



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Rick Scott, Governor

Christina K. Daly, Interim Secretary

LEGISLATIVE BUDGET REQUEST

Department of Juvenile Justice

Tallahassee

October 15, 2014

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 The Capitol
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 The Capitol
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director
Senate Budget Committee
201 The 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 2015-16 Fiscal Year. This submission has been approved by Christina K. Daly, Interim Secretary.

A handwritten signature in blue ink that reads "Christina K. Daly".

Christina K. Daly
Interim Secretary

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<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.

**Temporary Special Duty – General Pay Additives Implementation Plan
for Fiscal Year 2015-2016**

The Department of Juvenile Justice (DJJ) proposes the following plan to implement the temporary special duties – general pay additive:

- The department will use existing resources to grant the temporary special duties – general pay additive, when warranted, based on the duties and responsibilities of a position.
- Description of the pay additive and the circumstances for use:

This additive may be recommended for career service classes for a period of ninety (90) days, when a position has been assigned temporary duties and responsibilities not customarily assigned to the position (e.g. assigned duties of a vacant position or working on a special project). This pay additive is a valuable management tool that allows the department to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Effective day, amount and time period:

An employee who is covered by the current American Federation of State, County and Municipal Employees’ (AFSCME) collective bargaining agreement and who meets the requirements of Article 21, Out of Title Work, shall be eligible to receive a temporary special duties-general pay additive on the 23rd day in an amount up to 5% of the employee’s rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME’s collective bargaining agreement, this additive may be requested in an amount up to 5% of the employee’s rate of pay for a period not to exceed ninety (90) days. The department may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

| <u>Class Code</u> | <u>Class Title</u> | <u>Number of Positions</u> |
|-------------------|--------------------|----------------------------|
| See Class Listing | See Class Listing | 2,560 |

- Historical data:

Pay additives have been used since the creation of the DJJ on October 1, 1994; for reasons such as maintaining the required number of staff to client ratio and specialized training required to perform the duties. Since People First does not have a specific code to identify Temporary Special Duties – General pay additive, it is not possible to capture the utilization and number of persons involved for last fiscal year.

- Estimated annual cost:

This additive has the potential to impact any of our current 2,560 Career Service position incumbents statewide. The amount will not exceed 5% of an employee's current rate of pay.

- Collective Bargaining Units Impacted:

The American Federation of State County and Municipal Employees (AFSCME) and the Florida Nursing Association (FNA) are impacted:

Article 21 of AFSCME...“Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a higher broadband level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23rd day.”

Article 21 of FNA...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee's current level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six (6) consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, Florida Administrative Code, beginning the 23rd day.”

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|---|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|------------------------------------|-------------|
| 1427 | ACCOUNTANT I | 014 | 01 | \$945.37 | \$1,577.35 | 13-2011-01 | ACCOUNTANTS AND AUDITORS | \$834.33 | \$2,298.33 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 1430 | ACCOUNTANT II | 016 | 01 | \$1,020.79 | \$1,750.44 | 13-2011-01 | ACCOUNTANTS AND AUDITORS | \$834.33 | \$2,298.33 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 1436 | ACCOUNTANT III | 018 | 01 | \$1,128.63 | \$1,966.78 | 13-2011-02 | ACCOUNTANTS AND AUDITORS | \$991.31 | \$2,730.73 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 1437 | ACCOUNTANT IV | 020 | 01 | \$1,257.57 | \$2,236.06 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 1448 | ACCOUNTING SERVICES ADMINISTRATOR - SES | 423 | 08 | \$1,486.92 | \$2,996.43 | 11-3031-02 | FINANCIAL MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 4947 | ACCOUNTING SERVICES ANALYST A | 021 | 01 | \$1,326.98 | \$2,383.89 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 1445 | ACCOUNTING SERVICES SUPERVISOR II - SES | 422 | 08 | \$1,402.60 | \$2,698.42 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | SES | 89 | NOT REPRESENTED | N |
| 0709 | ADMINISTRATIVE ASSISTANT I | 015 | 01 | \$979.97 | \$1,660.87 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 0709 | ADMINISTRATIVE ASSISTANT I | 015 | 01 | \$979.97 | \$1,660.87 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 0709 | ADMINISTRATIVE ASSISTANT I - SES | 415 | 08 | \$979.97 | \$1,828.81 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | Y |
| 0712 | ADMINISTRATIVE ASSISTANT II | 018 | 01 | \$1,128.63 | \$1,966.78 | 43-6011-03 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$909.43 | \$2,505.21 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 0712 | ADMINISTRATIVE ASSISTANT II - SES | 418 | 08 | \$1,128.63 | \$2,261.03 | 43-6011-03 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$909.43 | \$2,505.21 | SES | 89 | NOT REPRESENTED | Y |
| 0714 | ADMINISTRATIVE ASSISTANT III - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 43-6011-04 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$991.31 | \$2,730.73 | SES | 89 | NOT REPRESENTED | N |
| 0108 | ADMINISTRATIVE SECRETARY | 012 | 01 | \$863.60 | \$1,426.08 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |

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|------------|---|----------------|----------|---------------|---------------|----------------|---|-----------------------|-----------------------|----------------|-----|-------------------------------------|-------------|
| 0108 | ADMINISTRATIVE SECRETARY- SES | 412 | 08 | \$863.60 | \$1,486.02 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | Y |
| 4521 | ARCHITECT SUPERVISOR - SES | 427 | 08 | \$1,901.03 | \$3,925.42 | 17-1022-05 | SURVEYORS | \$1,662.52 | \$4,808.72 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |
| 5715 | ASSISTANT DETENTION CENTER SUPT II - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 11-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,017.15 | \$4,483.13 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |
| 5715 | ASSISTANT DETENTION CENTER SUPT II - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 11-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 5723 | ASSISTANT HALFWAY FACILITY SUPT - SES | 419 | 08 | \$1,191.87 | \$2,631.97 | 11-9151-01 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$813.72 | \$3,586.44 | SES | 89 | NOT REPRESENTED | N |
| 6814 | ASSISTANT SEC FOR DETENTION SERVICES-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 6816 | ASST SEC FOR PREVENT & VICTIM SERV-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 6813 | ASST SEC FOR PROB & COMMUNITY CORR-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 6815 | ASST SEC FOR RESIDENTIAL & CORR FAC - DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 7736 | ATTORNEY | 220 | 08 | \$1,503.21 | \$3,765.35 | 23-1011-03 | LAWYERS | \$1,399.29 | \$4,047.35 | SES | 81 | ST EMP ATTORNEYS GUILD (SEAG) - FPD | N |
| 9433 | AUDIT ADMINISTRATOR | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3031-03 | FINANCIAL MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 5230 | BEHAVIORAL SPECIALIST | 089 | 01 | \$1,165.45 | \$2,448.68 | 19-3099-03 | SOCIAL SCIENTISTS & RELATED WORKERS, ALL | \$1,177.77 | \$3,406.61 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | N |
| 1237 | BENEFITS TECHNICIAN | 016 | 01 | \$1,020.79 | \$1,750.44 | 13-1072-01 | COMP, BENEFIT & JOB ANALYSIS SPEC | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | N |
| 6837 | CHIEF MEDICAL OFFICER | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9111-01 | MEDICAL AND HEALTH SERVICES MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 9431 | CHIEF OF BUDGET-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3031-03 | FINANCIAL MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 6824 | CHIEF OF CONTRACT DEVELOPMENT & PLANNING | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3061-03 | PURCHASING MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 8220 | CHIEF OF CONTRACTS | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3061-03 | PURCHASING MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 9768 | CHIEF OF FINANCE AND ACCOUNTING-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3031-03 | FINANCIAL MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |

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|------------|--|----------------|----------|---------------|---------------|----------------|---|-----------------------|-----------------------|----------------|-----|------------------------------------|-------------|
| 9430 | CHIEF OF GENERAL SERVICES-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3011-03 | ADMINISTRATIVE SERVICES MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 8865 | CHIEF OF MGMT INFORMATION SERVICES-DJJ | 540 | 08 | \$2,035.30 | \$4,759.15 | 11-3021-03 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 9429 | CHIEF OF PERSONNEL-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3040-03 | HUMAN RESOURCES MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 6826 | CHIEF OF POLICY DEVELOPMENT & PLANNING | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-1021-03 | GENERAL AND OPERATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 9422 | CHIEF OF QUALITY IMPROVEMENT | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-1021-03 | GENERAL AND OPERATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 6811 | CHIEF OF STAFF-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-1021-02 | GENERAL AND OPERATIONS MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 6836 | CHIEF PROBATION OFFICER/MANAGER-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-9199-03 | MANAGERS, ALL OTHER | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 9490 | COMMUNICATIONS ADMINISTRATOR-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-2031-03 | PUBLIC RELATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 8715 | COMMUNITY RELATIONS ADMINISTRATOR | 160 | 08 | \$1,747.37 | \$3,896.14 | 11-2031-02 | PUBLIC RELATIONS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2020 | COMPUTER OPERATOR I | 011 | 01 | \$828.19 | \$1,359.86 | 43-9011-01 | COMPUTER OPERATORS | \$644.28 | \$1,774.79 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 4692 | CONSTRUCTION PROJECTS CONSULTANT II | 024 | 01 | \$1,574.93 | \$2,909.60 | 11-9021-02 | CONSTRUCTION MANAGERS | \$1,017.15 | \$4,483.13 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 6526 | CUSTODIAL WORKER | 004 | 01 | \$646.33 | \$1,040.23 | 37-2011-01 | JANITOR/CLEANER, EXCEPT MAID/HOUSEKEEP | \$644.28 | \$1,774.79 | Career Service | 02 | OPERATIONAL SERVICES - AFSCME | Y |
| 2127 | DATA BASE CONSULTANT | 026 | 01 | \$1,783.89 | \$3,337.62 | 15-1061-04 | DATABASE ADMINISTRATORS | \$1,283.74 | \$3,713.12 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2001 | DATA ENTRY OPERATOR | 009 | 01 | \$767.94 | \$1,247.10 | 43-9021-01 | DATA ENTRY KEYERS | \$644.28 | \$1,774.79 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 2133 | DATA PROCESSING MANAGER - SES | 426 | 08 | \$1,783.89 | \$3,701.97 | 11-3021-02 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 9487 | DEPUTY SECRETARY-DJJ | 950 | 09 | \$2,979.62 | \$6,696.56 | 10-1021-02 | GENERAL AND OPERATIONS MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 9085 | DETENTION SUPERINTENDENT-DJJ | 520 | 08 | \$1,503.21 | \$3,346.97 | 11-9199-02 | MANAGERS, ALL OTHER | \$1,017.15 | \$4,483.13 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |

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|------------|--|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|------------------------------------|-------------|
| 9085 | DETENTION SUPERINTENDENT-DJJ | 520 | 08 | \$1,503.21 | \$3,346.97 | 11-9199-02 | MANAGERS, ALL OTHER | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 5203 | DIETITIAN | 086 | 01 | \$982.23 | \$2,063.75 | 29-1031-01 | DIETITIANS AND NUTRITIONISTS | \$991.31 | \$2,730.73 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | N |
| 6840 | DIR OF OFFICE OF PRGM ACCOUNTABILITY-DJJ | 930 | 09 | \$2,085.73 | \$4,673.64 | 10-3011-01 | ADMINISTRATIVE SERVICES MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 6819 | DIR OF RESIDENTIAL & CORR FACILITIES-DJJ | 930 | 09 | \$2,085.73 | \$4,673.64 | 10-9151-01 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 6812 | DIRECTOR OF ADMINISTRATION | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-3011-02 | ADMINISTRATIVE SERVICES MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 6817 | DIRECTOR OF DETENTION-DJJ | 930 | 09 | \$2,085.73 | \$4,673.64 | 10-9151-01 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 6818 | DIRECTOR OF PROB & COMMUNITY CORR-DJJ | 930 | 09 | \$2,085.73 | \$4,673.64 | 10-9151-01 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 9044 | DIRECTOR OF STAFF DEVELOPMENT & TRAINING | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9199-01 | MANAGERS, ALL OTHER | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 2053 | DISTRIBUTED COMPUTER SYSTEMS ADMIN - SES | 425 | 08 | \$1,673.36 | \$3,386.55 | 11-3021-02 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2052 | DISTRIBUTED COMPUTER SYSTEMS ANALYST | 022 | 01 | \$1,402.60 | \$2,543.87 | 15-1071-02 | NETWORK & COMPUTER SYSTEMS ADMINISTRATOR | \$991.31 | \$2,730.73 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 1328 | EDUCATION AND TRAINING SPECIALIST | 018 | 01 | \$1,128.63 | \$1,966.78 | 13-1073-03 | TRAINING AND DEVELOPMENT SPECIALISTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 7252 | EDUCATION POLICY ADMINISTRATOR-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-1021-03 | GENERAL AND OPERATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 0718 | EXECUTIVE ASSISTANT I - SES | 422 | 08 | \$1,402.60 | \$2,698.42 | 43-6011-04 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$991.31 | \$2,730.73 | SES | 89 | NOT REPRESENTED | N |
| 0115 | EXECUTIVE SECRETARY - SES | 415 | 08 | \$979.97 | \$1,828.81 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | N |
| 1466 | FINANCE & ACCOUNTING DIRECTOR III - SES | 426 | 08 | \$1,783.89 | \$3,701.97 | 11-3031-02 | FINANCIAL MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 1415 | FISCAL ASSISTANT I | 010 | 01 | \$797.49 | \$1,301.56 | 43-3031-01 | BOOKKEEPING, ACCOUNTING & AUDITING CLERK | \$644.28 | \$1,774.79 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |

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|------------|---------------------------------------|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|---------------------------------------|-------------|
| 1418 | FISCAL ASSISTANT II | 012 | 01 | \$863.60 | \$1,426.08 | 43-3031-02 | BOOKKEEPING, ACCOUNTING & AUDITING CLERK | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 1418 | FISCAL ASSISTANT II - SES | 412 | 08 | \$863.60 | \$1,486.02 | 43-3031-02 | BOOKKEEPING, ACCOUNTING & AUDITING CLERK | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | Y |
| 6215 | FOOD PRODUCTION & SVS SUPV - SES | 407 | 08 | \$712.49 | \$1,144.19 | 35-1012-01 | FIRST-LINE SUPV/MGR FOOD PREP & SERV WK | \$702.27 | \$1,934.51 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | Y |
| 6223 | FOOD SERVICE DIRECTOR I - SES | 415 | 08 | \$979.97 | \$1,828.81 | 11-9051-01 | FOOD SERVICE MANAGERS | \$813.72 | \$3,586.44 | SES | 89 | NOT REPRESENTED | N |
| 6224 | FOOD SERVICE DIRECTOR II - SES | 418 | 08 | \$1,128.63 | \$2,261.03 | 11-9051-01 | FOOD SERVICE MANAGERS | \$813.72 | \$3,586.44 | SES | 89 | NOT REPRESENTED | N |
| 6213 | FOOD SUPPORT WORKER | 006 | 01 | \$688.85 | \$1,112.25 | 35-2021-01 | FOOD PREPARATION WORKERS | \$702.27 | \$1,934.51 | Career Service | 03 | HUMAN SERVICES - AFSCME | Y |
| 9416 | GENERAL COUNSEL-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-9199-02 | MANAGERS, ALL OTHER | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |
| 0839 | GENERAL SERVICES SPECIALIST | 021 | 01 | \$1,326.98 | \$2,383.89 | 13-1199-03 | BUSINESS OPERATION SPECIALIST, ALL OTHER | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2224 | GOVERNMENT ANALYST I | 022 | 01 | \$1,402.60 | \$2,543.87 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2225 | GOVERNMENT ANALYST II | 026 | 01 | \$1,783.89 | \$3,337.62 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2234 | GOVERNMENT OPERATIONS CONSULTANT I | 021 | 01 | \$1,326.98 | \$2,383.89 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2236 | GOVERNMENT OPERATIONS CONSULTANT II | 023 | 01 | \$1,486.92 | \$2,724.03 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2238 | GOVERNMENT OPERATIONS CONSULTANT III | 025 | 01 | \$1,673.36 | \$3,115.65 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 5724 | HALFWAY FACILITY SUPERINTENDENT - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 11-9151-01 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$813.72 | \$3,586.44 | SES | 89 | NOT REPRESENTED | N |
| 5666 | HEALTH INFORMATION SPECIALIST | 015 | 01 | \$979.97 | \$1,660.87 | 43-4071-03 | FILE CLERKS | \$909.43 | \$2,505.21 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 1023 | HUMAN RESOURCE ANALYST - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 13-1079-04 | HUMAN RESOUR/TRAIN/LABR RELAT SPEC, OTHR | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 9415 | INSPECTOR GENERAL-DJJ | 940 | 09 | \$2,483.02 | \$5,859.49 | 10-1021-02 | GENERAL AND OPERATIONS MANAGERS | \$2,183.84 | \$9,625.29 | SMS | 99 | NOT REPRESENTED | N |

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|---|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|--|-------------|
| 2240 | INSPECTOR SPECIALIST | 024 | 01 | \$1,574.93 | \$2,909.60 | 13-1041-04 | COMPLIANCE OFFICERS | \$1,399.29 | \$4,047.35 | Career Service | 09 | MANAGERIAL/CONFIDENTIAL L-NOT REPRESENTED | N |
| 2240 | INSPECTOR SPECIALIST - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 13-1041-04 | COMPLIANCE OFFICERS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 9434 | INVESTIGATIONS ADMINISTRATOR-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-9199-03 | MANAGERS, ALL OTHER | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 5716 | JUVENILE JUSTICE COUNSELOR | 017 | 01 | \$1,074.08 | \$1,853.47 | 21-1092-03 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 5722 | JUVENILE JUSTICE COUNSELOR SUPV-SES | 418 | 08 | \$1,128.63 | \$2,261.03 | 21-1092-03 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,080.50 | \$2,976.45 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |
| 5713 | JUVENILE JUSTICE DETENTION OFF SUPV-SES | 417 | 08 | \$1,074.08 | \$1,939.05 | 21-1092-03 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,080.50 | \$2,976.45 | SES | 87 | SUPERVISORY - NOT REPRESENTED | Y |
| 5711 | JUVENILE JUSTICE DETENTION OFFICER I | 015 | 01 | \$979.97 | \$1,660.87 | 21-1092-01 | PROBATION OFFICER & CORR TREATMENT SPEC | \$834.33 | \$2,298.33 | Career Service | 03 | HUMAN SERVICES - AFSCME | Y |
| 5712 | JUVENILE JUSTICE DETENTION OFFICER II | 016 | 01 | \$1,020.79 | \$1,750.44 | 21-1092-02 | PROBATION OFFICER & CORR TREATMENT SPEC | \$909.43 | \$2,505.21 | Career Service | 03 | HUMAN SERVICES - AFSCME | Y |
| 5717 | JUVENILE JUSTICE RESIDENTIAL OFFICER | 013 | 01 | \$903.19 | \$1,498.39 | 21-1092-01 | PROBATION OFFICER & CORR TREATMENT SPEC | \$834.33 | \$2,298.33 | Career Service | 03 | HUMAN SERVICES - AFSCME | Y |
| 5965 | JUVENILE PROBATION OFFICER | 018 | 01 | \$1,128.63 | \$1,966.78 | 21-1092-02 | PROBATION OFFICER & CORR TREATMENT SPEC | \$909.43 | \$2,505.21 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 5967 | JUVENILE PROBATION OFFICER SUPV - SES | 420 | 08 | \$1,257.57 | \$2,352.91 | 21-1092-04 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,177.77 | \$3,406.61 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |
| 5967 | JUVENILE PROBATION OFFICER SUPV - SES | 420 | 08 | \$1,257.57 | \$2,352.91 | 21-1092-04 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,177.77 | \$3,406.61 | SES | 89 | NOT REPRESENTED | N |
| 9345 | LEGAL ADMINISTRATOR-DJJ | 110 | 08 | \$880.82 | \$1,895.51 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | N |
| 0717 | LEGISLATION SPECIALIST - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 9087 | LEGISLATIVE AFFAIRS DIRECTOR-DJJ | 920 | 09 | \$1,787.77 | \$3,976.01 | 10-1021-01 | GENERAL AND OPERATIONS MANAGERS | \$1,819.86 | \$8,422.12 | SMS | 99 | NOT REPRESENTED | N |
| 5599 | LICENSED PRACTICAL NURSE | 014 | 01 | \$945.37 | \$1,577.35 | 29-2061-03 | LICENSED PRACTICAL & LICENSED VOC NURSES | \$909.43 | \$2,505.21 | Career Service | 03 | HUMAN SERVICES - AFSCME | Y |
| 6387 | MAINTENANCE & CONSTRUCTION SUPT - SES | 422 | 08 | \$1,402.60 | \$2,698.42 | 11-9021-02 | CONSTRUCTION MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 6466 | MAINTENANCE MECHANIC | 014 | 01 | \$945.37 | \$1,577.35 | 49-9042-02 | MAINTENANCE AND REPAIR WORKERS, GENERAL | \$834.33 | \$2,298.33 | Career Service | 02 | OPERATIONAL SERVICES - AFSCME | Y |

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|--|----------------|----------|---------------|---------------|----------------|--------------------------------------|-----------------------|-----------------------|----------------|-----|--|-------------|
| 6381 | MAINTENANCE SUPERINTENDENT I - SES | 418 | 08 | \$1,128.63 | \$2,261.03 | 11-9021-01 | CONSTRUCTION MANAGERS | \$813.72 | \$3,586.44 | SES | 89 | NOT REPRESENTED | N |
| 6382 | MAINTENANCE SUPERINTENDENT II - SES | 419 | 08 | \$1,191.87 | \$2,631.97 | 11-9021-02 | CONSTRUCTION MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2209 | MANAGEMENT ANALYST I - SES | 417 | 08 | \$1,074.08 | \$1,939.05 | 13-1111-02 | MANAGEMENT ANALYSTS | \$991.31 | \$2,730.73 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | Y |
| 2212 | MANAGEMENT ANALYST II - SES | 419 | 08 | \$1,191.87 | \$2,631.97 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | SES | 89 | NOT REPRESENTED | N |
| 2239 | MANAGEMENT REVIEW SPECIALIST - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 3150 | MARKET RESEARCH ANALYST | 020 | 01 | \$1,257.57 | \$2,236.06 | 19-3021-02 | MARKET RESEARCH ANALYSTS | \$1,080.50 | \$2,976.45 | Career Service | 09 | MANAGERIAL/CONFIDENTIAL L-NOT REPRESENTED | N |
| 7680 | MENTAL HLTH & SUBSTAN ABUSE SERV DIR - DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-9111-03 | MEDICAL AND HEALTH SERVICES MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 5345 | NURSING SERVICES DIRECTOR - SES | 482 | 08 | \$2,218.98 | \$4,662.20 | 11-9111-02 | MEDICAL AND HEALTH SERVICES MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2047 | OFFICE AUTOMATION ANALYST | 022 | 01 | \$1,402.60 | \$2,543.87 | 15-1041-02 | COMPUTER SUPPORT SPECIALISTS | \$991.31 | \$2,730.73 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 2041 | OFFICE AUTOMATION SPECIALIST I | 015 | 01 | \$979.97 | \$1,660.87 | 15-1041-01 | COMPUTER SUPPORT SPECIALISTS | \$834.33 | \$2,298.33 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 2234 | OPERATIONS & MGMT CONSULTANT I - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | SES | 89 | NOT REPRESENTED | N |
| 2236 | OPERATIONS & MGMT CONSULTANT II - SES | 423 | 08 | \$1,486.92 | \$2,996.43 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | N |
| 2236 | OPERATIONS & MGMT CONSULTANT II - SES | 423 | 08 | \$1,486.92 | \$2,996.43 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 2238 | OPERATIONS & MGMT CONSULTANT MGR - SES | 425 | 08 | \$1,673.36 | \$3,386.55 | 11-1021-02 | GENERAL AND OPERATIONS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2209 | OPERATIONS ANALYST I | 017 | 01 | \$1,074.08 | \$1,853.47 | 13-1111-02 | MANAGEMENT ANALYSTS | \$991.31 | \$2,730.73 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 2212 | OPERATIONS ANALYST II | 019 | 01 | \$1,191.87 | \$2,099.20 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 6882 | OPERATIONS AND PROGRAM MANAGER | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-1021-03 | GENERAL AND OPERATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 2239 | OPERATIONS REVIEW SPECIALIST | 024 | 01 | \$1,574.93 | \$2,909.60 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | Career Service | 05 | PROFESSIONAL - AFSCME | N |

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|--|----------------|----------|---------------|---------------|----------------|---|-----------------------|-----------------------|----------------|-----|--|-------------|
| 9713 | PERSONAL SECRETARY I | 110 | 08 | \$880.82 | \$1,895.51 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | Y |
| 1015 | PERSONNEL SERVICES SPECIALIST - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 13-1079-03 | HUMAN RESOUR/TRAIN/LABR RELAT SPEC, OTHR | \$1,080.50 | \$2,976.45 | SES | 89 | NOT REPRESENTED | N |
| 1014 | PERSONNEL SERVICES SUPERVISOR - SES | 421 | 08 | \$1,326.98 | \$2,442.87 | 13-1079-04 | HUMAN RESOUR/TRAIN/LABR RELAT SPEC, OTHR | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 1006 | PERSONNEL TECHNICIAN I - SES | 414 | 08 | \$945.37 | \$1,637.30 | 13-1079-01 | HUMAN RESOUR/TRAIN/LABR RELAT SPEC, OTHR | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | N |
| 2315 | PLANNER II | 020 | 01 | \$1,257.57 | \$2,236.06 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | Career Service | 09 | MANAGERIAL/CONFIDENTIAL L-NOT REPRESENTED | N |
| 1469 | PROFESSIONAL ACCOUNTANT SPECIALIST - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | SES | 89 | NOT REPRESENTED | N |
| 5916 | PROGRAM ADMINISTRATOR - SES | 425 | 08 | \$1,673.36 | \$3,386.55 | 11-9151-02 | COMMUNITY AND SOCIAL SERVICE MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 8221 | PROGRAMS & POLICY COORDINATOR | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-1021-03 | GENERAL AND OPERATIONS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 0945 | PROPERTY CONSULTANT | 017 | 01 | \$1,074.08 | \$1,853.47 | 13-1023-03 | PURCHASING AGENTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 0939 | PROPERTY SPECIALIST | 014 | 01 | \$945.37 | \$1,577.35 | 13-1081-01 | LOGISTICIANS | \$765.48 | \$2,108.65 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 0815 | PURCHASING AGENT III | 018 | 01 | \$1,128.63 | \$1,966.78 | 13-1023-03 | PURCHASING AGENTS | \$1,080.50 | \$2,976.45 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | N |
| 0818 | PURCHASING SPECIALIST | 021 | 01 | \$1,326.98 | \$2,383.89 | 13-1023-03 | PURCHASING AGENTS | \$1,080.50 | \$2,976.45 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | N |
| 0806 | PURCHASING TECHNICIAN | 011 | 01 | \$828.19 | \$1,359.86 | 13-1023-01 | PURCHASING AGENTS | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 2208 | RECORDS ANALYST | 017 | 01 | \$1,074.08 | \$1,853.47 | 13-1111-01 | MANAGEMENT ANALYSTS | \$765.48 | \$2,108.65 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 5566 | RECREATION THERAPY ANALYST | 018 | 01 | \$1,128.63 | \$1,966.78 | 21-1015-02 | REHABILITATION COUNSELORS | \$909.43 | \$2,505.21 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 5294 | REGISTERED NURSE SPECIALIST | 075 | 01 | \$1,339.24 | \$2,813.83 | 29-1111-02 | REGISTERED NURSES | \$1,177.77 | \$3,406.61 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | Y |

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|--------------------------------------|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|---------------------------------------|-------------|
| 5306 | REGISTERED NURSE SUPERVISOR | 075 | 01 | \$1,339.24 | \$2,813.83 | 29-1111-03 | REGISTERED NURSES | \$1,283.74 | \$3,713.12 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | N |
| 5312 | REGISTERED NURSING CONSULTANT | 079 | 01 | \$1,710.68 | \$3,594.23 | 29-1111-04 | REGISTERED NURSES | \$1,399.29 | \$4,047.35 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | N |
| 5562 | REHABILITATION THERAPIST | 017 | 01 | \$1,074.08 | \$1,853.47 | 21-1015-02 | REHABILITATION COUNSELORS | \$909.43 | \$2,505.21 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 8219 | RESEARCH AND PLANNING DIRECTOR | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-3021-03 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,271.44 | \$5,884.06 | SES | 89 | NOT REPRESENTED | N |
| 9491 | SECRETARY OF JUVENILE JUSTICE | 950 | 09 | \$2,979.62 | \$6,696.56 | 10-1011-03 | CHIEF EXECUTIVES | \$2,620.61 | \$11,550.35 | SMS | 99 | NOT REPRESENTED | N |
| 0105 | SECRETARY SPECIALIST | 010 | 01 | \$797.49 | \$1,301.56 | 43-6014-01 | SECRETARIES, EXCPT LEGAL, MEDICAL & EXEC | \$644.28 | \$1,774.79 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 0104 | SECRETARY SPECIALIST - SES | 410 | 08 | \$797.49 | \$1,346.78 | 43-6014-01 | SECRETARIES, EXCPT LEGAL, MEDICAL & EXEC | \$644.28 | \$1,774.79 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | Y |
| 7738 | SENIOR ATTORNEY | 230 | 08 | \$1,985.65 | \$5,020.48 | 23-1011-04 | LAWYERS | \$1,975.21 | \$5,441.06 | SES | 81 | ST EMP ATTORNEYS GUILD (SEAG) - FPD | N |
| 7738 | SENIOR ATTORNEY | 230 | 08 | \$1,985.65 | \$5,020.48 | 23-1011-04 | LAWYERS | \$1,975.21 | \$5,441.06 | SES | 89 | NOT REPRESENTED | N |
| 5237 | SENIOR BEHAVIORAL ANALYST | 095 | 01 | \$1,686.49 | \$3,543.45 | 19-3099-04 | SOCIAL SCIENTISTS & RELATED WORKERS, ALL | \$1,525.23 | \$4,201.50 | Career Service | 04 | PROFESSIONAL HEALTH CARE - FNA | N |
| 0008 | SENIOR CLERICAL SUPERVISOR - SES | 412 | 08 | \$863.60 | \$1,486.02 | 43-1011-02 | FIRST-LINE SUPV/MGR OF OFF/ADMIN SUP WKR | \$765.48 | \$2,108.65 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | Y |
| 0004 | SENIOR CLERK | 011 | 01 | \$828.19 | \$1,359.86 | 43-9061-02 | OFFICE CLERKS, GENERAL | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 0004 | SENIOR CLERK - SES | 411 | 08 | \$828.19 | \$1,405.07 | 43-9061-02 | OFFICE CLERKS, GENERAL | \$765.48 | \$2,108.65 | SES | 89 | NOT REPRESENTED | N |
| 5966 | SENIOR JUVENILE PROBATION OFFICER | 019 | 01 | \$1,191.87 | \$2,099.20 | 21-1092-03 | PROBATION OFFICER & CORR TREATMENT SPEC | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 2224 | SENIOR MANAGEMENT ANALYST I - SES | 422 | 08 | \$1,402.60 | \$2,698.42 | 13-1111-03 | MANAGEMENT ANALYSTS | \$1,080.50 | \$2,976.45 | SES | 89 | NOT REPRESENTED | N |
| 2225 | SENIOR MANAGEMENT ANALYST II - SES | 426 | 08 | \$1,783.89 | \$3,701.97 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 2228 | SENIOR MANAGEMENT ANALYST SUPV - SES | 426 | 08 | \$1,783.89 | \$3,701.97 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 87 | SUPERVISORY - NOT REPRESENTED | N |
| 2228 | SENIOR MANAGEMENT ANALYST SUPV - SES | 426 | 08 | \$1,783.89 | \$3,701.97 | 13-1111-04 | MANAGEMENT ANALYSTS | \$1,399.29 | \$4,047.35 | SES | 89 | NOT REPRESENTED | N |
| 5281 | SENIOR PHYSICIAN | 320 | 08 | \$3,003.29 | \$7,157.59 | 29-1062-06 | FAMILY AND GENERAL PRACTITIONERS | \$2,788.21 | \$7,680.64 | SES | 80 | PHYSICIAN UNIT - FPD | N |

| Class Code | Class Title | Pay Grade Code | Pay Plan | Bi Weekly Min | Bi Weekly Max | Broadband Code | Bband Occupation Title | Bband Min Bi Wkly Amt | Bband Max Bi Wkly Amt | Pay Plan Desc | Cbu | Cbu Desc | Ot Eligible |
|------------|---|----------------|----------|---------------|---------------|----------------|--|-----------------------|-----------------------|----------------|-----|---|-------------|
| 1468 | SENIOR PROFESSIONAL ACCOUNTANT | 022 | 01 | \$1,402.60 | \$2,543.87 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 1468 | SENIOR PROFESSIONAL ACCOUNTANT | 022 | 01 | \$1,402.60 | \$2,543.87 | 13-2011-03 | ACCOUNTANTS AND AUDITORS | \$1,177.77 | \$3,406.61 | Career Service | 05 | PROFESSIONAL - AFSCME | Y |
| 8711 | SENIOR SAFETY SPECIALIST - SES | 416 | 08 | \$1,020.79 | \$1,810.37 | 29-9011-03 | OCCUPATIONAL HEALTH & SAFETY SPECIALISTS | \$909.43 | \$2,505.21 | SES | 89 | NOT REPRESENTED | Y |
| 5953 | SOCIAL SERVICES COUNSELOR | 018 | 01 | \$1,128.63 | \$1,966.78 | 21-1019-03 | COUNSELORS, ALL OTHER | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 0120 | STAFF ASSISTANT | 013 | 01 | \$903.19 | \$1,498.39 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |
| 0120 | STAFF ASSISTANT - SES | 413 | 08 | \$903.19 | \$1,558.36 | 43-6011-02 | EXECUTIVE SECRETARIES & ADMIN ASSISTANTS | \$765.48 | \$2,108.65 | SES | 86 | NON PROFESSIONAL SUPERVISORY UNIT-FPD | Y |
| 9821 | SUPERINTENDENT-DJJ | 530 | 08 | \$1,737.44 | \$3,904.83 | 11-9199-02 | MANAGERS, ALL OTHER | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2117 | SYSTEMS PROGRAMMING ADMINISTRATOR - SES | 427 | 08 | \$1,901.03 | \$3,925.42 | 11-3021-02 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 2107 | SYSTEMS PROJECT ANALYST | 024 | 01 | \$1,574.93 | \$2,909.60 | 15-1051-03 | COMPUTER SYSTEMS ANALYSTS | \$1,177.77 | \$3,406.61 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2109 | SYSTEMS PROJECT CONSULTANT | 025 | 01 | \$1,673.36 | \$3,115.65 | 15-1051-04 | COMPUTER SYSTEMS ANALYSTS | \$1,283.74 | \$3,713.12 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 2039 | TELECOMMUNICATIONS ADMINISTRATOR - SES | 424 | 08 | \$1,574.93 | \$3,027.02 | 11-3021-02 | COMPUTER & INFORMATION SYSTEMS MANAGERS | \$1,017.15 | \$4,483.13 | SES | 89 | NOT REPRESENTED | N |
| 1330 | TRAINING CONSULTANT | 019 | 01 | \$1,191.87 | \$2,099.20 | 13-1073-03 | TRAINING AND DEVELOPMENT SPECIALISTS | \$1,080.50 | \$2,976.45 | Career Service | 05 | PROFESSIONAL - AFSCME | N |
| 1324 | TRAINING SPECIALIST II | 017 | 01 | \$1,074.08 | \$1,853.47 | 13-1073-02 | TRAINING AND DEVELOPMENT SPECIALISTS | \$991.31 | \$2,730.73 | Career Service | 09 | MANAGERIAL/CONFIDENTIAL - NOT REPRESENTED | N |
| 2132 | WEB MANAGER | 026 | 01 | \$1,783.89 | \$3,337.62 | 15-1071-04 | NETWORK & COMPUTER SYSTEMS ADMINISTRATOR | \$1,283.74 | \$3,713.12 | Career Service | 09 | MANAGERIAL/CONFIDENTIAL - NOT REPRESENTED | N |
| 0090 | WORD PROCESSING SYSTEMS OPERATOR | 010 | 01 | \$797.49 | \$1,301.56 | 43-9022-01 | WORD PROCESSORS AND TYPISTS | \$644.28 | \$1,774.79 | Career Service | 01 | ADMINISTRATIVE & CLERICAL - AFSCME | Y |

DEPARTMENT OF JUVENILE JUSTICE

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

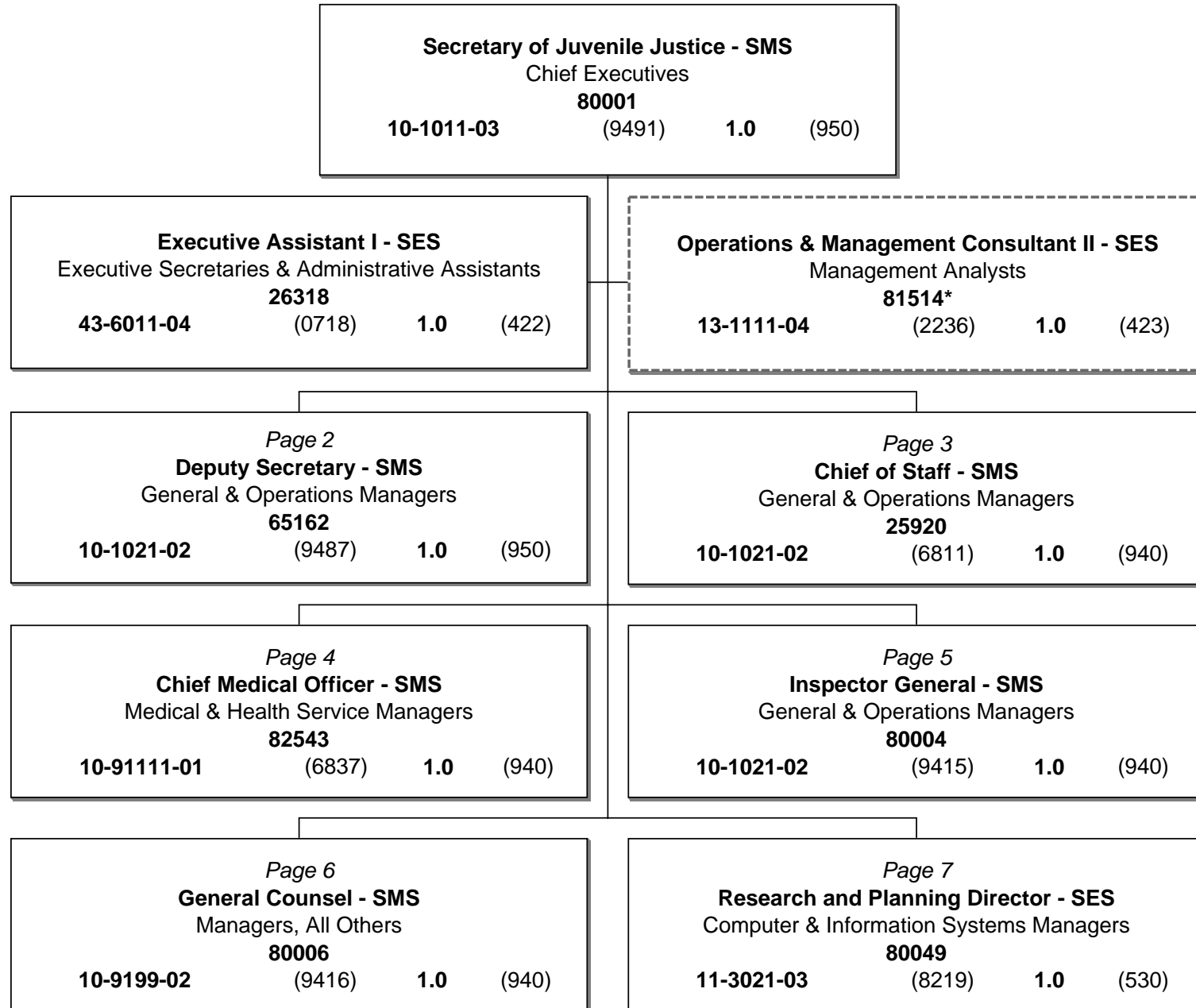
Schedule VII: Agency Litigation Inventory

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

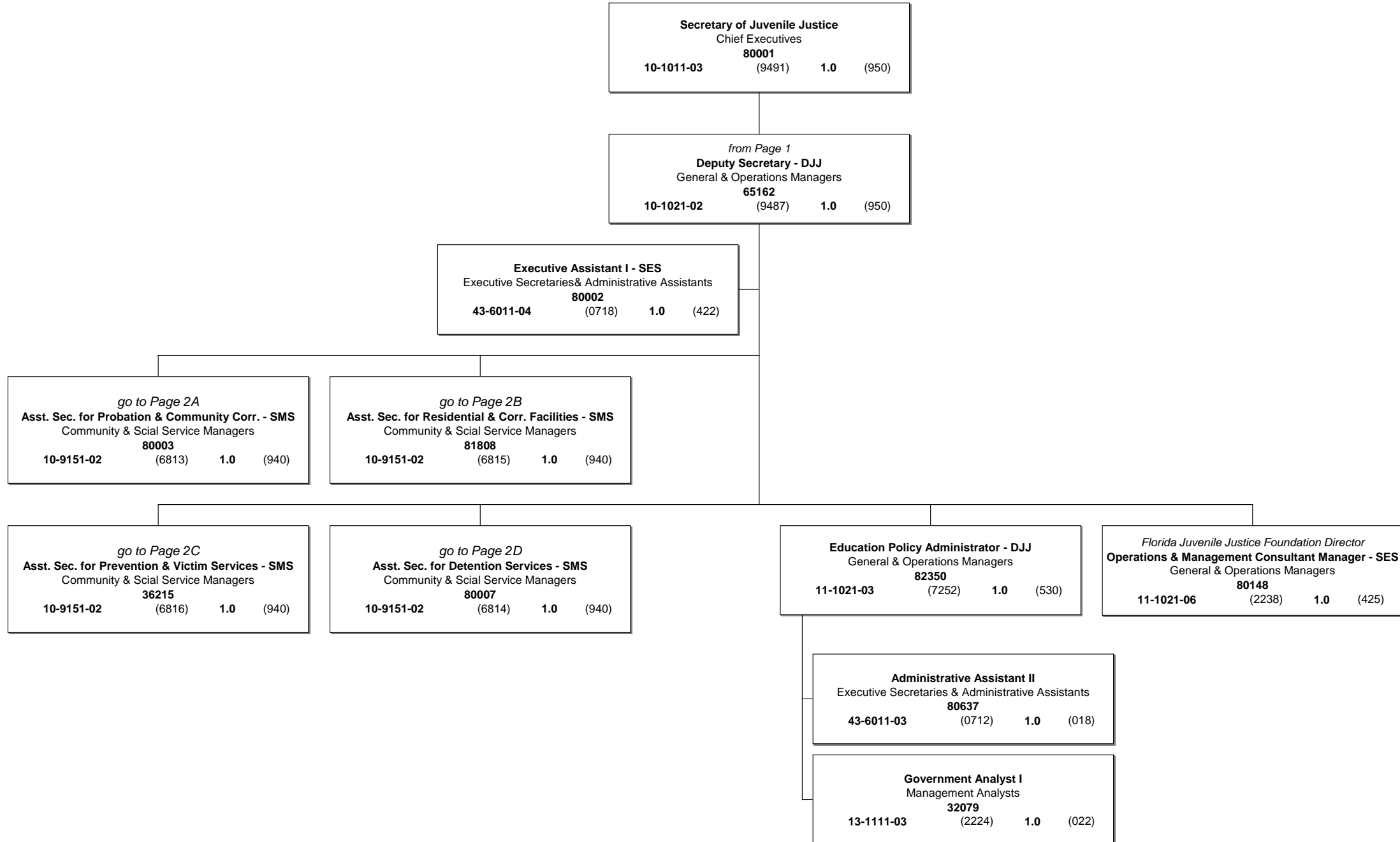
| | | | |
|---|--|---|----------------|
| Agency: | Florida Department of Juvenile Justice | | |
| Contact Person: | Michael J. Wheeler | Phone Number: | (850) 717-2450 |
| | | | |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Charlotte County, et al (Petitioners) vs. Florida Department of Juvenile Justice (Respondent) | | |
| Court with Jurisdiction: | Leon County Circuit Court | | |
| Case Number: | 2014CA-001885 | | |
| Summary of the Complaint: | Petitioner and the other counties seek reimbursement of approximately \$80 million as a result of overpaying for the cost of secure detention. | | |
| Amount of the Claim: | \$80 million | | |
| Specific Statutes or Laws (including GAA) Challenged: | Florida Statute 985.686 Florida Department of Juvenile Justice's Administrative Rules 63G-1.011 and 1.017 | | |
| Status of the Case: | On July 30, 2014, the Florida Department of Juvenile Justice was served with the complaint and the case is currently in Leon County Circuit Court. | | |
| Who is representing (of record) the state in this lawsuit? Check all that apply. | <input checked="" type="checkbox"/> | Agency Counsel Brian Berkowitz, John Milla & Michael Wheeler | |
| | <input type="checkbox"/> | Office of the Attorney General or Division of Risk Management | |
| | <input type="checkbox"/> | Outside Contract Counsel | |
| If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s). | The lawsuit is not a class action suit and Plaintiffs are represented by the Law Firm of Nabors, Giblin & Nickerson, P.A. | | |

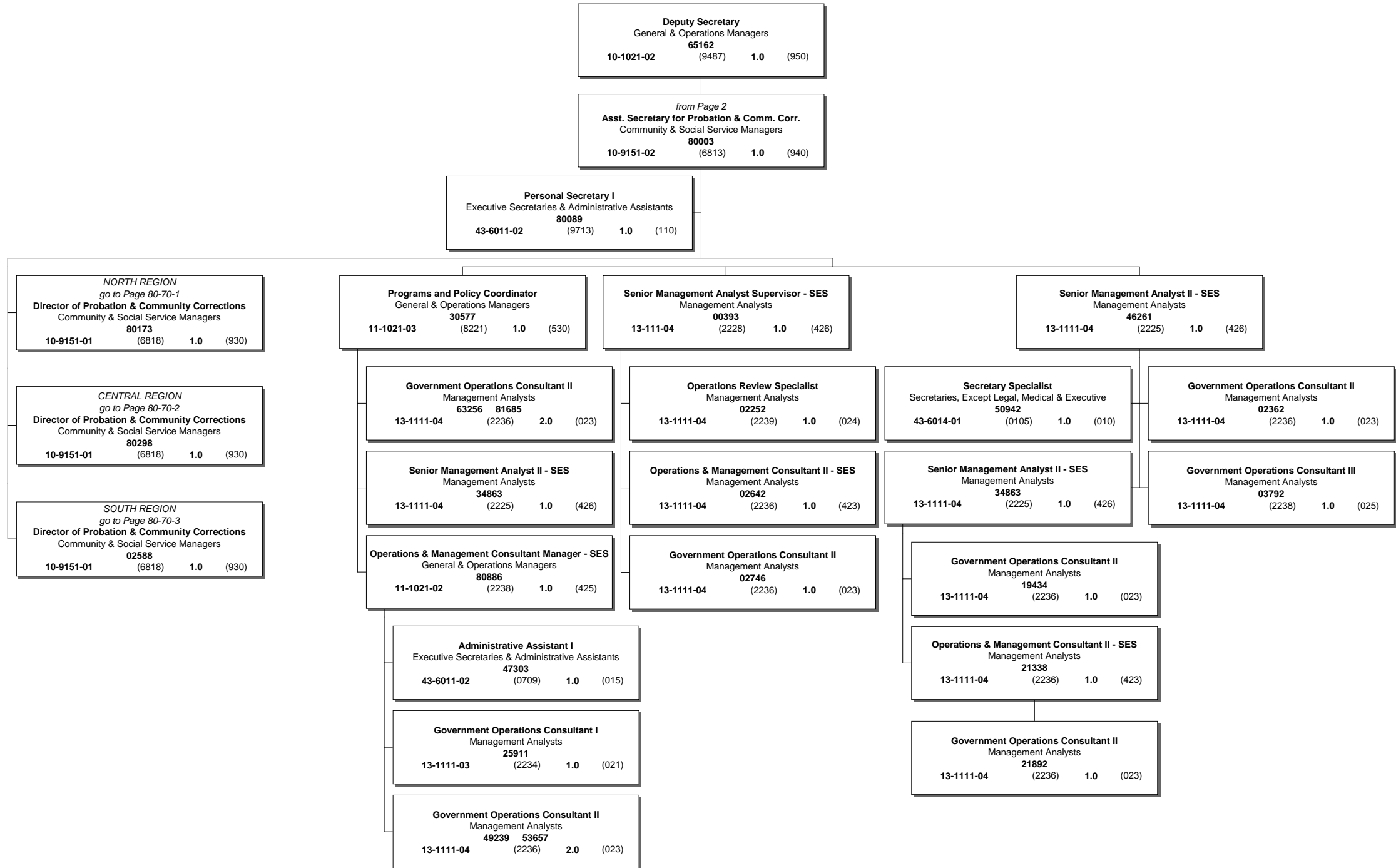
TABLE OF CONTENTS

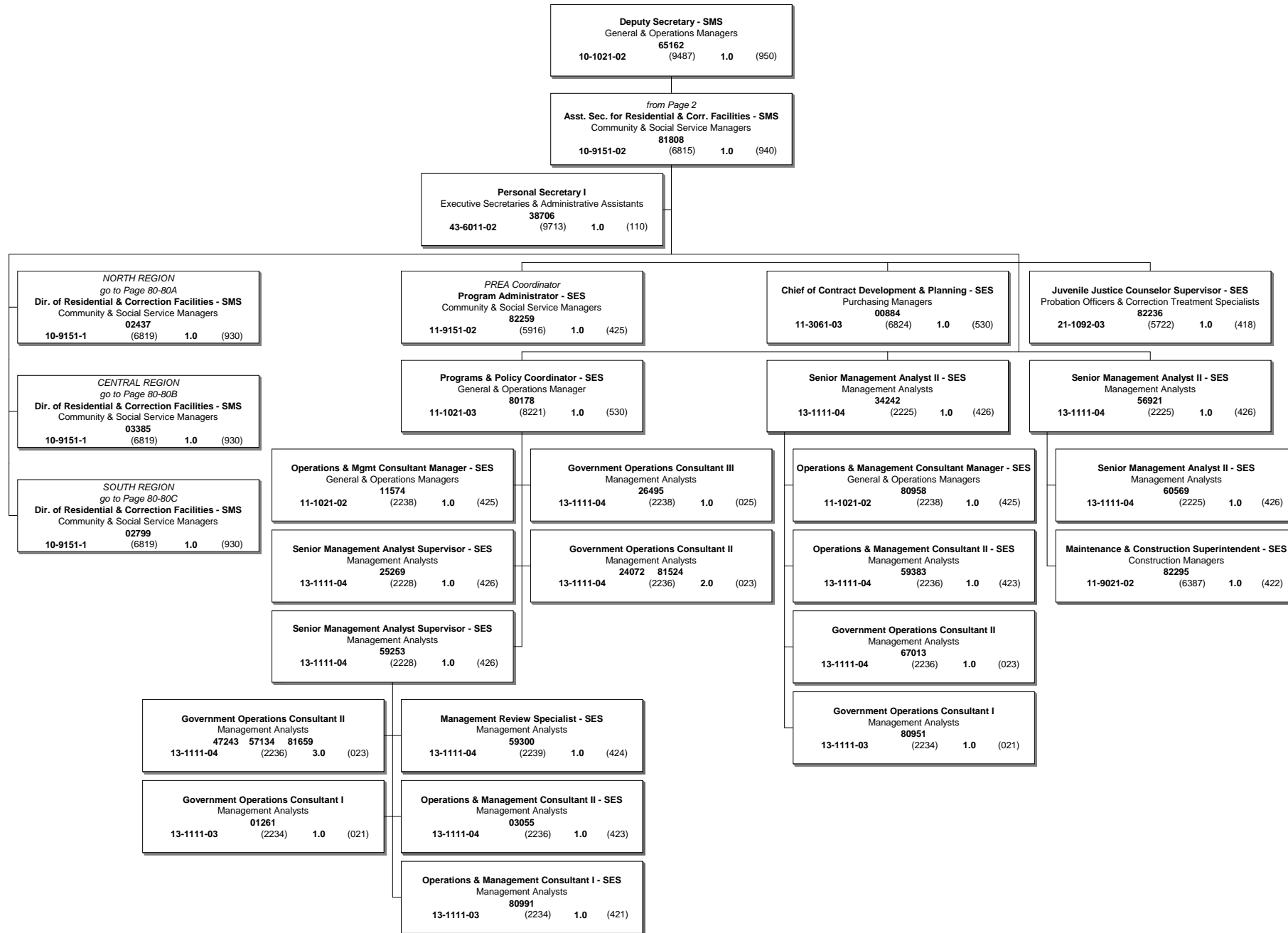
| | |
|-------------------------------------|--|
| Office of the Secretary | Page 1 |
| Office of the Deputy Secretary | Page 2 |
| Assistant Secretary for Probation | Page 2A <i>(also Page 80-70 under Probation)</i> |
| Assistant Secretary for Residential | Page 2B <i>(also Page 80-80 under Residential)</i> |
| Assistant Secretary for Prevention | Page 2C <i>(also Page 80-90 under Prevention)</i> |
| Assistant Secretary for Detention | Page 2D <i>(also Page 80-40 under Detention)</i> |
| Chief of Staff | Page 3 |
| Office of Administration | Page 3A |
| Budget | Page 3A-1 |
| Finance & Accounting | Page 3A-2 |
| Personnel | Page 3A-3 |
| General Services | Page 3A-4 |
| Management Information Systems | Page 3A-5, 3A-5-1 |
| Office of Program Accountability | Page 3B |
| Quality Improvement | Page 3B-1 |
| Contracts | Page 3B-2 |
| Chief Medical Officer | Page 4 |
| Inspector General | Page 5 |
| General Counsel | Page 6 |
| Research & Planning | Page 7 |

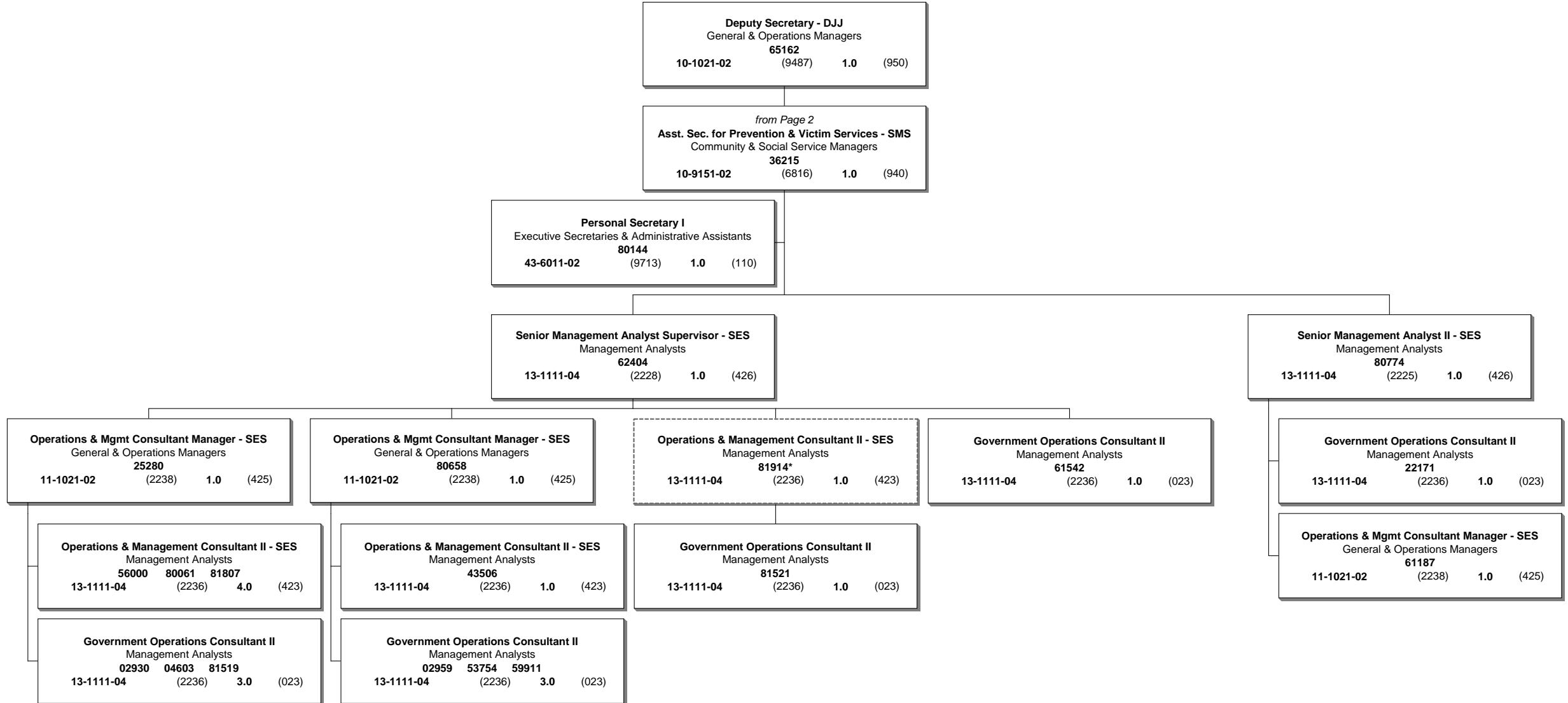


*Funded by Residential

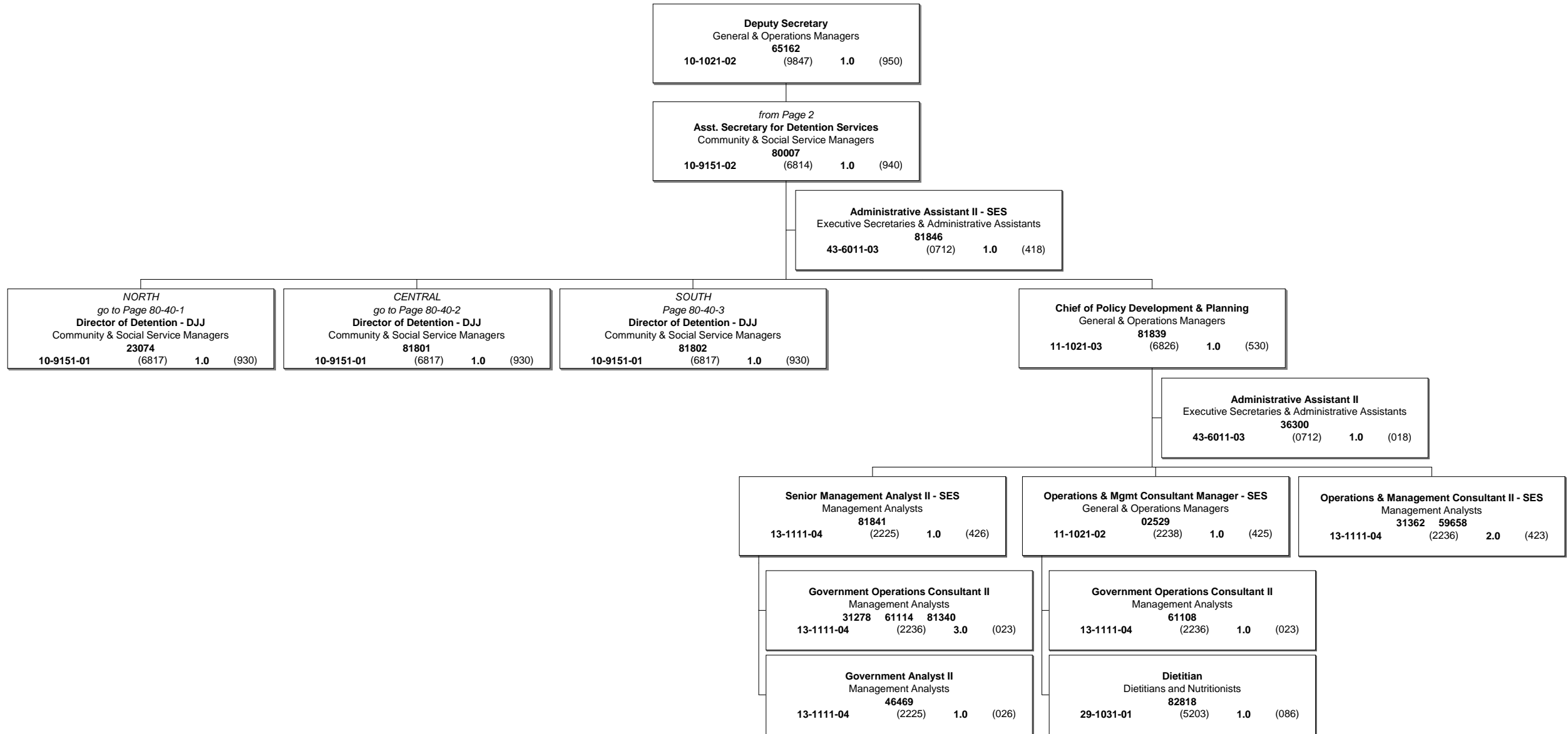








*Funded by Residential



Secretary of Juvenile Justice
 Chief of Executives
80001
10-1011-03 (9491) **1.0** (950)

from Page 1
Chief of Staff - SMS
 General & Operations Managers
25920
10-1021-02 (6811) **1.0** (940)

go to Page 3A
Director of Administration - SMS
 General & Operations Managers
80008
10-3011-02 (6812) **1.0** (940)

go to Page 3B
Director of Program Accountability - SMS
 Administrative Service Managers
80011
10-9151-01 (6840) **1.0** (940)

Legislative Affairs Director - SMS
 General & Operations Managers
64369
10-1021-01 (9087) **1.0** (920)

Communications Administrator - DJJ - SES
 Public Relations Managers
80147
11-2031-03 (9490) **1.0** (530)

Director of Staff Development & Training - SMS
 Managers, All Others
80047
10-9199-01 (9044) **1.0** (940)

Legislation Specialist - SES
 Management Analysts
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Community Relations Administrator - SES
 Public Relations Managers
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11-2031-02 (8715) **1.0** (160)

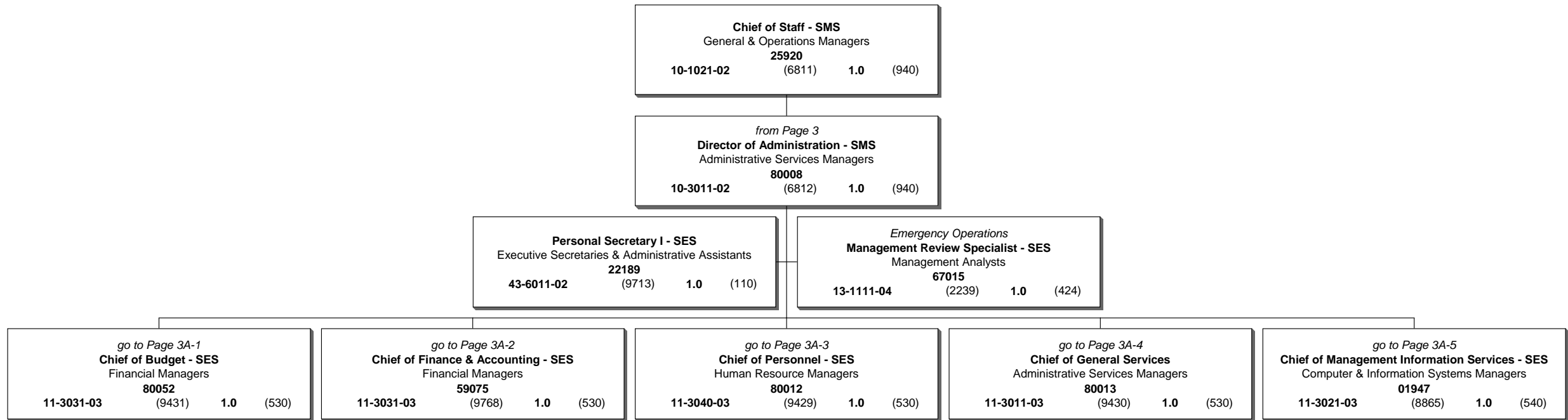
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 Market Research Analysts
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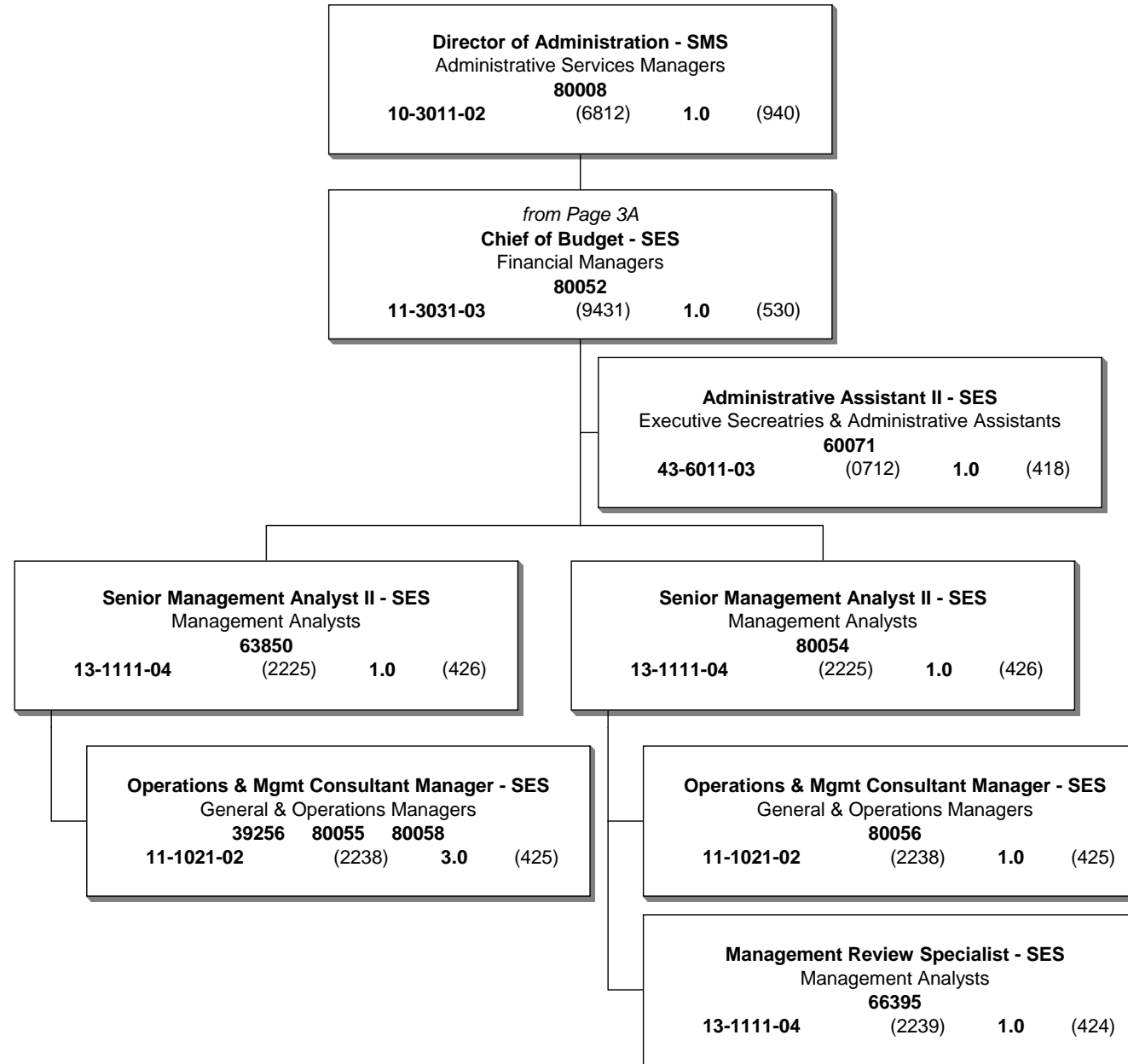
Administrative Assistant I
 Executive Secretaries & Administrative Assistants
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43-6011-02 (0709) **1.0** (015)

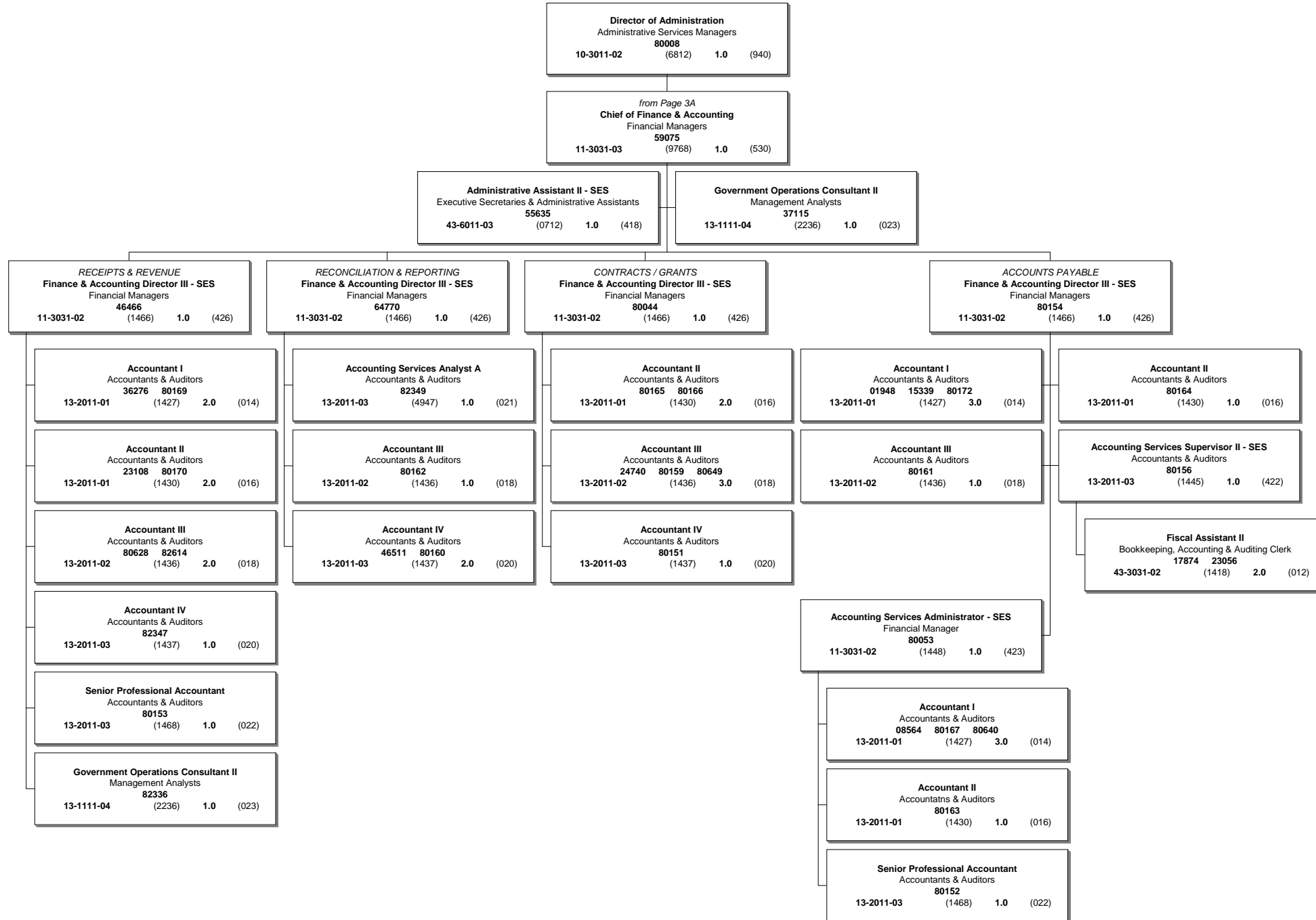
Senior Management Analyst II - SES
 Management Analysts
01013
13-1111-04 (2225) **1.0** (426)

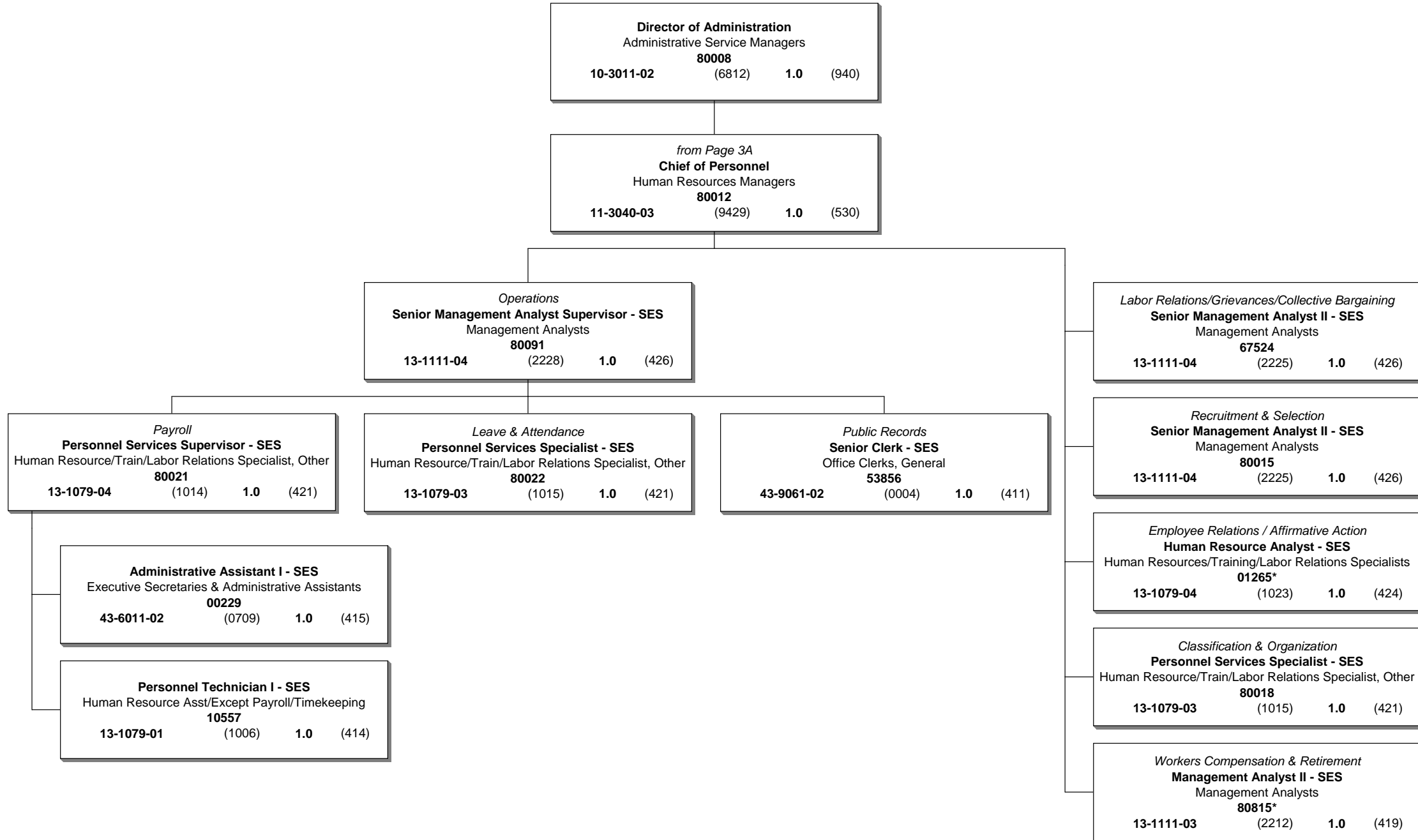
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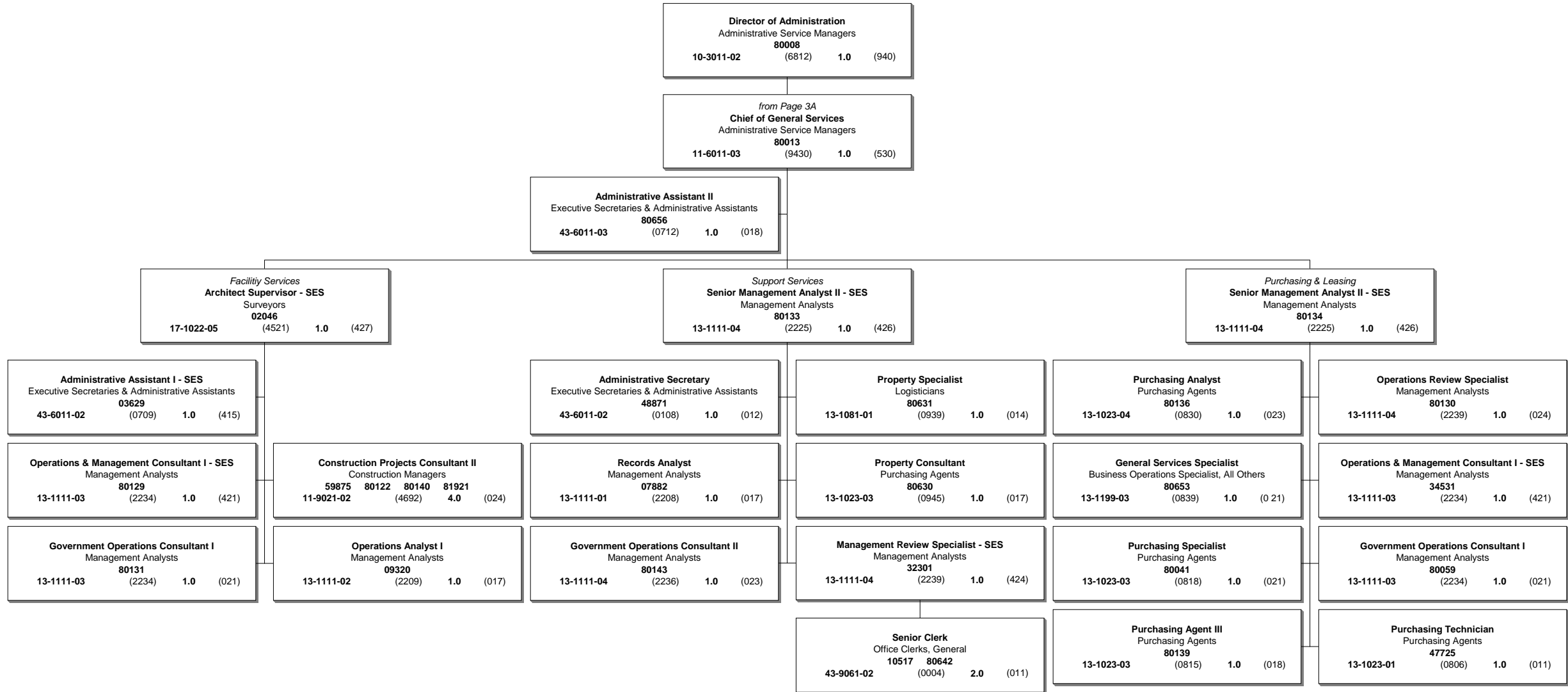
Training Consultant
 Training and Development Specialists
82253
13-1073-03 (1330) **1.0** (019)











Director of Administration
 Administrative Services Managers
80008
10-3011-02 (6812) **1.0** (940)

from Page 3A
Chief of Management Information Services
 Computer & Information Systems Managers
01947
11-3021-03 (8865) **1.0** (540)

Information Technology - Application Development
go to Page 3A-5-1
Systems Programming Administrator - SES
 Computer & Information Systems Managers
80455
11-3021-02 (2117) **1.0** (427)

Information Technology - Administrative Services
go to Page 3A-5-1
Systems Programming Administrator - SES
 Computer & Information Systems Managers
80456
11-3021-02 (2117) **1.0** (427)

Information Technology - Network Operations
go to Page 3A-5-1
Systems Programming Administrator - SES
 Computer & Information Systems Managers
80457
11-3021-02 (2117) **1.0** (427)

Information Security
Systems Project Analyst
 Computer Systems Analysts
81779
15-1051-03 (2107) **1.0** (024)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80077
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80488
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80676
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80677
11-3021-02 (2053) **1.0** (425)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80088 80454
15-1071-02 (2052) **2.0** (022)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80466 80669 80793
15-1071-02 (2052) **3.0** (022)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
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15-1071-02 (2052) **4.0** (022)

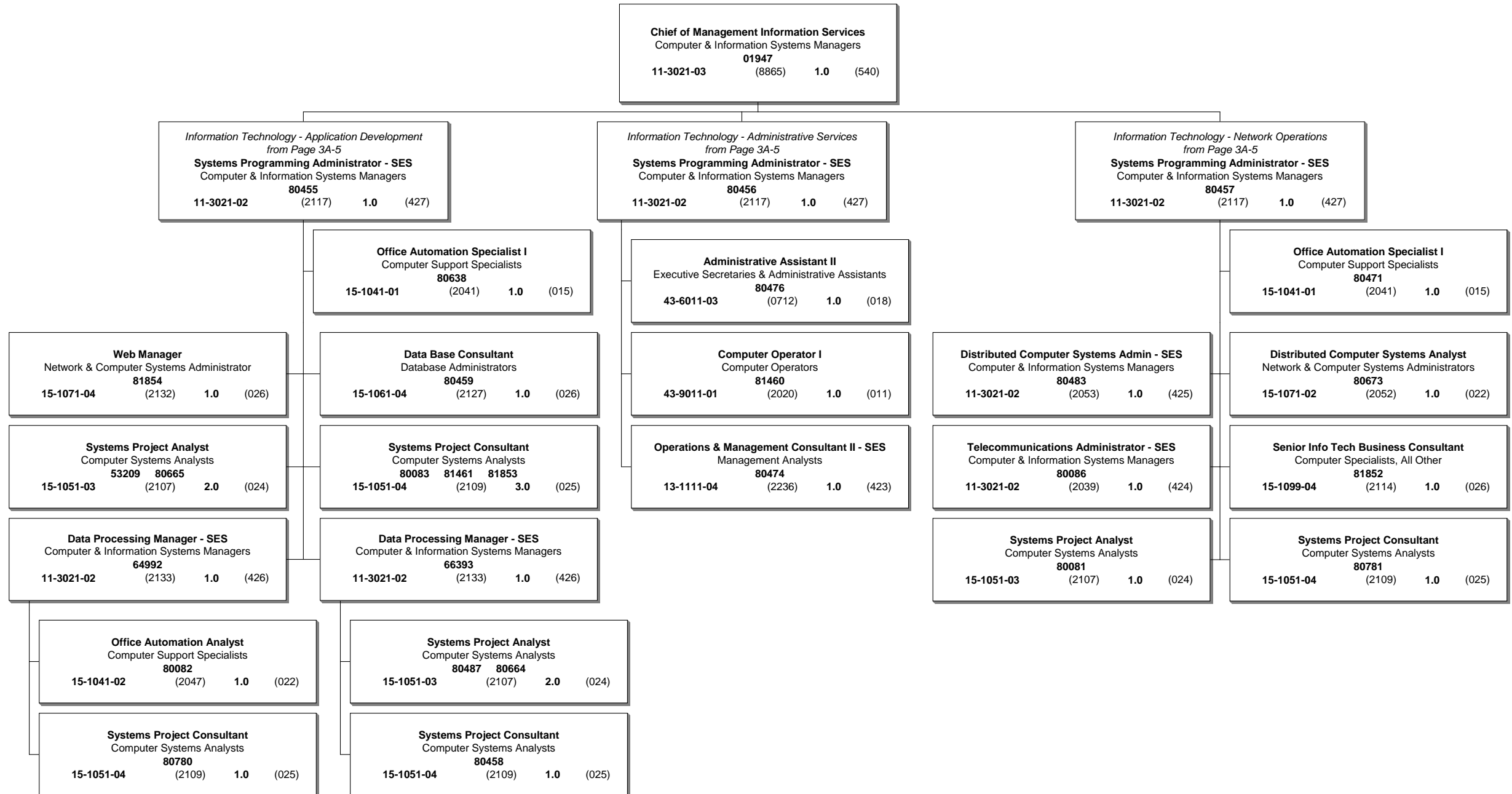
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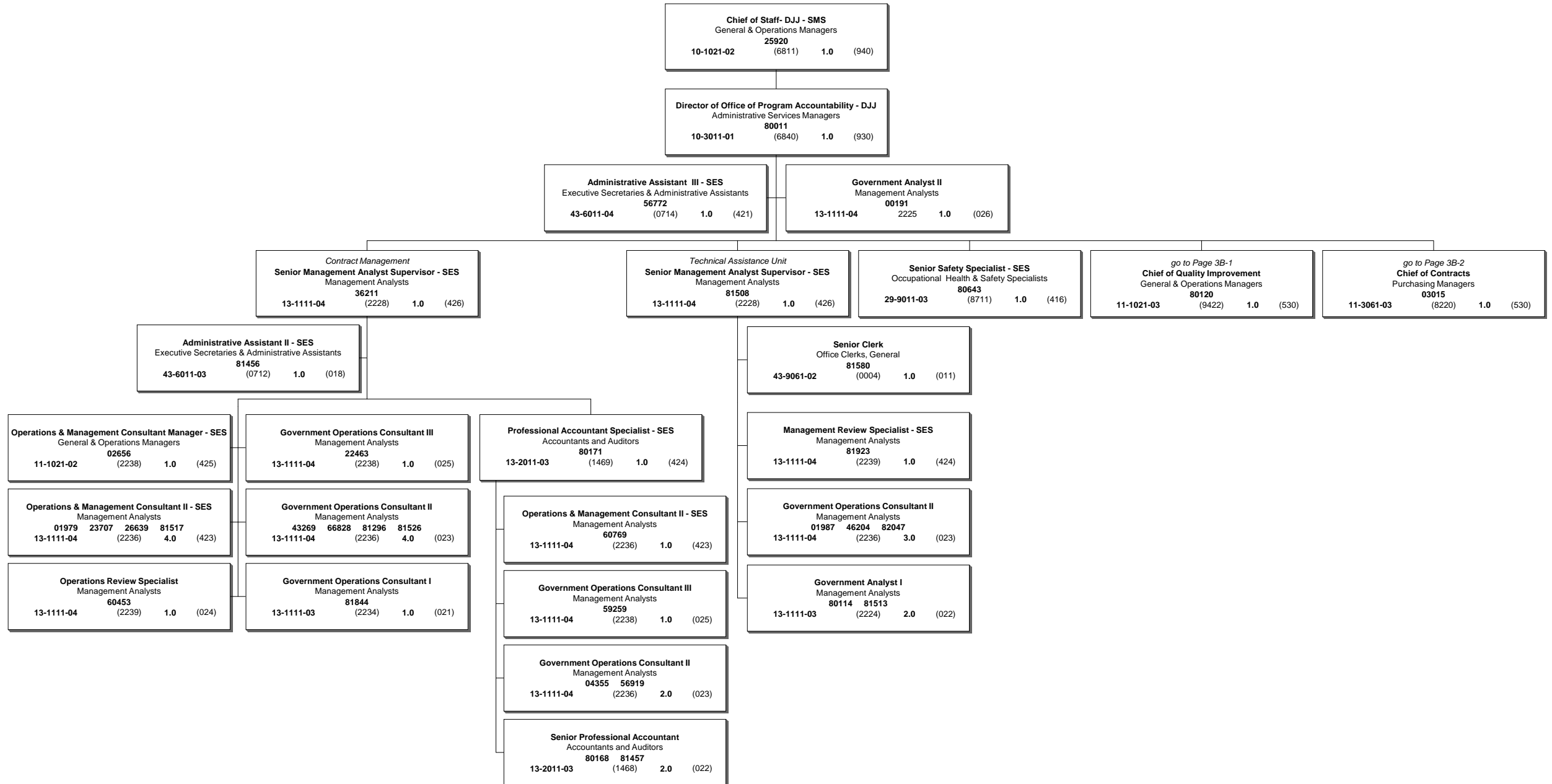
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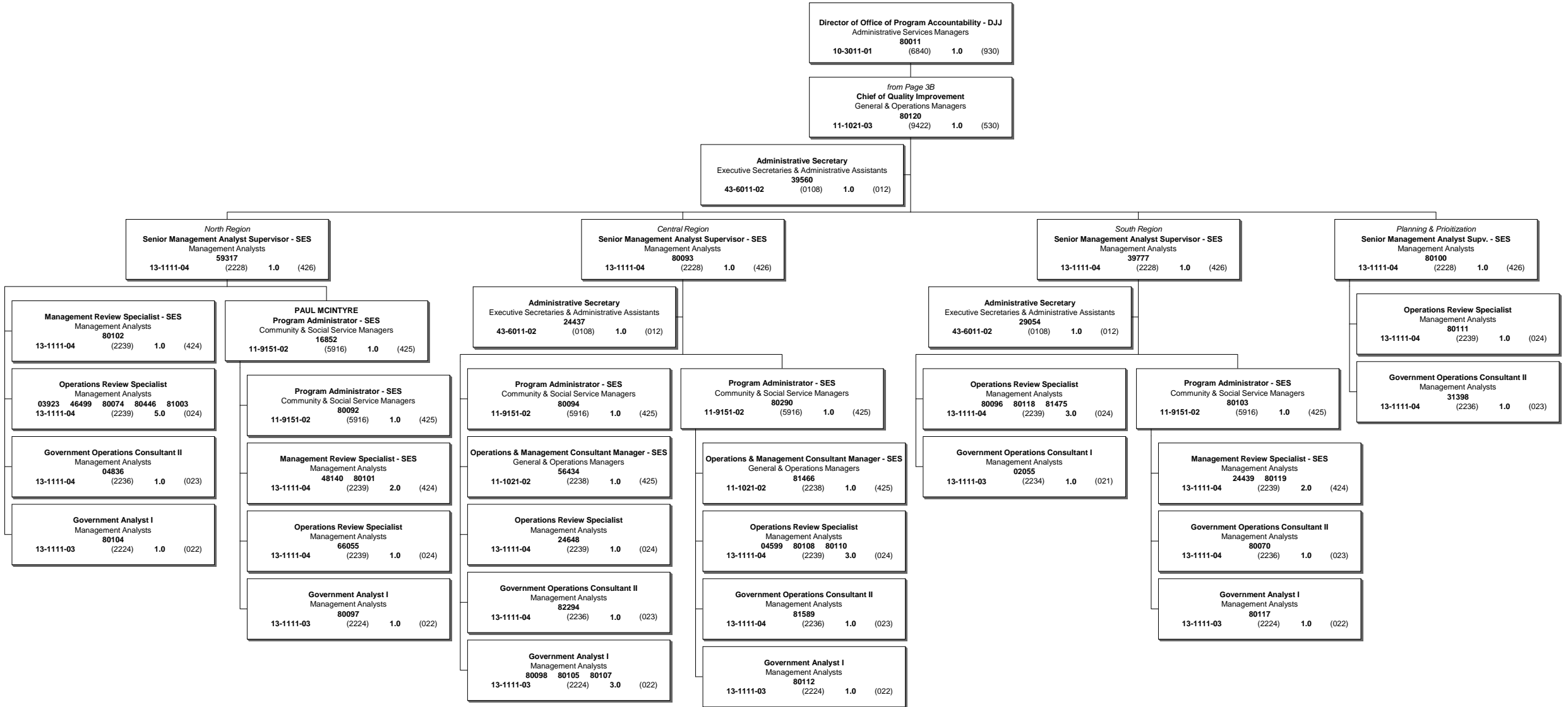
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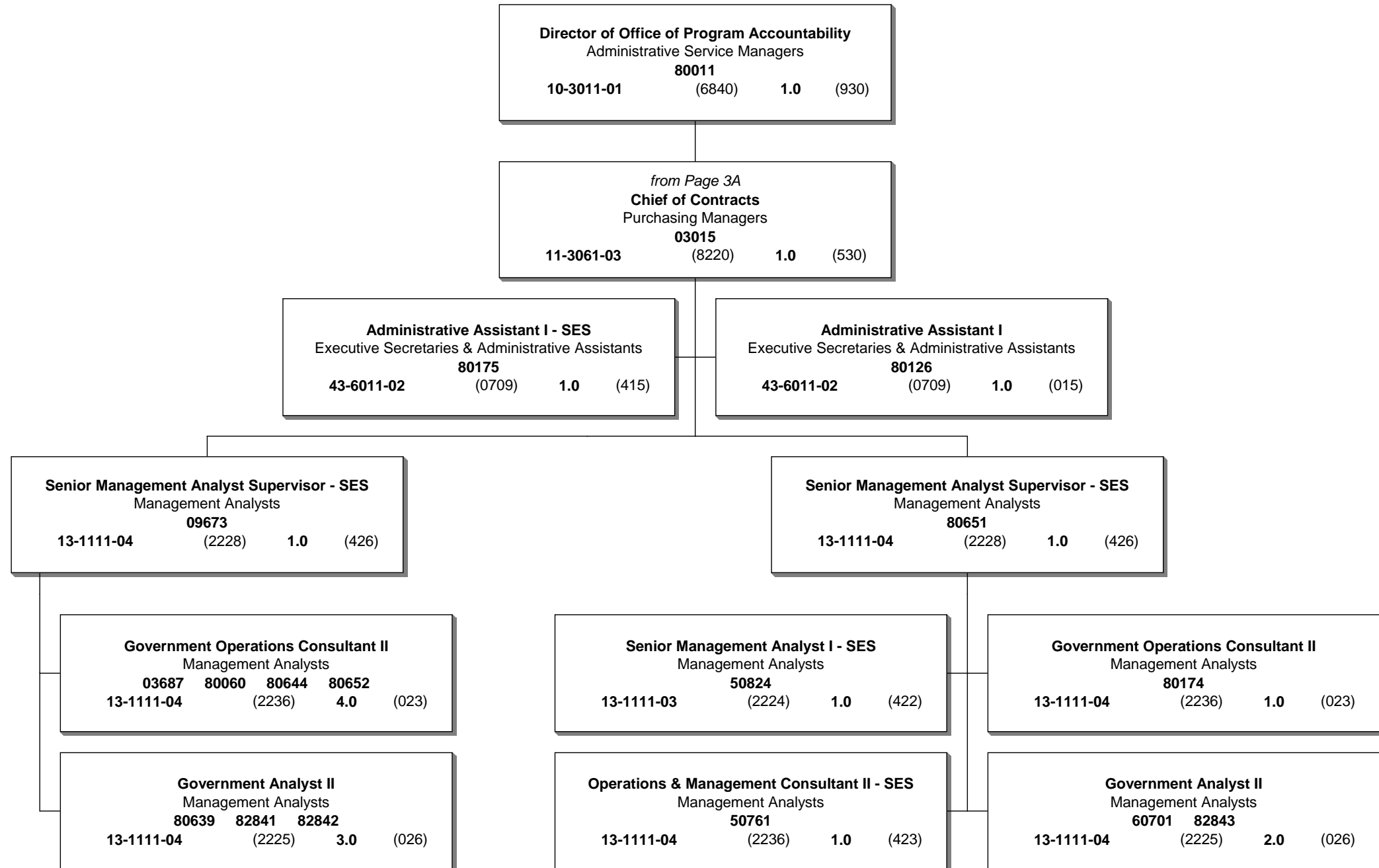
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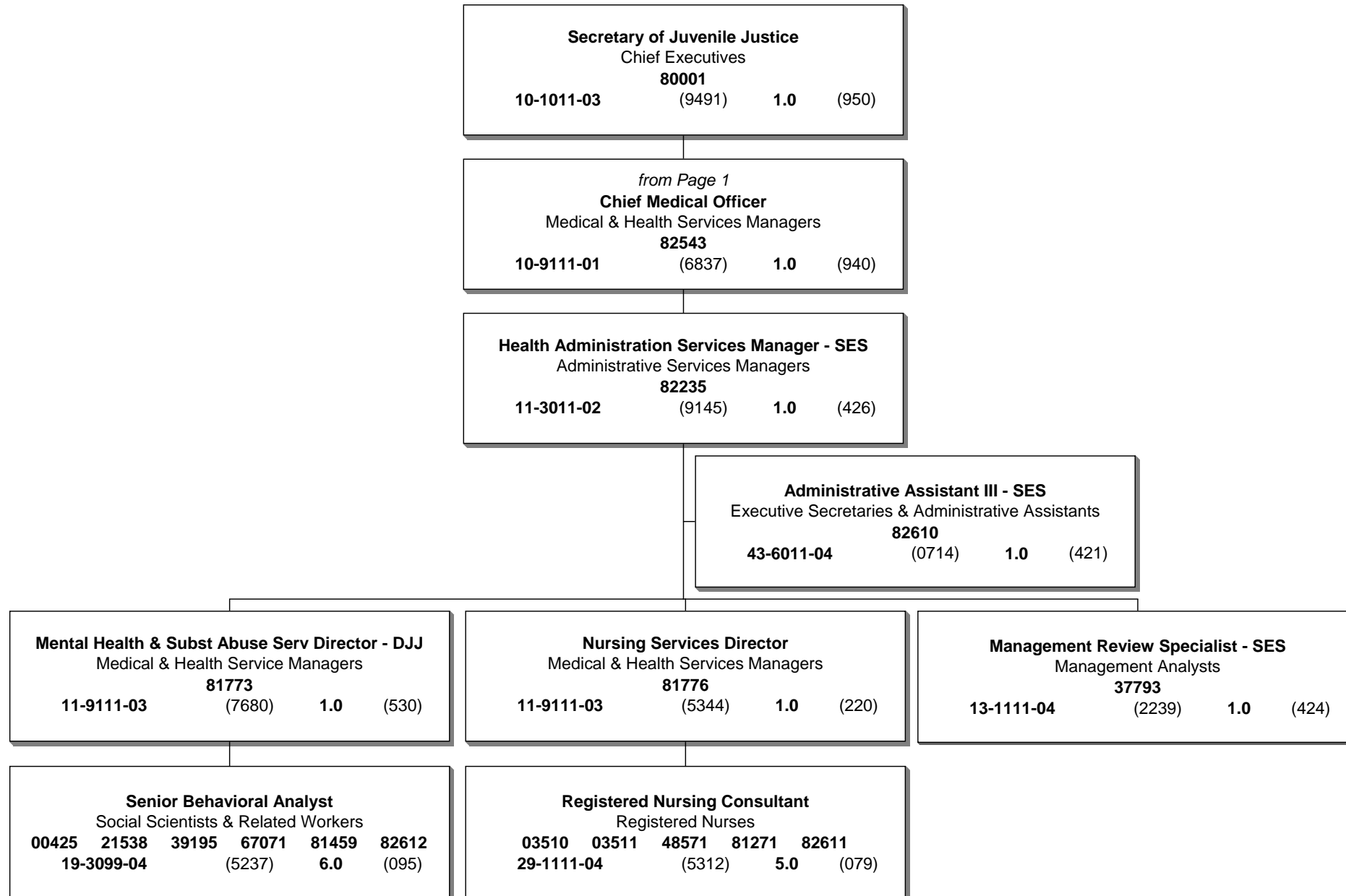
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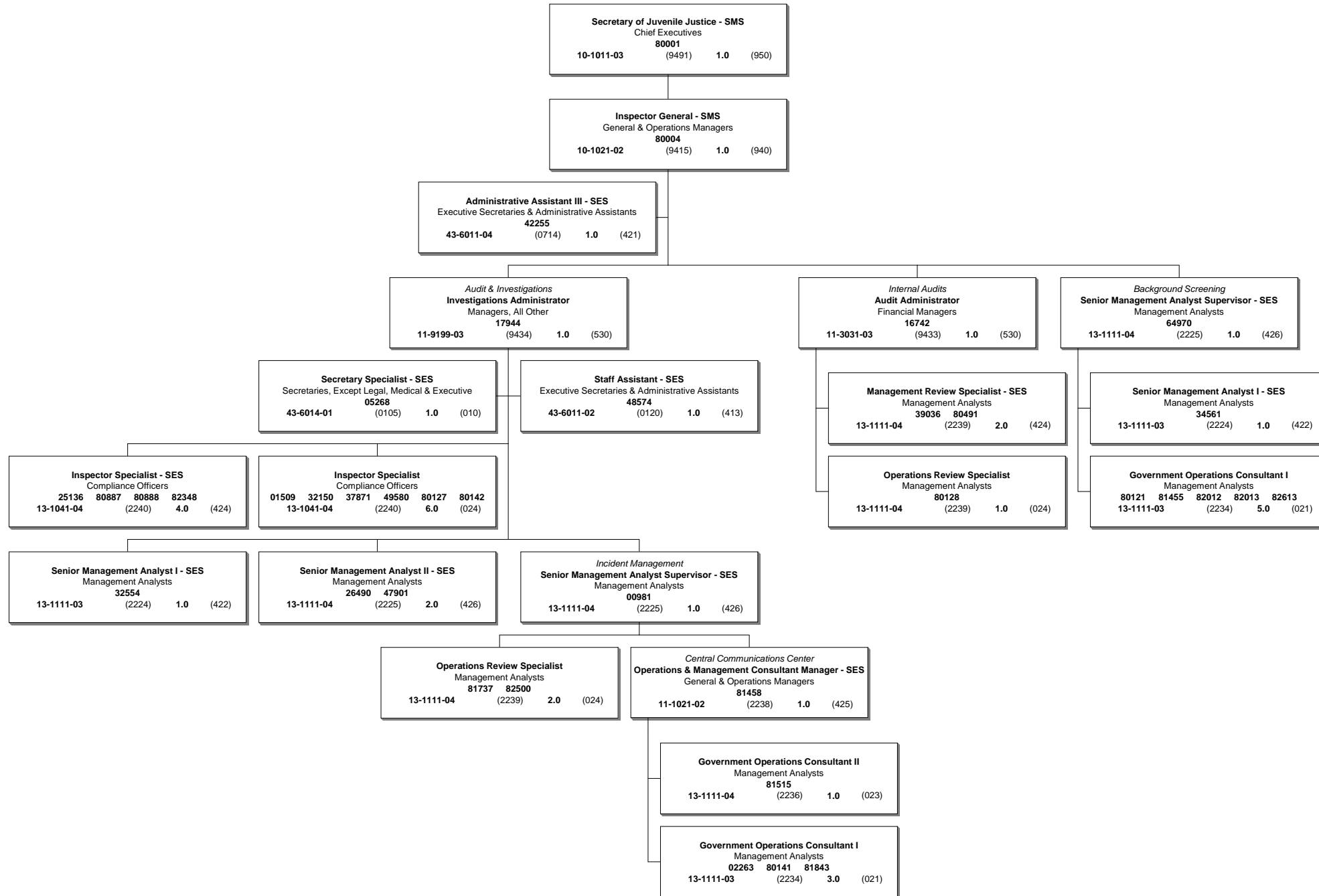


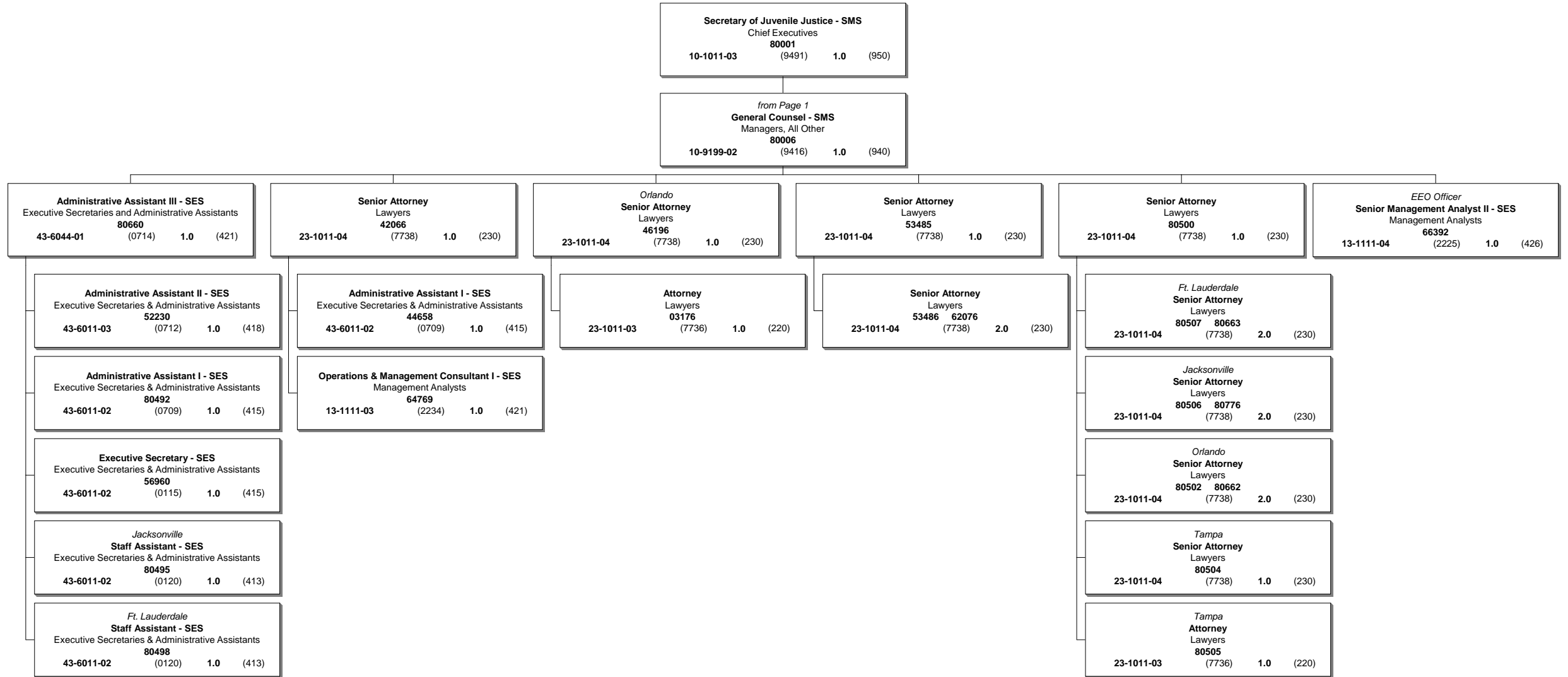












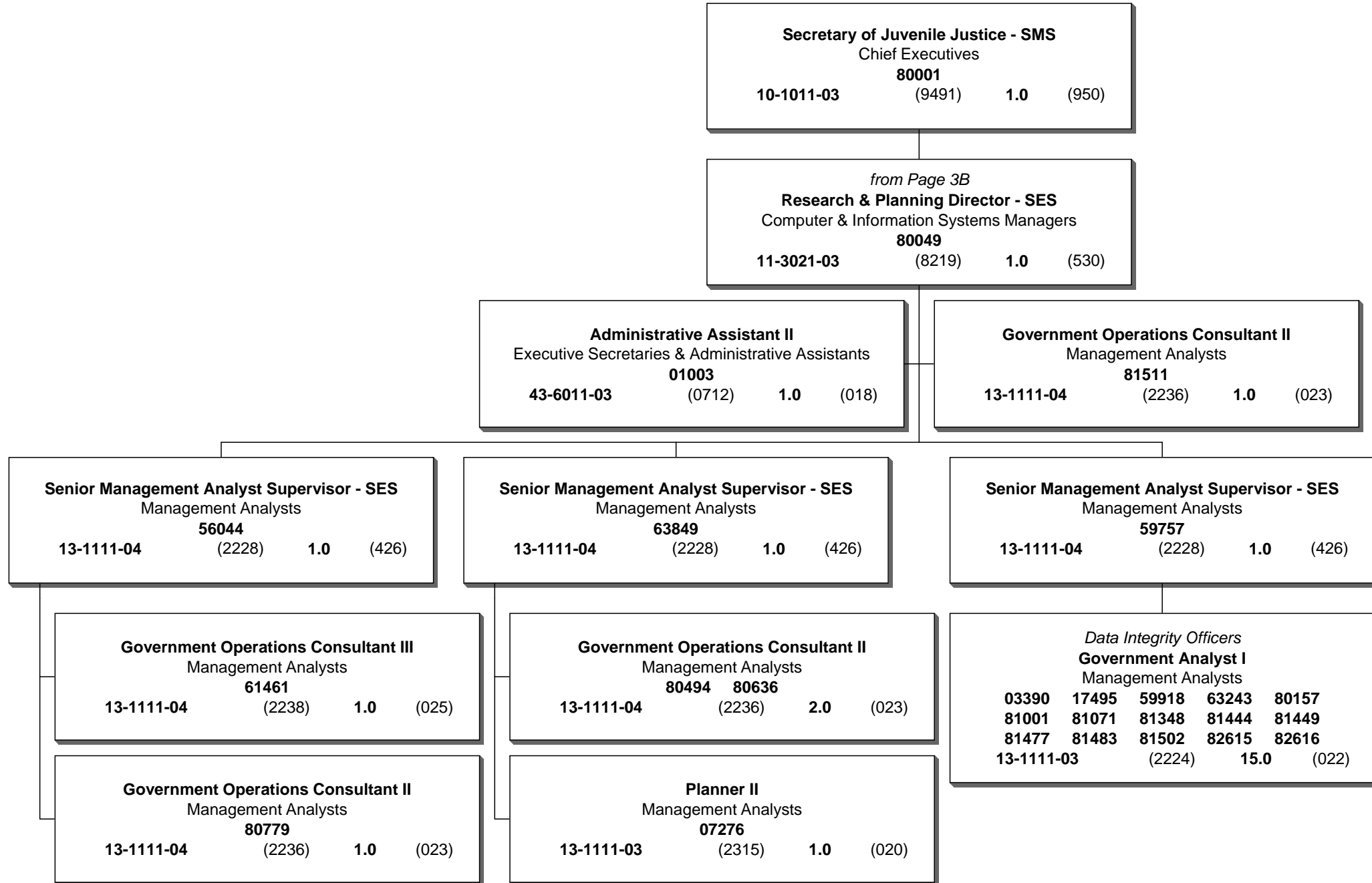


TABLE OF CONTENTS

| | |
|---|---------------------|
| Central Region – Director of Detention | Page 80-40-2 |
| Operations & Program Manager | Page 80-40-2A |
| Pasco Regional Detention Center | Page 40-6A |
| Pinellas Regional Detention Center | Page 40-6B, 40-6B-1 |
| Orange Regional Detention Center | Page 40-9, 40-9A |
| Manatee Regional Detention Center | Page 40-12 |
| West Hillsborough Regional Detention Center | Page 40-13, 40-13A |
| Brevard Regional Detention Center | Page 40-18, 40-18A |

Asst. Secretary for Detention Services
 Community & Social Service Managers
80007
10-9151-02 (6814) **1.0** (940)

CENTRAL
from Page 80-40 (also Page 2D Headquarters)
Director of Detention - DJJ
 Community & Social Service Managers
81801
10-9151-01 (6817) **1.0** (930)

Administrative Assistant II - SES
 Executive Secretaries & Administrative Assistants
02683
43-6011-03 (0712) **1.0** (418)

Operations & Management Consultant II - SES
 Management Analysts
03956
13-1111-04 (2236) **1.0** (423)

Senior Management Analyst II - SES
 Management Analysts
66058
13-1111-04 (2225) **1.0** (426)

go to Page 80-40-2A
Operations & Program Manager
 General & Operations Managers
59284
11-1021-03 (6882) **1.0** (530)

go to Page 40-6A
Pasco Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
52089
11-9199-02 (9085) **1.0** (520)

go to Page 40-6B
Pinellas Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03969
11-9199-02 (9085) **1.0** (520)

go to Page 40-9
Orange Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
80179
11-9199-02 (9085) **1.0** (520)

go to Page 40-12
Manatee Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
04083
11-9199-02 (9085) **1.0** (520)

go to Page 40-13
Hillsborough West Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03897
11-9199-02 (9085) **1.0** (520)

go to Page 40-18
Brevard Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
04199
11-9199-02 (9085) **1.0** (520)

Operations & Management Consultant II - SES
 Management Analysts
03956
13-1111-04 (2236) **1.0** (423)

CENTRAL
Director of Detention
 Community & Social Service Managers
81801
10-9151-01 (6817) **1.0** (930)

from Page 80-40-2
Operations & Program Manager
 General & Operations Managers
59284
11-1021-03 (6882) **1.0** (530)

Operations & Mgmt Consultant Manager - SES
 General & Operations Managers
55798
11-1021-02 (2238) **1.0** (425)

Operations & Mgmt Consultant Manager - SES
 General & Operations Managers
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11-1021-02 (2238) **1.0** (425)

Maintenance Mechanic
 Maintenance and Repair Workers, General
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 Management Analysts
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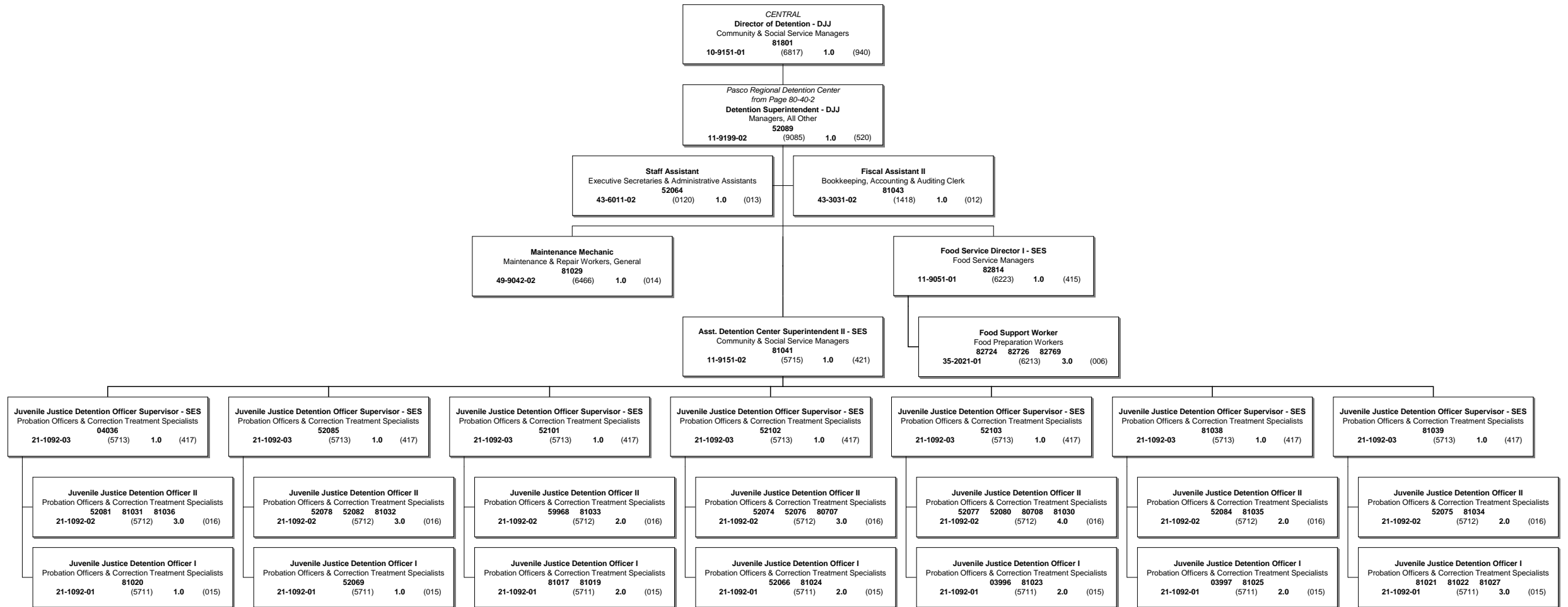
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 Executive Secretaries & Administrative Assistants
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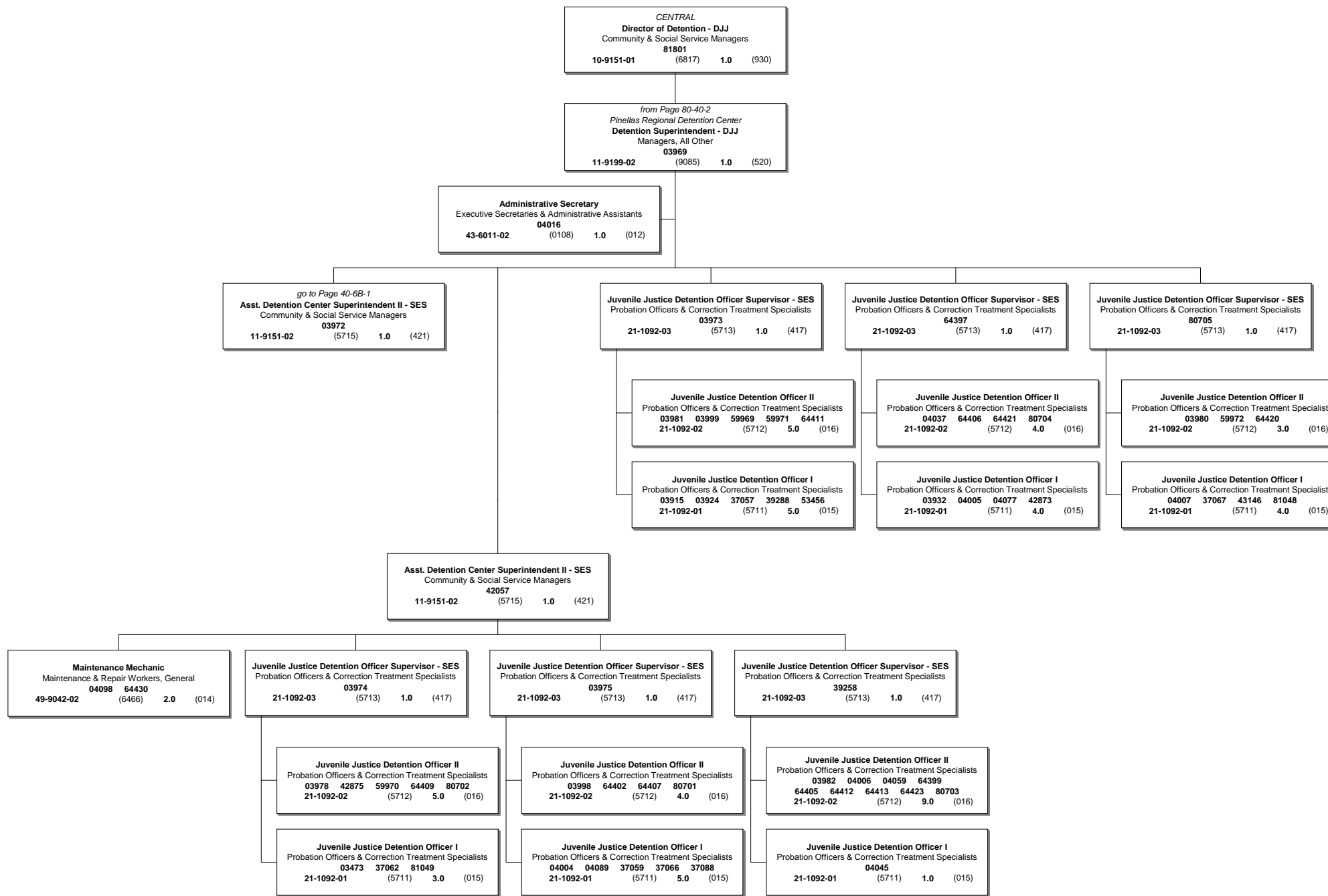
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 Management Analysts
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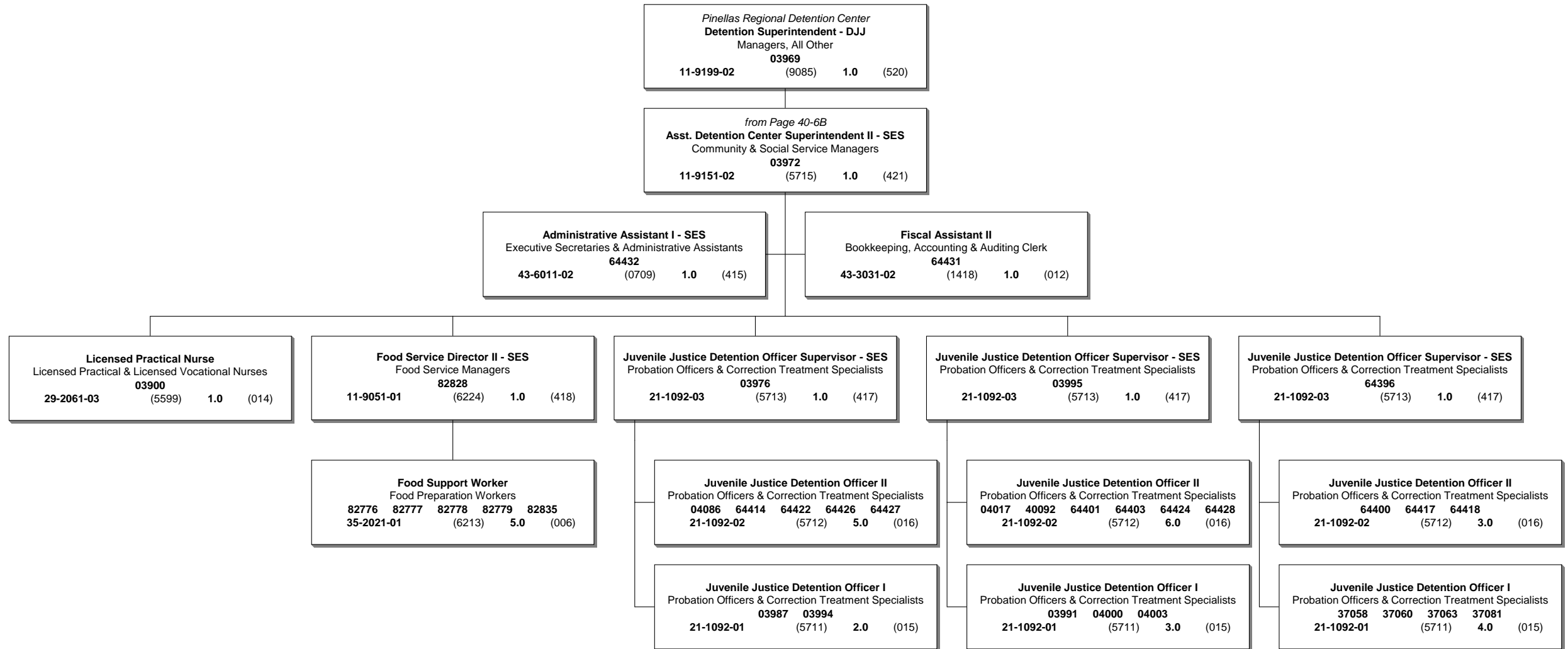
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 Management Analysts
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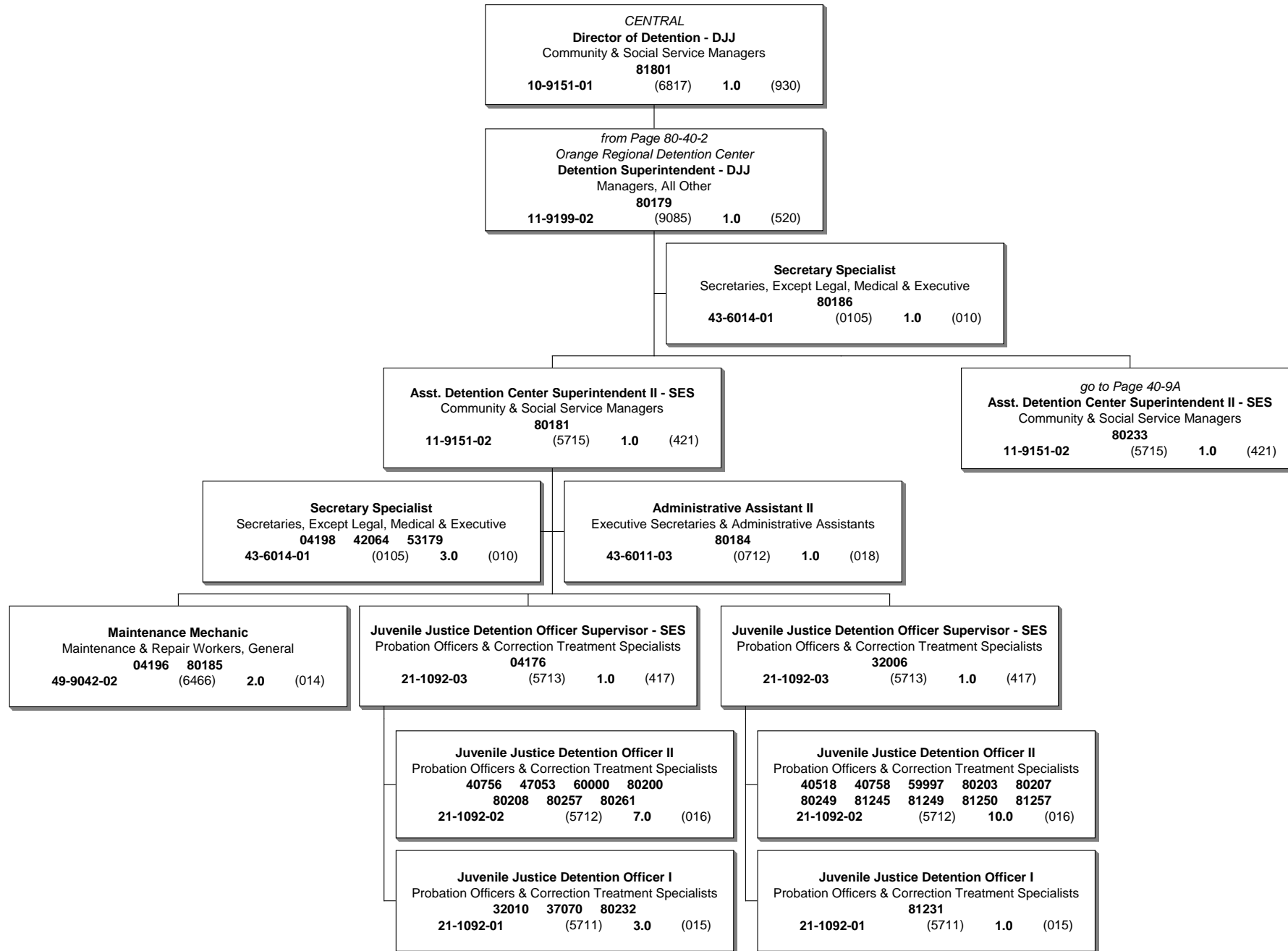
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 Management Analysts
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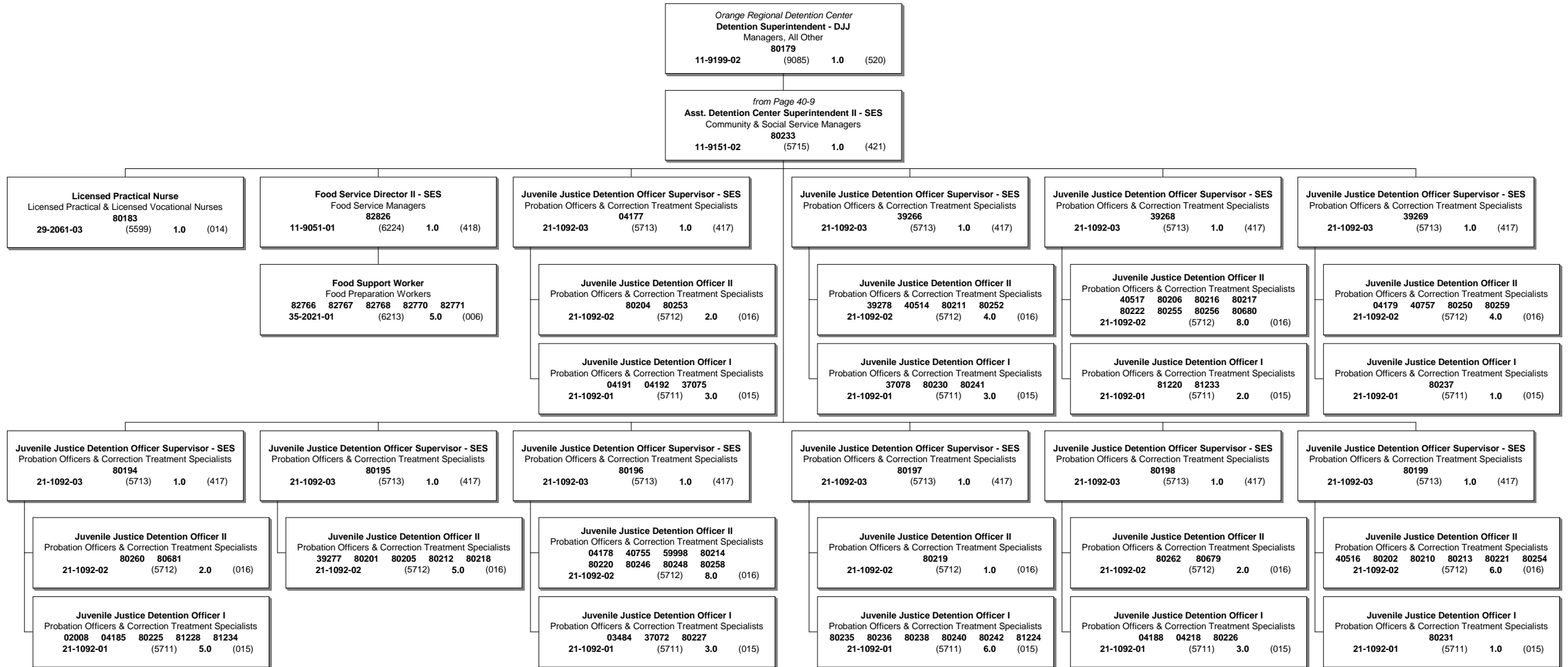
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 Management Analysts
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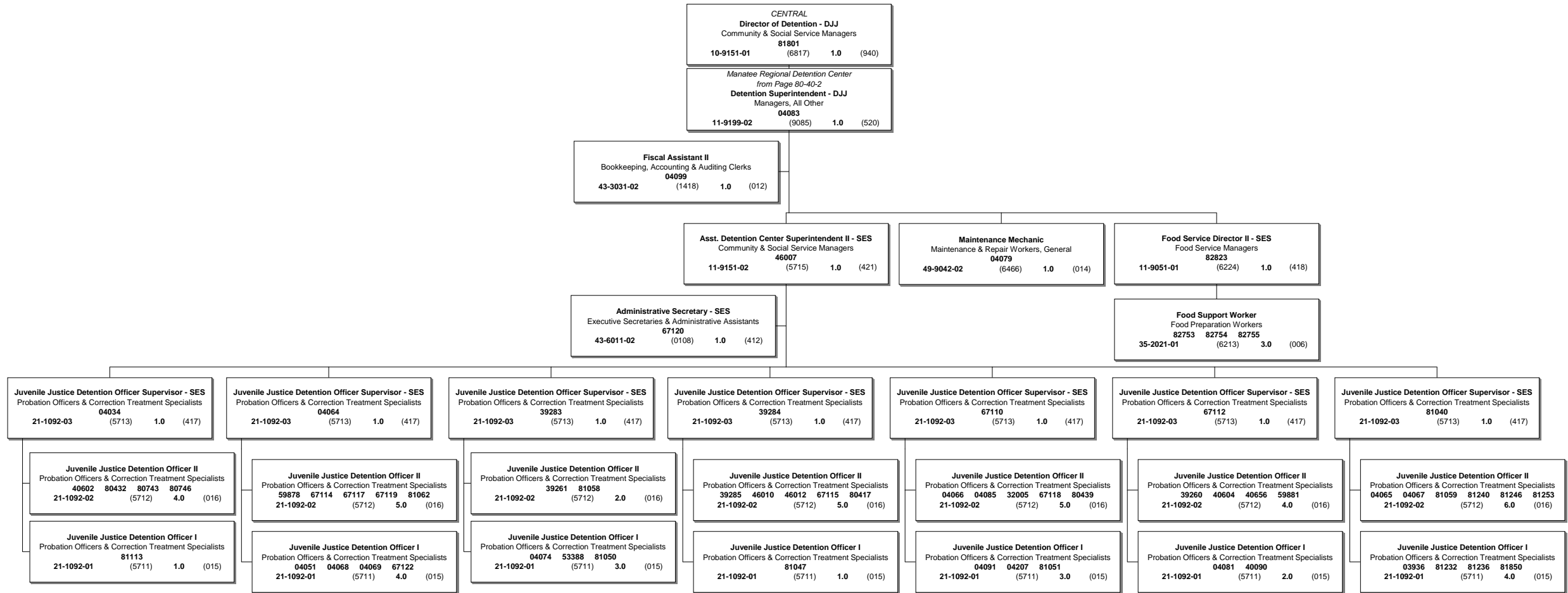


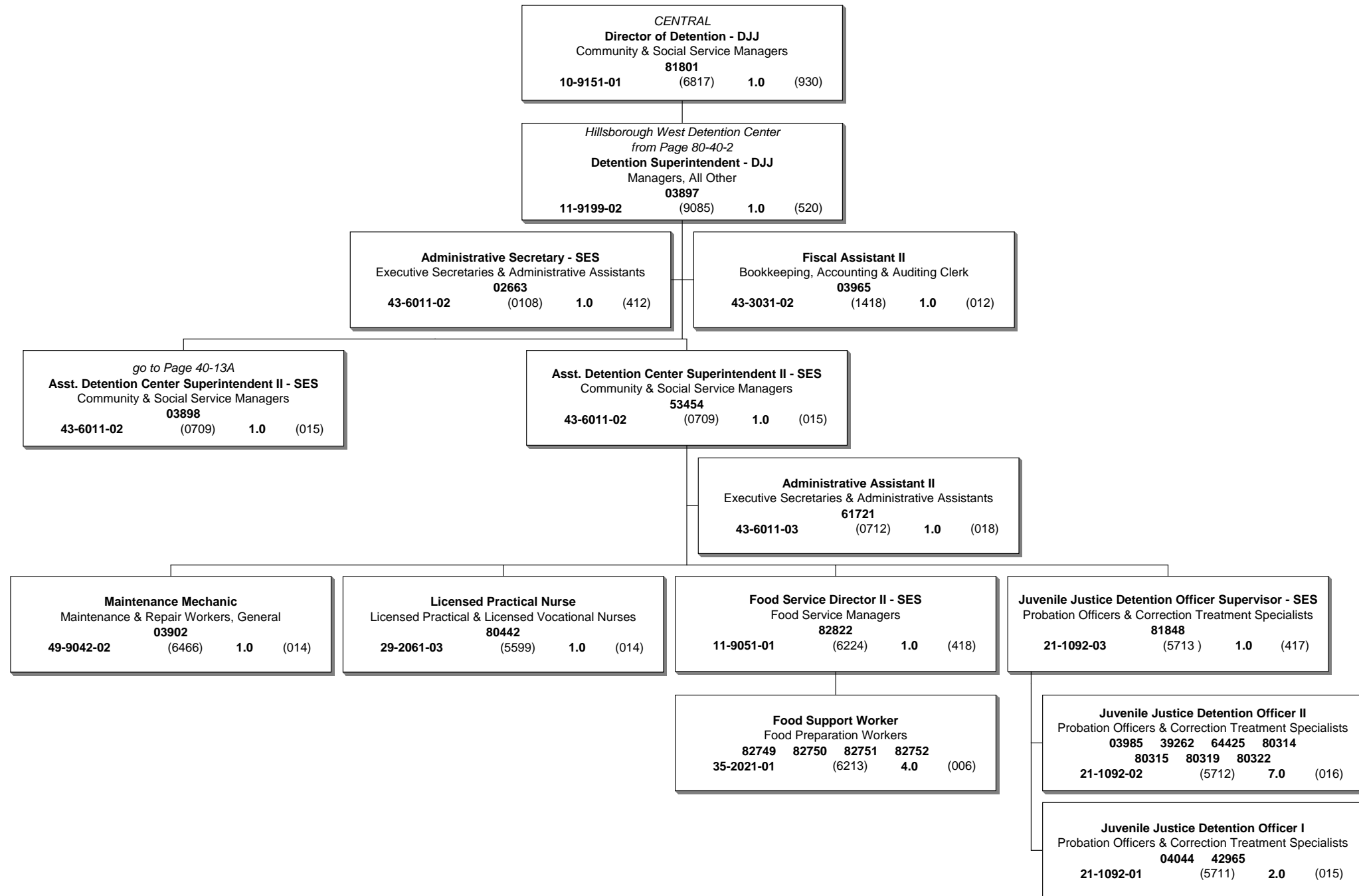


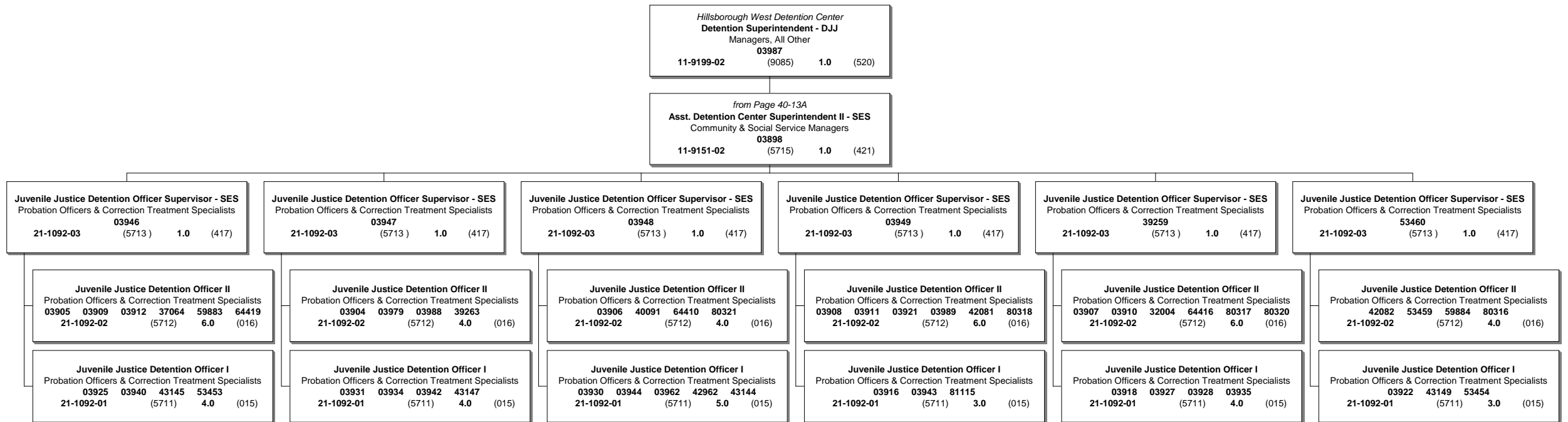


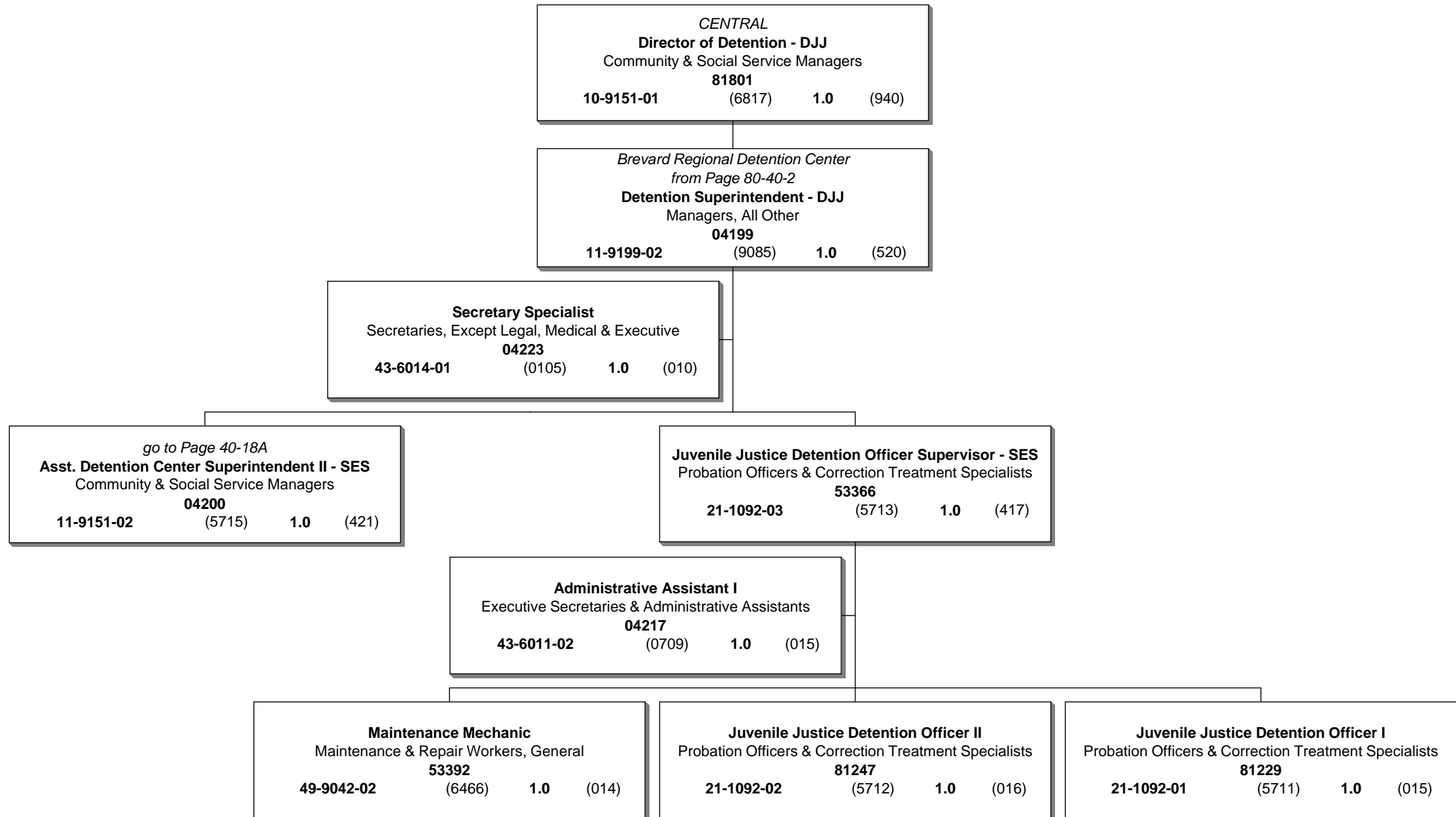












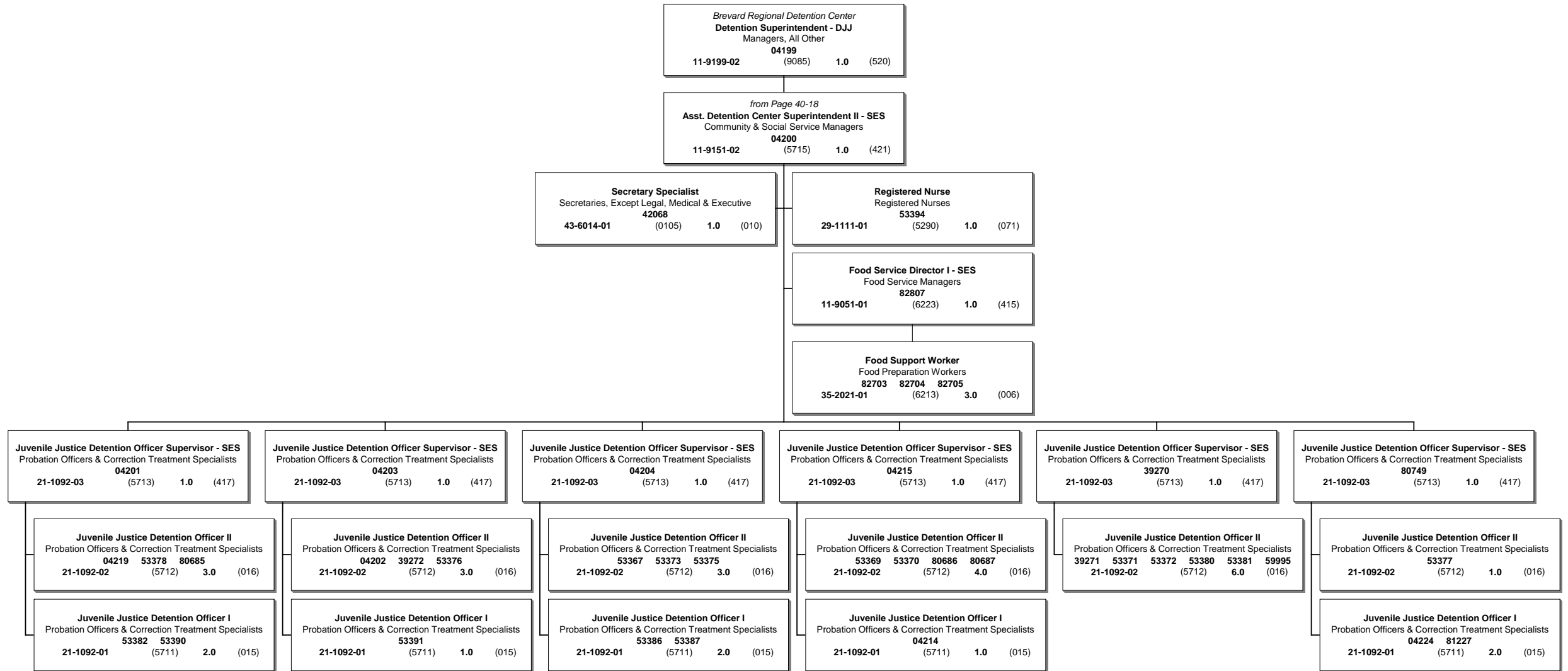


TABLE OF CONTENTS

Assistant Secretary for Detention Services

Page 80-40 *(also Page 2D under Headquarters)*

North Region – Director of Detention

Page 80-40-1

Okaloosa Detention Center

Page 40-1A

Escambia Detention Center

Page 40-1B

Leon Detention Center

Page 40-2

Duval Detention Center

Page 40-4, 40-4A

Marion Detention Center

Page 40-5

Volusia Detention Center

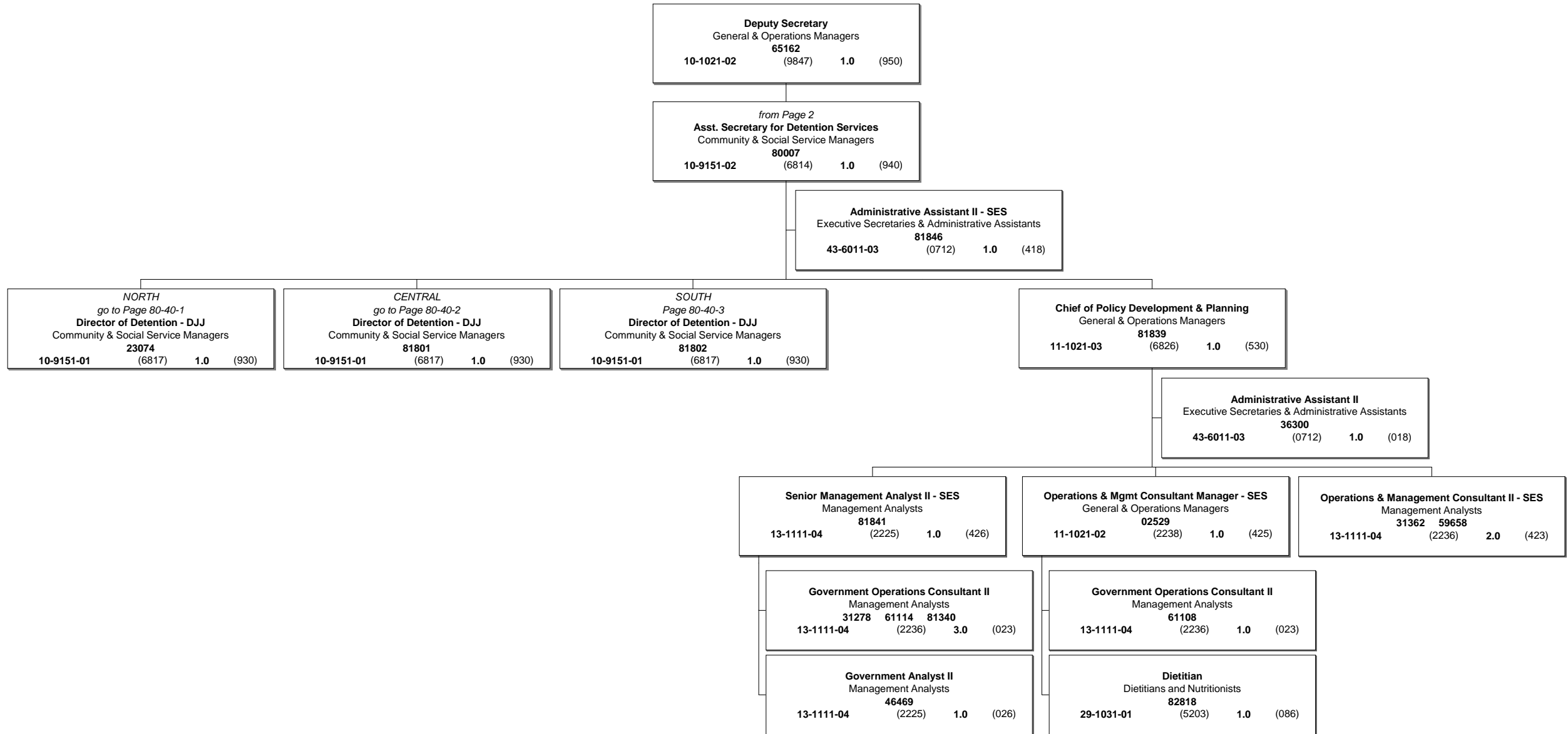
Page 40-7

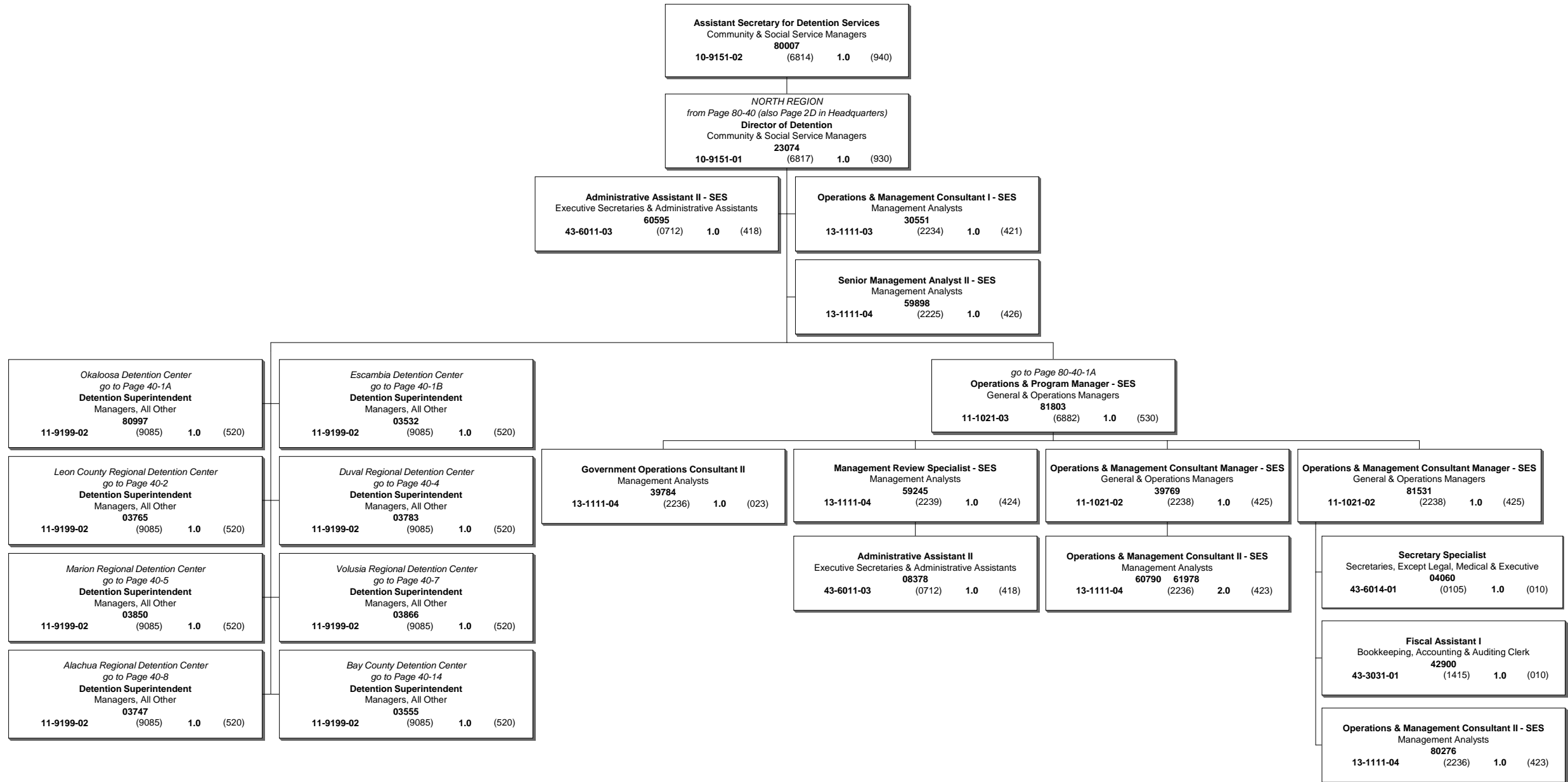
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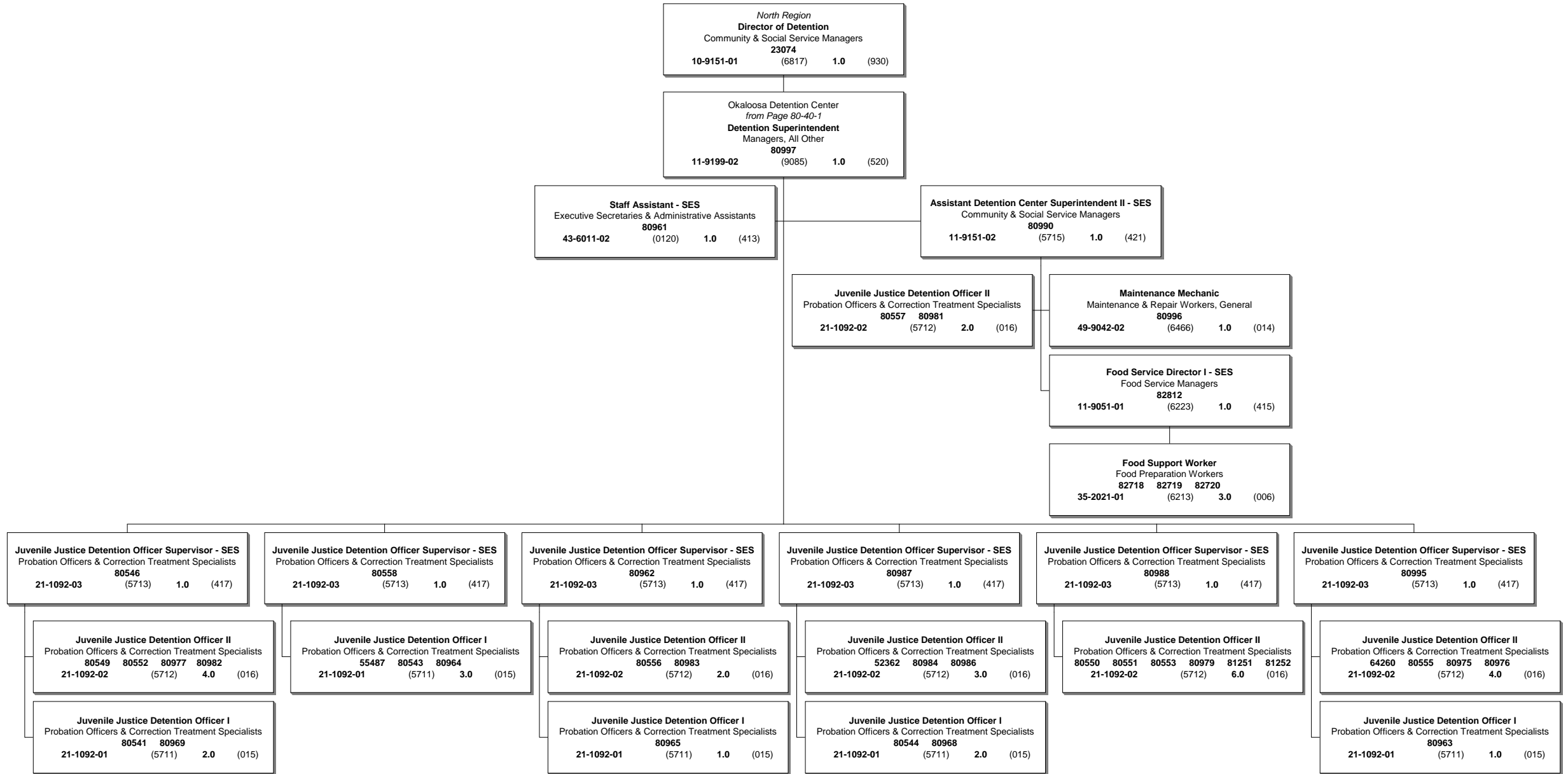
Page 40-8

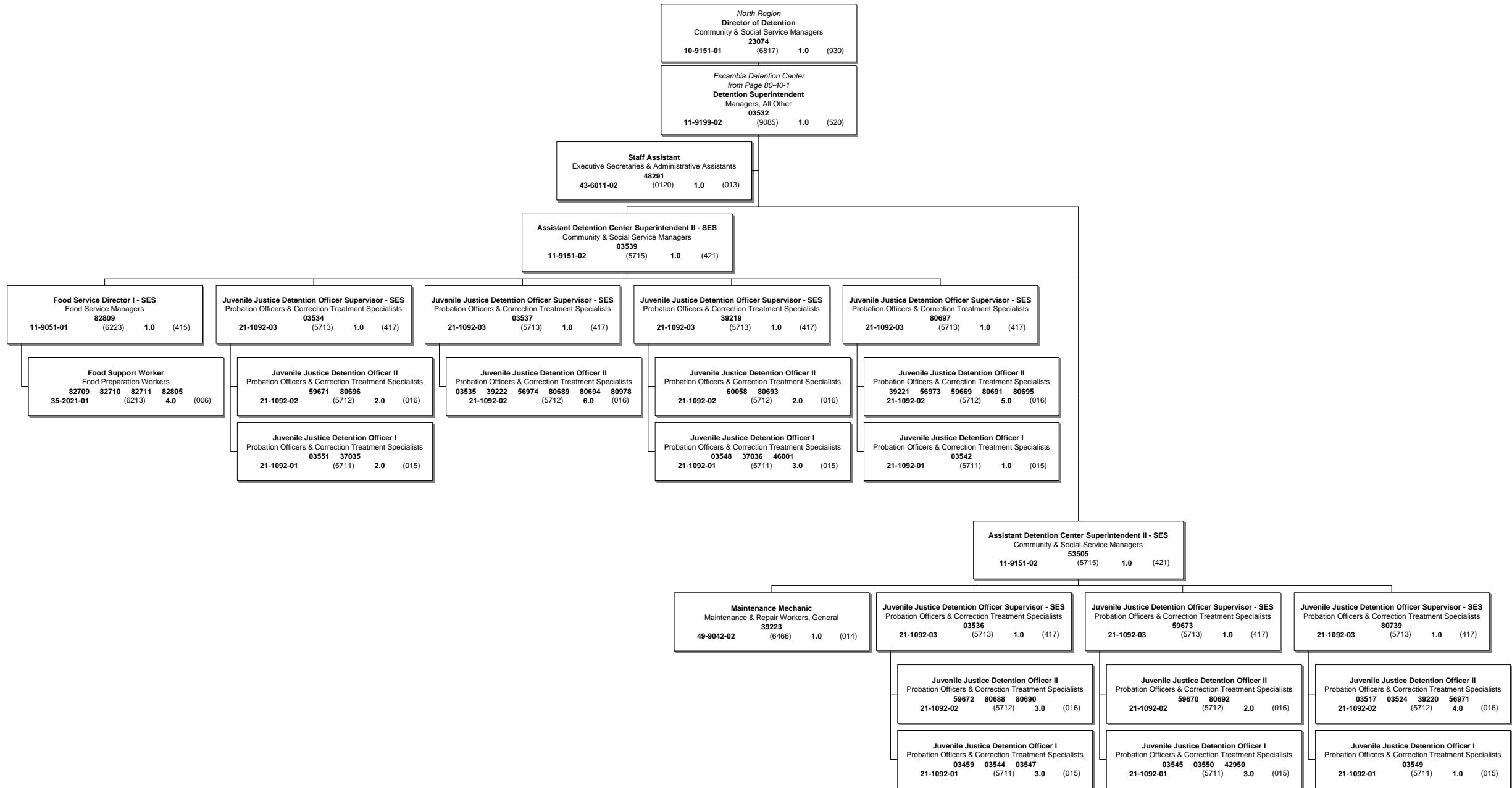
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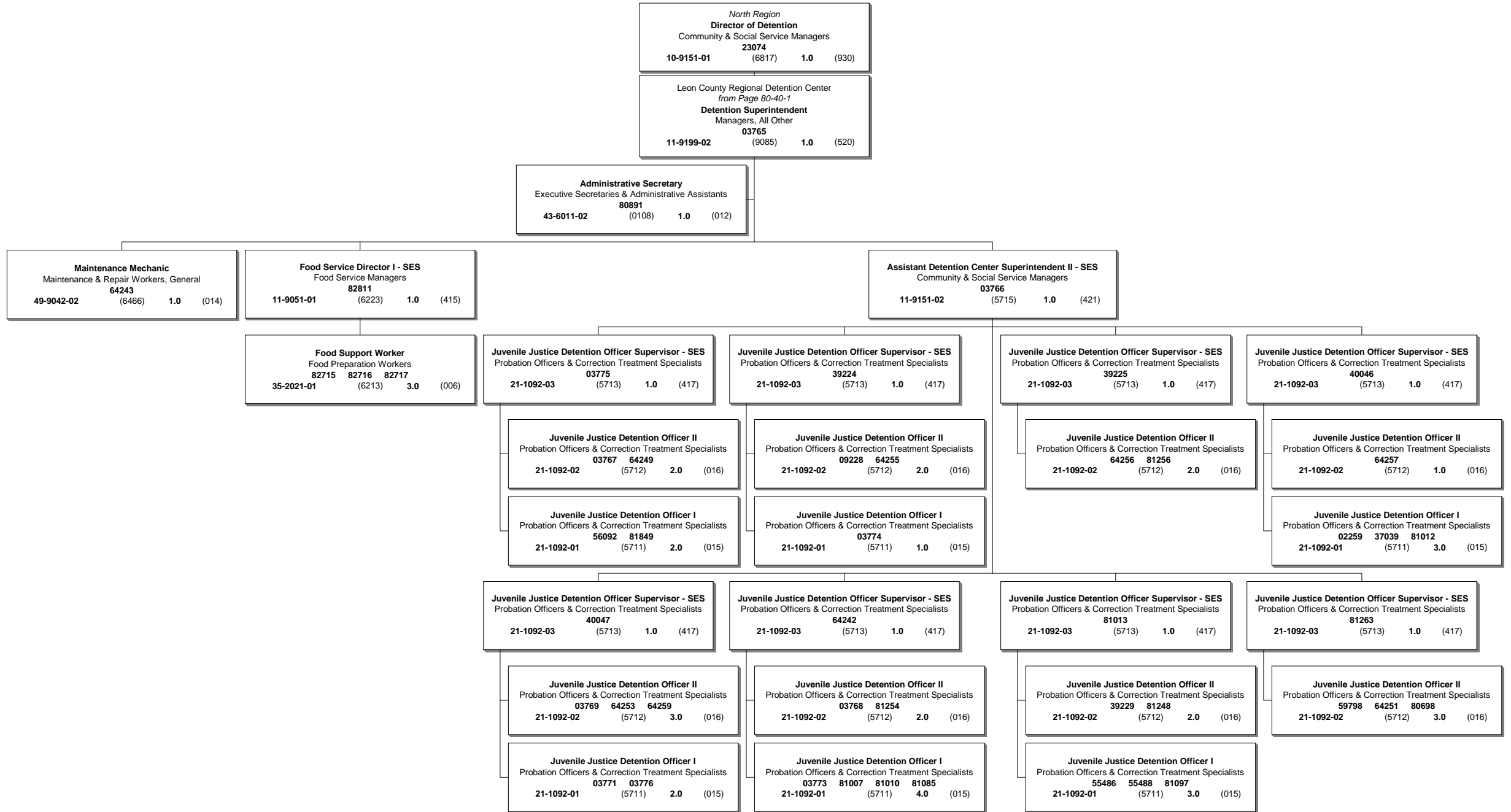
Page 40-14

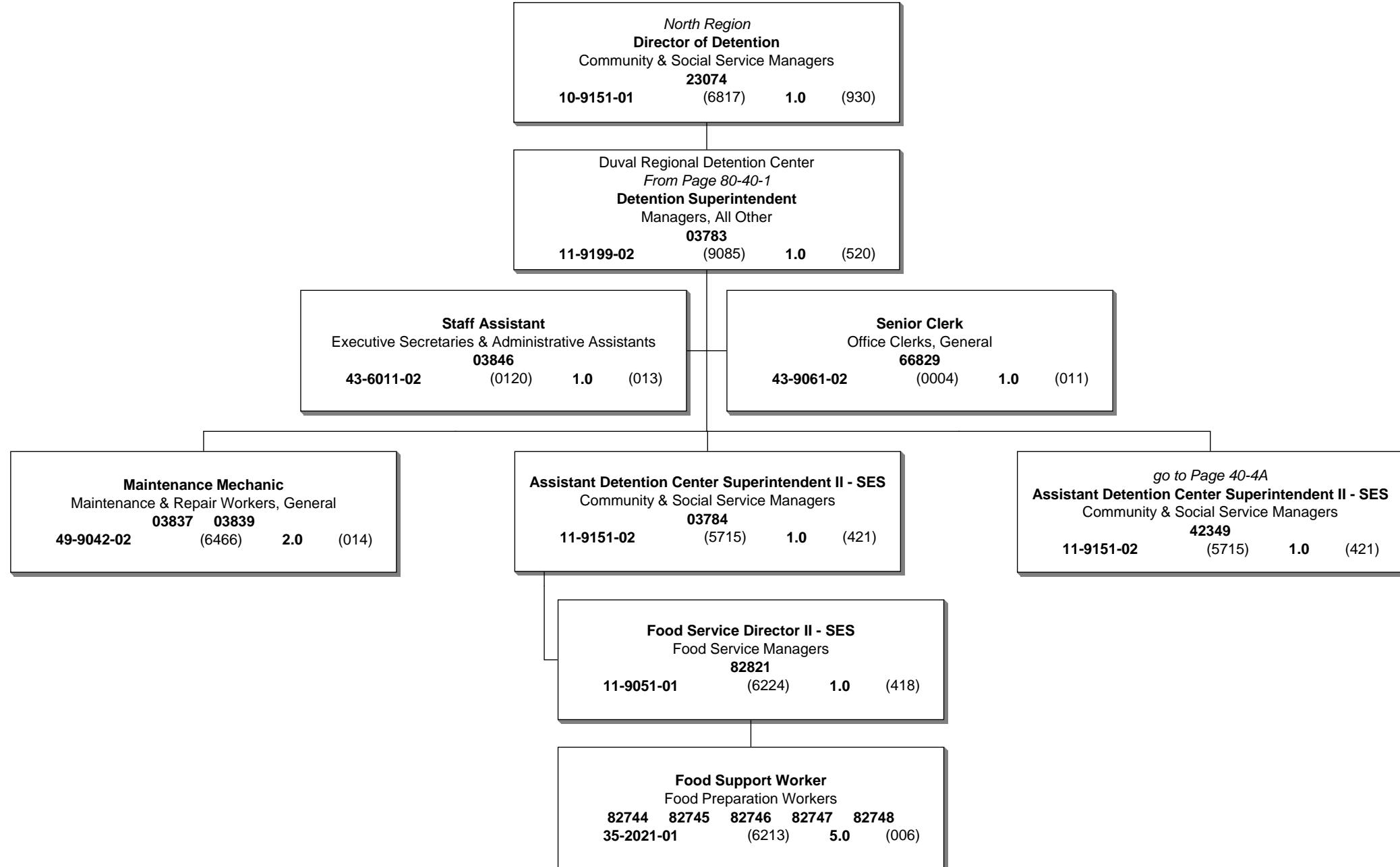


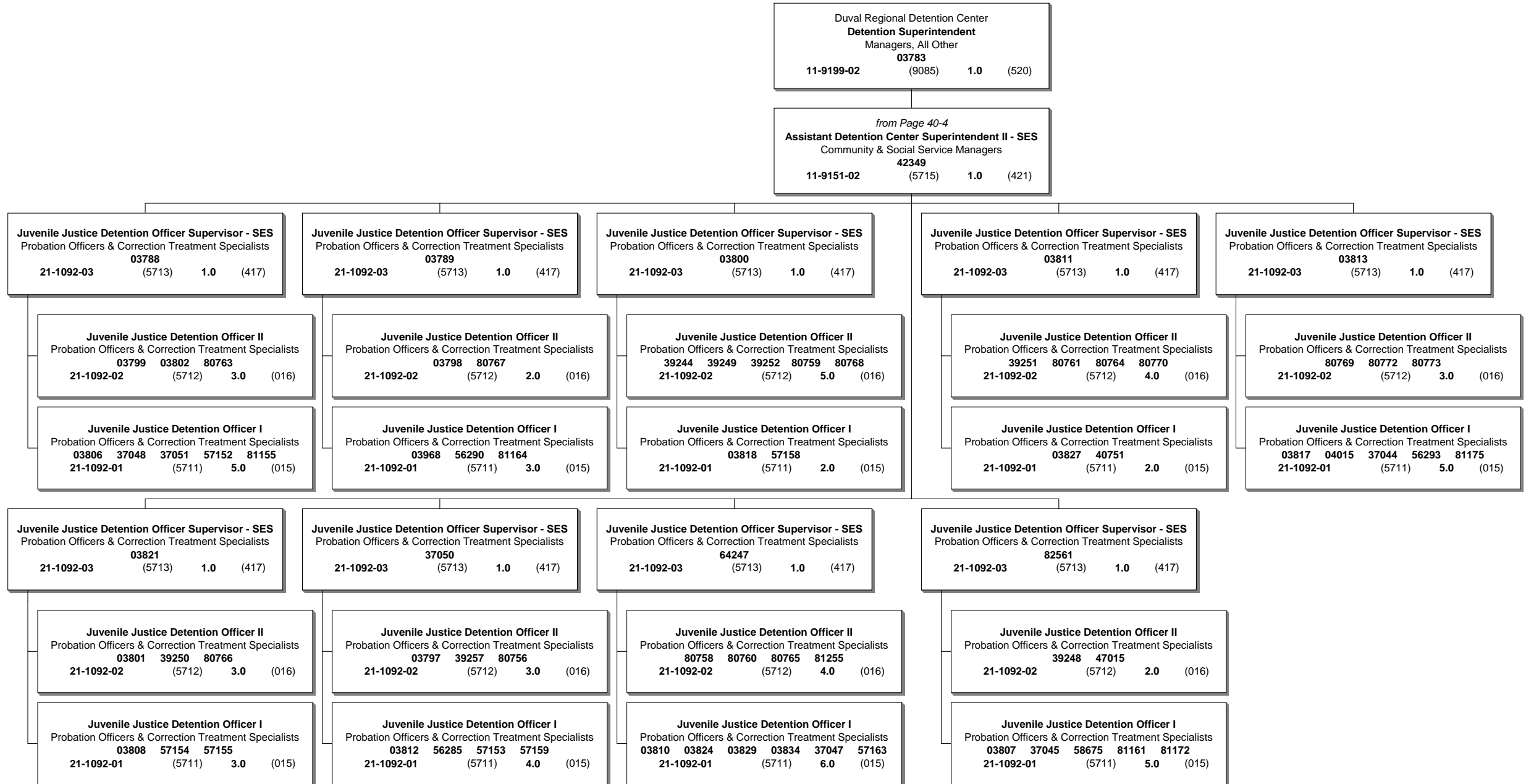


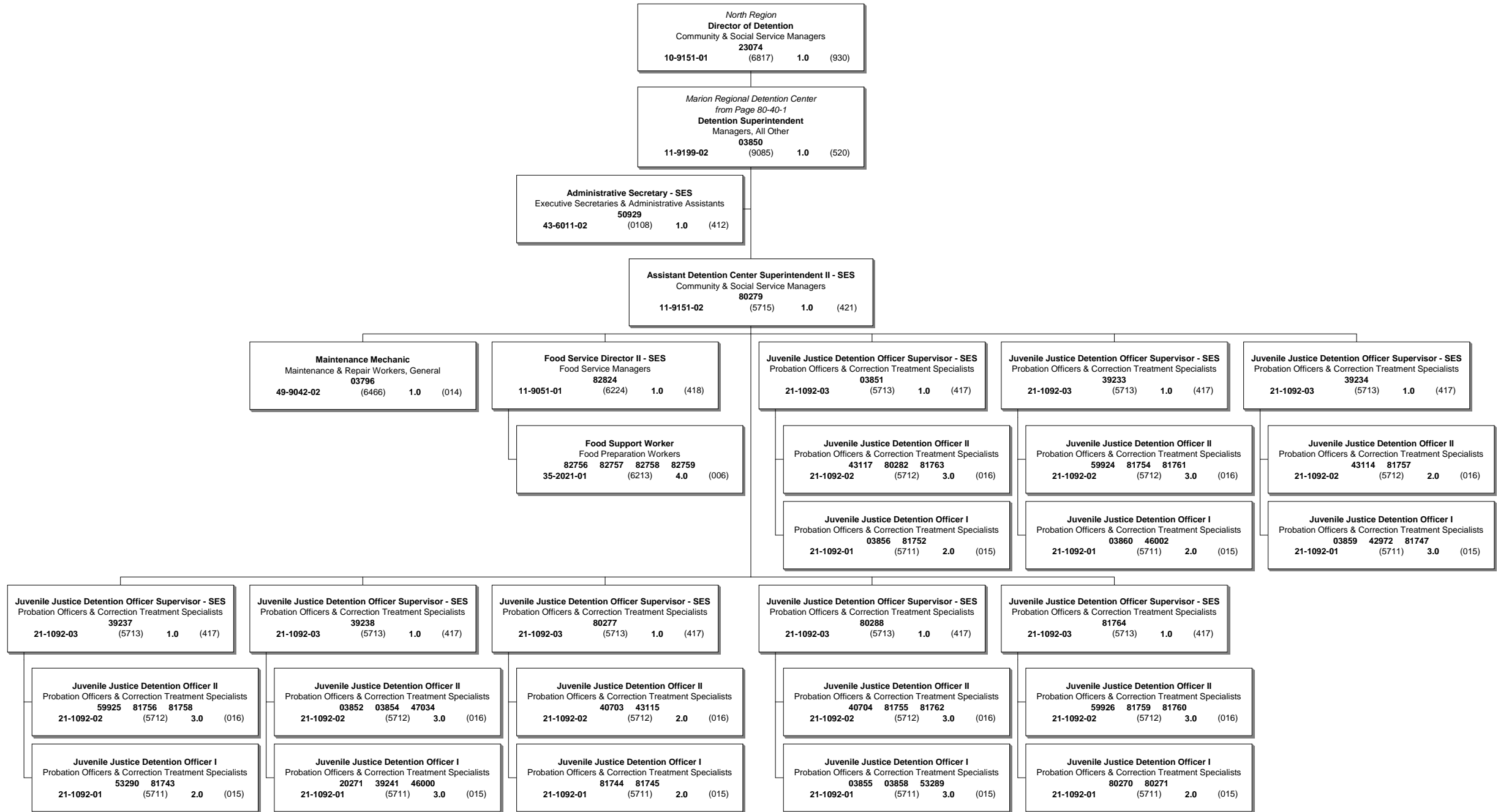


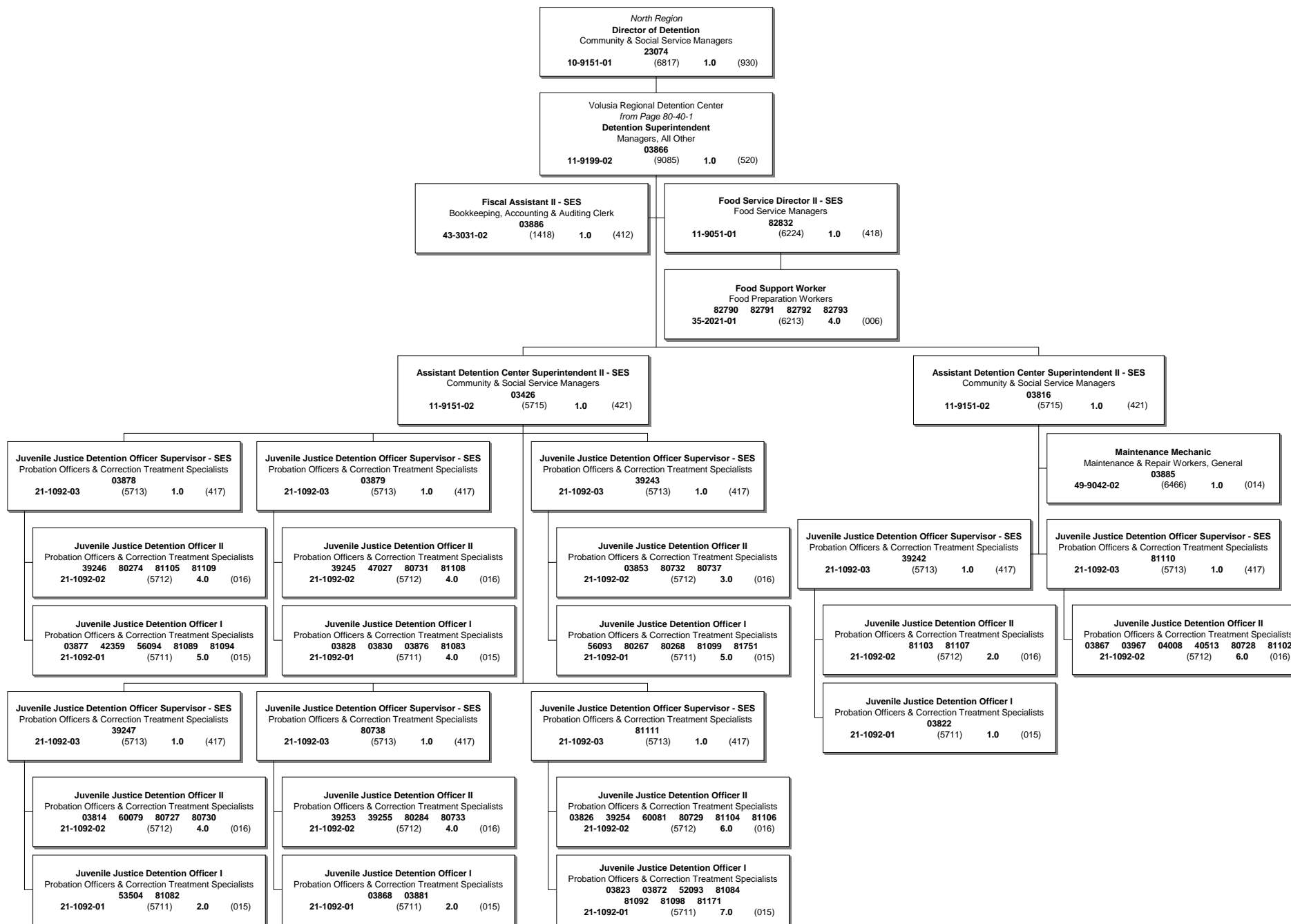


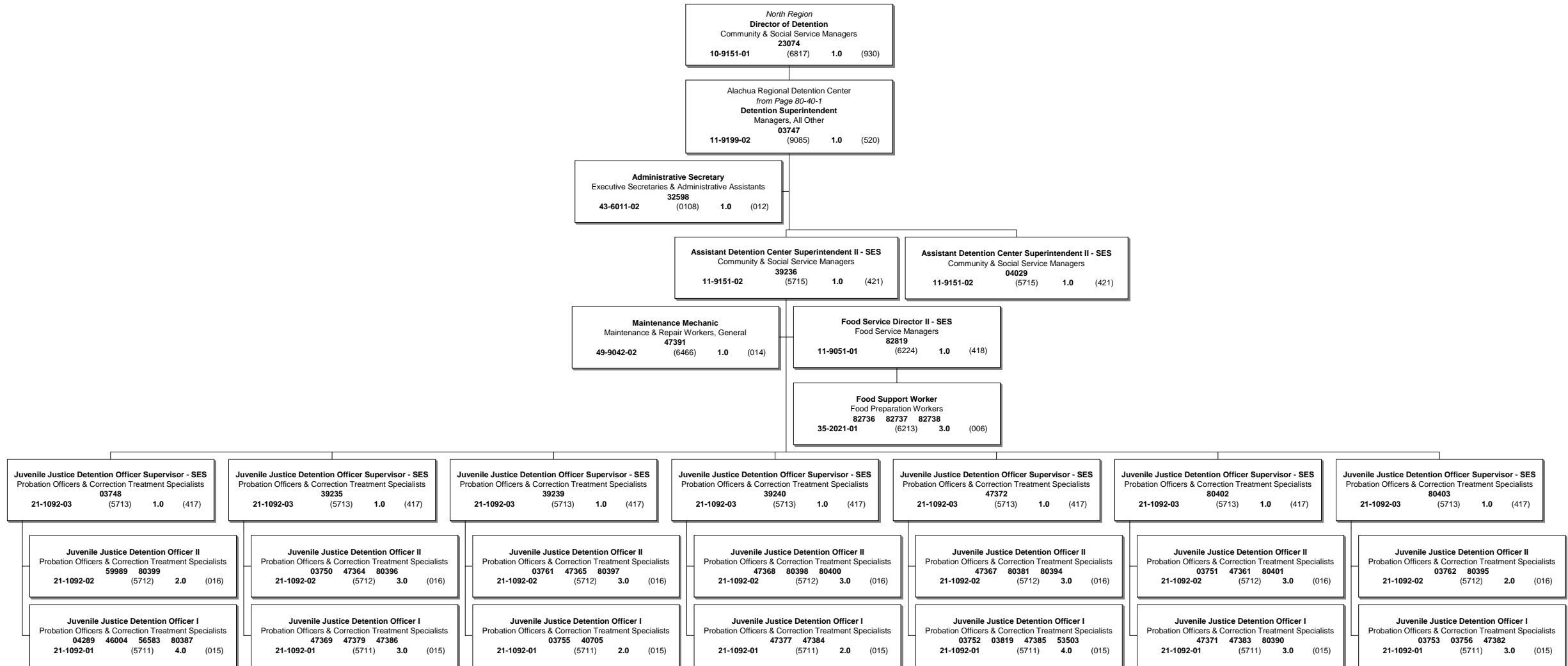












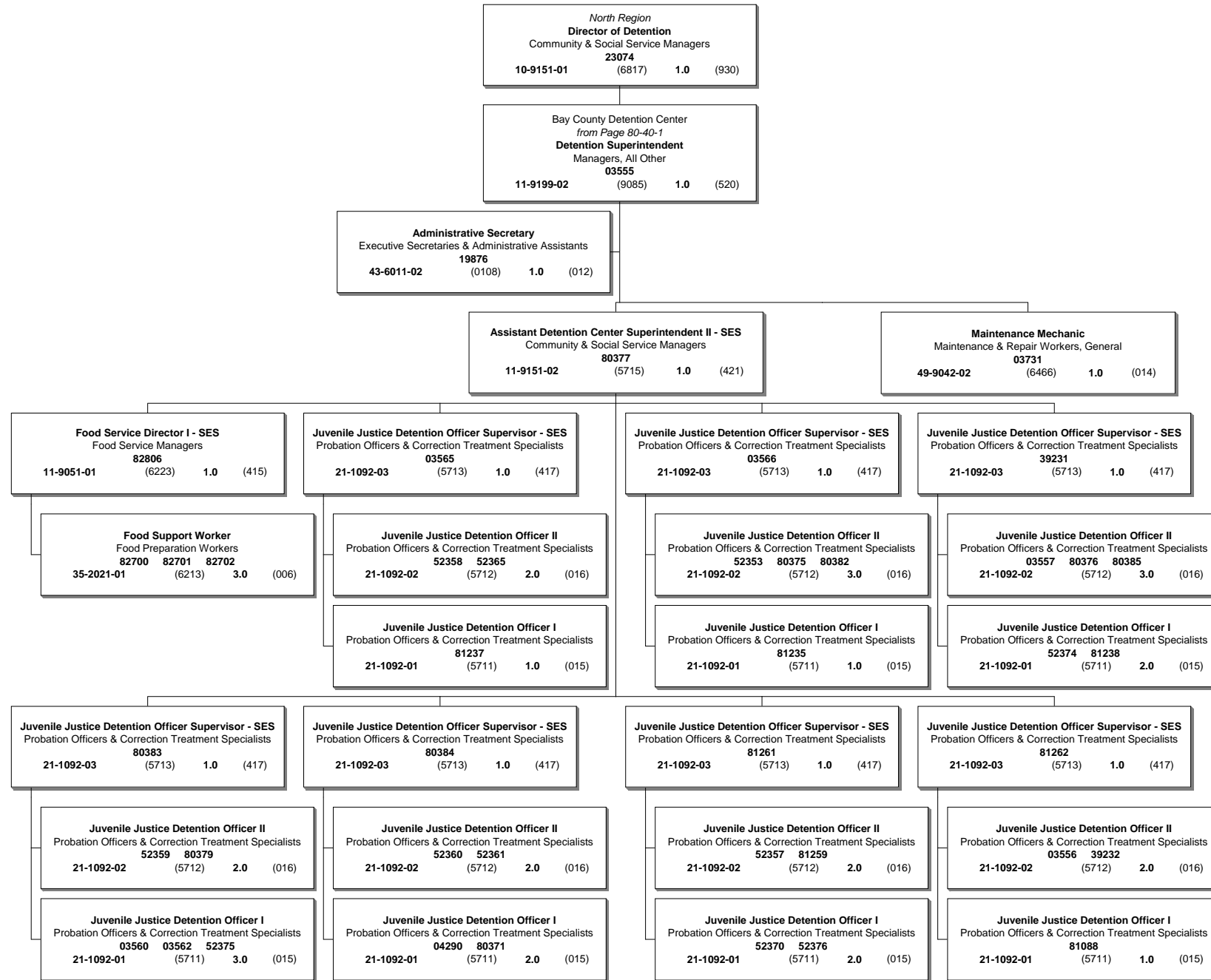


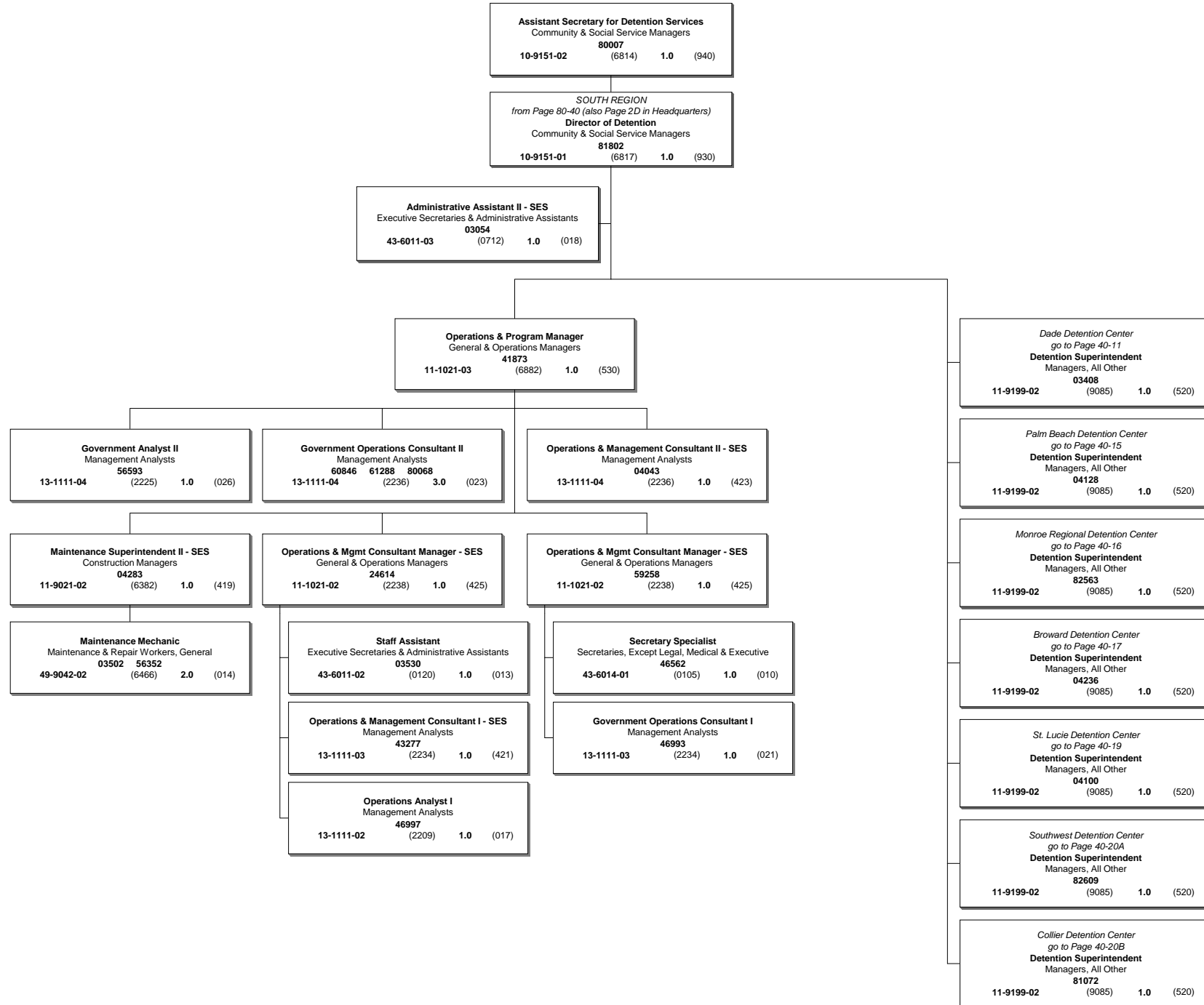
TABLE OF CONTENTS

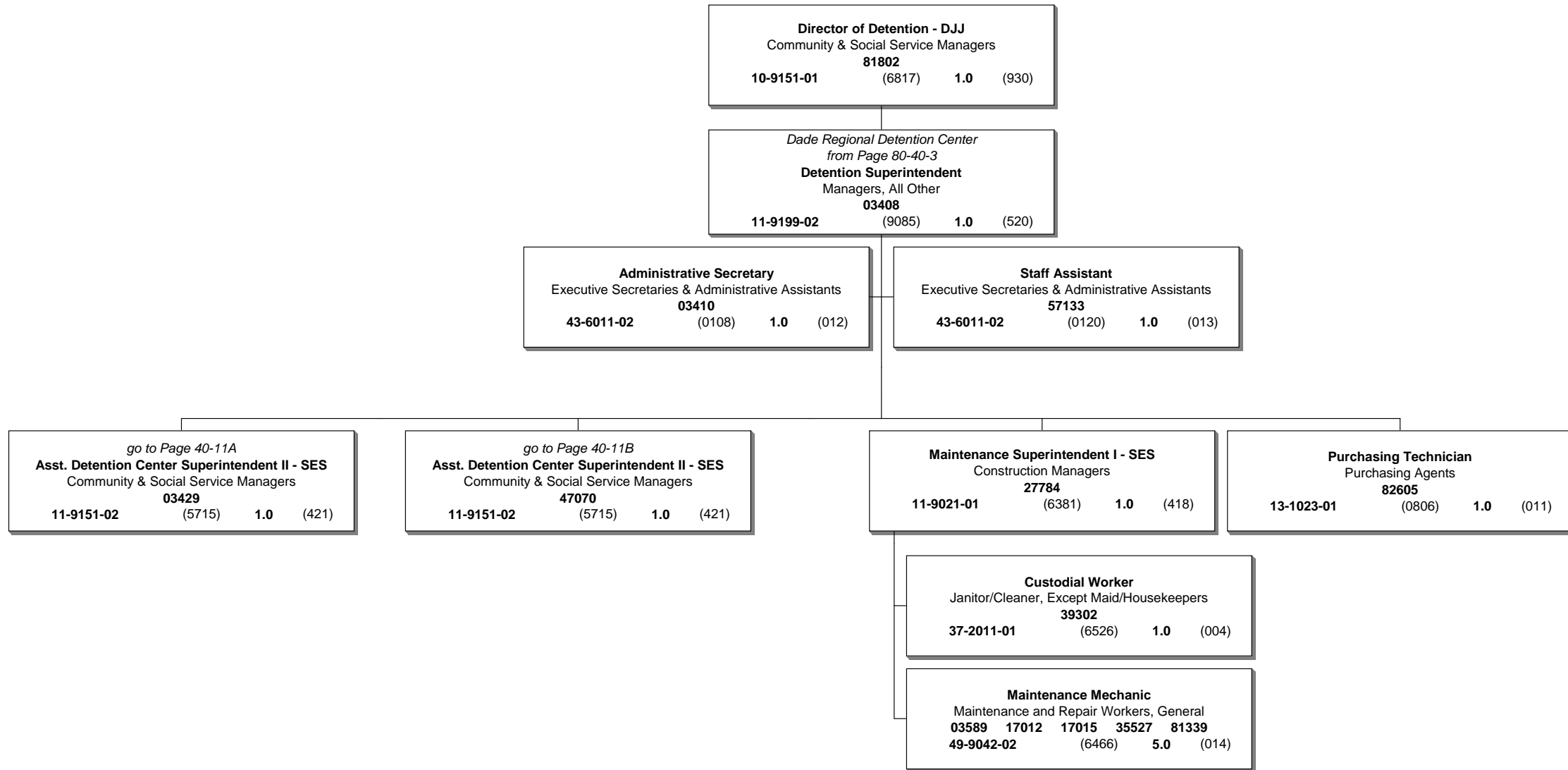
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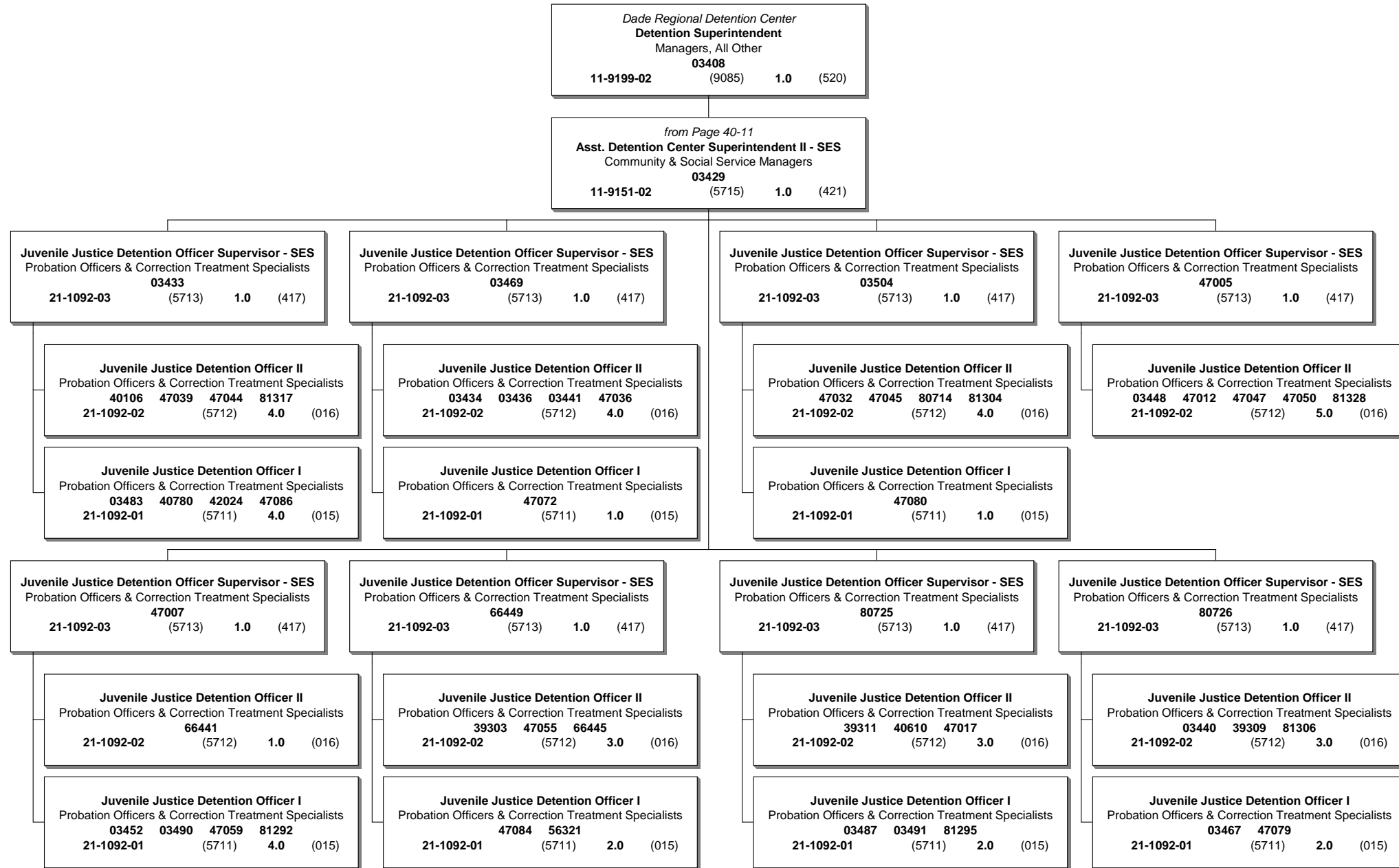
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Palm Beach Regional Detention Center
Monroe Regional Detention Center
Broward Regional Detention Center
St. Lucie Regional Detention Center
Southwest Regional Detention Center
Collier Regional Detention Center

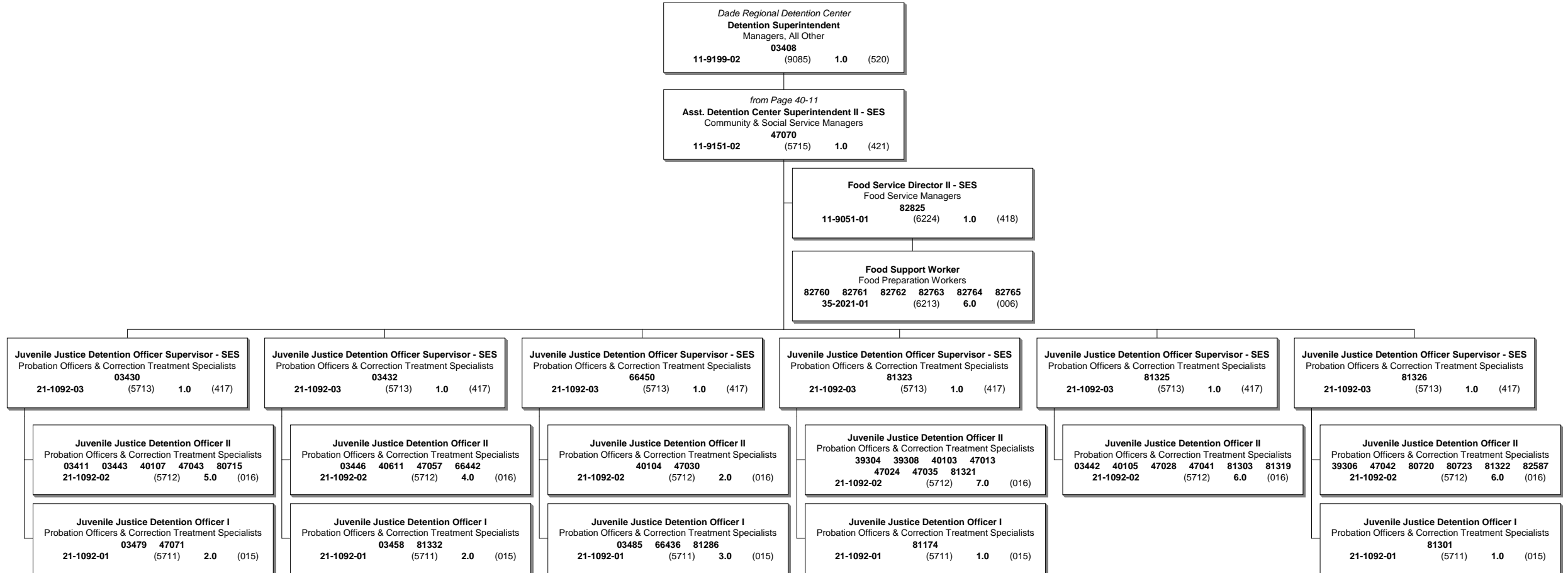
Page 80-40-3

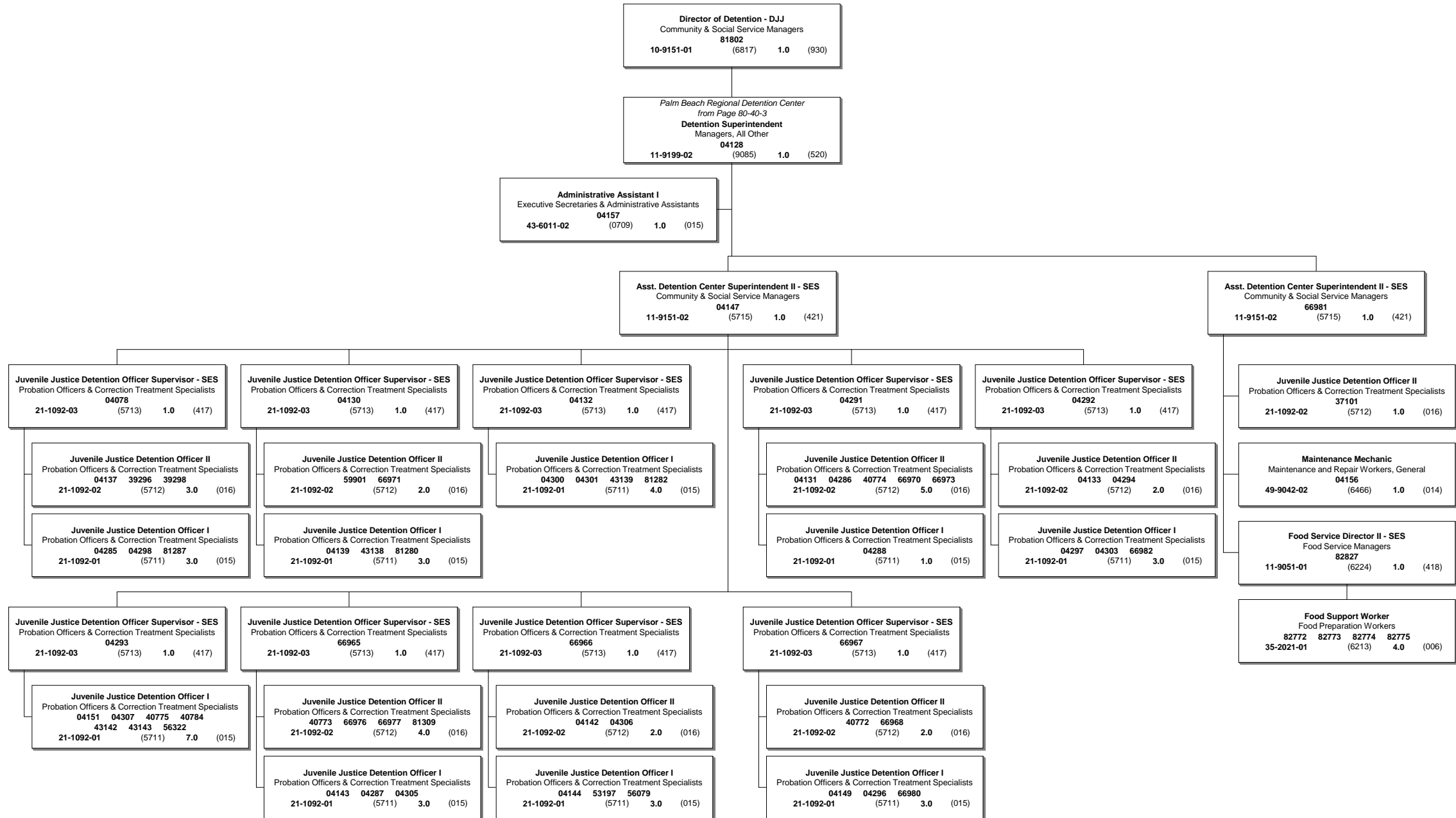
Page 40-11, 40-11A, 40-11B
Page 40-15
Page 40-16
Page 40-17, 40-17A
Page 40-19
Page 40-20A
Page 40-20B

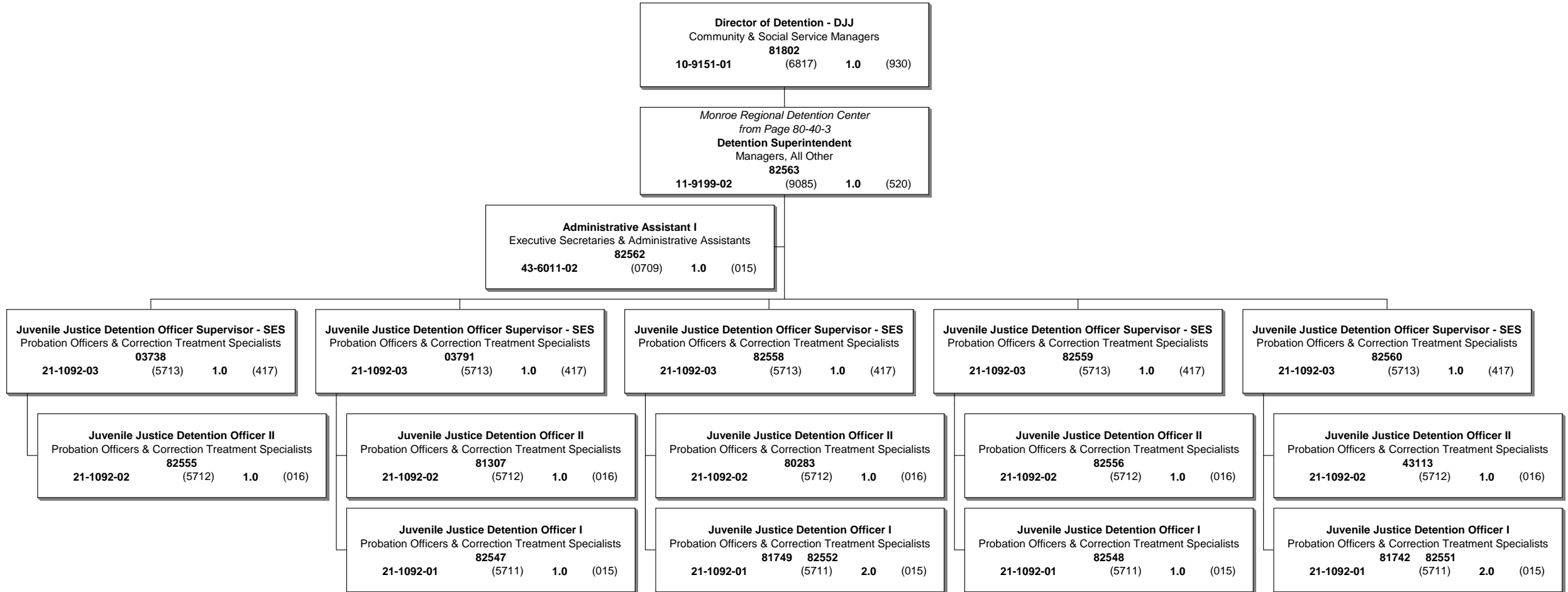


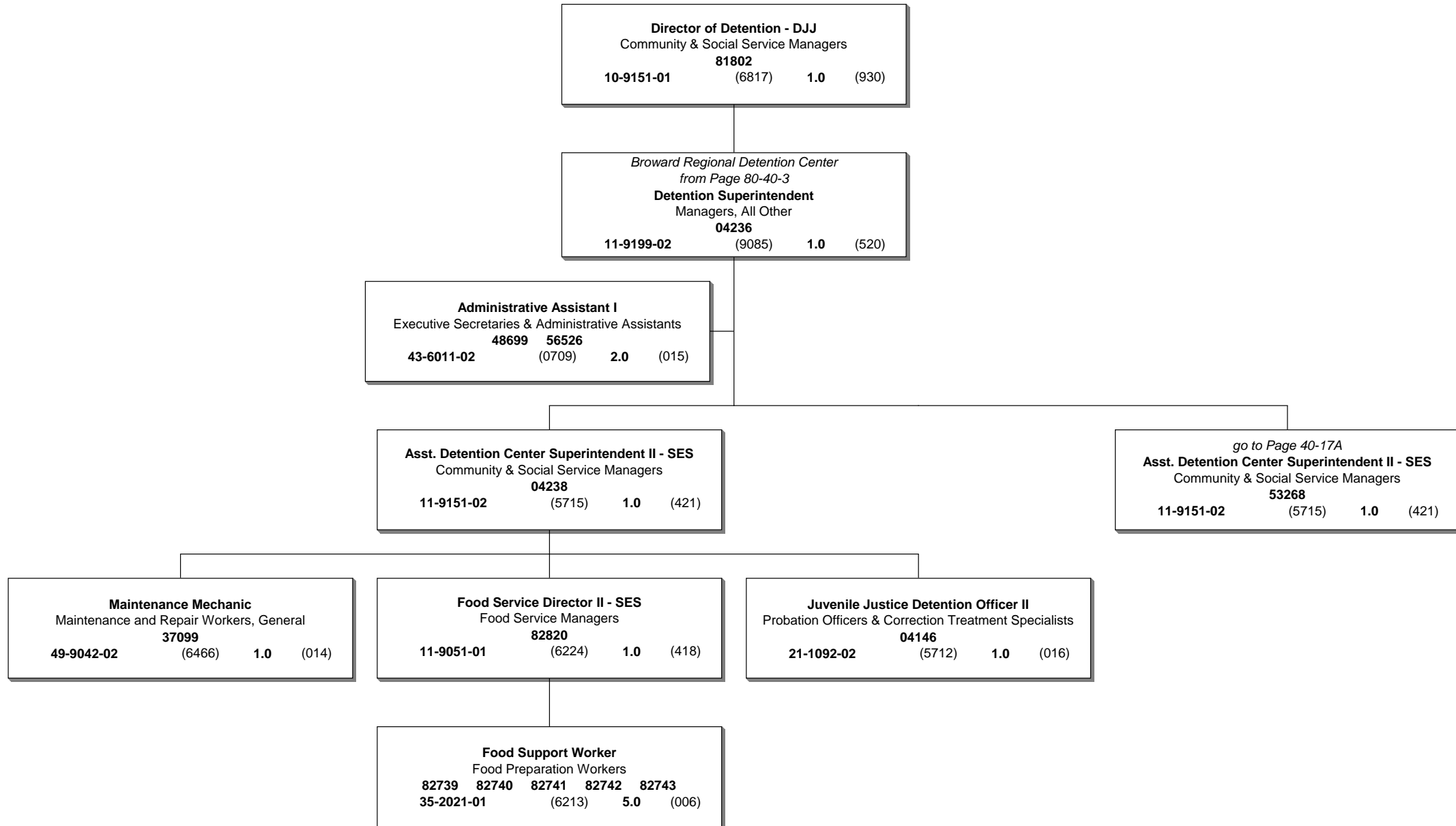


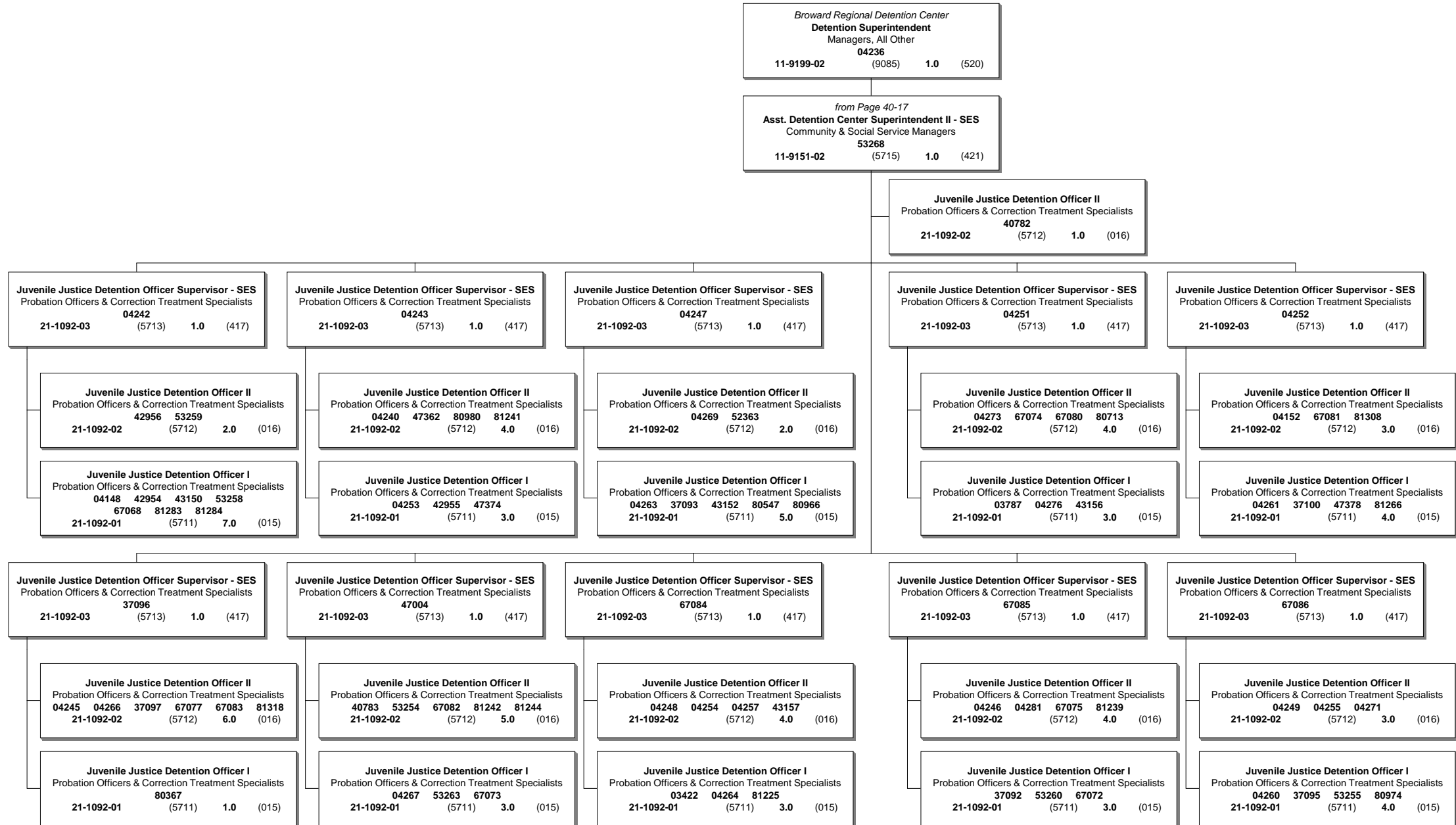


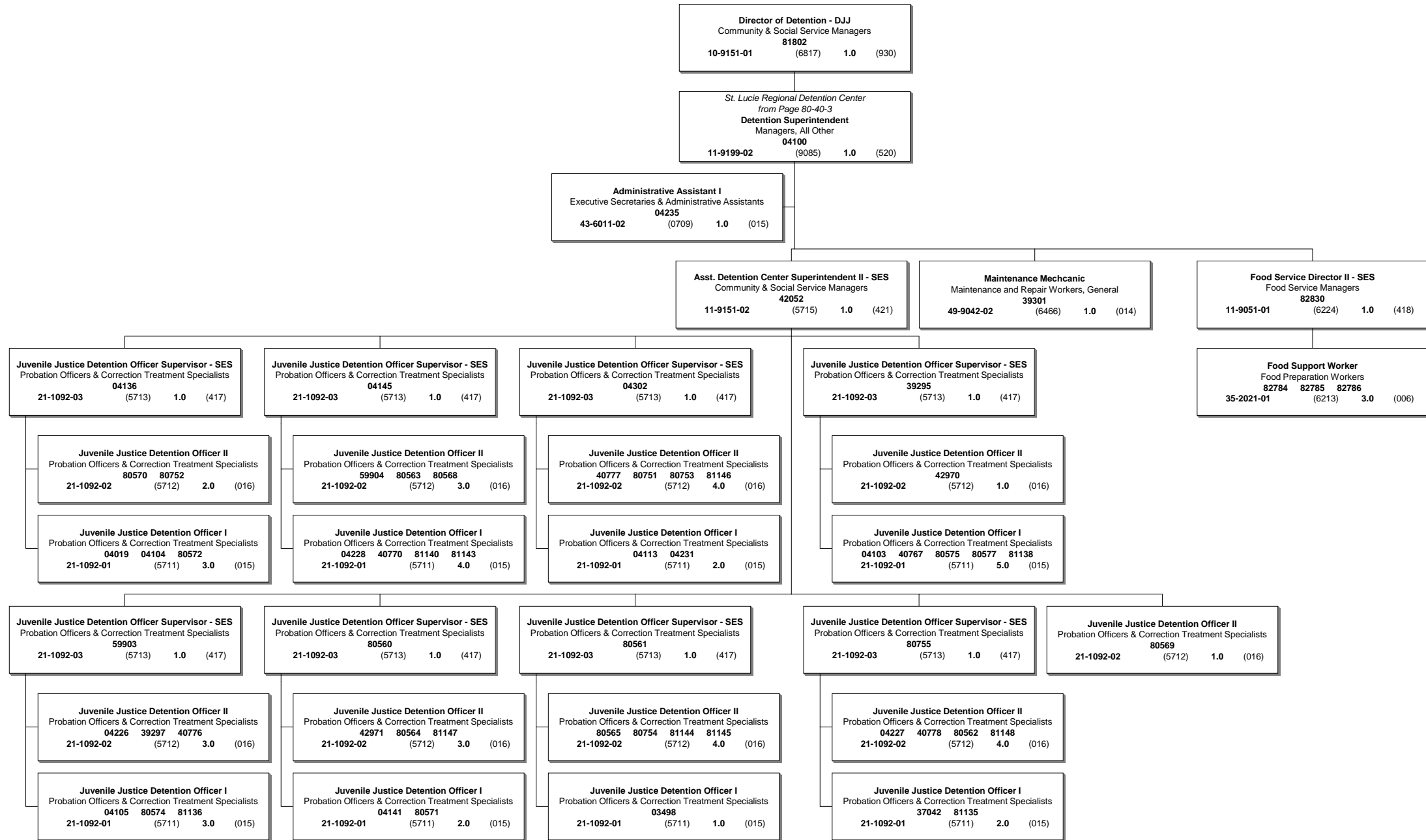


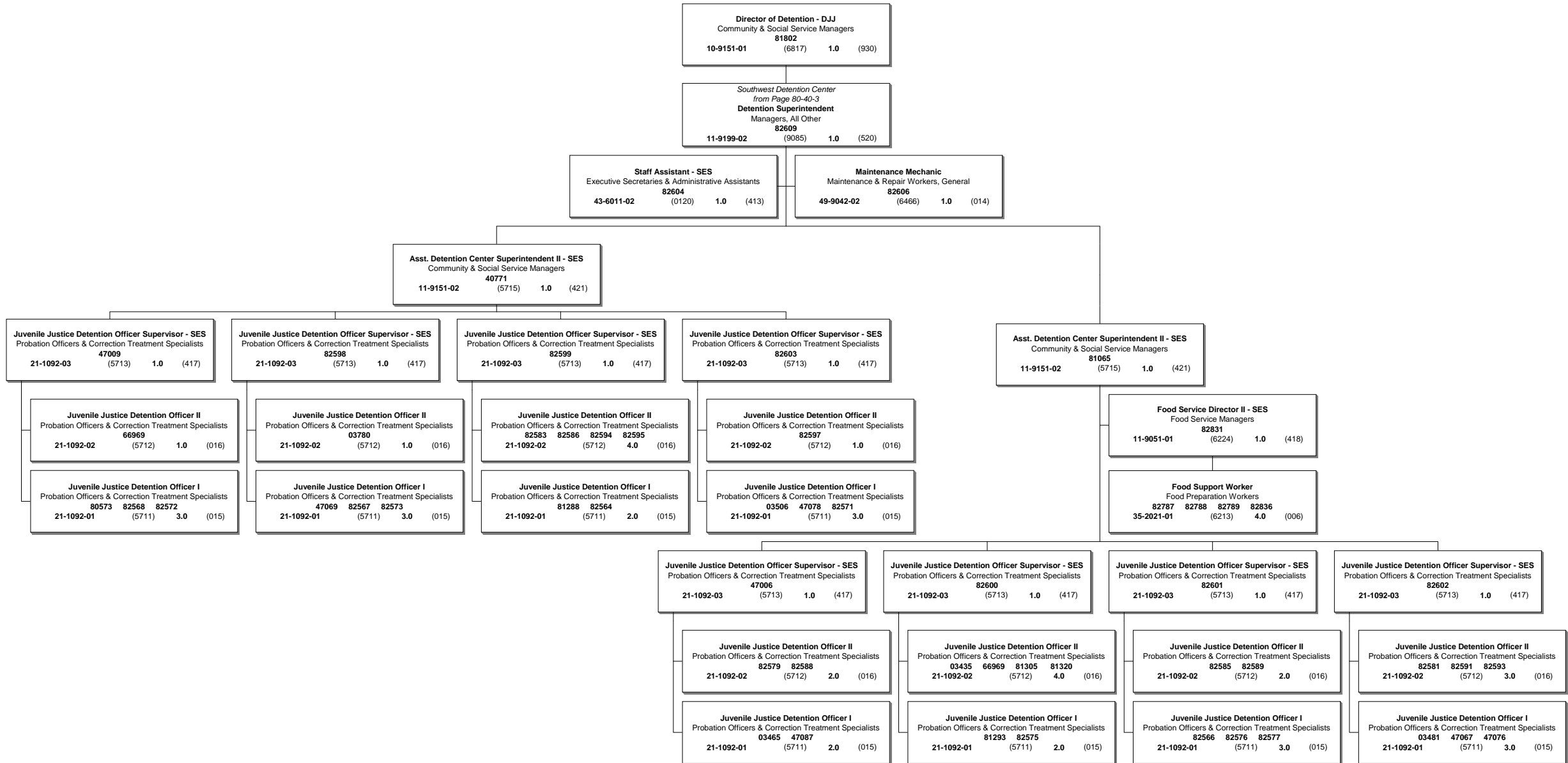












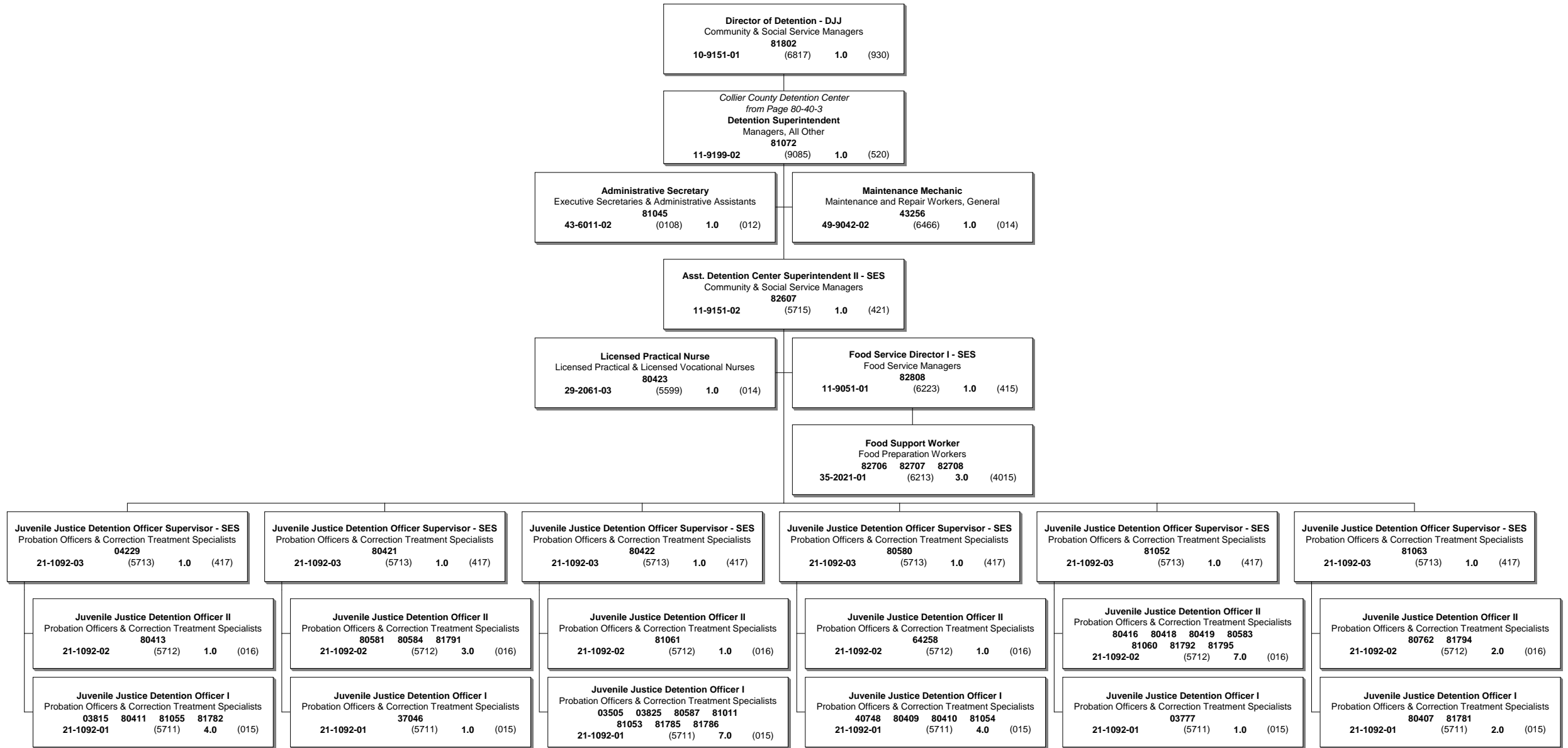


TABLE OF CONTENTS

Director of Probation & Comm. Corrections Central Region **Page 80-70-2**

CIRCUIT 6

Case Mgmt Intake Pinellas County 106, 107
Case Mgmt Intake Pinellas County 101, 104, 105, 109
Case Mgmt Intake Pasco County 112, 113, 114

Page 70-6

Page 70-6
Page 70-6A
Page 70-6A

CIRCUIT 9

Case Mgmt Intake Orange County 106, 109, 110
Case Mgmt Combined Orange County 301
Case Mgmt Intake Osceola County 102, 104, 111
Case Mgmt Intake Orange County 103, 105

Page 70-9

Page 70-9
Page 70-9
Page 70-9A
Page 70-9A

CIRCUIT 10

Case Mgmt Combined Polk County 301, 302, 303
Case Mgmt Combined Polk County 304, 305
Case Mgmt Combined Highlands County 306

Page 70-10

CIRCUIT 12

Case Mgmt Intake Manatee County 101
Case Mgmt Combined Manatee County 302
Case Mgmt Combined Sarasota County 301, 303, 305

Page 70-12

CIRCUIT 13

Case Mgmt Intake Hillsborough Cty 105, 108
Case Mgmt Intake Hillsobrough Cty 303, 304, 305
Case Mgmt Intake Hillsborough Cty 101, 103, 106
Case Mgmt Combined Hillsborough Cty 301, 302

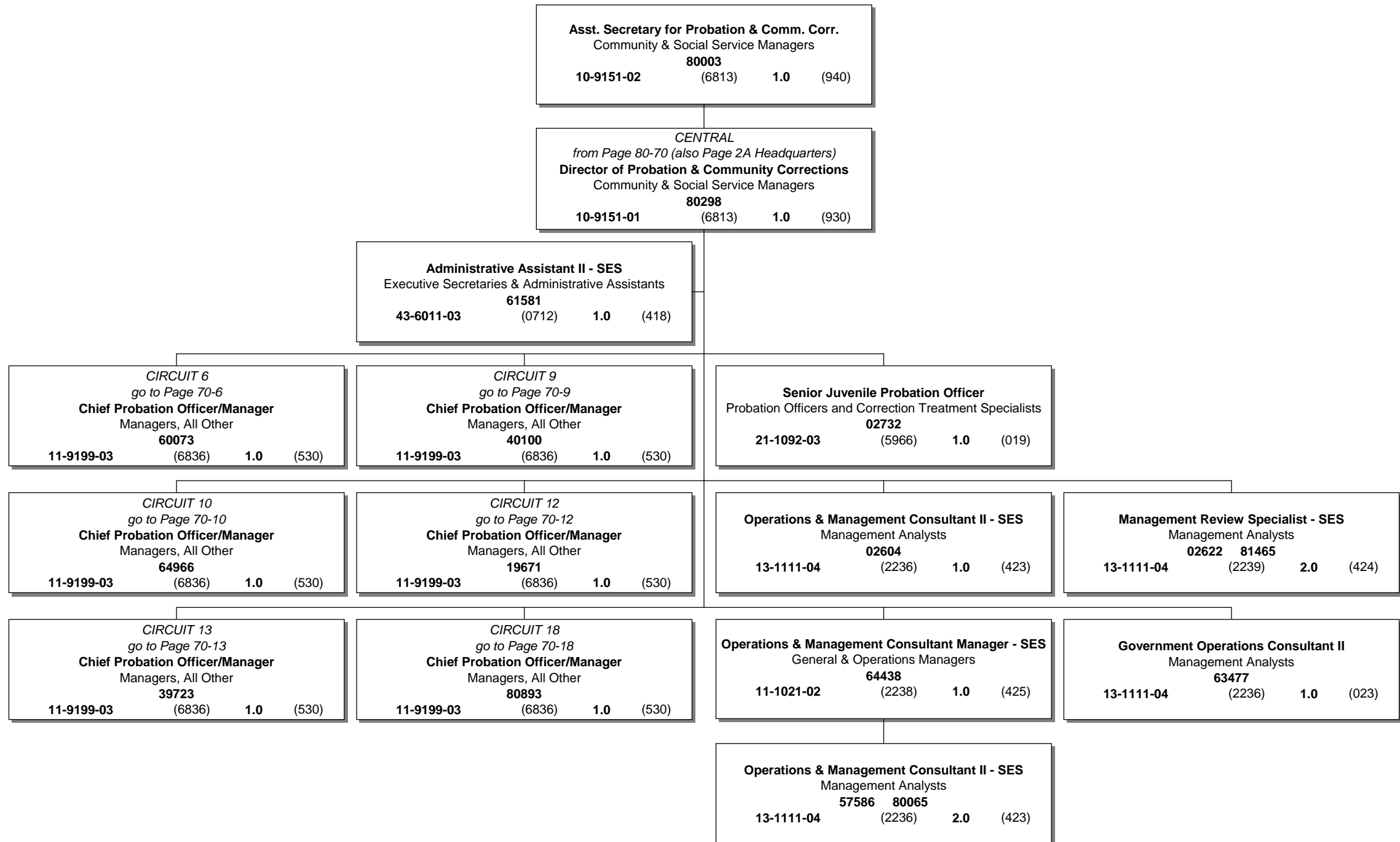
Page 70-13

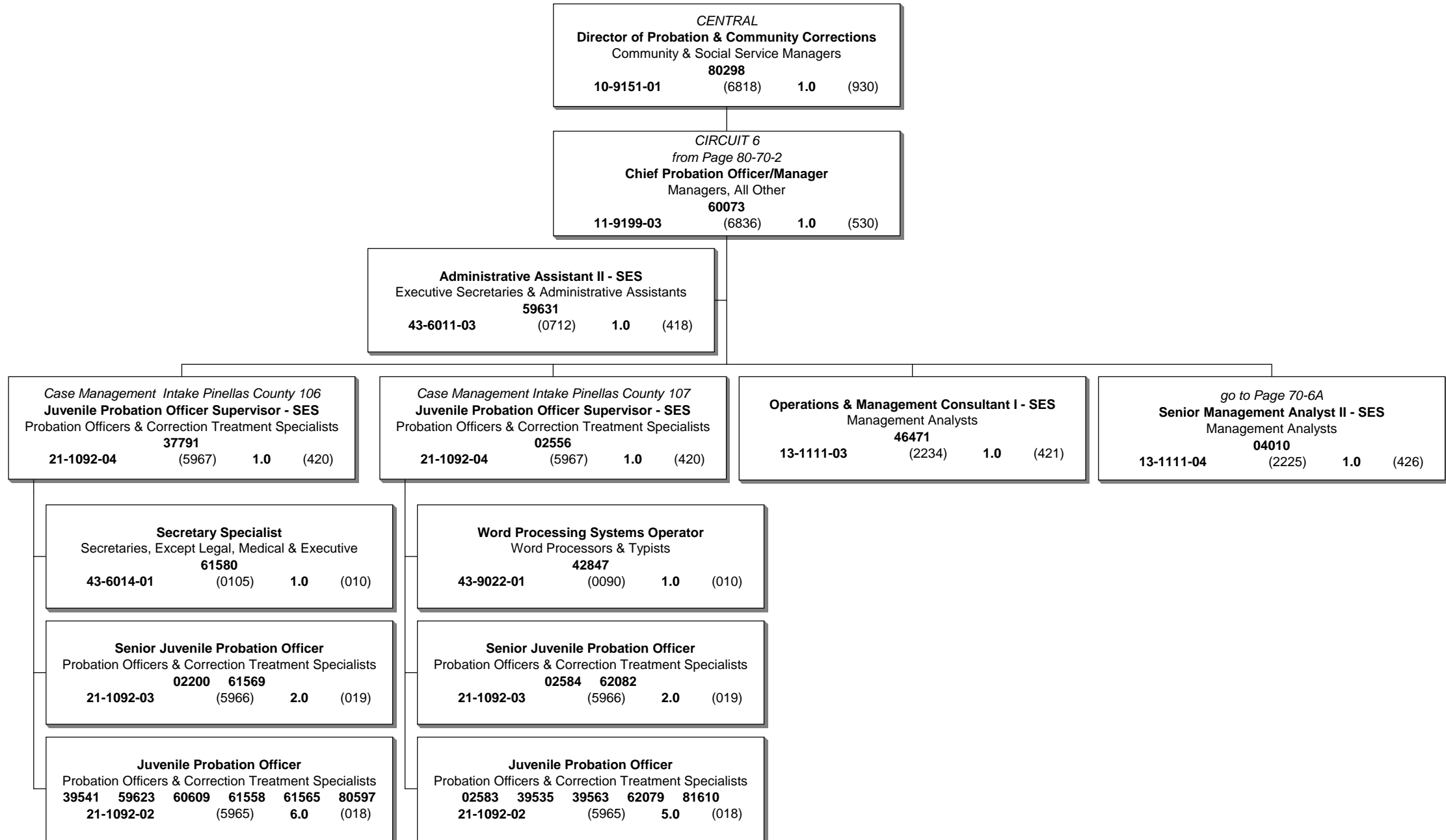
Page 70-13
Page 70-13
Page 70-13
Page 70-13A

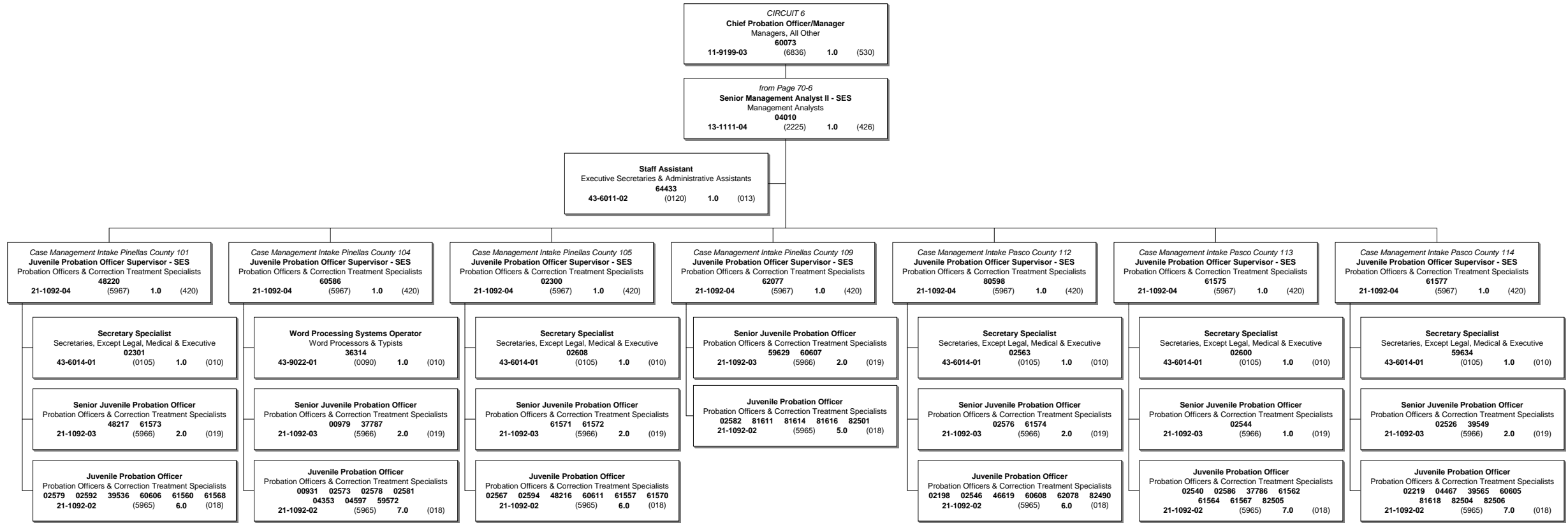
CIRCUIT 18

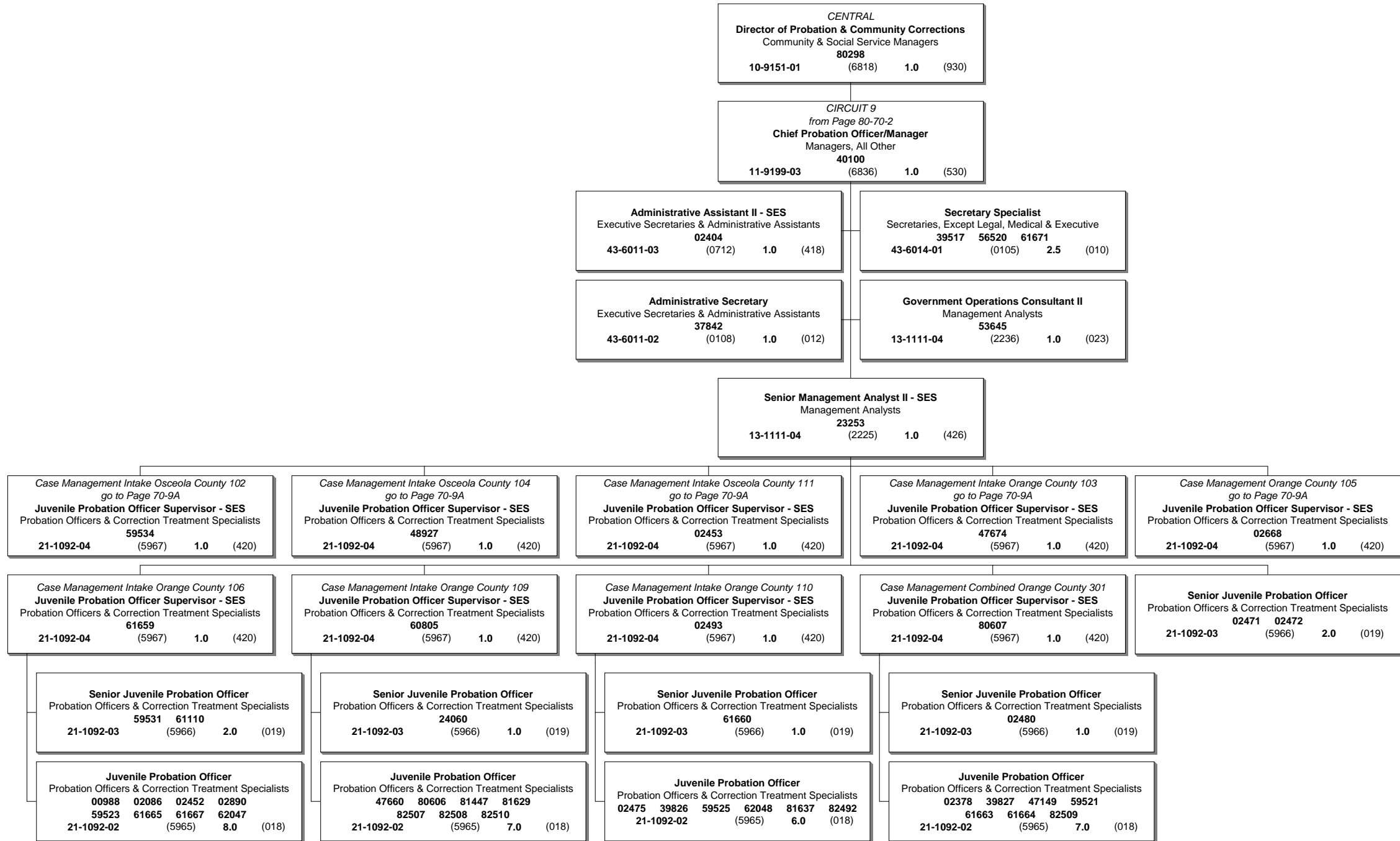
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Case Mgmt Intake Seminole County 105, 106, 107, 108

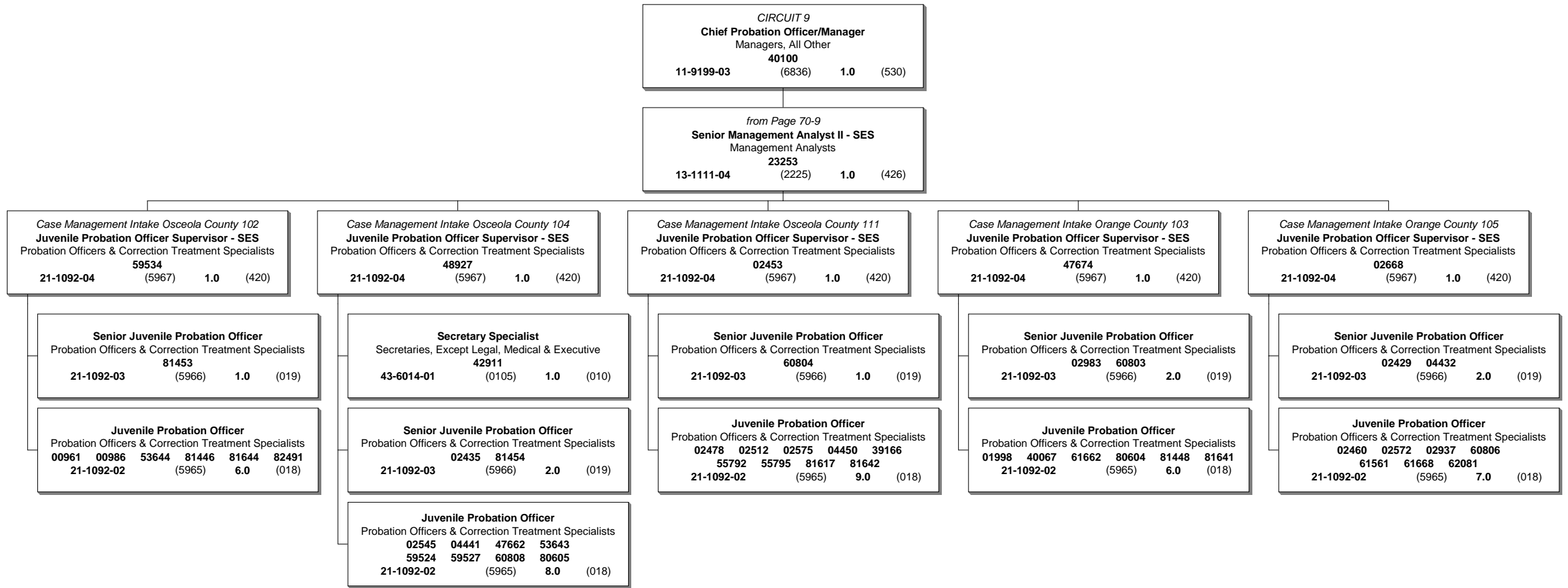
Page 70-18

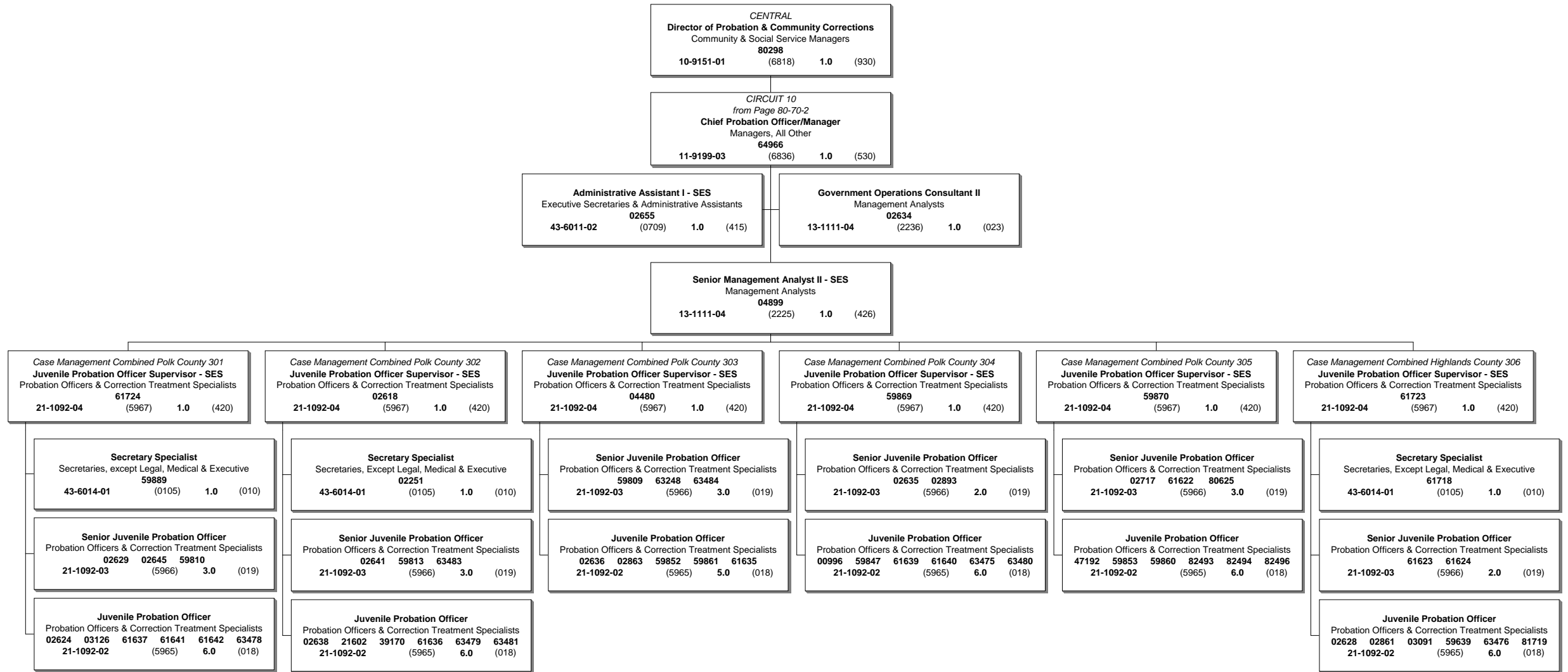


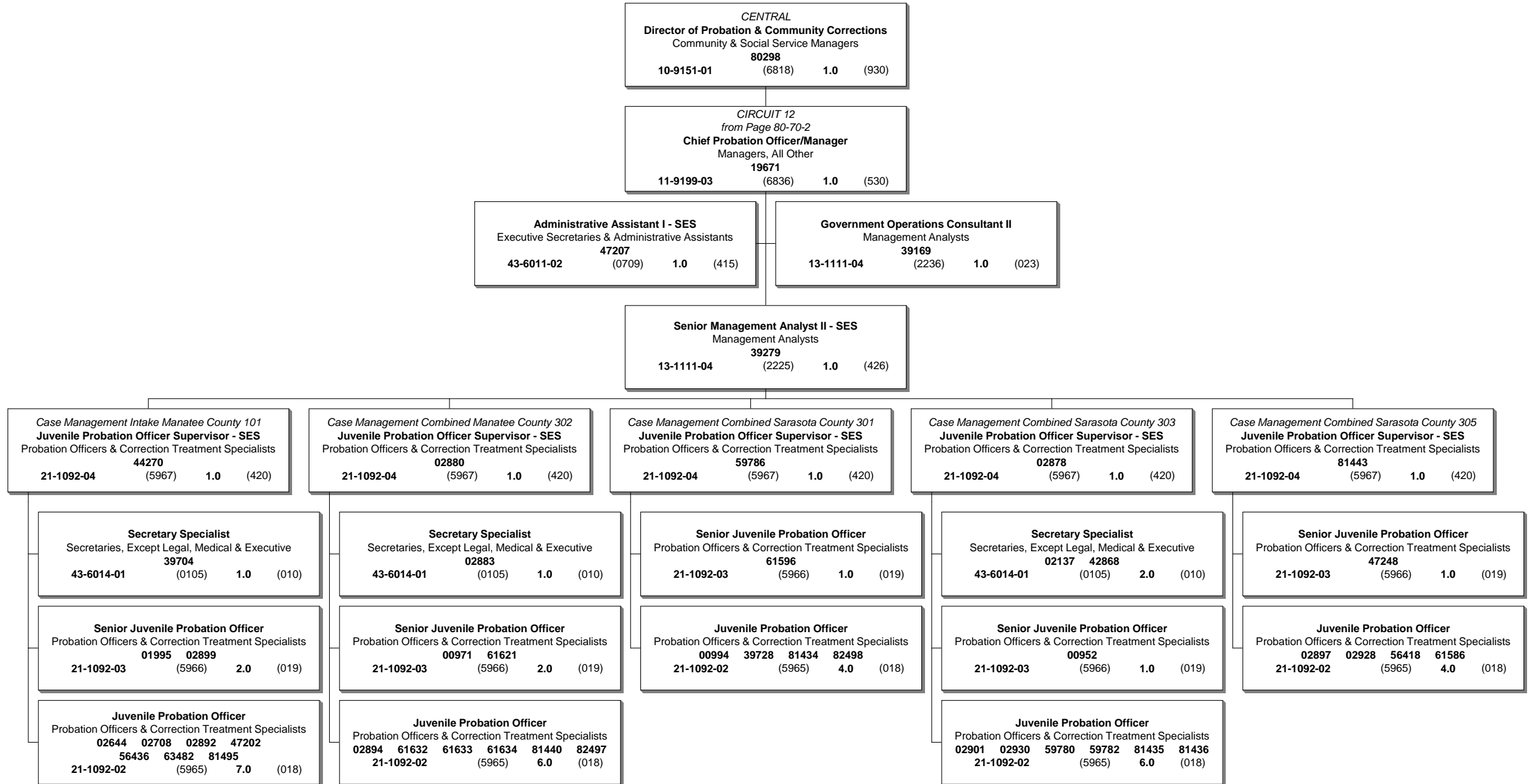


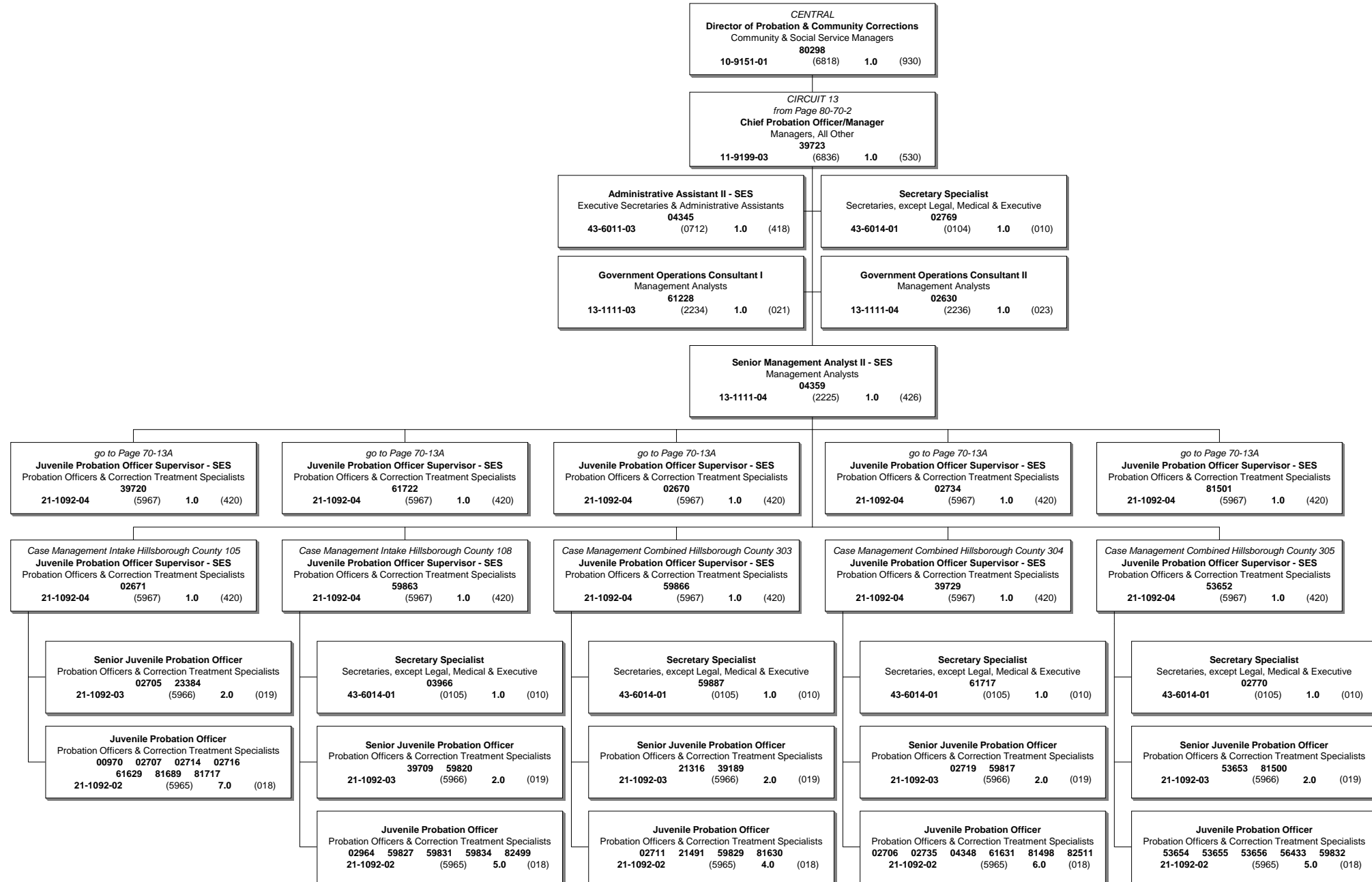












CIRCUIT 13
Chief Probation Officer/Manager
 Managers, All Other
39723
 11-9199-03 (6836) 1.0 (530)

from Page 70-13
Senior Management Analyst II - SES
 Management Analysts
04359
 13-1111-04 (2225) 1.0 (426)

Case Management Intake Hillsborough County 101
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
39720
 21-1092-04 (5967) 1.0 (420)

Case Management Intake Hillsborough County 103
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61722
 21-1092-04 (5967) 1.0 (420)

Case Management Intake Hillsborough County 106
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02670
 21-1092-04 (5967) 1.0 (420)

Case Management Combined Hillsborough County 301
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02734
 21-1092-04 (5967) 1.0 (420)

Case Management Combined Hillsborough County 302
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
81501
 21-1092-04 (5967) 1.0 (420)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
39703
 43-6014-01 (0105) 1.0 (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61619 61620
 21-1092-03 (5966) 2.0 (019)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
02678
 43-6014-01 (0105) 1.0 (010)

Secretary Specialiss
 Secretaries, except Legal, Medical & Executive
00987
 43-6014-01 (0105) 1.0 (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
02675
 43-6014-01 (0105) 1.0 (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
00989 02691
 21-1092-03 (5966) 2.0 (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02695 02702 23372 61625
61626 61628 80601
 21-1092-02 (5965) 7.0 (018)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02725 04484
 21-1092-03 (5966) 2.0 (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03096 81496
 21-1092-03 (5966) 2.0 (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02738 59818 59819
 21-1092-03 (5966) 3.0 (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
00956 02688 02689 02741
39708 80600 81499
 21-1092-02 (5965) 7.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02631 02718 02739 59833 81632
 21-1092-02 (5965) 5.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02710 02713 46704 59824 59828
 21-1092-02 (5965) 5.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
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 21-1092-02 (5965) 5.0 (018)

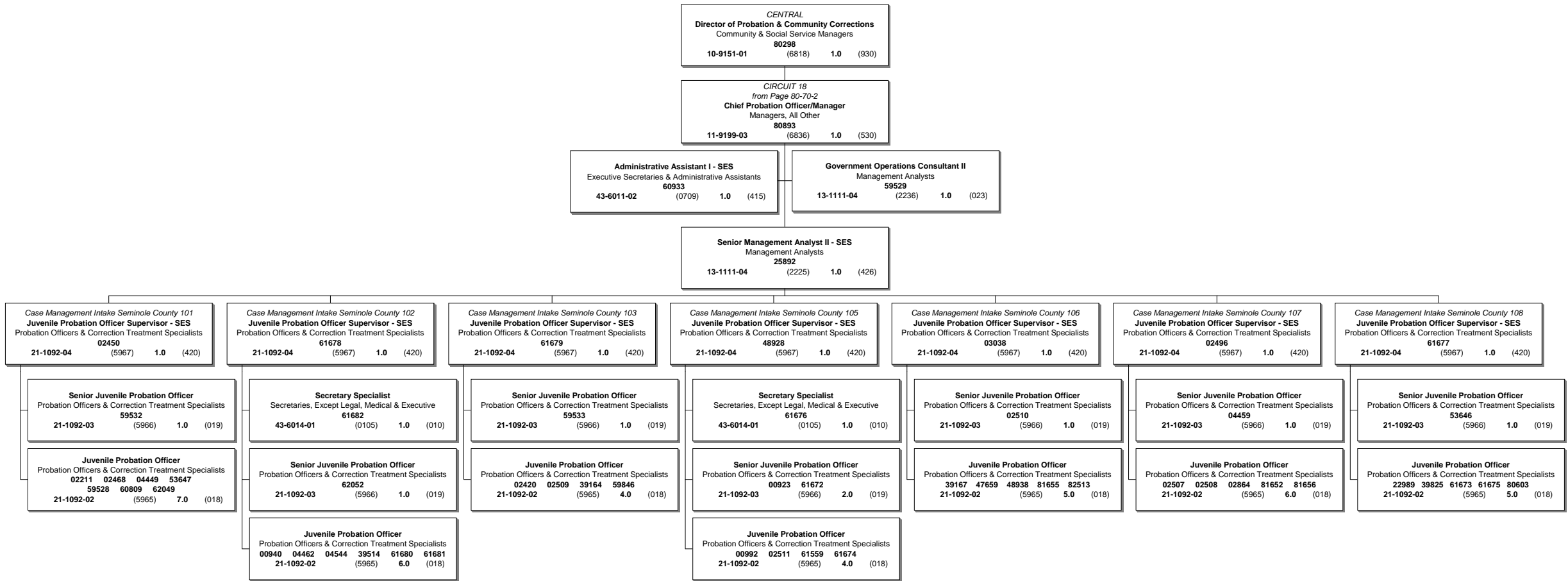


TABLE OF CONTENTS

Assistant Secretary for Probation & Community Corrections Page 80-70 *(also Page 2A Headquarters)*
Director of Probation & Community Corrections North Region Page 80-70-1

CIRCUIT 1 Page 70-1
Case Mgmt Intake Escambia County 101
Case Mgmt Intake Escambia County 102, 108
Case Mgmt Intake Okaloosa County 104, 105
Case Mgmt Intake Santa Rosa County 106

CIRCUIT 2 Page 70-2
Case Mgmt Combined Leon County 301, 302
Case Mgmt Combined Gadsden County 305

CIRCUIT 3 Page 70-3
Case Mgmt Combined Suwannee County 301
Case Mgmt Combined Taylor County 302

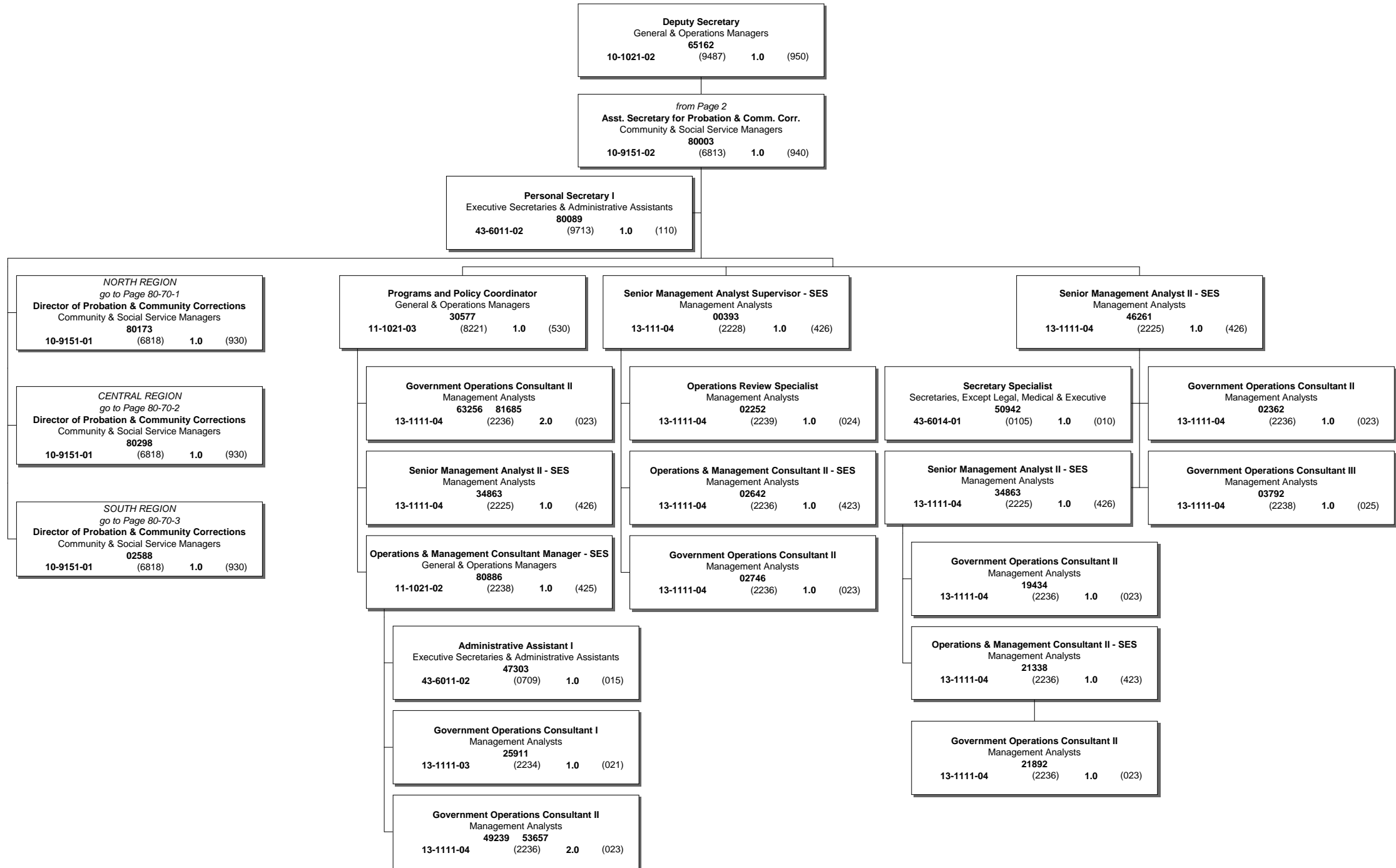
CIRCUIT 4 Page 70-4
Case Mgmt Intake Duval County 104 Page 70-4
Case Mgmt Combined Duval County 302, 303, 305 Page 70-4
Case Mgmt Intake Duval County 105, 106 Page 70-4A
Case Mgmt Combined Nassau County 301 Page 70-4A
Case Mgmt Combined Clay County 304 Page 70-4A

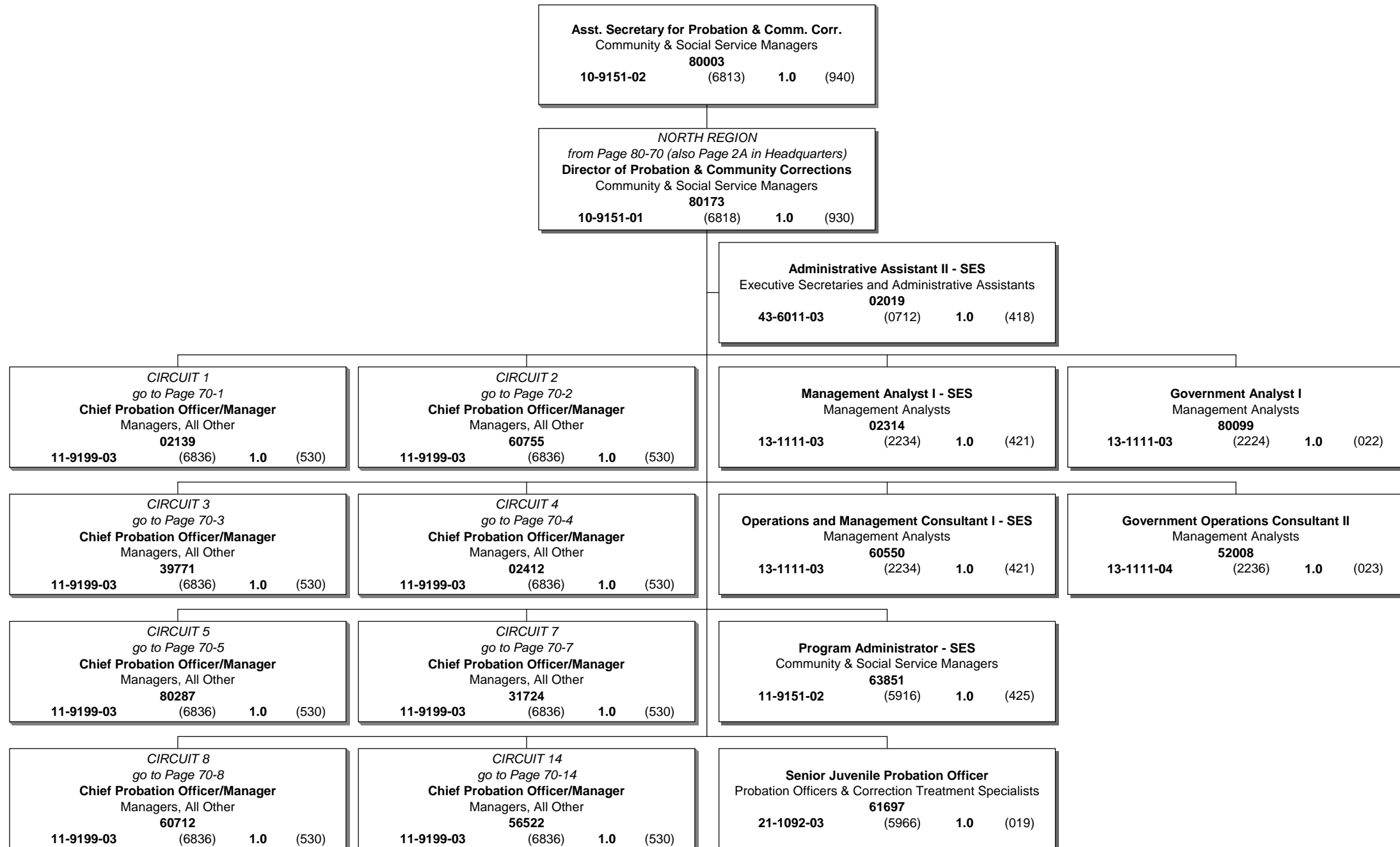
CIRCUIT 5 Page 70-5
Case Mgmt Combined Lake County 303
Case Mgmt Intake Marion County 101, 103
Case Mgmt Combined Marion County 305
Case Mgmt Combined Citrus County 302
Case Mgmt Combined Hernando County 301
Case Mgmt Combined Lake County 304

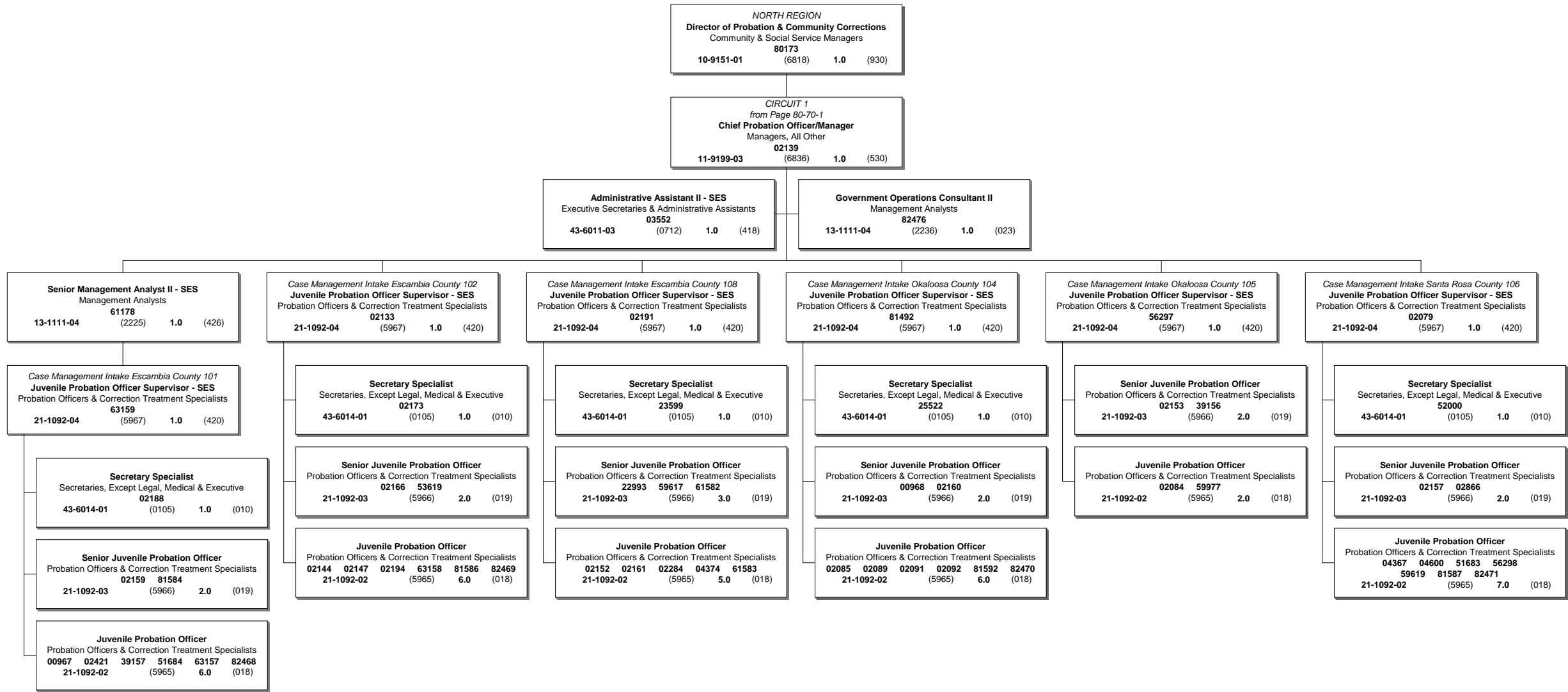
CIRCUIT 7 Page 70-7
Case Mgmt Combined Putnam County 301
Case Mgmt Combined St. Johns County 302, 304
Case Mgmt Combined Volusia County 303, 305
Case Mgmt Combined Volusia County 306, 307

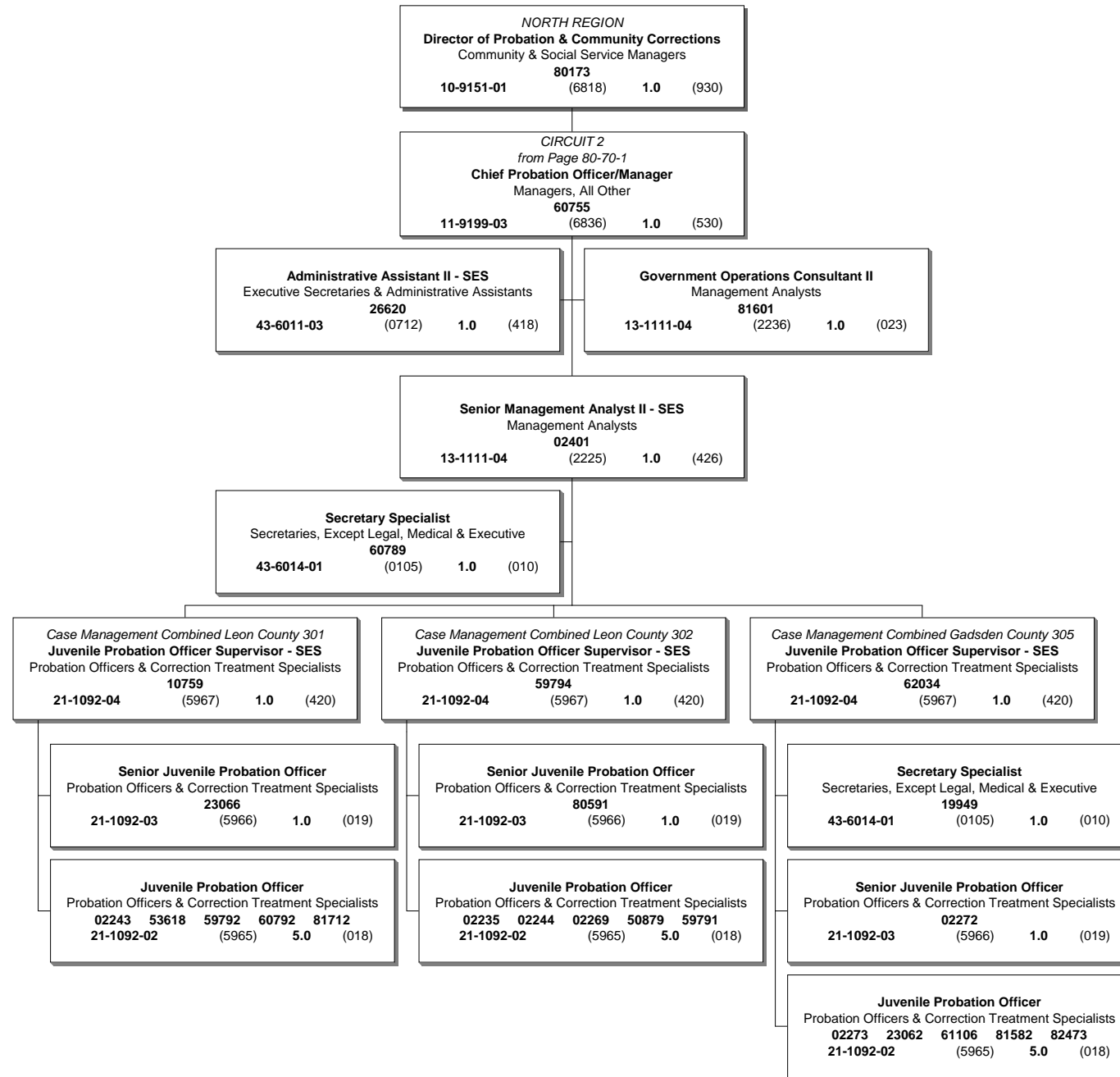
CIRCUIT 8 Page 70-8
Case Mgmt Combined Alachua County 302, 304
Case Mgmt Combined Gilchrist County 301

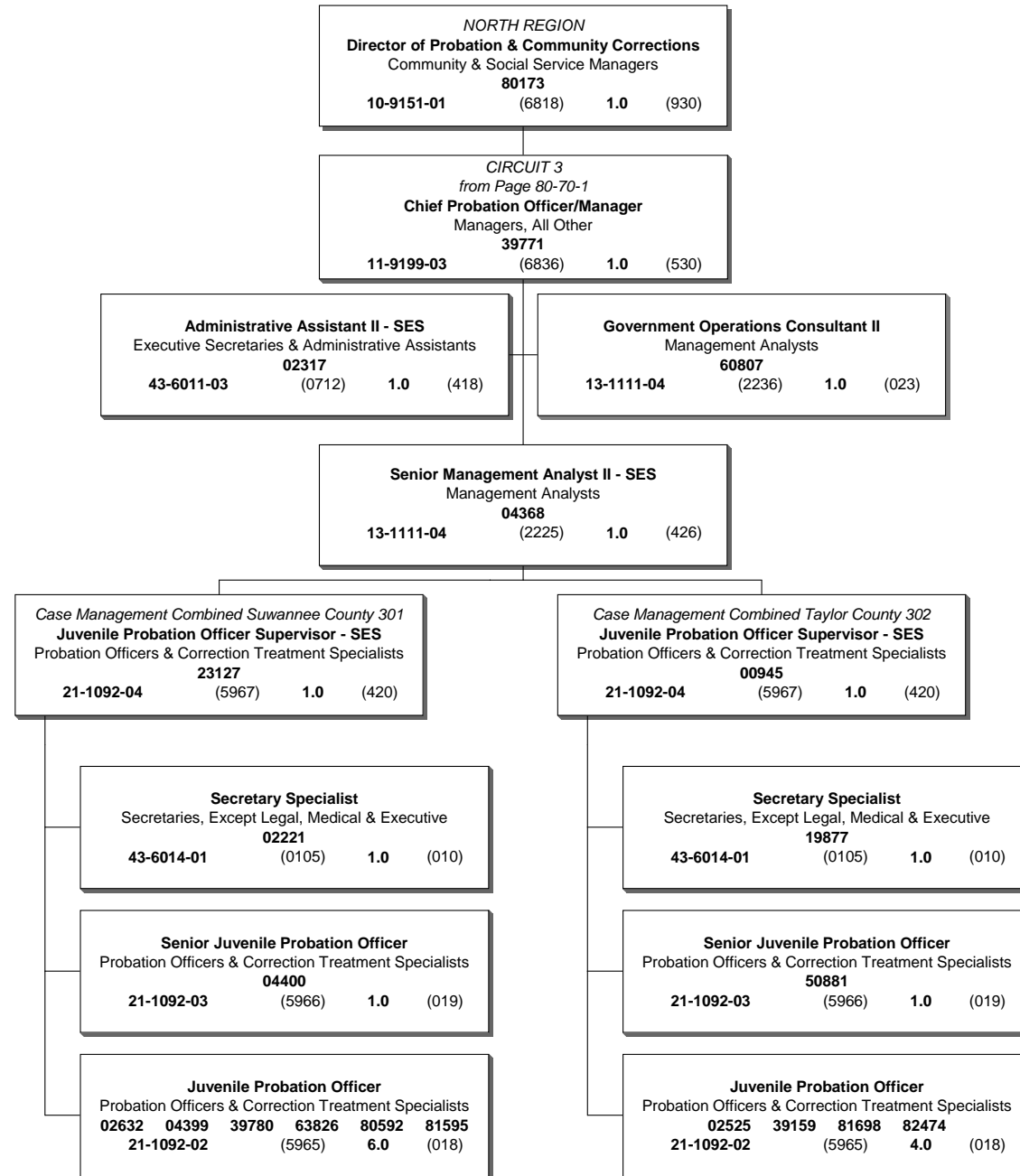
CIRCUIT 14 Page 70-14
Case Mgmt Combined Bay County 301, 303
Case Mgmt Combined Jackson County 302

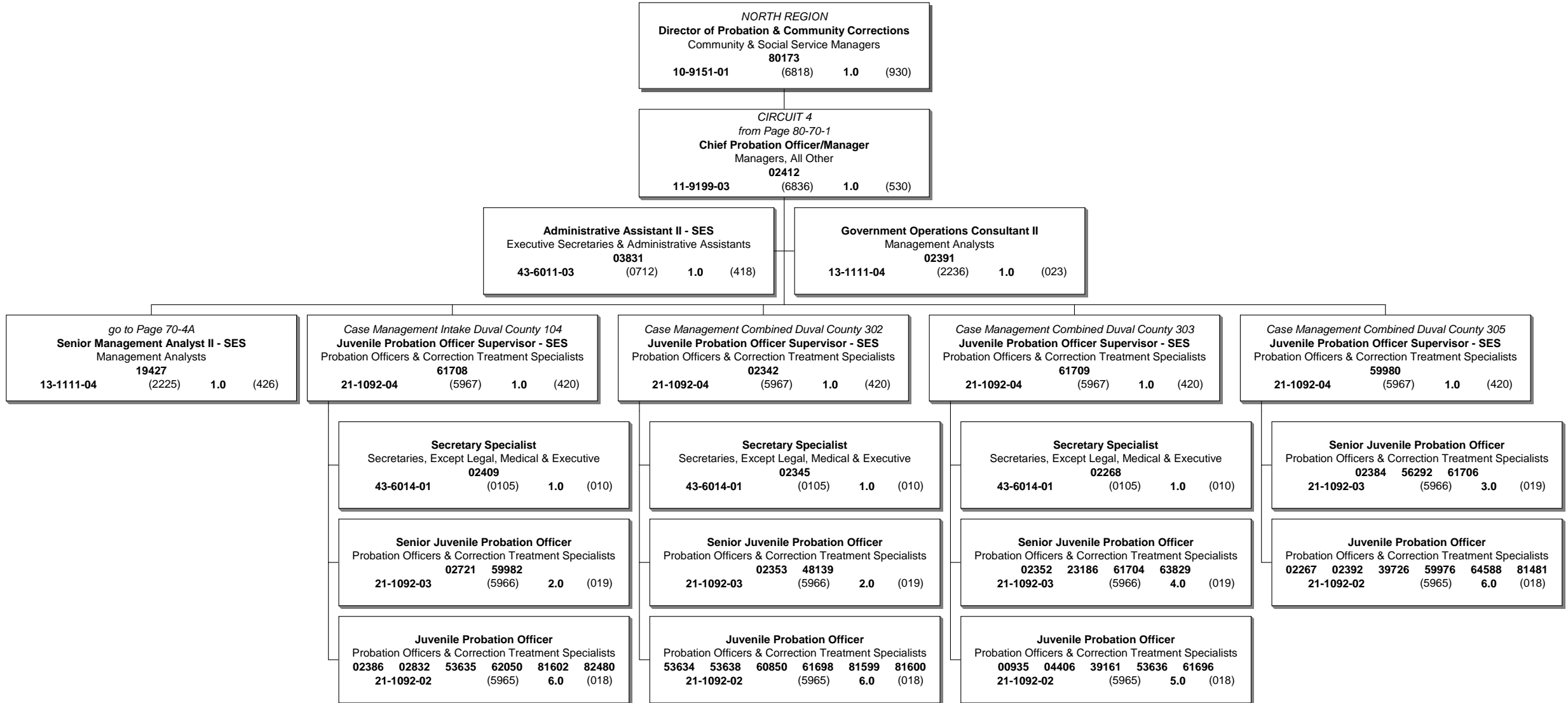


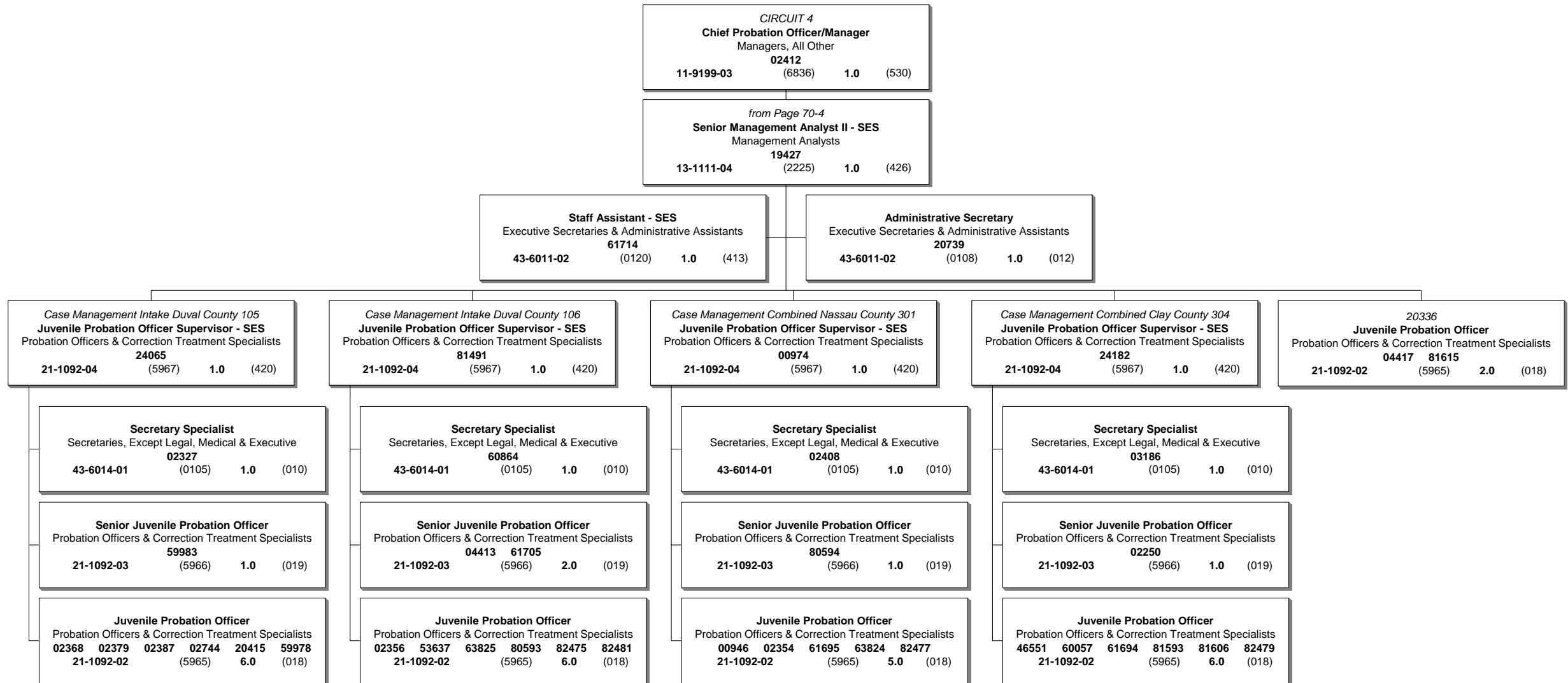


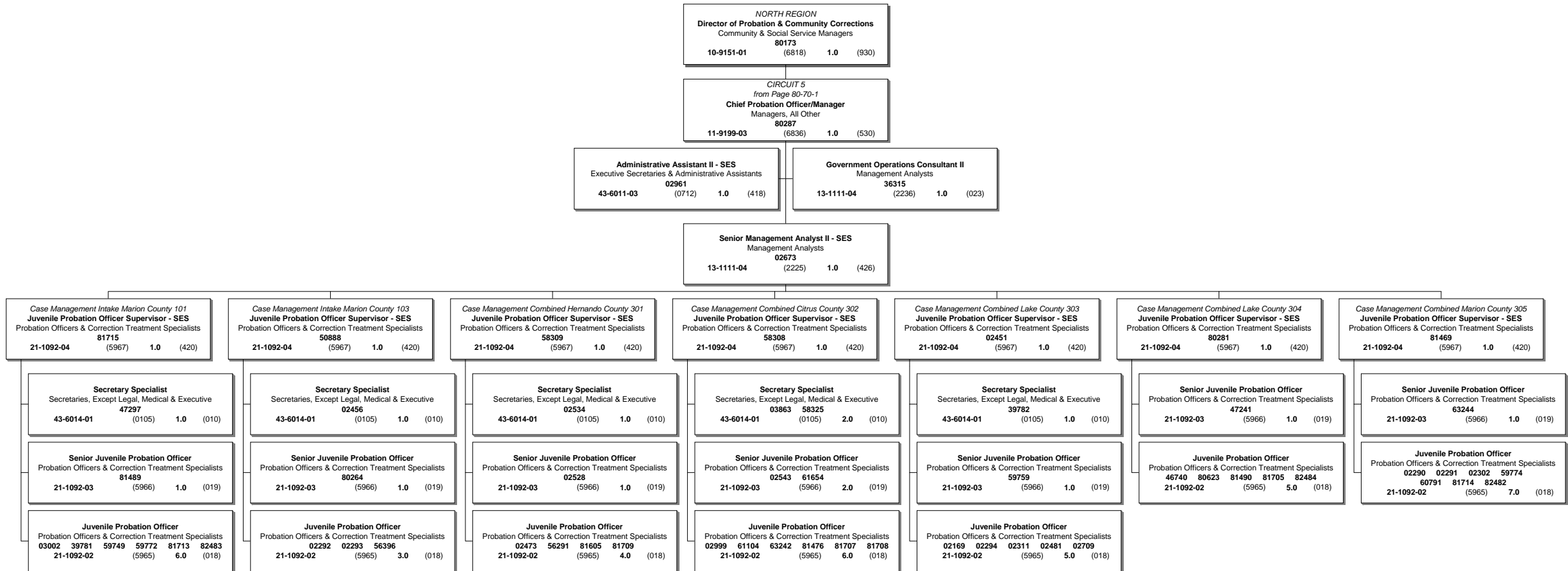


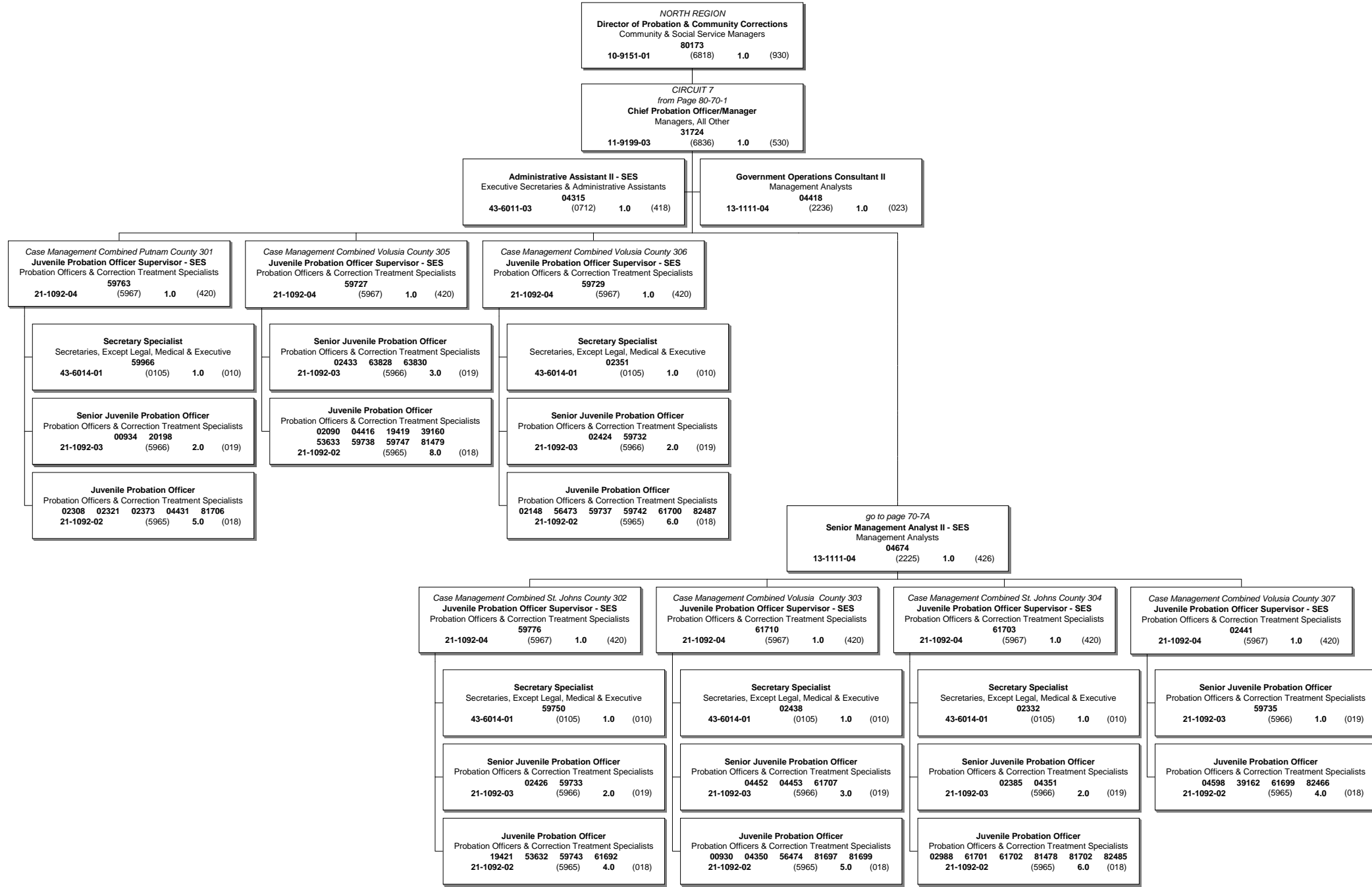












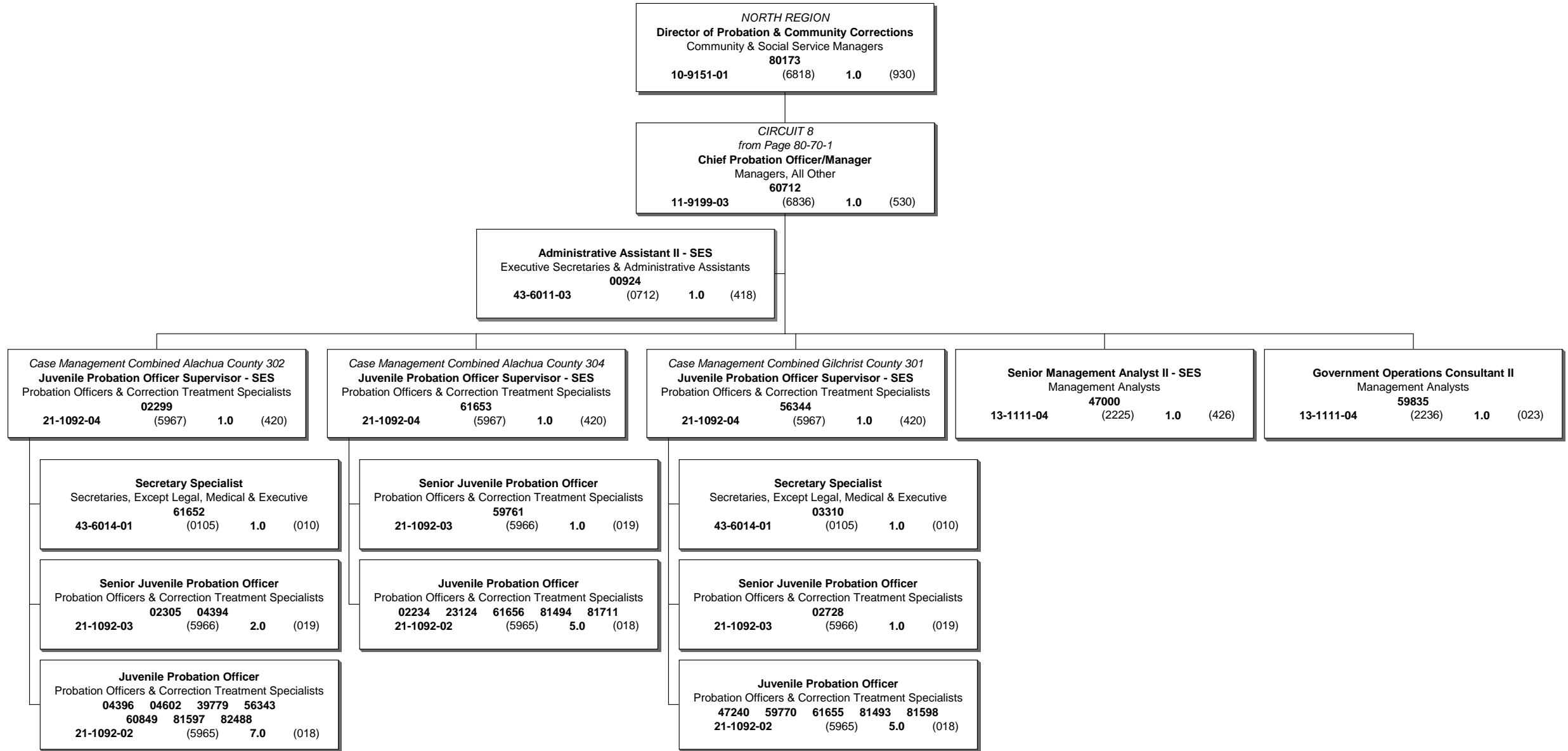




TABLE OF CONTENTS

Director of Probation & Community Corrections South Region Page 80-70-3

CIRCUIT 11

| | | |
|------------------------------------|---------------|-------------|
| Case Mgmt Intake Miami-Dade County | 101 | Page 70-11 |
| Case Mgmt Combined Miami-Dade Cty | 312, 313, 314 | Page 70-11A |
| Case Mgmt Combined Miami-Dade Cty | 319 | Page 70-11A |
| Case Mgmt Combined Miami-Dade Cty | 322, 323, 324 | Page 70-11B |
| Case Mgmt Combined Miami-Dade Cty | 331 | Page 70-11B |
| Case Mgmt Combined Miami-Dade Cty | 327, 332, 333 | Page 70-11C |
| Case Mgmt Combined Miami-Dade Cty | 335 | Page 70-11C |

CIRCUIT 15

| | | |
|-----------------------------------|---------------|-------------|
| Case Mgmt Intake Palm Beach Cty | 101, 102 | Page 70-15 |
| Case Mgmt Combined Palm Beach Cty | 302, 303, 304 | Page 70-15A |
| Case Mgmt Combined Palm Beach Cty | 306, 308 | Page 70-15A |

CIRCUIT 16

| | | |
|----------------------------------|----------|------------|
| Case Mgmt Combined Monroe County | 301, 302 | Page 70-16 |
|----------------------------------|----------|------------|

CIRCUIT 17

| | | |
|-----------------------------------|---------------|-------------|
| Case Mgmt Intake Broward County | 101, 102, 103 | Page 70-17A |
| Case Mgmt Combined Broward County | 309, 311, 313 | Page 70-17A |
| Case Mgmt Combined Broward County | 321 | Page 70-17A |
| Case Mgmt Combined Broward County | 323, 325, 327 | Page 70-17B |
| Case Mgmt Combined Browrad County | 331, 332, 333 | Page 70-17B |

CIRCUIT 19

| | | |
|--|-----|------------|
| Case Mgmt Intake St. Lucie County | 101 | Page 70-19 |
| Case Mgmt Combined Martin County | 303 | |
| Case Mgmt Combined Indian River County | 304 | |
| Case Mgmt Combined Okeechobee County | 305 | |

CIRCUIT 20

| | | |
|-------------------------------------|---------------|-------------|
| Case Mgmt Intake Collier County | 102 | Page 70-20 |
| Case Mgmt Combined Hendry County | 301 | Page 70-20 |
| Case Mgmt Combined Charlotte County | 302 | Page 70-20 |
| Case Mgmt Intake Lee County | 101, 103 | Page 70-20A |
| Case Mgmt Combined Lee County | 303, 304, 305 | Page 70-20A |

Asst. Secretary for Probation & Community Corr.
 Community & Social Service Managers
80003
10-9151-02 (6813) **1.0** (940)

SOUTH REGION
 go to Page 80-70 (also Page 2A Headquarters)
Director of Probation & Community Corrections
 Community & Social Service Managers
02588
10-9151-01 (6818) **1.0** (930)

Administrative Assistant II - SES
 Executive Secretaries and Administrative Assistants
40152
43-6011-03 (0712) **1.0** (418)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
02684
43-6014-01 (0105) **1.0** (010)

CIRCUIT 11 (South Region)
 go to Page 70-11
Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

CIRCUIT 15 (South Region)
 go to Page 70-15
Chief Probation Officer/Manager
 Managers, All Other
56616
11-9199-03 (6836) **1.0** (530)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39500 47146
21-1092-03 (5966) **2.0** (019)

Government Analyst I
 Management Analysts
80116
13-1111-03 (2224) **1.0** (022)

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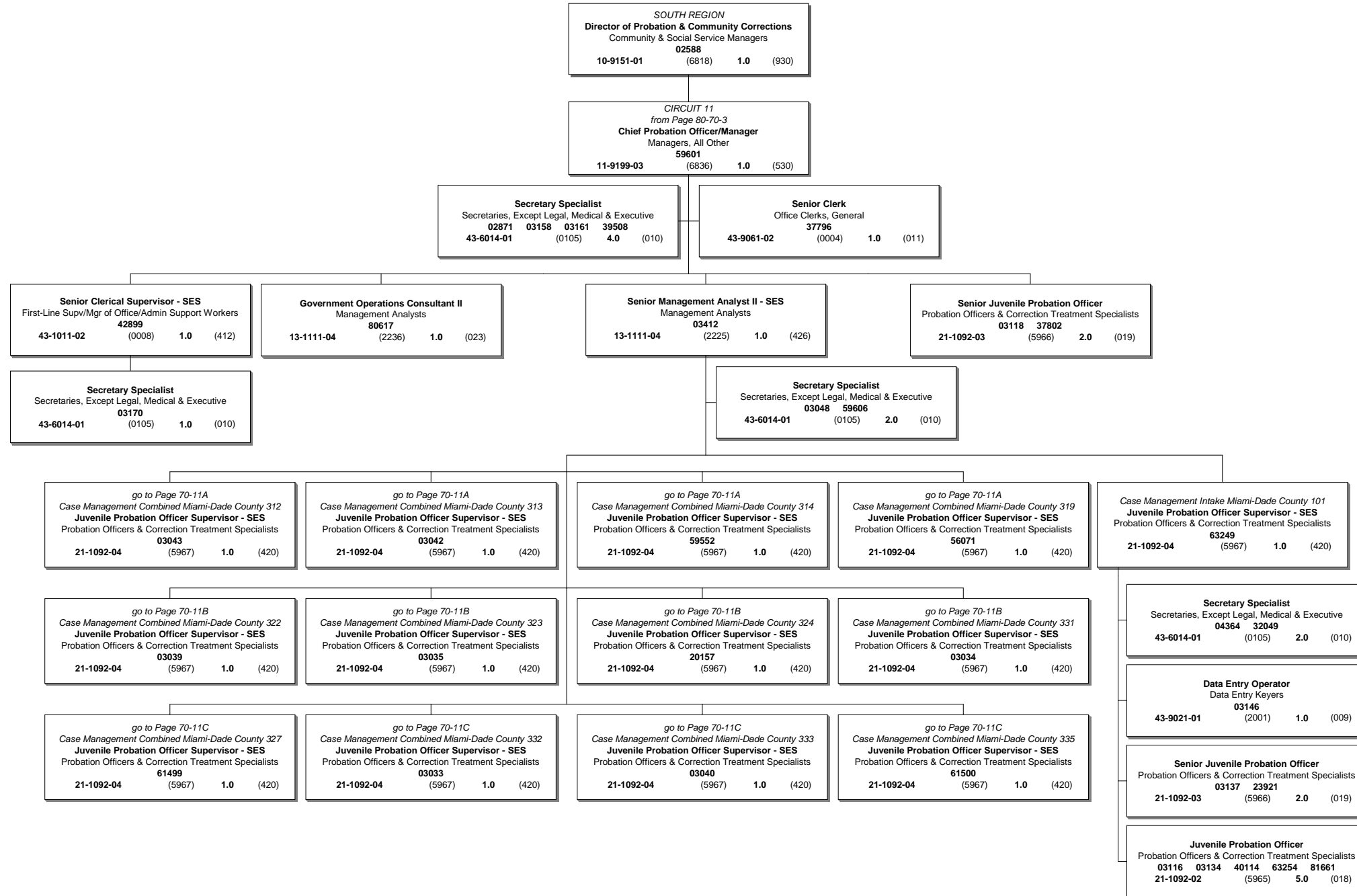
CIRCUIT 17 (South Region)
 go to Page 70-17
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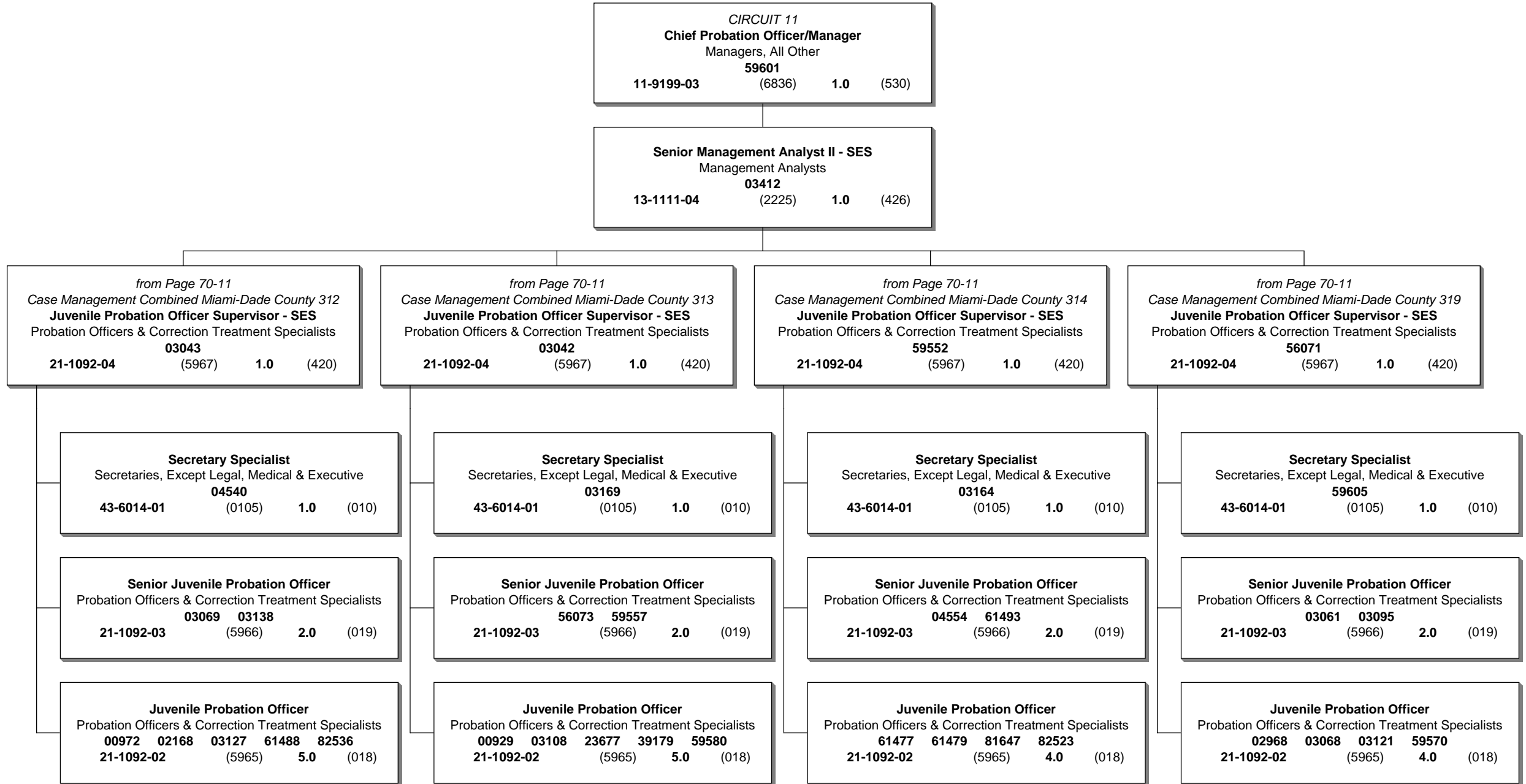
Operations and Management Consultant II - SES
 Management Analysts
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Government Operations Consultant II
 Management Analysts
03527 61545 82527
13-1111-04 (2236) **3.0** (023)

CIRCUIT 19 (South Region)
 go to Page 70-19
Chief Probation Officer/Manager
 Managers, All Other
81800
11-9199-03 (6836) **1.0** (530)

CIRCUIT 20 (South Region)
 go to Page 70-20
Chief Probation Officer/Manager
 Managers, All Other
60731
11-9199-03 (6836) **1.0** (530)





CIRCUIT 11
Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

Senior Management Analyst II - SES
 Management Analysts
03412
13-1111-04 (2225) **1.0** (426)

from Page 70-11
Case Management Combined Miami-Dade County 322
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03039
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 323
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03035
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 324
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
20157
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 331
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03034
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03050
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03162
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
59604
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03157
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03094 03135
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02672 03090
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03112 04547
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03060 56070
21-1092-03 (5966) **2.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02674 03114 39178 81623 82528
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02667 03087 03088 04347 59573 81662
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39505 59571 61589 63257 81649
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02199 02867 03073 03074 03102 82516
21-1092-02 (5965) **6.0** (018)

CIRCUIT 11
Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

Senior Management Analyst II - SES
 Management Analysts
03412
13-1111-04 (2225) **1.0** (426)

from Page 70-11
Case Management Combined Miami-Dade County 327
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61499
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 332
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03033
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 333
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03040
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Miami-Dade County 335
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61500
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
40151
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03167
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
36176
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
61469
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
37801 59560 61495
21-1092-03 (5966) **3.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03139 39180
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
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21-1092-03 (5966) **2.0** (019)

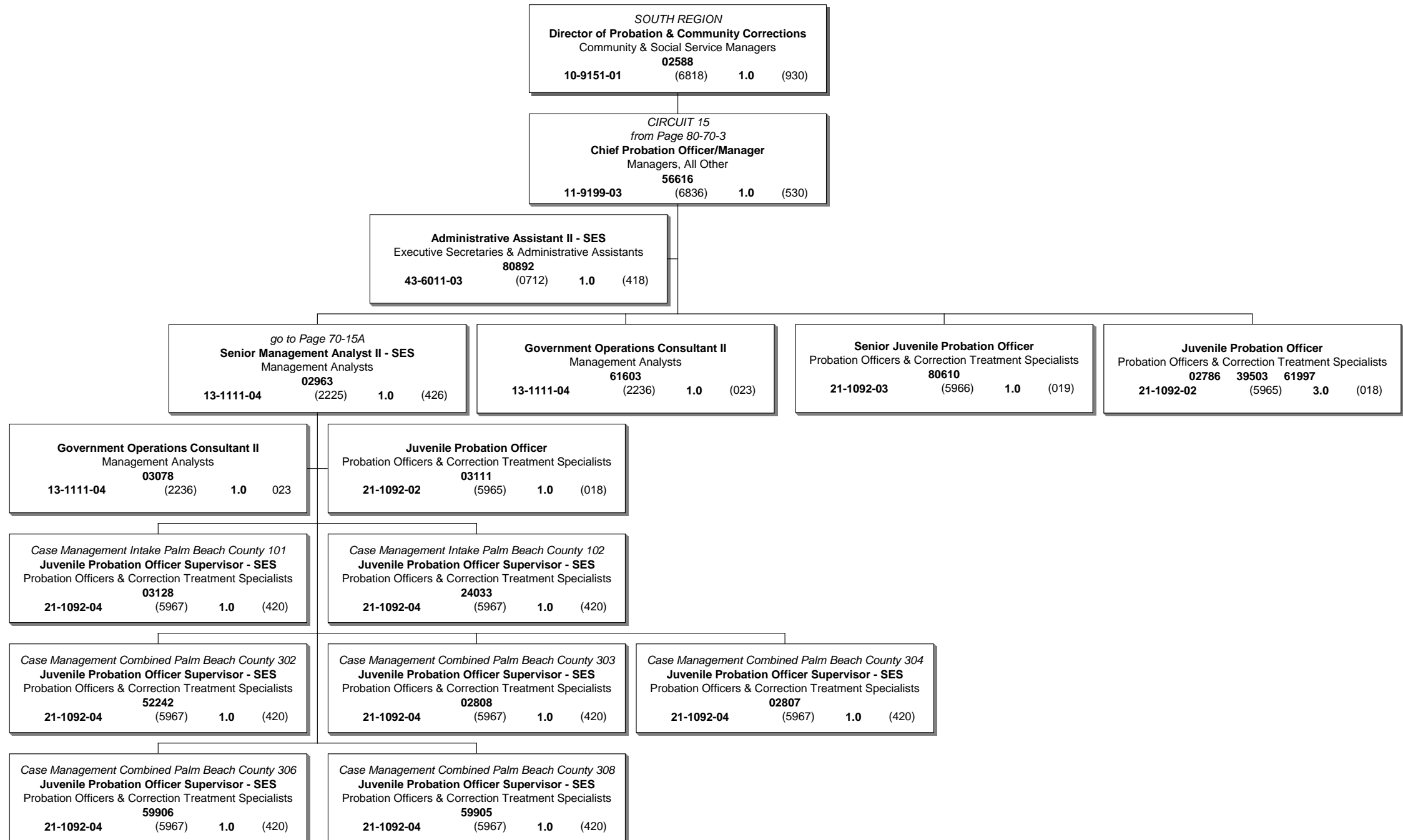
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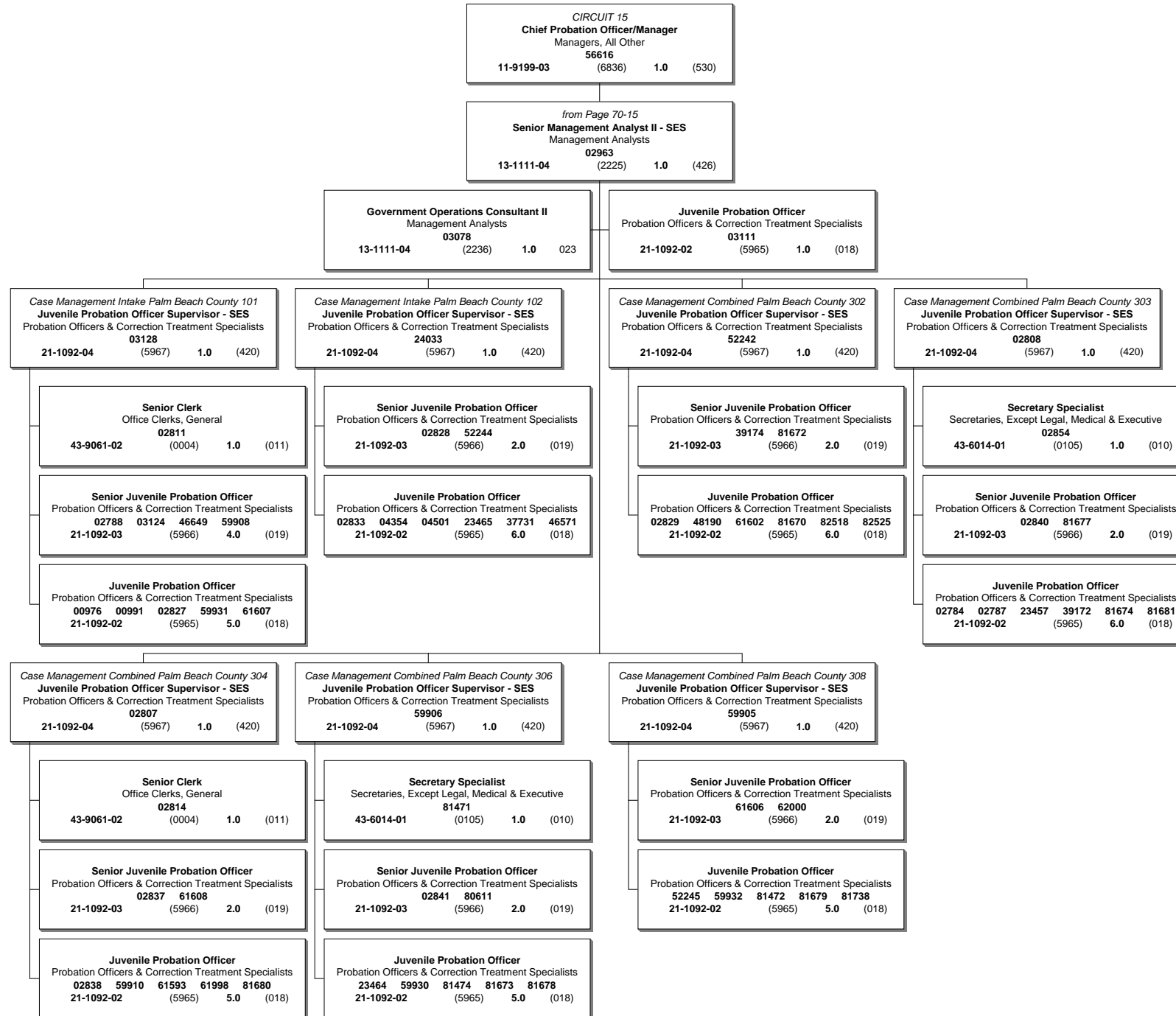
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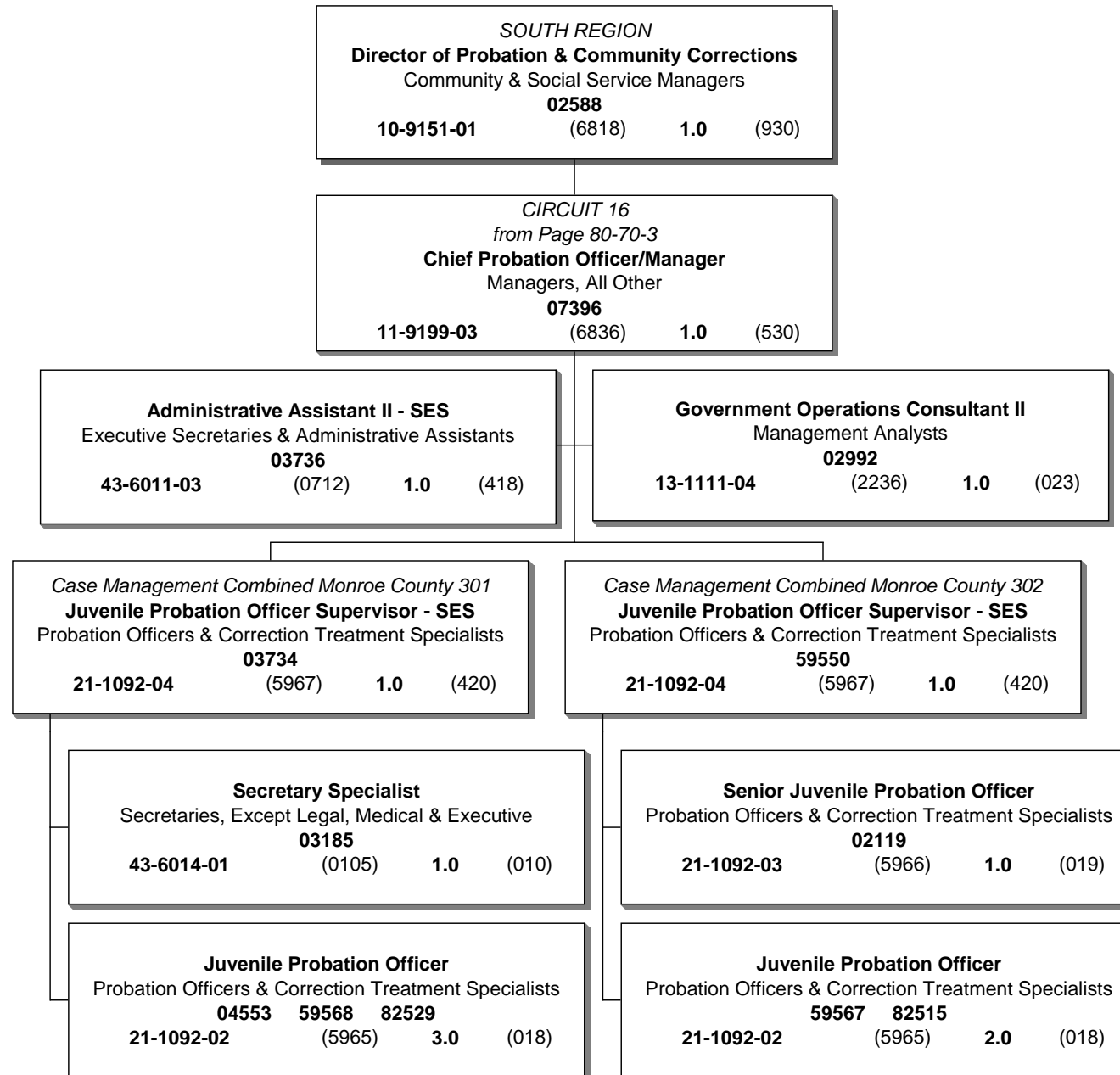
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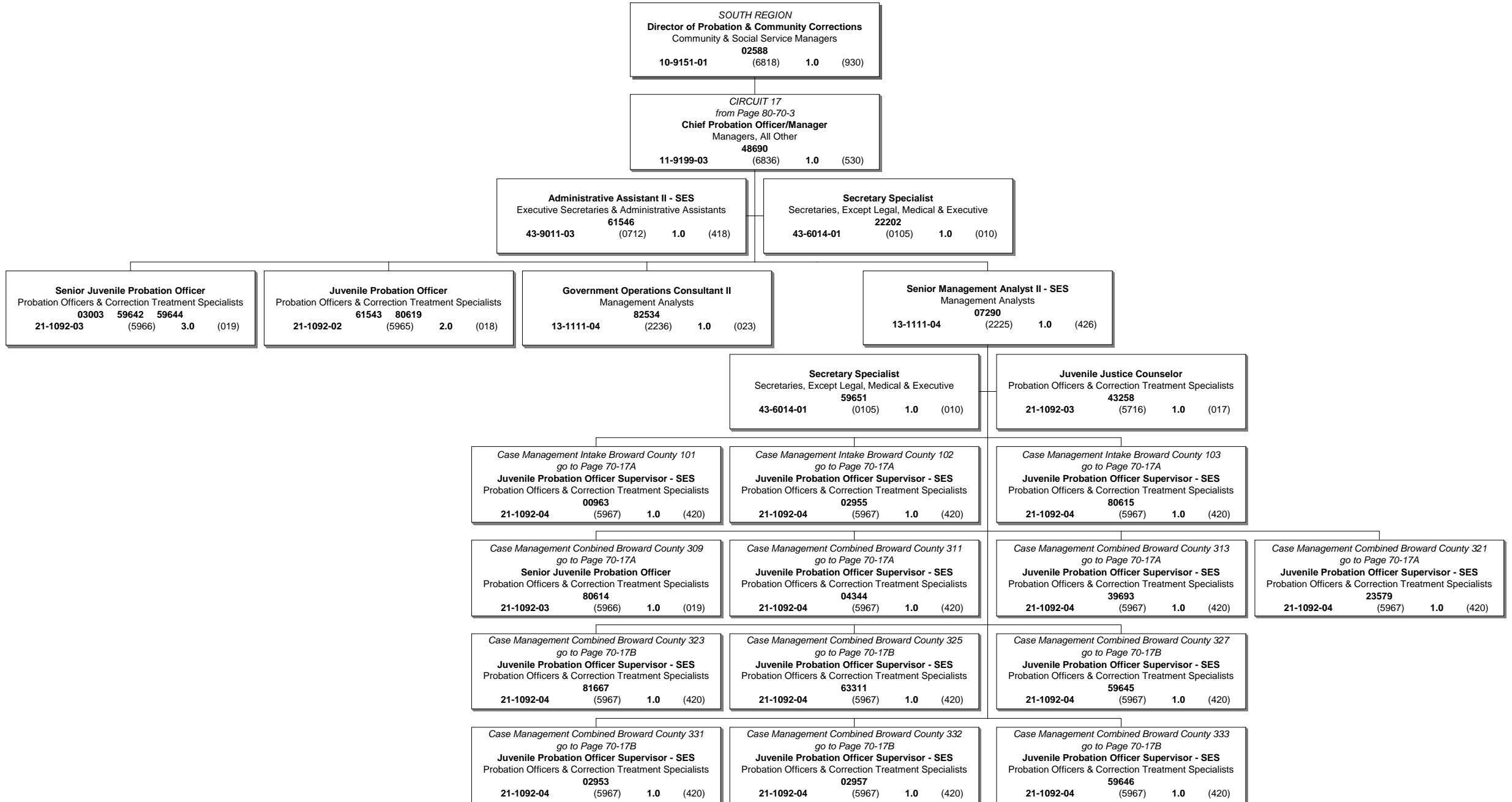
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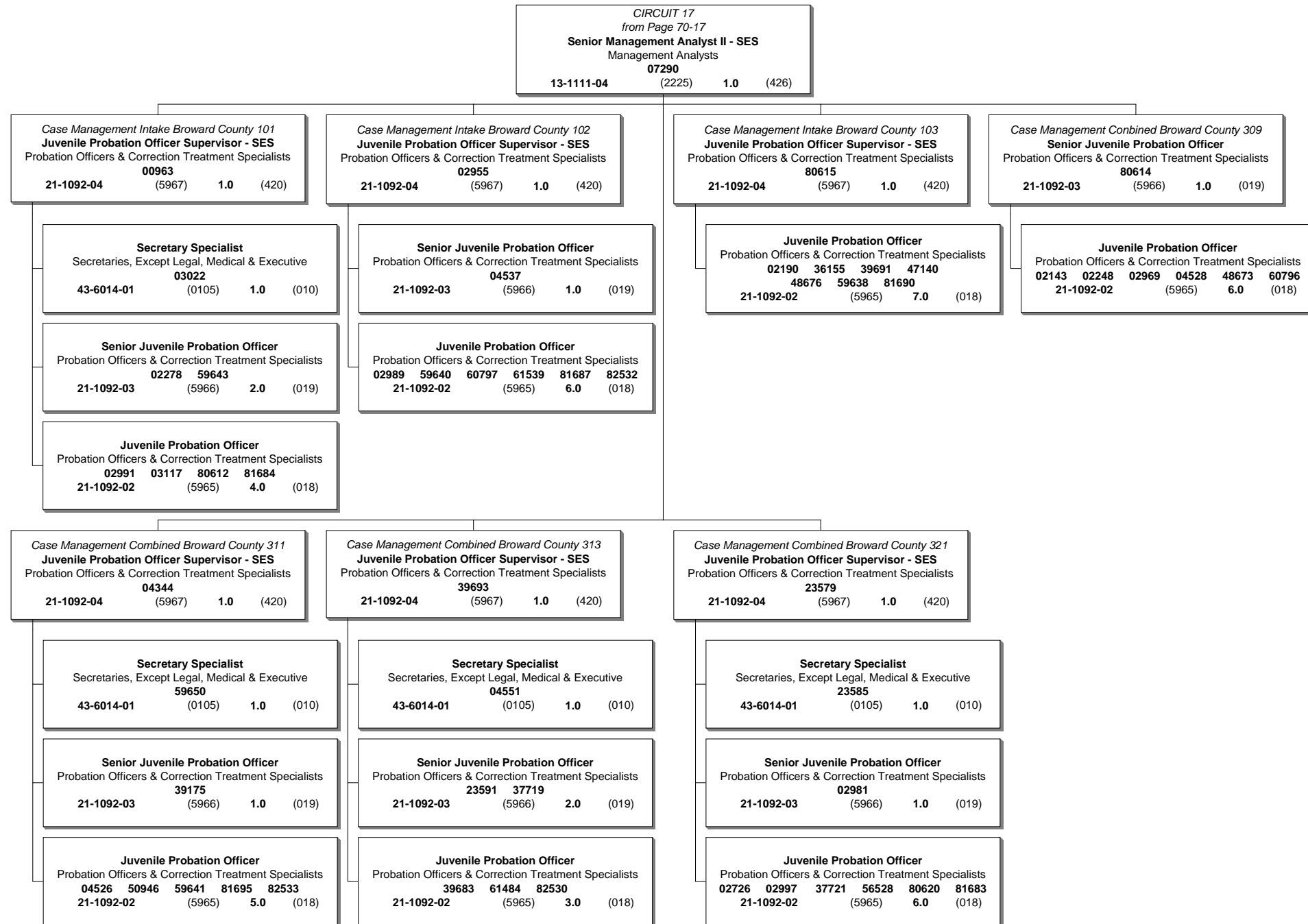
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 Probation Officers & Correction Treatment Specialists
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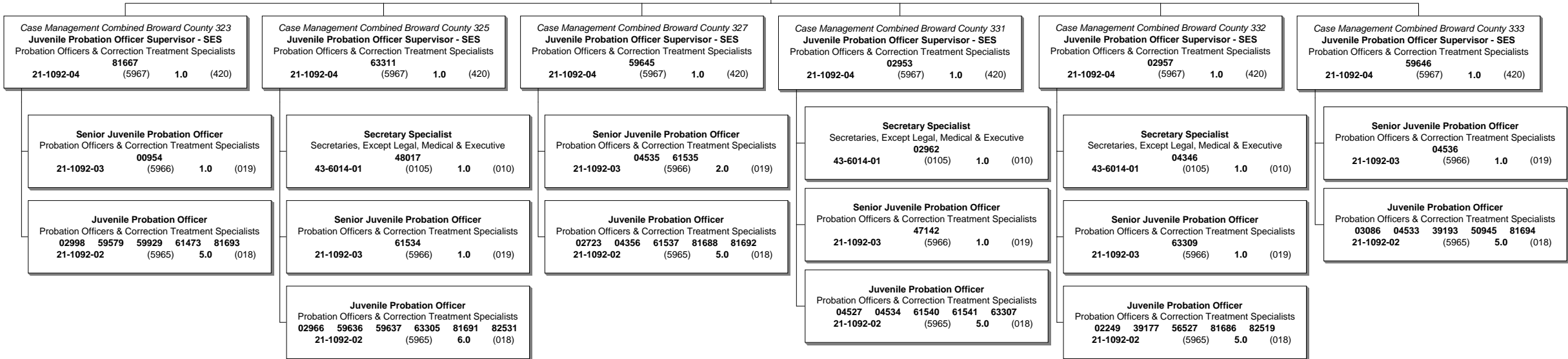


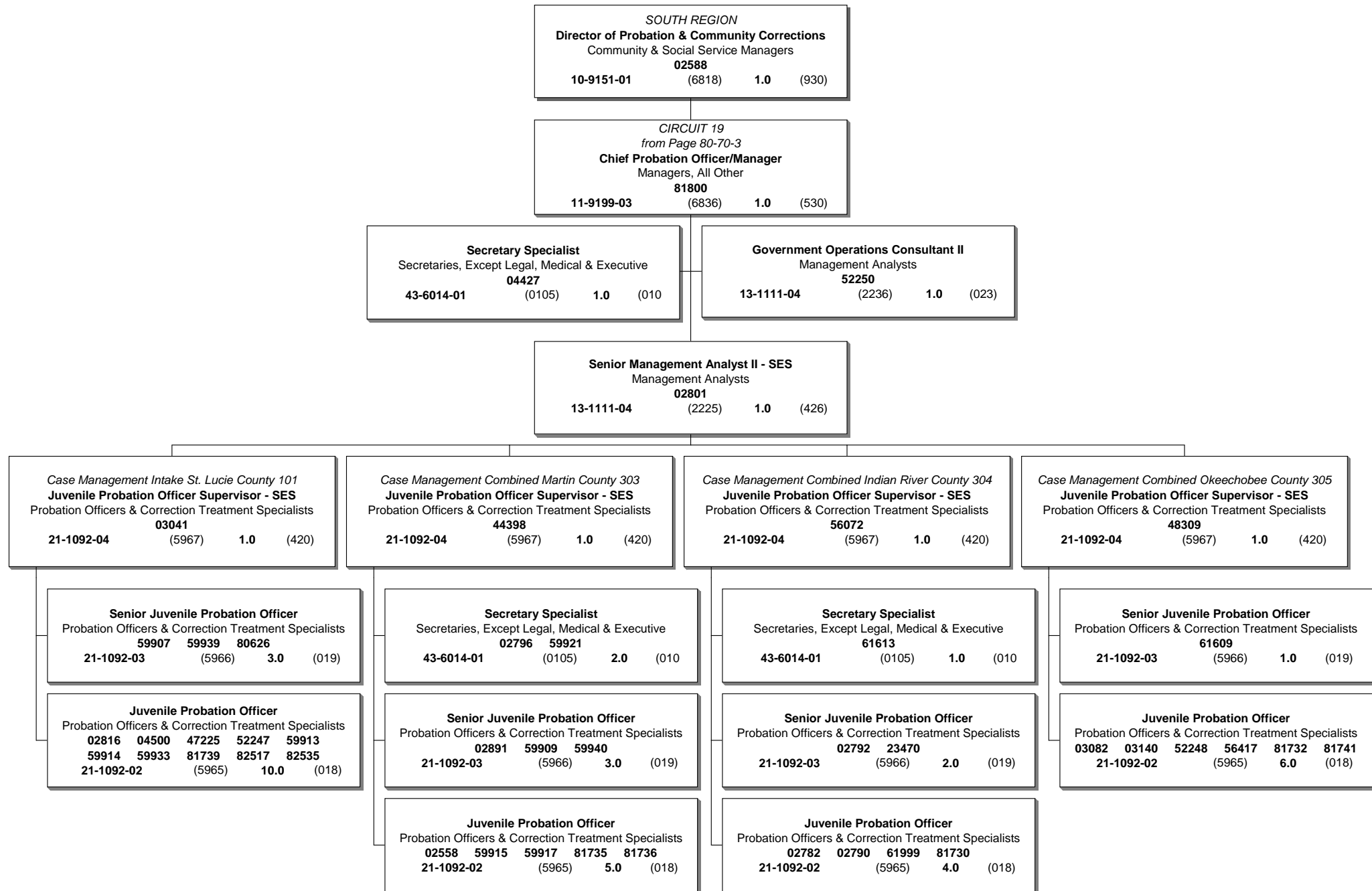






CIRCUIT 17
 from Page 70-17
Senior Management Analyst II - SES
 Management Analysts
 07290
 13-1111-04 (2225) 1.0 (426)





SOUTH REGION
Director of Probation & Community Corrections
 Community & Social Service Managers
02588
10-9151-01 (6818) **1.0** (930)

CIRCUIT 20
from Page 80-70-3
Chief Probation Officer/Manager
 Managers, All Other
60731
11-9199-03 (6836) **1.0** (530)

Administrative Assistant I
 Executive Secretaries & Administrative Assistants
59788
43-6011-02 (0709) **1.0** (015)

Government Operations Consultant II
 Management Analysts
82520
13-1111-04 (2236) **1.0** (023)

Senior Management Analyst II - SES
 Management Analysts
03240
13-1111-04 (2225) **1.0** (426)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61587
21-1092-02 (5965) **1.0** (018)

Case Management Intake Lee County 101
go to Page 70-20A
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02919
21-1092-04 (5967) **1.0** (019)

Case Management Intake Lee County 103
go to Page 70-20A
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
04555
21-1092-04 (5967) **1.0** (019)

Case Management Combined Lee County 303
go to Page 70-20A
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
46092
21-1092-04 (5967) **1.0** (019)

Case Management Combined Lee County 304
go to Page 70-20A
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
60547
21-1092-04 (5967) **1.0** (019)

Case Management Combined Lee County 305
go to Page 70-20A
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
80609
21-1092-04 (5967) **1.0** (019)

Case Management Intake Collier County 102
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61597
21-1092-04 (5967) **1.0** (019)

Case Management Combined Hendry County 301
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02931
21-1092-04 (5967) **1.0** (019)

Case Management Combined Charlotte County 302
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02918
21-1092-04 (5967) **1.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39168
21-1092-03 (5966) **1.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
59783 81663
21-1092-02 (5965) **2.0** (018)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61595 81441
21-1092-03 (5966) **2.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
01999 02727 02785 02927
04514 63301 81437 82537
21-1092-02 (5965) **8.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02905 04511 61481 81660
21-1092-02 (5965) **4.0** (018)

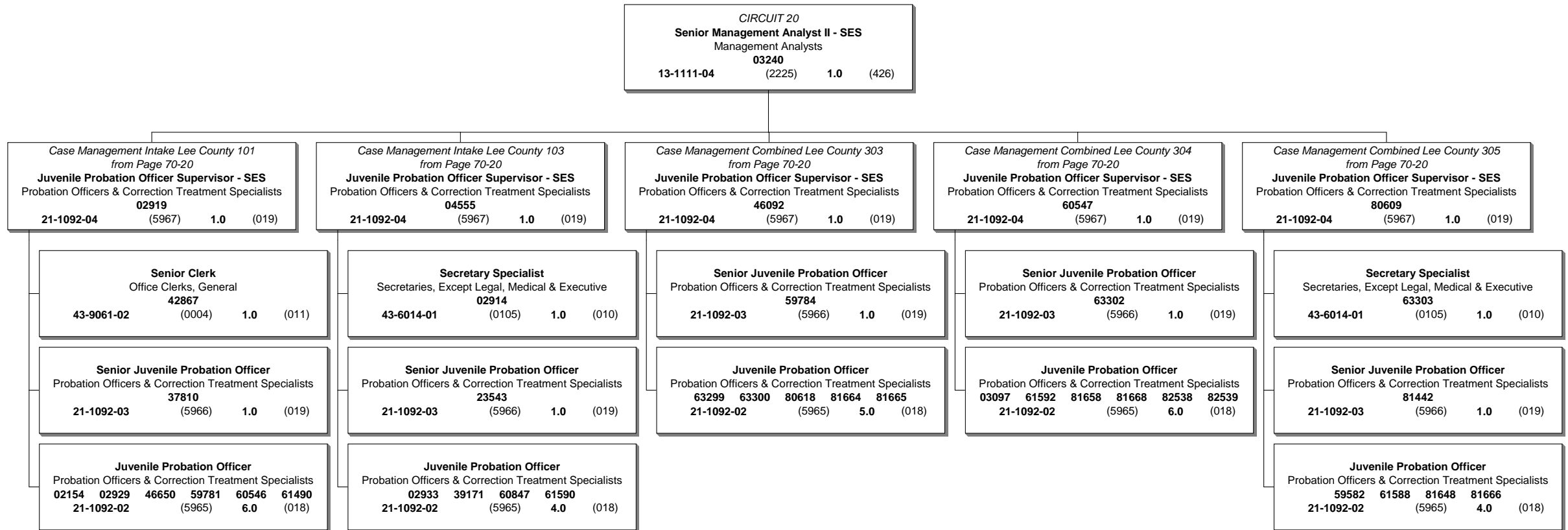


TABLE OF CONTENTS

Assistant Secretary for Residential & Correctional Facilities

North Region

Central Region

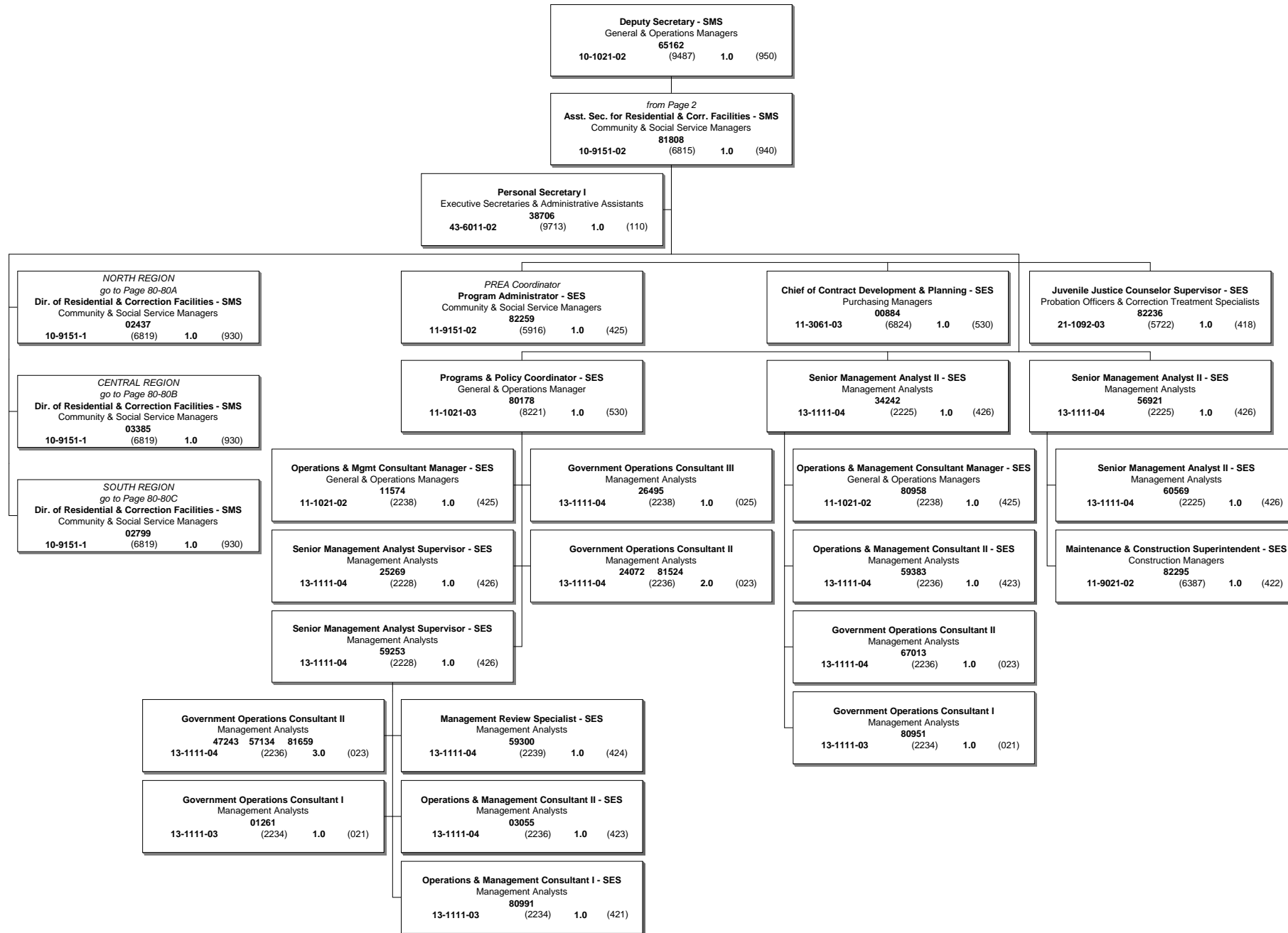
South Region

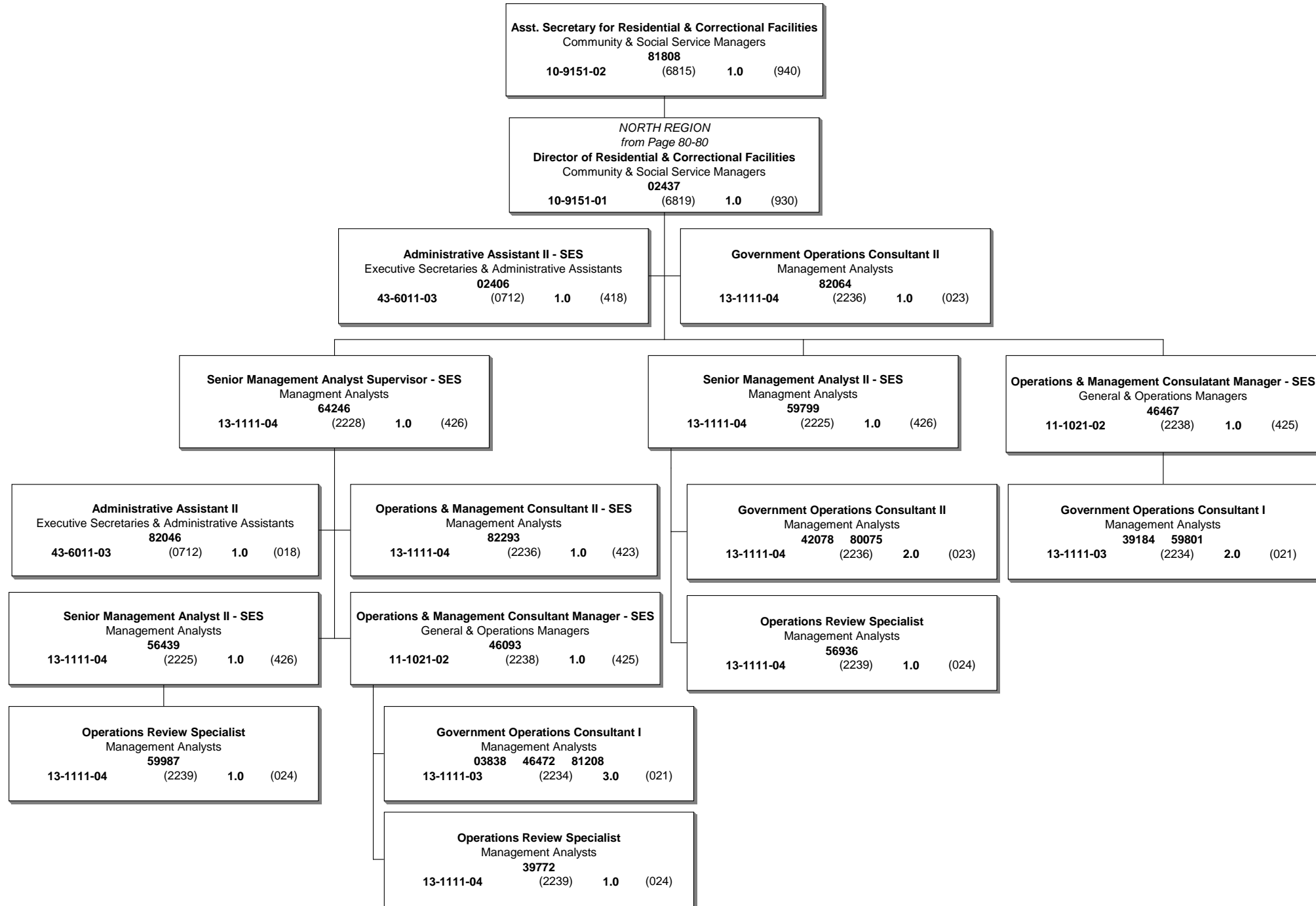
Page 80-80 *(also Page 2B in Headquarters)*

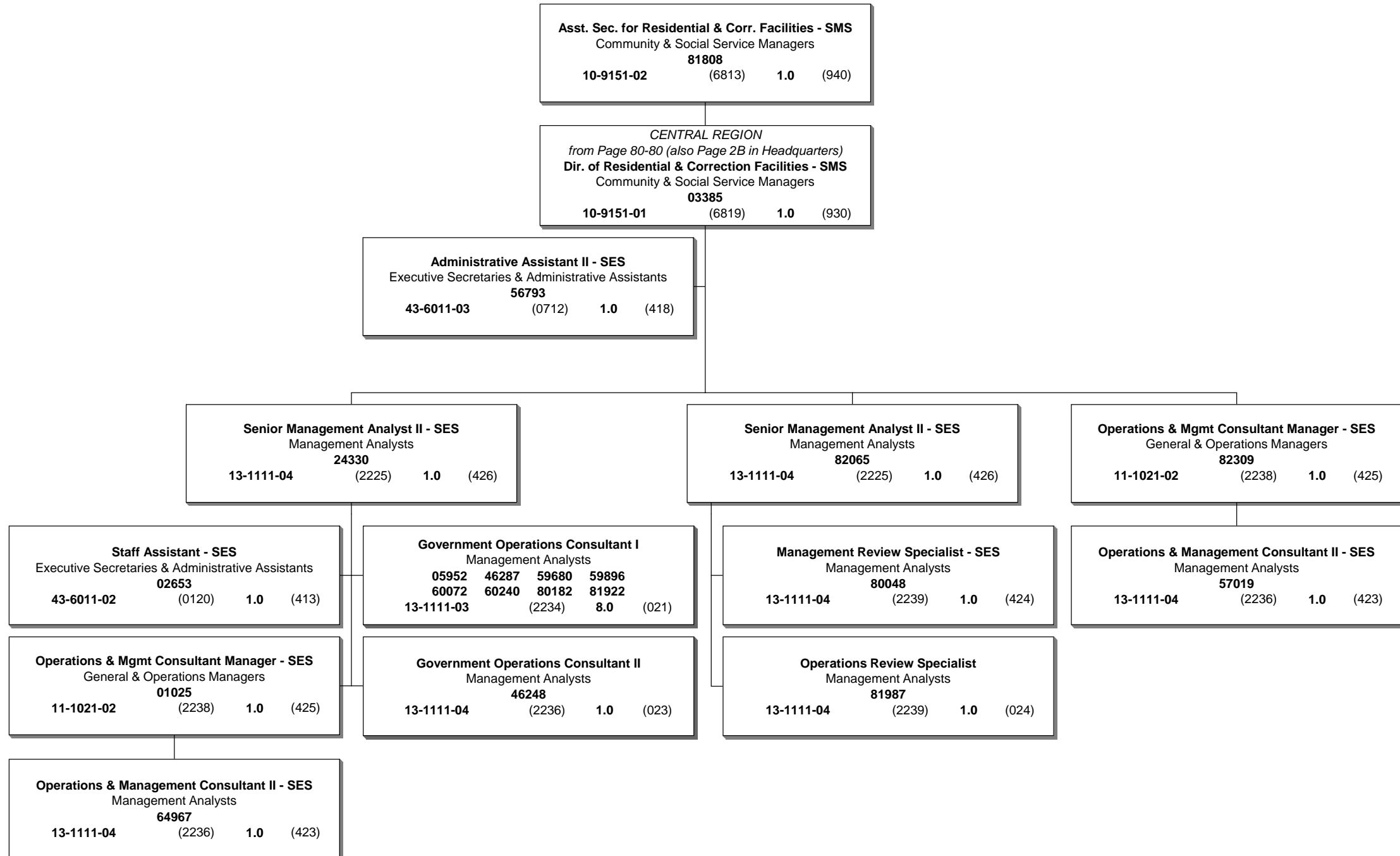
Page 80-80A

Page 80-80B

Page 80-80C







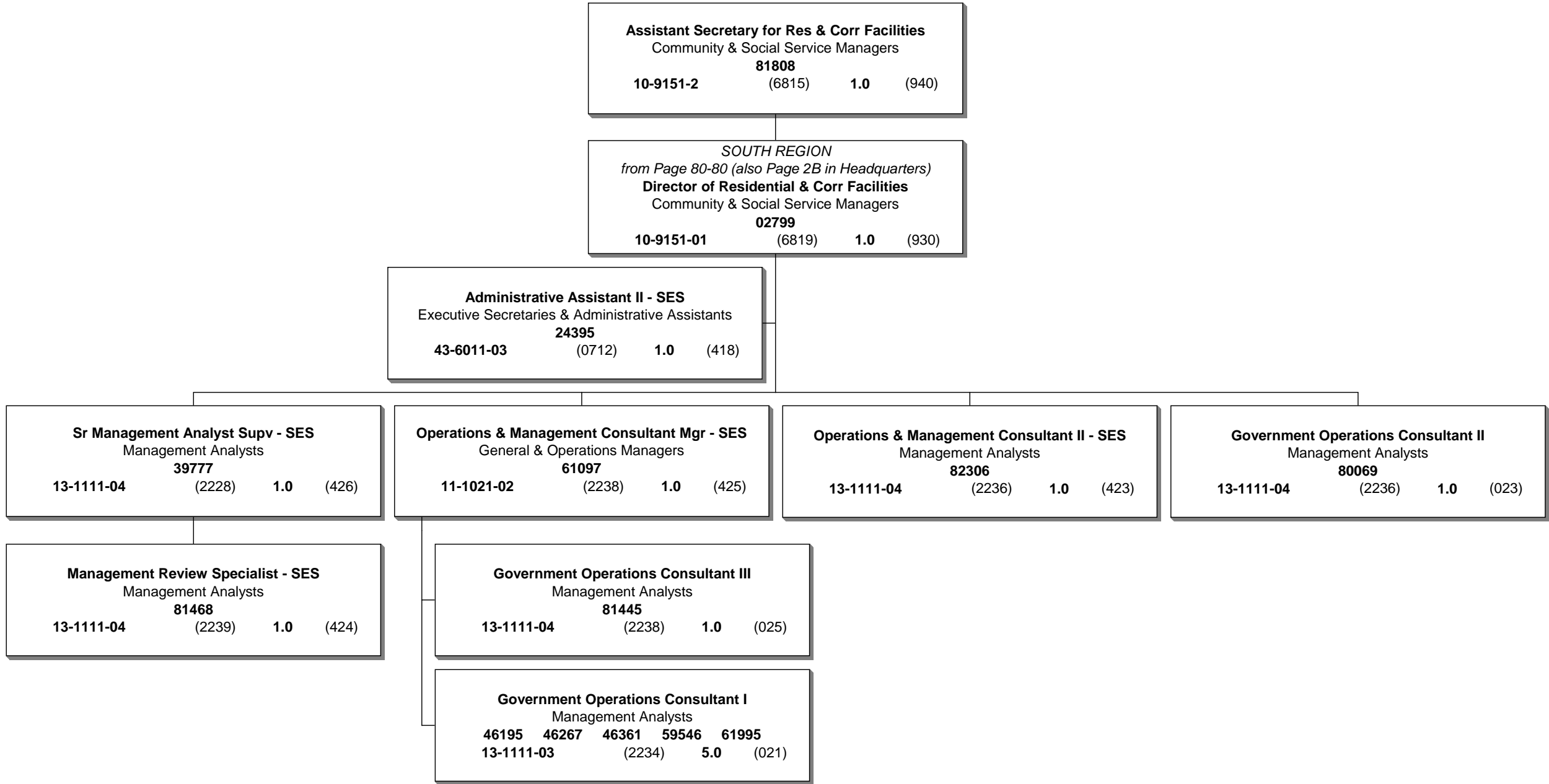
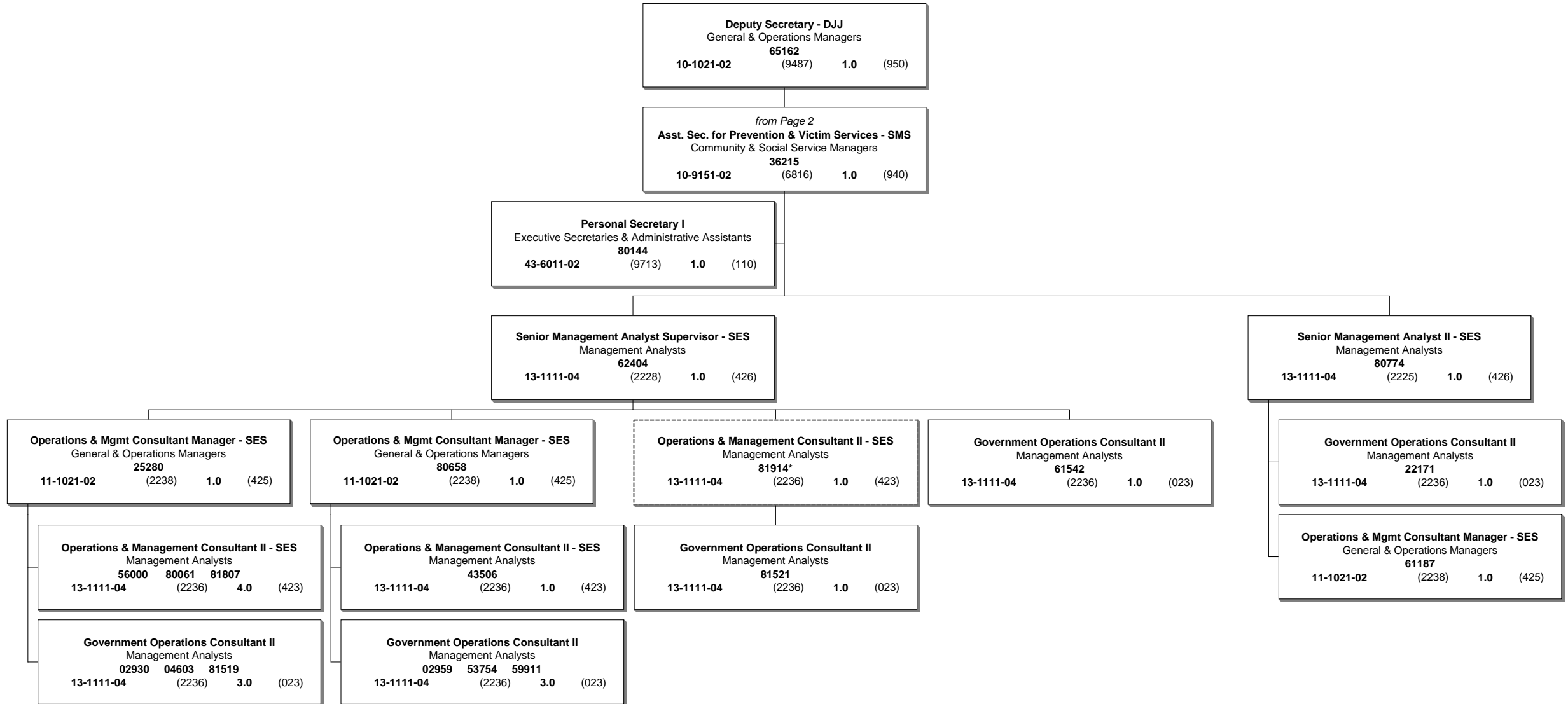


TABLE OF CONTENTS

Assistant Secretary of Prevention and Victim Services

Page 80-90 *(also Page 2C in Headquarters)*



*Funded by Residential

| JUVENILE JUSTICE, DEPARTMENT OF | | FISCAL YEAR 2013-14 | | | |
|---|--|---------------------|---------------|---------------------------------|-----------|
| SECTION I: BUDGET | | OPERATING | | FIXED CAPITAL OUTLAY | |
| TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT | | 513,807,681 | | 4,806,244 | |
| ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) | | 48,770,878 | | 0 | |
| FINAL BUDGET FOR AGENCY | | 562,578,559 | | 4,806,244 | |
| 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> | | | | | 4,786,774 |
| Secure Supervision * Number of cases served | | 31,895 | 2,407.27 | 76,779,973 | |
| Health Services * Number of cases served | | 36,608 | 481.36 | 17,621,458 | |
| Mental Health Services * Number of cases served | | 31,895 | 98.79 | 3,151,038 | |
| Food Services * Number of resident days food services are provided | | 318,234 | 19.30 | 6,142,531 | |
| Transportation * Number of miles youth transported | | 668,118 | 2.14 | 1,428,182 | |
| Facilities, Repair Maintenance * Square feet maintained | | 994,077 | 2.28 | 2,267,610 | |
| Counseling And Supervision - Contracted * Number of youth served | | 4,977 | 3,922.80 | 19,523,776 | |
| Counseling And Supervision - State Provided * Number of youth served | | 26,944 | 2,410.34 | 64,944,309 | |
| Juvenile Assessment Center Administration * Number of youth served | | 51,522 | 77.67 | 4,001,961 | |
| Intake And Screening * Number of cases served | | 76,541 | 367.77 | 28,149,361 | |
| Diversion * Number of youth served | | 27,786 | 182.79 | 5,079,021 | |
| Transitional Services * Number of youth served | | 1,071 | 5,452.09 | 5,839,192 | |
| Redirection Services * Number of youth served | | 1,378 | 6,681.52 | 9,207,128 | |
| Sex Offender Treatment * Number of youth served | | 395 | 7,093.51 | 2,801,935 | |
| Mental Health Treatment * Number of youth served | | 3,486 | 1,961.66 | 6,838,339 | |
| Substance Abuse Treatment * Number of youth served | | 2,789 | 3,951.77 | 11,021,478 | |
| Care And Custody * Number of youth served | | 4,713 | 29,404.07 | 138,581,385 | |
| Behavioral Training And Life Skills * Number of youth served | | 4,713 | 760.00 | 3,581,901 | |
| Vocational Training * Number of youth served | | 4,713 | 471.20 | 2,220,745 | |
| Secure Children-in-need-of-services / Families-in-need-of-services * Number of youth served | | 1 | 37,499.00 | 37,499 | |
| Non-secure Children-in-need-of-services / Families-in-need-of-services * Number of youth served | | 14,121 | 2,266.26 | 32,001,820 | |
| Female Diversion Programs * Number of youth served | | 2,110 | 6,466.07 | 13,643,406 | |
| School Attendance * Number of youth served | | 2,307 | 399.84 | 922,421 | |
| Employment Services * Number of youth served | | 14 | 23,636.64 | 330,913 | |
| Violence Reduction * Number of youth served | | 20,151 | 381.17 | 7,681,002 | |
| Afterschool Programming * Number of youth served | | 8,774 | 658.01 | 5,773,397 | |
| Central Communications Center * Number of incidents received and logged for review | | 10,149 | 32.05 | 325,298 | |
| Juvenile Justice System Improvements * Number of programs impacted | | 80 | 47,760.25 | 3,820,820 | |
| TOTAL | | | | 473,717,899 | 4,786,774 |
| SECTION III: RECONCILIATION TO BUDGET | | | | | |
| PASS THROUGHS | | | | | |
| TRANSFER - STATE AGENCIES | | | | | |
| AID TO LOCAL GOVERNMENTS | | | | | |
| PAYMENT OF PENSIONS, BENEFITS AND CLAIMS | | | | | |
| OTHER | | | | | |
| REVERSIONS | | | | 88,860,714 | 19,470 |
| TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4) | | | | 562,578,613 | 4,806,244 |

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


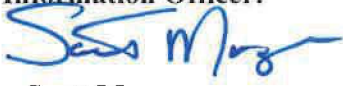


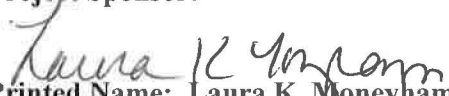
(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(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
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

| Schedule XII-B Cover Sheet and Agency Project Approval | |
|---|---|
| Agency: Department of Juvenile Justice | Schedule XII-B Submission Date: October 15, 2014 |
| Project Name: Major Outsourcing and Privatization Initiatives | Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| FY 2015-2016 LBR Issue Code: N/A | FY 2015-2016 LBR Issue Title: N/A |
| Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address): Vickie Harris, 850-717-2401, Vickie.Harris@djj.state.fl.us | |
| AGENCY APPROVAL SIGNATURES | |
| 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: Christina K. Daly, Interim Secretary | Date: 9/25/14 |
| Agency Chief Information Officer: (If applicable)  Printed Name: Scott Morgan | Date: 9/25/14 |
| Budget Officer:  Printed Name: Vickie Harris | Date: 9/19/14 |
| Planning Officer:  Printed Name: Amy Johnson | Date: 9/22/14 |
| Project Sponsor:  Printed Name: Laura K. Moneyham | Date: 9/22/14 |

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS
– BACKGROUND INFORMATION**

| Background Information |
|---|
| <p>1. 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>Attached is the business plan prepared by the Department of Juvenile Justice’s Residential Corrections Program to affect the privatization of the four (4) remaining Non-Secure Residential Commitment state-operated facilities by July 1, 2013. (Attachment 1)</p> |
| <p>2. Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> |
| <p>The privatization of the Escambia Boys Base (formerly Pensacola Boys Base Halfway House (HWH)) was effective June 1, 2013. The privatization of the Charles Britt Academy, Duval Academy and Les Peters Academy (formerly Charles Britt HWH, Duval HWH and Les Peters HWH) were effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question.</p> |
| <p>3. Provide a narrative description of the competitive solicitation used to outsource or privatize the service or activity.</p> <p>Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation, which are deemed by the agency not to be confidential or exempt from public records requirements if available.</p> |
| <p>The Department of Juvenile Justice’s Residential Corrections Program used the Invitation to Negotiate (ITN) process for competitive solicitation.</p> |
| <p>4. Section 287.057(13)(a), <i>Florida Statutes</i>, allows for the renewal of contracts for commodities and contractual services 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>The privatization of the Escambia Boys Base was effective June 1, 2013. The privatization of the Charles Britt Academy, Duval Academy and Les Peters Academy were effective July 1, 2013. Per Section IIIA.2.,</p> |

| |
|---|
| <p>the department has the option to renew all contracts upon the same terms and conditions, the duration of which may not exceed the term of the original contract, or three years, whichever is longer. The first contract renewal for the Escambia Boys Base will occur in fiscal year (FY) 2017-18. The first renewals for the Charles Britt Academy, Duval Academy and Les Peters Academy contracts will occur in FY 2018-19.</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 and the method used by the agency for monitoring progress in achieving the specified performance standards within the contract.</p> |
| <p>The first privatization was effective June 1, 2013, and the remaining privatizations were effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question. For service level requirements, copies of the executed contracts are attached. Monitoring is being conducted in accordance with the department's policies and procedures and Quality Improvement (QI) standards.</p> |
| <p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p> |
| <p>Privatization was finalized July 1, 2013. Sufficient time has not elapsed for us to make an informed response to this question.</p> |
| <p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p> |
| <p>The department has not experienced unexpected problems or issues with the privatization of these facilities.</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>The privatization of the Escambia Boys Base was effective June 1, 2013. The privatization of the Charles Britt Academy, Duval Academy and Les Peters Academy were effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question.</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>Actions the department conducted which may be of service to other agencies are as follows:</p> <ul style="list-style-type: none"> • Face to face visits to inform affected staff as soon as the decision was made to privatize were conducted by the department's Executive Leadership Team and/or Management Team Members; • Scheduled sufficient time between the issuance of the ITN and the privatization to be able to successfully publish the ITN and related documents, conduct negotiations, and award the contract; • Timely activated the department's Workforce Transition plan and team in order that affected staff may obtain state employment in positions which they were qualified as desired. There was significant team effort between the different bureaus/branches regarding matching affected staff's interests and qualifications to vacant positions. |

Attachment 1

Department of Juvenile Justice
Transition of State Operated Residential Programs to
Private Provider Operation

EXECUTIVE SUMMARY:

The state of Florida has approximately 3,000 residential beds for the continued care of delinquent youth committed to the custody of the Department of Juvenile Justice. Of this number, 156 beds (5%) are operated by the state while the vast majority (95%) are operated by private providers who contract with the Department. The privatization of residential services has taken place over a number of years but has accelerated considerably over the past two years with legislative mandated bed reductions being made exclusively to state operated facilities. With the legislative intent to privatize these services along with the department's goal of providing services to youth in the most efficient and least disruptive way possible, the business plan is to privatize the remaining beds in an orderly and planned fashion. This will ensure continuation of needed services for youth, allow time for the department to address the incumbent employment issues, and provide a documented cost savings to the state.

There are five remaining state operated residential programs: Pensacola Boys Base Halfway House, Duval Halfway House, Britt Halfway House, Les Peters Halfway House, and the Falkenburg Juvenile Correctional Facility – Mental Health. The total current year budget for all five facilities is \$15.5 million. The projected first full year private provider cost is \$13 million plus a potential \$0.8 million in costs related to state employee leave payouts. The second full year of the contracts would reduce to \$12 million as the private providers become eligible for behavior health overlay services reimbursement. Overall, the proposed action will provide \$1.75 million in reduced residential costs in the first full year of operation and \$3.5 million in annual recurring reduced costs in the second year and beyond.

The Department of Juvenile Justice plans, with Legislative approval, to reinvest these savings into prevention services, community-based interventions, as well as and increasing the availability of transitional services such as vocational programming, education, employment, transitional housing and transportation. This represents one of the department's primary strategies in its **Roadmap to System Excellence**.¹

¹ See <http://www.djj.state.fl.us/roadmap-to-system-excellence>.

BENCHMARKING – DESCRIBING CURRENT SERVICE

Chapter 985.601(1) directs the department to “plan, develop, and coordinate comprehensive services and programs statewide for the prevention, early intervention, control, and rehabilitative treatment of delinquent behavior.” Chapter 985.601 (3)(a) directs the department to “develop or contract for diversified and innovative programs to provide rehabilitative treatment, including early intervention and prevention, diversion, comprehensive intake, case management, diagnostic and classification assessments, individual and family counseling, shelter care, diversified detention care emphasizing alternatives to secure detention, diversified probation, halfway houses, foster homes, community-based substance abuse treatment services, community-based mental health treatment services, community-based residential and nonresidential programs, mother-infant programs, and environmental programs. Each program shall place particular emphasis on reintegration and conditional release for all children in the program.”

Chapter 985.03(46), sections (a)-(e) define the restrictiveness levels of commitment, ranging from minimum-risk residential programs to maximum risk residential programs.

Chapter 985.644(1) provides “The department may contract with the Federal Government, other state departments and agencies, county and municipal governments and agencies, public and private agencies, and private individuals and corporations in carrying out the purposes of, and the responsibilities established in, this chapter.”

As of October 3, 2012 the department had an operating capacity of 2969 residential beds separated into 104 programs. Currently ninety five percent (95%) of all commitment facilities are contracted with private vendors and five percent (5%) are state operated. The five state-operated programs are as follows:

- Pensacola Boys Base Halfway House:

This is a moderate risk program for boys ages 14-18 that require mental health overlay services. In FY 11/12, this was a 28-bed facility. In FY 12/13 the capacity was reduced to 20 beds. In FY 11/12, the facility had 23 FTEs and has 21 FTEs for FY 12/13. The direct care and supervision of youth is provided by state employees and the mental health, medical and food services are contracted with private vendors. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,710,802 (Risk Management insurance is excluded since it is based on past exposure and is therefore a continuing cost). Of the 21 current FTEs, 21 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Staff Assistant; Maintenance Mechanic; Assistant Superintendent; Facility Superintendent. 7 staff have less than 6 years of service, 8 staff have 6-15 years of service, 6 staff have 15-25 years of service, and 0 have 25-30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of “81%--Commendable” and for FY 12/13 they achieved a “Satisfactory Compliance” in all but one indicator. The program achieved limited compliance in tool

management, which was immediately rectified by the program. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 54 youth who had a recidivism rate of 29%.

- Duval Halfway House:

This is a moderate risk program for boys ages 14-18 that require mental health overlay services. In FY 11/12, this was a 28-bed facility. In FY 12/13 the capacity was reduced to 20 beds. In FY 11/12, the facility had 26.5 FTEs and has 23.5 FTEs for FY 12/13. The direct care/supervision of youth and food services are provided by state employees and the mental health and medical services are contracted with private vendors. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,658,998. Of the 23.5 current FTEs, 22.5 are filled and include the following position types: Residential Officer/ Counselor; Recreation Therapy Analyst; Counselor Supervisor; Social Services Counselor; Staff Assistant; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Assistant Superintendent; Facility Superintendent. 12 staff have less than 6 years of service, 9 staff have 6-15 years of service, 2 staff have 15-25 years of service, and 0 have 25-30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of "75%--Acceptable Rating". The FY 12/13 QI report has not yet been completed; however the program failed four (4) indicators (In-service Training, Delinquency Intervention Services, Safety Agreements for Outside Contractors, and Behavioral Management Monitoring) that the program is developing a corrective action plan for. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 57 youth who had a recidivism rate of 51%.

- Britt Halfway House:

This is a moderate risk program for boys ages 14-18 that require substance abuse treatment overlay services. This is a 28-bed facility. The total number of FTEs for FY 11/12 and FY 12/13 is 35. All services are provided by state employees including direct care and supervision, case management, substance abuse treatment, mental health treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,909,016. Of the 35 FTEs, 32 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Secretary Specialist; Assistant Superintendent; Facility Superintendent. 16 staff have less than 6 years of service, 11 staff have 6-15 years of service, 3 staff have 15-25 years of service, 0 have 25-30 years of service, and 2 have more than 30 years of service.

The program demonstrated performance measures within expected ranges, including achieving "Satisfactory Compliance" in all but two indicators. The program achieved limited

compliance in Transportation and Medication Administration, which were immediately rectified by the program. The program has not a FY 12/13 QI site visit, as of this writing. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 46 youth who had a recidivism rate of 43%.

- Les Peters Halfway House:

This has been a 28-bed moderate risk program for boys ages 14-18 that require substance abuse treatment services overlay services. Effective 10/1/12, the program is being redesigned to be a 24 bed “step-down” program for youth from the Falkenburg Juvenile Correctional Facility – Mental Health providing the same level of intensive mental health services but at a non-secure risk level allowing these youth to successfully transition back into the community. The total number of FTEs for FY 11/12 and FY 12/13 is 34.5. All services are provided by state employees including direct care and supervision, case management, substance abuse treatment, mental health treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,982,926. Of the 34.5 FTEs, 32.5 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Secretary Specialist; Assistant Superintendent; Facility Superintendent. 11 staff have less than 6 years of service, 15 staff have 6-15 years of service, 3 staff have 15-25 years of service, 2 have 25-30 years of service and 2 have more than 30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of “81%--Commendable” and for 12/13 achieved “Satisfactory Compliance” in all but one indicator. The program achieved limited compliance in tool management, which was immediately rectified by the program. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 42 youth who had a recidivism rate of 44%.

- Falkenburg Juvenile Correctional Facility – Mental Health :

This is a high risk program for boys ages 14-18 that require intensive mental health and substance abuse treatment services. In FY 11/12, this was a 70-bed facility. In FY 12/13 the capacity was reduced to 60 beds. In FY 11/12, the facility had 125 FTEs and has 113 FTEs for FY 12/13. All services are provided by state employees including direct care and supervision, case management, intensive mental health treatment, substance abuse treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$8,266,687. Of the 113 current FTEs, 105 are filled and include the following position types: Residential Officer/ Counselor; Recreation Therapy Analyst; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Registered Nurse Supervisor; Senior Physician; Education and Training Specialist; Training Specialist; Health Information Specialist; Custodial Worker;

Maintenance Mechanic; Maintenance Superintendent; Food Support Worker; Food Production Supervisor; Secretary Specialist; Administrative Secretary; Administrative Assistant; Government Operations Consultant; Operations and Management Consultant; Assistant Superintendent; Facility Superintendent. 49 staff have less than 6 years of service, 30 staff have 6-15 years of service, 16 staff have 15-25 years of service, 7 have 25-30 years of service and 3 have more than 30 years of service.

As the program was designed and operational effective 9/1/11 there was no QA review done for FY 11/12 and there is no Comprehensive Accountability Report (CAR) data to provide a recidivism rate at this time.

RATIONALE – THE BASIS FOR THE PROJECT

The project proposes to transition the remaining five state-operated residential commitment programs to privatized, contracted services. The transition would begin during FY 2012-13 and would be completed in FY 2013-14 by October 1, 2013. The three key components of this project include: administrative efficiencies, services delivery, and physical plant considerations.

Administrative Efficiencies – As noted previously, 95% of the Department’s residential commitment services are privatized and delivered through various contracted providers throughout the state. Throughout the history of DJJ, the existence of provider operated residential facilities has been a component of the juvenile justice continuum, balanced with a component of state-operated programs. Over the past several years, there has been a continuing trend to reduce the portion of residential services that are operated by the state. During the past two years, the Legislature has included specific proviso language requiring the reduction of state-operated beds before the reduction of provider operated beds when implementing bed reductions.

“From the funds in Specific Appropriations 1238 through 1261, the Department of Juvenile Justice shall first make residential bed reductions in both non-secure and secure beds that are operated by the department before reducing privately operated non-secure or secure residential beds.”²

This has led to the closing of facilities with limited planning time (60-90 days’ notice), resulting in a significant impact on the delivery of services to youth and staff employment options. The proposed project provides for a more planned transition from state-operated to private operated in order to more effectively and efficiently deal with staffing issues and minimize the impact on the delivery of services to the youth in the program.

² See Chapter 2012-118, Laws of Florida, page 175.

The administrative efficiency of staffing both a state-operated and private contracted system is based on a balanced level of services – state-operated and contracted services. As the proportion of state-operated programs has been continually reduced in recent years, these efficiencies have been eroded. With only 5% of the residential capacity being state-operated, maintaining administrative support services for these facilities is not cost effective.

Service Delivery - The continuation of the services provided by the existing state-operated programs are essential for ensuring that the continuum of services is sufficient to meet the needs of the state. The continuum of residential services must address not only the number of beds, but also youth to be served, types of specialized services needed, physical plant needs, and geographic distribution. A part of the project included reviewing the services currently provided by these programs to determine if any adjustments are needed to meet the anticipated service needs. The services provided by the existing state operated programs are critical to maintaining sufficient services in the residential continuum throughout the state. However, an analysis of the services provided by each of the facilities, and the capacity needs of the state indicates that some adjustments to services are needed to more effectively and efficiently address service delivery. The service delivery adjustments include changing the Duval program from mental health overlay beds to a substance abuse program, and establishing Les Peters as a step-down program for youth transitioning out of Falkenburg. The services at Pensacola and Britt will remain as they are currently provided.

Physical Plant – The transition from state-operated to privatized services must ensure that the facilities that currently house these five state-operated programs continue to be used and maintained as the sites for these services. The administrative efficiencies of the proposed project are, in part, predicated on the continued use of these five facilities for services in the future. The procurement process will require that any potential provider commit to housing the program in the existing site. The state has invested significant resources in building and maintaining each of these facilities. They are well-established in the communities in which they are located and are equipped to most effectively and efficiently deliver the services to be provided. In addition, requiring the continued use of these state owned facilities, as opposed to allowing for the option of provider-offered facilities, will likely increase the number of potential providers that compete to provide these services.

PROJECT ASSUMPTIONS and METHODOLOGIES

The proposed project is based on a number of assumptions dealing with the existing state-operated services. The key assumptions are:

- The state and Legislative trend of reducing state-operated beds vs. contracted services beds will continue.
- The need for moderate risk, overlay beds will continue to decline, but there will be a continued need for specialized services and secure programs.
- Maintaining the administrative support services needed for state-operated programs, which is only 5% of the capacity, is an inefficient use of resources. It will be more cost-effective to transition these services from state-operated to privatized.
- The services that are provided by these programs are a critical part of the residential capacity continuum and need to continue to be provided.
- The physical plants that currently house the five state-operated facilities are the best options as locations for continuing to provide the services under a privatized structure.
- A planned, methodical transition process over the next year, that allows the services to continue under a privatized system, is a better option than having programs closed with short notice and no plan for continuation of the services.

The methodology that will be used focuses on taking a proactive approach to addressing the future of state-operated programs. As noted earlier, for the past two years the Legislature has identified state-operated programs for reductions prior to reductions in provider programs, resulting in disruption of services and staff. The Department has developed a detailed process to transition these services in an orderly and efficient manner. The details of this process are provided in the Procurement Process section of this document.

HOW RECOMMENDED SOLUTION WAS FORMULATED

From October 2012 through January 2013, an Intent to Negotiate (ITN) will be posted on the Vendor Bid System (VBS) for all five (5) procurements: Pensacola Boys Base, Duval Halfway House, Britt Halfway House, Falkenburg Juvenile Correctional Facility – Mental Health and Les Peters Halfway House (see below for detailed timelines). Approximately a month from posting, proposals are due and upon submission of technical, past performance and cost proposals, each are reviewed by applicable areas. Scores for all proposals are then compiled by the Bureau of Contracts and a ranking is determined, proposers are notified if selected for oral presentations. Oral presentations are held with the top three ranking respondents and a debriefing is held with the evaluation/negotiation team members, after the presentations. Scores for all proposals are then compiled by the Bureau of Contracts and a Short List/Ranking of Respondents for Final Negotiations is posted on the VBS and negotiations take place. The final notice of award is anticipated to be posted on the VBS between March and June and approximately two (2) to three (3) months is allocated for facility transition to occur before the contract begins.

IDENTIFY IMPACT OF PROJECT TO STATE AND AGENCY

The impact of the project must be considered from both a personnel perspective and a service delivery perspective.

Personnel - The primary impact will be on the existing state personnel that staff the five programs that will be privatized. There will be efforts made to place those interested in continued state service in other state positions. The department has vacancies, particularly in Detention and Probation services and will work closely with those offices in placing individuals who qualify and desire to stay in a state position. In the past, when other state-operated residential programs were reduced, it was possible for some of the staff to transfer to positions within other state-operated facilities. Given that once the five programs are privatized, there will be no more state operated residential programs, the options for placement of the staff working in these facilities is more limited than in the past. The details of personnel issues will be addressed in the Employee Transition Management Plan section of this proposal.

It is also expected that a large portion of the state staff in the state-operated programs will be interested in continuing to work with the program under the privatized structure. As a part of the procurement process, steps will be taken to give priority consideration for employment to interested staff currently working in the program.

Service Delivery – With the exception of the adjustments to some of the specialized services to be done in the Duval and Les Peters programs, it is expected that there should be no discernible impact on the quality and quantity of the services delivered. Programs will continue to be monitored on an on-going basis and will also be subject to the DJJ quality improvement review process.

While the transition from state-operated to private may not impact the program services that are to be provided, it is important to be cognizant of the fact that historically one of the functions of the state-operated programs was to serve as a type of “safety net” to meet service delivery needs that may not be able to be addressed at a particular time by a private provider. State operated programs could also serve as sites for pilot initiatives to pursue innovation programming for limited cost since there are no contract requirements to consider as there are with private provider. In addition, the staff of these programs were available to assist the Department in the situations requiring their specialized expertise. With the elimination of the remainder of the Residential state operated programs the Department will need to address filling this gap in some fashion...

EMPLOYEE TRANSITION MANAGEMENT PLAN –

The Department has an approved Workforce Transition Plan that is used to address the needs of adversely affected staff in the event of the loss of state positions. Developing this project to privatize the affected facilities well in advance of the actual changeover allows staff significant

notice so that each can individually determine what the best course of action for them is. Additionally, the Workforce Transition Plan has specific actions to assist staff with future employment based on agency vacancies as well as the employee interests. The department has vacancies, particularly in Detention and Probation services, and will work closely with those offices in placing individuals who qualify and desire to stay in a state position. We will also work with DMS and other agencies in job placement along with Florida's local Workforce Boards.

IDENTIFICATION OF CRITICAL SUCCESS FACTORS

The transition from state-operated to private provider operated will have minimal impact on the critical success factors. All expectations and measures of success for residential commitment programs are the same – regardless of whether they are operated by the state or a private provider. The major difference is that with a private provider, the contract is the vehicle that is used to specify the program requirements. While there may be some unique contractual issues based on a specialized program type, overall the performance measures and outcomes, the quality improvement standards, the reporting requirements, and program monitoring will be those that are applied to all residential programs throughout the state. All residential programs must operate in accordance with the provisions of the administrative rules for the operation of residential services. Issues such as utilization, length of stay, PAR incidents, youth arrests, use of force, etc. are currently monitored for all programs as various measures of performance and success.

PROCUREMENT PROCESS

The solicitation process is done for each procurement and is managed by the Bureau of Contracts; this project would begin with posting an Invitation to Negotiate (ITN) on the Vendor Bid System (VBS). Utilizing the Invitation to Negotiate allows the State of Florida to obtain the best value and comprehensive services to meet the needs of youth. ITNs allow flexibility for innovative delinquency interventions and treatment models and includes the negotiation of achievable performance measures, which will assist the Department in meeting its' reform goals.

Prior to posting an ITN, an evaluation/negotiation team is appointed. This team is comprised of lead staff such as regional directors, senior management and subject matter experts. A solicitation conference call is held for all respondents to have the opportunity to ask questions they may have and questions/answers are posted on the VBS. The anticipated number of respondents could range from approximately eight (8) to twelve (12). Upon submission of technical, past performance and cost proposals, each are reviewed by applicable areas. Technical proposals are evaluated by the evaluation/negotiation team members, the Bureau of Residential Contract Development evaluates past performance and cost proposals are reviewed by the Bureau of Contracts.

A briefing meeting is held with the evaluation/negotiation team members to answer any questions or provide clarification and to ensure all materials were in receipt prior to evaluation, debriefing meetings are held after review of the proposals to discuss locations of requirements in each technical proposal and scores. Provider eligibility and qualifications are determined by review of key program components, ranging from management capabilities, performance outcomes, staffing and training, specialized services and transition. Points are allocated for each component with a maximum of three (3) points for areas which exceed expectations, and a minimum of zero (0) points for not meeting the expectations. Scores for all proposals are then compiled by the Bureau of Contracts and a ranking is determined, proposers are notified if selected for oral presentations. Oral presentations are held with the top three ranking respondents and a debriefing is held with the evaluation/negotiation team members, after the presentations. A Short List/Ranking of Respondents for Final Negotiations is posted on the VBS and negotiations take place. The final notice of award is posted on the VBS and Bureau of Contracts compiles the final contract document. Contract terms are anticipated to be for a period of five (5) years, with renewal options for durations up to the original term which may occur at the end of the original five (5) year term based on satisfactory performance.

Upon contract execution, all contracts are monitored. Program monitoring provides the Department with information necessary to assess the programmatic accountability of its providers. Both contracted programs as well as state operated programs are monitored in the same manner and will continue to be monitored to include all aspects of program performance, based on required terms and conditions and services/deliverables. Program monitoring is conducted both on and off-site at all programs to ensure contract compliance with Florida Statutes, Rules of the Florida Administrative Code, departmental policies and procedures, and contract terms and conditions. Monitoring activities may be announced or unannounced and may be conducted during nontraditional hours when applicable. In conjunction with standard program monitoring, programs also undergo Quality Improvement (QI) reviews in which program monitors also participate. Any deficiencies or issues that arise during the QI reviews require additional monitoring to be completed. Administrative monitoring is required, at a minimum, once per year on each contract and is conducted by the contract manager. To assure programmatic financial integrity is maintained, the contract manager reviews the accuracy of contract payments as they relate to programmatic requirements and service quality. Additional areas of oversight include the ability for issues or concerns at programs to be reported through a Centralized Communications Center (CCC), this allows for both youth and staff to report any incident as necessary, which result in program or administrative reviews to be conducted for investigation.

The anticipated timeline for state operated conversions is indicated below:

PENSACOLA BOYS BASE

| | |
|--|--|
| Program | PENSACOLA BOYS BASE (28 beds) |
| Anticipated start date of program | 5/1/13 |
| Release of solicitation | Wednesday, October 24, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Wednesday, October 31, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Monday, November 5, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Monday, November 5, 2012 by COB |
| Solicitation Conference/Conference Call | Wednesday, November 14, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Wednesday, November 21, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Wednesday, December 5, 2012 |
| Responses due and opened | Tuesday, January 8, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Friday, January 11, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Wednesday-Thursday, January 30-31, 2013 * Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, February 13-14, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Thursday, February 21, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Monday-Tuesday, March 4-5, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Tuesday, March 12, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Wednesday, May 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

DUVAL HALFWAY HOUSE

| | |
|--|---|
| Program | DUVAL HALFWAY HOUSE (28 beds) |
| Anticipated start date of program | 7/1/13 |
| Release of solicitation | Thursday November 1, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Thursday November 8, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Wednesday, November 14, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Wednesday, November 14, 2012 by COB |
| Solicitation Conference/Conference Call | Tuesday, November 27, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Thursday, December 6, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Tuesday, December 18, 2012 |
| Responses due and opened | Thursday, January 17, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Tuesday, January 22, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Monday-Tuesday, February 25-26, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, March 13-14, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Friday, March 22, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Monday-Wednesday, April 1-3, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Thursday, April, 18 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Monday, July 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

BRITT HALFWAY HOUSE

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| Program | BRITT HALFWAY HOUSE (28 beds) |
| Anticipated start date of program | 7/1/13 |
| Release of solicitation | Friday, November 2, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Friday, November 9, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Thursday, November 15, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Thursday, November 15, 2012 by COB |
| Solicitation Conference/Conference Call | Wednesday, November 28, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Friday, December 7, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Wednesday, December 18, 2012 |
| Responses due and opened | Friday, January 18, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Wednesday, January 23, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Tuesday-Wednesday, February 26-27, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Thursday-Friday, March 14-15, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Monday, March 25, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Tuesday-Thursday, April 2-4, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Friday, April 19, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Monday, July 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

FALKENBURG JUVENILE CORRECTIONAL FACILITY AND LES PETERS HALFWAY HOUSE

| | |
|--|---|
| Program | FALKENBURG JUVENILE CORRECTIONAL FACILITY (60 beds) & LES PETERS HALFWAY HOUSE (24 bed step-down/transition) |
| Anticipated start date of program | 10/1/13 |
| Release of solicitation | Monday, January 7, 2013 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Wednesday, January 23, 2013 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Monday, January 28, 2013 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Monday, January 28, 2013 by COB |
| Solicitation Conference/Conference Call | Monday, February 11, 2013 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Tuesday, February 19, 2013 |
| Anticipated date that answers to written questions will be posted on the web site | Friday, March 1, 2013 |
| Responses due and opened | Monday, April 1, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Monday, April 4, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Tuesday-Wednesday, April 30-May 1, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, May 15-16, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Wednesday, May 22, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Tuesday-Thursday, May 28-June 6, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Wednesday, June 12, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 3 months |
| Anticipated Contract Execution Date/Start of Contracts | Tuesday, October 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

The following are excerpts from standard contract language regarding requirements for data security, digital rights, and ownership of intellectual property:

RECORDS REQUIREMENTS

Record Retention

The Provider shall maintain programmatic and administrative books, records, and documents (including electronic storage media), for a minimum of five (5) years in accordance with chapters 119 and 257, Florida Statutes, and the Florida Department of State Record Retention Schedule located at <http://dilis.dos.state.fl.us/recordsmgmt>. The Provider shall maintain youth records, which are programmatic in nature in a secure location with access limited to duly authorized Department and Provider staff. Upon expiration of this Contract, the Provider shall return all youth records to the Department. The Provider shall ensure 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. In the event any work is subcontracted, the Provider shall require each subcontractor to maintain and allow access to such records for audit purposes in the same manner. The Provider shall retain sufficient records demonstrating its compliance with the terms of this Contract for a period of five (5) years from the date the audit report is issued, and shall allow the Department, or its designee, Comptroller, or Auditor General access to such records upon request. The Provider shall ensure that all working papers are made available to the Department, or its designee, Comptroller, or Auditor General upon request for a period of three (3) years from the date the audit report is issued, unless extended in writing by the Department.

Transfer of Records

Upon completion or termination of the Contract, the Provider shall cooperate with the Department to facilitate the transfer and return of records to the Department, at no cost to the Department. All records provided to or developed by the Provider for this Contract are the property of the Department.

Copyrights and Right to Data

1. 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.
2. 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. Ownership of intellectual property created as a result

of the services delivered under this Contract will reside with the Department.

Confidentiality

1. Pursuant to section 985.04, Florida Statutes, all information obtained in the course of this Contract regarding youth in the care of the Department is confidential. The Provider shall comply fully with all security procedures of the State and the Department in performance of the Contract. The Provider shall not divulge to third parties any confidential information obtained by the Provider or its agents, distributors, resellers, subcontractor, officers or employees in the course of performing Contract work, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of the State or Department. The Provider shall not be required to keep confidential information or material that is publicly available through no fault of the Provider, material that the Provider developed independently without relying on the State's or Department's confidential information, or material that is otherwise obtainable under State law as a public record. The Provider shall take appropriate steps to ensure its personnel, agents, and subcontractors protect confidentiality. The warranties of this paragraph shall survive the Contract.
2. The Provider shall comply with all requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the regulation applicable to entities covered under HIPAA, issued by the Department of Health and Human Services, entitled "Standards for Privacy of Individually Identifiable Health Information" (45 CFR Parts 160 and 164, effective April 14, 2000), if applicable under this Contract.

MIS Security

In accordance with Rule 71A-1.005 (1)-(5) F.A.C., Contractors, Providers, and Partners employed by the Department or acting on behalf of the Department shall comply with all applicable security policies, and employ adequate security measures to protect the Department's information, applications, data, resources, and services. When applicable, network connection agreements shall be executed for third-party network connections prior to connection to the Department's internal network.

CONCLUSION:

The proposed action of transitioning the remaining state operated residential facilities to private provider operations addresses the goals of all stakeholders.

- It ensures the continuation of critically needed services for youth in most need of comprehensive treatment services.
- It continues the state's commitment to public safety by ensuring residential beds will be reserved for those youth that pose the greatest risk to public safety.
- It provides a reduction in residential costs which will be reinvested into the front end of the system. This will lead to preventing and diverting more youth from entering the juvenile justice system, thereby reducing juvenile delinquency and turning around the lives of troubled youth in the most effective manner.
- It allows for a smooth transition for youth, employees, and the private provider in the changeover from one service delivery type to another.
- It provides for increased competition within the private sector which can lead to improved services as well as lower costs.

SCHEDULE XIIB-2: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES EXCEEDING \$10 MILLION 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 2012 - 2013 | \$ 166,631 | \$ 166,631 | * | \$ - |
| FY 2013 - 2014 | \$ 7,831,571 | \$ 7,831,571 | N/A | \$ - |
| FY 2014 - 2015 | \$ 7,831,571 | N/A | N/A | N/A |
| FY 2015 - 2016 | \$ 7,831,571 | N/A | N/A | N/A |
| FY 2016 - 2017 | \$ 7,831,571 | N/A | N/A | N/A |
| FY 2017 - 2018 | \$ 7,664,941 | N/A | N/A | N/A |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |

* We are calculating our savings on an annual basis, not a monthly basis.

| Variance | Reasons | | | |
|----------|---------|--|--|--|
| Cost | N/A | | | |
| | | | | |
| Savings | N/A | | | |
| | | | | |




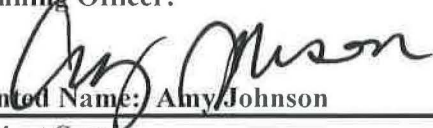
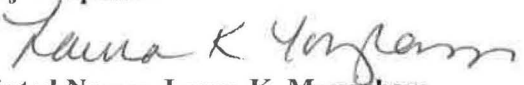
Section II: Deliverables and Milestones Schedule

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

| Deliverables and Milestones | Original | Actual Date/ Revised Date |
|--|----------|------------------------------|
| Appropriate care and custody of the youth being served | N/A | N/A |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| Variance | Reasons | | | |
|----------|---------|--|--|--|
| Schedule | N/A | | | |
| | | | | |
| | | | | |

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

| Schedule XII-B Cover Sheet and Agency Project Approval | |
|---|---|
| Agency: Department of Juvenile Justice | Schedule XII-B Submission Date: October 15, 2014 |
| Project Name: Major Outsourcing and Privatization Initiatives | Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| FY 2015-2016 LBR Issue Code: N/A | FY 2015-2016 LBR Issue Title: N/A |
| Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address): Vickie Harris, 850-717-2401, Vickie.Harris@djj.state.fl.us | |
| AGENCY APPROVAL SIGNATURES | |
| 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: Christina K. Daly, Interim Secretary | Date: 9/25/14 |
| Agency Chief Information Officer: (If applicable)  Printed Name: Scott Morgan | Date: 9/25/14 |
| Budget Officer:  Printed Name: Vickie Harris | Date: 9/19/14 |
| Planning Officer:  Printed Name: Amy Johnson | Date: 9/22/14 |
| Project Sponsor:  Printed Name: Laura K. Moneyham | Date: 9/22/14 |

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS
– BACKGROUND INFORMATION**

| Background Information | |
|--|--|
| 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>Attached is the business plan prepared by the Department of Juvenile Justice’s Residential Corrections Program to affect the privatization of the one (1) remaining Secure Residential Commitment state-operated facility by July 1, 2013. (Attachment 1)</p> | |
| 2. | <p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p> <p>The privatization of the Tampa Residential Facility (formerly Falkenburg Juvenile Correctional Facility) was effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question.</p> |
| 3. | <p>Provide a narrative description of the competitive solicitation used to outsource or privatize the service or activity.</p> <p>Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation, which are deemed by the agency not to be confidential or exempt from public records requirements if available.</p> <p>The Department of Juvenile Justice’s Residential Corrections Program used the Invitation to Negotiate (ITN) process for competitive solicitation.</p> |
| 4. | <p>Section 287.057(13)(a), <i>Florida Statutes</i>, allows for the renewal of contracts for commodities and contractual services 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>The privatization of the Tampa Residential Facility (formerly Falkenburg Juvenile Correctional Facility) was effective July 1, 2013. Per Section IIIA.2., the department has the option to renew this contract upon the same terms and conditions, the duration of which may not exceed the term of the original contract, or three years, whichever is longer. The first contract renewal will occur in FY 2018-19.</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 and the method used by the agency for monitoring progress in achieving the specified performance standards within the contract.</p> |
| <p>The privatization was effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question. For service level requirements, copies of the executed contracts are attached. Monitoring is being conducted in accordance with the department's policies and procedures and Quality Improvement (QI) standards.</p> |
| <p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p> |
| <p>Privatization was finalized July 1, 2013. Sufficient time has not elapsed for us to make an informed response to this question.</p> |
| <p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p> |
| <p>The department has not experienced unexpected problems or issues with the privatization of this facility.</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>The privatization of the Tampa Residential Facility (formerly Falkenburg Juvenile Correctional Facility) was effective July 1, 2013. Sufficient time has not elapsed for the department to make and provide an informed response to this question.</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>Actions the department conducted which may be of service to other agencies are as follows:</p> <ul style="list-style-type: none"> • Face to face visits to inform affected staff as soon as the decision was made to privatize were conducted by the department's Executive Leadership Team and/or Management Team Members; • Scheduled sufficient time between the issuance of the ITN and the privatization to be able to successfully publish the ITN and related documents, conduct negotiations, and award the contract; • Timely activated the department's Workforce Transition plan and team in order that affected staff may obtain state employment in positions which they were qualified as desired. There was significant team effort between the different bureaus/branches regarding matching affected staff's interests and qualifications to vacant positions. |

Attachment 1

Department of Juvenile Justice
Transition of State Operated Residential Programs to
Private Provider Operation

EXECUTIVE SUMMARY:

The state of Florida has approximately 3,000 residential beds for the continued care of delinquent youth committed to the custody of the Department of Juvenile Justice. Of this number, 156 beds (5%) are operated by the state while the vast majority (95%) are operated by private providers who contract with the Department. The privatization of residential services has taken place over a number of years but has accelerated considerably over the past two years with legislative mandated bed reductions being made exclusively to state operated facilities. With the legislative intent to privatize these services along with the department's goal of providing services to youth in the most efficient and least disruptive way possible, the business plan is to privatize the remaining beds in an orderly and planned fashion. This will ensure continuation of needed services for youth, allow time for the department to address the incumbent employment issues, and provide a documented cost savings to the state.

There are five remaining state operated residential programs: Pensacola Boys Base Halfway House, Duval Halfway House, Britt Halfway House, Les Peters Halfway House, and the Falkenburg Juvenile Correctional Facility – Mental Health. The total current year budget for all five facilities is \$15.5 million. The projected first full year private provider cost is \$13 million plus a potential \$0.8 million in costs related to state employee leave payouts. The second full year of the contracts would reduce to \$12 million as the private providers become eligible for behavior health overlay services reimbursement. Overall, the proposed action will provide \$1.75 million in reduced residential costs in the first full year of operation and \$3.5 million in annual recurring reduced costs in the second year and beyond.

The Department of Juvenile Justice plans, with Legislative approval, to reinvest these savings into prevention services, community-based interventions, as well as and increasing the availability of transitional services such as vocational programming, education, employment, transitional housing and transportation. This represents one of the department's primary strategies in its **Roadmap to System Excellence**.¹

¹ See <http://www.djj.state.fl.us/roadmap-to-system-excellence>.

BENCHMARKING – DESCRIBING CURRENT SERVICE

Chapter 985.601(1) directs the department to “plan, develop, and coordinate comprehensive services and programs statewide for the prevention, early intervention, control, and rehabilitative treatment of delinquent behavior.” Chapter 985.601 (3)(a) directs the department to “develop or contract for diversified and innovative programs to provide rehabilitative treatment, including early intervention and prevention, diversion, comprehensive intake, case management, diagnostic and classification assessments, individual and family counseling, shelter care, diversified detention care emphasizing alternatives to secure detention, diversified probation, halfway houses, foster homes, community-based substance abuse treatment services, community-based mental health treatment services, community-based residential and nonresidential programs, mother-infant programs, and environmental programs. Each program shall place particular emphasis on reintegration and conditional release for all children in the program.”

Chapter 985.03(46), sections (a)-(e) define the restrictiveness levels of commitment, ranging from minimum-risk residential programs to maximum risk residential programs.

Chapter 985.644(1) provides “The department may contract with the Federal Government, other state departments and agencies, county and municipal governments and agencies, public and private agencies, and private individuals and corporations in carrying out the purposes of, and the responsibilities established in, this chapter.”

As of October 3, 2012 the department had an operating capacity of 2969 residential beds separated into 104 programs. Currently ninety five percent (95%) of all commitment facilities are contracted with private vendors and five percent (5%) are state operated. The five state-operated programs are as follows:

- Pensacola Boys Base Halfway House:

This is a moderate risk program for boys ages 14-18 that require mental health overlay services. In FY 11/12, this was a 28-bed facility. In FY 12/13 the capacity was reduced to 20 beds. In FY 11/12, the facility had 23 FTEs and has 21 FTEs for FY 12/13. The direct care and supervision of youth is provided by state employees and the mental health, medical and food services are contracted with private vendors. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,710,802 (Risk Management insurance is excluded since it is based on past exposure and is therefore a continuing cost). Of the 21 current FTEs, 21 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Staff Assistant; Maintenance Mechanic; Assistant Superintendent; Facility Superintendent. 7 staff have less than 6 years of service, 8 staff have 6-15 years of service, 6 staff have 15-25 years of service, and 0 have 25-30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of “81%--Commendable” and for FY 12/13 they achieved a “Satisfactory Compliance” in all but one indicator. The program achieved limited compliance in tool

management, which was immediately rectified by the program. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 54 youth who had a recidivism rate of 29%.

- Duval Halfway House:

This is a moderate risk program for boys ages 14-18 that require mental health overlay services. In FY 11/12, this was a 28-bed facility. In FY 12/13 the capacity was reduced to 20 beds. In FY 11/12, the facility had 26.5 FTEs and has 23.5 FTEs for FY 12/13. The direct care/supervision of youth and food services are provided by state employees and the mental health and medical services are contracted with private vendors. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,658,998. Of the 23.5 current FTEs, 22.5 are filled and include the following position types: Residential Officer/ Counselor; Recreation Therapy Analyst; Counselor Supervisor; Social Services Counselor; Staff Assistant; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Assistant Superintendent; Facility Superintendent. 12 staff have less than 6 years of service, 9 staff have 6-15 years of service, 2 staff have 15-25 years of service, and 0 have 25-30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of "75%--Acceptable Rating". The FY 12/13 QI report has not yet been completed; however the program failed four (4) indicators (In-service Training, Delinquency Intervention Services, Safety Agreements for Outside Contractors, and Behavioral Management Monitoring) that the program is developing a corrective action plan for. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 57 youth who had a recidivism rate of 51%.

- Britt Halfway House:

This is a moderate risk program for boys ages 14-18 that require substance abuse treatment overlay services. This is a 28-bed facility. The total number of FTEs for FY 11/12 and FY 12/13 is 35. All services are provided by state employees including direct care and supervision, case management, substance abuse treatment, mental health treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,909,016. Of the 35 FTEs, 32 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Secretary Specialist; Assistant Superintendent; Facility Superintendent. 16 staff have less than 6 years of service, 11 staff have 6-15 years of service, 3 staff have 15-25 years of service, 0 have 25-30 years of service, and 2 have more than 30 years of service.

The program demonstrated performance measures within expected ranges, including achieving "Satisfactory Compliance" in all but two indicators. The program achieved limited

compliance in Transportation and Medication Administration, which were immediately rectified by the program. The program has not a FY 12/13 QI site visit, as of this writing. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 46 youth who had a recidivism rate of 43%.

- Les Peters Halfway House:

This has been a 28-bed moderate risk program for boys ages 14-18 that require substance abuse treatment services overlay services. Effective 10/1/12, the program is being redesigned to be a 24 bed “step-down” program for youth from the Falkenburg Juvenile Correctional Facility – Mental Health providing the same level of intensive mental health services but at a non-secure risk level allowing these youth to successfully transition back into the community. The total number of FTEs for FY 11/12 and FY 12/13 is 34.5. All services are provided by state employees including direct care and supervision, case management, substance abuse treatment, mental health treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$1,982,926. Of the 34.5 FTEs, 32.5 are filled and include the following position types: Residential Officer/ Counselor; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Maintenance Mechanic; Food Support Worker; Food Production Supervisor; Secretary Specialist; Assistant Superintendent; Facility Superintendent. 11 staff have less than 6 years of service, 15 staff have 6-15 years of service, 3 staff have 15-25 years of service, 2 have 25-30 years of service and 2 have more than 30 years of service.

The program demonstrated performance measures within expected ranges, including a FY 11/12 QA rating of “81%--Commendable” and for 12/13 achieved “Satisfactory Compliance” in all but one indicator. The program achieved limited compliance in tool management, which was immediately rectified by the program. The FY 11/12 Comprehensive Accountability Report (CAR) indicates that for FY 09/10, the program released 42 youth who had a recidivism rate of 44%.

- Falkenburg Juvenile Correctional Facility – Mental Health :

This is a high risk program for boys ages 14-18 that require intensive mental health and substance abuse treatment services. In FY 11/12, this was a 70-bed facility. In FY 12/13 the capacity was reduced to 60 beds. In FY 11/12, the facility had 125 FTEs and has 113 FTEs for FY 12/13. All services are provided by state employees including direct care and supervision, case management, intensive mental health treatment, substance abuse treatment, medical, and food services. The total budget for FY 12/13 including Grants and Aids Contracted Services is \$8,266,687. Of the 113 current FTEs, 105 are filled and include the following position types: Residential Officer/ Counselor; Recreation Therapy Analyst; Counselor Supervisor; Social Services Counselor; Behavioral Specialist; Senior Behavioral Specialist; Registered Nurse Specialist; Registered Nurse Supervisor; Senior Physician; Education and Training Specialist; Training Specialist; Health Information Specialist; Custodial Worker;

Maintenance Mechanic; Maintenance Superintendent; Food Support Worker; Food Production Supervisor; Secretary Specialist; Administrative Secretary; Administrative Assistant; Government Operations Consultant; Operations and Management Consultant; Assistant Superintendent; Facility Superintendent. 49 staff have less than 6 years of service, 30 staff have 6-15 years of service, 16 staff have 15-25 years of service, 7 have 25-30 years of service and 3 have more than 30 years of service.

As the program was designed and operational effective 9/1/11 there was no QA review done for FY 11/12 and there is no Comprehensive Accountability Report (CAR) data to provide a recidivism rate at this time.

RATIONALE – THE BASIS FOR THE PROJECT

The project proposes to transition the remaining five state-operated residential commitment programs to privatized, contracted services. The transition would begin during FY 2012-13 and would be completed in FY 2013-14 by October 1, 2013. The three key components of this project include: administrative efficiencies, services delivery, and physical plant considerations.

Administrative Efficiencies – As noted previously, 95% of the Department’s residential commitment services are privatized and delivered through various contracted providers throughout the state. Throughout the history of DJJ, the existence of provider operated residential facilities has been a component of the juvenile justice continuum, balanced with a component of state-operated programs. Over the past several years, there has been a continuing trend to reduce the portion of residential services that are operated by the state. During the past two years, the Legislature has included specific proviso language requiring the reduction of state-operated beds before the reduction of provider operated beds when implementing bed reductions.

“From the funds in Specific Appropriations 1238 through 1261, the Department of Juvenile Justice shall first make residential bed reductions in both non-secure and secure beds that are operated by the department before reducing privately operated non-secure or secure residential beds.”²

This has led to the closing of facilities with limited planning time (60-90 days’ notice), resulting in a significant impact on the delivery of services to youth and staff employment options. The proposed project provides for a more planned transition from state-operated to private operated in order to more effectively and efficiently deal with staffing issues and minimize the impact on the delivery of services to the youth in the program.

² See Chapter 2012-118, Laws of Florida, page 175.

The administrative efficiency of staffing both a state-operated and private contracted system is based on a balanced level of services – state-operated and contracted services. As the proportion of state-operated programs has been continually reduced in recent years, these efficiencies have been eroded. With only 5% of the residential capacity being state-operated, maintaining administrative support services for these facilities is not cost effective.

Service Delivery - The continuation of the services provided by the existing state-operated programs are essential for ensuring that the continuum of services is sufficient to meet the needs of the state. The continuum of residential services must address not only the number of beds, but also youth to be served, types of specialized services needed, physical plant needs, and geographic distribution. A part of the project included reviewing the services currently provided by these programs to determine if any adjustments are needed to meet the anticipated service needs. The services provided by the existing state operated programs are critical to maintaining sufficient services in the residential continuum throughout the state. However, an analysis of the services provided by each of the facilities, and the capacity needs of the state indicates that some adjustments to services are needed to more effectively and efficiently address service delivery. The service delivery adjustments include changing the Duval program from mental health overlay beds to a substance abuse program, and establishing Les Peters as a step-down program for youth transitioning out of Falkenburg. The services at Pensacola and Britt will remain as they are currently provided.

Physical Plant – The transition from state-operated to privatized services must ensure that the facilities that currently house these five state-operated programs continue to be used and maintained as the sites for these services. The administrative efficiencies of the proposed project are, in part, predicated on the continued use of these five facilities for services in the future. The procurement process will require that any potential provider commit to housing the program in the existing site. The state has invested significant resources in building and maintaining each of these facilities. They are well-established in the communities in which they are located and are equipped to most effectively and efficiently deliver the services to be provided. In addition, requiring the continued use of these state owned facilities, as opposed to allowing for the option of provider-offered facilities, will likely increase the number of potential providers that compete to provide these services.

PROJECT ASSUMPTIONS and METHODOLOGIES

The proposed project is based on a number of assumptions dealing with the existing state-operated services. The key assumptions are:

- The state and Legislative trend of reducing state-operated beds vs. contracted services beds will continue.
- The need for moderate risk, overlay beds will continue to decline, but there will be a continued need for specialized services and secure programs.
- Maintaining the administrative support services needed for state-operated programs, which is only 5% of the capacity, is an inefficient use of resources. It will be more cost-effective to transition these services from state-operated to privatized.
- The services that are provided by these programs are a critical part of the residential capacity continuum and need to continue to be provided.
- The physical plants that currently house the five state-operated facilities are the best options as locations for continuing to provide the services under a privatized structure.
- A planned, methodical transition process over the next year, that allows the services to continue under a privatized system, is a better option than having programs closed with short notice and no plan for continuation of the services.

The methodology that will be used focuses on taking a proactive approach to addressing the future of state-operated programs. As noted earlier, for the past two years the Legislature has identified state-operated programs for reductions prior to reductions in provider programs, resulting in disruption of services and staff. The Department has developed a detailed process to transition these services in an orderly and efficient manner. The details of this process are provided in the Procurement Process section of this document.

HOW RECOMMENDED SOLUTION WAS FORMULATED

From October 2012 through January 2013, an Intent to Negotiate (ITN) will be posted on the Vendor Bid System (VBS) for all five (5) procurements: Pensacola Boys Base, Duval Halfway House, Britt Halfway House, Falkenburg Juvenile Correctional Facility – Mental Health and Les Peters Halfway House (see below for detailed timelines). Approximately a month from posting, proposals are due and upon submission of technical, past performance and cost proposals, each are reviewed by applicable areas. Scores for all proposals are then compiled by the Bureau of Contracts and a ranking is determined, proposers are notified if selected for oral presentations. Oral presentations are held with the top three ranking respondents and a debriefing is held with the evaluation/negotiation team members, after the presentations. Scores for all proposals are then compiled by the Bureau of Contracts and a Short List/Ranking of Respondents for Final Negotiations is posted on the VBS and negotiations take place. The final notice of award is anticipated to be posted on the VBS between March and June and approximately two (2) to three (3) months is allocated for facility transition to occur before the contract begins.

IDENTIFY IMPACT OF PROJECT TO STATE AND AGENCY

The impact of the project must be considered from both a personnel perspective and a service delivery perspective.

Personnel - The primary impact will be on the existing state personnel that staff the five programs that will be privatized. There will be efforts made to place those interested in continued state service in other state positions. The department has vacancies, particularly in Detention and Probation services and will work closely with those offices in placing individuals who qualify and desire to stay in a state position. In the past, when other state-operated residential programs were reduced, it was possible for some of the staff to transfer to positions within other state-operated facilities. Given that once the five programs are privatized, there will be no more state operated residential programs, the options for placement of the staff working in these facilities is more limited than in the past. The details of personnel issues will be addressed in the Employee Transition Management Plan section of this proposal.

It is also expected that a large portion of the state staff in the state-operated programs will be interested in continuing to work with the program under the privatized structure. As a part of the procurement process, steps will be taken to give priority consideration for employment to interested staff currently working in the program.

Service Delivery – With the exception of the adjustments to some of the specialized services to be done in the Duval and Les Peters programs, it is expected that there should be no discernible impact on the quality and quantity of the services delivered. Programs will continue to be monitored on an on-going basis and will also be subject to the DJJ quality improvement review process.

While the transition from state-operated to private may not impact the program services that are to be provided, it is important to be cognizant of the fact that historically one of the functions of the state-operated programs was to serve as a type of “safety net” to meet service delivery needs that may not be able to be addressed at a particular time by a private provider. State operated programs could also serve as sites for pilot initiatives to pursue innovation programming for limited cost since there are no contract requirements to consider as there are with private provider. In addition, the staff of these programs were available to assist the Department in the situations requiring their specialized expertise. With the elimination of the remainder of the Residential state operated programs the Department will need to address filling this gap in some fashion...

EMPLOYEE TRANSITION MANAGEMENT PLAN –

The Department has an approved Workforce Transition Plan that is used to address the needs of adversely affected staff in the event of the loss of state positions. Developing this project to privatize the affected facilities well in advance of the actual changeover allows staff significant

notice so that each can individually determine what the best course of action for them is. Additionally, the Workforce Transition Plan has specific actions to assist staff with future employment based on agency vacancies as well as the employee interests. The department has vacancies, particularly in Detention and Probation services, and will work closely with those offices in placing individuals who qualify and desire to stay in a state position. We will also work with DMS and other agencies in job placement along with Florida's local Workforce Boards.

IDENTIFICATION OF CRITICAL SUCCESS FACTORS

The transition from state-operated to private provider operated will have minimal impact on the critical success factors. All expectations and measures of success for residential commitment programs are the same – regardless of whether they are operated by the state or a private provider. The major difference is that with a private provider, the contract is the vehicle that is used to specify the program requirements. While there may be some unique contractual issues based on a specialized program type, overall the performance measures and outcomes, the quality improvement standards, the reporting requirements, and program monitoring will be those that are applied to all residential programs throughout the state. All residential programs must operate in accordance with the provisions of the administrative rules for the operation of residential services. Issues such as utilization, length of stay, PAR incidents, youth arrests, use of force, etc. are currently monitored for all programs as various measures of performance and success.

PROCUREMENT PROCESS

The solicitation process is done for each procurement and is managed by the Bureau of Contracts; this project would begin with posting an Invitation to Negotiate (ITN) on the Vendor Bid System (VBS). Utilizing the Invitation to Negotiate allows the State of Florida to obtain the best value and comprehensive services to meet the needs of youth. ITNs allow flexibility for innovative delinquency interventions and treatment models and includes the negotiation of achievable performance measures, which will assist the Department in meeting its' reform goals.

Prior to posting an ITN, an evaluation/negotiation team is appointed. This team is comprised of lead staff such as regional directors, senior management and subject matter experts. A solicitation conference call is held for all respondents to have the opportunity to ask questions they may have and questions/answers are posted on the VBS. The anticipated number of respondents could range from approximately eight (8) to twelve (12). Upon submission of technical, past performance and cost proposals, each are reviewed by applicable areas. Technical proposals are evaluated by the evaluation/negotiation team members, the Bureau of Residential Contract Development evaluates past performance and cost proposals are reviewed by the Bureau of Contracts.

A briefing meeting is held with the evaluation/negotiation team members to answer any questions or provide clarification and to ensure all materials were in receipt prior to evaluation, debriefing meetings are held after review of the proposals to discuss locations of requirements in each technical proposal and scores. Provider eligibility and qualifications are determined by review of key program components, ranging from management capabilities, performance outcomes, staffing and training, specialized services and transition. Points are allocated for each component with a maximum of three (3) points for areas which exceed expectations, and a minimum of zero (0) points for not meeting the expectations. Scores for all proposals are then compiled by the Bureau of Contracts and a ranking is determined, proposers are notified if selected for oral presentations. Oral presentations are held with the top three ranking respondents and a debriefing is held with the evaluation/negotiation team members, after the presentations. A Short List/Ranking of Respondents for Final Negotiations is posted on the VBS and negotiations take place. The final notice of award is posted on the VBS and Bureau of Contracts compiles the final contract document. Contract terms are anticipated to be for a period of five (5) years, with renewal options for durations up to the original term which may occur at the end of the original five (5) year term based on satisfactory performance.

Upon contract execution, all contracts are monitored. Program monitoring provides the Department with information necessary to assess the programmatic accountability of its providers. Both contracted programs as well as state operated programs are monitored in the same manner and will continue to be monitored to include all aspects of program performance, based on required terms and conditions and services/deliverables. Program monitoring is conducted both on and off-site at all programs to ensure contract compliance with Florida Statutes, Rules of the Florida Administrative Code, departmental policies and procedures, and contract terms and conditions. Monitoring activities may be announced or unannounced and may be conducted during nontraditional hours when applicable. In conjunction with standard program monitoring, programs also undergo Quality Improvement (QI) reviews in which program monitors also participate. Any deficiencies or issues that arise during the QI reviews require additional monitoring to be completed. Administrative monitoring is required, at a minimum, once per year on each contract and is conducted by the contract manager. To assure programmatic financial integrity is maintained, the contract manager reviews the accuracy of contract payments as they relate to programmatic requirements and service quality. Additional areas of oversight include the ability for issues or concerns at programs to be reported through a Centralized Communications Center (CCC), this allows for both youth and staff to report any incident as necessary, which result in program or administrative reviews to be conducted for investigation.

The anticipated timeline for state operated conversions is indicated below:

PENSACOLA BOYS BASE

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| Program | PENSACOLA BOYS BASE (28 beds) |
| Anticipated start date of program | 5/1/13 |
| Release of solicitation | Wednesday, October 24, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Wednesday, October 31, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Monday, November 5, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Monday, November 5, 2012 by COB |
| Solicitation Conference/Conference Call | Wednesday, November 14, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Wednesday, November 21, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Wednesday, December 5, 2012 |
| Responses due and opened | Tuesday, January 8, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Friday, January 11, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Wednesday-Thursday, January 30-31, 2013 * Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, February 13-14, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Thursday, February 21, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Monday-Tuesday, March 4-5, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Tuesday, March 12, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Wednesday, May 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

DUVAL HALFWAY HOUSE

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| Program | DUVAL HALFWAY HOUSE (28 beds) |
| Anticipated start date of program | 7/1/13 |
| Release of solicitation | Thursday November 1, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Thursday November 8, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Wednesday, November 14, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Wednesday, November 14, 2012 by COB |
| Solicitation Conference/Conference Call | Tuesday, November 27, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Thursday, December 6, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Tuesday, December 18, 2012 |
| Responses due and opened | Thursday, January 17, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Tuesday, January 22, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Monday-Tuesday, February 25-26, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, March 13-14, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Friday, March 22, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Monday-Wednesday, April 1-3, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Thursday, April, 18 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Monday, July 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

BRITT HALFWAY HOUSE

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| Program | BRITT HALFWAY HOUSE (28 beds) |
| Anticipated start date of program | 7/1/13 |
| Release of solicitation | Friday, November 2, 2012 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Friday, November 9, 2012 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Thursday, November 15, 2012 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Thursday, November 15, 2012 by COB |
| Solicitation Conference/Conference Call | Wednesday, November 28, 2012 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Friday, December 7, 2012 |
| Anticipated date that answers to written questions will be posted on the web site | Wednesday, December 18, 2012 |
| Responses due and opened | Friday, January 18, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Wednesday, January 23, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Tuesday-Wednesday, February 26-27, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Thursday-Friday, March 14-15, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Monday, March 25, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Tuesday-Thursday, April 2-4, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Friday, April 19, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 2-3 months |
| Anticipated Contract Execution Date/Start of Contracts | Monday, July 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

FALKENBURG JUVENILE CORRECTIONAL FACILITY AND LES PETERS HALFWAY HOUSE

| | |
|--|---|
| Program | FALKENBURG JUVENILE CORRECTIONAL FACILITY (60 beds) & LES PETERS HALFWAY HOUSE (24 bed step-down/transition) |
| Anticipated start date of program | 10/1/13 |
| Release of solicitation | Monday, January 7, 2013 |
| Mandatory Site Visit (for state-owned/leased facilities only) | Wednesday, January 23, 2013 |
| Solicitation Conference Question Deadline – Last date and time written questions will be accepted for Discussion at Solicitation Conference | Monday, January 28, 2013 by COB |
| Deadline for Submission of Intent to Attend Solicitation Conference Form | Monday, January 28, 2013 by COB |
| Solicitation Conference/Conference Call | Monday, February 11, 2013 |
| Final date and time deadline written questions will be accepted. Deadline for Submission of Intent to Respond | Tuesday, February 19, 2013 |
| Anticipated date that answers to written questions will be posted on the web site | Friday, March 1, 2013 |
| Responses due and opened | Monday, April 1, 2013 |
| Evaluator Briefing (Instructions and Confirmation or Receipt of Materials for Written Narrative Response Evaluation) | Monday, April 4, 2013 |
| Evaluator Debriefing (Written Narrative Responses) Discuss page #s and scores only-Conference call | Tuesday-Wednesday, April 30-May 1, 2013* Time allocated due to the large amount of expected interest. |
| Oral Presentations (Final Dates and Times to be Communicated to Ranking Respondents selected for Oral Presentations and posted on VBS) (3 ORALS FOR 2 HOURS EACH with DEBRIEFING IMMEDIATELY FOLLOWING) | Wednesday-Thursday, May 15-16, 2013 |
| Evaluator Debriefing (Oral Presentations) NO COMMENTS-SCORES FOR ORAL WILL BE PROVIDED DURING DEBRIEFING WHICH WILL BE ON THE RECORD. | Immediately following Oral Presentations |
| Anticipated Posting of Notice of Agency Decision “Short List/Ranking of Respondents for Final Negotiations” | Wednesday, May 22, 2013 |
| Anticipated Week/Dates of Negotiations (Final Dates and Times to be Communicated to Ranking Respondents selected for Final Negotiation and posted on VBS) | Tuesday-Thursday, May 28-June 6, 2013* Time allocated due to concurrent negotiations with up to 3 of the top ranking respondents from the oral presentations. |
| Anticipated date of posting of Notice of Final Agency Decision | Wednesday, June 12, 2013 |
| Transition Planning (Recruit, interview and train staff, complete background screening and drug testing, develop contracts for medical/mental health staff (i.e. DHA, Psychiatrist), coordinate and transfer facility services, obtain DCF licensure for substance abuse) | Approx. 3 months |
| Anticipated Contract Execution Date/Start of Contracts | Tuesday, October 1, 2013 |

** Additional considerations during this time: Solicitations other than state operated conversions.

**This timeline is contingent upon no protests being received.

The following are excerpts from standard contract language regarding requirements for data security, digital rights, and ownership of intellectual property:

RECORDS REQUIREMENTS

Record Retention

The Provider shall maintain programmatic and administrative books, records, and documents (including electronic storage media), for a minimum of five (5) years in accordance with chapters 119 and 257, Florida Statutes, and the Florida Department of State Record Retention Schedule located at <http://dilis.dos.state.fl.us/recordsmgmt>. The Provider shall maintain youth records, which are programmatic in nature in a secure location with access limited to duly authorized Department and Provider staff. Upon expiration of this Contract, the Provider shall return all youth records to the Department. The Provider shall ensure 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. In the event any work is subcontracted, the Provider shall require each subcontractor to maintain and allow access to such records for audit purposes in the same manner. The Provider shall retain sufficient records demonstrating its compliance with the terms of this Contract for a period of five (5) years from the date the audit report is issued, and shall allow the Department, or its designee, Comptroller, or Auditor General access to such records upon request. The Provider shall ensure that all working papers are made available to the Department, or its designee, Comptroller, or Auditor General upon request for a period of three (3) years from the date the audit report is issued, unless extended in writing by the Department.

Transfer of Records

Upon completion or termination of the Contract, the Provider shall cooperate with the Department to facilitate the transfer and return of records to the Department, at no cost to the Department. All records provided to or developed by the Provider for this Contract are the property of the Department.

Copyrights and Right to Data

1. 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.
2. 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. Ownership of intellectual property created as a result

of the services delivered under this Contract will reside with the Department.

Confidentiality

1. Pursuant to section 985.04, Florida Statutes, all information obtained in the course of this Contract regarding youth in the care of the Department is confidential. The Provider shall comply fully with all security procedures of the State and the Department in performance of the Contract. The Provider shall not divulge to third parties any confidential information obtained by the Provider or its agents, distributors, resellers, subcontractor, officers or employees in the course of performing Contract work, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of the State or Department. The Provider shall not be required to keep confidential information or material that is publicly available through no fault of the Provider, material that the Provider developed independently without relying on the State's or Department's confidential information, or material that is otherwise obtainable under State law as a public record. The Provider shall take appropriate steps to ensure its personnel, agents, and subcontractors protect confidentiality. The warranties of this paragraph shall survive the Contract.
2. The Provider shall comply with all requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the regulation applicable to entities covered under HIPAA, issued by the Department of Health and Human Services, entitled "Standards for Privacy of Individually Identifiable Health Information" (45 CFR Parts 160 and 164, effective April 14, 2000), if applicable under this Contract.

MIS Security

In accordance with Rule 71A-1.005 (1)-(5) F.A.C., Contractors, Providers, and Partners employed by the Department or acting on behalf of the Department shall comply with all applicable security policies, and employ adequate security measures to protect the Department's information, applications, data, resources, and services. When applicable, network connection agreements shall be executed for third-party network connections prior to connection to the Department's internal network.

CONCLUSION:

The proposed action of transitioning the remaining state operated residential facilities to private provider operations addresses the goals of all stakeholders.

- It ensures the continuation of critically needed services for youth in most need of comprehensive treatment services.
- It continues the state's commitment to public safety by ensuring residential beds will be reserved for those youth that pose the greatest risk to public safety.
- It provides a reduction in residential costs which will be reinvested into the front end of the system. This will lead to preventing and diverting more youth from entering the juvenile justice system, thereby reducing juvenile delinquency and turning around the lives of troubled youth in the most effective manner.
- It allows for a smooth transition for youth, employees, and the private provider in the changeover from one service delivery type to another.
- It provides for increased competition within the private sector which can lead to improved services as well as lower costs.

SCHEDULE XIIB-2: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS - COST AND DELIVERABLES DATA

Section 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 2013 - 2014 | \$ 5,436,456 | \$ 5,436,456 | *N/A | \$ - |
| FY 2014 - 2015 | \$ 5,436,456 | N/A | N/A | N/A |
| FY 2015 - 2016 | \$ 5,436,456 | N/A | N/A | N/A |
| FY 2016 - 2017 | \$ 5,436,456 | N/A | N/A | N/A |
| FY 2017 - 2018 | \$ 5,436,456 | N/A | N/A | N/A |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |

* We are calculating our savings on an annual basis but only 2 months have elapsed for this FY at the time of this report.

| Variance | Reasons | | | |
|----------|---------|--|--|--|
| Cost | N/A | | | |
| | | | | |
| Savings | N/A | | | |
| | | | | |
| | | | | |

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 |
|--|----------|---------------------------|
| Appropriate care and custody of the youth being served | N/A | N/A |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| Variance | Reasons | | | |
|----------|---------|--|--|--|
| Schedule | N/A | | | |
| | | | | |
| | | | | |

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

| |
|---|
| Contact Information |
| Agency: Department of Juvenile Justice (DJJ) |
| Name: Michele Lewis |
| Phone: (850) 717-2741 |
| E-mail address: Michele.Lewis@djj.state.fl.us |

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

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

| |
|---|
| 1. Commodities proposed for purchase. |
| Replacement and installation of data and telecom equipment located in the Knight and Alexander Buildings, Tallahassee, Florida, with the commodity code 730310 for the telephone system was completed in May of 2013. |
| 2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts. |
| The department applied for and was approved for the Consolidated Equipment Financing Program (CEFP). |
| 3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately). |
| The CEFP allows the department to repay the cost of the data and telecom equipment over a period of sixty (60) months. The DJJ did not have the funds to cover the purchase in one lump sum. The amortization schedule is attached. |
| 4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract. |
| Funds in Specific Appropriation 1170, of the Fiscal Year 2014-15 General Appropriations Act, are being used for the payment of the contract. |

EQUIPMENT SCHEDULE NO. 1

TO MASTER EQUIPMENT FINANCING AGREEMENT

EQUIPMENT SCHEDULE, RENTAL PAYMENTS, ETC.

The following Equipment comprises an Equipment Group which is the subject of an Agency Lease dated as of May 15, 2013 (the "Agency Lease"), between the undersigned Lessor and (the "Lessee"). The State of Florida Master Equipment Financing Agreement dated as of November 1, 2012, by and between the Chief Financial Officer of the State of Florida and Banc of America Public Capital Corp. is incorporated herein in its entirety, and Lessee hereby reaffirms all of its representations and warranties contained in said Agreement.

EQUIPMENT GROUP LOCATION

The Equipment Group will be located at one or more of the following addresses.

State of Florida, Department of Juvenile Justice
2737 Centerview Drive
Tallahassee, FL 32399

EQUIPMENT SCHEDULE NO. 1

EQUIPMENT LIST

| <u>DESCRIPTION</u> | <u>MODEL/ SERIAL NUMBER</u> | <u>QUANTITY</u> | <u>COST PER UNIT</u> | <u>EXTENDED PRICE</u> | <u>WEIGHTED AVERAGE USEFUL LIFE</u> |
|--------------------|-------------------------------------|-----------------|--------------------------|---------------------------|---|
|--------------------|-------------------------------------|-----------------|--------------------------|---------------------------|---|

Vendor: Siemens Enterprise Communications, Inc.

Equipment: Data and Telecom Equipment

TOTAL PURCHASE PRICE \$280,823.77

Less Reductions:

Discounts \$0.00

Trade In \$0.00

Initial Pmt. \$0.00

Total Reductions

\$ 0.00

AMOUNT FINANCED

\$280,823.77

EQUIPMENT SCHEDULE NO. 1

RENTAL PAYMENTS

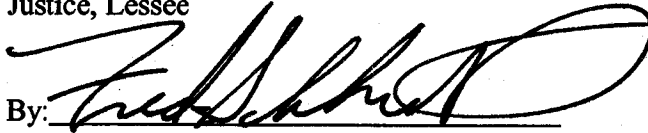
Lessee: State of Florida, Department of Juvenile Justice
Name of Contractor: Siemens Enterprise Communications, Inc.
Amount to be Financed: \$280,823.77
Lessor Commitment Date: May 15, 2013
Interest Rate: 1.3843%


The initial rental payment is due ten (10) days after the Funding Date and subsequent payments shall be due quarterly thereafter (commencing 90 days after the Funding Date).

Lessee will make 20 Rental Payments of \$14,506.79 each. The first payment, consisting of Principal only, is due on May 15, 2013, and the subsequent payments, consisting of Principal and Interest, shall be due as set forth in the attached schedule.

State of Florida, Department of Juvenile Justice, Lessee

Banc of America Public Capital Corp, Lessor

By: 

By: 

Title: Fred Schunknecht, Director of Admin.

Title: Authorized Agent

Date: 5/1/2013

Date: 5/15/13

**EQUIPMENT SCHEDULE NO. 1
PAYMENT SCHEDULE**

Funding Date: May 15, 2013

| PAYMENT NUMBER | PAYMENT DATE | TOTAL PAYMENT | PRINCIPAL COMPONENT | INTEREST | BALANCE | PAYMENT PRICE* |
|-------------------|-----------------|------------------|------------------------|----------------------|------------|-------------------|
| | | | | COMPONENT 1.3843% | | |
| 1 | May-15-13 | 14,506.79 | 14,506.79 | | 266,316.98 | N/A |
| 2 | Aug-15-13 | 14,506.79 | 13,585.14 | 921.65 | 252,731.84 | N/A |
| 3 | Nov-15-13 | 14,506.79 | 13,632.15 | 874.64 | 239,099.69 | N/A |
| 4 | Feb-15-14 | 14,506.79 | 13,679.33 | 827.46 | 225,420.36 | N/A |
| 5 | May-15-14 | 14,506.79 | 13,726.67 | 780.12 | 211,693.69 | N/A |
| 6 | Aug-15-14 | 14,506.79 | 13,774.17 | 732.62 | 197,919.52 | N/A |
| 7 | Nov-15-14 | 14,506.79 | 13,821.84 | 684.95 | 184,097.68 | N/A |
| 8 | Feb-15-15 | 14,506.79 | 13,869.68 | 637.11 | 170,228.00 | N/A |
| 9 | May-15-15 | 14,506.79 | 13,917.68 | 589.11 | 156,310.32 | N/A |
| 10 | Aug-15-15 | 14,506.79 | 13,965.84 | 540.95 | 142,344.48 | N/A |
| 11 | Nov-15-15 | 14,506.79 | 14,014.17 | 492.62 | 128,330.31 | 128,330.31 |
| 12 | Feb-15-16 | 14,506.79 | 14,062.67 | 444.12 | 114,267.64 | 114,267.64 |
| 13 | May-15-16 | 14,506.79 | 14,111.35 | 395.44 | 100,156.29 | 100,156.29 |
| 14 | Aug-15-16 | 14,506.79 | 14,160.17 | 346.62 | 85,996.12 | 85,996.12 |
| 15 | Nov-15-16 | 14,506.79 | 14,209.18 | 297.61 | 71,786.94 | 71,786.94 |
| 16 | Feb-15-17 | 14,506.79 | 14,258.36 | 248.43 | 57,528.58 | 57,528.58 |
| 17 | May-15-17 | 14,506.79 | 14,307.70 | 199.09 | 43,220.88 | 43,220.88 |
| 18 | Aug-15-17 | 14,506.79 | 14,357.22 | 149.57 | 28,863.66 | 28,863.66 |
| 19 | Nov-15-17 | 14,506.79 | 14,406.90 | 99.89 | 14,456.76 | 14,456.76 |
| 20 | Feb-15-18 | 14,506.79 | 14,456.76 | 50.03 | 0.00 | 0.00 |
| Total | | 290,135.80 | 280,823.77 | 9,312.03 | | |

* Does not include Rental Payment due on such date plus any other amounts accrued and unpaid on such date.

ACKNOWLEDGMENT OF PAYMENT SCHEDULE:

Department of Financial Services

By: *David James*

Print Name: David James

Title: Senior Management Analyst II

EQUIPMENT SCHEDULE NO. 1

**CERTIFICATE OF ACCEPTANCE AND
ACKNOWLEDGMENT OF AGENCY LEASE**

I, the undersigned, hereby certify that I am the duly qualified and acting officer of Lessee identified below and, with respect to the above-referenced Equipment Schedule dated May 15, 2013, to the Agency Lease dated as of May 15, 2013, by and between Lessee and Banc of America Public Capital Corp ("Lessor"), represent and warrant that:

1. The equipment described in Exhibit B, page B-2 (the "Equipment Group") purchased from Siemens Enterprise Communications, Inc., and properly invoiced, has been delivered and installed in accordance with Lessee's Specifications, is in good working order and is fully operational and has been fully accepted by Lessee on the 15th day of May, 2013.

2. Lessee has legally available funds in its current fiscal year sufficient to pay all Rental Payments required to be paid under the Agency Lease during the current Fiscal Year of Lessee, and, such money will be applied in payment of all such Rental Payments due and payable during such current Fiscal Year.

3. During the Lease Term, the Equipment Group will be used by Lessee to perform essential governmental functions. Such functions are:

Voice and data Network functions at Department
Headquarters buildings

4. There is no litigation, action, suit or proceeding pending or before any court, administrative agency, arbitrator or governmental body that challenges the organization or existence of Lessee the authority of Lessee or its officers or its employees to enter into the Agency Lease; the proper authorization, approval and execution of the Agency Lease or any related other documents; the appropriation of money, or any other action taken by Lessee to provide money, sufficient to make Rental Payments coming due under the Agency Lease in Lessee's current Fiscal Year; or the ability of Lessee otherwise to perform its obligations under the Lease and the transactions contemplated thereby.

5. Rental Payments shall be due and payable by Lessee on the dates and in the amounts indicated on Page B-4 of the above-referenced Equipment Schedule.

6. No Non-Appropriation and no Event of Default or any event which, with the passage of time or the giving of notice, would constitute a default has occurred under the Agreement.

7. Lessee will maintain each item of equipment in the Equipment Group in good operating condition based on reasonable and customary practices for such equipment, with normal wear and tear excepted. The equipment financed under this Agreement may not be removed, sold or transferred to another party without the prior written permission of the Chief Financial Officer.

8. All capitalized terms herein have the meanings ascribed to them in the Agreement.

AGENCY ACKNOWLEDGMENT REGARDING THE AGENCY LEASE

Lessee desires to obtain certain equipment, and Lessee hereby determines that it is necessary and desirable and in the best interests of Lessee to enter into an Agency Lease (the "Agency Lease") with Banc of America Public Capital Corp ("Lessor") for the purposes of financing the acquisition of the Equipment described in Equipment Schedule No. 1. The execution and delivery of the Agency Lease, the exhibits and schedules thereto and such other instruments and documents related thereto, by Lessee and the financing of the acquisition of such Equipment have been approved by Lessee, and Lessee acknowledges that, by execution hereof, Lessee agrees to be bound by the provisions applicable to "Lessee" under the State of Florida Master Equipment Financing Agreement between Lessor and the State of Florida dated as of November 1, 2012.

Lessee: State of Florida, Department of Juvenile Justice

By: 

Title: Fred Schuknecht, Director of Admin.

Date: 5/1/2013

ARBITRAGE AND TAX CERTIFICATE

I, the undersigned, hereby certify that I am the duly qualified and acting officer of the agency of the State of Florida identified below ("Lessee"), and that in my official capacity as such officer, I am responsible for executing and delivering on behalf of Lessee the Agency Lease as defined in that certain State of Florida Master Equipment Financing Agreement dated as of November 1, 2012, (the "Master Lease Agreement") by and between the State of Florida and Banc of America Public Capital Corp ("Lessor") and as evidenced by Equipment Schedule No. 1. This Certificate is being issued pursuant to Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and Treasury Regulations, Sections 1.148-0 through 1.148-11 and 1.150-1 and 1.150-2 (the "Regulations"). The following facts, estimates and circumstances are in existence on the date of this Certificate or are reasonably expected to occur hereafter.

1. The Agency Lease provides for the financing by Lessor of the acquisition of certain equipment described in Equipment Schedule No. 1 thereto (the "Equipment") and the lease of the Equipment by Lessee from Lessor. Pursuant to the Agency Lease, Lessee is required to make Rental Payments with respect to the Equipment, comprising principal and interest, on the dates and in the amounts set forth in applicable Equipment Schedule to the Agency Lease.

2. A contract or purchase order dated as of 4/16/2013, providing for the acquisition and delivery of the Equipment has been executed between Lessee and Siemens Enterprise Communications, Inc.

3. The Equipment will be acquired and installed with due diligence and, based upon the provisions of the contract or purchase order described in paragraph 4 hereof, the Equipment will be acquired and installed on or before May 15, 2013.

4. All of the spendable proceeds of the financing will be expended on the Equipment and related expenses within three years from May 15, 2013.

5. The original proceeds of Equipment Schedule No. 1, and the interest to be earned thereon (collectively, the "gross proceeds of the financing"), do not exceed the amount necessary for the purpose for which the Lease and such Equipment Schedule are issued.

6. The interest of Lessee in the Equipment has not been and is not expected during the term of the Agency Lease to be sold or disposed of by Lessee.

7. No sinking fund is expected to be created by Lessee with respect to the Agency Lease and the Rental Payments.

8. Lessee hereby covenants to comply with all requirements of the Code and Regulations relating to the rebate of arbitrage profit to the United States of America. It is expected that all gross proceeds of the financing will be expended on the Equipment no later than the day which is six months after the date of issuance of Equipment Schedule No. 1.

9. Neither the proceeds of the financing nor the Equipment financed therewith shall be used for any "private business use" within the meaning of Section 141(b)(6) of the Code. No proceeds of the financing will be used to make or finance a loan to another person.

10. The payment of Rental Payments is not guaranteed, directly or indirectly, in whole or in part by the United States or any agency or instrumentality thereof, nor is it otherwise federally guaranteed within the meaning of Section 149(b) of the Code.

11. To the best of the knowledge and belief of the undersigned, the expectations of Lessee, as set forth above, are reasonable, and there are no present facts, estimates and circumstances which would change the foregoing expectations.

12. Lessee has not been notified of the listing or proposed listing of it by the Internal Revenue Service as an issuer whose arbitrage certificates may not be relied upon.

WITNESS my hand this 15th day of May.

Lessee: State of Florida, Department of Juvenile Justice

By: 

Title: Fred Schutnecht, Director of Administration

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Juvenile Justice

Contact: Vickie J. Harris

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

| | Issue (Revenue or Budget Driver) | R/B* | FY 2015-2016 Estimate/Request Amount | |
|---|--|------|--------------------------------------|----------------------------|
| | | | Long Range Financial Outlook | Legislative Budget Request |
| a | Department of Juvenile Justice - Prevention and Intervention Programs | B | 6.6M | 1,843,452 |
| b | Maintenance, Repairs, and Capital Improvements - Statewide Buildings- Critical | B | 7.1M | 8,360,000 |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |

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

Item a - The department's FY 2015-16 Legislative Budget Request includes the following issues in the Delinquency Prevention and Diversion budget entity: 1) The department requests the transfer of \$1,630,952 from the Non-Secure Residential Commitment budget entity to implement Stop Now and Plan, along with the creation of a "train the trainer" program, and to support 50 additional Practical Academic Cultural Education (PACE) Center slots statewide; and 2) \$212,500, recurring General Revenue, is requested to annualize the continuation of funding to support the expansion of the PACE Center in Clay County. The Long Range Financial Outlook's projection for this budget driver is based on a three-year appropriation average. Item b - The department's issues include the \$7.1 million projected in the Long Range Financial Outlook for this budget driver and additional funding requests for other needs related to maintaining the state's property.

* R/B = Revenue or Budget Driver

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 80 Juvenile Justice **Budget Period 2015 - 16**
Budget Entity: 80800200 Secure Residential Commitment

| (1) | (2) | (3) | (4) |
|----------------------------|--------------------------------|-----------------------------------|---------------------------------|
| SECTION I | ACTUAL FY 2013 - 14 | ESTIMATED FY 2014 - 15 | REQUEST FY 2015 - 16 |
| Interest on Debt | (A) 455,494 | 385,594 | 311,012 |
| Principal | (B) 1,326,975 | 1,396,879 | 1,490,955 |
| Repayment of Loans | (C) | | |
| Fiscal Agent or Other Fees | (D) | | |
| Other Debt Service | (E) 4,305 | 4,277 | 4,277 |
| Total Debt Service | (F) 1,786,774 | 1,786,750 | 1,806,244 |

Explanation: The Department of Juvenile Justice is contractually obligated to pay lease payments for Hastings Comprehensive Mental Health Treatment Program (64-Bed Juvenile Facility) located in St. Johns County. This facility is operated by G4S Youth Services, LLC.

SECTION II

ISSUE:

| (1) | (2) | (3) | (4) | (5) |
|----------------------------|----------------------|--------------------------------|-----------------------------------|---------------------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2014 | June 30, 2015 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL FY 2013 - 14 | ESTIMATED FY 2014 - 15 | REQUEST FY 2015 - 16 |
| Interest on Debt | (G) | | | |
| Principal | (H) | | | |
| Fiscal Agent or Other Fees | (I) | | | |
| Other | (J) | | | |
| Total Debt Service | (K) | | | |

ISSUE:

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2014 | June 30, 2015 |
|----------------------------|----------------------|--------------------------------|-----------------------------------|---------------------------------|
| | | ACTUAL FY 2013 - 14 | ESTIMATED FY 2014 - 15 | REQUEST FY 2015 - 16 |
| Interest on Debt | (G) | | | |
| Principal | (H) | | | |
| Fiscal Agent or Other Fees | (I) | | | |
| Other | (J) | | | |
| Total Debt Service | (K) | | | |

DEPARTMENT OF JUVENILE JUSTICE
Juvenile Detention Program
Detention Centers
Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Detention Centers

Phone Number: 850-717-2468

| (1) REPORT NUMBER | (2) PERIOD ENDING | (3) UNIT/AREA | (4) SUMMARY OF FINDINGS AND RECOMMENDATIONS | (5) SUMMARY OF CORRECTIVE ACTION TAKEN | (6) ISSUE CODE |
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| 2014-015 | 2012-2013 | Auditor General, DJJ Operational Audit | <p>Finding and Recommendation 1. The department did not always maintain documentation demonstrating that employees and contract providers received background screenings as a condition of employment and prior to being granted Juvenile Justice Information System (JJIS) access privileges. The Bureau of Quality Improvement did not adequately document that peer reviewers met the minimum qualifications for training, education, and work experience. The audit recommended the department's management ensure that Level Two (2) screenings are timely conducted in accordance with the requirements of state law and department policies and procedures and that documentation of the screening results be reviewed and maintained.</p> <p>Finding and Recommendation 2. Departmental records did not always demonstrate that JJIS access privileges were limited to authorized users and that users had completed the required JJIS training. The audit recommended that departmental management ensure that, prior to receiving access, JJIS users' access privileges are properly authorized and that users receive appropriate JJIS training.</p> <p>Finding and Recommendation 3. The department did not always timely deactivate JJIS access privileges upon the users' separation from employment. Additionally, the department had not deactivated JJIS access privileges for a significant number of inactive user accounts. The audit recommended that departmental management take steps to ensure that JJIS user access privileges are timely deactivated upon a user's separation from</p> | <p>1. The use of the Access Request Form, created by the Data Integrity Officers (DIOs), is now being enforced. The DIOs have also created a central file system to store all documents submitted for each user.</p> <p>2. The department's DIOs have created a central storage unit for training attendance sign-in sheets. The DIOs are continuing to determine how to effectively track attendance at webinar trainings where multiple users participate on one site.</p> <p>3. The system code changes have been tested and are scheduled to be moved into production effective April 4, 2014.</p> | |

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

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Phone Number: 850-717-2468

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Budget Period: 2015 - 2016

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Budget Period: 2015 - 2016

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DEPARTMENT OF JUVENILE JUSTICE

Probation and Community Corrections

Community Supervision

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

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Budget Period: 2015 - 2016

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DEPARTMENT OF JUVENILE JUSTICE

Probation and Community Corrections

Community Interventions and Services

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

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Budget Period: 2015 - 2016

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DEPARTMENT OF JUVENILE JUSTICE

Office of the Secretary/

Assistant Secretary for Administrative Services

Executive Direction and Support Services

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

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| A-1314DJJ-007 | 2013-2014 | Audit of the Department's Procurement of Contractual Program Services | <p>Finding and Recommendation 1: In three of six Invitation To Negotiate (ITN) procurement files reviewed, the auditor could not determine if a certified negotiator was part of the team. The audit recommended that the department ensure the participation of certified negotiators in the procurement process.</p> <p>Finding and Recommendation 2: The number of certified negotiators is not sufficient to support procurement activities utilizing the ITN procurement method. The audit recommended that the department increase the number of staff members who are certified contract negotiators in the Bureau of Contracts.</p> | <p>1. The Bureau of Contracts has implemented a process to ensure that participation of the certified negotiator is documented on the Award Recommendation Memo to the Secretary for all procurements in excess of \$1 million in a fiscal year.</p> <p>2. The Bureau of Contracts has completed a training survey for the Department of Management Services (DMS) and requested training for each contract administrator not currently certified. The DMS has indicated that it will be conducting its certified negotiator training during the fall of 2014.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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| A-1314DJJ-004 | 2013-2014 | Audit of the Department's Purchasing Card (P-Card) Program | <p>Finding and Recommendation 1: The Bureau of Finance and Accounting generated Florida Accounting Information Resource (FLAIR) Aging Reports from the Reports Distribution System (RDS), but did not retain the reports. The audit recommended the FLAIR Aging Reports be retained by the Bureau of Finance and Accounting to ensure transactions are approved in a timely manner and to identify issues of non-compliance.</p> <p>Finding and Recommendation 2: P-Card Management Staff did not require the use of "Justification for Delay" forms when payments are delayed. The audit recommended the department enforce the policy and procedure requiring a "Justification for Delay" form to be signed by the manager within five (5) working days and submitted to the department's P-Card Program Administrator when a transaction reaches the ninth (9th) day and no action has been taken to approve the transaction.</p> <p>Finding and Recommendation 3: P-Card cancellation in a timely manner for separated employees has improved significantly; however, there is still room for further improvement. The audit recommended that the department continue to improve the Separation Notification System. The audit also recommended that the P-Card management staff focus their attention on the Separation Notification System and other control mechanisms in place to ensure the cancellation of the P-Cards</p> <p>in a timely manner when cardholders are separated from the department in order to eliminate the potential for issues of non-compliance or misuse.</p> | <p>1. The FLAIR Aging Reports are now saved in a PDF format and maintained on the department's K: drive for reference.</p> <p>2. The "Justification for Delay" form is no longer a mandatory requirement by the Department of Financial Services (DFS) since the development of the daily reports showing aged outstanding P-Card transactions. The Bureau of Finance and Accounting monitors charges daily and any transactions unresolved as of close of business on the eighth (8th) day is escalated to the cardholder's manager for action. The Bureau of Finance and Accounting will be updating the department's policy and procedures to reflect the deletion of this requirement while continuing to ensure prompt payment to Bank of America and will continue to document any delays.</p> <p>3. The Bureau of Finance and Accounting coordinated with the Bureau of Personnel to receive a termination report for the department on a bi-weekly basis. This extra safeguard is in place to identify separated employees who have separated without using the Separation Notification System.</p> | |

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| A-1213DJJ-009 | 2013-2014 | Audit of the Department's Employees' Travel and Travel Related Expenses | <p>Finding and Recommendation 1: There was lack of evidence to indicate that authorized travelers always selected the most economical method of travel. The audit recommended that the department revise its travel procedures to require authorized travelers to provide evidence that reasonable effort (such as an email correspondence to the state vehicle pool managing staff) has been made to obtain a state vehicle when a rental car is used for travel and cost analysis of a rental car versus a Privately Owned Vehicle (POV), in addition to evidence that a reasonable effort has been made to obtain a state vehicle when a POV is used for travel.</p> <p>Finding and Recommendation 2: Some reimbursement rates were not determined consistently. Other errors, omissions, and irregularities related to travel expenses reimbursements also exist. The audit recommended the department provide training to staff, supervisors, and/or travel voucher reimbursement reviewers to ensure that reimbursement claims are properly filed, approved, and reviewed. The audit also recommended that the department strengthen the reimbursement process by adding random supervisory reviews of the processed vouchers to reduce the errors, omissions, and irregularities related to travel expenses reimbursements.</p> <p>Finding and Recommendation 3: Some Vouchers for Reimbursement of Travel Expenses were not completed by the travelers or approved by the supervisors in a timely manner. The mode of transportation on some of the vouchers was not</p> | The Bureau of Finance and Accounting is revising the training requirements for the department's authorized travelers. | |

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| A-1213DJJ-009 continued | 2013-2014 | Audit of the Department's Employees' Travel and Travel Related Expenses | indicated. The audit recommended that the department provide training to staff and supervisors to ensure that travel vouchers are submitted to the Bureau of Finance and Accounting in a timely manner and the mode of transportation is indicated on the Voucher for Reimbursement of Travel Expenses. | | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Executive Direction/Support Services

Phone Number: 850-717-2468

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DEPARTMENT OF JUVENILE JUSTICE

Office of the Secretary/

Assistant Secretary for Administrative Services

Information Technology

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

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DEPARTMENT OF JUVENILE JUSTICE

Residential Corrections Program

Non-Secure Residential Commitment

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

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DEPARTMENT OF JUVENILE JUSTICE

Residential Corrections Program

Secure Residential Commitment

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

SCHEDULE IX. MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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DEPARTMENT OF JUVENILE JUSTICE

Prevention and Victim Services

Delinquency Prevention and Diversion

Department Level Exhibits and Schedules



Christina K. Daly, Interim Secretary

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 |
| A-1314DJJ-006 | 2013-2014 | Audit of the Internal Controls of Prevention Operations | <p>Finding and Recommendation 1: The Office of Prevention and Victim Services (OPVS) did not have comprehensive procedures in place to serve as program operational guidelines. The audit recommended that the OPVS develop and implement comprehensive operational procedures for the OPVS' operations.</p> <p>Finding and Recommendation 2: The OPVS did not have controls in place during statute and staffing changes to ensure the State Advisory Group's (SAG) duties and responsibilities required by federal laws and bylaws were accomplished. The audit recommended that the OPVS develop and implement policies and procedures for the SAG's responsibilities.</p> <p>Finding and Recommendation 3: The audit revealed a lack of controls to manage the Circuit Advisory Boards' (CABs) activities. A significant part of the CABs' duties and responsibilities were not completed. Additionally, the CABs' bylaws template provided by the OPVS does not include the CABs' responsibilities for innovation zones. The audit recommended that the OPVS develop and implement policies and procedures for the OPVS' support for the CABs. Additionally, the audit recommended that the innovation zones provision be removed from statute or amended.</p> <p>Finding and Recommendation 4: The audit revealed a lack of controls for contract management and monitoring. The audit recommended that the OPVS develop and implement procedures that identify its remaining responsibilities for contract management and monitoring when those functions are transferred to Provider Management Shared Services.</p> | The OPVS stated that the procedures will be restructured to ensure internal controls are properly established and implemented at the program level and effective in ensuring program goals are achieved. | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Delinquency Prevention and Diversion

Phone Number: 850-717-2468

| (1) | (2) | (3) | (4) | (5) | (6) |
|---------------|---------------|---|--|---|------------|
| REPORT NUMBER | PERIOD ENDING | UNIT/AREA | SUMMARY OF FINDINGS AND RECOMMENDATIONS | SUMMARY OF CORRECTIVE ACTION TAKEN | ISSUE CODE |
| 2014-015 | 2012-2013 | Auditor General, DJJ Operational Audit | <p>Finding and Recommendation 1. The department did not always maintain documentation demonstrating that employees and contract providers received background screenings as a condition of employment and prior to being granted Juvenile Justice Information System (JJIS) access privileges. The Bureau of Quality Improvement did not adequately document that peer reviewers met the minimum qualifications for training, education, and work experience. The audit recommended the department's management ensure that Level Two (2) screenings are timely conducted in accordance with the requirements of state law and department policies and procedures and that documentation of the screening results be reviewed and maintained.</p> <p>Finding and Recommendation 2. Departmental records did not always demonstrate that JJIS access privileges were limited to authorized users and that users had completed the required JJIS training. The audit recommended that departmental management ensure that, prior to receiving access, JJIS users' access privileges are properly authorized and that users receive appropriate JJIS training.</p> <p>Finding and Recommendation 3. The department did not always timely deactivate JJIS access privileges upon the users' separation from employment. Additionally, the department had not deactivated JJIS access privileges for a significant number of inactive user accounts. The audit recommended that departmental management take steps to ensure that JJIS user access privileges are timely deactivated upon a user's separation from</p> | <p>1. The use of the Access Request Form, created by the Data Integrity Officers (DIOs), is now being enforced. The DIOs have also created a central file system to store all documents submitted for each user.</p> <p>2. The department's DIOs have created a central storage unit for training attendance sign-in sheets. The DIOs are continuing to determine how to effectively track attendance at webinar trainings where multiple users participate on one site.</p> <p>3. The system code changes have been tested and are scheduled to be moved into production effective April 4, 2014.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Delinquency Prevention and Diversion

Phone Number: 850-717-2468

| (1) REPORT NUMBER | (2) PERIOD ENDING | (3) UNIT/AREA | (4) SUMMARY OF FINDINGS AND RECOMMENDATIONS | (5) SUMMARY OF CORRECTIVE ACTION TAKEN | (6) ISSUE CODE |
|-------------------------|-------------------------|---|--|---|----------------------|
| 2014-015 continued | 2012-2013 | Auditor General, DJJ Operational Audit | <p>employment. Additionally, it was recommended that JJIS user accounts be timely deactivated when users no longer require JJIS access to perform their assigned job duties.</p> <p>Finding and Recommendation 4. The department's change management process did not always provide for an appropriate separation of duties and the department did not always adequately document JJIS program change authorizations. The audit recommended that departmental management ensure that the responsibilities for developing and moving JJIS program changes into production are appropriately separated. Additionally, it was recommended that all JJIS program change approvals be properly documented.</p> <p>Finding and Recommendation 5. Department controls to monitor user access to juveniles' social security numbers in the JJIS could be enhanced. The audit recommended the department establish procedures to periodically monitor the appropriateness of JJIS user access to juveniles' social security numbers.</p> <p>Finding and Recommendation 6. The department did not always timely cancel purchasing cards upon an employee's separation from department employment. The audit recommended that departmental management take appropriate actions to ensure the timely cancellation of purchasing cards when cardholders separate from department employment.</p> | <p>4. The department is continuing to implement system changes to resolve this issue. The estimated timeframe for this system change is June 6, 2014.</p> <p>5. This recommended change was implemented prior to the conclusion of the audit and required no further action.</p> <p>6. The department has drafted a revised Purchasing Card Policy FDJJ-1407.05 which implements an immediate destruction of purchasing cards by the separating employee's supervisor. Additionally, upon the supervisor entering the employee's separation date into the DJJ Separation Notification System, the department's Purchasing Card Administrator will cancel the purchasing card immediately. Lastly, the department's Purchasing Card Administrator will review personnel action reports on a bi-weekly basis to ensure purchasing cards held by separating employees have been properly cancelled.</p> | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Delinquency Prevention and Diversion

Phone Number: 850-717-2468

| (1) | (2) | (3) | (4) | (5) | (6) |
|--------------------|---------------|---|---|---|------------|
| REPORT NUMBER | PERIOD ENDING | UNIT/AREA | SUMMARY OF FINDINGS AND RECOMMENDATIONS | SUMMARY OF CORRECTIVE ACTION TAKEN | ISSUE CODE |
| 2014-015 continued | 2012-2013 | Auditor General, DJJ Operational Audit | Finding and Recommendation 7. The department could not demonstrate that sensitive data was always removed from Information Technology (IT) data storage media prior to disposal. The audit recommended that departmental management ensure that confidential and sensitive information is removed from all items with data storage capabilities prior to disposal. | 7. The department has fully implemented the procedures and processes outline in the agency's response to ensure that confidential/sensitive information is removed from all media with data storage capability. This includes forming the Disposition and Disposal Workgroup, which was created to review our existing policies and procedures concerning property management and the disposition/disposal of IT equipment. Based on recommendations from the workgroup, Management Information Systems (MIS) shall inspect and remove the data storage media from all computers and applicable office machines during the disposition and disposal process. The department's policy FDJJ1230 requiring removal of hard drives prior to surplus / final disposition has been updated an implemented. Hard drives for leased copiers/scanners are retained by the department and sanitized by (MIS). The department's policy FDJJ1260 and Surplus Form 25 has been modified to require the documentation of cleaning / removal of hard drives. In addition, the department has purchased KillDISK Prov v7 software to perform the Department of Defense's level of sanitization of all data storage media prior to disposal. Lastly, the department continues to require all | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015 - 2016

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu

Budget Entity: Delinquency Prevention and Diversion

Phone Number: 850-717-2468

| (1) | (2) | (3) | (4) | (5) | (6) |
|--------------------|---------------|---|--|--|------------|
| REPORT NUMBER | PERIOD ENDING | UNIT/AREA | SUMMARY OF FINDINGS AND RECOMMENDATIONS | SUMMARY OF CORRECTIVE ACTION TAKEN | ISSUE CODE |
| 2014-015 continued | 2012-2013 | Auditor General, DJJ Operational Audit | Finding and Recommendation 8. The department's contract monitoring activities continue to need improvement. The audit recommended that departmental management ensure that the required administrative and programmatic monitoring of contracts is completed in accordance with established procedures. | departmental employees and contract providers to complete Information Security Awareness training to educate them concerning the security and safety of the department's data and resources. 8. A pilot of the Provider Management Shared Services contract management and monitoring process is scheduled to begin April 1, 2014. Full, statewide implementation is projected to begin October 1, 2014. | |

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice / Detention Centers |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Griffin Kolchakian |

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, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | | | | |
| 2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 80400100 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | 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 <u>adjustment made to the object data</u> . | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|--|--|--|--|--|--|
| Action | | 80400100 | | | | |
| 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should <u>always be annualized</u> . | N/A | | | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADAC)? 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 | | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in <u>Memo #14-001?</u> | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | Y | | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80400100 | | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | Y | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|--|--|--|--|--|--|
| Action | | 80400100 | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | N/A | | | | |
| 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|--|--|--|--|--|--|
| Action | | 80400100 | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|--|--|--|
| Action | | 80400100 | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | Y | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80400100 | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 updated.) | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80400100 | | | |

AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? Y

18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? Y

18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? Y

18.5 Are the appropriate counties identified in the narrative? Y

18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? Y

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice/Community Supervision |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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) | | | | |
|----------|--|--|--|--|--|
| 80700700 | | | | | |

1. GENERAL

| | | | | | |
|--|---|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|--|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | | | | |
| 2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 80700700 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | Y | | | | |
| TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|---|--|--|
| Action | | 80700700 | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | |
| 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 | | | |
| 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 #14-001? | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | |
| AUDIT: | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/J | The 200XXXX issues net to zero at the department level. | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|--|--|---|--|--|
| Action | | 80700700 | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department level. | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) .) | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 80700700 | | | | |
| 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|---|--|--|--|--|--|
| Action | | 80700700 | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80700700 | | | |

| | | | | |
|--|---|-----|--|--|
| 10. SCHEDULE III (PSCR, SC3) | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | |
| 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. | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing. | N/A | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | |
| AUDIT: | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80700700 | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 .) | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80700700 | | | |

AUDITS - GENERAL INFORMATION

| | | |
|-----|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice/Community Interventions and Services |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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) | | | | |
|----------|--|--|--|--|--|
| 80700800 | | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 29)? 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 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 80700800 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | Y | | | | |
| TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|---|--|--|
| Action | | 80700800 | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | |
| 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 | | | |
| 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 #14-001? | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | |
| AUDIT: | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/J | The 200XXXX issues net to zero at the department level. | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|--|--|---|--|--|
| Action | | 80700800 | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department level. | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) .) | Y | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 80700800 | | | | |
| 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|---|--|--|--|--|--|
| Action | | 80700800 | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80700800 | | | |

| | | | | |
|--|---|-----|--|--|
| 10. SCHEDULE III (PSCR, SC3) | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | |
| 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. | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing. | N/A | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | |
| AUDIT: | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80700800 | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 .) | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80700800 | | | |

AUDITS - GENERAL INFORMATION

| | | |
|-----|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice/Executive Direction/Support Services |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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

| | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|
| Action | 80750100 | | | | |

1. GENERAL

| | | | | | | |
|-----|---|---|--|--|--|--|
| 1.1 | Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 | Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | | |
|-----|--|---|--|--|--|--|
| 1.3 | Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verifv. (EXBR, EXBA) | Y | | | | |
| 1.4 | Has security been set correctly? (CSDR, CSA) | 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 59 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 29)? 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 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80750100 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | 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 <u>adjustment made to the object data</u> . | | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | |
| TIP | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|---|--|--|
| Action | | 80750100 | | | |
| 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | Y | | | |
| 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 | | | |
| 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 #14-001? | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480, or 55C01C0)? | N/A | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | |
| AUDIT: | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | Y | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department level. | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|--|--|--|--|--|
| Action | | 80750100 | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|----------------|--|--|--|--|--|
| Action | | 80750100 | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | N/A | | | |
| 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 Chapter 2009-78, Laws of Florida, 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 | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | |
| AUDITS: | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|--|--|--|--|--|
| Action | | 80750100 | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | |
| AUDIT: | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | Y | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | Y | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | Y | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 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. | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80750100 | | | |
| 14. SCHEDULE VIII B-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | |
| 15. SCHEDULE VIII C (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
| 16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80750100 | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | |
| AUDITS - GENERAL INFORMATION | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) | | | | | |
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | N/A | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | | | |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | | | |

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice/Information Technology |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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) | | | | |
|----------|--|--|--|--|--|
| 80750200 | | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|--|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | | | | |
| 2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80750200 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | 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 <u>adjustment made to the object data</u> . | | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | |
| TIP | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | N/A | | | | |
| 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 33 of the LBR Instructions.) | N/A | | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.) | N/A | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 80750200 | | | | |
| 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should <u>always be annualized</u> . | 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 | | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in <u>Memo #14.001?</u> | 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. (PLRR, PLMO) | 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? | N/A | | | | |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | N/A | | | | |
| AUDIT: | | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80750200 | | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|--|--|--|--|--|--|
| Action | | 80750200 | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | N/A | | | | |
| 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | 80750200 | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing | N/A | | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80750200 | | | |
| 14. SCHEDULE VIII B-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | |
| 15. SCHEDULE VIII C (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
| 16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 <u>output standard</u> will be identified in the <u>audit report</u> .) | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80750200 | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | |
| AUDITS - GENERAL INFORMATION | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) | | | | | |
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | N/A | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | | | |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | | | |

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Juvenile Justice / Non-Secure Residential Commitment |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Griffin Kolchakian |

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) | | | | |
|----------|--|--|--|--|--|
| 80800100 | | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | | | | |
| 2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 80800100 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | 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 <u>adjustment made to the object data</u> . | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|--|--|--|--|--|
| Action | | 80800100 | | | |
| 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should <u>always be annualized</u> . | N/A | | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADAC)? 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 | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in <u>Memo #14-001?</u> | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | |
| AUDIT: | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | Y | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80800100 | | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | Y | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|--|--|--|--|--|--|
| Action | | 80800100 | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | N/A | | | | |
| 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|--|--|--|--|--|--|
| Action | | 80800100 | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|--|--|--|
| Action | | 80800100 | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|---|--|--|--|--|
| Action | | 80800100 | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | |
| 16.6 | Has the agency provided the necessary standard (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 updated.) | N/A | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80800100 | | | |

AUDITS - GENERAL INFORMATION

| | | |
|-----|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Juvenile Justice / Secure Residential Commitment |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris / Griffin Kolchakian |

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) | | | | |
|----------|--|--|--|--|--|
| 80800200 | | | | | |

| 1. GENERAL | | | | | |
|--------------------------|---|-----|--|--|--|
| 1.1 | Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | |
| 1.2 | Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | |
| AUDITS: | | | | | |
| 1.3 | Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | |
| 1.4 | Has security been set correctly? (CSDR, CSA) | 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 59 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 Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | Y | | | |
| 2.4 | Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed? | Y | | | |
| 3. EXHIBIT B (EXBR, EXB) | | | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | | | |
| 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | |
| 3.3 | Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | |
| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | |
| TIP | Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 80800200 | | | | |
| 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 (05XXXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXXX) should be used. | | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | | | | |
| 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | 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 <u>adjustment made to the object data</u> . | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|--|--|--|--|--|--|
| Action | | 80800200 | | | | |
| 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should <u>always be annualized</u> . | N/A | | | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADAC)? 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 | | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in <u>Memo #14-001?</u> | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | Y | | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | Y | | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80800200 | | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | Y | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|--|--|--|--|--|--|
| Action | | 80800200 | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | N/A | | | | |
| 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|--|--|--|--|--|--|
| Action | | 80800200 | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|--|--|--|
| Action | | 80800200 | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | Y | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 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. | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing | N/A | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80800200 | | | |

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

| | | | | | | |
|------|---|-----|--|--|--|--|
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | | |

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

| | | | | | | |
|------|---|-----|--|--|--|--|
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | | |
| 16.6 | Has the agency provided the necessary standard (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 will be updated.) | N/A | | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | | |

17. MANUALLY PREPARED EXHIBITS & SCHEDULES

| | | | | | | |
|------|--|-----|--|--|--|--|
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | | |

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 80800200 | | | |

AUDITS - GENERAL INFORMATION

| | | |
|-----|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice/Delinquency Prevention and Diversion |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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 | | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | Y | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | 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 59 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 29)? 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 29) been followed? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Y | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | Y | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 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 61 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 | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | Y | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | Y | | | | |
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive. | | | | | |
| TIP | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | | |
| 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 | | | | |
| 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 #14-001? | 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. (PLRR, PLMO) | 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 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | N/A | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | Y | | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|---|--|--|--|
| Action | | 80900100 | | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/J | The 200XXXX issues net to zero at the department level. | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | N/A | | | | |
| 8.2 | Has a Schedule I and Schedule IB 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 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; fixed capital outlay adjustment 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | 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 Chapter 2009-78, Laws of Florida, 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 | | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | N/A | | | | |
| 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 general revenue 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 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|---|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | N/A | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | N/A | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | N/A | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| 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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | N/A | | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 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. | | | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing. | N/A | | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | N/A | | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | N/A | | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | N/A | | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | N/A | | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | N/A | | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | | | | |
| AUDIT: | | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 80900100 | | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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.) | N/A | | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | N/A | | | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | N/A | | | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | | |
| 16.6 | Has the agency provided the necessary standard (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.) | N/A | | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | N/A | | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 80900100 | | | | |

AUDITS - GENERAL INFORMATION

| | | | | | |
|-----|--|--|--|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Juvenile Justice |
| Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Griffin Kolchakian |

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) | | | | |
|--------|--|--|--|--|--|
| | DEPT | | | | |

1. GENERAL

| | | | | | |
|---|--|--|--|--|--|
| 1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI) | | | | | |
| 1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | | | | | |

AUDITS:

| | | | | | |
|--|--|--|--|--|--|
| 1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verivy. (EXBR, EXBA) | | | | | |
| 1.4 Has security been set correctly? (CSDR, CSA) | | | | | |
| 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 59 of the LBR Instructions? | | | | | |
| 2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | | | | | |
| 2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue? | | | | | |
| 2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed? | | | | | |

3. EXHIBIT B (EXBR, EXB)

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

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | | | | | |
| 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero") | | | | | |
| TIP Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
| TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | DEPT | | | | |
| 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 61 of the LBR Instructions? | | | | | |
| 4.2 | Is the program component code and title used correct? | | | | | |
| 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.) | | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | | | | | |
| 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 <u>adjustment made to the object data.</u> | | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency <u>must adjust Column A01.</u> | | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts <u>should be positive.</u> | | | | | |
| TIP | If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | | | | | |
| 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 33 of the LBR Instructions.) | | | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.) | | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|--|--|--|
| Action | | DEPT | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | | | | |
| 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? | | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | | | | |
| 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 | | | | |
| 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 | | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | | | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | | | | |
| 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 #14-001? | | | | |
| 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. (PLRR, PLMO) | | | | |
| 7.12 | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? | | | | |
| 7.13 | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? | | | | |
| 7.14 | Do the amounts reflect appropriate FSI assignments? | | | | |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount | | | | |
| 7.16 | 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 28 and 88 of the LBR Instructions.) | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)? | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | | | | |
| AUDIT: | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---|--|--|--|--|--|
| Action | | DEPT | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | Y | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | Y | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))) | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | |
| 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 and Schedule IB been completed in LAS/PBS for each operating trust fund? | Y | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | Y | | | |
| 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; fixed capital outlay adjustment narrative)? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|--------|--|--|--|--|--|
| Action | | DEPT | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | |
| 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.) | Y | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | Y | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | Y | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | |
| 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | |
| 8.20 | Are appropriate general revenue service charge nonoperating amounts included in Section II? | Y | | | |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | Y | | | |
| 8.22 | Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) | Y | | | |
| 8.23 | Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? | Y | | | |
| 8.24 | Are prior year September operating reversions appropriately shown in column A01? | Y | | | |
| 8.25 | Are current year September operating reversions appropriately shown in column A02? | Y | | | |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|-----------------------------------|--|--|--|--|--|
| Action | | DEPT | | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | | | |
| AUDITS: | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | | | |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | | | |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | Y | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | Y | | | |
| TIP | The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible! | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | |
| AUDIT: | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | | | | |

| | | Program or Service (Budget Entity Codes) | | | |
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| Action | | DEPT | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.) | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | | | | |
| 11. SCHEDULE IV (EADR, SC4) | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | | | | |
| TIP | If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV. | | | | |
| 12. SCHEDULE VIIIA (EADR, SC8A) | | | | | |
| 12.1 | Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing. | Y | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | |
| 13.1 | NOT REQUIRED FOR THIS YEAR | N/A | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? | Y | | | |
| 15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions) | | | | | |
| 15.1 | Agencies are required to generate this schedule via the LAS/PBS Web. | Y | | | |
| 15.2 | Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check. | Y | | | |
| 15.3 | Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level? | Y | | | |
| 15.4 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions? | Y | | | |
| 15.5 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | Y | | | |
| AUDIT: | | | | | |
| 15.6 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | | | |

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| | Program or Service (Budget Entity Codes) | | | |
| Action | DEPT | | | |

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| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <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 | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | Y | | |

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| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | | |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | | |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | Y | | |
| 16.6 | Has the agency provided the necessary standard (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 output standard.) | Y | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | Y | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | |

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| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | Y | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Y | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | Y | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | | | |

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| | Program or Service (Budget Entity Codes) | | | | |
| Action | DEPT | | | | |

AUDITS - GENERAL INFORMATION

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| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

19. FLORIDA FISCAL PORTAL

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