or the State agency in an amount equal to 1 percent of State Purchasing or State agency's estimate of the total volume of the contract or \$5,000, whichever is less, which bond shall be conditioned upon the payment of all costs which may be adjudged against him in the administrative hearing in which the action is brought and in any subsequent appellate court proceeding. For protest of decisions or intended decisions of State Purchasing pertaining to agencies' requests for approval of exceptional purchases, the bond shall be in the amount equal to 1 percent of the requesting agency's estimate of the contract amount for the exceptional purchase requested or \$5,000, whichever is less. In lieu of a bond State Purchasing or the State agency may, in either case, accept a cashier's check or money order in the amount of the bond. FAILURE TO FILE THE PROPER BOND AT THE REQUIRED TIME WILL RESULT IN A DENIAL OF THE PROTEST.
- 9. **GOVERNMENTAL RESTRICTIONS:** In the event any governmental restrictions may be imposed which would necessitate alteration of the material quality of the services offered on this proposal to their completion, it shall be the responsibility of the successful proposer to notify the purchaser at once, indicating in his letter the specific regulation which required an alteration, including any price adjustments occasioned thereby, or to cancel the contract at no further expense to the State.
- 10. **DEFAULT:** Failure to perform according to this proposal and/or resulting contract shall be cause for your firm to be found in default in which event any and all re-procurement costs may be charged against your firm. Any violations of these stipulations may also result in:
  - a) Contractor's name being removed from State Purchasing vendor mailing list.
  - b) All State agencies being advised not to do business with the contractor without written approval of State Purchasing.
- 11. **LEGAL REQUIREMENTS:** Applicable provision of the Federal, State, county and local laws, and of all ordinances, rules and regulations shall govern development, submittal and evaluation of all proposals received in response hereto and shall govern any and all claims and disputes which may arise between person(s) submitting a proposal response hereto and the State of Florida, by and through its officers, employees and authorized representatives, or any other person, natural or otherwise; and lack of knowledge by any proposer shall not constitute a cognizable defense against the legal effect thereof.
- 12. **ADVERTISING:** In submitting a proposal, proposer agrees not to use the results there from as a part of any commercial advertising.
- 13. **ASSIGNMENT:** Any Purchase Order issued pursuant to this request for proposal and the monies which may become due hereunder are not assignable except with the prior written approval of the purchaser.
- 14. **LIABILITY:** On any contract resulting from this proposal the proposer shall hold and save the State of Florida, its officers, agents, and employees harmless against claims by third parties resulting from the contractor's breach of this contract or the contractor's negligence. This requirement does not apply to contracts between governmental agencies.
- 15. **FACILITIES:** The State reserves the right to inspect the proposer's facility at any time with prior notice.
- 16. **CANCELLATION:** The State shall have the right to unilateral cancellation for refusal by the contractor to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, F.S., and made or received by the contractor in conjunction with the contract.
- 17. **PUBLIC RECORDS:** Any material submitted in response to this Request for Proposal will become a public document pursuant to Section 119.07, F.S. This includes material which the responding proposer might consider to be confidential or a trade secret. Any claim of confidentiality is waived upon submission, defective after opening pursuant to Section 119.07, F.S.

NOTE:

ANY AND ALL SPECIAL CONDITIONS AND SPECIFICATIONS ATTACHED HERETO WHICH VARY FROM THESE GENERAL CONDITIONS SHALL HAVE PRECEDENCE. THIS SHEET AND THE ACCOMPANYING PROPOSAL CONSTITUTE AN OFFER FROM THE BIDDER. IF ANY OR ALL PARTS OF THE BID ARE ACCEPTED BY THE STATE OF FLORIDA, AN AUTHORIZED REPRESENTATIVE OF THE AGENCY SHALL AFFIX HIS SIGNATURE HERETO, AND THIS SHALL THEN CONSTITUTE THE WRITTEN AGREEMENT BETWEEN PARTIES. THE CONDITIONS OF THIS FORM BECOME A PART OF THE WRITTEN AGREEMENT BETWEEN THE PARTIES.

STATE OF FLORIDA DEPARTMENT OF:

BY: \_\_\_\_\_  
 Authorized Agency Signature

Contract Number \_\_\_\_\_

Effective \_\_\_\_\_

(Date)

## ATTACHMENT B - GENERAL INSTRUCTIONS FOR THE PREPARATION AND SUBMISSION OF PROPOSALS

- I. Solicitation Number S6J01
- II. Solicitation Type Request for Proposals (RFP) for a 22-bed program for moderate risk females as described in the Scope of Services (Exhibit 1). The program name shall be the Francis-Walker Halfway House.
- Program services shall also include a 22-slot substance abuse overlay service described in the Scope of Services (Exhibit 1).
- III. Date of RFP Issuance July 28, 2003
- IV. Issuing Office Shirley Lamb  
Bureau of Contracting and Purchasing  
Florida Department of Juvenile Justice  
The Knight Building, Suite 114  
2737 Centerview Drive  
Tallahassee, Florida 32399-3100  
Telephone: (850) 921-6780  
E-Mail Address: Shirley.lamb@djj.state.fl.us

V. General Information

A. Calendar of Events

Listed below are the important actions and dates/times by which the actions must be taken or completed. All references to "days" in this document refer to calendar days unless otherwise specified. If the Department finds it necessary to change any of these dates and/or times, the change will be accomplished by an addendum and will be posted on the "MyFlorida" website <http://fcn.state.fl.us/owa/vbs/owa/vbs/www.search.matching.ads.page>. All listed times are local time in Tallahassee, Florida.

DATE	TIME	ACTION
July 28, 2003	C.O.B.	Release of RFP
August 1, 2003	10:00 A.M.	OPTIONAL Site Visit (if date and time designated)
August 7, 2003	5:00 P.M.	Last date and time written questions will be accepted
August 11, 2003	C.O.B.	Anticipated date that answers to written questions will be posted on the web site
August 19, 2003	2:30 P.M.	Proposals due and Opened
September 2, 2003	C.O.B.	Anticipated date of posting of Agency Decision
October 1, 2003		Anticipated Contract start date

B. Time, Date and Place Proposals are Due

Proposals must be received **NO LATER** than the date and time specified in the Calendar of Events (Section V. A.), and submitted to the Department of Juvenile Justice (Department or DJJ) at the address identified in Section IV.

**Caution:** A proposal received at the designated office after the exact time specified will not be considered, as specified by the General Conditions of Attachment A.

- C. The program shall operate from a Department-owned/leased facility located at **5332 Riveredge Road, Titusville, FL 32780**. The site visit will be held at the facility if the date and time are specified in the Calendar of Events (Section V. A.). For driving directions to the facility for the site visit, please use one of the websites listed below:

<http://maps.yahoo.com/py/ddResults.py?Pvt=Tmap>  
<http://www.mapquest.com/directions/>

Please insert the street address of point of origin (departure) and the address of the facility to obtain driving directions.

- D. On or about the date specified in the Calendar of Events (Section V. A.), the Department's Notice of Agency Decision will be posted on the "MyFlorida" website <http://fcn.state.fl.us/owa/vbs/owa/vbs/www.main.menu>. Click on "Search Advertisements," and use the drop down list to select the Department of Juvenile Justice. Click "Initiate Search," select the RFP and double click on the RFP number. Call the Department's Contract Administrator at the telephone number listed in Section IV if you have any questions regarding accessing the website.
- E. The Department reserves the right to modify non-material terms of the RFP prior to execution of the Contract resulting from this RFP, when such modification is determined to be in the best interest of the State of Florida.

#### VI. Solicitation Information

##### A. Definitions

1. Provider. The term "Provider" refers to the proposing entity named on the State of Florida Request for Contractual Services Bidder Acknowledgement Form (PUR 7033). For purposes of Attachment C, "Provider" is defined to also include: any and all subsidiaries of the prospective Provider where the prospective Provider owns 80% or more of the common stock of the subsidiary; the parent corporation of the prospective Provider where the parent owns 80% or more of the common stock of the prospective Provider; and any and all subsidiaries of the parent corporation of the prospective Provider where the parent owns 80% of the common stock of the prospective Provider and the parent's subsidiaries.
  2. State of Florida Request for Contractual Services Bidder Acknowledgement Form (PUR 7033): This form shall be identified in this document as Attachment A.
- B. Prospective Providers shall submit an original and six (6) copies of their proposal (Volumes 1, 2 and 3), including a 3.5-inch computer disk that contains the complete proposal saved in Microsoft Word 1997-2000. One technical proposal, that shall be identified as "Original" on the cover shall bear an original signature(s) on the first page of Attachment A. One financial proposal shall also be identified as "Original" on the cover and shall bear an original signature(s) on Attachment J – Cost Sheet. One Past Performance financial proposal shall also be identified as "Original" on the cover. Use of legible reproductions of signed originals is authorized for all other copies of the proposal. See instructions for proposal preparation in Section XVIII, and submittal information in Section V.
- C. All dates in this procurement, and other RFP requirements, are subject to change. Modifications of the schedule or changes to the RFP shall be provided through addendum posted on the website identified above. Prospective Providers are responsible for checking the website for any changes.

#### VII. Prospective Provider Questions

**INFORMATION WILL NOT BE AVAILABLE ORALLY.** All inquiries shall be in writing and be sent to the Contract Administrator at [shirley.lamb@djj.state.fl.us](mailto:shirley.lamb@djj.state.fl.us) or by mail or by facsimile (850/921-6588) and shall be received by the date specified in the Calendar of Events (Section V. A.). The prospective Provider is responsible for ensuring that the Contract Administrator received the inquiry. The Department will not take any further questions on this RFP after close of business that day. The Department's responses to questions will be posted at <http://fcn.state.fl.us/owa/vbs/owa/vbs/www.main.menu> as an addendum to this RFP on the date specified in the Calendar of Events (Section V. A.). Any information communicated through oral communication shall not be binding on the Department and shall not be relied upon by any prospective Provider. From the date this RFP is issued until a Notice of Agency Decision, no contact related to the RFP will be allowed between a prospective Provider and any Department staff, with the exception of written communication to the Contract Administrator. Any unauthorized contact may disqualify the prospective Provider.

#### VIII. Number of Awards

The Department anticipates the issuance of one Contract as a result of this solicitation.

#### IX. Protests THIS PROTEST PROCEDURE REPLACES THE REQUIREMENTS OF ITEM 8 OF ATTACHMENT A.

Protests must be filed with the Office of General Counsel, Florida Department of Juvenile Justice, 2737 Centerview Drive, Tallahassee, Florida 32399-3100, within the time prescribed in section 120.57(3), Florida Statutes, and chapter 28-110, Florida Administrative Code. Notices delivered by hand delivery or delivery service shall be to the Agency Clerk, Office of General Counsel, at the above address, with a copy to the Department's Contract Administrator responsible for this solicitation.

Failure to file a protest within the time prescribed in section 120.57 (3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond, shall constitute a waiver of proceedings under chapter 120, Florida Statutes. Written notices, formal requests and proceedings must conform to the requirements set forth in chapter 28-110, Florida Administrative Code.

Any person who files an action protesting a decision or intended decision pertaining to contracts administered by the department or agency pursuant to section 120.57(3), Florida Statutes, shall post with the department or the agency at the time of filing the formal written protest a bond payable to the department or agency in an amount equal to 1 percent of the estimated contract amount. The estimated contract amount shall be based upon the contract price submitted by the protestor or, if no contract price was submitted, the department or agency shall estimate the contract amount based on factors including, but not limited to, the price of previous or existing contracts for similar commodities or contractual services, the amount appropriated by the Legislature for the contract, or the fair market value of similar commodities or contractual services. The agency shall provide the estimated contract amount to the Provider within 72 hours, excluding Saturdays, Sundays, and state holidays, after the filing of the notice of protest by the Provider. The estimated contract amount is not subject to protest pursuant to section 120.57(3), Florida Statutes. The bond shall be conditioned upon the payment of all costs and charges that are adjudged against the protestor in the administrative hearing in which the action is brought and in any subsequent appellate court proceeding. In lieu of a bond, the department or agency may, in either case, accept a cashier's check, official bank check, or money order in the amount of the bond. If, after completion of the administrative hearing process and any appellate court proceedings, the department or agency prevails, it shall recover all costs and charges which shall be included in the final order or judgment, excluding attorney's fees. This section shall not apply to protests filed by the Office of Supplier Diversity. Upon payment of such costs and charges by the protestor, the bond, cashier's check, official bank check, or money order shall be returned to the protestor. If, after the completion of the administrative hearing process and any appellate court proceedings, the protestor prevails, the protestor shall recover from the department or agency all costs and charges which shall be included in the final order or judgment, excluding attorney's fees.

X. Vendor Registration

Prior to entering into a Contract with the Department, the selected Provider(s) must be registered with the Florida Department of Management Services (DMS) Vendor Registration System. To access online registration, log on to [www.myflorida.com](http://www.myflorida.com), and click on the 'MyFloridaMarketPlace / e-Pro' link under 'Hot Topics.' Once on the 'MyFloridaMarketPlace' website, click on the 'Online Vendor Registration' link to begin registration. In order to register, you will need the following information:

- A. Company name
- B. Tax ID type and number – Social Security Number (SSN) or Federal Employer Identification Number (FEIN)
- C. Tax filing information, including the business name on your 1099 tax form (where applicable)
- D. Location information:
  - 1. A business name for each company location (if different from the company name)
  - 2. A complete address for each location (including details for sending purchase orders, payments, and bills to each location)
  - 3. A contact person for each of your locations
- E. Commodity codes that describe the products and/or services your company provides
- F. Your CMBE (Certified Minority Business Enterprises) information
- G. State-issued sequence number and PIN—available from DMS by faxing a request on company letterhead to 850-414-8331.

XI. Contract Period and Renewal

The Contract is expected to begin on or about **October 1, 2003**, and shall end at midnight on **September 30, 2006**. The Contract may be renewed for a term equal to the term of the original contract, upon the terms and conditions contained herein. Exercise of the renewal option is at the Department's sole discretion and shall be contingent upon satisfactory performance evaluations by the Department, availability of funds and other factors deemed relevant by the Department.

XII. Type of Contract Contemplated

A fixed price Contract is anticipated. A copy of the proposed contract containing all requirements is included as Attachment G.

XIII. Annual Maximum Contract Dollar Amount

Service Type	Number of Youth	Per Diem \$	Payment Days	Maximum Available Payment
Program Operations	22	\$85.00	365	\$682,550.00
Start-Up				
Mental Health Overlay Services (if applicable)				
Residential Substance Abuse Treatment Services (if applicable)	22	\$30.00	365	\$240,900.00
VOITIS Substance Abuse Treatment Service (if applicable)				
Other Services				
<b>Annual Maximum Contract Dollar Amount</b>				<b>\$923,450.00</b>

The Maximum Contract Dollar Amount will be the Annual Maximum Contract Dollar Amount multiplied by the number of years in the initial term of the Contract. For terms of less than one (1) year, the amount will be pro-rated.

**EXCEEDING THE ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT IS A FATAL CRITERION. ANY PROPOSAL WITH A COST EXCEEDING THE ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT WILL BE REJECTED.**

XIV. Options

The Department reserves the right to exercise one or more of the options in the Options language in the event the Department's needs for residential programming changes. The Department shall allow the Provider 30 days to assess any proposed increases or changes in services. If agreed upon by both parties, the Provider shall submit to the Department, in writing, an implementation plan to accommodate the proposed increases or changes in services. Upon Department approval of the implementation plan, any increases or changes in services shall be evidenced by an amendment executed by both parties. Changes agreed to under these options may result in a change to the Maximum Contract Dollar Amount. However the Program Operations (base care and custody) per diem, which does not include Mental Health Overlay Services (MHOS), Residential Substance Abuse Treatment (RSAT), Violent Offender Incarceration and Truth-In-Sentencing (VOI/TIS) or other overlay services, shall not exceed the per diem amount specified in the Contract.

A. Option for Increased Units of Service

The Department has the option to modify the Contract, by exercising the option to increase units of service by an amount that shall not exceed fifty percent (50%) of the base number of units of service. Further details regarding the exercise of this option are provided in Attachment G, Section II, Compensation, D. 1. The cost of this option shall not exceed the per diem amount specified in the Contract.

B. Option for Changes in Contract Services

The Department has the option to modify the Contract, including adding or reducing services, reducing program capacity, changing the restrictiveness level, gender type served in the program, or location of the program during the Contract term. The cost of this option shall not exceed the per diem amount specified in the Contract.

Further details regarding the exercise of these options are provided in Attachment G, Section II, Compensation, D.2.

XV. Subcontracting

The prospective Provider shall not subcontract, assign, or transfer any of the services sought under this RFP, without the written consent of the Department, except that subcontractors identified in the prospective Provider's proposal (Attachment F, "CMBE Subcontracting Utilization Plan" - Form available at <http://www.djj.state.fl.us/agency/contracts/index.html>), may be substituted one for the other as long as the commitment to the same or higher percentage level of Certified Minority Business Enterprise (CMBE) participation for subcontracted services is maintained.

The Department supports diversity in its Procurement Program and requests that prospective Providers use all subcontracting opportunities afforded by this solicitation to embrace diversity. The award of subcontracts by prospective Providers should reflect the full diversity of the citizens of the State of Florida. The Office of Supplier Diversity (OSD) website <http://osd.dms.state.fl.us/> includes a list of Certified Minority Business Enterprises (CMBEs) that could be offered subcontracting opportunities.

XVI. Faith-Based Non-Discrimination Clause

Pursuant to section 985.404(3)(b, c), Florida Statutes, the Department intends that, whenever possible and reasonable, it will make every effort to consider qualified faith-based organizations on an equal basis with other private organizations when selecting providers of services to juveniles.

XVII. Elaborate Proposals

It is not necessary to prepare proposals using elaborate brochures and artwork, expensive paper and bindings, or other expensive visual presentation aids. Proposals should be prepared in accordance with the instructions herein. The Department is not responsible for and, therefore, shall not reimburse any costs incurred in the preparation or submission of the proposal submitted in response to this RFP. The Department shall be liable for payment only as provided in a fully executed contract.

XVIII. General Instructions for Preparation of the Proposal

The instructions for this RFP are designed to ensure that all proposals are reviewed and evaluated in a consistent manner, as well as to minimize costs and response time. **INFORMATION SUBMITTED IN VARIANCE WITH THESE INSTRUCTIONS MAY NOT BE REVIEWED OR EVALUATED.** All proposals must contain the sections outlined below. Those sections are called "Tabs." A "Tab", as used here, is a section separator, offset and labeled, (Example: "Tab 1, Attachment A"), so that each evaluator can easily turn to "Tabbed" sections during the evaluation process. Failure to have all copies properly "tabbed" makes it much more difficult for the Department to evaluate the proposal. Failure of the prospective Provider to provide any of the information required in either Volume 1 (the Technical Proposal), Volume 2 (the Financial Proposal) and/or Volume 3 (Past Performance) portions of the RFP shall result in no points being awarded for that element of the evaluation. The proposal shall consist of the following parts:

A. Acknowledgement Form - Volume 1, Tab 1

Attachment A shall be completed as instructed. The original signature must be on the first page of Attachment A. Information provided on this form shall include the prospective Provider's Dun & Bradstreet (DUNS) number. **FAILURE TO SUBMIT THE FULLY COMPLETED, ORIGINALLY SIGNED ATTACHMENT A SHALL RESULT IN THE PROPOSAL BEING DEEMED NON-RESPONSIVE AND THEREFORE, REJECTED.**

B. Prospective Provider Transmittal Letter - Volume 1, Tab 2

The letter must provide the name, title, address and telephone number of the prospective Provider's official contact and an alternate, if available and the Provider's Federal Employment Identification (FEID) Number. The Provider shall also identify who has the authority to bind the prospective Provider and shall be available by telephone or in person as may be appropriate regarding the solicitation.

C. Technical Proposal - Volume 1, Tabs 3 - 5

The Technical Proposal (described below in paragraphs 1-4) shall be prepared in the format listed below utilizing 8.5" x 11" paper with one-inch margins top, bottom and sides. Each prospective Provider shall limit the Technical Proposal to no more than 60 (sixty) consecutive pages. Pages submitted in excess of the specified limit will be removed prior to evaluation and will not be evaluated. Any attachments, charts, photos, maps, diagrams, or other material shall be counted in the page limitation established for the Technical Proposal.

The technical proposal package shall contain the following sections in the following sequence:

1. Introductory Statement - Volume 1, Tab 3

This section should be an introductory statement of the general strategy and methodology that will be used to achieve the project goals.

2. Management Capability - Volume 1, Tab 4

a. Management Capability- Services



This section shall reasonably and logically identify the management approach to plan, control, and manage the program, in accordance with requirements identified in Exhibit 1 to Attachment G, Scope of Services. This section shall also identify how the prospective Provider's organizational structure provides the capability to perform the services required.

b. Management Capability – Options

In this section, the prospective Provider shall identify its capabilities to meet the requirements of Section XIV. Options. The prospective Provider shall define the amount of space available if the Department exercises the option of additional units of service. The prospective Provider shall also define its capacity to respond to changes in Contract services.

c. Management Capability- Facility

Department owned or leased: Prospective Providers shall address any relevant issues regarding services in the DJJ-owned facility.

3. Program Services – Volume 1, Tab 5

This section shall describe the program services to accomplish the services being procured under this solicitation. Program services shall be in accordance with Exhibit 1, Scope of Services.

D. Financial Proposal (Volume 2)

1. Cost or Price – Volume 2, Tab 1

a. The prospective Provider shall provide a cost for the program by returning Attachment J – Cost Sheet and Attachment H1 through H6, Budget Sheets - available at: <http://www.djj.state.fl.us/agency/contracts/index.html>. The cost must include all services, material and labor necessary to complete the Scope of Services (Exhibit 1) as described in this RFP and the prospective Provider's proposal. A renewal cost shall also be entered on Attachment J.

b. The prospective Provider shall provide, in Attachment H - available at: <http://www.djj.state.fl.us/agency/contracts/index.html>, all information requested, including the number of full-time equivalent employees for each occupational specialty/category of personnel, all hourly rates of personnel anticipated to be used and the anticipated number of hours necessary to accomplish the Scope of Services. The prospective Provider shall also itemize any other expenses anticipated in the operation of the program (e.g., materials and travel, as well as percentages for the application of overhead, fringe benefits, general and administrative expenses, and fees.) The prospective Provider shall total all itemized expenses and provide a total cost to perform the services proposed in this solicitation and its proposal.

c. The prospective Provider shall propose to the Department an unfilled rate no less than \$5.00 per diem and no more than \$10.00 per diem from the proposed filled bed rate per bed. The unfilled bed rate shall reflect costs not incurred when a bed is vacant.

d. (See Section XIII.) The prospective Provider shall propose the amount of Phase-In funds necessary to the program in Volume 2 of its proposal and shall also propose the number of days such funding would be necessary and provide specific justification for that determination as evidenced by a list of all proposed expenditures. If the prospective Provider does not require phase-in funding then Volume 1 and 2 of the proposal shall reflect this and the reasons why it is not necessary. No Phase-In funding will be provided by the Department if the prospective Provider does not include Phase-In costs in Volume 2 of the proposal.

2. Supplier Evaluation Report (SER) – Volume 2, Tab 2

The Department will assign evaluation points on the prospective Provider's financial capability to perform the services outlined in this RFP. The Department requires submission of the prospective Provider's Supplier Evaluation Report (SER) prepared by Dun & Bradstreet (D&B). The Supplier Evaluation Report is a standard report detailing financial and operational capability. The prospective Provider shall request the report from D&B as described in Attachment I - available at: <http://www.djj.state.fl.us/agency/contracts/index.html>. The prospective Provider shall pay D&B to send the SER to the prospective Provider through electronic means. The cost of the preparation of the D&B report shall be the responsibility of the prospective Provider. The SER report will be a part of the prospective Provider's response in Financial Proposal, Volume 2 of the RFP proposal. It is the prospective Provider's responsibility to order and submit the SER in a timely manner. Points for the SER will only be awarded if the DUNS number (identified on page 1 of Attachment A) of the prospective

Provider is identical to the DUNS number on the SER. Prospective Providers are advised to allow sufficient time before the proposal due date for the D&B processing.

3. Certified Minority Business (CMBE) Subcontracting Utilization Plan – Volume 2, Tab 3

The prospective Provider shall describe its plan and/or methods to encourage diversity and utilize minority businesses in the performance of the services described in this solicitation. The information provided in this section shall address the plan described in Attachment F - available at: <http://www.djj.state.fl.us/agency/contracts/index.html> of the RFP. The prospective Provider shall also include documentation supporting the CMBE Plan, for each Florida CMBE subcontractor listed on Attachment F, available at <http://www.djj.state.fl.us/agency/contracts/index.html>, that the prospective Provider intends to utilize in the program procured. Florida CMBEs must meet all CMBE eligibility criteria and be certified as a CMBE by the Office of Supplier Diversity (OSD) of the Florida Department of Management Services. The documentation shall be a 1-page letter supplied by the subcontractor on its letterhead stationery, stating the intent of the subcontractor to participate in the program and clearly identifying the Department Solicitation Number.

E. Past Performance – (Volume 3)

The purpose of this section is for the prospective Provider to demonstrate its knowledge and experience in operating similar programs by providing information requested on the enclosed Attachment C, Part I, II and/or III. Each prospective Provider shall limit the Past Performance section to no more than 15 pages. These pages include Attachment C, Parts I, II, and/or III and all required supporting documentation. On the forms provided (Attachment C, Part I II and/or III), the prospective Provider shall provide, if applicable, information regarding its past performance in the State of Florida, information regarding programs operated by the prospective Provider that have attained professional accreditation, and information regarding past performance in the United States outside of the State of Florida. The prospective Provider shall complete Attachment C and attach supporting documentation for Part II and/or III, if applicable. Failure to complete and return Attachment C for this RFP or supporting documentation, if applicable, shall result in a zero (0) score for Past Performance. Prospective providers shall include the Attachment C, Part I, II and/or III for this RFP and the required supporting documents in Volume III. Failure to include these documents in Volume III shall result in zero (0) points being awarded for Past Performance. Further instructions on how to complete this section may be found in Attachment C.

F. Mailing Label

Prospective Providers submitting proposals in response to this solicitation shall affix the label below (or a copy thereof) to the lower, left hand corner outside of all envelopes or containers containing their proposals. Prospective Providers shall complete the information on the label prior to affixing the label.

DJJ SOLICITATION # _____	
DATE DUE _____	TIME _____
ENVELOPE/BOX # _____ OF _____ ENVELOPE(S)/BOX(ES)	
Florida Department of Juvenile Justice Attn: Bureau of Contracting and Purchasing 2737 Centerview Drive, Suite 114 Tallahassee, FL 32399-3100	

G. Violent Offender Incarceration and Truth-In-Sentencing (VOI/TIS)

The Provider shall provide residential substance abuse overlay services as specified in the U. S. Department of Justice and FDLE Violent Offender Incarceration and Truth in Sentencing (VOI/TIS) Drug Testing, Intervention and Sanctions Program sub-grant project entitled "DJJ Residential Substance Abuse Services" as awarded to the Department. The requirements for these VOI/TIS residential substance abuse overlay services are on the Department's website at <http://www.djj.state.fl.us/agency/contracts/index.html>. The Provider shall comply with all VOI/TIS sub-grant requirements. The sub-grant and the reporting requirements will be incorporated into the Contract as if fully set forth therein.

## ATTACHMENT C

## EVALUATION OF PAST PERFORMANCE FOR RESIDENTIAL COMMITMENT PROGRAMS

This attachment only considers the past performance of the prospective Provider as defined in Section XVIII of Attachment B. Failure to provide the required supporting information for Parts II or III of the attachment shall result in a score of zero (0) for that section.

If the prospective Provider has received Florida Department of Juvenile Justice Quality Assurance (QA) Reviews and/or recidivism rate results for its Residential Commitment programs, that prospective Provider shall complete Parts I and III. Only scores from Parts I and III shall be considered for these prospective Providers. A prospective Provider who is operating or has operated Residential Commitment program(s) in Florida must complete Part I of Attachment C. To complete Part I of Attachment C, the prospective Provider shall list all residential program information requested for each category. Failure to submit the attached Part I shall result in a score of zero (0) for this section. Part I of other RFP's will not be considered.

All other prospective Providers shall complete Parts II and III. Only scores from Part II and III shall be considered for these prospective Providers. Failure to provide the required supporting information for Parts II or III of the attachment shall result in a score of zero (0) for that section.

Prospective Providers shall submit Attachment C information and documents for this RFP in Volume 3. Past Performance documents submitted in other sections of the proposal will receive a zero (0) score for Past Performance.

Total available points for Past Performance:

## PART I

•Average QA	100 points	75 points for Performance scores and 25 points for Compliance Scores for a total of 100. Scores are determined by averaging all program Q. A. scores. Programs with a failed score will receive a score of 0 (zero), to be averaged into the score.
•Failure to Report	-10 points	Points shall be deducted at increments of 2 points for each incident for a maximum deduction of 10 points.
•Escapes		Negative points will be deducted as follows:
		1 point shall be deducted per escape for each Low Risk Program
		2 points shall be deducted per escape for each Moderate Risk Program
		3 points shall be deducted per escape for each High Risk Program
		4 points shall be deducted per escape for each Maximum Risk Program
•Combined Success Rate (Percentage of youth who do not recidivate)	100	Points are awarded after determining that a minimum of 50% of the programs meet or exceed the Legislative standard, (bottom right corner of Attachment C, Part I). If "no," no points are awarded. If "yes," points are based on the percentage of youth who did not recidivate in all programs.
<b>TOTAL</b>	<b>200 POINTS</b>	





**PART II: Evaluation Questionnaire for Past Performance in the United States Outside of Florida**

Within the last three calendar years (including the year of RFP issuance), has the prospective Provider operated one or more juvenile justice residential commitment programs contracted by a government entity within the United States (or its territories) outside the State of Florida for a period of more than one year and received recognition as being *compliant* and or *in good standing* by the monitoring system of the contracting government agency? Documentation from the contracting governmental agency must be submitted in order for points to be scored under this section. This documentation must be a monitoring report(s) with a rating scale that identifies the programs as being *compliant* and/or *in good standing*. Personal assessments or letters of recommendation will not be accepted.

Yes \_\_\_\_\_ No \_\_\_\_\_

Calendar Year _____			
Name of Program _____ (20)	Name of Program _____ (20)		
Provider Name on the Contract _____	Provider Name on Contract _____		
DUNS# _____	DUNS# _____		

Calendar Year _____			
Name of Program _____ (20)	Name of Program _____ (20)		
Provider Name on the Contract _____	Provider Name on Contract _____		
DUNS# _____	DUNS# _____		

Calendar Year _____			
Name of Program _____ (20)	Name of Program _____ (20)		
Provider Name on the Contract _____	Provider Name on Contract _____		
DUNS# _____	DUNS# _____		

Within the last three calendar years (including the year of RFP issuance), has the prospective Provider operated one or more juvenile justice residential commitment programs contracted by a government entity within the United States (or its territories) outside the State of Florida for a period of more than one year and received a rating of *below average* or *failure* by the monitoring system of the contracting government agency? Each such program is negatively assessed twenty (20) points.

Yes \_\_\_\_\_ No \_\_\_\_\_

Calendar Year _____			
Name of Program _____ (20)	Name of Program _____ (20)		
Provider Name on the Contract _____	Provider Name on Contract _____		
DUNS# _____	DUNS# _____		

Calendar Year _____			
Name of Program _____ (20)	Name of Program _____ (20)		
Provider Name on the Contract _____	Provider Name on Contract _____		

DUNS# \_\_\_\_\_

DUNS# \_\_\_\_\_

**PART III: Evaluation Questionnaire for Professional Accreditation in the United States**

Does the prospective Provider currently operate or perform residential commitment juvenile justice programs in the United States that are currently accredited and in good standing without restrictions by:

- (1) American Correctional Association (ACA);
- (2) Rehabilitation Accreditation Commission (CARF);
- (3) Council on Accreditation (COA); or
- (4) Joint Commission on Accreditation of Health Care Organizations (JCAHCO)

Programs cited must have received accreditation during the prospective Provider's operation of the program. Attach a copy of letters or certificates as proof. Prospective Provider's failure to attach the letter(s) or certification(s) will result in zero (0) points being awarded for this section.

Yes \_\_\_\_\_ No \_\_\_\_\_

Name of Program \_\_\_\_\_ (10)  
Provider Name on the Contract \_\_\_\_\_

Name of Program \_\_\_\_\_ (10)  
Provider Name on Contract \_\_\_\_\_

DUNS# \_\_\_\_\_

DUNS# \_\_\_\_\_

Name of Program \_\_\_\_\_ (10)  
Provider Name on the Contract \_\_\_\_\_

DUNS# \_\_\_\_\_

## ATTACHMENT D - EVALUATION CRITERIA

	Prospective Providers who operate DJJ contracted residential programs in Florida	Prospective Providers who do not operate DJJ contracted residential programs in Florida.
A. Attachment A Proposal is disqualified if not completed and signed by an authorized representative of the prospective Provider	0	0
B. Transmittal Letter	0	0
C. Technical Proposal - Volume 1 (Up to maximum number of points)		
1. Introductory Statement	0	0
2. Management Capability	100	100
3. Program Services	400	400
D. Financial Proposal - Volume 2 (Up to maximum number of points)		
1. Cost	100	100
2. Supplier Evaluation Report (SER)	100	100
3. Certified Minority Business Enterprise Anticipated CMBE spending as evidenced by the CMBE Subcontracting Utilization Plan	70	70
E. Past Performance – Volume 3	230	150
<b>TOTAL MAXIMUM POINTS</b>	<b><u>1000</u></b>	<b><u>920</u></b>

Evaluation Criteria

The Department will use the following methods to score the Cost or Price, the D&B Supplier Evaluation Report, and the Certified Minority Utilization Plan.

1. Cost Evaluation Criteria

The score for cost will be based upon the lowest cost submitted by all prospective Providers. The total available points for cost are 100 points. Therefore, the prospective Provider who submits the lowest total cost proposal shall receive 100 points. Total cost for the purposes of evaluation shall be the Annual Maximum Contract Dollar Amount multiplied by the term of the Contract. All others will receive a score that is equal to 100 points minus the percentage difference above the lowest proposal. For example, if the second lowest proposal is 10% higher than the lowest proposal, the second prospective Provider will receive a score of 90 points (i.e., 100 points minus 10% of 100 [or 10 points] equals 90 points).

2. Supplier Evaluation Report Evaluation Criteria

One D&B Supplier Evaluation Report (SER) must be submitted by the prospective Provider in the Financial Proposal, Volume 2 of the RFP proposal for every proposal submitted. The form to order this report is available at: <http://www.djj.state.fl.us/agency/contracts/index.html>.



The Department will use the following rating scale:

SER Risk Score		Points Assigned
1	Lowest Risk	100
2		90
3		80
4		70
5		60
6		50
7		40
8		30
9	Highest Risk	20

3. CMBE Subcontracting Utilization Plan Criteria

Points are possible under the following scoring criteria for CMBE subcontractor participation as evidenced by Attachment F, under Section D.3. The prospective Provider shall receive evaluation points for the percentage of the total proposed Contract price that consists of subcontracted CMBE dollars, as evidenced by Attachment F, in the initial term of the Contract up to a maximum of 70 points. The Department shall, on a monthly basis, monitor the Provider's compliance with the terms of the CMBE subcontracting utilization plan.

FOR EXAMPLE:

1. If the total CMBE subcontracted dollars are from 0% to .99% of the total proposed Contract price, the score will be 0 points.
2. If the total CMBE subcontracted dollars are from 1.0% to 1.49% of the total proposed Contract price, the score will be 1 point.
3. If the total CMBE subcontracted dollars are from 1.50% to 2.49% of the total proposed Contract price, the score will be 2 points, etc.
4. If the total CMBE subcontracted dollars are from 29.50% to 39.49% of the total proposed Contract price, the score will be 30 points.
5. If the total CMBE subcontracted dollars are from 39.50% to 49.49% of the total proposed Contract price, the score will be 40 points.
6. If the total CMBE subcontracted dollars are from 49.50% to 59.49% of the total proposed Contract price, the score will be 50 points.
7. If the total CMBE subcontracted dollars are from 59.50% to 69.49% of the total proposed Contract price, the score will be 60 points.
8. If the total CMBE subcontracted dollars more than 69.50% of the total proposed Contract price, the score will be 70 points.

**ATTACHMENT E - RFP PROPOSAL CHECKLIST**

To ensure that the proposal package submitted is completed and can be accepted, the Provider should be sure the following items are fully completed and enclosed:

1. \_\_\_\_\_ Attachment A must be completed and signed. **Failure to submit a fully completed, originally signed Attachment A shall result in the proposal being deemed non-responsive and therefore, rejected.** The Provider should check to see that the following items have been completed?
  - a. State Purchasing Subsystem (SPURS) Vendor Number (*if no SPURS number, call telephone number shown in General Conditions Item #1 and list Federal Employers Identification or Social Security Number*);
  - b. Prospective Provider Name;
  - c. Prospective Provider Mailing Address;
  - d. City, State and Zip Code;
  - e. Area Code and Telephone Number;
  - f. Sign Form on First page only; and
  - g. Typed Name of Signatory and Title.

In the event that Providers submit a proposal as a joint venture, each member of the joint venture must complete and sign a separate Attachment A.

2. \_\_\_\_\_ Transmittal letter which includes the name, title, address, and telephone number of the prospective Provider's official contact and an alternate, if available, who has the authority to bind the prospective Provider.
3. \_\_\_\_\_ Technical Proposal, Volume 1 (See Attachment B, Section XVIII), **limited to the stated maximum page limit**, that addresses the following subjects:
  - a. Introductory Statement;
  - b. Management Capability; and
  - c. Program Services.
4. \_\_\_\_\_ Financial Proposal, Volume 2:
  - a. Cost (Must be submitted on Attachment J, Cost Sheet and include Attachments H1 through H6);
  - b. The prospective Provider must furnish a hard copy of the Supplier Evaluation Report in this section; and
  - c. A completed Certified Minority Business Subcontracting Plan (Attachment F - Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>).

**Cost proposals submitted in excess of the Annual Maximum Contract Dollar Amount Limit will result in the proposal being deemed non-responsive, and therefore, rejected.**

5. \_\_\_\_\_ Past Performance, Volume 3, **limited to the stated maximum page limit**, (Submitted on the enclosed Attachment C)
6. \_\_\_\_\_ Letters Demonstrating the CMBE Subcontracting Plan. See requirements in Attachment B, Section XVIII, D.3.
7. \_\_\_\_\_ Seven (7) complete copies, one (1) original and six (6) copies of Volumes 1, 2, and 3 and 3.5" computer disk of the entire proposal must be submitted to the Department

**THIS CHECKLIST (ATTACHMENT E) IS PROVIDED FOR THE CONVENIENCE OF THE PROVIDER ONLY AND MAY NOT BE RELIED UPON IN LIEU OF THE INSTRUCTIONS OR REQUIREMENTS OF THIS SOLICITATION.**

**ATTACHMENT G WILL BE COMPLETED AFTER A PROVIDER HAS BEEN SELECTED.****ATTACHMENT G  
CONTRACT**

THIS CONTRACT is entered into between the STATE OF FLORIDA, DEPARTMENT OF JUVENILE JUSTICE ("Department"), whose address is 2737 Centerview Drive, Tallahassee, Florida 32399-3100 and (NAME) ("Provider"), whose address is (address).

In consideration of the mutual benefits to be derived from performance under this Contract, the Department and the Provider do hereby agree as follows:

**I. PERFORMANCE**

- A. The Department hereby contracts with the Provider to operate a 22-bed program for moderate risk females as described in the Scope of Services (Exhibit 1), to be provided at the state-owned or leased facility located at the following address: 5332 Riveredge Road, Titusville, FL 32780. The program name shall be Francis Walker Halfway House. Program services shall also include a 22-slot substance abuse overlay service described in the Scope of Services (Exhibit 1).
- B. The Provider shall perform all services in a proper and satisfactory manner in compliance with the terms and conditions set forth in this Contract, EXHIBIT 1, SCOPE OF SERVICES, and all other attachments or exhibits named or referenced. All references to "days" in this document refer to calendar days unless otherwise specified.

**II. COMPENSATION**

- A. Contract Amount  
The Annual Maximum Contract Dollar Amount of this Contract shall not exceed \$(Amount). The Maximum Contract Dollar Amount for the term of the Contract shall be achieved by multiplying the number of years in the initial term of the Contract by the Annual Maximum Contract Dollar Amount. For terms of less than one (1) year, the amount will be pro-rated. The Annual Amount of \$(Amount) is multiplied by 3 years and shall not exceed \$(Amount).
- B. Method of Payment  
As consideration for the services rendered by the Provider under this Contract, the Department will pay the Provider on a monthly basis in arrears. The Provider shall not receive payment for services rendered prior to the execution date of this Contract. Invoices for amounts due under this Contract shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof, pursuant to subsections (C) through (L) below (see Exhibit 2, Contract Payment Method).
- C. Contract Term and Renewal  
This Contract shall begin on October 1, 2003 or upon full execution, whichever is later, and shall end at midnight on September 30, 2006. In the event the parties sign this Contract on different dates, the latter date shall be the effective date. The Department may renew this Contract upon the same terms and conditions, for one renewal for the same term as the initial Contract period. The Maximum Contract Dollar Amount for such renewal term shall be \$(amount). Exercise of the renewal option is at the Department's sole discretion and shall be contingent, at a minimum, upon satisfactory performance evaluations by the Department and subject to the availability of funds.
- D. Options  
The Department reserves the right to exercise one or more of the options in the Options language in the event the Department's needs for residential programming change. The Department shall allow the Provider thirty (30) days to assess any requested increased units of service or changes in services. If agreed upon by both parties, the Provider shall submit to the Department, in writing, an implementation plan to accommodate the proposed increased units of service or changes in services. Upon Department approval of the implementation plan, any increased units of service or changes in services shall be evidenced by an amendment executed by both parties. The optioned services may not commence before execution of the amendment. Changes agreed to under these options may result in a change to the Maximum Contract Dollar Amount. However, the Program Operations (base care and custody) per diem, which does not include Mental Health Overlay Services (MHOS), Residential Substance Abuse Treatment (RSAT), Violent Offender Incarceration and Truth-In-Sentencing (VOI/TIS) or other overlay services, shall not exceed the per diem amount specified in the Contract.

1. Option for Increased Units of Service  
The Department has the option to modify the Contract, by exercising the option to increase units of service by an amount not to exceed an additional fifty percent (50%) of the base number of units of service in the original Contract. Any increase in units of service shall be evidenced by an amendment executed by both parties. The optioned services may not commence before execution of the amendment. Delivery of additional units of service shall be upon the terms, conditions and rate agreed in the exercise of the options of this Contract, but will not exceed the per diem rate specified in the original Contract.
  2. Option for Changes in Contract Services  
The Department has the option to modify the Contract, including adding or reducing services, reducing program capacity, changing the restrictiveness level, gender type served in the program or location of the program during the Contract term. The optioned services may not commence before execution of the amendment. Delivery of changed services shall be upon the terms, conditions and rate agreed in the exercise of the options of this Contract, but will not exceed the per diem rate specified in the original Contract.
- E. Legislative Appropriation  
The State of Florida's performance and obligation to pay under this Contract is contingent upon an annual appropriation by the Florida Legislature.
- F. Submission of Invoice, Invoice Processing and Interest Rate  
A properly prepared invoice shall be submitted directly to the Contract Manager within ten (10) business days following the end of the month for which services were rendered. Pursuant to section 215.422, Florida Statutes, the Department's Contract Manager shall have five (5) business days, unless otherwise specified herein, to inspect and approve the services for payment; the Department must submit a request for payment to the Department of Financial Services within twenty (20) days; and the Department of Financial Services is given ten (10) days to issue a warrant. Days are calculated from the latter date the properly prepared invoice is received or services received, inspected, and approved. Invoice payment requirements do not start until a proper and correct invoice has been received. Invoices returned to a Provider for correction(s) will result in a delay in the payment. A Vendor Ombudsman, established within the Department of Financial Services, may be contacted if a Provider is experiencing problems in obtaining timely payment(s) from a State of Florida agency.  
The Department will pay the Provider interest at a rate as established by section 55.03(1), Florida Statutes, on the unpaid balance, if a warrant in payment of an invoice is not issued within forty (40) days after receipt of a correct invoice and receipt, inspection, and approval of the goods and services. Interest payments of less than \$1.00 will not be enforced unless a Provider requests payment.
- G. Final Invoice  
The Provider shall submit the final invoice for payment to the Department no more than forty-five (45) days after the Contract ends or is terminated. If the Provider fails to do so, all rights to payments are forfeited and the Department will not honor any requests submitted after the above time period. Any payment due under the terms of this Contract may be withheld until the Provider complies with the requirements of this Contract, including submittal of all reports due from the Provider and the return of all Department-furnished property.
- H. Assignment of Claims  
The Provider may assign its rights to be paid amounts due or that become due as a result of performance of this Contract to a bank or other financing institution. Any assignment authorized shall cover unpaid amounts payable under this Contract and shall not be made to more than one party. All payments due under this Contract are subject to the availability of funds limitations as stated herein. The Provider shall base payments under this Contract on full and satisfactory Contract performance.
- I. Reduction of Monthly Payments  
The Department may reduce the amount of the monthly payment after:
1. finding substantial evidence of the Provider's failure to perform the services required by the Contract,
  2. preparing written findings substantiating the Provider's failure to perform,
  3. notifying the Provider of the proposed reduction of the monthly payment, and providing an opportunity for discussion of the proposed reduction in payment. The amount of any reduction shall be based upon the negotiated costs of those services not performed during the payment period.

J. Supplemental Expenditure

The Department, at its option and without notice to the Provider, shall have the right to make any payment or expenditure that the Provider failed to have made under the Contract, to assure all contracted services will remain available to youth if the Provider fails to perform as required under this Contract. Such expenditures by the Department may include, but are not limited to, payment for repairs affecting life, health or safety of youth or staff, food and medical services, utilities, claims for which liens may be attached to the property, insurance premiums, and other supplementary goods or services. Any payment by the Department shall be without prejudice to any of the Department's rights or remedies under this Contract, at law, or in equity. All sums paid by the Department, including indirect costs incurred by the Department to bring the program into compliance with Contract requirements pursuant to this paragraph shall be immediately due and payable from the Provider. Such sums may be recovered by the Department by means of a reduction to a monthly invoice payment otherwise payable to the Provider under the Contract Payment Method. Recovery of the cost described above shall not relieve the Provider of the duty of full performance under the Contract.

K. Travel Reimbursement

Travel and per diem expenses for this program are included in the total cost of the services requested and additional travel expenses will not be authorized. Therefore, the requirements of section 112.061, Florida Statutes, do not apply to this Contract.

L. Phase-In Funding

The Department will reimburse the Provider for Phase-In expenses. Phase-In funding will be provided under the following conditions:

1. Salaries and benefits and associated expenditures necessary to train appropriate staff prior to actual receipt of clients if the training is required by law (e.g., the Standards and Training Commission training) or written Departmental policy. For example, if the law or written Departmental policy requires 240 hours of training, the Provider would be eligible for six (6) weeks of Salaries and Benefits start-up for the employee being trained. Recruitment and hiring costs are not paid under start-up.
2. Phase-In costs are to be subjected to review and approval by the Contract Manager to determine exact needs and fair and reasonableness of cost/price. Payment will not be based on a flat per diem rate, but rather will be based on a proposed amount necessary to cover allowable costs.
3. Phase-in funds will not be approved for those costs or items that are required for program operational expenses.
4. Youth shall be admitted to the program at the rate of 25 % of maximum Contract capacity per week until full program occupancy has been reached. The Provider shall be compensated at the rate provided in this Contract for filled and unfilled beds during this initial admission period.

The Department will pay the Provider phase-in funding not to exceed \$85,552.50. The Phase-in period will commence upon execution of this Contract and continue for 61 days.

## III. LIABILITY

A. Indemnification

1. Pursuant to section 768.28(11)(a), Florida Statutes, the Provider agrees that it and any of its employees, agents or subcontractors are agents and not employees of the State while acting within the scope of their duties and responsibilities to be performed under this Contract. The Provider further agrees to indemnify the Department, upon notice of any liabilities caused by the Provider or its employees' or agents' negligent or tortious acts or omissions within the scope of their employment under this Contract up to the limits of sovereign immunity as set forth in Florida law. The Provider further agrees to defend the Department and hold it harmless, upon receipt of the Department's notice of claim of indemnification to the Provider, against all claims, suits, judgments, damages or liabilities, including court costs and attorneys' fees incurred by the Department because of the negligent or tortious acts of the Provider or its employees, agents or subcontractors.
2. The Provider is responsible for all personal injury and property damage attributable to negligent acts or omissions of that party and the officers, employees or agents, thereof. Nothing herein shall be construed as an indemnity or a waiver of sovereign immunity enjoyed by any party hereto.

## IV. TERMINATION

A. For Department Convenience

The Department may terminate this Contract, in whole or in part, without cause, for its convenience, and without additional cost to the Department, by giving no less than thirty (30) days written notice to the Provider.

B. For Provider Convenience

The Provider may terminate this Contract, without cause, for its convenience, by giving no less than ninety (90) days written notice to the Department, unless both parties mutually agree in writing to a different notice period. The Provider shall be operating in a state of compliance with the terms and conditions of the Contract at the time the notice is issued and shall remain compliant for the duration of the performance period.

C. For Default

The Department may terminate this Contract, in whole or in part, for default, pursuant to the provisions of chapter 60A-1.006(3), Florida Administrative Code, upon written notice to the Provider. If applicable, the Department may employ the default provisions in chapter 60A-1.006(3, 4), Florida Administrative Code. Waiver or breach of any provisions of this Contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this Contract. The provisions herein do not limit the Department's right to remedies at law or to damages (including, but not limited to, re-procurement cost). All termination notices shall be sent by certified mail, or other delivery service with proof of delivery as set forth in the Notice provision of this Contract.

D. Refusal to Allow Public Access to Records

This Contract may be unilaterally canceled by the Department for refusal by the Provider to allow public access to all documents, papers, letters, or other materials subject to the provisions of chapter 119, Florida Statutes, and made or received by the Provider in connection with this Contract.

## V. MINORITY BUSINESS ENTERPRISE (MBE) UTILIZATION

MBE Utilization Reporting Procedures

The Provider shall submit to the Contract Manager, along with the monthly invoice, a copy of Exhibit 4, MBE Utilization Report Plan - Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>, listing all payments made for supplies and services to Minority Business Enterprises (MBEs) during the invoice period. The listing shall identify the MBE code for each payment. The Department will monitor the Provider's compliance with the terms of Attachment F - Available at: <http://www.djj.state.fl.us/agency/contracts/index.html> and the Department's Certified Minority Business Enterprise Coordinator will work with the Provider to assist in correcting any identified deficiencies.

## VI. RECORDS AND AUDIT REQUIREMENT

A. Financial and Compliance Audits

The Provider shall provide a financial and compliance audit to the Department as specified in Exhibit 6, **AUDIT COMPLIANCE FORM** - available at: <http://www.djj.state.fl.us/agency/contracts/index.html> and ensure that all supporting documentation is available for review by the auditor. This program is a *state project* for purposes of the Florida Single Audit Act and Part II applies. The Catalogue of State Financial Assistance numbers for this program are **(FILL IN FSA NUMBER 80.XXX)**. The Provider shall comply with the audit and financial reporting requirements as provided in Exhibit 7, **ANNUAL INDEPENDENT AUDIT FORM** - available at: <http://www.djj.state.fl.us/agency/contracts/index.html>.

B. Records and Auditing Requirements

The Provider shall maintain books, records, and documents (including electronic storage media), for a minimum of five (5) years, in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all revenues and expenditures of funds provided by the Department under this Contract. The Provider shall assure that these records are available at all reasonable times to inspection, review, or audit by state and federal personnel and other personnel duly authorized by the Department.

C. Duplication and Transfer of Records

Upon completion or termination of the Contract, the Provider shall cooperate with the Department to facilitate the duplication and transfer of the records or documents during the required retention period.

## VII. GENERAL TERMS &amp; CONDITIONS

- A. Governing Law and Venue  
This Contract shall be construed in accordance with the laws of Florida. Each provision of this Contract shall be interpreted to be effective and valid under applicable law. If any provision of this Contract shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity. The remainder of any such provision and the remaining provisions of this Contract shall remain fully effective and valid. Venue for any proceeding regarding the proposal submitted by the Provider and the resulting Contract shall be Leon County, Florida.
- B. Order of Precedence  
In the event of conflict between any part of the Provider's proposal incorporated into this Contract by reference and any other term of this Contract, the other terms of this Contract (and not the Provider's proposal) shall prevail.
- C. Rights, Powers and Remedies  
No delay or failure to exercise any right, power or remedy accruing to either party upon breach or default by either party under this Contract, shall impair any such right, power or remedy of either party; nor shall such delay or failure be construed as a waiver of any such breach or default, or any similar breach or default thereafter.
- D. Third Party Rights  
This Contract is neither intended nor shall it be construed to grant any rights, privileges or interest in any third party without the mutual written agreement of the parties hereto.
- E. Civil Rights  
No person, on the grounds of race, creed, color, national origin, age, sex, or disability, shall be excluded from participation in; be denied the proceeds or benefits of, or be otherwise subjected to discrimination in performance of this Contract.
- F. P.R.I.D.E  
It is expressly understood and agreed that any articles which are the subject of, or required to carry out, this Contract shall be purchased from the corporation identified under chapter 946, Florida Statutes, in the same manner and under the same procedures set forth in section 946.515(2, 4), Florida Statutes, and for purposes of this Contract the person, firm or other business entity carrying out the provisions of this Contract shall be deemed to be substituted for this agency insofar as dealings with such corporation are concerned.  
The "Corporation identified" is PRISON REHABILITATIVE INDUSTRIES AND DIVERSIFIED ENTERPRISES, INC. (P.R.I.D.E.) which may be contacted at:  
P.R.I.D.E.  
12425 28<sup>th</sup> Street North, Suite 103  
St. Petersburg, Florida 33716  
Telephone (727) 572-1987
- G. Legal and Policy Compliance  
The Provider shall comply with all local, state, and federal laws, rules, regulations and codes whenever work is performed under this Contract. The Provider shall comply with all Department policies and procedures. Any licenses or permits required for this Contract will be obtained by the Provider and maintained for the duration of this Contract.
- H. Use of Funds for Lobbying Prohibited  
The Provider shall comply with the provisions of section 216.347, Florida Statutes, which prohibits the expenditure of Contract funds for the purpose of lobbying the Legislature, judicial branch or a state agency.
- I. Immigration & Nationality Act  
The knowing employment of unauthorized aliens is a violation of section 274A (a) of the Immigration and Nationality Act. Such violation will be cause for unilateral cancellation of this Contract.
- J. Convicted Vendor List  
A Vendor, person or affiliate who has been placed on the Florida Convicted Vendor List pursuant to section 287.133, Florida Statutes, following a conviction for a public entity crime may not submit a proposal or bid on a contract to provide any goods or services to the Department, and may not be awarded or perform work as a supplier, subcontractor, or consultant under a contract with the Department, and may not transact business with the Department (in excess of the threshold amount provided in section 287.017, Florida Statutes, for CATEGORY TWO) for a period of thirty-six (36) months from the date of being placed on the Convicted Vendor List.
- K. Discriminatory Vendor List  
In accordance with sections 287.094 and 287.134, Florida Statutes, an entity or affiliate who has been placed on the Discriminatory Vendor List:  
1. May not submit a bid on a contract to provide goods or services to a public entity;

2. May not submit a bid on a contract with a public entity for the construction or repair of a public building or public work;
  3. May not submit bids or leases of real property to a public entity;
  4. May not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity; and
  5. May not transact business with any public entity.
- L. Americans With Disabilities Act Requirement  
The Provider shall not exclude anyone from participating in; deny anyone the proceeds or benefits of; not otherwise subject any person(s) or subcontractors to any form of discrimination based on the grounds of race, creed, color, national origin, age, sex, or disability. The Provider shall comply with the pertinent portion of the Americans with Disabilities Act of 1990, Public Law 101-336.
- M. Copyrights and Right to Data  
Where activities supported by this Contract produce original writing, sound recordings, pictorial reproductions, drawings or other graphic representation and works of any similar nature, the Department has the right to use, duplicate and disclose such materials in whole or in part in any manner, for any purpose whatsoever, and to have others acting on behalf of the Department to do so. If the materials so developed are subject to copyright, trademark or patent, legal title and every right, interest, claim or demand of any kind in and to any patent, trademark or copyright, or application for the same, will vest in the State of Florida, Department of State, for the exclusive use and benefit of the State.
- N. Assignments and Subcontracts  
The Provider shall not assign responsibility of this Contract to another party or subcontract for any of the work contemplated under this Contract, nor transfer program services to another location without written approval of the Department. No such approval by the Department of any assignment or subcontract shall be deemed in any event to provide for the Department incurring any obligation in addition to the total dollar amount agreed upon in this Contract.
- O. Incorporated By Reference  
The Department's Request for Proposal that results in this Contract and the Provider's proposal are incorporated herein by reference.
- P. Insurance
1. The Provider shall maintain during the entire period of this Contract the following minimum types of insurance:
    - a. Employer's Liability Coverage with a minimum limit of \$100,000.00,
    - b. Comprehensive General Liability with a minimum limit of \$500,000.00 per occurrence.
    - c. Automobile Liability Insurance shall be required and shall provide bodily injury and property damage liability covering the operation of all vehicles used in conjunction with performance of this Contract:
      - 1) With a minimum limit for bodily injury of \$200,000.00 per person;
      - 2) With a minimum limit for bodily injury of \$500,000.00 per occurrence
      - 3) With a minimum limit for property damage of \$200,000.00 per occurrence
  2. The Provider shall maintain Worker's Compensation and Occupational Coverage as required by Florida law.
  3. The Provider shall procure and maintain "fire and extended coverage" for all real property, improvements, furnishings and equipment thereon furnished by the Department in an amount equal to its full insurable replacement value. Such insurance shall name the State of Florida as a joint payee. The Department shall be able to recover the required coverage amount of the insurance under said policy should Provider not rebuild or repair any building that is required to be covered by this section that is completely or partially destroyed.
  4. All insurance shall be in effect before the Provider commences services at or with Department-furnished property. The Provider shall deliver all Certificates of Insurance to the Department before the Department provides any funds. The Certificates shall be completed and signed by authorized Florida Resident Insurance Agents and delivered to the Department's Contract Manager. All certificates shall be dated and contain:
    - a. The name of the Provider, the program name, the name of the insurer, the name of the policy, its effective date, and its termination date;
    - b. A statement that the insurer will mail a notice to the Department Contract Manager at least thirty (30) days prior to any material changes in the provisions or cancellation of the policy; and
    - c. All coverage required in this Contract.



- Q. Information Resource Request  
The Provider shall receive written approval from the Department prior to the purchase of Information Resource Request (IRR) components used in the performance of contractual obligations under this Contract when the cumulative total cost is equal to or greater than five hundred dollars (\$500.00). The Provider shall secure written approval by means of a Department IRR form before the purchase of information technology components. The Contract Manager will serve as the liaison between the Provider and the Department's Management Information System (MIS) bureau during the completion of the IRR process. The IRR form is available from the Contract Administrator.
- R. Use of Consultants  
The Department's review of outsourcing agreement(s) associated with this Contract award does not relieve the Provider of the responsibility to:
1. Manage the consultant;
  2. Demonstrate the value added and reasonableness of consultant pricing; and
  3. Meet all contractual obligations.
- S. Training Requirements  
Any person employed as a full-time or part-time staff, who provides direct care and custody of youth by a private entity under Contract to the Department, shall successfully complete all certification requirements within the first 180 days of employment in accordance with chapters 985 and 20, Florida Statutes and Department policies and manuals.
- T. Inspector General Requirements  
Pursuant to section 20.055, Florida Statutes, the Office of the Inspector General is responsible for providing direction for supervising and coordinating audits, investigations, and reviews relating to the programs and activities operated by or financed by the Department for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud, waste, and abuse in its programs and activities.
- U. Incident Reporting  
The Provider shall comply with the Department's Office of Inspector General's Statewide Incident Reporting Procedure that is available on the Department's website. Failure to comply with this procedure could result in cancellation of the Contract.
- V. Arrest Reporting Requirements  
The Provider shall implement a written procedure requiring all owners, operators, directors and caretaker/direct contact staff who have been arrested for any criminal offense to make a report of their arrest, either written or oral, to their immediate supervisor within three (3) business days of the arrest. This procedure shall require the imposition of corrective action for noncompliance.
- W. Background Screening  
The Provider shall comply with the Department's Office of the Inspector General's Statewide Procedure on Background Screening for Employees, Vendors, and Volunteers that is available on the Department's website. The Provider shall comply with the requirements for background screening as mandated in section 985.01, Florida Statutes. Failure to comply with the Department's background screening procedure may result in cancellation of the Contract.
- X. Quality Assurance Standards
1. The Department will evaluate the Provider's program, in accordance with section 985.412, Florida Statutes, to determine if the Provider is meeting minimum thresholds of performance pursuant to quality assurance standards.
  2. The Provider shall achieve and maintain an overall "satisfactory" performance rating for applicable quality assurance standards. Failure to achieve an overall "satisfactory" rating shall cause the Department to cancel this Contract unless the Provider achieves an overall "satisfactory" rating within six (6) months, or unless the Department deems there are significant documented extenuating circumstances. In addition, the Department will not contract with the same Provider for the cancelled services for a period of twelve (12) consecutive months.
  3. The Provider shall participate in a minimum of one on-site quality assurance review in another judicial circuit during the Contract year for each program operated by the Provider. The Provider shall assure that all staff participating in quality assurance reviews are at the management or supervisory level and have a minimum of a Bachelor's Degree unless a waiver request has been submitted and approved by the Department. All staff participating in quality assurance reviews must successfully complete the Quality Assurance Peer Reviewer Certification training. Participation in the training shall be at the Provider's expense.
- Y. Monitoring  
The Provider shall permit persons duly authorized by the Department to inspect any records, papers, documents, facilities, goods and services of the Provider which are relevant to this Contract, and

interview any clients and employees of the Provider under such conditions as the Department deems appropriate. Following such inspection, the Department will deliver to the Provider a list of its comments with regard to the manner in which said goods or services are being provided. The Provider shall rectify all noted deficiencies specified by the Department within the specified period of time set forth in the comments, or provide the Department with a reasonable and acceptable justification for not correcting the noted shortcomings. The Provider's failure to correct or justify within the time specified by the Department may result in the withholding of payments, being deemed in breach or default, or termination of this Contract.

Z. Contract Managers and Notices

Listed below are the Contract Managers for the respective parties. All matters shall be directed to the Contract Managers for appropriate action or disposition. Any and all notices shall be delivered to the parties at the following addresses:

<u>Provider</u>	<u>Department</u>
Name	Paul Wilson, Contract Manager
Provider	Department of Juvenile Justice
Address	532 West Lake Mary Blvd.
City, State Zip Code	Sanford, FL 32771
Telephone: (XXX) XXX-XXXX	Telephone: (407) 330-6976

After execution of this Contract, any changes in the information contained in this section will be provided to the other party in writing, shall be sent by United States Postal Service or other delivery service with proof of delivery, and a copy of the written notification shall be maintained in the official Contract record.

All notices required by this Contract or other communication regarding this Contract shall be sent by United States Postal Service or other delivery service with proof of delivery.

AA. MyFloridaMarketPlace Transaction Fee

The State of Florida, through the Department of Management Services, has instituted MyFloridaMarketPlace, a statewide eProcurement system. Pursuant to Section 287.057(23), Florida Statutes (2002), all payments shall be assessed a Transaction Fee of one percent (1.0%), which the Provider shall pay to the State.

For payments within the State accounting system (FLAIR or its successor), the Transaction Fee shall, when possible, be automatically deducted from payments to the Provider. If automatic deduction is not possible, the Provider shall pay the Transaction Fee pursuant to Rule 60A-1.031(2), Florida Administrative Code. By submission of these reports and corresponding payments, the Provider certifies their correctness. All such reports and fee payments shall be subject to audit by the State or its designee.

The Provider shall receive a credit for any Transaction Fee paid by the Provider for the purchase of any item(s) if such item(s) are returned to the Provider through no fault, act, or omission of the Provider. Notwithstanding the foregoing, a Transaction Fee is non-refundable when an item is rejected or returned, or declined, due to the Provider's failure to perform or comply with specifications or requirements of the agreement.

Failure to comply with these requirements shall constitute grounds for declaring the Provider in default and recovering re-procurement costs from the Provider in addition to all outstanding fees. PROVIDERS DELINQUENT IN PAYING TRANSACTION FEES MAY BE EXCLUDED FROM CONDUCTING FUTURE BUSINESS WITH THE STATE.

AB. Exemption from Transaction Fee

Pursuant to Rule 60A-1.032, Florida Administrative Code, disbursements of state financial assistance to a recipient as defined in the Florida Single Audit Act are exempt from the transaction fee.

AC. Captions

The captions, section numbers, article numbers, title and headings appearing in this agreement are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such articles or sections of this agreement, nor in any way effect this agreement and shall not be construed to create a conflict with the provisions of this agreement.

## VIII. SPECIAL TERMS AND CONDITIONS

A. Non-Routine Health Services

In all cases in which Medicaid services are not available (or the youth is not Medicaid eligible), the Provider shall seek reimbursement for non-routine medical, dental and behavioral health services from parents or guardians and/or other health plans or insurers for health benefits due the youth.

If such costs are in excess of \$5000 per youth per incident, the Department will be responsible for paying the cost of services in excess of the maximum cost, if not recouped from other sources. The Department must approve payment for non-routine services and/or charges. The Contract Manager shall be notified prior to the delivery of non-routine services (if non-emergency) and as soon as possible following emergency services. Prior approval by the Department is not required in emergency cases.

B. Service Delivery Documentation

The Provider shall maintain records documenting the total number of youth and names (or unique identifiers) of youth to whom services were provided and the date(s) on which services were provided, so that an audit trail is available for review documenting delivery of service.

C. Expendable Property – Food Items

When a 30-day supply of staple food items/products is purchased, prior to the opening of a facility with start-up/pre-operational funds, the Provider will upon completion or termination of the Contract, return to the Department the dollar amount listed in the start-up/pre-operational budget for the purchase of these staple food items/products.

D. Non-Expendable Tangible Personal Property

1. Title (ownership) to all non-expendable property shall be vested in the Department at the time of the purchase of the property if the property is acquired from:
  - a. Expenditure of funds provided by the Department under a cost-reimbursement Contract.
  - b. Expenditure of funds provided by the Department as "start-up."
  - c. Expenditure of funds provided by the Department as operational expense dollars for which a majority of the total cost of the property was directly allocated to the program budget.
2. All state-owned property acquired by the Provider through funding sources identified above, with a cost of \$1,000 or more and lasting more than one year, and hardback-covered bound books costing \$250 or more, shall be accounted for in accordance with chapter 10.300, Rules of the Auditor General. All such property, including replacements to state-owned property that is lost, destroyed, exhausted or surplus under the terms of this Contract, shall be returned to the Department upon Contract termination. Any replacements shall be in equal or greater value when returned to the Department.  
Upon delivery of Department-Furnished Property to the Provider, the Provider assumes the risk and responsibility for its loss and damage.
3. All state-owned property with a cost of \$100 or more, but less than \$1,000 shall be accounted for by the Provider using a system developed by the Provider and approved by the Department. The Provider property accountability system shall contain, at a minimum: item number; item description; physical location of the property; serial or manufacturer's number; name, make, or name of manufacturer; model year; date purchased; method of procurement; and condition of property. The system shall be designed to reflect any changes to the status of property such as condition or disposition. All such property shall be either returned to the Department upon Contract termination or disposed of as instructed by the Department. Any replacements shall be in equal or greater value when returned to the Department.
4. The Provider shall submit to the Contract Manager, on a monthly basis, a listing of all items purchased that month for the program. The listing shall include a statement as to whether the items were purchased with Department or Provider funds and include supporting documentation of funds used.
5. The Provider shall not dispose of state-owned property without the written permission of the Department. Department policies and procedures shall be followed when disposing of state-owned property.
6. The Provider shall not use any state-owned property for any purpose except the delivery of services identified in this Contract.
7. The Provider shall submit a final inventory report for approval by the Department at conclusion of the Contract.
8. The Provider shall submit an annual joint inventory report of all state-owned property and all Provider-owned property located at the facility to the Contract Manager.
9. The Provider shall report annually to the Contract Manager an inventory of all State-titled

vehicles and non-State titled vehicles purchased with State funds. The Provider shall maintain a monthly vehicle log for each vehicle and submit the completed log to the Contract Manager by the 5<sup>th</sup> day of each month. When utilizing State-owned vehicles the Provider shall comply with the Department's Vehicle Operations Policy and Fleet Management Manual. The Department has furnished the Department-owned tangible personal property identified in Exhibit 5 for use with this Contract.

10. The Department found it necessary to purchase property through the Provider as opposed to direct acquisition for the following reason(s): (Check one or more)
- 1. The property is solely intended for use by the Provider in the delivery of the contracted services. The same or different Providers under subsequent continuing Contracts intend continued use of this property throughout its useful life. It is not intended for direct use by Department staff.
  - 2. The property is critical to the delivery of the contracted services and the Department more appropriately identifies the cost as a Contract cost rather than Operating Capital Outlay.
  - 3. Direct purchase by the Provider is more efficient than Department purchase, which would include additional costs for storage, delivery, retrieval, disposal, etc.

E. Facility Standards, Department Property, Maintenance and Repair:

The facility provided for use in connection with this Contract is state owned or leased. The Provider shall comply with standards required by fire and health authorities. The Provider shall ensure that all buildings and grounds, equipment and furnishings are maintained in a manner that provides a safe, sanitary and comfortable environment for youth, visitors and employees.

1. Department-Furnished Property
  - a. The Provider shall keep records of all maintenance and repairs on all state-owned or leased facilities and grounds and shall give the Department reasonable opportunity to inspect such records. The Provider shall deliver the related records to the Department when requested. Record submittal is mandatory upon Contract termination.
  - b. The Provider may not place any type of structure on, or make alterations to, Department furnished land or other property, without first having obtained the written approval from the Department's Bureau of General Services, Facility Services representative.
  - c. Upon possession of Department-furnished property by the Provider, the Provider assumes the risk and responsibility for its loss and damage. At the expiration or termination of the Contract the Provider shall return the state-owned or leased facility and grounds to the Department in the same condition as on the initial date of this Contract, normal and ordinary wear and tear excluded. Failure to return the property in the condition required by this Contract shall result in the Department withholding payment of invoices in the amount required to reimburse the Department for repair or replacement costs. Notwithstanding any other provision in this Contract to the contrary, the Provider is liable for all consequential damages resulting from the Provider's failure to comply with the requirements of this Contract to maintain and repair the facility, grounds, utilities and equipment owned by the Department.
  - d. Title to Department furnished property shall remain with the Department. The Provider shall use the Department-furnished property only in connection with this Contract.
2. Minor Maintenance and Repair Work
  - a. The Provider shall protect, preserve, maintain (including normal parts replacement), and repair the facilities and grounds in accordance with industry standards and all applicable building codes and ordinances. All such maintenance and repair with a cost per incident of less than **\$1,000.00** shall be considered *Minor Maintenance and Repair Work*.
  - b. Minor Maintenance and Repair Work includes, but is not limited to:
    - 1) Interior maintenance and repairs in accordance with generally accepted good practices, including repainting, worn or damaged floor coverings, lighting fixtures, and interior equipment and appliances as may be necessary due to normal usage;
    - 2) Repair or replacement of fire and security alarm systems;
    - 3) Replacement of broken windows;
    - 4) Maintenance of interior and exterior grounds and parking area so as to conform to all applicable health and safety laws, ordinances and codes which are presently in effect and which may subsequently be enacted;

- 5) Furnishing of pest control services;
- 6) General repair and maintenance of heating/ventilation and air-conditioning system including but not limited to filter replacement, annual inspections and cleaning of entire system and repair/replacement of parts as required;
- 7) Repair of normal exterior structural wear and tear;
- 8) Inspection and replacement of general electrical repair;
- 9) Inspection and replacement general plumbing repair;
- 10) Hardware repair;
- 11) All site maintenance including, but not limited to, lawn and grass care, care of all shrubs and landscaping and storm water ponds; and
- 12) Any other item normally required in maintenance for the proper operation of the facility.

3. Major Maintenance and Repair Work

- a. The Provider shall utilize the Major Maintenance and Repair Fund (Fund) described below only to pay for Major Maintenance and Repair Work on state owned facilities. Maintenance and repair work with a per incident cost in excess of \$1,000.00 and as further described below shall be considered *Major Maintenance and Repair Work*. The Provider shall not accumulate or group required maintenance and repair in such a way that maintenance and repair items exceed the \$1,000.00 per incident cost. The Provider shall promptly report to the Department damages requiring major emergency repairs on all state owned or leased facilities and grounds.
- b. On the first day of each month after the effective date of the Contract, the Provider shall deposit in the Major Maintenance and Repair Reserve \$284.40 per month. This should be an interest bearing account created solely to maintain the Fund for that program. The amount shall reflect in the provider's submitted budget and shall be responsive and responsible in accordance with chapter 287, Florida Statutes. Monies in this Fund shall not be commingled with any other funds. The Provider shall have no rights to use the Fund or earnings except as set forth herein. The Provider shall provide bank account statements and reconciliation of fund balances to the Contract Manager each month. The balance remaining in the Fund at Contract termination shall be transferred to the succeeding Provider for that program or as directed by the Department.
- c. Requests for payment from the Fund shall be submitted to the Department Contract Manager for approval by the Department before the repair is made, except in the case of a valid emergency, upon which case notice shall be give as soon as practicable. The request must describe the required repair and state the maximum cost. The request by the Provider and approval by the Department must be in writing. Upon receipt of that approval, the Major Maintenance and Repair Work cost shall be paid by the Provider, from the Fund.

*Major Maintenance and Repair Work* includes, but is not limited to:

- 1) Heating, ventilation and air conditioning system;
- 2) Electrical system fixtures and equipment;
- 3) Plumbing systems, fixtures and supply and waste lines;
- 4) Utility conversions;
- 5) Roof;
- 6) Major interior and exterior repainting;
- 7) Waste water treatment systems;
- 8) Emergency back up systems repair and maintenance or replacement;
- 9) Life safety systems, repair or replacement; and
- 10) Electronic security systems, repair or replacement.

F. Occupancy Clause

The Provider shall not be entitled to payment for program operations until proof of compliance with the following conditions is submitted to the Department:

1. A current Certificate of Occupancy for a Provider owned or leased facility has been issued by the building authority;
2. All permits and fees have been paid;
3. All safety and security systems and equipment are installed and operational in Provider-owned or leased facilities, and;
4. Proof of required fire and liability insurance coverage is presented to the Department.

G. Violent Offender Incarceration and Truth-In-Sentencing (VOI/TIS)  
The Provider shall provide residential substance abuse overlay services as specified in the U. S. Department of Justice and FDLE Violent Offender Incarceration and Truth in Sentencing (VOI/TIS) Drug Testing, Intervention and Sanctions Program sub-grant project entitled "DJJ Residential Substance Abuse Services" as awarded to the Florida Department of Juvenile Justice. The requirements for these VOI/TIS residential substance abuse overlay services are on the Department's website at <http://www.djj.state.fl.us/agency/contracts/index.html>. The Provider shall comply with all VOI/TIS sub-grant requirements. The sub-grant and the reporting requirements are incorporated into the Contract as if fully set forth herein.

H. Exhibits  
Exhibits to be included as part of this Contract (some of which are incorporated by reference):

- EXHIBIT 1 SCOPE OF SERVICES
- EXHIBIT 2 CONTRACT PAYMENT METHOD
- EXHIBIT 3 CONTRACT CENSUS REPORT  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>
- EXHIBIT 4 FLORIDA MBE UTILIZATION REPORT  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>
- EXHIBIT 5 DEPARTMENT-FURNISHED PROPERTY INVENTORY
- EXHIBIT 6 FLORIDA SINGLE AUDIT ACT  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>
- EXHIBIT 6.1 FLORIDA SINGLE AUDIT ACT COMPLIANCE REPORT  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>
- EXHIBIT 7 INSTRUCTIONS FOR USING ANNUAL INDEPENDENT AUDIT FORM  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>
- EXHIBIT 7.1 INDEPENDENT AUDIT FORM  
Available at: <http://www.djj.state.fl.us/agency/contracts/index.html>

This Contract, which includes Exhibit 1 (Scope of Services), and all attachments and exhibits named herein that are attached hereto and incorporated by reference, represents the entire agreement of the parties. Any alterations, variations, changes, modifications or waivers of provisions of this Contract shall only be valid when they have been reduced to writing, duly signed by each of the parties hereto, and attached to the original of this Contract, unless otherwise provided herein.

IN WITNESS THEREOF, the parties hereto have caused this Contract to be executed by their undersigned officials as duly authorized.

PROVIDER: STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE

SIGNED BY: \_\_\_\_\_ SIGNED BY: \_\_\_\_\_

NAME: \_\_\_\_\_ NAME: Francisco J. Alarcon

TITLE: \_\_\_\_\_ TITLE: Deputy Secretary

DATE: \_\_\_\_\_ DATE: \_\_\_\_\_

THIS CONTRACT IS NOT VALID UNTIL BOTH PARTIES HAVE SIGNED AND DATED

**EXHIBIT 1  
SCOPE OF SERVICES**

**I. Work Statement**

The Florida Department of Juvenile Justice (DJJ) requires a Moderate Risk residential program for female youth who are committed to the Department after being assessed and classified as a moderate risk to public safety. The program is located in the East Central Region in Circuit 18. This is a state-owned building, and the address is 5332 Riveredge Drive, Titusville, Florida, 32780, Brevard County. This is an existing program currently known as the Frances Walker Halfway House.

The Provider shall design, develop, implement, and operate a gender-responsive, relationship-based, Moderate Risk residential program with a daily capacity of 22 females with substance abuse histories, who are committed to the Department after being assessed and classified as a moderate risk to public safety. The Provider's proposal shall utilize a restorative justice therapeutic model to serve 22 females between the ages of thirteen (13) to eighteen (18), 24 hours per day, 7 days per week. The Provider shall provide well-defined, relationship-based program models or theories that are defensible, measurable and applicable to female adolescent offenders.

**A. Restorative Justice**

The Provider shall provide a program that reflects the Restorative Justice philosophies and principles. The model shall incorporate restorative justice practices with gender-responsive programming for girls. The Provider shall provide a program that emphasizes treatment modalities designed to address delinquent, anti-social and criminal thinking and behaviors, including but not limited to, aggression replacement training; social skills training; problem solving training; academics; pre-vocational and vocational training; and life skills as they relate to women's issues. The Provider shall provide gender-responsive services designed to improve emotional and behavioral functioning and reduce the adverse effects of abuse, victimization, neglect, exploitation, broken unhealthy relationships and trauma. The Provider shall also provide health education and wellness activities focusing on adolescent girl's and women's issues.

**B. Gender-specific Services**

1. The Provider shall focus on improving girls' emotional and behavioral functioning, addressing and eliminating behaviors that have contributed to the girls' delinquency, and promoting behaviors and competencies that encourage pro-social change, self-growth and law-abiding behavior.
2. The Provider and staff will acknowledge and value the worth of girls, regardless of backgrounds and offense histories.
3. The Provider shall look at a girl holistically, incorporating into the design of the program an understanding of all the relational, systemic, and societal factors in her life.

All contractual requirements to provide service, support, and related performance shall be available and provided when the girl enters the program. The anticipated average length of stay for each girl is 6 to 9 months.

**II. Manner of Service Provision**

The Provider shall provide program services consistent with program requirements and Department policies, procedures and manuals. The program services shall include, at a minimum, the following:

**A. Care and Custody Services**

The Provider shall provide care and custody to include proper supervision of girls during hours of program operation or service, transportation, and orientation of girls upon admission and throughout their length of stay. The Provider shall provide the following:

1. 24-hour awake supervision, 365 days per year.
2. Appropriate staffing ratios to include 1:10 awake, 1:12 sleep; and if appropriate, 1:5 for off-site activities to provide immediate response to emergencies, active supervision of the girls, and suitable and timely response to the everyday needs of girls while maintaining safety and security within the program.
3. No less than half of the required staff on each shift will be female.
4. An orientation process that begins within 24 hours of a girl's admission.

5. Nutritious, well-balanced meals prepared and served in a manner that ensures the individual nutritional needs of each girl are taken into consideration and in accordance with Department policies and Florida Administrative Codes.
6. Climate-appropriate clothing that fits properly, is in good repair and is clean; access to appropriate personal hygiene items; and clean bed linens and towels in accordance with FDJJ policy and procedures.
7. A safe and secure environment that complies with standards required by local fire and health authorities. Facilities and grounds shall be maintained in a manner that provides a safe, sanitary, and comfortable environment for girls, visitors, employees, and other individuals on-site.

The Provider shall submit a detailed weekly schedule of youth activities for each day of the week.

**B. Admission and Eligibility Requirements**

The Provider shall accept referrals for program admission only from the Department. Girls residing in the East Central Region shall be placed in this program. The Department may place girls from other regions, dependent upon the availability of beds.

If the Provider disagrees with the placement of a particular girl, the admission of the girl shall occur and the Provider may contact the East Central Regional Residential and Correctional Facilities Office for resolution.

The Provider shall accept new admissions Monday through Friday between 8:00 a.m. and 5:00 p.m. with the flexibility to provide admission services after hours, should the need arise. All admissions will be coordinated in advance with the local Commitment Manager and DJJ Probation Officer.

At the time of admission to the program, the Provider shall present a safe and nurturing environment with a gender-responsive program orientation to the girl, including but not limited to: written rules, regulations, program goals, services available, youth's rights, grievance procedure, rules of conduct, possible disciplinary action, and projected length of stay.

**C. Intake, Strength and Needs Based Assessments**

The Provider shall establish a comprehensive screening and assessment system that is gender responsive to females and identifies information about the girl from intake through discharge from the program. A Provider's established screening policies and practices can create gender-based barriers blocking a girl's access to needed services, and may inherently involve gender-based bias. The Provider shall work to prevent this from happening. The assessment will identify the strengths of each girl along with her needs. Assessment services shall include an initial needs and strength-based assessment process that results in the formulation of performance goals for the girl. The program's comprehensive screening and assessment system shall provide a baseline from which subsequent improvement and acquisition of competencies are measured, with additional assessments or evaluations being provided if needed throughout any girl's stay in the program. The Provider shall be responsible for the reporting of all admissions and releases in the Juvenile Justice Information System (JJIS) within 24 hours of the admission/release and for updating the projected release dates of youth at a minimum of once per week.

**D. Case Management Services**

The Provider shall provide case management services, which shall include coordination with the Department, agency staff, other agencies, as well as members of the community in the assessment of the individual needs of girls.

Goals and objectives that stress individualized performance plans using each girl's strengths shall be developed and used to benchmark each girl's required progress in the program. The Individual Performance Plan shall specifically outline program expectations for both the girl and the program staff. Ongoing review and re-negotiation of objectives and performance contracts shall be part of the program's case management services and include the program, the girl, the DJJ Juvenile Probation Officer (JPO) and the girl's family if appropriate.

In recognition of the importance of transition, reunification and reintegration with the family and community, the Provider shall design a performance and transition plan to account for at least the following elements of intervention recommended for girls' programs: sexual, spiritual, individual,



relational, societal, educational and communal. Each program component shall offer content and programming activities to address individual goals for each girl at every level.

The Provider shall notify the committing court, the DJJ Probation Officer, the girl's parents, and other pertinent individuals monthly on the girl's progress in the program.

**E. Self-Sufficiency Planning**

The Provider shall assess the needs and strengths of the girl regarding independent living arrangements in those situations where age and family circumstances indicate that independence and self-sufficiency are more realistic goals than reunification with the family. A plan shall be developed and staffed with all parties as early as possible after the girl's placement in the program. These services will address, at a minimum, future economic self-sufficiency in both a traditional and non-traditional setting, safe and affordable housing, conditional release, job training and retention, placement and child care, as appropriate for the 13-18 year olds.

The program shall emphasize the building of support systems such as: girls' and women's resource networks, childcare networks, transportation, racial, ethnic and cultural programs and advocacy organizations.

**F. Health Services**

The Provider shall ensure that the specialized health needs of adolescent girls are met. Such needs may include: a high incidence of sexually transmitted diseases, the need for gynecological services, a high incidence of chronic fatigue and headaches, a high incidence of endocrine disorders, the physical effects of domestic violence and abuse, HIV testing, effective family planning, counseling and education, obesity, eating disorders, stress management, and the need for pre-natal and post-natal care.

The Provider shall provide necessary and appropriate gender-responsive healthcare services (as required by the DJJ Health Services Manual), including but not limited to:

**1. Routine Screenings and Evaluations**

- a. Screening and Evaluation - All girls entering a residential commitment program shall receive the appropriate routine screenings and evaluations. Routine screening and evaluations are those procedures, tests, examinations and assessments that are required by the Department to be provided for each girl.
- b. A comprehensive physical assessment to be completed within the required time frames of admission. The comprehensive physical assessment must have been performed within the last year for girls with no known chronic physical healthcare problems, and within 6 months for girls with known chronic physical healthcare problems.
- c. Assessment of tuberculosis status - (In addition to assessment upon entry to the residential commitment program, tuberculosis status may be assessed at any subsequent point, based on risk, potential exposure to a clinical condition, and at any time ordered by the designated health authority).
- d. Gynecological services
- e. Pregnancy testing at the girl's request
- f. Screening for sexually transmitted diseases
- g. Assessments of immunization status.

The level of Provider or staff member described in the DJJ Health Services Manual shall complete screenings and evaluations. The admitting staff member shall complete the Facility Entry Physical Screening form at the time of the girl's admission to the residential commitment program. The facility entry physical screening process shall not take the place of the required medical evaluations, but shall include a review of gynecological needs, such as date of last menstruation, frequency and intensity of cramping and other gynecological needs.

**2. Components of Care**

In addition to the Routine Screenings and Evaluations listed above, the Provider shall provide the following components of care:

- a. Sick call care, at regularly scheduled hours on-site, with procedures for referral off-site when the sick call complaint warrants evaluation beyond the scope of onsite personnel.
- b. Episodic care (on-site first aid for minor complaints, emergency on-site care, and provisions and procedures for off-site emergency care when warranted).
- c. Ongoing treatment, monitoring and periodic evaluations for girls with chronic health problems. No greater than six months may elapse before a girl with a chronic health problem is assessed by a health care Provider at the level of an MD, DO, ARNP, or PA. Ongoing treatment shall include the updating of immunizations as determined by an MD, DO, PA, or ARNP in accordance with CDC recommendations for girls and adolescents.
- d. Medication Management, including safe and effective administration, secure storage and accountability, documentation, and appropriate monitoring.
- e. Infection Control Measures.
- f. Transitional Healthcare Planning for girls, especially those with chronic health problems who require arrangements to ensure continuity of care upon discharge.

### 3. Health Care Contracts and Agreements

In order to ensure the provision of the components of necessary and appropriate healthcare as listed above, the Provider shall maintain the following:

- a. Service provision contracts or agreements with healthcare professionals in the community to provide healthcare services as needed;
- b. A contract or agreement with a physician (MD or DO) licensed in the state of Florida to serve as the facility's designated health authority. The scope of responsibilities and function of this position shall be determined by the Provider and the physician, but at a minimum will include basic primary medical care to girls.
- c. A written agreement with an appropriately licensed local hospital to be utilized in the event of an emergency medical need, which cannot be addressed onsite through basic minor first aid or through basic established sick call procedures.
- d. A contract or agreement with a dentist duly licensed in the state of Florida to provide primary dental care when needed.
- e. Preference shall be given to medical and dental staff with experience in adolescent female health.

### G. Mental Health and Health Education Programming

The Provider will ensure that a comprehensive mental health education program is provided to all girls, that includes the following:

1. Emotional, physiological and physical development for adolescent girls
2. Comprehensive HIV/AIDS education, including mechanisms for HIV counseling and testing;
3. Family planning education
4. OB/GYN issues
5. Pre-natal and Post-natal Care issues
6. Sexually Transmitted Disease Education
7. General Education on Prevention of Communicable Diseases (for example, Tuberculosis)
8. Prevention of Accidents
9. Tobacco Prevention and Cessation
10. Alcohol and Substance Abuse Information
11. Nutrition Basics, such as
  - a. Eating Disorders
  - b. Body Image
  - c. Self Esteem
  - d. Cardiovascular Fitness
  - e. Personal Hygiene
  - f. Menstruation
  - g. Basics of Dental Hygiene
  - h. Anxiety Reduction
  - i. Coping with Anger & Depression (basic skills)

Provisions of this health education may be accomplished by on-site personnel, use of videos, group work, or published curricula developed for adolescents.

**H. Staff Training**

In conjunction with Department training requirements, the Provider shall ensure that all staff are trained on the following mental health and health-related topics:

1. Gender-responsive services for adolescent delinquent females;
2. Physical and emotional development and common health issues of adolescent girls;
3. Restorative Justice Programming for girls, such as Circle's;
4. Post Traumatic Stress Disorder (PTSD), victimization, exploitation, domestic violence, trauma and recovery issues;
5. First Aid and Cardiopulmonary resuscitation;
6. Universal precautions and blood borne pathogens, such training to meet that specified in Federal Rule CFR 1910.1030 (OSHA Standard);
7. Basic principles of safe and effective medication administration if medications are to be administered by non-healthcare licensed staff members;
8. Emergency evacuation procedures for girls with a medical alert system; and
9. For staff conducting intake, the Provider shall ensure training on the Massachusetts Youth Screening Instrument (M.A.Y.S.I.) and the Facility Entry Physical Health Screening form and process.

**I. Medicaid Services**

In residential programs operated by enrolled Medicaid Providers in which girls committed to the Department are eligible for Medicaid, the Provider shall provide Medicaid allowable services to those girls. If the Provider for that program is NOT an enrolled Medicaid Provider, the Provider shall seek local enrolled Medicaid Providers to provide eligible girls Medicaid allowable services.

If a girl is not eligible for Medicaid services, the Provider shall attempt to have medical or dental expenses covered by the girl's parents or guardians or their personal insurance company.

The Department is not responsible/liable for the costs of routine and necessary medical, dental or behavioral health care (habilitative) beyond the limits of per diem furnished to the Provider, under the terms and conditions of this contract.

**J. OSHA Requirements**

The Provider shall develop and maintain (updated at least annually) a comprehensive education and prevention program which includes, at a minimum, the following:

1. An Exposure Control Plan, which is written, site-specific (not generic) and meets all of the requirements of the OSHA Standard.
2. Observance of universal precautions by all staff.
3. Comprehensive post-exposure evaluation and follow-up, including post-exposure medication (prophylaxis), following current recommendations by the Center for Disease Control; monitoring for minor or major signs of disease post-exposure, and maintenance of post-exposure records as required by the OSHA Standard.
4. Availability of Hepatitis B immunizations at no cost to employees.

The Provider shall also provide for Blood Specimen or Oral Swabs Collection for DNA Testing (consistent with Florida Statutes and DJJ Policy and Procedures). The Provider shall also obtain imprints of the girl's left and right thumb prints to be attached to the FDLE request for DNA testing.

**K. Mental Health and Substance Abuse Services**

The Provider shall provide or arrange for mental health and substance abuse services in accordance with the Department's Mental Health and Substance Abuse Services Manual and DJJ policies. The Provider shall ensure that the girls in the program have on-site and off-site access to necessary and appropriate mental health and substance abuse services performed by qualified mental health and substance abuse professionals or service providers licensed in accordance with chapter 394, F.S., and/or chapter 397, F.S., and chapter 5D-30.003(15), Florida Administrative Code. The licensed mental health professional shall have experience and expertise working with adolescent girls and addressing their issues.

The Provider shall provide or arrange for a broad spectrum of mental health services as determined by the individual needs of the girl. These services will include:

1. Mental health and substance abuse screening upon admission to determine if there are any immediate mental health or substance abuse needs.
2. Comprehensive mental health evaluations, which include assessment of domestic violence and sexual abuse/victimization issues/needs.
3. Individualized mental health treatment planning.
4. Psychotherapy or professional counseling (i.e., individual, group and family therapy), which includes sexual and physical abuse, victimization issues and domestic violence.
5. Psychopharmacological therapy and follow-up treatment, as necessary.
6. Psychiatric services.
7. Individualized mental health transition planning.
8. Crisis Intervention and Suicide Prevention Services.
9. Emergency mental health or substance abuse care.
10. Substance abuse services for girls that include services within a context of trauma, related to physical, sexual and emotional abuse, and domestic violence.

The Provider shall take into consideration each girl's cultural, ethnic background and gender in all aspects of mental health and substance abuse screening, assessment and treatment planning. The Provider shall ensure that treatment is based on the girl's individualized needs and strengths. When co-existing mental health and substance-related disorders exist, the Provider shall provide or arrange for integrated treatment tailored to address co-occurring mental health and substance-related disorders.

In residential programs operated by enrolled Medicaid Providers in which youth committed to the Department are eligible for Medicaid, the Provider shall provide Medicaid allowable services to youth. If the Provider for that program is not an enrolled Medicaid Provider, the Provider shall seek local Medicaid Providers to provide eligible youth Medicaid allowable services.

In residential programs designated for Medicaid Behavioral Health Overlay Services (BHOS), Behavioral Health Overlay Services shall be provided and billed in accordance with the Florida Medicaid Community Mental Health Coverage and Limitations Handbook.

The Provider shall develop working relationships with local mental health agencies or individuals in order to maintain a referral source for DJJ girls.

The Provider shall provide substance abuse services, specific to the 22 girls identified as needing substance abuse services. The Provider shall provide residential substance abuse treatment services as specified in the U.S. Department of Justice and Florida Department of Law Enforcement (FDLE) Violent Offender Incarceration and Truth-In-Sentencing (VOI/TIS) Drug Testing Intervention and Sanctions Program for State Prisoners sub-grant project entitled "DJJ Residential Substance Abuse Services as awarded to the Department. The requirements for these services are on the Department's website at <http://www.djj.state.fl.us/agency/contracts/index.html>. The Provider shall comply with all sub-grant requirements. The sub-grant and the reporting requirements will be incorporated into the Contract as if fully set forth therein.

**L. Delinquency Programming and Services**

The Provider shall provide delinquency programming and services intended to encourage pro-social behavior and attitudes. The Provider shall provide social skills training, inter-personal problem solving, including family conflict resolution, and training in moral reasoning and decision-making. The girls shall be provided a variety of positive and challenging learning experiences that are designed to increase the girl's pro-social behaviors, social responsibility, and awareness.

**M. Group Work**

The Provider shall offer a Group Work curriculum that focuses on women's issues (mutual responsibility between girls, women, their families and communities) and starts at the point where the girl is in her life.

The curriculum will not include Anger Management that tends to force a girl to internalize her feelings of anger; rather, the curriculum will allow the girl to use her voice and express her feelings of anger.

**N. Women's History**

The Provider will ensure that on a regular basis there is acknowledgement and celebration of historic females, from all cultural backgrounds. The program will hold special events or activities during the month of March, Women's History Month, celebrating the lives of women, and embracing the community and families of the girls.

**O. Mother-Daughter Relationships**

The Provider will provide services that address the mother-daughter relationship for girls in their facility. These can be integrated into other areas of services with the understanding of the importance of the relationship between a mother and her daughter, whether positive or negative, and the impact it has on the girls in the facility. The strengths shall be encouraged, while addressing the need to improve this relationship.

**P. Educational Services**

Educational services shall be provided either directly by the local school district in which the juvenile justice program is located or through a contract between the local school district and the Provider. (See chapter. 1003, Florida Statutes.)

Educational services shall be patterned after the classroom setting with a focus on possibilities for individualized achievement, especially for the achievement of the GED for those that meet the requirements.

The Provider shall submit a plan for addressing the educational needs of the program servicing 13-18 year olds in its proposal. The educational services should be specialized for this age group.

The Provider shall address a plan for addressing and assuring the needs of ESE students are met in its proposal.

Since these girls often demonstrate poor academic achievement or have not been supported in achieving academically; motivational, non-traditional and creative educational programming shall be encouraged. Education services shall include a competency-based remedial education program. Education services shall reflect an integration of the education program with other required components of this program so that maximum use is made of available resources.

The Provider shall make arrangements for educational space at the facility. This site is not equipped with education classrooms, offices, etc. The Provider's plan of where these services will be provided shall be discussed in its proposal. There is a portable building that is currently being utilized for classroom space that the Department leases from G.E. Capital Modular Units for \$684.70 per month (\$5.01 per square foot). If the new Provider desires to keep the current building, they would be responsible for assuming the lease.

**Q. Pre-Vocational and Vocational Services**

Traditional and non-traditional prevocational and vocational services shall be provided either directly by the local school district in which the juvenile justice program is located or through a contract between the local school district and the Provider. Pre-vocational and vocational instruction shall be provided so that the interests, aptitudes, and skills of the girls are developed, while building upon their existing strengths, in a manner supportive of their employability and providing an occupational advantage in their own community.

The Provider shall submit a proposal on how it can utilize workforce development funding to enhance vocational training certification. A copy of the Vocational Educational Plan can be found at: [www.fim.edu/doe/commhome/pdf/ese10986.pdf](http://www.fim.edu/doe/commhome/pdf/ese10986.pdf).

**R. Job Training and Placement**

The Provider shall provide job training activities and placement resources for appropriate girls in the program to ensure an orderly transition into the workplace and acceptance of a positive work ethic.

**S. Living Environment/Treatment Modalities**

The Provider staff shall promote mentoring, positive role modeling and positive one-on-one and small group interactions and interventions. The Provider shall ensure the following:

1. Involvement of the girls in program design, implementation and evaluation.
2. Effective implementation of a behavioral management system (with clear expectations and consequences) that is based on a relatively small number of reasonable program expectations that are necessary for physically and emotionally safe and secure congregate living.
3. Effective communication and listening techniques that promote opportunities for girls to be heard and understand the topics and issues of discussion.
4. Recognition and nurturing of spirituality, exploration of individual and group belief systems, and societal responsibilities.
5. Opportunities for girls to develop relationships of trust and interdependence with people already present in their lives (such as friends, relatives, or church members).
6. Acknowledgement of the girl's knowledge of and experiences with racism, classism, sexism, homophobia, victimization, and dependency and the opportunity to overcome those barriers.
7. Promotion of cultural diversity and identification.
8. Fostering of the development of gender identity.
9. Promotion of positive identity, self-esteem, self respect and respect for others.
10. Facilitation and advocacy of social activism and opportunities to create positive changes to benefit girls on an individual level, within their relationships, and within the community and society as a whole.
11. Implementation of a peer leadership program that teaches responsibility and leadership skills.
12. Reasonable opportunities for visitation (especially when the girl has a child), correspondence and telephone access.
13. Use of trained volunteers, mentors and other members from the community to interact with and share positive experiences with the girls.
14. Individualized treatment intended to resolve personal and family problems having a negative impact on the girl.
15. A comprehensive rehabilitative treatment program to address issues related to sexual abuse, physical abuse, and emotional abuse.
16. Promotion of non-violent problem resolution.

**T. Religious Opportunities**

The Provider will make diligent attempts to provide religious services and/or education that encompass all faiths: Muslim, Christianity, Judaism, Hinduism, Catholicism, etc.

The Provider shall provide programs that allow time for the girls to address their spiritual health. Information must be shared and time set aside for girls to explore their spirituality and inner strength; to develop hope; and to become strong, centered and at peace. This might include time for personal reflection, cultural traditions, rituals; and discussions about life, meaning, guidance, values, morals, and ethics. The Provider will also develop rites of passage celebrations for significant events, or milestones found in a girl's daily routine. Spiritual health is not necessarily the same as religion. Some girls may practice spirituality through religion, but that is their personal choice. Helping a girl find and keep her spirit, discover meaning in life, understand how she fits into the world, embrace the shared experiences of womanhood, gain confidence, and celebrate opportunities that lay ahead, sets a foundation of hope for the future.

**U. Recreational and Leisure Time Activities**

The Provider shall provide daily recreational and leisure time activities in ways that are physically challenging, educational, and constructive that can be used by the girl after release, (i.e. Aerobics, Tae Bo, Self-defense). These activities shall teach the girl healthy ways to maintain her own physical well being in addition to providing alternative ways of spending leisure time. Opportunities for age appropriate and gender-specific physical conditioning of each girl shall be a part of the overall recreational program. Indoor and outdoor activities shall be provided to all girls. Non-competitive activities shall be encouraged.

**V. Restorative Justice Philosophy and Restorative Programming**

Restorative Justice is a philosophy that views crime by focusing on repairing harm to people and relationships. The Provider shall ensure that the program's operation reflects the restorative justice philosophy. At a minimum, the Provider shall provide a restorative environment that (1) holds offenders accountable for their behavior, including the harm their crimes caused to the victim(s) and the community; (2) protects the public; (3) offers offenders opportunities for competency development in skill areas valued by the community in preparation for reintegration into productive community life; and (4) partners with community stakeholders.

The Provider shall foster a restorative community within the residential program, creating a culture that encourages staff and girls to be actively involved and give input, participate in decisions, practice leadership roles, use restorative conflict resolution strategies, and contribute to the community.

Competency development shall facilitate skills valued by others in the community and should assist youth in (1) functioning in society in a meaningful, positive way, (2) becoming stronger in character, remorseful and empathetic, (3) becoming more connected to the community and recognizing potential to be positive members of the community, and (4) practicing opportunities to lead, belong, mentor, contribute, and make meaningful choices.

The Provider shall provide impact of crime instruction to youth to (1) assist them in accepting responsibility for the harm they have caused; (2) educate them on the impact of crime, thereby increasing their empathy for others; (3) provide a safe forum for victims to share their experiences with girls; (4) provide guidance to youth in how to restore their victims, families and communities; and (5) instill in girls a sense of community belonging and responsibility.

All aspects of the program shall reflect the restorative justice philosophy, including case planning processes, competency development, involvement in meaningful community service, restitution, conflict resolution, and victim and community involvement.

**W. Community Involvement Opportunities**

The Provider shall ensure girls meet all program and Department requirements for off-site activities (DJJ Policy and Procedures). The girls may earn opportunities for community involvement. These opportunities include, but shall not be limited to, providing supervised community work service hours, participating in group community service projects, and advocating for social change.

**X. Transportation Services**

The Provider shall be responsible for transporting new admissions from the local detention center to the program. The Provider shall provide transportation services for each girl for program-related reasons including, but not limited to:

1. Medical/Dental appointments
2. Work site/Community service projects
3. Counseling appointments with community agencies
4. Emergency transportation
5. Transportation to and from home visits as needed
6. Releases/Discharges

When a girl must appear in court the Provider may elect to transport the girl to court, using the appropriate transportation procedures, or transport the girl to the nearest detention center, and the Department will transport the girl to court. The Provider shall coordinate the transportation of girls with the respective transportation coordinator and detention center prior to the girl's arrival. Upon the girl's return from court the Department will notify the Provider.

For facility-to-facility administrative transfers the Provider is responsible for transporting the girl to the receiving facility, if the facility is in the same region. If the facility is in a different region the Provider will contact the nearest detention center to make arrangements and deliver the girl to that detention center, where the receiving Provider will then transport the girl to its facility. If the girl is in secure detention pending the transfer then the Department will transport the girl to the receiving facility regardless of region and location. The Provider may elect to complete all transportation services without the use of the Department as a resource.

The Provider is responsible for all transportation requiring the evacuation of the girls. The Provider shall assist in the transportation for girls that need to be transported outside of the catchment area.

In a collaborative effort the Provider, along with the JPO and Parent/Guardian, will coordinate transportation arrangements for the girl's release from the commitment program. As a last resort only, and after all other means for transportation of the girl home have been exhausted, the JPO can access the Statewide Transportation Offender Program (STOP) for assistance in transporting the offender home.

III. **Discharge Policy**

All discharges from the program shall follow the Department's policy and procedures for releases.

IV. **Reports**

The Provider shall submit the following reports. Any payment due under the terms of this Contract may be withheld until the Provider complies with the requirements of this Contract, including submittal of all reports due from the Provider.

Type of Report	Frequency	Due Date	Department of Juvenile Justice Receiving Party
Contract Invoice	Monthly	By the 10 <sup>th</sup> of each month for the preceding month	Contract Manager
Contract Census Report (Exhibit 8)	Monthly	By the 10 <sup>th</sup> of each month for the preceding month	Contract Manager
Certified Minority Business Enterprise (CMBE) Utilization Report (Exhibit 4)	Monthly	By the 10 <sup>th</sup> of each month for the preceding month	Contract Manager
Health Services Statistical Report	Monthly	By the 10 <sup>th</sup> of each month for the preceding month	Direct entry on the JJIS Internet Website
Department-Furnished Property Inventory	Annually	January – April each year	Contract Manager
Office of the Inspector General Background Investigations – Annual Affidavit of Compliance with Good Moral Character Standards	Annually	The end of each contract year.	Office of the Inspector General & Contract Manager
Florida Single Audit Act – Audit Compliance Report (Exhibit 6.1)	Annually	Within 90 days of the end of each contract years	Office of the Inspector General & Contract Manager
Annual Independent Audit Form (Exhibit 7.1)	Annually	Within 90 days of the end of each contract years	Bureau of Contracting & Purchasing, Tallahassee
Substance Abuse Treatment Report	Monthly	By the 10 <sup>th</sup> of each month for the preceding month.	Contract Manager
"Just Read" Report	Quarterly		Contract Manager
Proof of Insurance	Annually		
VOITIS - Residential Substance Abuse Treatment Services Monthly Report (for Providers that receive VOITIS funding)	Monthly	By the 10 <sup>th</sup> of each month for the preceding month.	Residential & Correctional Facilities Office, Tallahassee
VOITIS - Residential Substance Abuse Treatment Services (RSAT) Quarterly Report (for Providers that receive VOITIS funding)	Quarterly		Florida Department of Law Enforcement
Monthly Vehicle Log (for Providers that use State vehicles)	Monthly	By the 5 <sup>th</sup> of each month for the preceding month.	Contract Manager
Monthly Energy Consumption Report (for Providers that operate in a state owned/leased facility)	Monthly	By the 10 <sup>th</sup> of each month for the preceding month.	Contract Manager



V. **Performance Measures, Performance Data, and Performance-based Program Budgeting (PB2) Requirements**

The Provider shall utilize methods to measure and capture performance data for each youth, while maintaining the mutually agreed upon continuity of service outlined in the Scope of Services and other contractual service requirements described in this contract.

The Provider shall comply with current reporting requirements pertaining to PB2 measures (i.e. reporting to the Office of the Inspector General for youth escapes and youth-on-staff and youth-on-youth batteries).

The Department shall conduct outcome evaluation, recidivism studies, and other program assessments. These evaluations and studies shall consider the content of the program, program components, and the duration of the program. The Department may request program and performance data from the Provider in order to conduct evaluations, studies, or assessments of programs and program service delivery.

The data gathered from PB2, outcome evaluation, recidivism studies, and other program assessments shall be used by the Department for long-term program planning, performance based budgeting, and legislative budget requests. The results may be used in the rating of the program for its future funding.

VI. **Pre-Operational Review**

Prior to a Provider assuming operation of an existing program or opening of a new program, the Department may conduct a Pre-Operational Review. This Pre-Operational Review should take place approximately 30 days prior to the operation (youth admissions) of the program to ensure the Provider is ready to begin service delivery and programmatic operations. If the Department determines that the findings of the Pre-Operational Review indicate deficiencies that merit delaying the opening of the program, contract actions may be taken to delay the admissions of girls or delay payment of operational funds. A copy of the Pre-Operational Review document will be provided to the Provider upon execution of the Contract.

EXHIBIT 2 WILL BE COMPLETED AFTER A PROVIDER HAS BEEN SELECTED.

EXHIBIT 2  
CONTRACT PAYMENT METHOD

Service Type	Number of Youth	Per Diem \$	Payment Days	Maximum Payment
Program Operations	22		1095	
Start-Up				
Mental Health Overlay Services				
Residential Substance Abuse Treatment Services				
VOITIS Substance Abuse Treatment Service	22		1095	
Other Services				
Maximum Available Payment for all Services in this Contract				

The unfilled bed per diem rate is: \_\_\_\_\_

The Provider shall submit a monthly invoice with sufficient documentation to fully justify payment for the number of days for filled beds and unfilled beds. The Provider shall report, in accordance with Department policy, all youth admissions, releases and "inactive status." Failure by the Provider to promptly report may result in a reduction in the monthly invoice. The following definitions apply to this section.

**Filled Beds**

A filled bed is defined as a bed that is occupied by a youth. There are some cases where youth are absent from the program but the Department still considers the bed to be filled. In these cases the Department will pay the Provider at the filled bed rate. These cases include:

1. youth participating in an approved program activity
2. youth participating in approved home or work visits
3. youth participating in other approved travel
4. youth transported to court appearances who are gone longer than 48 hours

In the case of a youth placed in a medical or mental health program who is gone less than 5 days the bed shall be considered filled and the Department will pay the Provider at the filled bed rate. For medical or mental health placements that exceed 5 days, the Provider shall notify the Chief Commitment Manager in the region, who will notify the Regional Director. The Department shall advise the Provider of the decision whether to consider the bed filled or unfilled.

**Unfilled Beds**

An unfilled bed is defined as a bed that is not occupied by a youth (youth released from the program).

**Inactive Status**

The Provider shall comply with the Department's policy pertaining to the Placement of Inactive Youth (FDJJ-8325 or subsequent revisions). The Policy requires that Providers notify the Department when a youth has been away from the program longer than 48 hours. There are some cases where youth are absent from the program but the Department still considers the bed to be filled. In these cases the Department will pay the Provider at the filled bed rate. These cases include:

1. youth placed in secure detention or jail who are gone less than 48 hours
2. youth who escape from the program and are gone less than 48 hours

In reference to the above noted items 1-2, the Department still considers the bed to be filled up to the 48-hour time period. After the 48 hours, the Department will pay the Provider at the unfilled bed rate, until the bed is "filled" by another youth or the original youth returns.



ATTACHMENT J - COST SHEET

SERVICE TYPE	NUMBER OF YOUTH	PER DIEM	PAYMENT DAYS	MAXIMUM PAYMENT (NUMBER OF YOUTH X FILLED BED PER DIEM X PAYMENT DAYS)
Program Operations	22	Filled \$	365	\$
		Unfilled \$		
Start-Up				
Total maximum payment for any other services in the Contract				\$240,900.00
PROPOSED ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT for all Services in this RFP*				
NOTE: IF THE ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT PROPOSED EXCEEDS THE ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT \$923,450.00 STATED IN THE RFP, THE PROVIDER'S PROPOSAL WILL NOT BE EVALUATED.				

**\*THE ANNUAL MAXIMUM CONTRACT DOLLAR AMOUNT WILL BE MULTIPLIED BY THE NUMBER OF YEARS IN THE INITIAL TERM OF THE CONTRACT FOR THE PURPOSES OF SCORING THE COST SECTION OF THIS PROPOSAL. TERMS OF LESS THAN ONE YEAR SHALL BE PRO-RATED.**

In this table, Providers shall complete the cells:

- 1) to indicate the Filled Bed per diem for Program Operations (including the Start-Up period),
- 2) for the "Annual Maximum Payment" for Program Operations;
- 3) for Start-Up or Phase-In funding (if applicable);
- 4) the Unfilled Bed per diem; and
- 5) for the "Proposed Annual Maximum Contract Dollar Amount".

**RENEWAL TERM DOLLAR AMOUNT PROPOSED: \$**  
**(THE RENEWAL TERM is THE SAME NUMBER OF YEARS AS THE TERM OF THE ORIGINAL CONTRACT.)**

**This is to certify that the person signing this form is the person in the prospective Provider's organization responsible for, or authorized to, make binding decisions as to the price proposed.**

SUBMITTED BY:

\_\_\_\_\_  
 Provider Signature

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Provider E-Mail Address

\_\_\_\_\_  
 Date



**FLORIDA  
DEPARTMENT  
OF  
MANAGEMENT  
SERVICES**

JEB BUSH  
Governor

SIMONE MARSTILLER  
Interim Secretary



Office of Supplier Diversity  
4050 Esplanade Way  
Suite 360  
Tallahassee, Florida  
32399-0950

Telephone:  
850-487-0915

Fax:  
850-922-6852

Internet:  
www.MyFlorida.com

**MEMORANDUM**

**DATE:** July 28, 2003  
**TO:** Shirley Lamb, DJJ  
**FROM:** Sherry Fagg, Compliance Officer/OSD  
**SUBJECT:** Bid Reply

We have reviewed your Bid Preparation Form for project(s) #'s K6H03 and S6J01. After reviewing the form, the Office of Supplier Diversity has determined one or more of the following:

- Project should be reviewed for reservation for MBE participation only.
- Project should be rewritten to include minority participation.
- Proceed as is.

Additional Comments:

If your bid has been returned for review by your agency, one or more of these reasons may apply:

1. There were two or more MBEs that could provide this service.
2. The scope of work is not beyond that of a qualified/capable MBE.
3. The project could be broken into smaller bids.
4. The project could be reserved for MBE participation only.

If you have any questions, please contact me at 850/487-0915. Thank you!

/f

Tab

REQUEST FOR PROPOSAL #S6J01  
FRANCIS WALKER HALFWAY HOUSE

DMS Class Code: 913-220

The Florida Department of Juvenile Justice (DJJ) is requesting proposals for a 22-bed moderate risk program for females with substance abuse histories. The Provider's proposal shall utilize a restorative justice therapeutic model to serve 22 females between the ages of thirteen (13) to eighteen (18), 24 hours per day, 7 days per week. The successful provider shall provide services as specified in the Request for Proposal ("RFP"). This is a new program. All services shall be provided consistent with the policies and procedures of the Department of Juvenile Justice and laws of the State of Florida.

Listed below are the important actions and dates/times by which the actions must be taken or completed. All listed times are local time in Tallahassee, Florida.

DATE	TIME	ACTION
July 28, 2003	C.O.B.	Release of RFP
August 1, 2003	10:00 A.M.	OPTIONAL Site Visit (If date and time designated)
August 7, 2003	5:00 P.M.	Last date and time written questions will be accepted
August 11, 2003	C.O.B.	Anticipated date that answers to written questions will be posted on the web site
August 19, 2003	2:30 P.M.	Proposals due and Opened
September 2, 2003	C.O.B.	Anticipated date of posting of Agency Decision
October 1, 2003		Anticipated Contract start date

Written or electronic requests for copies of this RFP shall be directed to: Shirley Lamb, Contract Administrator, Department of Juvenile Justice, Suite 114, 2737 Centerview Drive, Tallahassee, Florida 32399-3100, telephone number (850) 921-6780, e-mail address [Shirley.lamb@djj.state.fl.us](mailto:Shirley.lamb@djj.state.fl.us).

All written inquiries shall be directed to Shirley Lamb at the above electronic address and shall be received by the date and time specified above. It is anticipated that all written inquiries and their answers will be posted on the web site on the time and date noted above.

An original and six (6) copies and one 3.5 inch computer disk in Microsoft 1997-2000 format of the proposal shall be due and must be received by the Contract Administrator by the date and time specified above.

Proposals will be publicly opened at the time and date specified above, at the Department of Juvenile Justice, Bureau of Contracting and Purchasing, 2737 Centerview Drive, Tallahassee, Florida 32399-3100.

The Department will post the Notice of Agency Decision electronically on the web site noted below on or about the date specified above.

The Department reserves the right to reject any and all bids or accept minor irregularities in the best interest of the State.

To electronically access the RFP: The RFP is available on the State of Florida website at <http://myflorida.com/>. Click on the menu choice "Government," "State Purchasing," "Vendor Bid System," click on "Search Advertisements," use the drop down list to select the Department of Juvenile Justice and fill in the RFP number.

It is the responsibility of all interested parties to monitor this site for any changing information prior to submitting their proposal.

NOTE: The complete RFP document and forms/attachments are available to download or view by clicking on the message at the bottom of the Vendor Bid System, Advertisement Detail page (Click here to view more related documents), also click the same link on the following page. To view the RFP click on the file name "RFP specifications."

Note: When viewing the files, if a blank page appears click the Refresh button.

Certified Minority Business Enterprises are encouraged to participate.

7/24/03

**REQUEST FOR PROPOSAL ADDENDUM**

**July 31, 2003**

**ADDENDUM #1**

**DMS CLASS CODE: 913-220**

**RFP #S6J01**

**TITLE: Frances Walker Halfway House**

**TIME DUE: 2:30 P.M.**

**DATE DUE: August 19, 2003**

The subject Request for Proposal is hereby amended as follows:

The Department of Juvenile Justice offers the website below as an alternate to the Vendor Bid System to download this RFP and supporting documentation.

<http://www.djj.state.fl.us/reference/policiesandprocedures/specialpostings.html>

All other terms and conditions remain unchanged.

Please sign and return this Addendum #1 with your bid/proposal.

SIGNED BY: \_\_\_\_\_

NAME: \_\_\_\_\_

COMPANY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



# ATTACHMENT 3

**DEPARTMENT OF JUVENILE JUSTICE**  
**RESIDENTIAL CONTRACT REVIEW FORM (Renewals/Amendments with NO cost)**

AMENDMENT NO. \_\_\_\_\_ RENEWAL NO. 1 DJJ CONTRACT NO.: S6J01

<b>PROVIDER INFORMATION</b>	CONTRACT SERVICE TYPE: Basic Care and Custody in Circuit 18
PROVIDER NAME The Center for Drug Free Living, INnc.	PREVIOUS CONTRACT NUMBER: N/A DMS CLASS CODE: 913-220
MAILING ADDRESS Post Office Box 538350	FSAA INFORMATION: RECIPIENT <input checked="" type="checkbox"/> VENDOR <input type="checkbox"/> EXEMPT <input type="checkbox"/> FSAA #: 80-016
CITY: Orlando	PROCUREMENT METHOD: 3 - RFP RFP #: S6J01
STATE: Florida ZIP: 32853-8350	CONTRACT INITIATION MEMO/SCOPE RECEIVED (DATE): 7/24/06
CONTACT PERSON: Dick Jacobs	CONTRACT START DATE: 10/1/2003 CONTRACT END DATE: 9/30/2009
TELEPHONE (407) 245-0045	CURRENT ACTION START DATE: 10/1/2006 ACTION END DATE: 9/30/2009
VENDOR NUMBER F59-1532941-001	TOTAL AMOUNT OF CONTRACT \$6,772,954.10 TYPE: 1 - Standard Contract
CONTACT E-MAIL ADDRESS: djacobs@cdfll.com	CURRENT FY ACTION AMOUNT \$973,954.80
	METHOD OF PAYMENT: 2-Fixed Price/Unit Price
	PROGRAM AREA OF RESPONSIBILITY: Residential Services

**SUBJECT /DESCRIPTION:** The Department is exercising its option for the only renewal of this Contract in the amount of \$3,906,522.00 (\$94.92 per diem x 1095 days x 30 beds + \$30.00 per diem x 1095 days x 24 beds), for this Contract that provides basic care and custody in Circuit 18.

ORIGINAL/A/R	ORG CODE	EO	OBJECT	ALL PREVIOUS YEARS	FY 06-07	FY 07-08	FY 08-09	FY 09-10	TOTAL
Original	80-81-22-18-630	1A	750000	\$1,847,092.50	\$172,040.00				\$2,019,132.50
	80-81-22-18-260	4A	750000	\$244,060.00					\$244,060.00
	80-81-22-18-260	1A	750000	\$377,660.00	\$60,720.00				\$438,380.00
A1	No Change			\$0.00					\$0.00
A2	No Change			\$0.00					\$0.00
A3	80-81-22-18-630	1A	750000	\$25,696.00	\$3,238.40				\$28,934.40
A4	No Change			\$0.00					\$0.00
A5	80-81-21-18-630	1A	750000	\$14,373.70	\$3,622.96				\$17,996.66
A6	80-81-21-18-630	1A	750000	\$48,260.94	\$16,263.76				\$64,524.70
	80-81-21-18-262	1A	750000	\$16,380.00	\$5,520.00				\$21,900.00
A7	80-81-21-18-630	1A	750000		\$14,418.24				\$14,418.24
A8	80-81-21-18-630	1A	750000		\$17,085.60				\$17,085.60
R1	80-81-21-18-630	1A	750000		\$777,394.80	\$1,039,374.00	\$1,039,374.00	\$261,979.20	\$3,118,122.00
	80-81-21-18-260	1A	750000		\$196,560.00	\$262,800.00	\$262,800.00	\$66,240.00	\$788,400.00
<b>TOTAL</b>				\$2,573,523.14	\$1,266,863.76	\$1,302,174.00	\$1,302,174.00	\$328,219.20	\$6,772,954.10

FLAIR Account Code: 80-10-1-000100-80800100-00-100778-00

PREPARED BY: CONTRACT ADMINISTRATOR & TELEPHONE NUMBER Geraldine Aman (850) 921-6721	CONTRACT MANAGER & TELEPHONE NUMBER Johnny L. Alderman (407) 521-2672
---	--

Contract Administrator enters date(s) that approval was given via e-mail message from reviewers below.

** For Electronic Review	* For	Initial	Date	TITLE	Initial	Date	TITLE	Initial	Date
CA Supervisor*		KW	8/29	F & A**	SE	8/30	CA Supervisor*	JW	9/6
Bureau Chief*		KW	8/29	General Counsel**	JW	8/30	Bureau Chief*	KW	9/6
Contract Manager**		JA	9/5	Program**	GR	8/30	CMBE Coordinator* (for Residential renewals only)		
Budget**		MB	8/30	NA	NA	NA	To Provider	MB	9/2

Charles R. Chervanik  
 Assistant Secretary  
 Residential Services  
*CR* 9/22/06

COMMENTS:



DEPARTMENT OF JUVENILE JUSTICE  
FIRST CONTRACT RENEWAL  
FOR  
THE CENTER FOR DRUG FREE LIVING, INC.

This Renewal is entered into between the STATE OF FLORIDA, DEPARTMENT OF JUVENILE JUSTICE ("Department"), and THE CENTER FOR DRUG FREE LIVING, INC. ("Provider").

The Department and the Provider, on October 1, 2003, entered into a contract to provide basic care and custody in Circuit 18; and

The Contract has a renewal option, Section II, C., Page 1, that provides for renewal subject to the same terms and conditions as the original Contract and all amendments; and

The Department is exercising its option for the only renewal of this Contract.

Life to Date Contract Amount:	\$2,866,432.10
Renewal (\$94.92 per diem x 1095 days x 30 beds):	\$3,118,122.00
(\$30.00 per diem x 1095 days x 24 beds):	<u>\$ 788,400.00</u>
New Life Contract Total:	\$6,772,954.10

This Renewal shall begin on October 1, 2006, and end at midnight on September 30, 2009.

All terms and conditions of said original Contract and any attachments and amendments thereto shall remain in full force and effect for this renewal.

IN WITNESS WHEREOF, the parties have executed this Renewal by their undersigned officials as duly authorized.

PROVIDER: STATE OF FLORIDA  
THE CENTER FOR DRUG FREE LIVING, INC. DEPARTMENT OF JUVENILE JUSTICE

SIGNED BY: Dick Jacobs

SIGNED BY: Charles R. Chervanik

NAME: Dick Jacobs

NAME: CHARLES R. CHERVANIK

TITLE: President/CEO

TITLE: ASSISTANT SECRETARY FOR  
RESIDENTIAL SERVICES

DATE: 9/18/06

DATE: 9/22/06

VENDOR NUMBER: F59-1532941-001

THIS RENEWAL IS NOT VALID UNTIL BOTH PARTIES HAVE SIGNED AND DATED IT.

# **DEPARTMENT OF JUVENILE JUSTICE**

## ***JUVENILE DETENTION PROGRAM DETENTION CENTERS***

**Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Detention Centers

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Detention Centers

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Detention Centers

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Detention Centers

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Detention Centers

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	

## LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice / Detention Centers

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Theda Roberts

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)			
80400100				

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.

### 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 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

### 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and 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				
--	-----	--	--	--	--

Action		Program or Service (Budget Entity Codes)				
		80400100				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	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.					

Action		Program or Service (Budget Entity Codes)				
		80400100				
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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				
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.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)			
		80400100			
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 #09-002?	Y			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A			
7.16	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 or 363XXC0)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
<b>AUDIT:</b>					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

Action		Program or Service (Budget Entity Codes)			
		80400100			
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 2008-09 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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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			
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)?	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			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A			
8.10	Are the statutory authority references correct?	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			



Action		Program or Service (Budget Entity Codes)			
		80400100			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A			
8.25	Are current year September operating reversions appropriately shown in column A02?	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			
8.27	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			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			

Action		Program or Service (Budget Entity Codes)			
		80400100			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A			
8.31	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. <b>(SC1R, DEPT)</b>	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/J	Justification provided in issue narrative.		
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
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?	Y	Department		
<b>13. SCHEDULE VIIIB-1</b>					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	N/A			

		Program or Service (Budget Entity Codes)			
Action		80400100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department met the General Revenue reduction, but did not meet the Trust Fund reduction.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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	Department		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Department		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Department		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Department		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Department		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - Discrepancy is due to rounding.		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Department		

Action	Program or Service (Budget Entity Codes)			
	80400100			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	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.				
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# **DEPARTMENT OF JUVENILE JUSTICE**

## ***PROBATION AND COMMUNITY CORRECTIONS PROGRAM AFTERCARE SERVICES/CONDITIONAL RELEASE***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Aftercare Services/Conditional Release

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

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			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



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			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

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			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice/Aftercare Services/Conditional Release  
 Agency Budget Officer / OPB Analyst Name: Vickie J. Harris/Theda Roberts

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)			
80700100				

<b>1. GENERAL</b>				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
<b>AUDITS:</b>				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
<b>2. EXHIBIT A (EADR, EXA)</b>				
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 53 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
<b>3. EXHIBIT B (EADR, EXB)</b>				
3.1 Is it apparent that there is a fund shift and 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			

Program or Service (Budget Entity Codes)				
80700100				

Action				
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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 at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the 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 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Program or Service (Budget Entity Codes)				
80700100				

Action				
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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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 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 G08 was created.				

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer 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)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

Action		Program or Service (Budget Entity Codes)				
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 #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 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.					

Program or Service (Budget Entity Codes)				
80700100				

Action		Program or Service (Budget Entity Codes)				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				



Program or Service (Budget Entity Codes)				
80700100				

Action		Program or Service (Budget Entity Codes)				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

Program or Service (Budget Entity Codes)				
80700100				

Action		Program or Service (Budget Entity Codes)				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y-Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Program or Service (Budget Entity Codes)				
80700100				

Action						
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>		N/J Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?					
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>		Y-Department				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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.)					
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y-Department				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y-Department				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y-Department				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J Department - The discrepancy is due to rounding.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y Department				

Program or Service (Budget Entity Codes)				
80700100				

Action

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.	
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# **DEPARTMENT OF JUVENILE JUSTICE**

## ***PROBATION AND COMMUNITY CORRECTIONS PROGRAM JUVENILE PROBATION***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Juvenile Probation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.	In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.	
			<b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.	Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.	
			<b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.	Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.	
			<b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.	Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Juvenile Probation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Juvenile Probation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Juvenile Probation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice/Juvenile Probation  
 Agency Budget Officer / OPB Analyst Name: Vickie J. Harris/Theda Roberts

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)			
80700200				

<b>1. GENERAL</b>					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
<b>AUDITS:</b>					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
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 53 of the LBR Instructions?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
<b>3. EXHIBIT B (EADR, EXB)</b>					
3.1	Is it apparent that there is a fund shift and 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			

Program or Service (Budget Entity Codes)				
80700200				

Action				
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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 at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the 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 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	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.					

Action				
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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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 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 G08 was created.				

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer 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)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

Action		Program or Service (Budget Entity Codes)			
		80700200			
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 #09-002?	Y			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A			
7.16	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 or 363XXC0)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
<b>AUDIT:</b>					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 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.				

Program or Service (Budget Entity Codes)				
80700200				

Action		Program or Service (Budget Entity Codes)				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				



Program or Service (Budget Entity Codes)				
80700200				

Action		Program or Service (Budget Entity Codes)				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

Program or Service (Budget Entity Codes)				
80700200				

Action		Program or Service (Budget Entity Codes)				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y-Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Program or Service (Budget Entity Codes)				
80700200				

Action				
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<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.		

<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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-Department		

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
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15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y-Department		
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15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y-Department		
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15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y-Department		
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15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J Department - The discrepancy is rounding		
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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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**16. MANUALLY PREPARED EXHIBITS & SCHEDULES**

16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
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16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
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16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y Department		
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Program or Service (Budget Entity Codes)				
80700200				

Action

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.	
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# **DEPARTMENT OF JUVENILE JUSTICE**

## ***PROBATION AND COMMUNITY CORRECTIONS PROGRAM NON-RESIDENTIAL DELINQUENCY REHABILITATION***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Non-Residential Delinquency Rehabilitation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	IS/CC
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Non-Residential Delinquency Rehabilitation

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	STATUS
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	STATUS
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	<p>Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a></p>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	<p>All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.</p>	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CATEGORY
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	IS/CC
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

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**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

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**Phone Number:** (850) 921-5698

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	IS/CC
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice\Non-Residential Delinquency Rehabilitation

Agency Budget Officer / OPB Analyst Name: Vickie J. Harris/Theda Roberts

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)				
	80700300				

<b>1. GENERAL</b>					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
<b>AUDITS:</b>		Y			
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
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 53 of the LBR Instructions?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
<b>3. EXHIBIT B (EADR, EXB)</b>					
3.1	Is it apparent that there is a fund shift and 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			

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the 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 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Program or Service (Budget Entity Codes)				
80700300				

Action				
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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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 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 G08 was created.				

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer 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)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

Action		Program or Service (Budget Entity Codes)				
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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 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.					

Program or Service (Budget Entity Codes)				
80700300				

Action		Program or Service (Budget Entity Codes)				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				



Program or Service (Budget Entity Codes)				
80700300				

Action		Program or Service (Budget Entity Codes)				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

Program or Service (Budget Entity Codes)				
80700300				

Action		Program or Service (Budget Entity Codes)				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y-Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Program or Service (Budget Entity Codes)				
80700300				

Action		Program or Service (Budget Entity Codes)				
14. SCHEDULE VIII B-2 (EADR, S8B2)		N/J Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?					
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)		Y-Department				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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.)					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
15.3	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-Department				
15.4	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-Department				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y-Department				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J Department - The discrepancy is due to rounding				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y Department				

Program or Service (Budget Entity Codes)				
80700300				

Action

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.	
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# **DEPARTMENT OF JUVENILE JUSTICE**

***OFFICE OF THE SECRETARY/  
ASSISTANT SECRETARY FOR ADMINISTRATIVE SERVICES  
EXECUTIVE DIRECTION/SUPPORT SERVICES***

**Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Executive Direction/Support Services

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.	In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.	
			<b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.	Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.	
			<b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.	Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.	
			<b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.	Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.	

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			<p><b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.</p>	<p>The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.</p>	
			<p><b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.</p>	<p>FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.</p>	
			<p><b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.</p>	<p>A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.</p>	
			<p><b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).</p>	<p>Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	

## LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice/Executive Direction and Support Services

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Theda Roberts

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)				
80750100					

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

### 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 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

### 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and 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				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		80750100				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)				
Action		80750100				
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750100				
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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 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.					

		Program or Service (Budget Entity Codes)				
Action		80750100				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				



Action		Program or Service (Budget Entity Codes)			
		80750100			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A			
8.25	Are current year September operating reversions appropriately shown in column A02?	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			
8.27	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			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			

		Program or Service (Budget Entity Codes)				
Action		80750100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y - Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		80750100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y - Department			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y - Department			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y - Department			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y - Department			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - The discrepancy is due to rounding.		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y - Department			

		Program or Service (Budget Entity Codes)			
Action		80750100			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.				

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
17.5	Are the appropriate counties identified in the narrative?	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.				
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# **DEPARTMENT OF JUVENILE JUSTICE**

## ***OFFICE OF THE SECRETARY/ ASSISTANT SECRETARY FOR ADMINISTRATIVE SERVICES INFORMATION TECHNOLOGY***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Information Technology

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.	In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.	
			<b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.	Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.	
			<b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.	Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.	
			<b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.	Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.	

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			<p><b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.</p>	<p>The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.</p>	
			<p><b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.</p>	<p>FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.</p>	
			<p><b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.</p>	<p>A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.</p>	
			<p><b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).</p>	<p>Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	Management agrees with the finding and is currently developing a corrective action plan to address the issues.	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice/Information Technology

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Theda Roberts

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	80750200			
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1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
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 53 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
3. EXHIBIT B (EADR, EXB)				
3.1 Is it apparent that there is a fund shift and 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			

		Program or Service (Budget Entity Codes)				
Action		80750200				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)				
Action		80750200				
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750200				
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 #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		80750200				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				



Action		Program or Service (Budget Entity Codes)				
		80750200				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Codes)				
Action		80750200				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.31	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. ( <b>SC1R, DEPT</b> )	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y - Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		80750200			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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 - Department			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y - Department			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y - Department			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y - Department			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - The discrepancy is due to rounding.		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y - Department			

Action	Program or Service (Budget Entity Codes)			
	80750200			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

# **DEPARTMENT OF JUVENILE JUSTICE**

## ***RESIDENTIAL CORRECTIONS PROGRAM NON-SECURE RESIDENTIAL COMMITMENT***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Non-Secure Residential Commitment

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	



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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

*Office of Policy and Budget - July 2008*

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice / Non-Secure Residential Commitment

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Theda Roberts

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	80800100			
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1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
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 53 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
3. EXHIBIT B (EADR, EXB)				
3.1 Is it apparent that there is a fund shift and 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			

		Program or Service (Budget Entity Codes)				
Action		80800100				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	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.					

Action		Program or Service (Budget Entity Codes)				
		80800100				
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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				
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.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)				
		80800100				
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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					



Action		Program or Service (Budget Entity Codes)			
		80800100			
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 2008-09 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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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			
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)?	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			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A			
8.10	Are the statutory authority references correct?	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800100				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Codes)				
Action		80800100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y	Department			
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		80800100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department met the General Revenue reduction but did not meet the Trust Fund reduction.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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	Department		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Department		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Department		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Department		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Department		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - Discrepancy is due to rounding		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Department		

Action	Program or Service (Budget Entity Codes)			
	80800100			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

# **DEPARTMENT OF JUVENILE JUSTICE**

## ***RESIDENTIAL CORRECTIONS PROGRAM SECURE RESIDENTIAL COMMITMENT***

### **Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Juvenile Justice 80 **Budget Period 2009 - 2010**  
**Budget Entity:** Secure Residential Commitment Program (80800200)

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL FY 2007-2008</b>	<b>ESTIMATED FY 2008-2009</b>	<b>REQUEST FY 2009-2010</b>
Interest on Debt	(A) 1,976,812	755,899	701,823
Principal	(B) 2,675,205	1,026,575	1,080,650
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D) 11,973		
Other Debt Service	(E) 14,196		
<b>Total Debt Service</b>	<b>(F) 4,678,186</b>	<b>1,782,473</b>	<b>1,782,473</b>

Explanation: The Department of Juvenile Justice is contractually obligated to pay lease payments for Hastings Youth Academy (184 Bed Juvenile Residential Treatment Facility) located in St. Johns County which is operated by G4S Youth Services, LLC. The 2008 Legislature transferred Palm Beach and Polk Correctional Facilities to the Department of Corrections. The actual expenditures for FY 2007-08 are reported on Polk, Palm Beach, and Hastings facilities. However, the Estimated and Request columns will reflect only the Hastings facility.

**SECTION II**

**ISSUE:** Hastings Youth Academy, St. Johns

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
5%	6/1/2019	19,984,100	13,763,286	12,682,636
(6)	(7)	(8)	(9)	
	<b>ACTUAL FY 2007-2008</b>	<b>ESTIMATED FY 2008-2009</b>	<b>REQUEST FY 2009-2010</b>	
Interest on Debt	(G) 807,269	755,899	701,823	
Principal	(H) 975,205	1,026,575	1,080,650	
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K) 1,782,474</b>	<b>1,782,473</b>	<b>1,782,473</b>	

**ISSUE:** Palm Beach County Correctional Facility Project, Pahokee - Series 1995C

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>JUNE 30, 20__</b>	<b>JUNE 30, 20__</b>
	<b>ACTUAL FY 2007- 2008</b>	<b>ESTIMATED FY 20__ - __</b>	<b>REQUEST FY 20__ - __</b>	
Interest on Debt	(G) 602,322			
Principal	(H) 875,000			
Fiscal Agent or Other Fees	(I) 5,986			
Other	(J) 14,196			
<b>Total Debt Service</b>	<b>(K) 1,497,504</b>			

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** Juvenile Justice 80 **Budget Period 2009 - 2010**  
**Budget Entity:** Secure Residential Commitment Program (80800200)

(1)	(2)	(3)	(4)
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b>SECTION I</b>	<b>FY 2007-2008</b>	<b>FY 2008-2009</b>	<b>FY 2009-2010</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** Polk County Correctional Facility Project, Series 1995B

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2009</b>	<b>June 30, 2010</b>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2007-2008</b>	<b>FY 20__ - __</b>	<b>FY 20__ - __</b>
Interest on Debt	(G)	<input type="text" value="567,222"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text" value="825,000"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="5,986"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text" value="1,398,208"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

**ISSUE:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

			<b>JUNE 30, 20__</b>	<b>JUNE 30, 20__</b>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 20__ - __</b>	<b>FY 20__ - __</b>	<b>FY 20__ - __</b>
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Secure Residential Commitment

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

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**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Secure Residential Commitment

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Secure Residential Commitment

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Secure Residential Commitment

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

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**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice / Secure Residential Commitment

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Theda Roberts

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	80800200			
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1. GENERAL				
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
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 53 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
3. EXHIBIT B (EADR, EXB)				
3.1 Is it apparent that there is a fund shift and 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			

		Program or Service (Budget Entity Codes)				
Action		80800200				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					



		Program or Service (Budget Entity Codes)			
Action		80800200			
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 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 G08 was created.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer 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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	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			
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.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

Action		Program or Service (Budget Entity Codes)				
		80800200				
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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)			
		80800200			
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 2008-09 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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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			
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)?	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			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A			
8.10	Are the statutory authority references correct?	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800200				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

Action		Program or Service (Budget Entity Codes)				
		80800200				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.31	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. <b>(SC1R, DEPT)</b>	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y	Department			
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		80800200			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department met the General Revenue reduction but did not meet the Trust Fund reduction.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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	Department		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Department		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Department		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Department		
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Department		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - Discrepancy is due to rounding		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Department		

Action	Program or Service (Budget Entity Codes)			
	80800200			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					

**DEPARTMENT OF JUVENILE JUSTICE**  
***PREVENTION AND VICTIM SERVICES PROGRAM***  
***DELINQUENCY PREVENTION AND DIVERSION***

**Exhibits or Schedules**



**Frank Peterman, Jr., SECRETARY**



**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Delinquency Prevention and Diversion

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-024	2007-2008	Selected Administrative Activities and Follow-Up on Prior Audit Findings	<p><b>Finding 1:</b> The Department did not always maintain documentation justifying the procurement methods used.</p>	<p>In December 2007, the Department developed a Procurement Justification form and contracts checklist, which are now required for all new contracts. The Bureau of Contracts conducted a 100% review of all procurements conducted after January 01, 2007. MyFloridaMarketPlace fee language is included in the standard contract document.</p>	
			<p><b>Finding 2:</b> The Department contract files did not always contain the names of individuals involved in the provider selection and evaluation process.</p>	<p>Verification of completed Conflict of Interest forms is included on the checklist completed for each contract file.</p>	
			<p><b>Finding 3:</b> The Department monitoring procedures, instruments, and efforts were not always documented or maintained in contract files.</p>	<p>Developed an Interagency Contract/Grant Improvement Workgroup. Program monitoring tools, risk assessments, and the Departments standard contract have all been revised.</p>	
			<p><b>Finding 4:</b> The Department did not maintain adequate support and evidence of approval for some procurements.</p>	<p>Implemented management review procedures for certain daily transactions. FDJJ Policy 1407.03, Documentation of Financial Transactions, has been revised to include service type expenditure requirements.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

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**Phone Number:** (850) 921-5698

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<b>Finding 5:</b> The Department did not have the necessary tools in place to allow Department decision makers ready access to accurate and reliable procurement data required for sound contract management.	The Bureau of Contracts, in conjunction with Management Information Systems (MIS), is in the process of developing a web-based Contract Management System.	
			<b>Finding 6:</b> The Department did not always comply with Florida Single Audit Act requirements.	FDJJ Policy 1810, Compliance With the Florida Single Audit Act, was implemented in February 2008. Program Office policies and procedures have also been revised to provide better direction for compliance with the Florida Single Audit Act.	
			<b>Finding 7:</b> The Department did not have uniform procedures for tracking and reviewing Financial Reporting Packages.	A Florida Single Audit Act tracking system is under development as a module within the web-based Contract Management System. Provisions for the review of financial reporting packages are also included in FDJJ 1810, Compliance With the Florida Single Audit Act.	
			<b>Finding 8:</b> The Department did not, in some instances, adequately resolve prior audit findings related to Florida Accounting Information Resource Subsystem access controls and cellular telephones (appropriateness of the charges).	Procedures have been established to ensure utilization of the Departments Employee Separation Notification System. Revised FDJJ Policy 1407.03, Documentation of Financial Transactions.	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

**Chief Internal Auditor:** Michael Yu, CIA

**Budget Entity:** Delinquency Prevention and Diversion

**Phone Number:** (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2008-029	2007-2008	Juvenile Justice Detention Care Cost Sharing and Cost-of-Care Fees Including Follow-Up on Prior Audit Finding	<p><b>Finding 1:</b> The Department did not retain documentation to support the July 2005 initial shared detention care cost calculation estimates utilized for billing the counties for the first five months of the 2005-06 fiscal year (the first fiscal year cost sharing was enacted). Without documentation the Department could not demonstrate that the amounts initially assessed the counties were determined in accordance with established methodology in the Department's rule.</p>	Beginning with fiscal year 2007-2008, all documentation used to calculate the beginning cost estimates and billing amounts per county are maintained on file and made available on the Department's internet page at <a href="http://www.djj.state.fl.us/costsharing/index.html">http://www.djj.state.fl.us/costsharing/index.html</a>	
			<p><b>Finding 2:</b> The Department did not maintain a dispute log to track the receipt, action taken, and final resolution of each disputed county charge. Furthermore, the Department had not established benchmarks that addressed time frames for Department response to disputes. As a result, Department decisions relative to disputes were not timely. Also, Department correspondence did not provide detailed responses for each disputed case and identified some disputed issues that had not been resolved at the time of the Department's year-end reconciliation. The accuracy of the year-end reconciliation of differences between estimated cost and actual detention care cost is dependent on the Department's timely response to, and resolution of, county dispute issues and effects the Department's final county invoices for detention usage.</p>	All county disputes are now tracked by the Office of Administration and responses to the counties are detailed to provide an item by item response to each of the disputes submitted. With the implementation of the monthly billing system in July 2009, all disputes by a county and responses by the Department will be automated and the planned benchmark for Department response time is 10 calendar days.	

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**Budget Period: 2008 - 2009**

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(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p><b>Finding 3:</b> Actual detention care cost used in the Department's 2005-06 fiscal year-end reconciliation did not agree (unexplained difference of \$132,273) with the expenditures for detention care shown by the Florida Accounting Information Resource Subsystem (FLAIR). In addition, the Department failed to timely reconcile differences between estimated and actual detention cost, contrary to Section 985.686(5), Florida Statutes, and, consequently, the counties were not timely invoiced or credited for detention usage. The untimely reconciliation also precluded the Department's timely adjustment of the General Revenue Fund special category established for fiscally constrained counties. Further, the Department did not ensure that financial records at June 30, 1996 accurately reported Shared County/State Juvenile Detention Trust Fund operations. Specifically, accounts payable totaling \$5,968,303, accounts receivable totaling \$3,678,313, and advances received totaling \$3,879,079 were not recorded. An estimated \$11 million deficit fund balance existed as of the end of the 2005-06 fiscal year for the Shared County/State Juvenile Detention Trust Fund.</p>	<p>The Department partially identified \$13,363 of the \$132,273. Despite efforts we have not been able to identify the remaining \$118,910. Financial records for the 2006-07 fiscal year correctly reflected the Department's accounts payables, receivables, and advance payments to and from the counties. Beginning in fiscal year 2007-08, all General Revenue funds appropriated for the detention costs of fiscally constrained counties are journal transferred to the Fund on a quarterly basis.</p>	
			<p><b>Finding 4:</b> The Legislature should amend Section 985.686(6), Florida Statutes, to reference the Shared County/State Juvenile Detention Trust Fund instead of the Juvenile Justice Grants and Donations Trust Fund.</p>	<p>Senate Bill 2100 passed this 2008 legislative session and the name of the trust fund will be changed to reference the Shared County / State Juvenile Detention Trust Fund, effective July 1, 2008.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 5:</b> The Department failed to record \$7,541,281 in accounts receivable in FLAIR for cost-of-care fees at June 30, 2006. Additionally, the Department did not retain Accounts Receivable Management System (ARMS) data to support the reported accounts receivable fiscal year-end balance.</p>	<p>Finance and Accounting has developed a desk procedure to outline the process for recording timely and accurate year-end accounts receivable balances. The Department retains ARMS data to support the recorded balances and maintains back up of the data in two different electronic formats in two different locations.</p>	
			<p><b>Finding 6:</b> Deficiencies in Department records and actions relating to cost-of-care accounts continue to exist and impact the billing, collecting, and reporting of cost-of-care fees.</p>	<p>The Department's Accounts Receivable Management System (ARMS), while operational, still requires a substantial amount of modifications and upgrading. It is hoped that with the additional resources dedicated to this project that all pending upgrades and modifications to the ARMS system will be completed by October 2008.</p>	
			<p><b>Finding 7:</b> The Department failed to timely submit cost-of-care delinquent accounts to the State collection agent and failed to submit uncollectible cost-of-care accounts to the Department of Financial Services for write-off approval.</p>	<p>Finance and Accounting has substantially reduced the number of delinquent accounts by electronically submitting in excess of 60,000 accounts to the current state contract provider for collection services. Finance and Accounting is currently working with the Department of Financial Services (DFS) and the General Revenue Cooperation (GRC) to determine an appropriate process for transmitting accounts for write-off approval.</p>	

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2008 - 2009**

**Department:** Juvenile Justice

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-10-0708-004	2008-2009	Department of Juvenile Justice Residential Commitment Programs Behavior Management Systems	<p><b>Finding 1:</b> There was no sufficient level of guidance provided to residential commitment programs in designing, implementing, and administering effective behavior management systems.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 2:</b> Behavior management systems in residential commitment programs were not implemented and administered properly.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 3:</b> Residential commitment programs direct care staff were not adequately trained on implementing and administering the behavior management system.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 4:</b> The behavior management systems in residential commitment programs were not adequately monitored at the state level and were not properly supervised at the program level.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	
			<p><b>Finding 5:</b> The point model utilized in the selected programs' behavior management systems did not effectively provide opportunities for positive reinforcement, recognition for accomplishments, and did not promote fairness.</p>	<p>Management agrees with the finding and is currently developing a corrective action plan to address the issues.</p>	

# LBR Technical Review Checklist

Department/Budget Entity (Service): Juvenile Justice/Prevention and Victim Services  
 Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Theda Roberts

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)			
	80900100			

<b>1. GENERAL</b>					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
<b>AUDITS:</b>					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>				
1.4	Has security been set correctly? <b>(CSDR, CSA)</b>				
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
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 53 of the LBR Instructions?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y			
<b>3. EXHIBIT B (EADR, EXB)</b>					
3.1	Is it apparent that there is a fund shift and 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			

		Program or Service (Budget Entity Codes)				
Action		80900100				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	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.					



Action		Program or Service (Budget Entity Codes)				
		80900100				
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

Action		Program or Service (Budget Entity Codes)				
		80900100				
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 #09-002?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	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 or 363XXC0)?	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	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 <b>OADA/OADR</b> 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 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		80900100				
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 2008-09 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.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	N/A				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	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				
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)?	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				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				

Action		Program or Service (Budget Entity Codes)				
		80900100				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	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				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	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				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	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				
8.27	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				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				

		Program or Service (Budget Entity Codes)				
Action		80900100				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.31	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. ( <b>SC1R, DEPT</b> )	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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?	Y - Department				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		80900100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/J	Department - The Department meets the 10% reduction requirement for General Revenue but not Trust Fund.		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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 - Department			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y - Department			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y - Department			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y - Department			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/J	Department - The discrepancy is due to rounding.		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y - Department			

Action	Program or Service (Budget Entity Codes)			
	80900100			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	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.					