



Executive
Director
Marshall Stranburg

Child Support
Enforcement
Ann Coffin
Director

General Tax
Administration
Maria Johnson
Director

Property Tax
Oversight
Howard Moyes
Interim Director

Information
Services
Damu Kuttikrishnan
Director

October 15, 2014

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

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

Cindy Kynoch, Staff Director
Senate Appropriations Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, the Legislative Budget Request for the Department of Revenue 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. As executive director of the Department of Revenue, I have approved this plan, pending review and approval by the Governor and Cabinet.

The Department appreciates the support of the Governor, the Cabinet, and the Legislature as we strive to carry out our mission for the benefit of our state and its citizens. If you have any comments or questions, please call Joe Young, Director of Financial Management, at 850-717-7018 or me at 850-617-8950.

Sincerely,

Marshall Stranburg

Marshall Stranburg

Tallahassee,
Florida
32399-0100

DEPARTMENT OF REVENUE REQUEST
FOR APPROVAL OF PAY ADDITIVES
TEMPORARY SPECIAL DUTIES-GENERAL
FISCAL YEAR 2015-2016

The Department of Revenue (Revenue) requests approval to implement Temporary Special Duties-General pay additives for Fiscal Year 2015-2016. Section 110.2035(7)(b), Florida Statutes, provides that each state agency shall include in its annual legislative budget request a proposed written plan for implementing temporary special duties-general pay additives for Fiscal Year 2015-2016. Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase. Revenue is not requesting any additional rate or appropriations for these additives.

Request Authority for Temporary Special Duties-General (TSD-General) Pay Additive

Temporary Special Duties-General

The Department of Revenue requests approval to implement Temporary Special Duties-General pay additives as necessary for Fiscal Year 2015-2016. The “temporary special duties-general” pay additive is used when an employee has been assigned temporary duties and responsibilities not customarily assigned to their position. These temporary pay increases are used in a variety of circumstances such as:

- An employee performing additional duties of a higher level position when the other position is vacant for any reason other than absent coworker due to Family Medical Leave Act (FMLA) or military leave.
- An employee performing additional duties of a higher level position whose incumbent has been temporarily assigned other duties.
- An employee who meets the criteria for out of title work under the AFSCME collective bargaining agreement.
- An employee continuing to perform additional duties of an absent coworker when the coworker has exhausted FMLA leave but has not yet returned to work.
- An employee performing additional duties of a coworker who is absent in accordance with s.60L-34.0051, F.A.C., Family Supportive Work Program, of the Department of Management Services Personnel Rules, that does not meet the FMLA or military leave criteria.
- An employee performing additional duties of a significant nature and time regarding a special project or special assignment not normally assigned to the employee.

Effective Date of Additive

The additive will be in effect beginning the first day of the added duties or, when the temporary special duty is for an employee covered by the AFSCME contract, the additive must be effective no later than the 23rd day if the employee has been assigned duties of a higher level position for a period of more than 22 workdays within any six consecutive months.

Length of Time Additive Will Be Used

The additive will be in effect for the length of time the position is vacant or until such time as management decides that the additional duties can be removed from the employee receiving the additive.

Additive Amount

Up to 15% of the employee's base rate of pay depending on the extra duties given (or the option to go to the minimum of the higher level pay grade, if determined appropriate).

Classes/Positions Affected

Any Career Service classification could be affected by the provisions of this plan so it is not possible to predict exactly which temporary special duty additives will occur in Fiscal Year 2015-2016.

Collective Bargaining Agreements Impacted

AFSCME-Article 21-Out of Title Work

- (A) 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 actually performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for a period of time 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 Personnel Rules, beginning with the 23rd day.
- (B) Employees being paid at a higher rate while temporarily filling a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary employment in the higher broadband level is ended.

Continue Current Additives

Revenue currently utilizes certain authorized pay additives in accordance with Chapter 110.2035: (d) An agency may implement shift differential additives, on-call additives, hazardous duty additives, lead-worker additives, temporary special duty – absent coworker additives, and trainer duty additives as necessary to accomplish the agency's mission and in accordance with department rules, instructions contained in the General Appropriations Act, and applicable collective bargaining agreements.

On-Call and Call-Back Additives

Currently, the Information Services Program uses on-call and call-back additives for employees required to be on-call either daily or on weekends as needed and /or as specifically directed by management. On-call designations must be included in the employee's position description and the following rules apply:

- The employee must remain available to work during an off-duty period.
- The employee must notify how they may be reached by phone or electronic device.
- The employee must be available to return to the work location on short notice to perform assigned duties.

An employee who is required to be on-call is compensated at a rate of \$1.00 per hour for each hour that he or she is required to be on-call. If an on-call period is less than one hour, the time while on-call is rounded to the nearest quarter hour and the employee will be paid .25 cents for each quarter hour of on-call assignment. An employee called back to work beyond the employee's scheduled hours for that day, shall be credited for actual time worked, or a minimum of two hours, whichever is greater.

An employee who is required to be on-call on a Saturday, Sunday, or state holiday is compensated at a rate equal to one-fourth of the statewide minimum for the employee's pay grade or pay band, or at the rate specified, whichever is greater, for the period the employee is required to be available.

Revenue currently has 14 positions designated as on-call and call-back, and the total on-call hours reported from July 1, 2013-June 30, 2014 was approximately 18,799 hours for a total payout of approximately \$19,799. The total call-back hours reported from July 1, 2013-June 30, 2014 was approximately 207 hours for a total payout of approximately \$3,385.

Lead Worker Additives

Lead worker additives may be used for positions/employees with sufficient knowledge and experience to lead others when assigned such responsibilities on a continuing basis. Duties of a lead worker do not include evaluating another's performance or administering disciplinary actions, and it does not justify reclassification. Lead worker duties must be reflected on the position description and in accordance with Chapter 60L-31, F.A.C.

Revenue currently has three positions designated as lead workers. The total annual additive amount is approximately \$4,963.

Temporary Special Duty - Absent Coworker Additives

Revenue currently has two 2 positions designated as temporary special duty-absent coworker. The total annual additive is approximately \$1,606.

State of Florida
Department of Revenue



2015-16
Department Level
Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Chicago Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	10-CA-3539		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer’s insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$935,441		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement and the matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Chicago Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	11-CA-1669		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer's insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$1,681,000		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement and the matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Fidelity National Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	10-CA-3540		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer’s insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$627,030		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement and the matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Fidelity National Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	07-CA-2894		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer's insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$1,700,972.23		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement and the matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HCA, Inc. and Subsidiaries v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	2012 CA 3891		
Summary of the Complaint:	Challenge to Corporate Income Tax assessment on the following issues: (1) Commerce Clause violation re wage subtraction; (2) nonbusiness income issue re dividends, interest, and capital gains received from affiliated members; and (3) whether interest, dividends and capital gain income from intangible assets should be included in sales factor of the Florida apportionment factor.		
Amount of the Claim:	Over \$14,734,387		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.13(1)(b)3, 220.03(1)(r), 220.16, 220.15, and 220.152, F.S.		
Status of the Case:	The taxpayer granted the Department an extension to file the Answer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Continental Glass Systems, Inc. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	DOAH		
Case Number:	14-1855		
Summary of the Complaint:	The taxpayer sells and installs windows. The Department issued the taxpayer an assessment on taxable consumable purchases; untaxed fixed assets; manufacturing costs; and unreported commercial rent (warehouse). The Petition provides that the taxpayer is challenging the entire assessment, but the Petition only addresses the assessment on manufacturing costs. The taxpayer contends that the contracts at issue should be classified as retail sale plus installation contracts rather than as real property improvement contracts. Most of the assessment was made on manufacturing costs.		
Amount of the Claim:	\$1.4 million		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.031, 212.05 and 212.06(1)(b), F.S. Rules 12A-1.043, 12A-1.051 and 12A-1.070, F.A.C.		
Status of the Case:	DOAH has closed its files and relinquished jurisdiction to the Department. The Attorney General’s Office has had some conversations with the taxpayer’s representative about the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Holiday CVS, LLC v. State of Florida, Department of Revenue		
Court with Jurisdiction:	DOAH		
Case Number:	A case number has not yet been issued.		
Summary of the Complaint:	<p>The taxpayer owns and operates pharmacy stores. The Department issued the taxpayer an assessment on exempt sales, consumable expenses, fixed assets, and commercial rental. The taxpayer’s Petition provides that, during the audit period, the taxpayer paid or accrued tax on various transactions in error. The Petition also contends that the assessment was not made timely, because a 2nd consent agreement to extend the time to issue and assessment or file a claim for refund was signed after the expiration of a 1st consent agreement and that the assessment did not become a final assessment until after the expiration of the 2nd consent agreement. The Petition further provides that “at the time that the assessment became final, the period January 1, 2006 through December 31, 2007 was beyond the three-year statute of limitations and the final [c]onsent [a]greement expired prior to the close of the sixty-day window articulated in the Notice of Proposed Assessment.” The Petition indicates that the taxpayer is still in the process of gathering additional information and reserves its right to amend and supplement the Petition. The taxpayer paid the assessment and is requesting a refund.</p>		
Amount of the Claim:	\$1.8 million		
Specific Statutes or Laws (including GAA) Challenged:	<p>Sections 72.011(2), 95.091(3), 212.031, 212.05, 213.21, 213.23, F.S. Rule 12-6.003, F.A.C.</p>		
Status of the Case:	The taxpayer has requested that the Department hold this case in abeyance pending the outcome of Verizon Business Purchasing, LLC.		
Who is representing (of		Agency Counsel	

record) the state in this lawsuit? Check all that apply.	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2014

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	RTG Furniture Corp. v. Florida Department of Revenue; Roomstogo.com, Inc. v. Florida Department of Revenue; Ormond Atlantic Corporation v. Florida Department of Revenue; RTG Interstate Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	<p>These cases involve separate Petitions. The taxpayers are challenging refund denials of sales tax previously paid on retail sales. These sales were financed by third-party banks and pertain to transactions with balances that were due the banks and later written off by the banks for federal income tax purposes. These taxpayers had received a discounted amount from the banks as payment for these retail sales. Then, the taxpayers deducted the difference between the sales price and the discounted amount received from the bank on these transactions as a discount (business expense) on their federal income tax return. The Department denied the refund claims on the grounds that amounts deducted by these taxpayers on their federal income tax returns do not constitute bad debts for federal income tax purposes, as required by s. 212.17, F.S.</p>		
Amount of the Claim:	\$29.3 million, cumulatively (The Taxpayers have not substantiated the refund amounts claimed.)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.17, F.S.		
Status of the Case:	<p>The taxpayers filed their Petitions, but requested that the case be held in abeyance, awaiting the outcome of Home Depot USA, Inc. Home Depot USA, Inc. filed a voluntary dismissal and that case concluded. Roomstogo et al. has had several meeting with the Department to discuss the case. No decision on how to proceed has yet been made by either party.</p>		
Who is representing (of record) the state in this lawsuit? Check all that	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	

apply.		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2014

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Sprint Communications Company, LP. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	08-CA-2234		
Summary of the Complaint:	<p>The taxpayer is challenging the Department's refund denial of sales tax remitted for the period 1/1/99-9/30/01. The taxpayer claims that telecommunication services that it sold, during the period, to telecommunication service dealers for their internal use in connection with their business of providing telecommunication services were excluded from sales tax, pursuant to paragraph 212.05(1)(g), F.S.(2000). This paragraph imposed sales tax on the actual cost of operating a substitute telecommunication <u>system</u> for a person's own use, but did not impose sales tax on the use by any local telecommunications company or any telecommunications carrier of its telecommunications system to provide telecommunications services for hire. (Another paragraph of section 212.05, F.S., imposed sales tax on sales of telecommunication <u>services</u>.) The taxpayer also asserts that, because the Legislature, in replacing the sales tax with the communications services tax, indicated that there would be no fiscal impact from the replacement of the "old" sales tax on telecommunication services and, because subparagraph 202.11(13)(b)6., F.S., (which became effective on 10/1/01) exempts from communications services tax a dealer's internal use of communications services in connection with its business of providing communications services (the type of transactions at issue), then, necessarily, paragraph 212.05(1)(g), F.S., in effect for the applicable period, excluded sales tax paid by the other entities to the taxpayer. The taxpayer refers to these other entities as being related to the taxpayer. However, these entities are separate legal entities for sales tax purposes.</p>		
Amount of the Claim:	\$2,190,645.60 (The Taxpayer have not substantiated the refund amount claimed.)		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05(1)(g), F.S. (2000)		

Status of the Case:	Discovery is ongoing.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2014

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Verizon Business Purchasing, LLC. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	11-CA-1498		
Summary of the Complaint:	<p>The taxpayer is challenging the Department’s sales and use tax assessment on purchases of tangible personal property and leases of real property. (Counts 2 and 3 of Complaint) The taxpayer also claims that the assessment is invalid in its entirety and must be abated, because the taxpayer claims that it was issued after the 3-year statute of limitations for issuing an assessment. (Count 1 of Complaint) The taxpayer claims that the Notice of Proposed Assessment (NOPA) is only a “proposed assessment” and not an “assessment” for limitation purposes under section 95.01(3), F.S., until after the expiration of the 60-day period during which the taxpayer may file an informal protest. The taxpayer argues that although the NOPA was issued within 60 days of the date provided in a Consent to extend the statute of limitations to issue an assessment, the 60-day period expired after the date provided in a Consent and, therefore, the assessment is invalid. (The taxpayer relies on provisions outlined in Chapter 220, F.S.) Furthermore, the taxpayer makes vague arguments in the Complaint as to why the underlying sales and use tax assessment on purchases and leases is incorrect.</p>		
Amount of the Claim:	\$3.2 million		
Specific Statutes or Laws (including GAA) Challenged:	<p>Sections 72.011(2), 95.091(3), 212.031, 212.05, 213.21, 213.23, 220.703(2), 220.709, 220.711, 220.713 and 220.717, F.S.</p> <p>Rule 12-6.003, F.A.C.</p>		
Status of the Case:	<p>The parties’ cross motions for summary judgment, as to Count 1 of the Complaint, were heard on April 24, 2012. In May 2012, the Circuit Court entered an order granting the Department’s partial motion for summary judgment, holding that the assessment issued against the taxpayer is a valid assessment and denying the taxpayer’s motion for summary judgment. In October 2012, the Circuit Court issued a Partial Final Judgment in favor of the Department as to Count 1 of the Complaint, which the taxpayer appealed. On February 5, 2013, the 1st</p>		

	<p>DCA dismissed the appeal as premature, stating that the claim on appeal is inextricably intertwined with the claims left pending and, as a result, “the Order on appeal does not constitute a partial final judgment subject to immediate review” The parties entered into a partial settlement agreement as to Counts 2 and 3 of the Complaint on June 23, 2014; the Circuit Court entered a final judgment on June 25, 2014; and the taxpayer appealed the Circuit Court’s final judgment to the 1st DCA on July 16, 2014.</p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>		<p>Agency Counsel</p>
	<p>X</p>	<p>Office of the Attorney General or Division of Risk Management</p>
		<p>Outside Contract Counsel</p>
<p>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).</p>	<p>N/A</p>	

Office of Policy and Budget – July 2014

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Consolidated cases of Ogborn, Marcus & Patricia, on behalf of themselves and others similarly situated v. Jim Zingale, acting in his official capacity as the Director of the Florida Department of Revenue (Ogborn); DirecTV, Inc., and EchoStar Satellite, LLC, v. State of Florida, Department of Revenue (DirecTV). (The Florida Cable Telecommunications Association (FCTA) is an intervenor in the case.)		
Court with Jurisdiction:	1 st DCA (2 nd Circuit)		
Case Number:	1 st DCA Case No. 1D13-5455 (2 nd Circuit Case No. 05-CA-1354)		
Summary of the Complaint:	The Plaintiffs are requesting refunds of communications services tax. Issue: Constitutionality of communication services tax imposed on direct-to-home satellite service providers under Commerce Clause and Equal Protection Clause. Pre-emption under federal law. DirecTV and EchoStar Satellite challenge the statute as service providers, while the Ogborns raise their challenge on behalf of a class of subscribers. (Class has not been certified.) The Ogborns request damages and attorney fees.		
Amount of the Claim:	\$ Refund potential of \$47 million annual recurring. (Plaintiffs have not substantiated the refund amounts claimed.)		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 202 and 203, F.S.		
Status of the Case:	The hearing on the parties’ respective motions for summary judgment was held on September 24, 2013. On October 9, 2013, the Circuit Court entered a summary final judgment in favor of the Department and the FCTA. The Circuit Court also entered an unopposed supplemental final judgment awarding taxable costs to the Department on December 23, 2013. DirecTV and the Ogborns appealed both of these rulings. On January 21, 2014, the Department filed a motion to dismiss the Ogborn’s appeal of the Circuit Court’s ruling, citing among other things, the Ogborns failure to file an initial brief, pay the requirement filing fee and seek pro hac vice admission of their attorneys who are members of the Georgia and/or Colorado bars. The 1 st DCA dismissed the Ogborn’s appeal on March 12, 2014. DirecTV filed its Initial Brief on March 17, 2014. The Department and the FCTA filed their respective Answer Briefs on May 12, 2014. DirecTV filed its Reply Brief on June 26, 2014. Oral argument took place September 16, 2014. An opinion has not yet been issued.		

Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Ogborn's appeal was dismissed. Counsel for the Ogborns: The Barnett Law Firm; Joel L. Terwilliger, Esq.	

Office of Policy and Budget – July 2014

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Benjamin Jablow	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ticor Title Ins. Co. v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	09-CA-1707		
Summary of the Complaint:	The taxpayer writes title insurance which is subject to the Florida insurance premium tax. The taxpayer alleges the Department incorrectly determined the taxpayer’s insurance premium tax liability by including the gross premium written for title insurance instead of the net premiums received by the taxpayer.		
Amount of the Claim:	\$798,388 in tax		
Specific Statutes or Laws (including GAA) Challenged:	Section 624.509(1), F.S.		
Status of the Case:	The parties executed a settlement agreement and the matter is closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Office of Policy and Budget – July, 2014

**Executive Direction and Support Services Program
Office of the Executive Director
Current as of July 1, 2014**

9900	950
EXECUTIVE DIRECTOR-REV	
1	

Class Code	Pay Grade
Class Title	
Position Number	

720	426
EXECUTIVE ASSISTANT II - SES	
2	

7934	940
CHIEF OF STAFF-REV	
2983	

8575	INTRA-	150
DEPARTMENTAL PROJECTS ADMIN-REV		
3387		

8971	930
INSPECTOR GENERAL-REV	
6	

9485	930
TAXPAYER RIGHTS ADVOCATE-REV	
799	

7887	930
GENERAL COUNSEL-REV	
2368	

9901	940
DEPUTY EXECUTIVE DIRECTOR	
923	

709	415
ADMINISTRATIVE ASSISTANT I - SES	
932	

8575	INTRA-	150
DEPARTMENTAL PROJECTS ADMIN-REV		
7		

2225	426
SENIOR MANAGEMENT ANALYST II - SES	
39	

709	415
ADMINISTRATIVE ASSISTANT I - SES	
3425	

2980	540
RESOURCE MANAGEMENT ADMINISTRATOR	
10	

718	422
EXECUTIVE ASSISTANT I - SES	
1923	

2980	540
RESOURCE MANAGEMENT ADMINISTRATOR	
1137	

3096	230
CHIEF ECONOMIST-REVENUE	
2964	

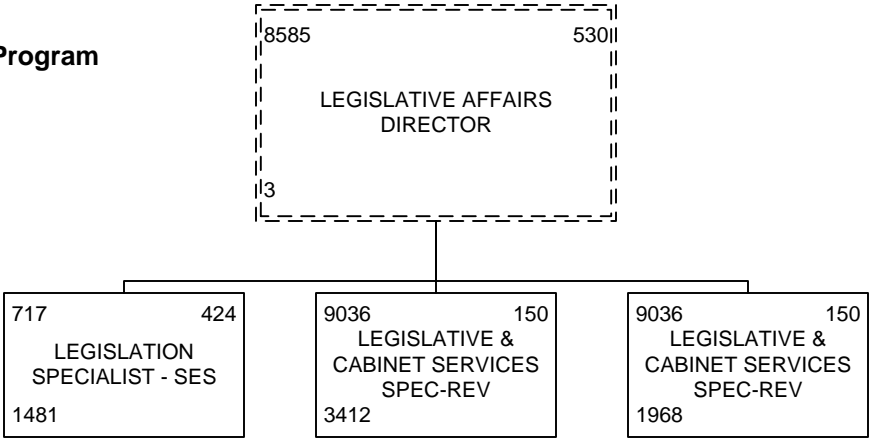
8927	140
SENIOR EXECUTIVE ASSISTANT	
835	

8568	930
DIR OF TECH ASST&DISPUTE RESOLUTION-REV	
16	

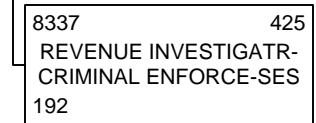
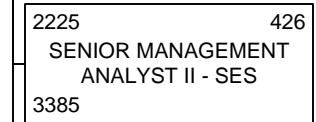
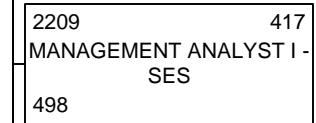
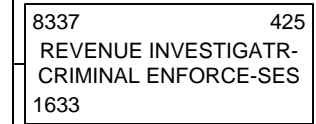
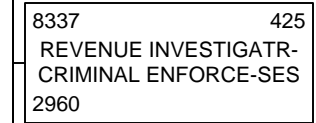
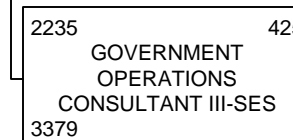
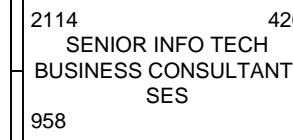
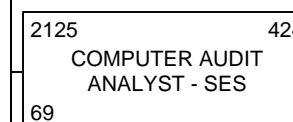
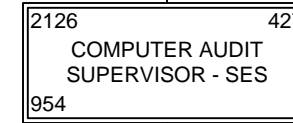
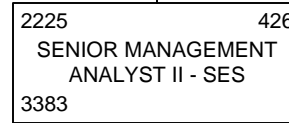
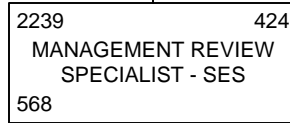
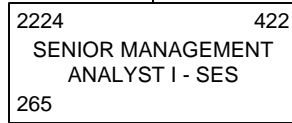
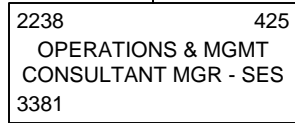
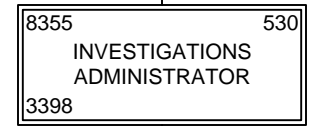
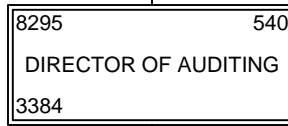
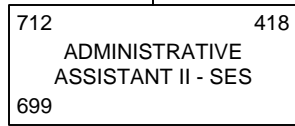
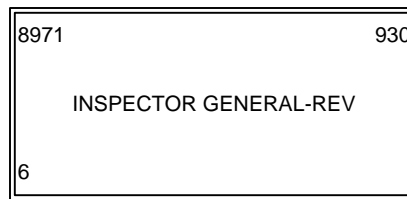
8585	530
LEGISLATIVE AFFAIRS DIRECTOR	
3	

712	418
ADMINISTRATIVE ASSISTANT II - SES	
2772	

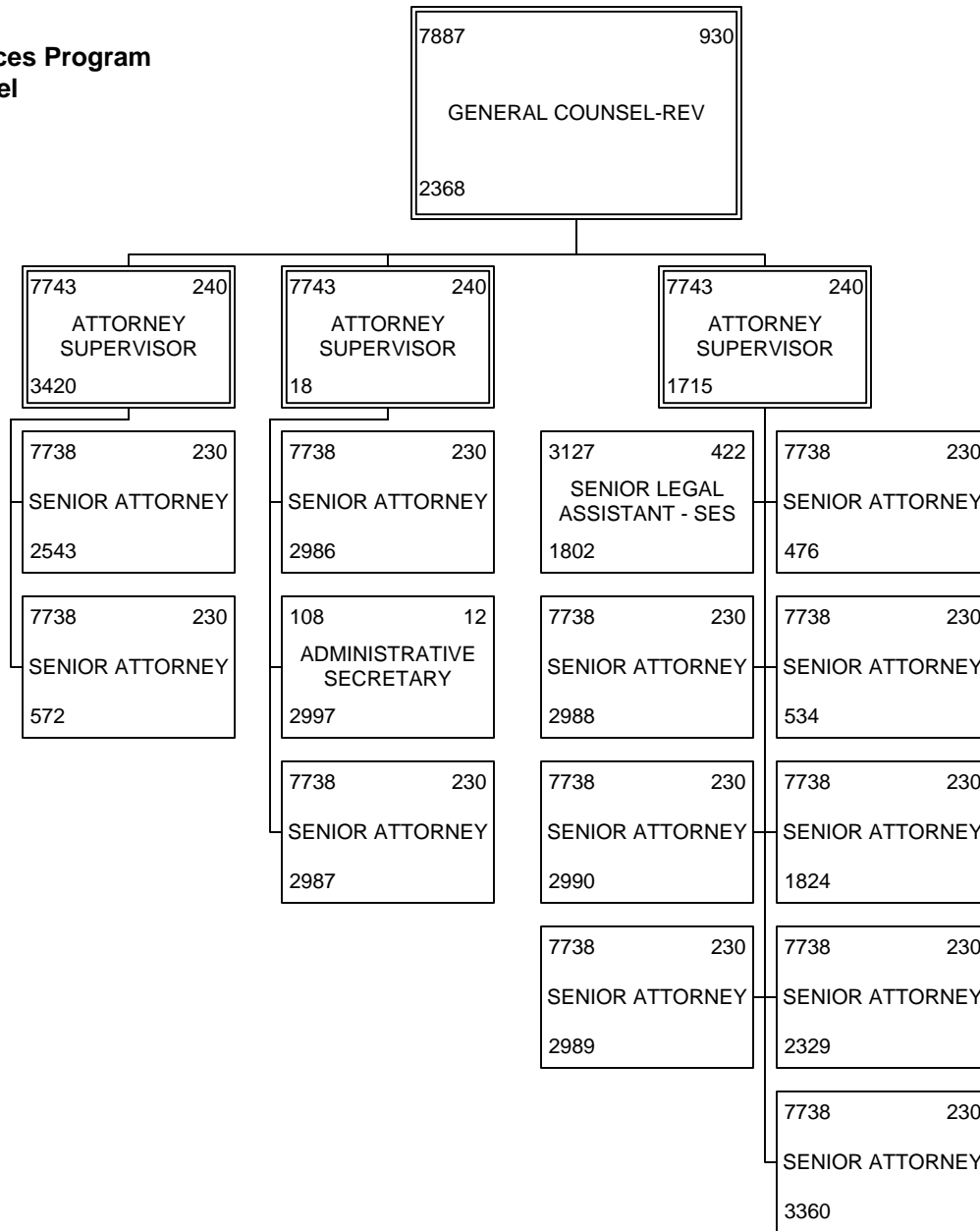
**Executive Direction and Support Services Program
Legislative and Cabinet Services
Current as of July 1, 2014**



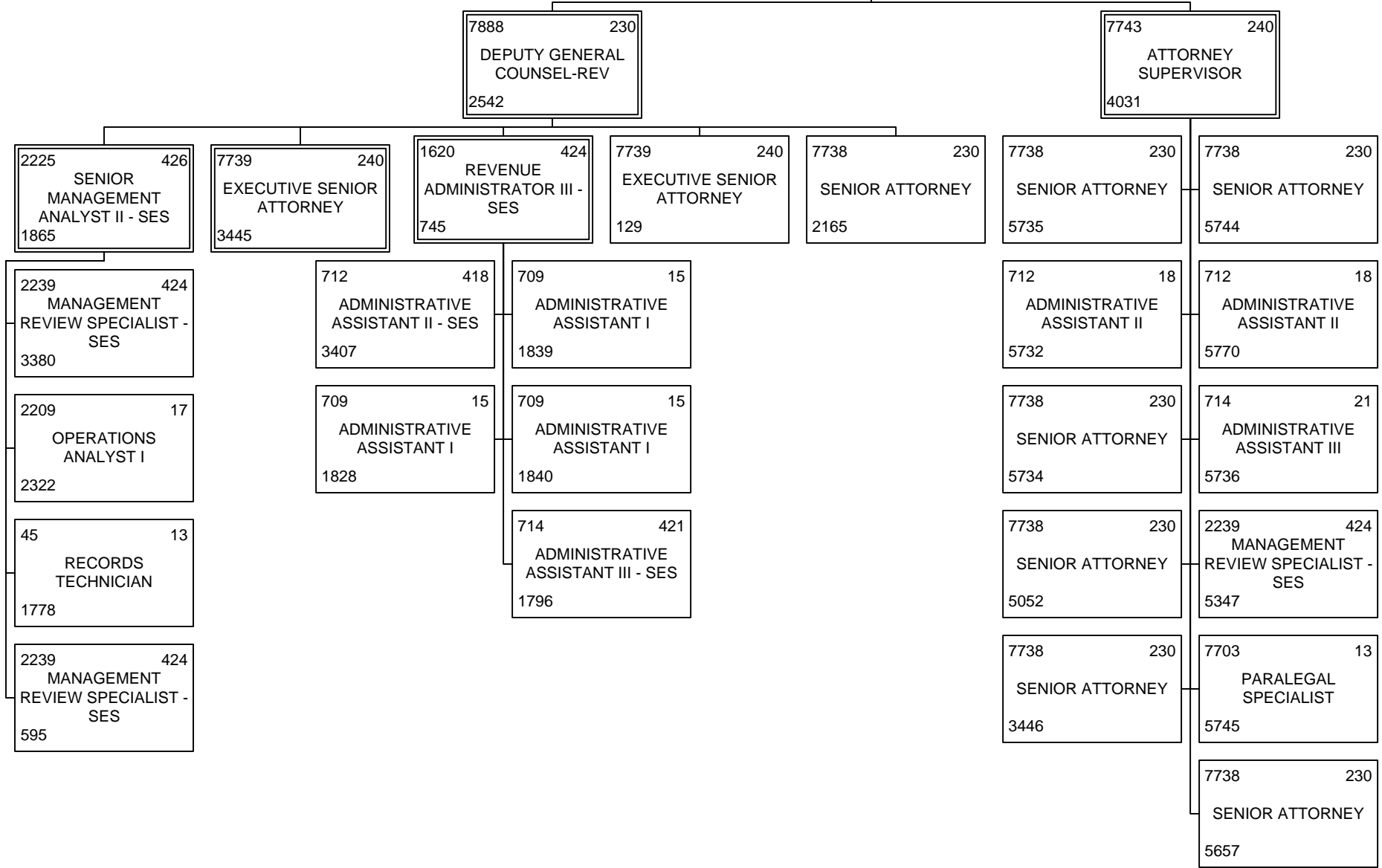
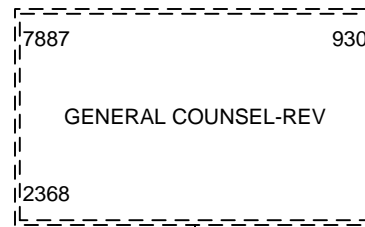
**Executive Direction and Support Services Program
Office of Inspector General
Current as of July 1, 2014**



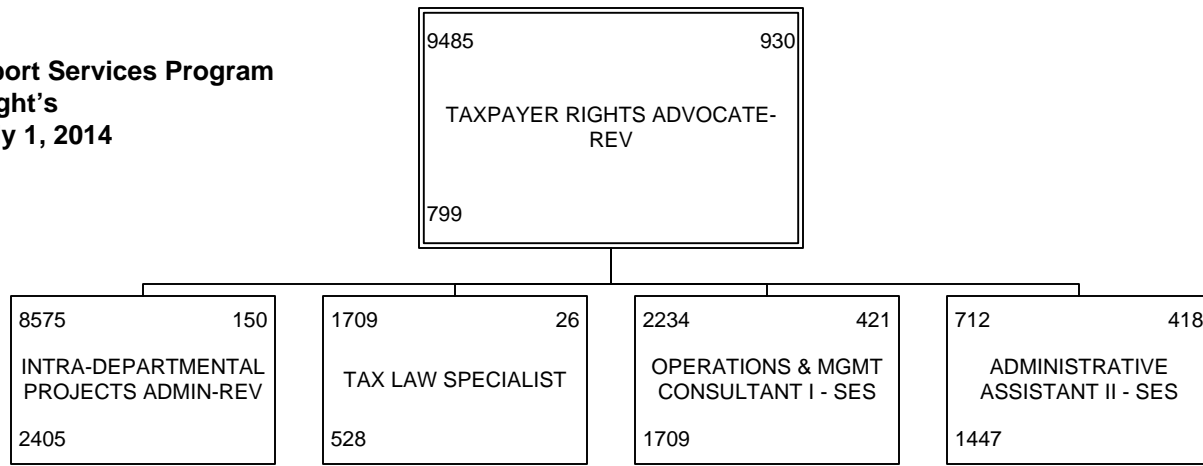
**Executive Direction and Support Services Program
Office of the General Counsel
Current as of July 1, 2014**



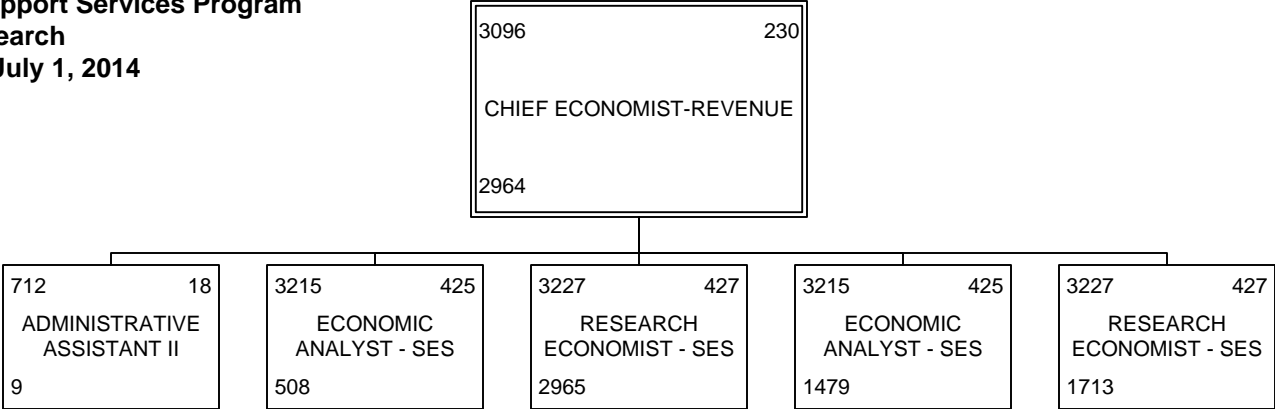
**Executive Direction and Support Services Program
Office of the General Counsel (continued)
Current as of July 1, 2014**



**Executive Direction and Support Services Program
Taxpayer Right's
Current as of July 1, 2014**

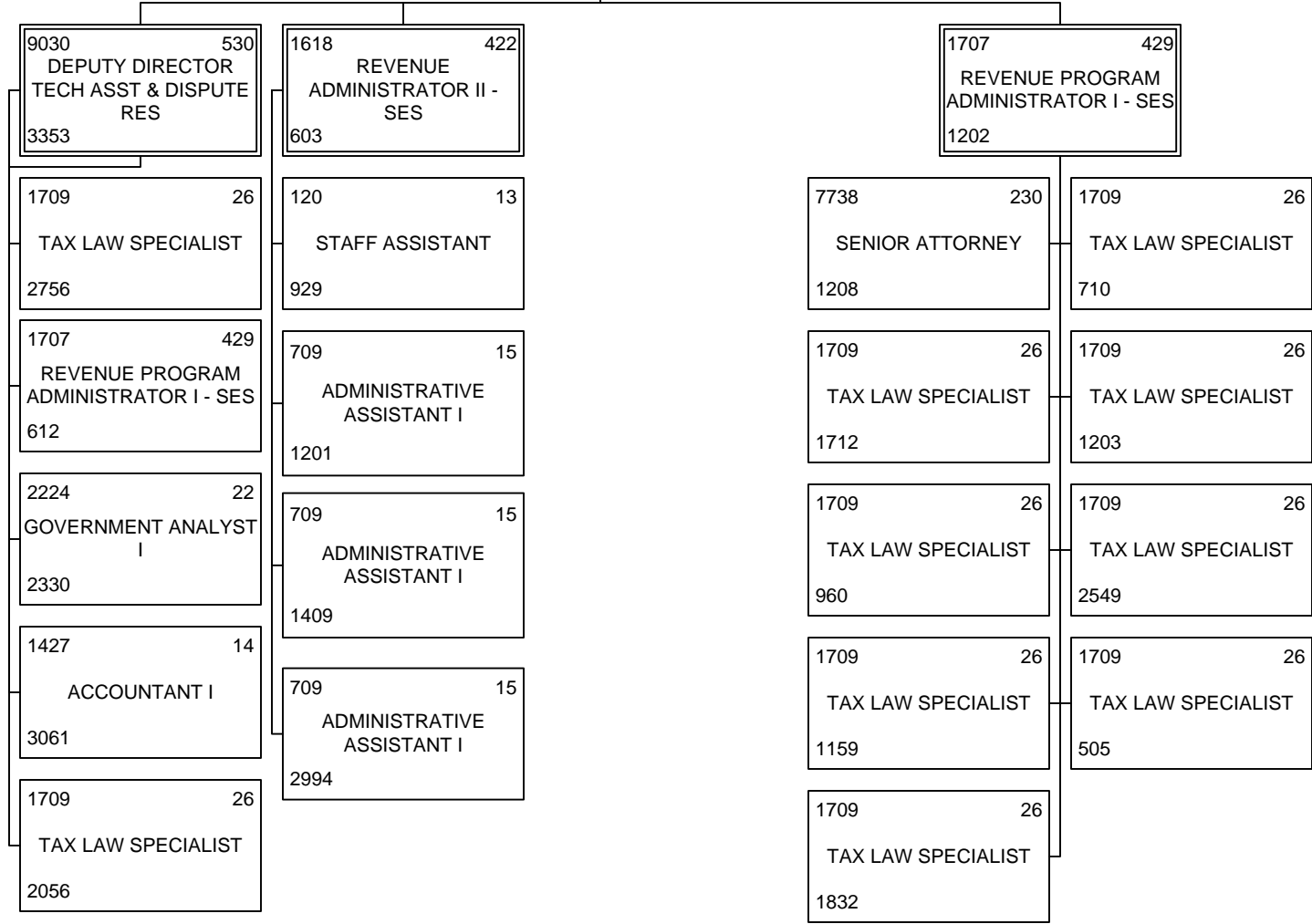


**Executive Direction and Support Services Program
 Tax Research
 Current as of July 1, 2014**



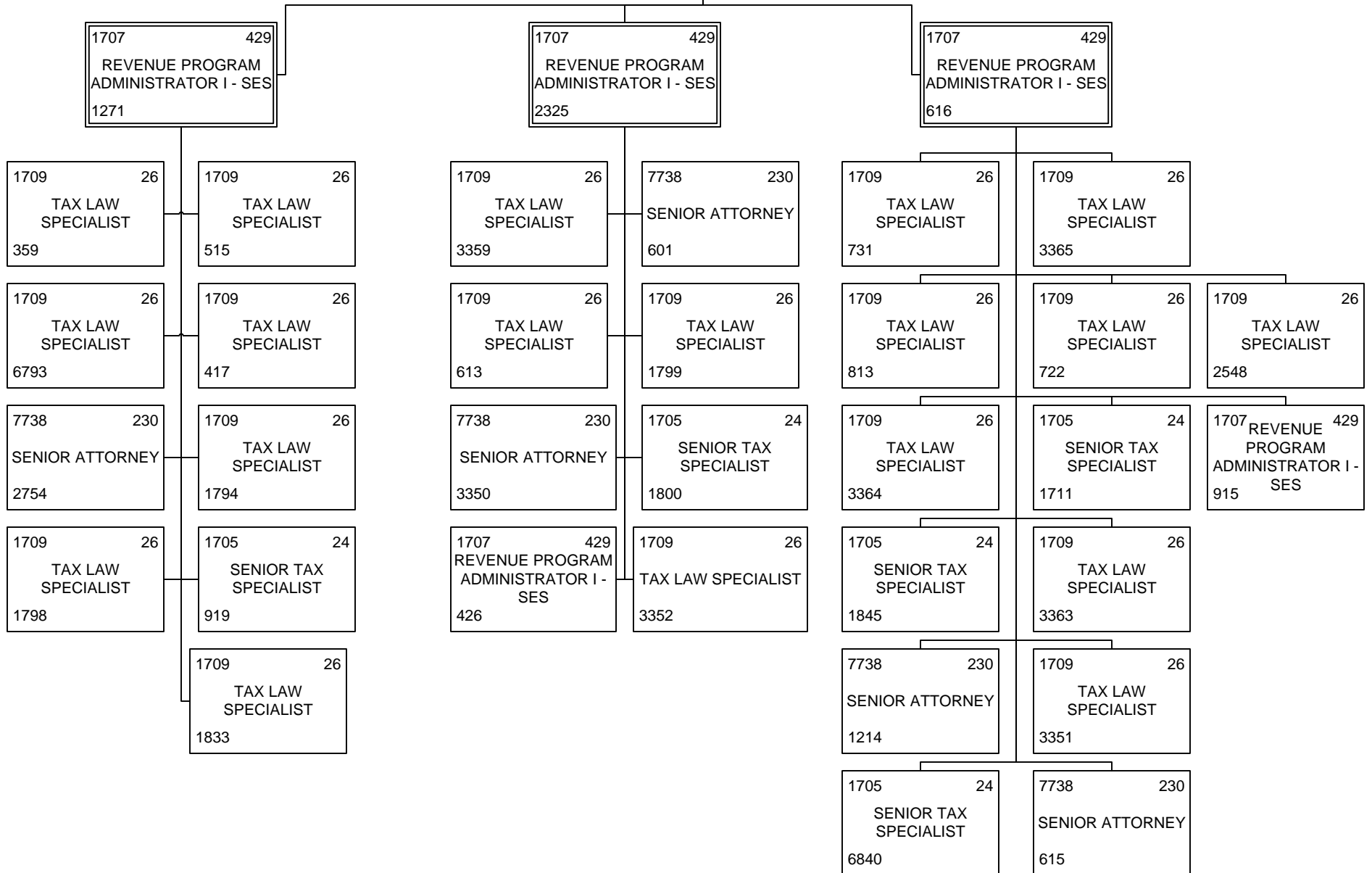
**Executive Direction and Support Services Program
 Technical Assistance and Dispute Resolution
 Current as of July 1, 2014**

8568	930
DIR OF TECH ASST&DISPUTE RESOLUTION-REV	
16	

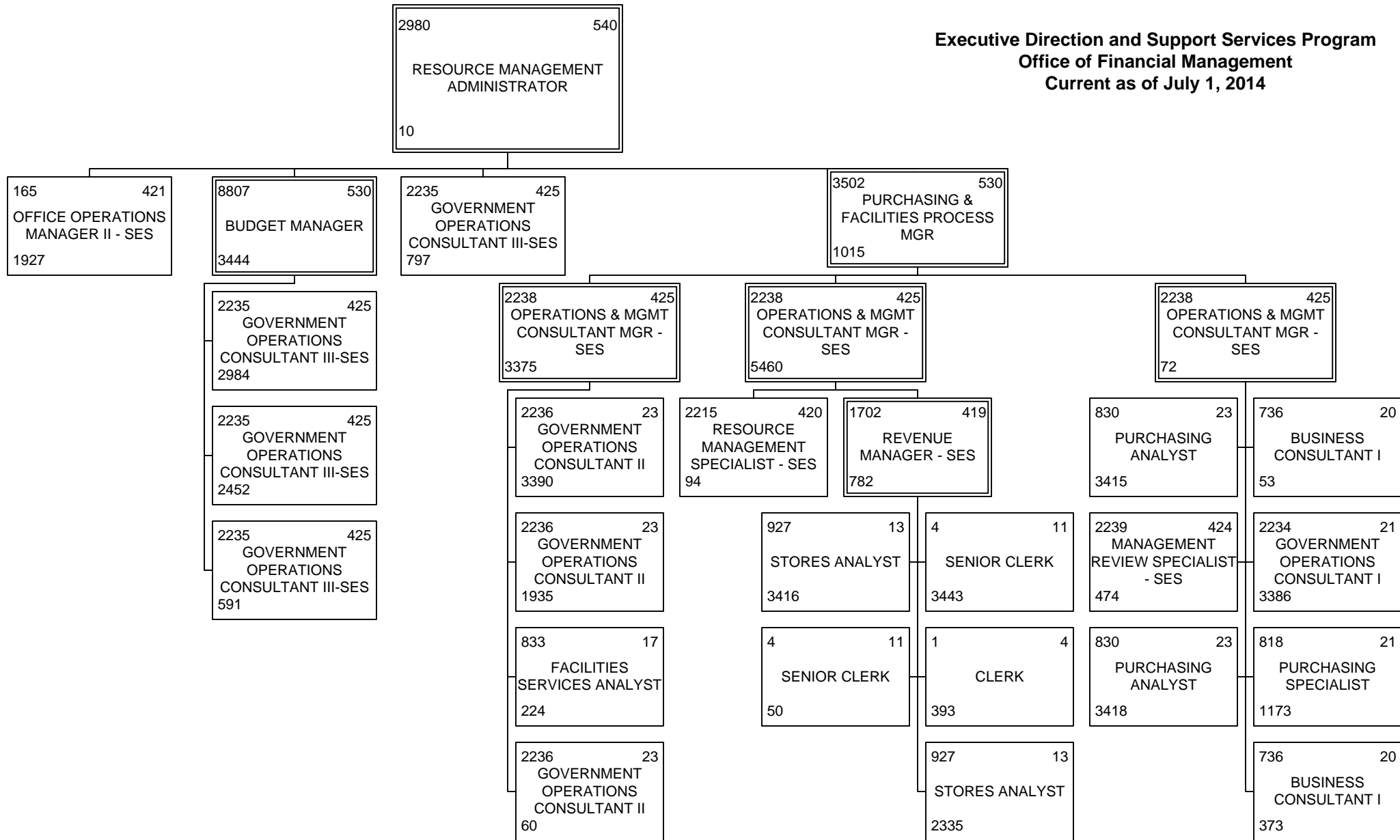


**Executive Direction and Support Services Program
 Technical Assistance and Dispute Resolution (continued)
 Current as of July 1, 2014**

8568 9301
 DIR OF TECH ASST&DISPUTE
 RESOLUTION-REV
 16

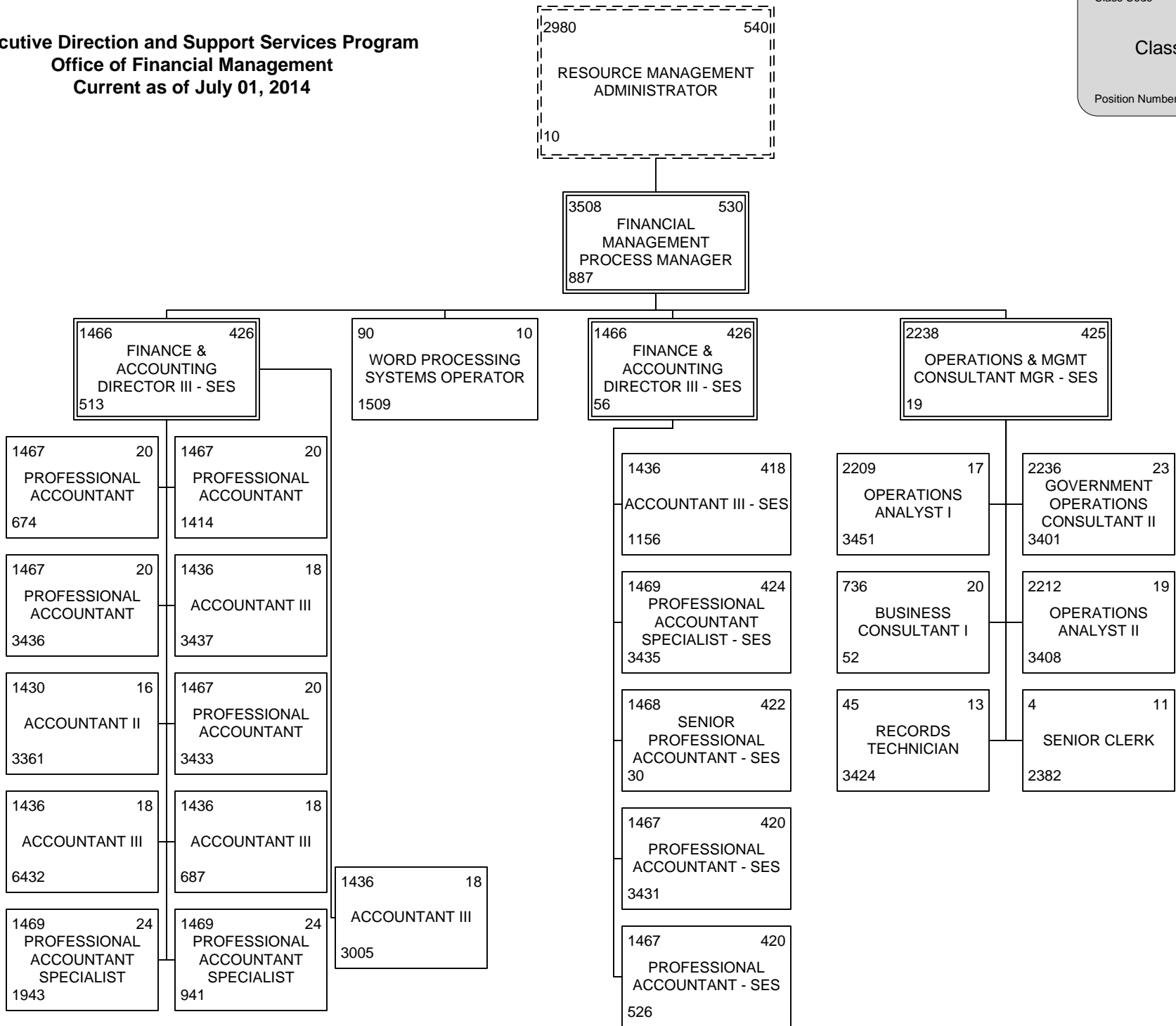


**Executive Direction and Support Services Program
Office of Financial Management
Current as of July 1, 2014**

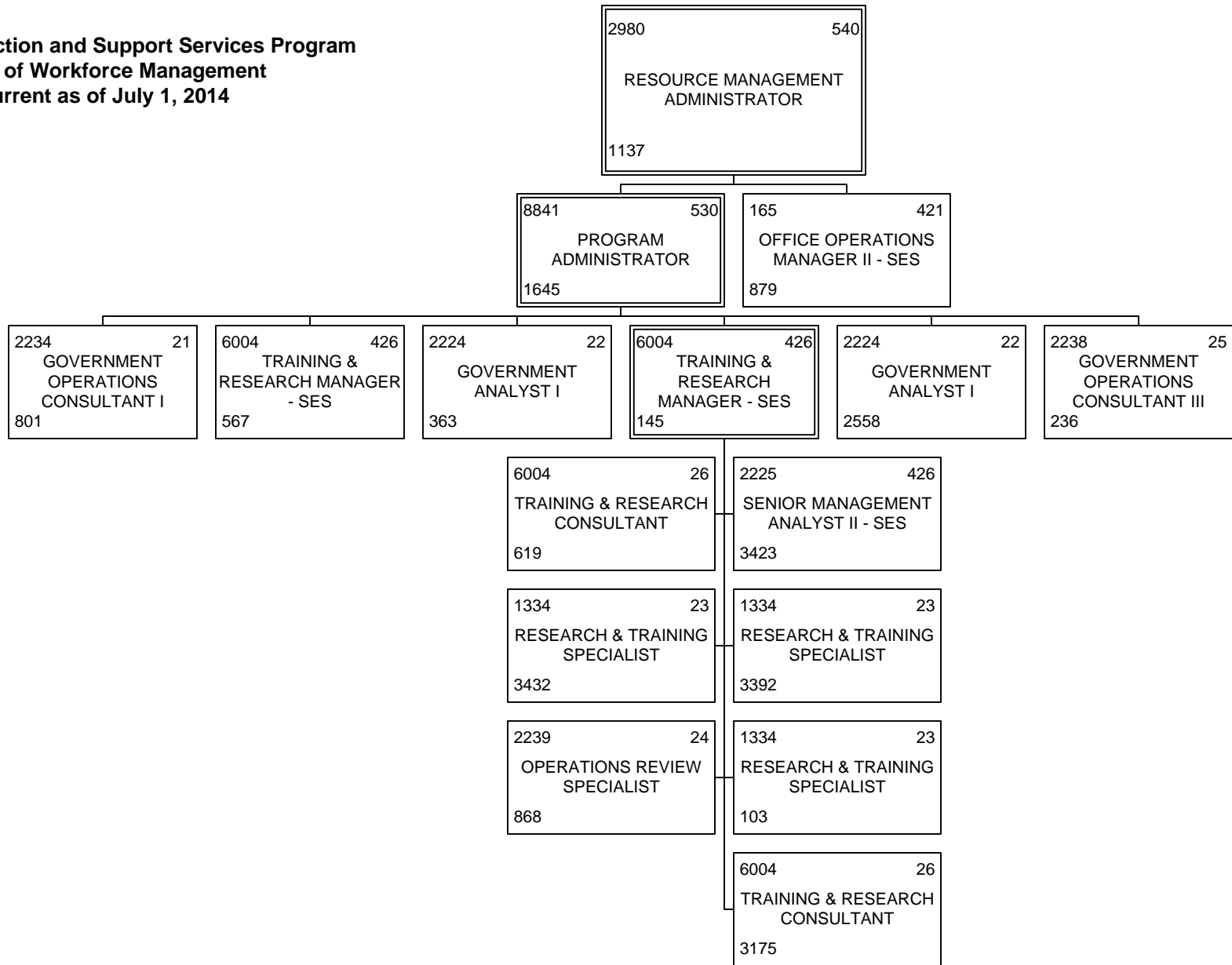


**Executive Direction and Support Services Program
Office of Financial Management
Current as of July 01, 2014**

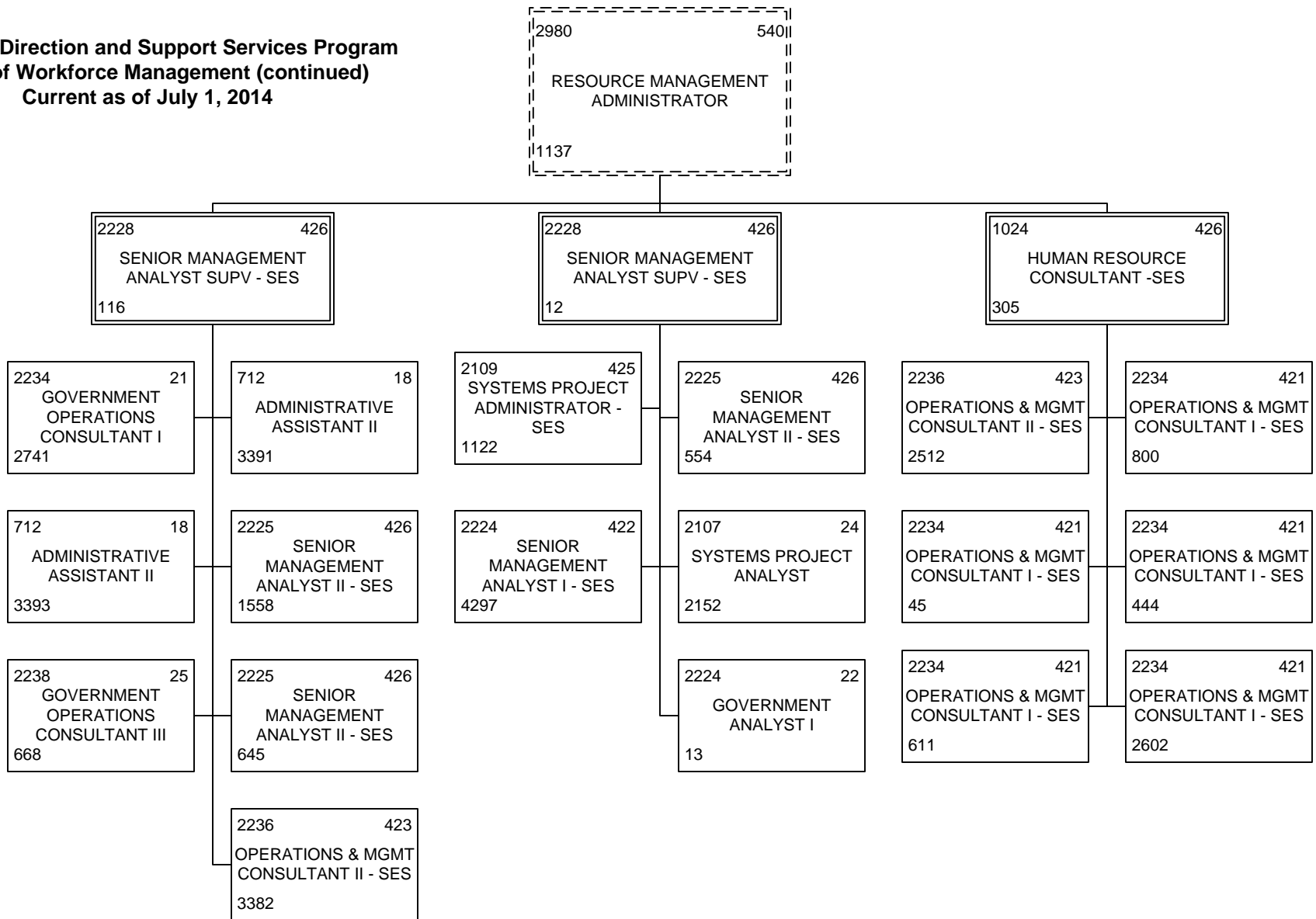
Class Code	Pay Grade
Class Title	
Position Number	



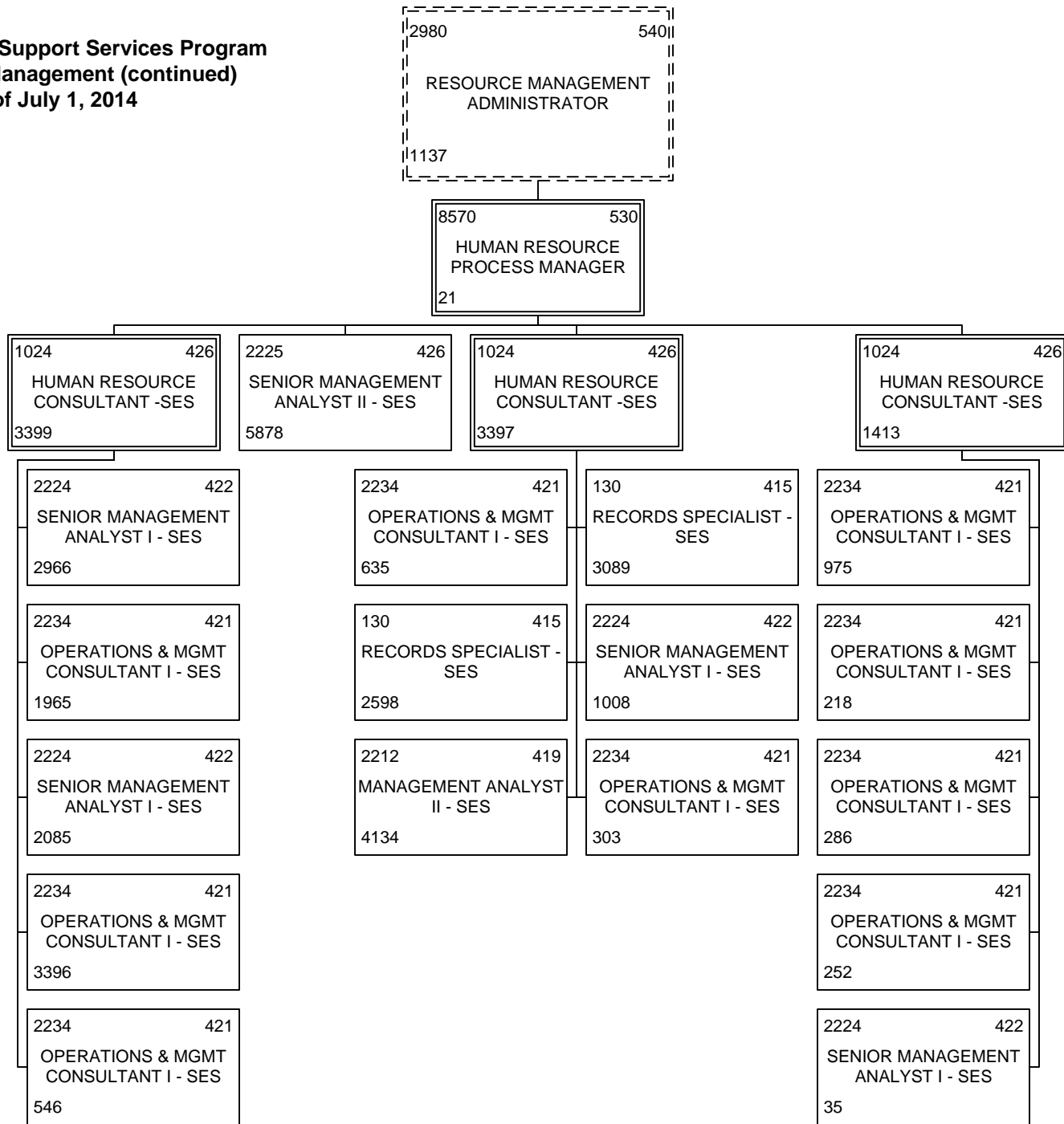
**Executive Direction and Support Services Program
Office of Workforce Management
Current as of July 1, 2014**



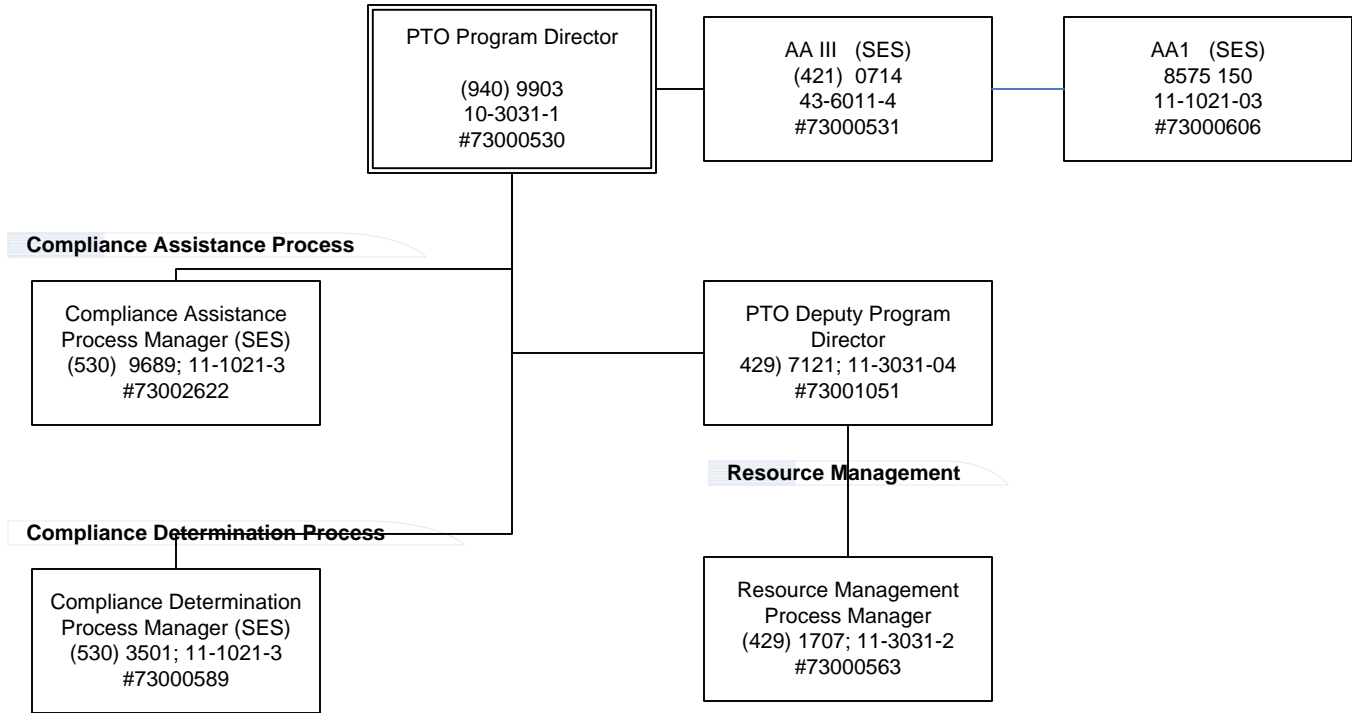
**Executive Direction and Support Services Program
Office of Workforce Management (continued)
Current as of July 1, 2014**



**Executive Direction and Support Services Program
Office of Workforce Management (continued)
Current as of July 1, 2014**

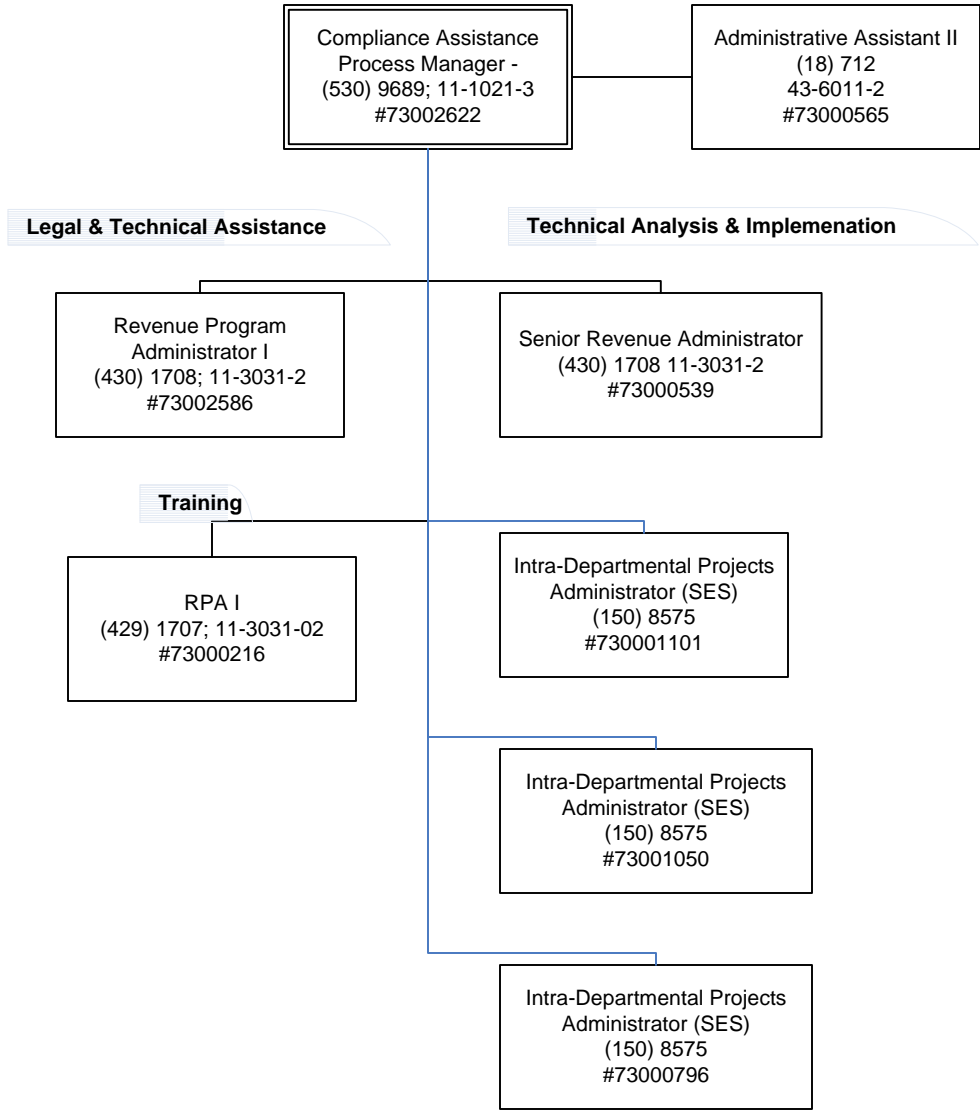


Florida Department of Revenue (FDOR) Property Tax Oversight (PTO)



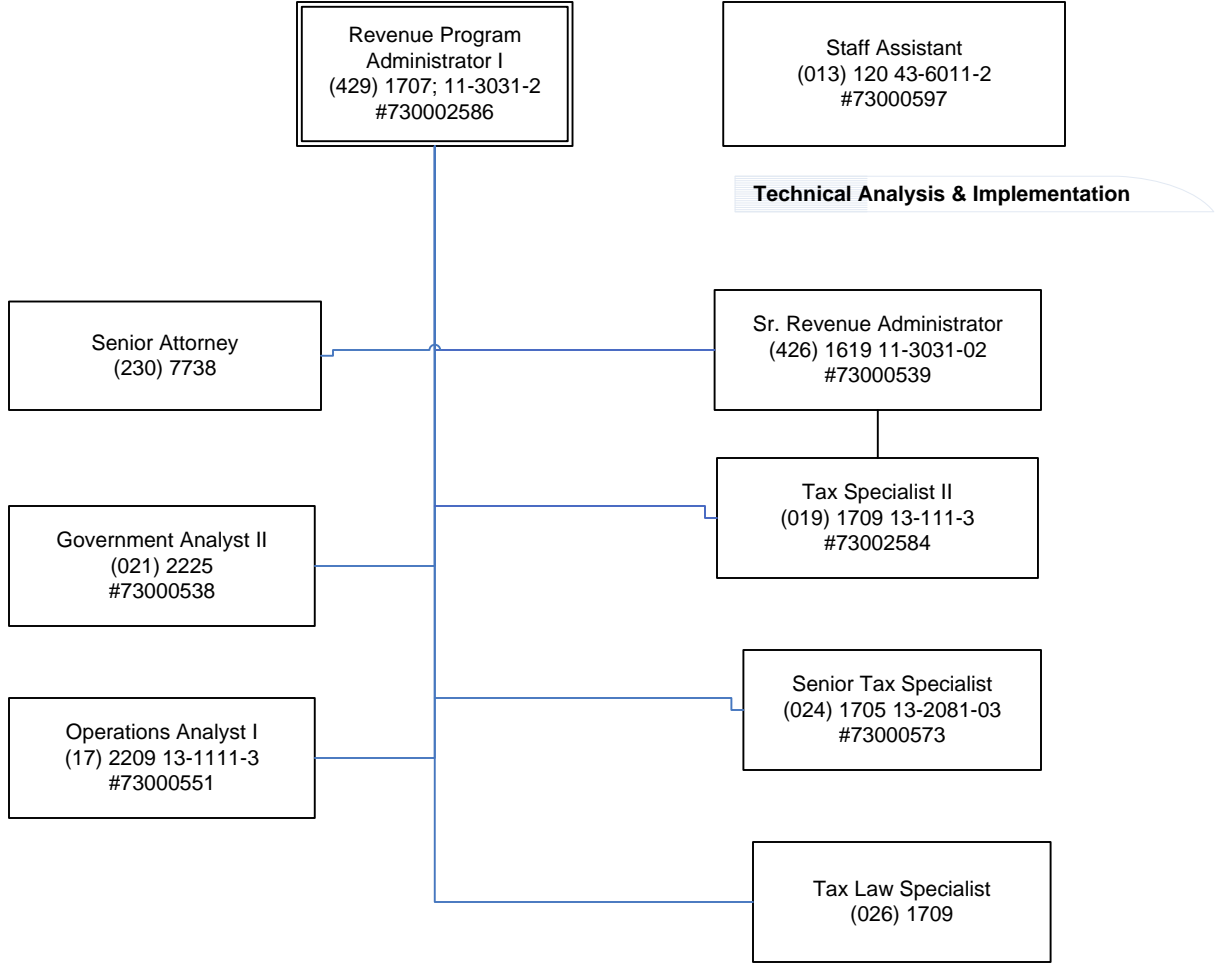
FDOR - PTO

Compliance Assistance Process (CA)



FDOR - PTO CA - Technical Assistance

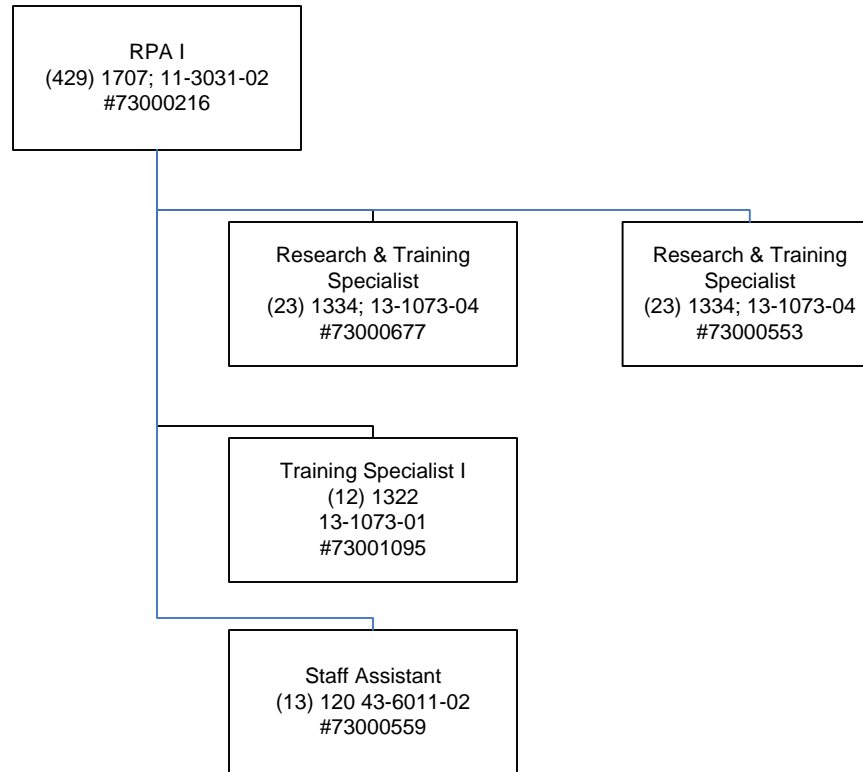
Senior Attorney Positions
 # 73000916
 # 73001048



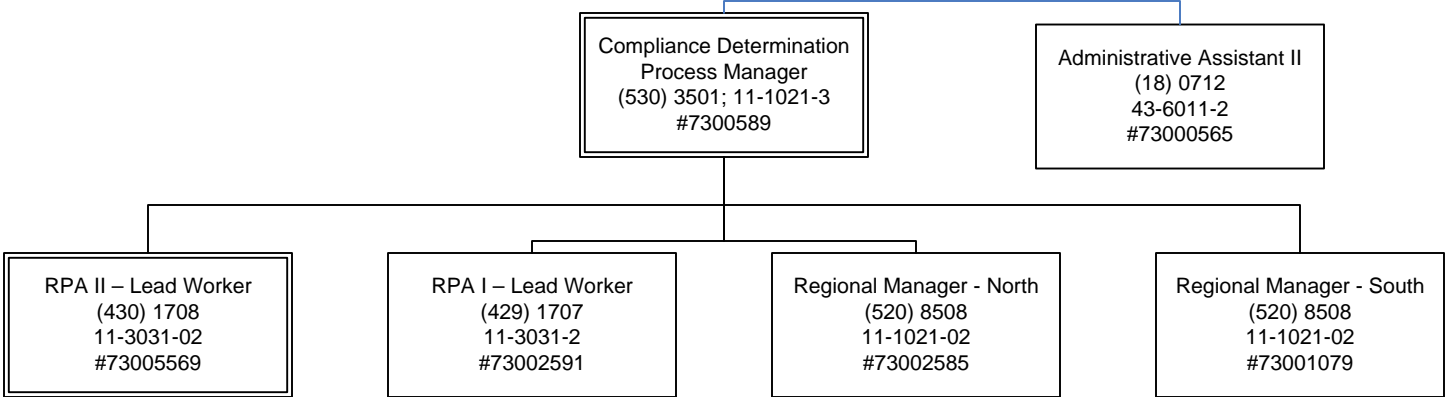
Technical Analysis & Implementation

Tax Law Specialist Positions
 # 73000532 # 73001109
 # 73001084 # 73000560
 # 73002590

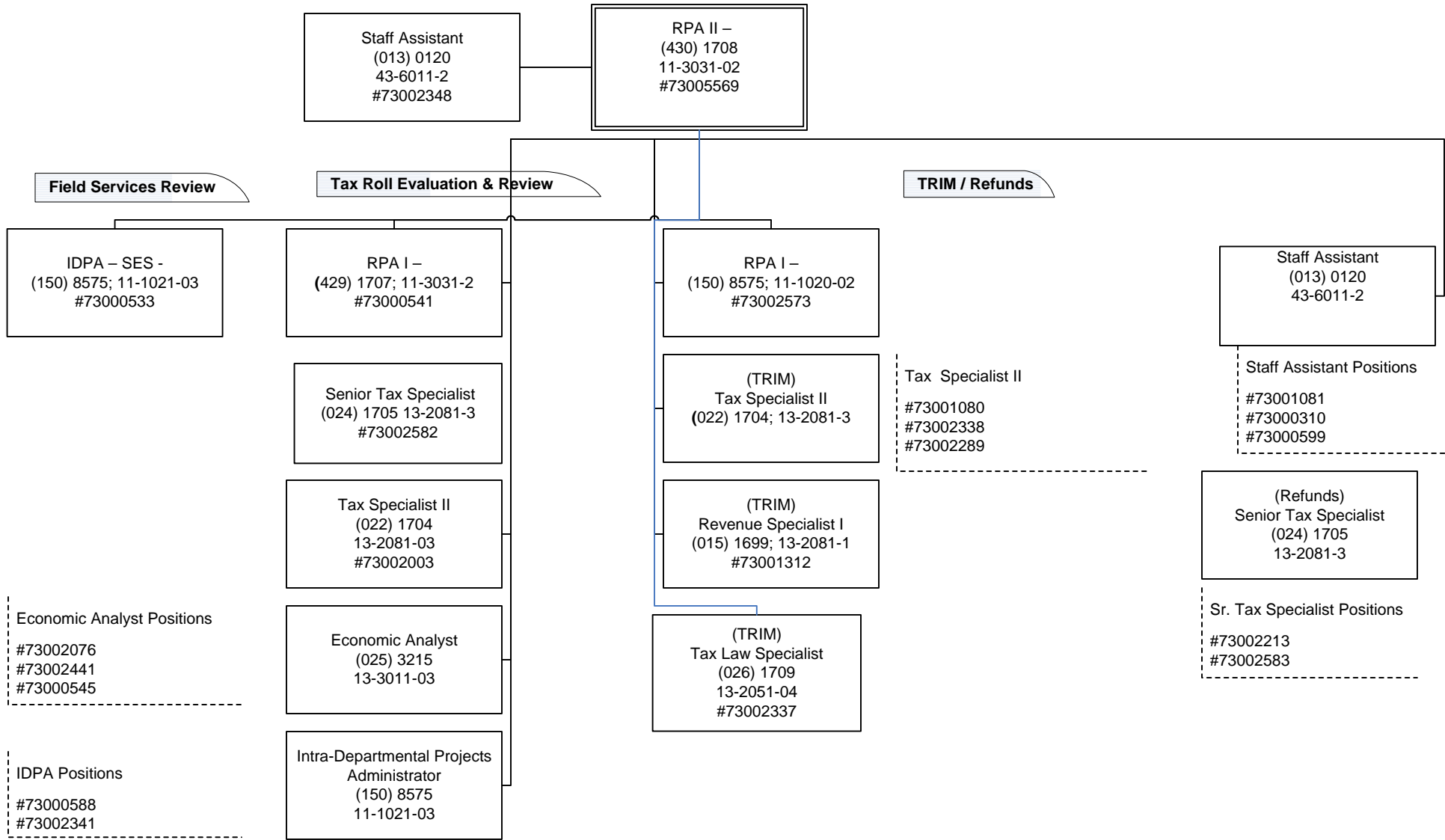
FDOR - PTO CA - Training



FDOR – PTO Compliance Determination (CD)

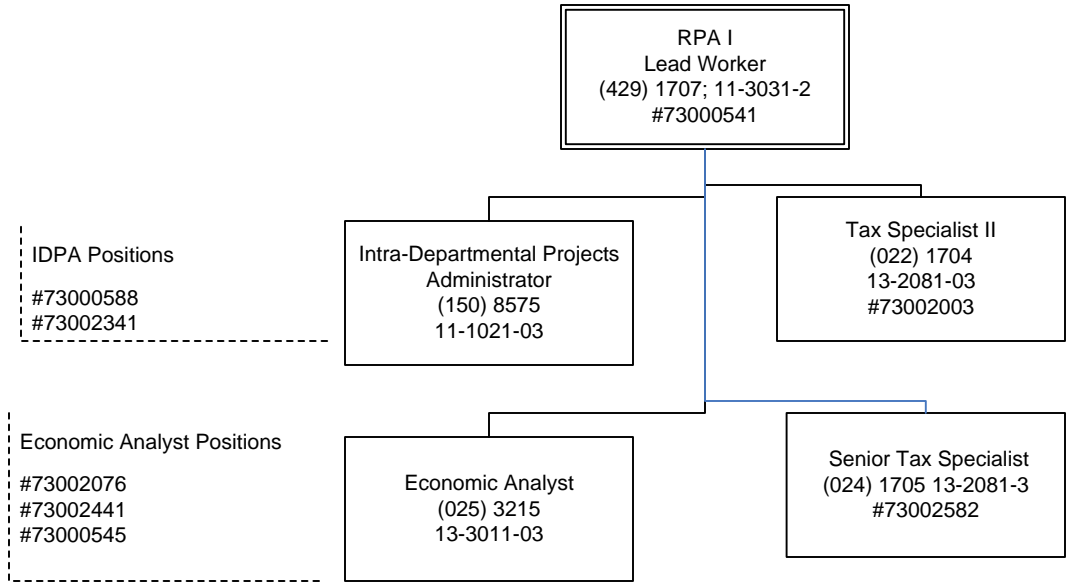


FDOR – PTO CD – Quality Assurance



FDOR – PTO

CD – Tax Roll Evaluation & Review



FDOR PTO CD - TRIM / Refunds

RPA I
Lead Worker
(429) 1707; 11-3031-2
#73002573

TRIM

Refunds

Revenue Specialist I
(015) 1699
13-2081-1
#73001312

Senior Tax Specialist
(024) 1705
13-2081-3

Sr. Tax Specialist Positions
#73002583
#73002213

SA
#73001081
#73000310
#73000599

Staff Assistant
(021) 1703
13-2081-3
#73001081

Intra-Departmental Projects
Administrator
(150) 8575
#73000533

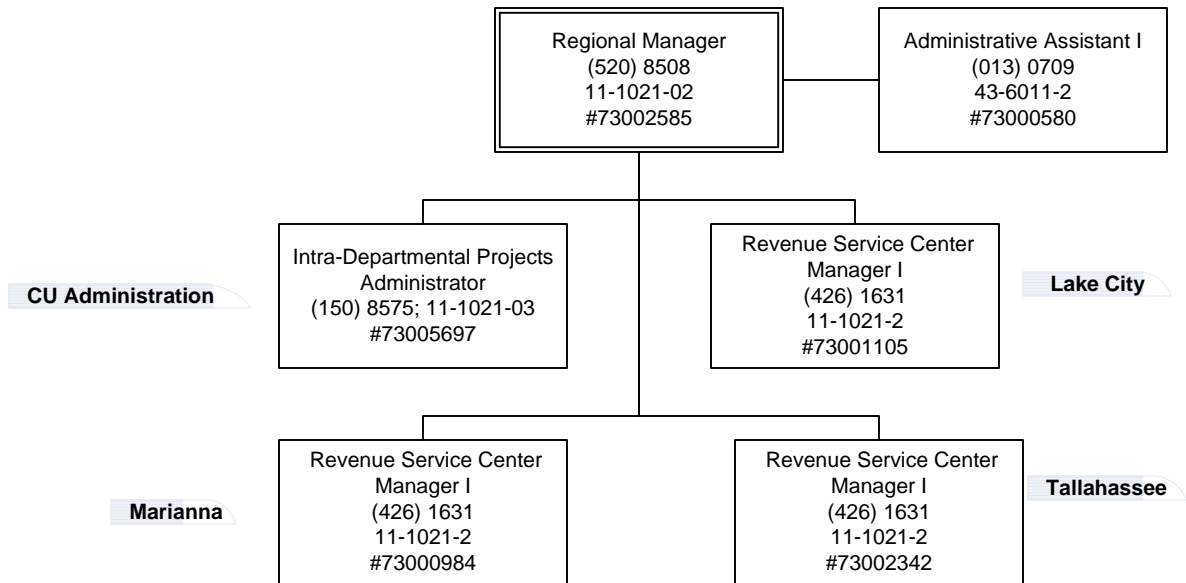
TS II
#73001080
#73002338
#73002289

Tax Specialist II
(022) 1704
13-2081-3
#73002338

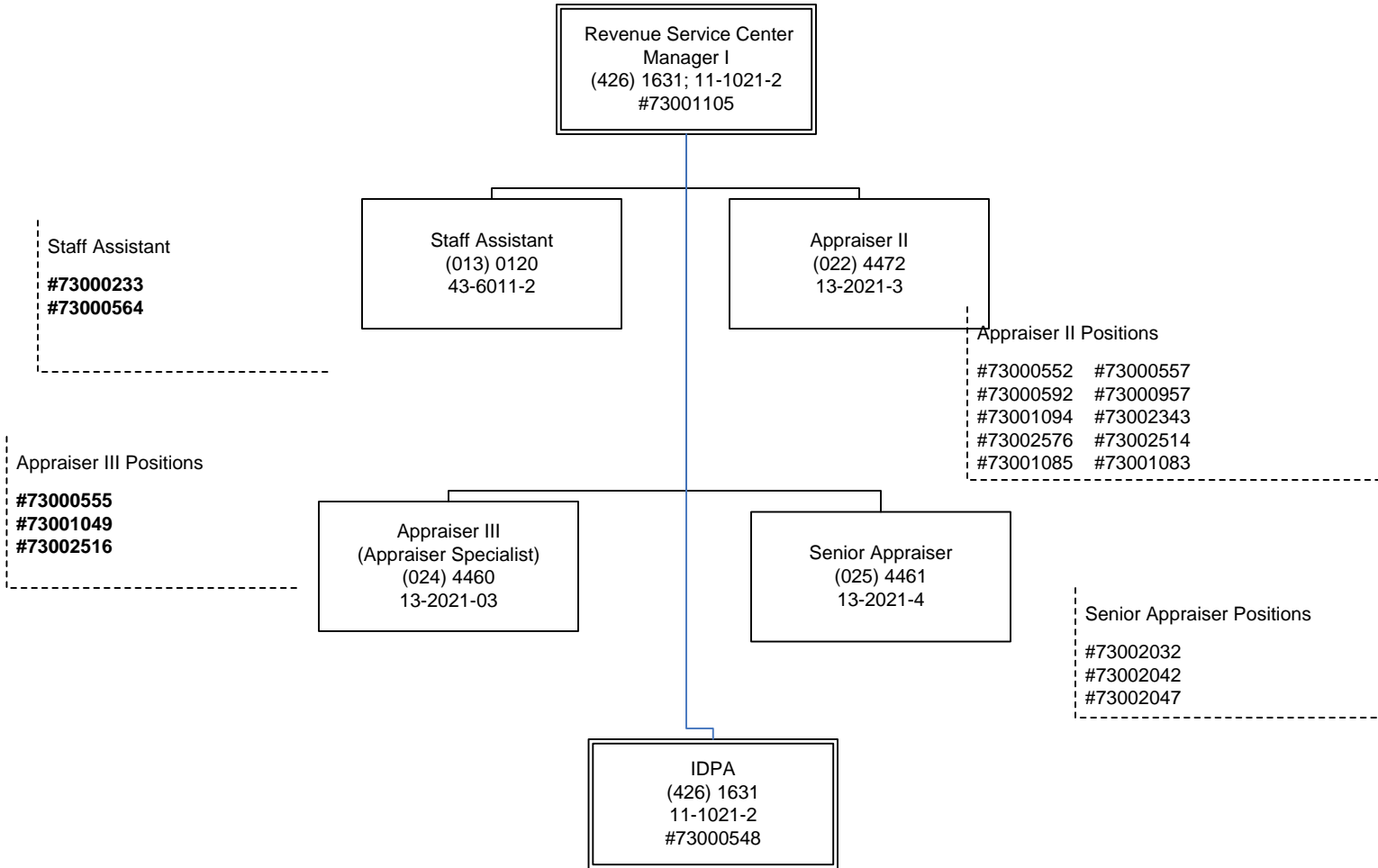
(TRIM)
Tax Law Specialist
(026) 1709
13-2051-04
#73002337

Revenue Specialist I
(15) 1699 13-2081-01
#730001312

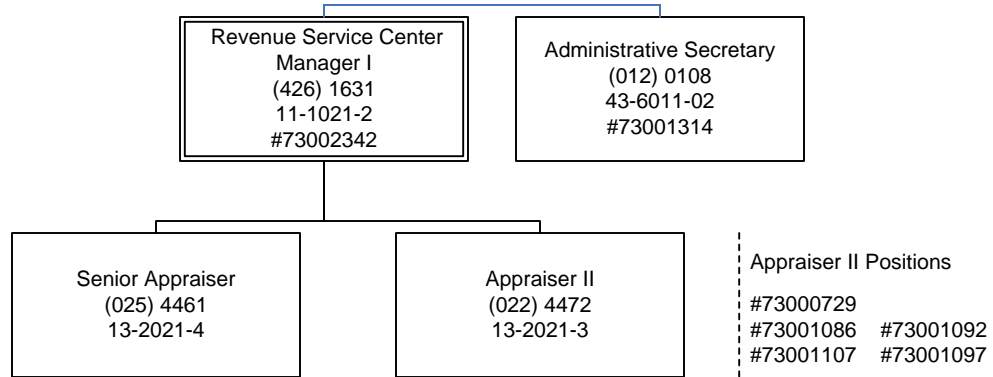
FDOR - PTO CD - In-Depth Review North



FDOR - PTO CD - Lake City



FDOR - PTO CD - Tallahassee



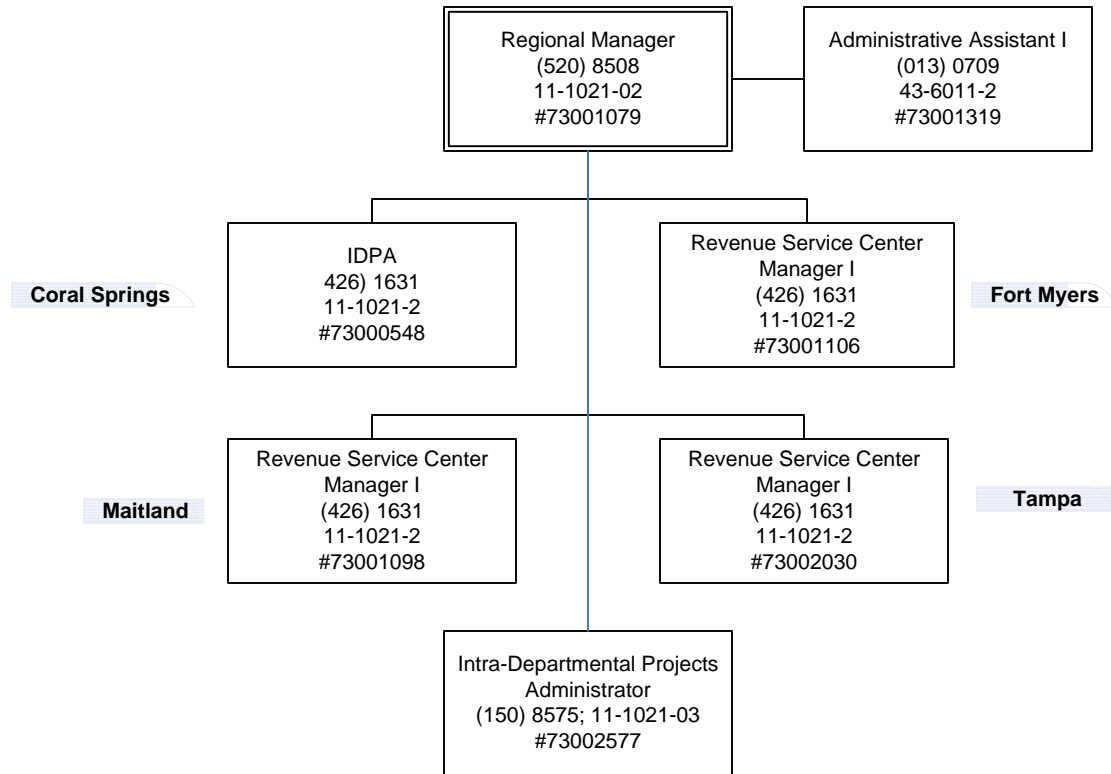
Senior Appraiser Positions

#73002067 #73002340
#73002227 #73002352
#73000537

Appraiser II Positions

#73000729
#73001086 #73001092
#73001107 #73001097

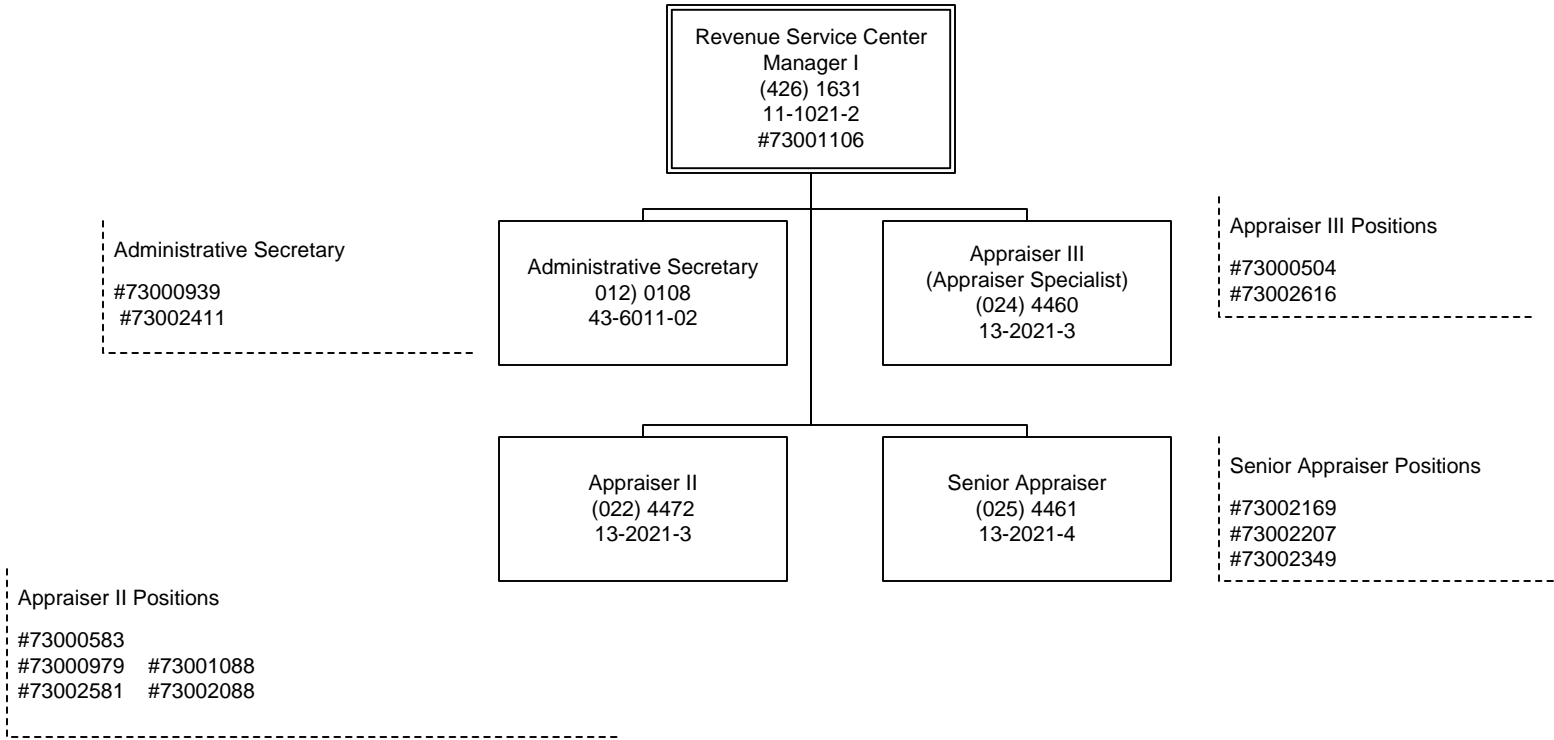
FDOR - PTO CD - In-Depth Review South



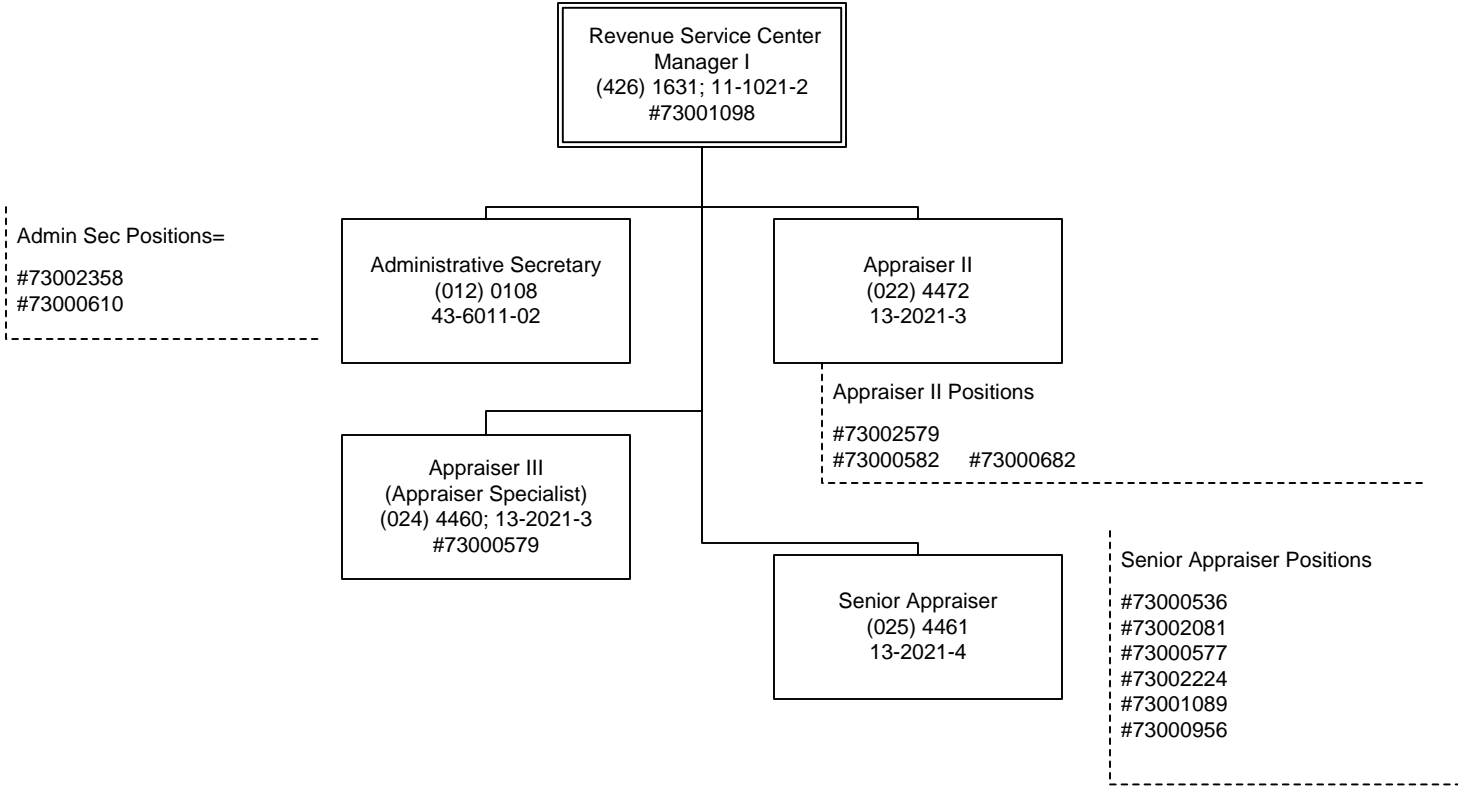
FDOR - PTO
CD - Coral Springs

IDPA
(426) 1631
11-1021-2
#73000548

FDOR – PTO CD - Fort Myers



FDOR – PTO CD - Maitland



FDOR – PTO CD - Tampa

Revenue Service Center
Manager I (426) 1631
11-1021-2
#73002030

Admin Sec Positions

#73000558
#73001318

Administrative Secretary
(012) 0108
43-6011-02

Appraiser II
(022) 4472 13-2021-3
#73002575

Appraiser III Positions

#73000486
#73001102

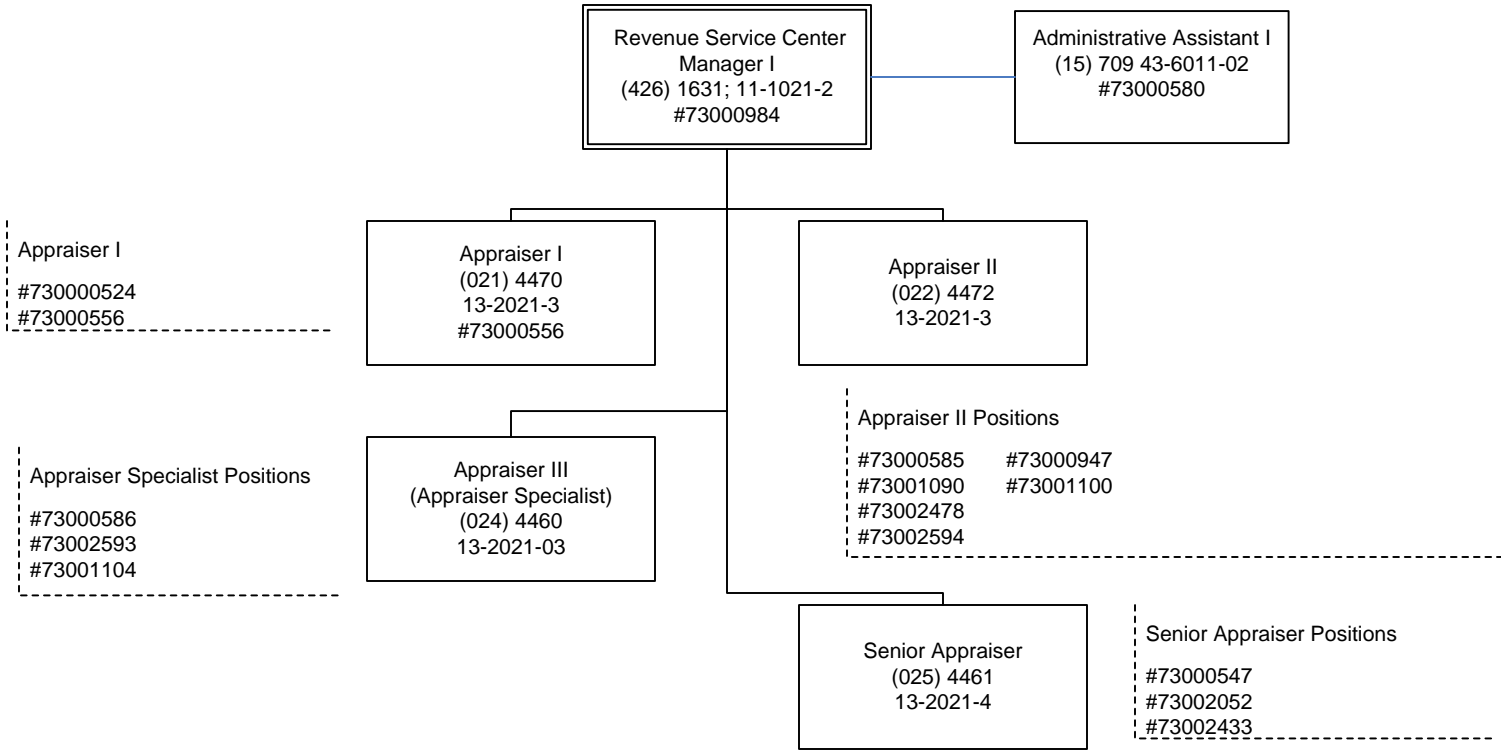
Appraiser III
(Appraiser Specialist)
(024) 4460
13-2021-3

Senior Appraiser
(025) 4461
13-2021-4

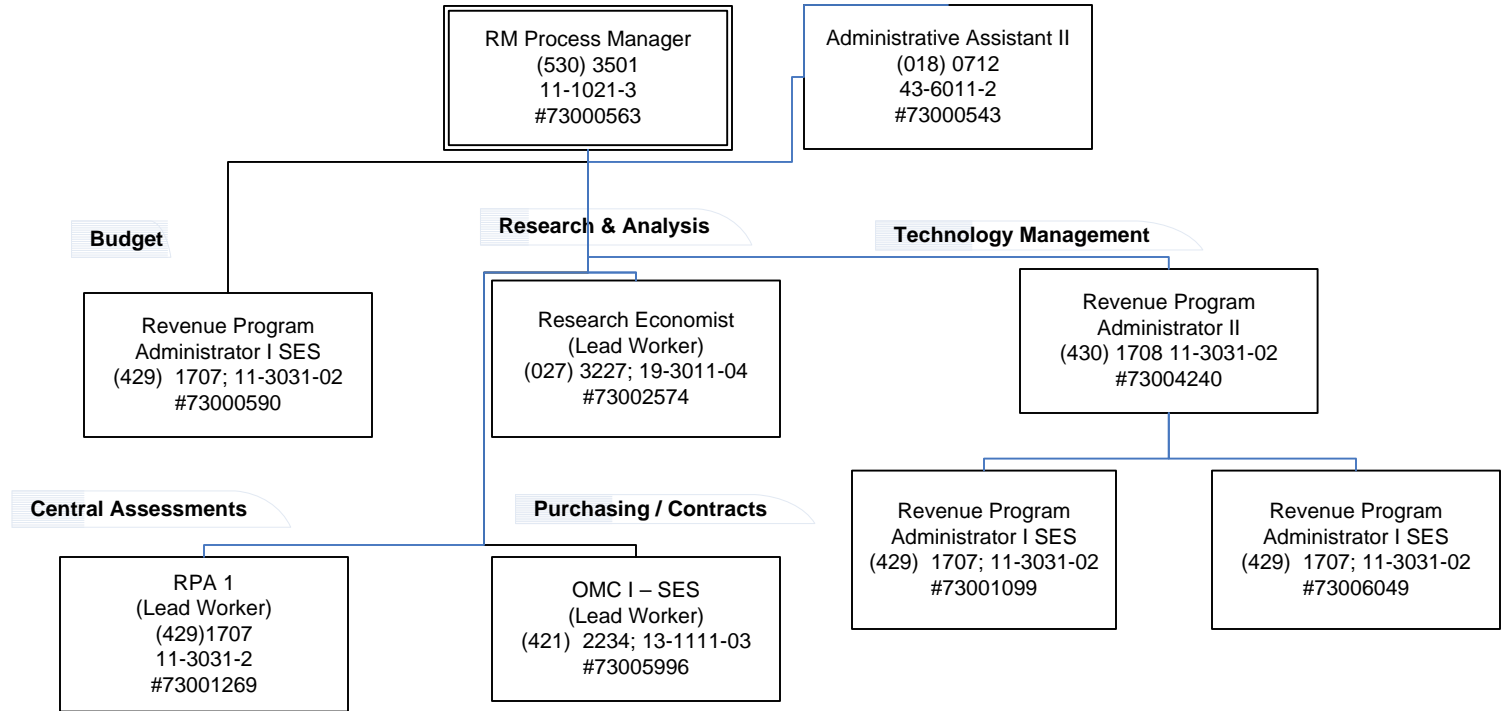
Senior Appraiser Positions

#73000576
#73001091
#73000542
#73002641
#73000483

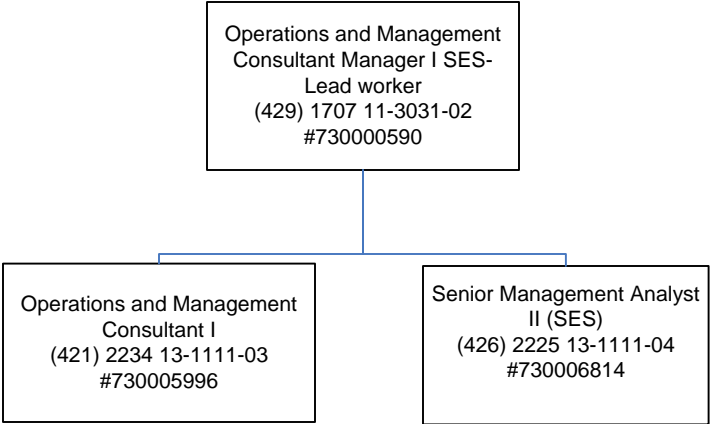
FDOR - PTO CD - Marianna



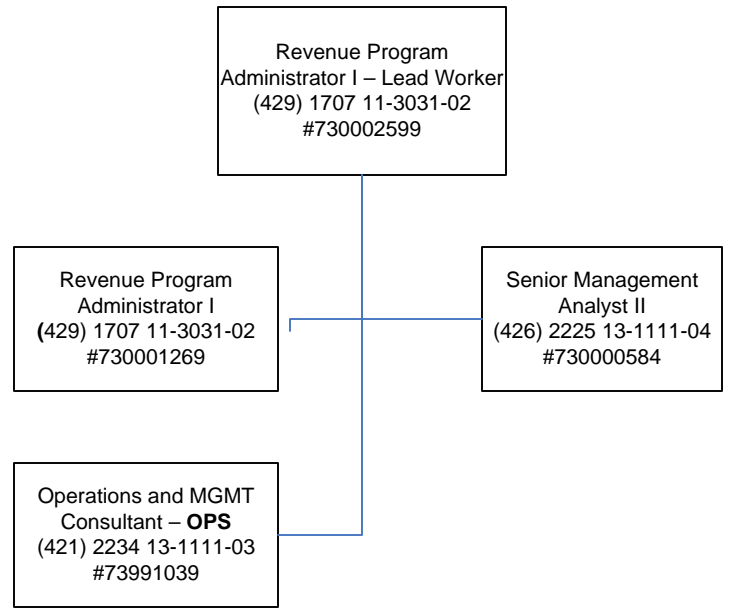
FDOR – PTO Resource Management (RM)



**FDOR – PTO
BUDGET (RM)**



FDOR – PTO CENTRAL ASSESSMENTS (RM)



FDOR – PTO Technology Management (RM)

Revenue Program Administrator I (429) 1707 11-3031-02 #730004240	Staff Assistant (13) 120 43-6011-02 #730000581
--	--

System Programming Administrator SES (427) 2117 11-3021-02 #7300006049	System Programming Administrator – SES (427) 2117 11-3021-02 #730001099	Systems Project Consultant (025) 2109 15-1051-04
--	---	---

S. P. Consultant Positions

#73002427
#73002268

S. P. Analyst Positions

#73001317
#73002346

Systems Project Analyst (024) 2107 15-1051-03
--

Computer Programmer Analyst I (20) 2102 15-1021-02 #730002345

Office Automation Specialist I (15) 2041 15-1041-01 #730002631
--

Computer Programmer Analyst I (020) 2102 15-1021-02
--

S.P. Consultant

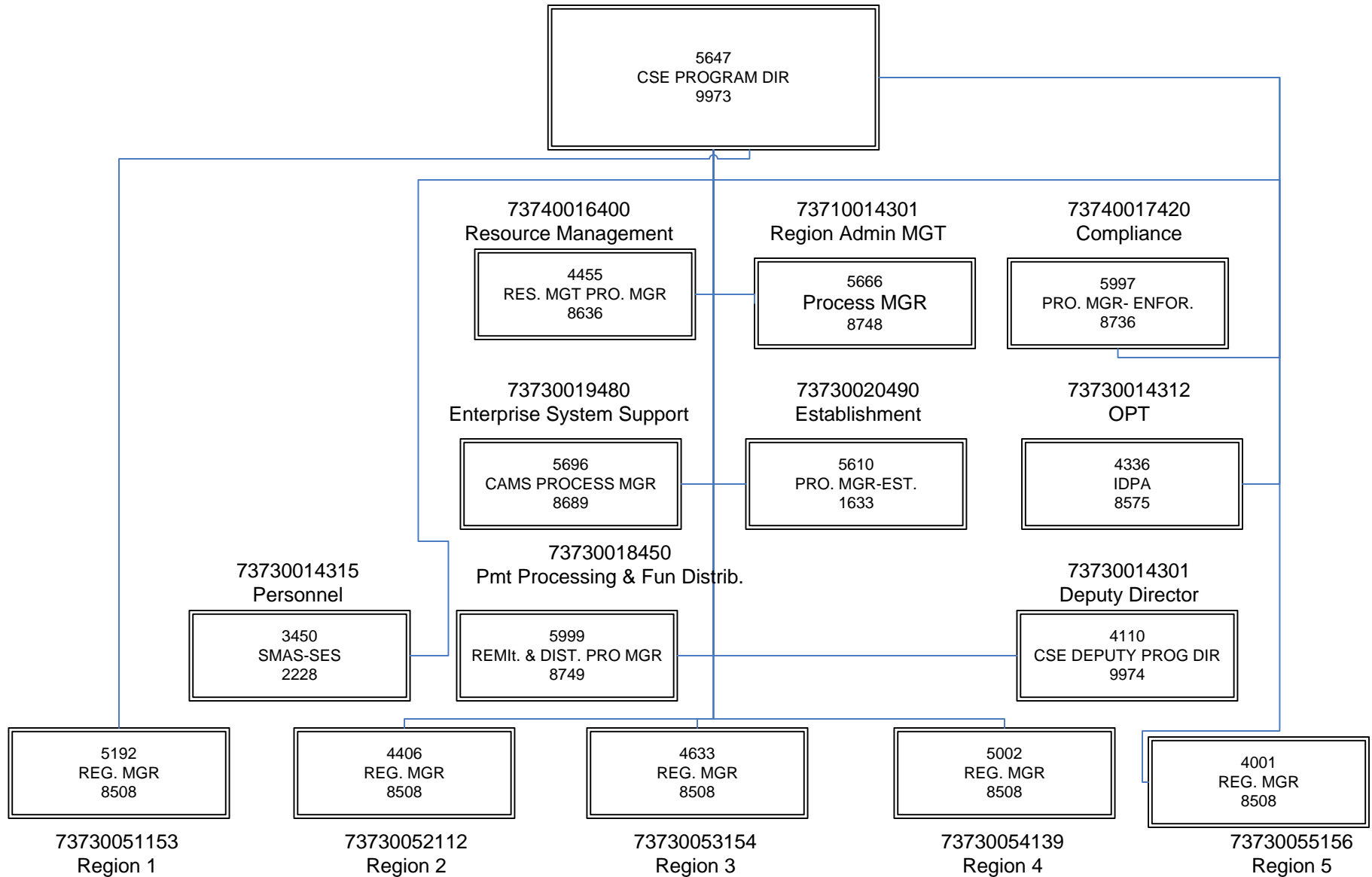
#73002600
#73002345
#730002406
#73002609

Office Automation Specialist II (17) 2043 15-1041-01 #73000596
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**FDOR – PTO
RESEARCH & ANALYSIS (RM)**



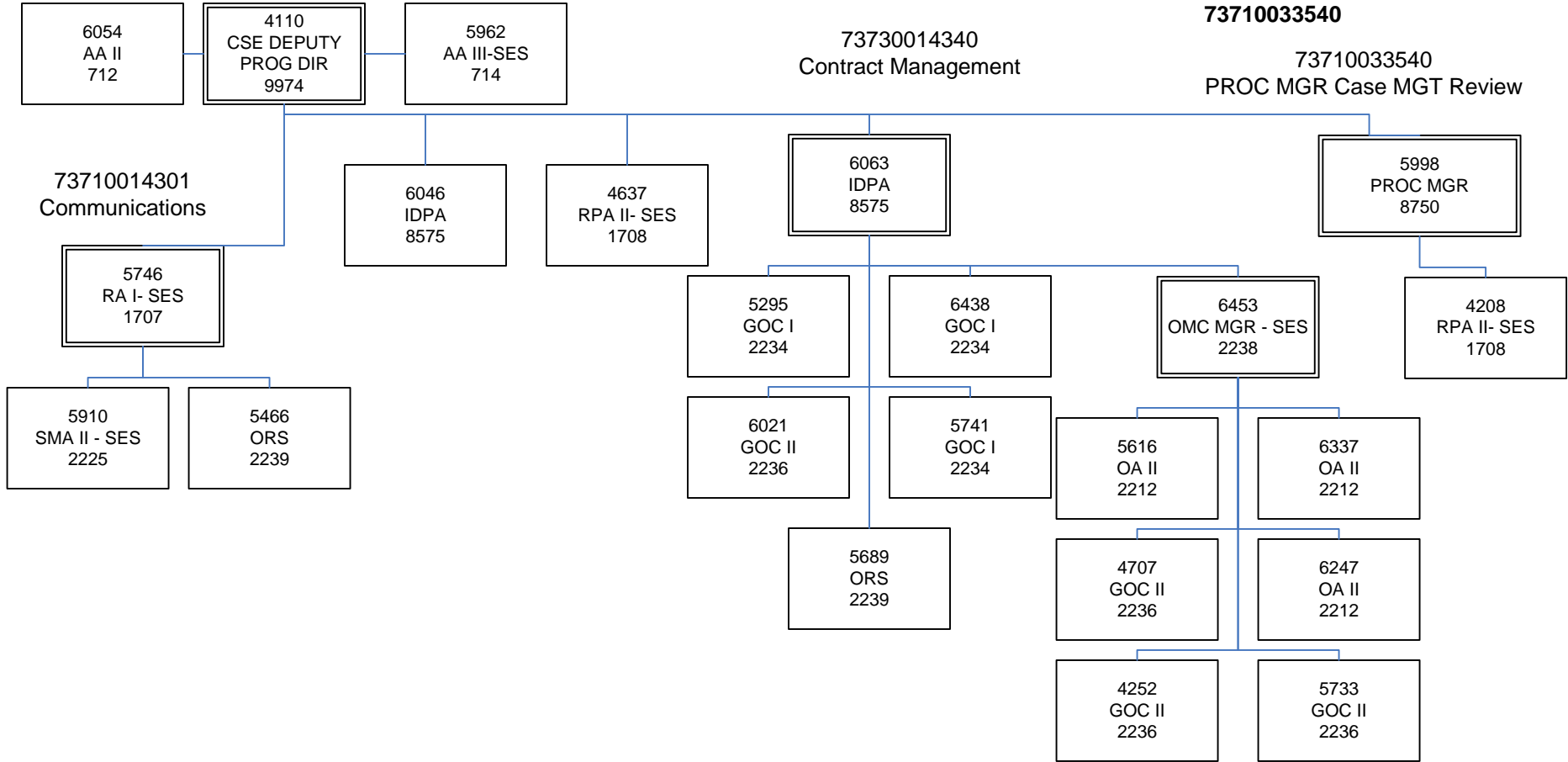
Child Support Enforcement
 Process: Director
 Director
 73730014301

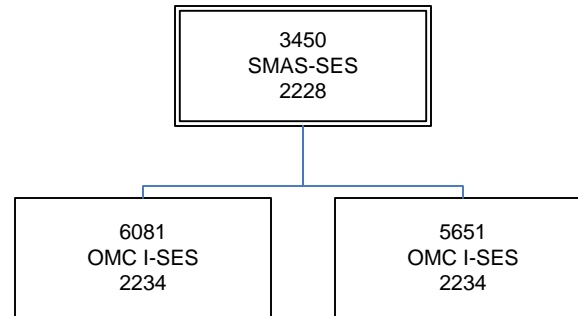


**Child Support Enforcement
Process: Director
Deputy Director**

**73730014301
73730014340
73710033540**

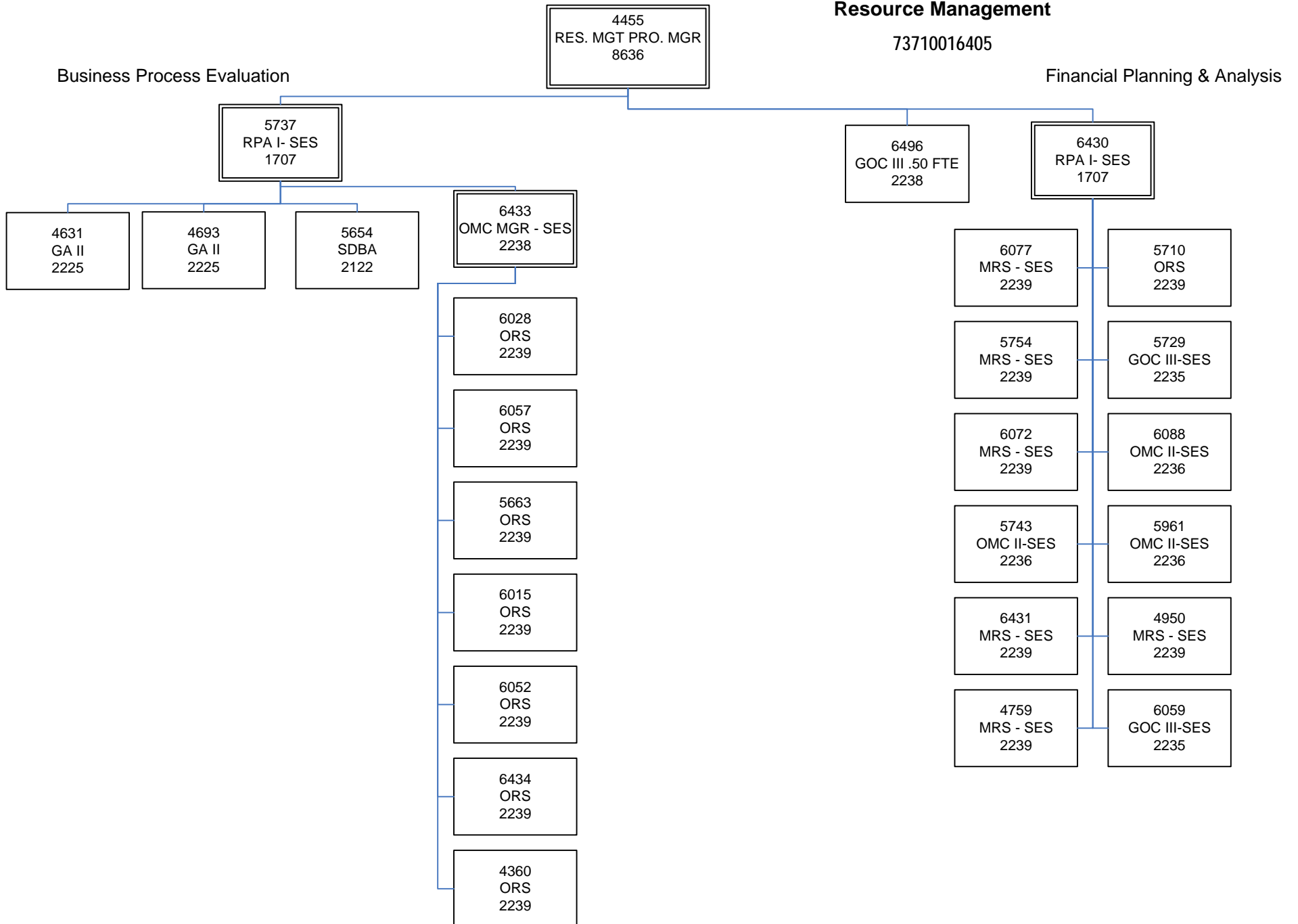
**73710033540
PROC MGR Case MGT Review**



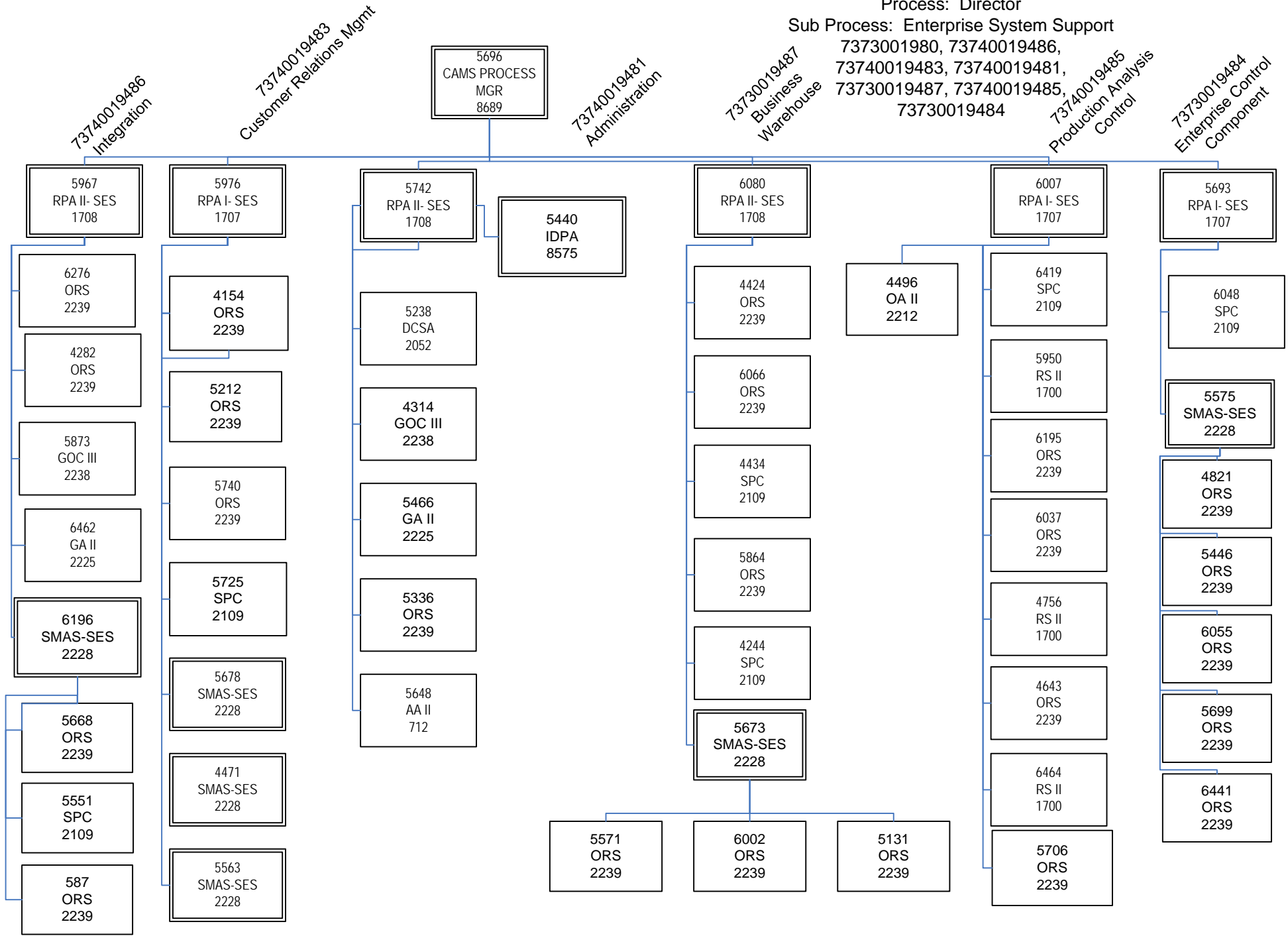


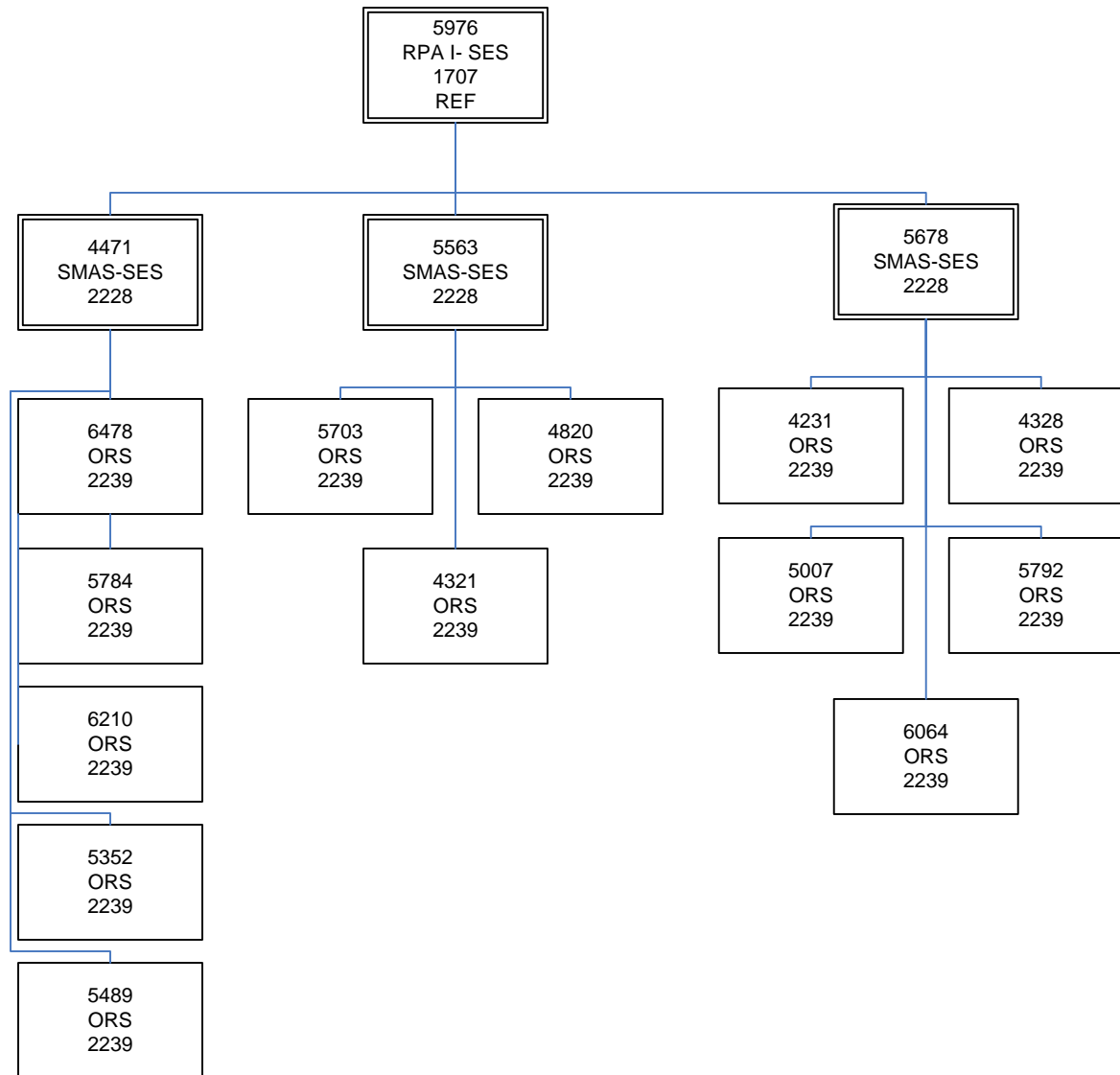
**Child Support Enforcement
Process: Director
Resource Management**

73710016405



Child Support Enforcement
 Process: Director
 Sub Process: Enterprise System Support
 7373001980, 73740019486,
 73740019483, 73740019481,
 73730019487, 73740019485,
 73730019484

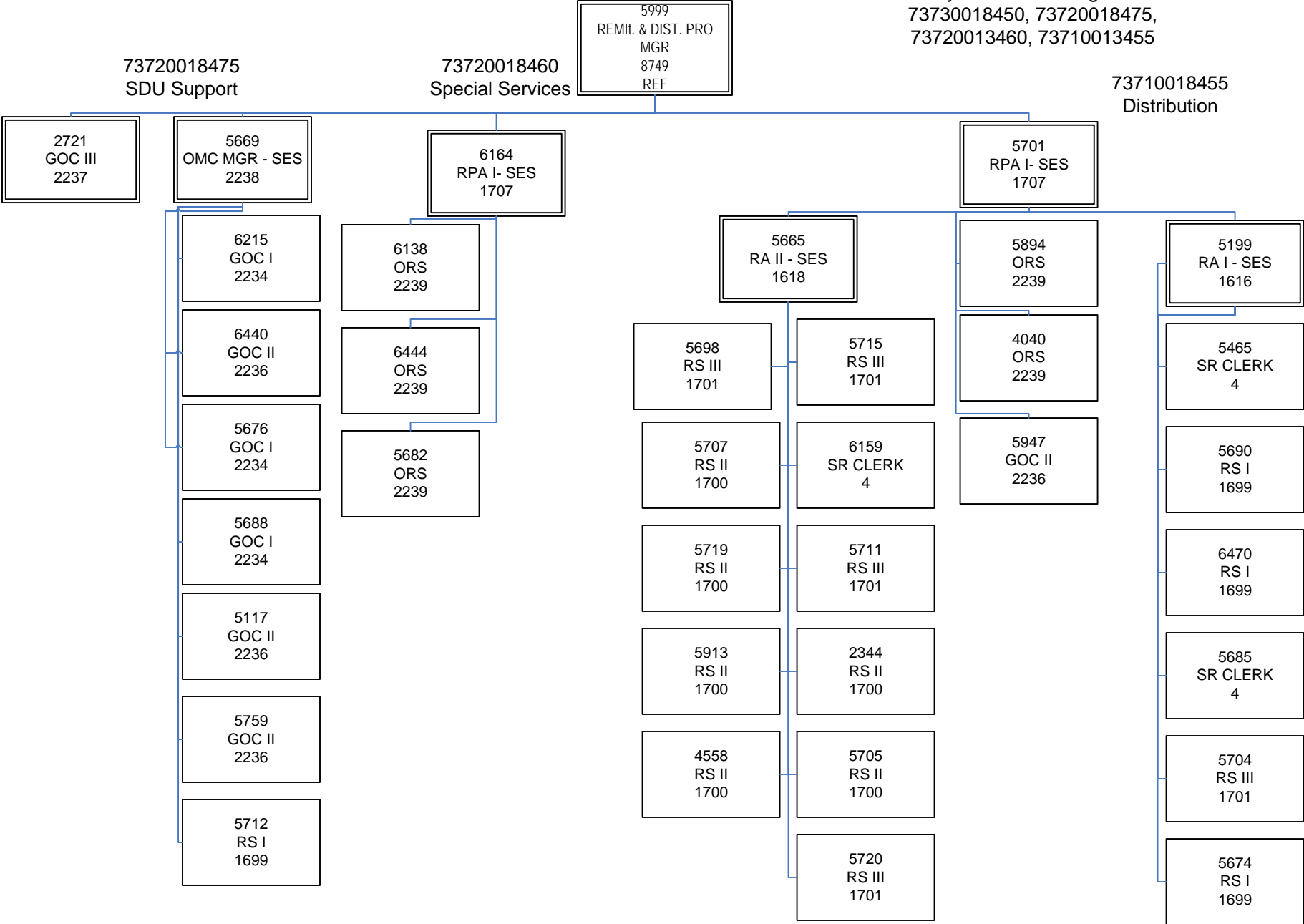




Enterprise System Support/ISP Support

6027 ORS 2239	4674 SPC 2109	5026 CPA II 2103	5228 RPA I 1707	6329 SP III 2115	5506 CPS II 2103
4581 ORS 2239	5662 SPA 2107	4724 EDP QT 2016	5097 EDP QT 2016	5277 OAS II 2043	4098 OAS II 2043
4548 SPC 2109					

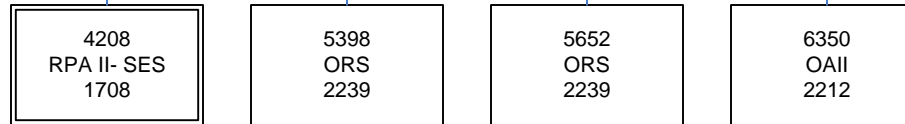
Child Support Enforcement
 Process: Director
 Sub Process: Payment Processing & Fund Distribution
 73730018450, 73720018475,
 73720013460, 73710013455



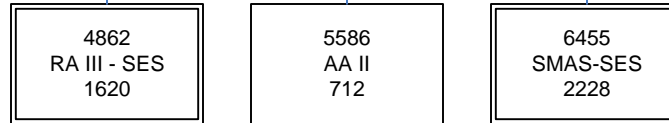
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 73710033542

73730033540
 Program Administration

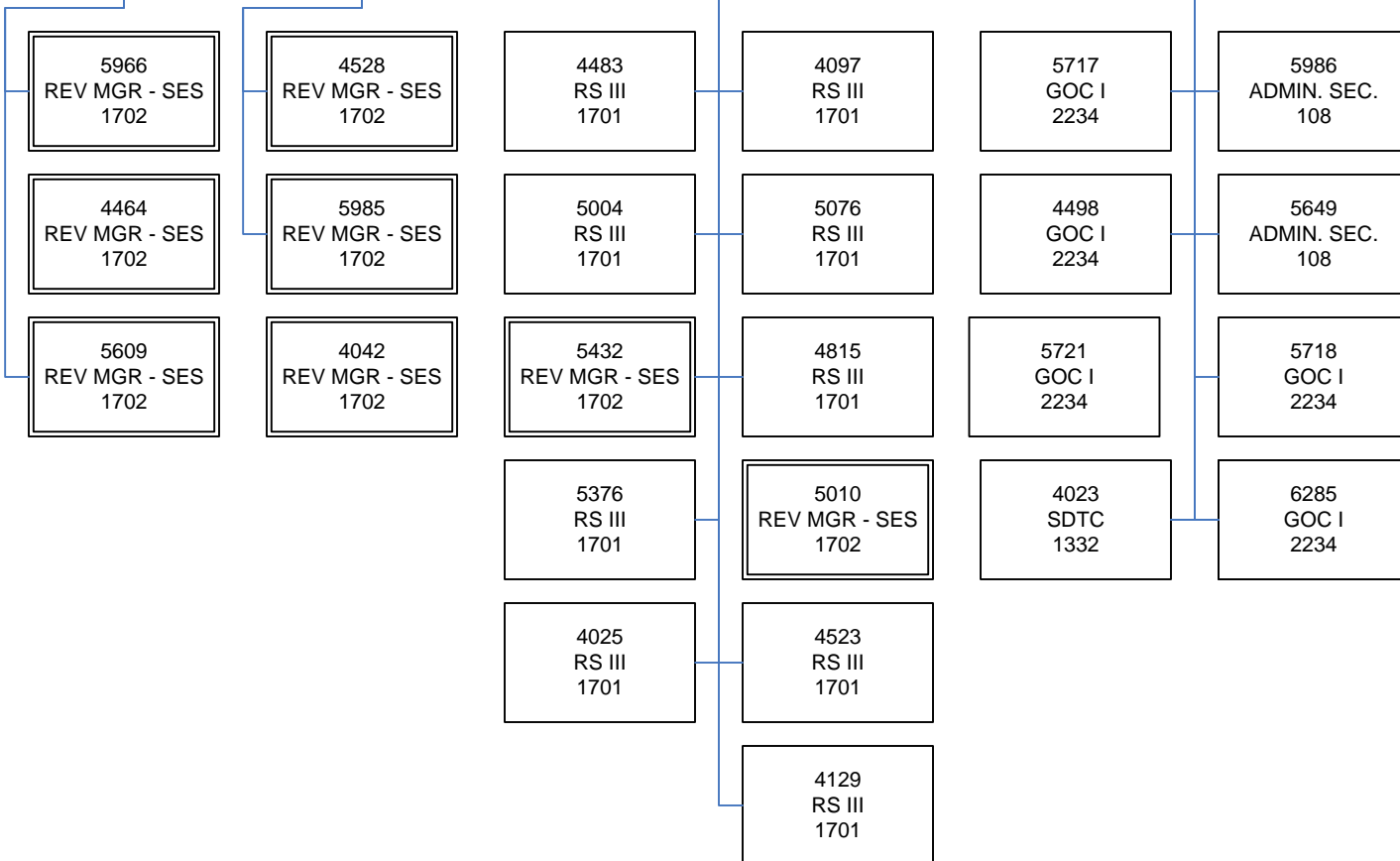
5666
 Process MGR
 8748



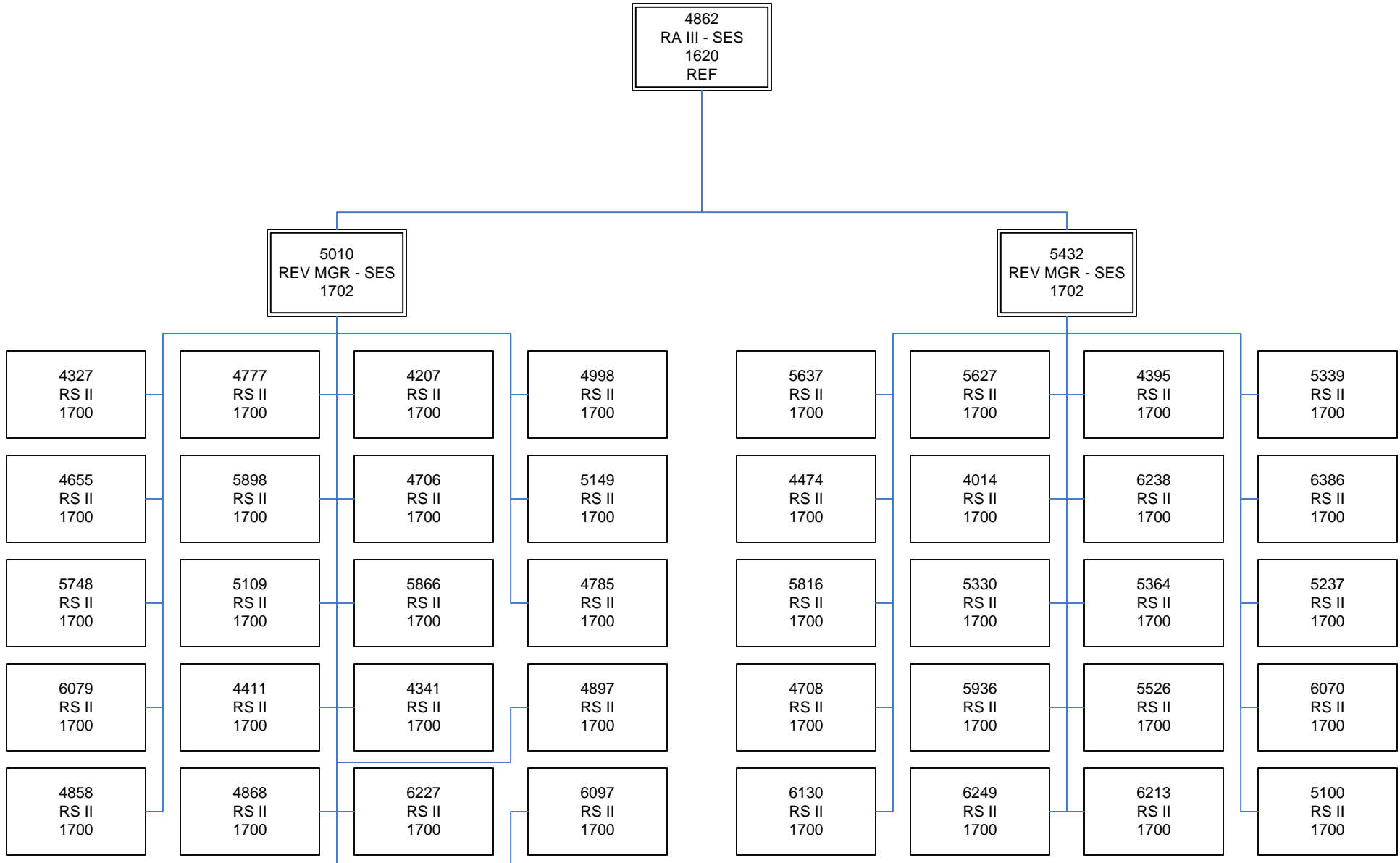
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 Customer Contact Center



73740033540
 Program Administration



73710033542
Customer Contact Center

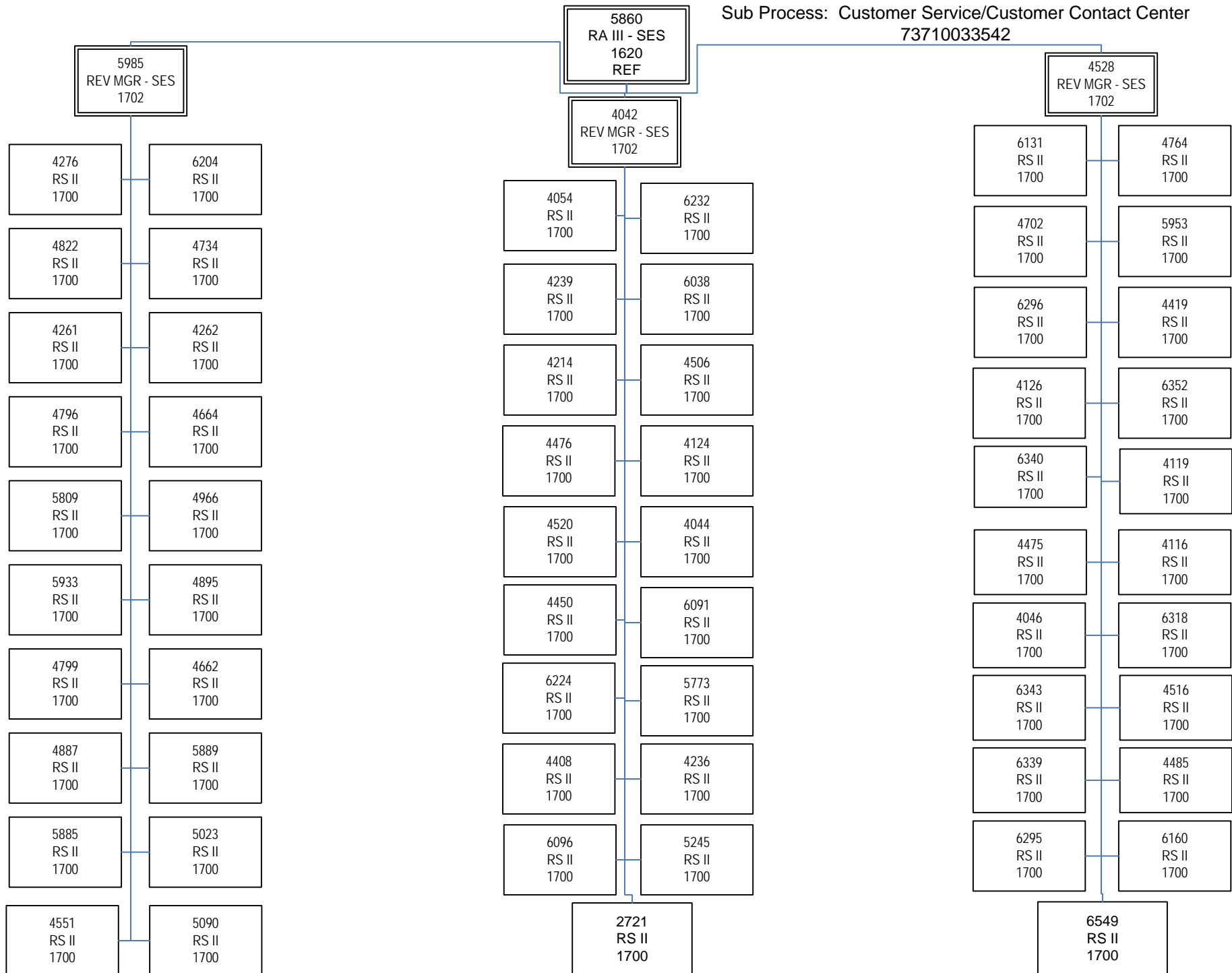


Child Support Enforcement

Process: Director

Sub Process: Customer Service/Customer Contact Center

73710033542



Child Support Enforcement

Process: Director

Sub Process: Customer Service/Customer Contact Center

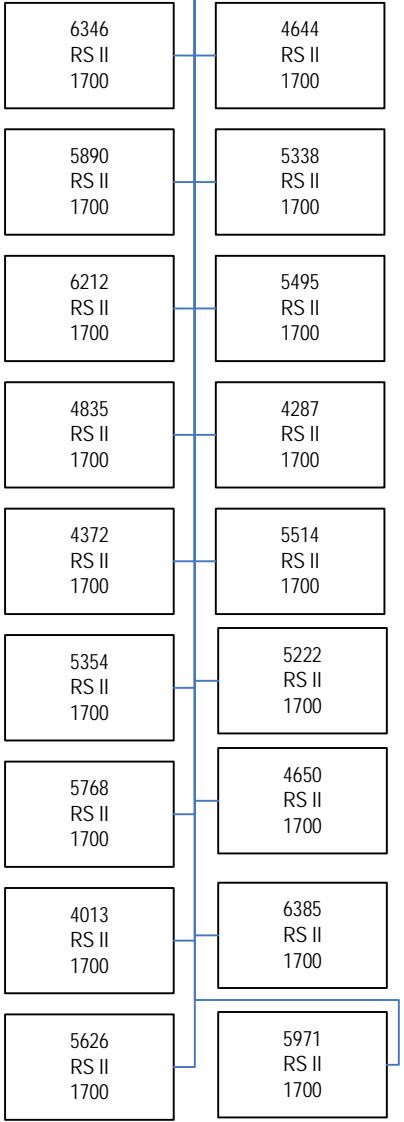
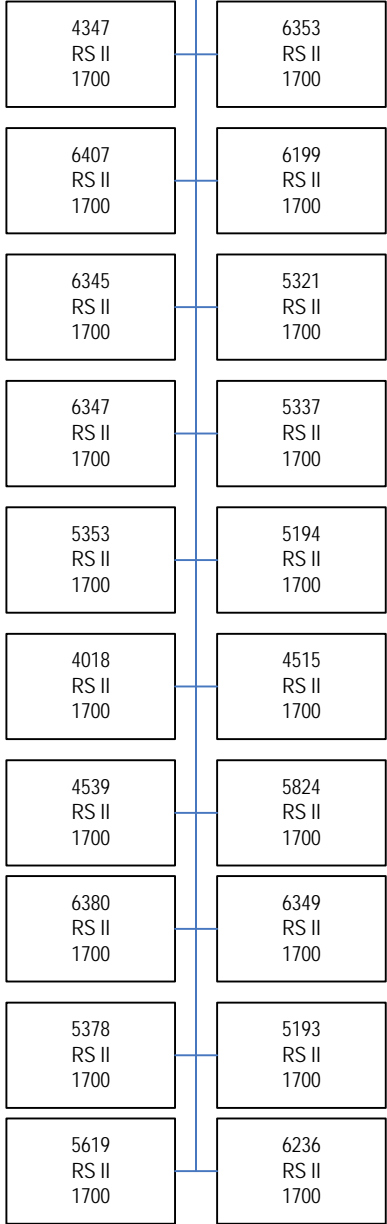
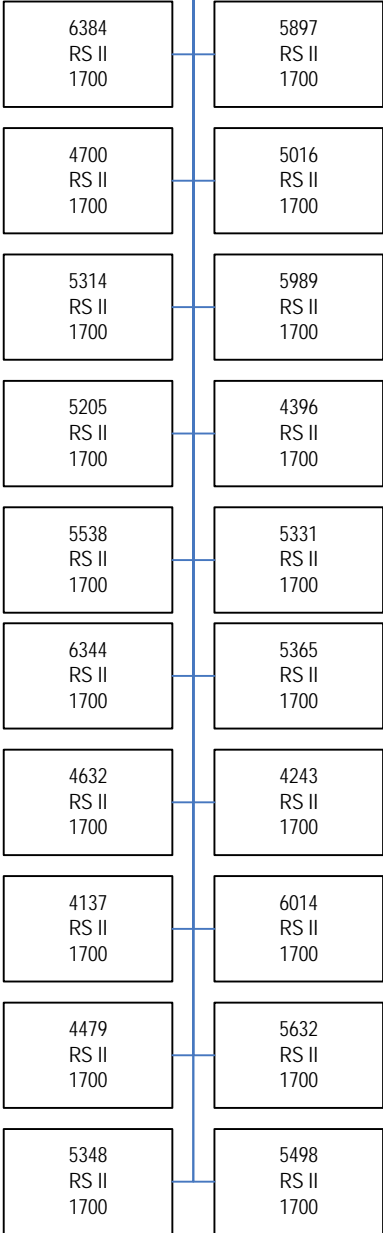
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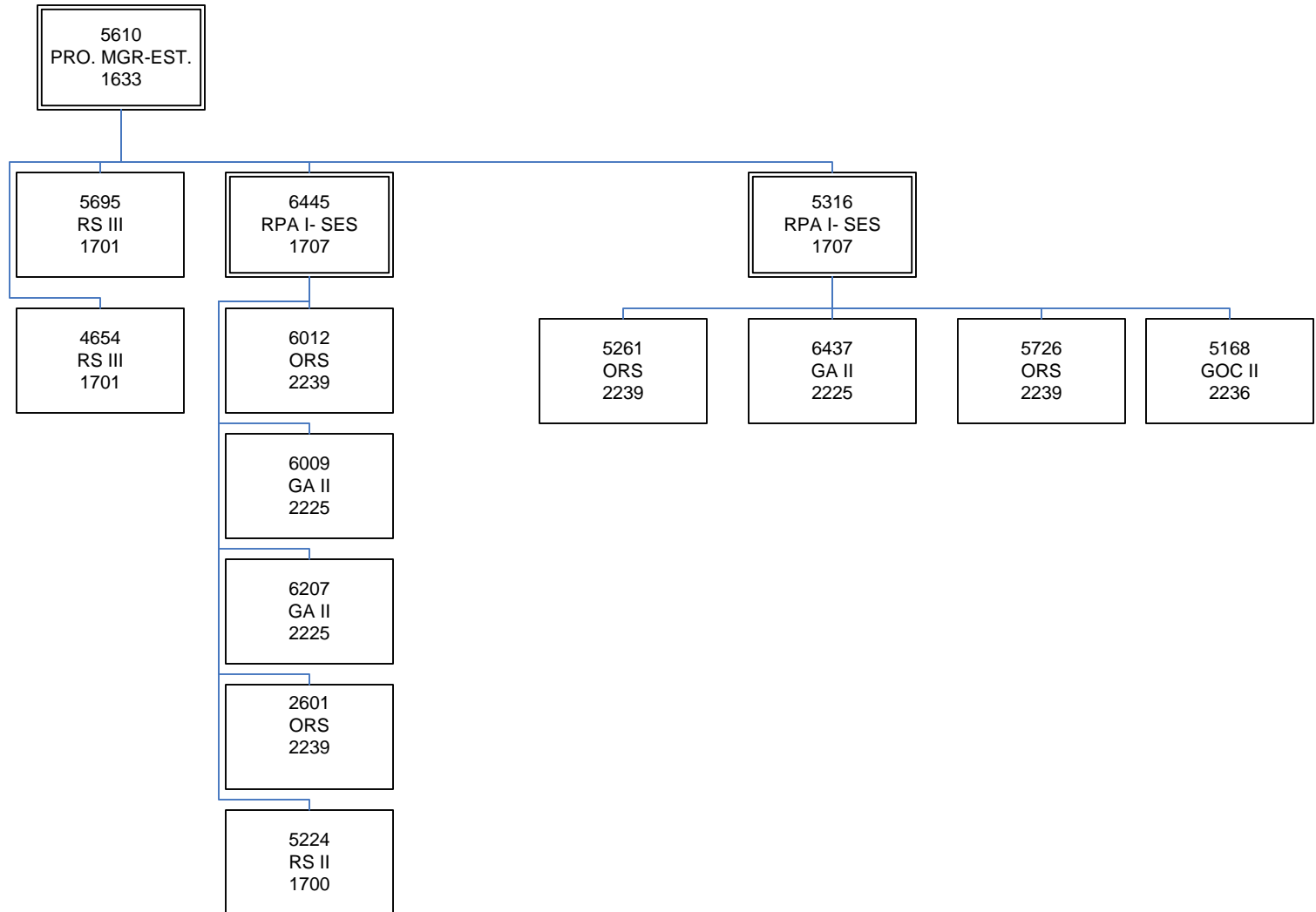
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RA III - SES
1620
REF

4464
REV MGR - SES
1702

5966
REV MGR - SES
1702

5609
REV MGR - SES
1702





73740017425
Compliance Process
Mgmt.

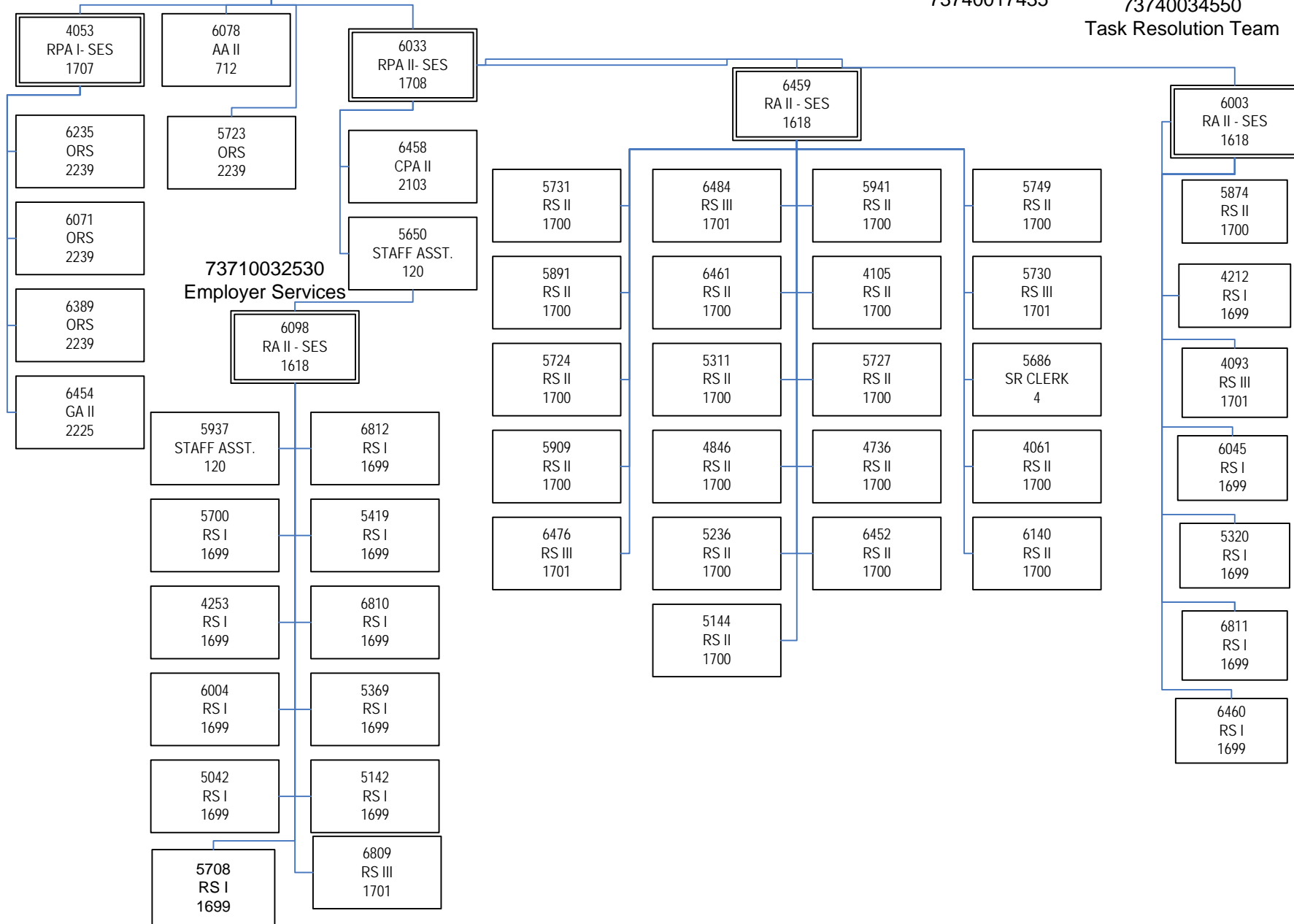
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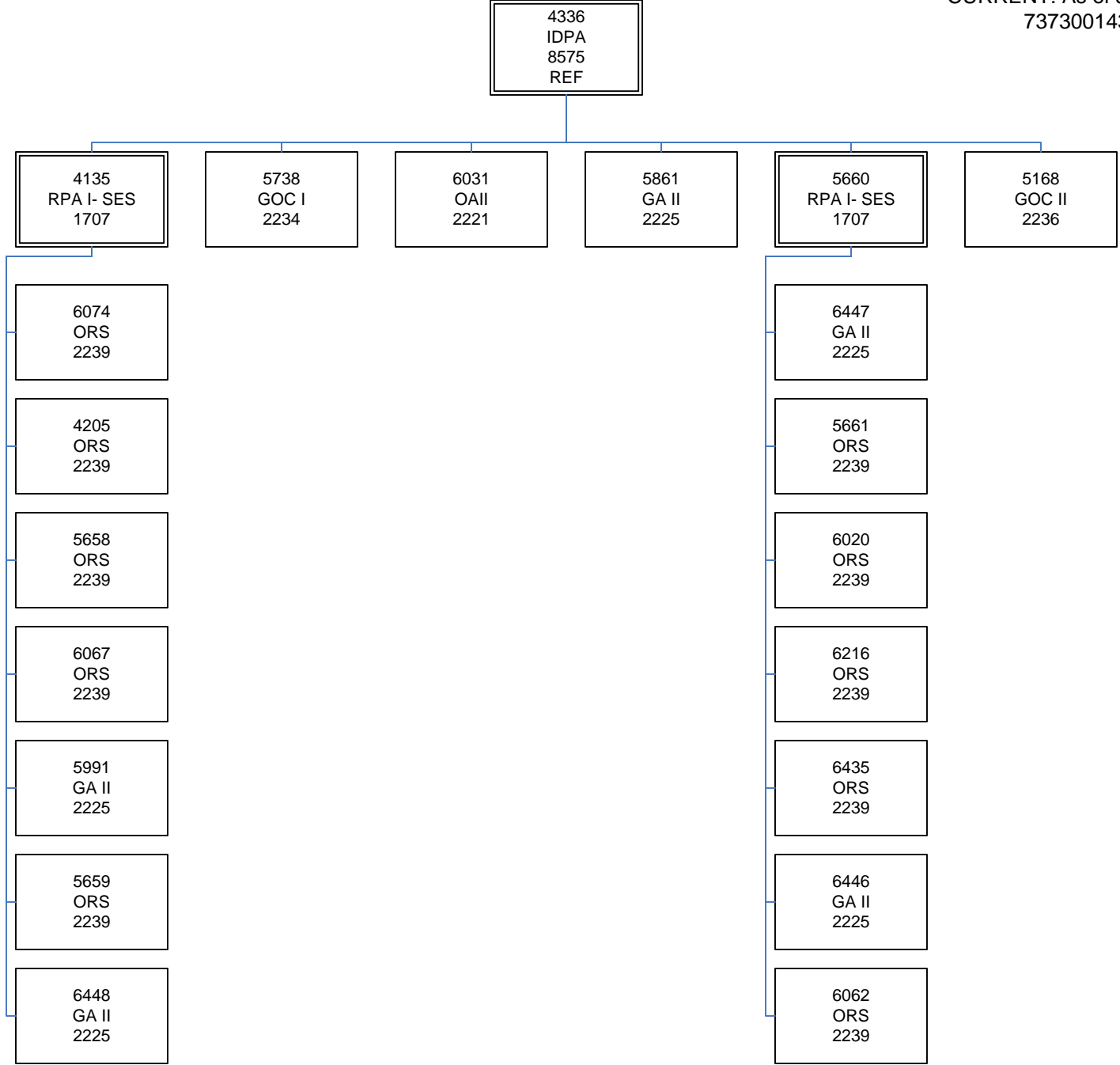
5997
PRO. MGR- ENFOR.
8736

73740017435
Compliance Operations

Child Support Enforcement
Process: Director
Sub Process: Compliance
CURRENT: As of July 1, 2014
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73740017435

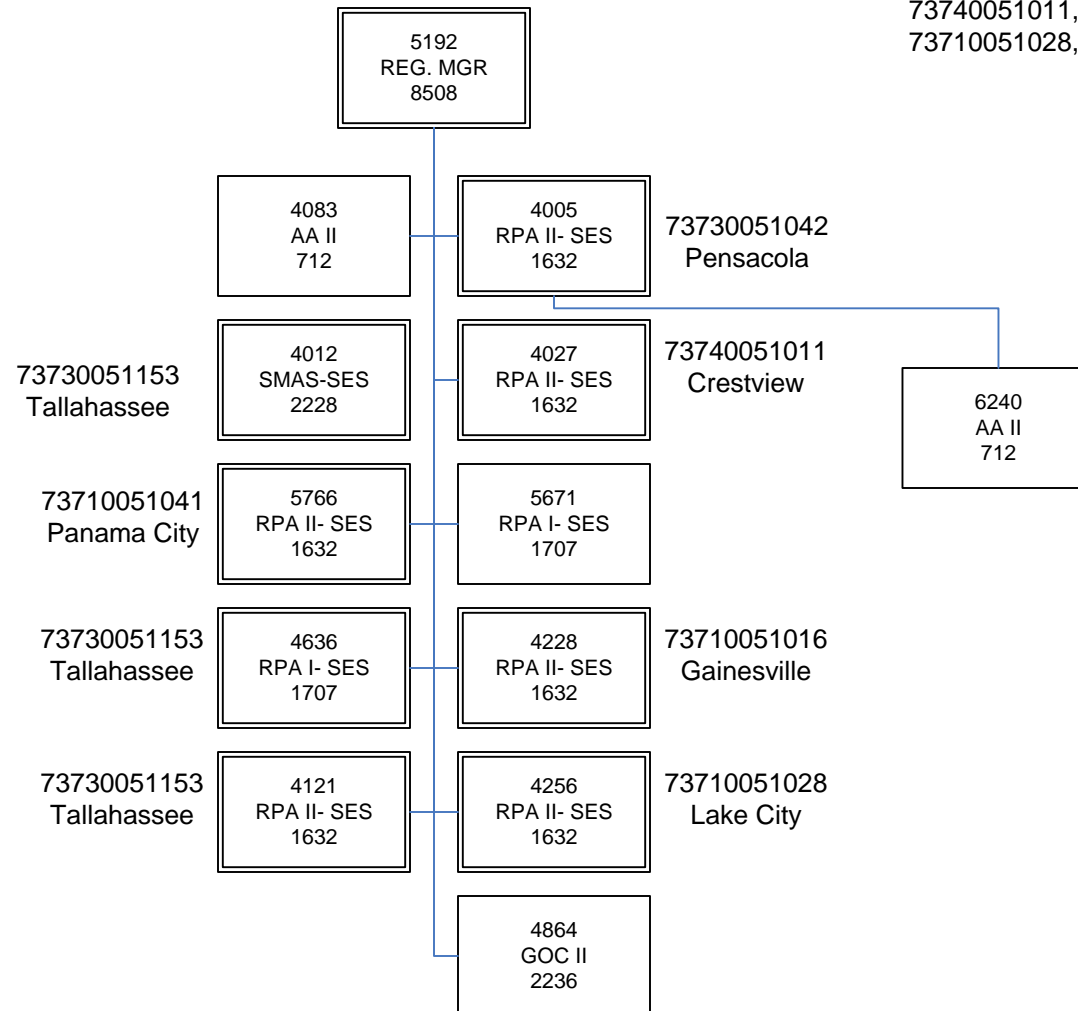
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Task Resolution Team

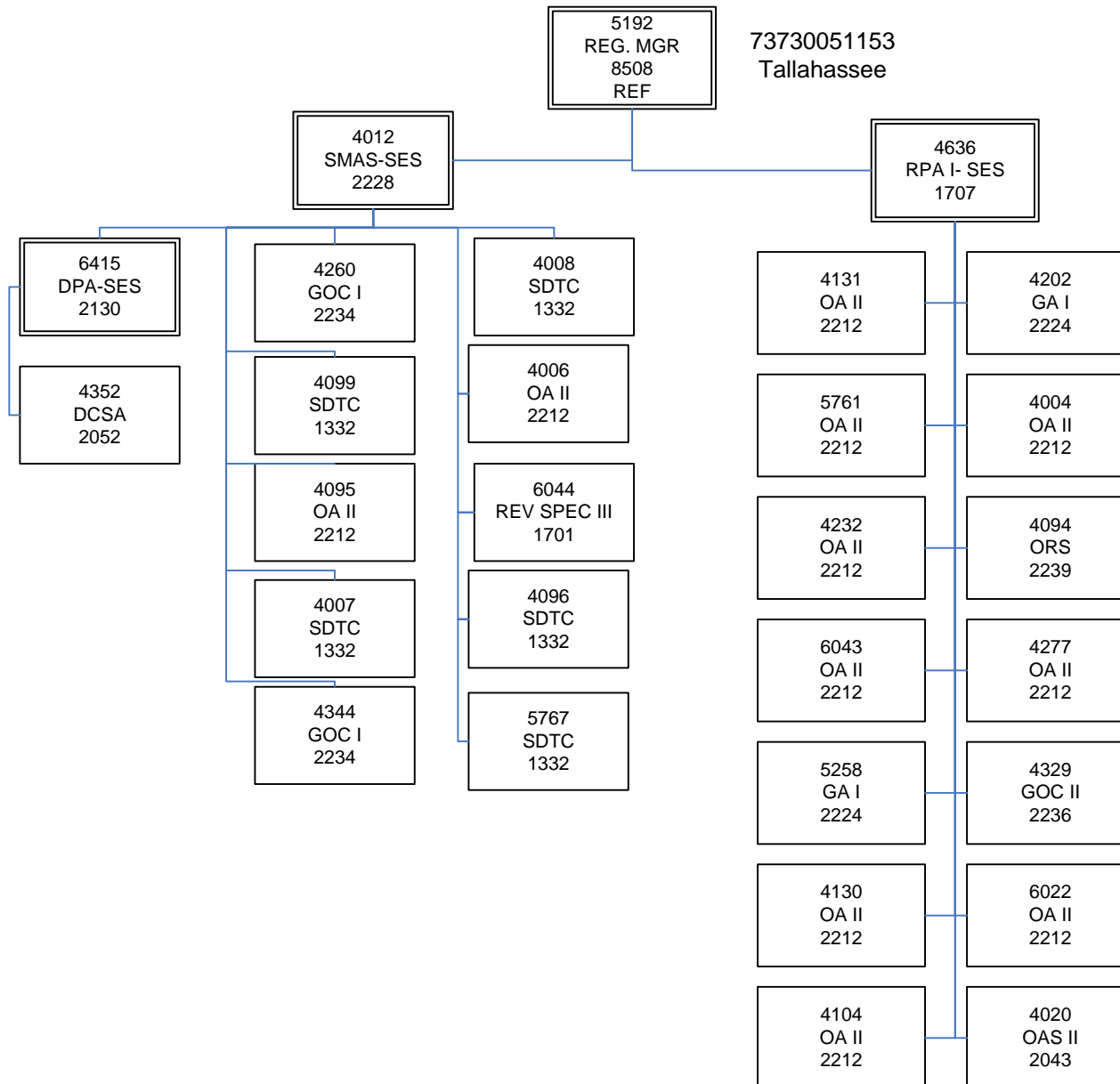




Child Support Enforcement
 Process: Director
 Region 1 Admin

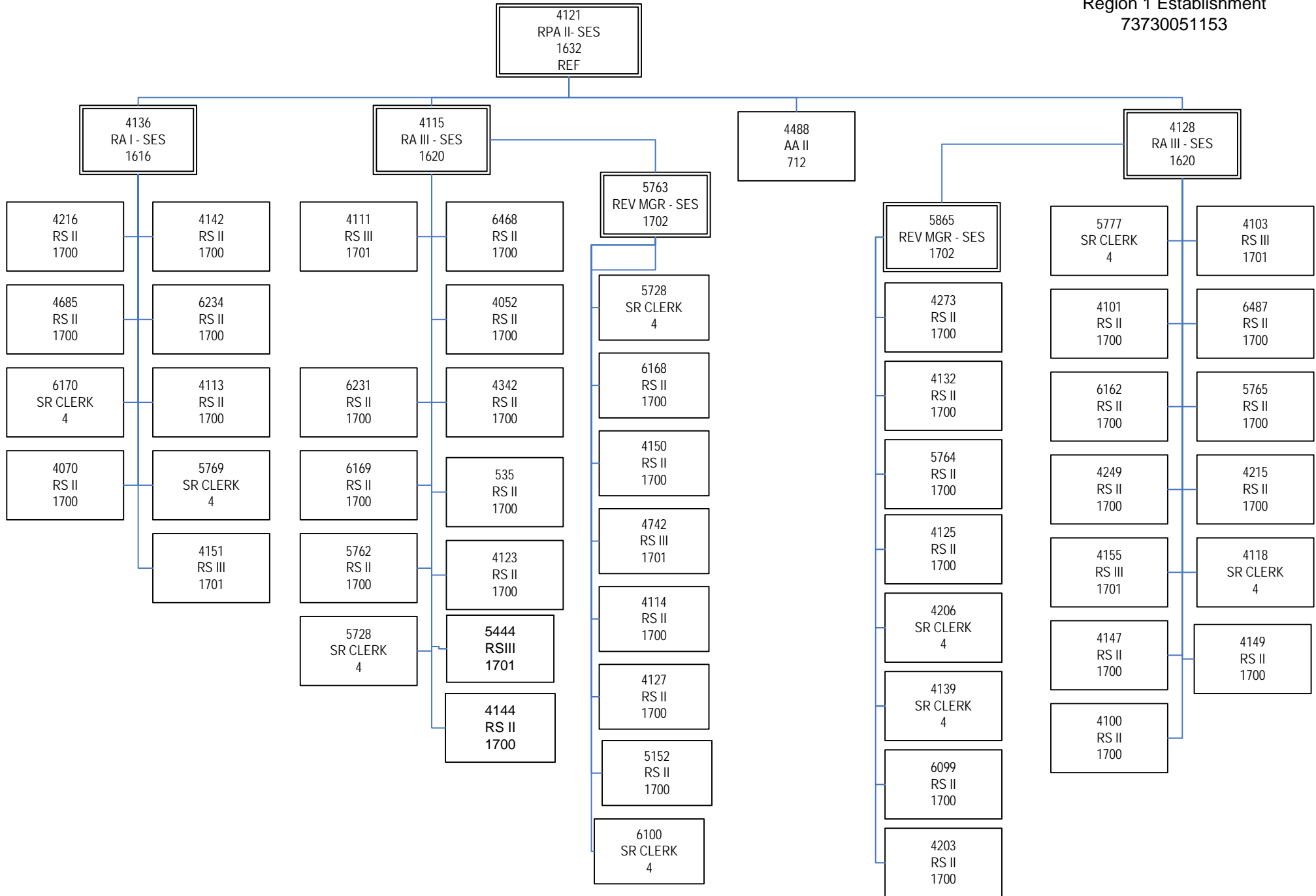
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 73710051028, 73710051041,

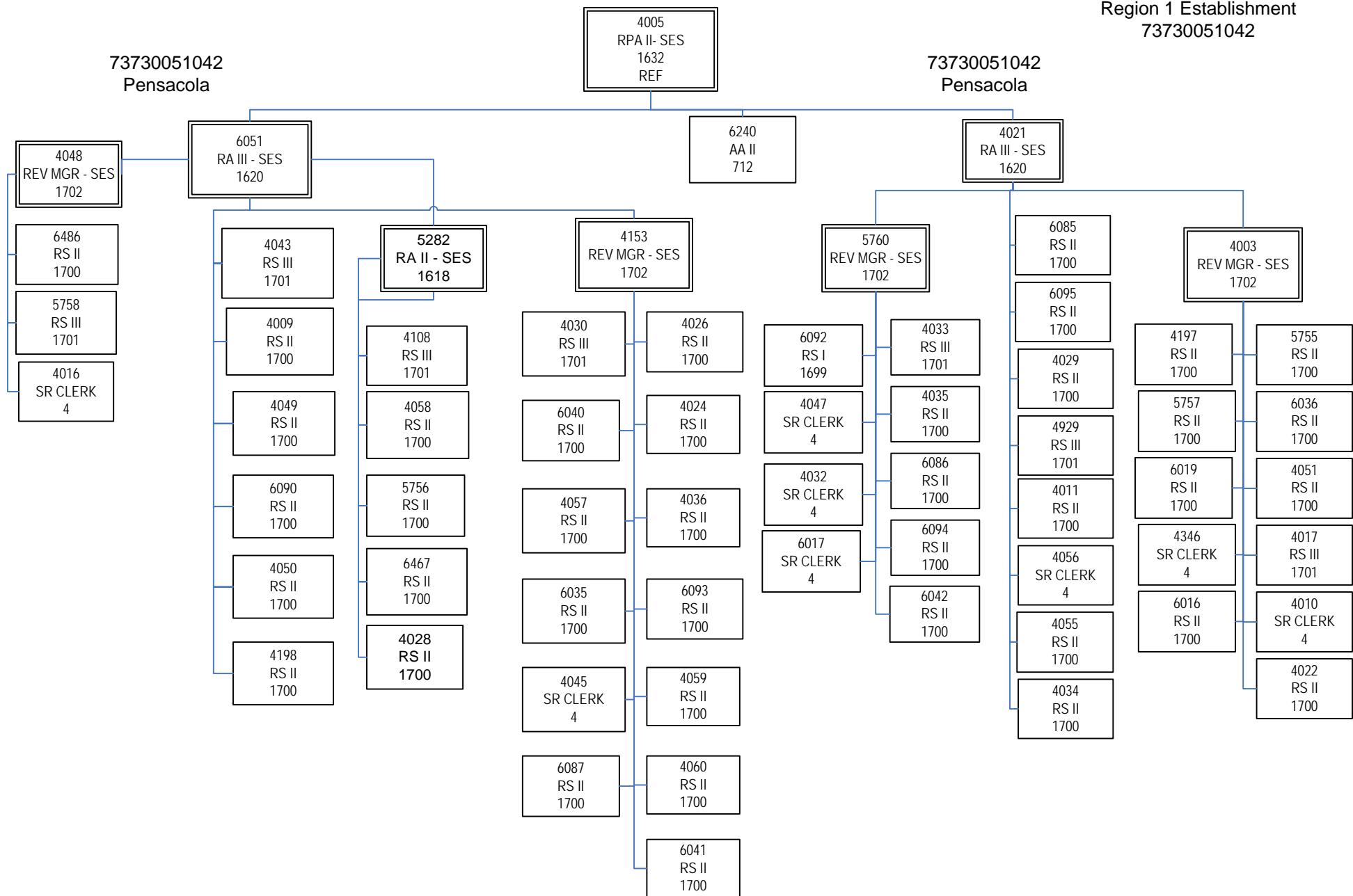




73730051153
Tallahassee

Child Support Enforcement
Process: Director
Region 1 Establishment
73730051153





Child Support Enforcement
 Process: Director
 Region 1 Compliance & Establishment
 73740051011
 73730051011

4027
 RPA II- SES
 1632
 REF

73740051011
 Crestview

4085
 RA II - SES
 1618

6039
 AA II
 712

73730051011
 Crestview

4067
 RA II - SES
 1618

73740051011
 Crestview

4078
 REV MGR - SES
 1702

73730051011
 Crestview

4230
 REV MGR - SES
 1702

4140
 SR CLERK
 4

4143
 RS II
 1700

4156
 RS II
 1700

4089
 RS III
 1701

4092
 RS II
 1700

4038
 RS II
 1700

4077
 RS II
 1700

4064
 RS II
 1700

6233
 RS II
 1700

4075
 RS II
 1700

4071
 RS II
 1700

4069
 RS III
 1701

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 RS II
 1700

6219
 RS II
 1700

4080
 RS II
 1700

4065
 ADMIN. SEC.
 108

6220
 RS II
 1700

4091
 SR CLERK
 4

4072
 RS II
 1700

4073
 SR CLERK
 4

4062
 RS II
 1700

6221
 RS I
 1699

4349
 RS III
 1701

6223
 RS I
 1699

6023
 RS II
 1700

4087
 RS II
 1700

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 RS II
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4258
 RS II
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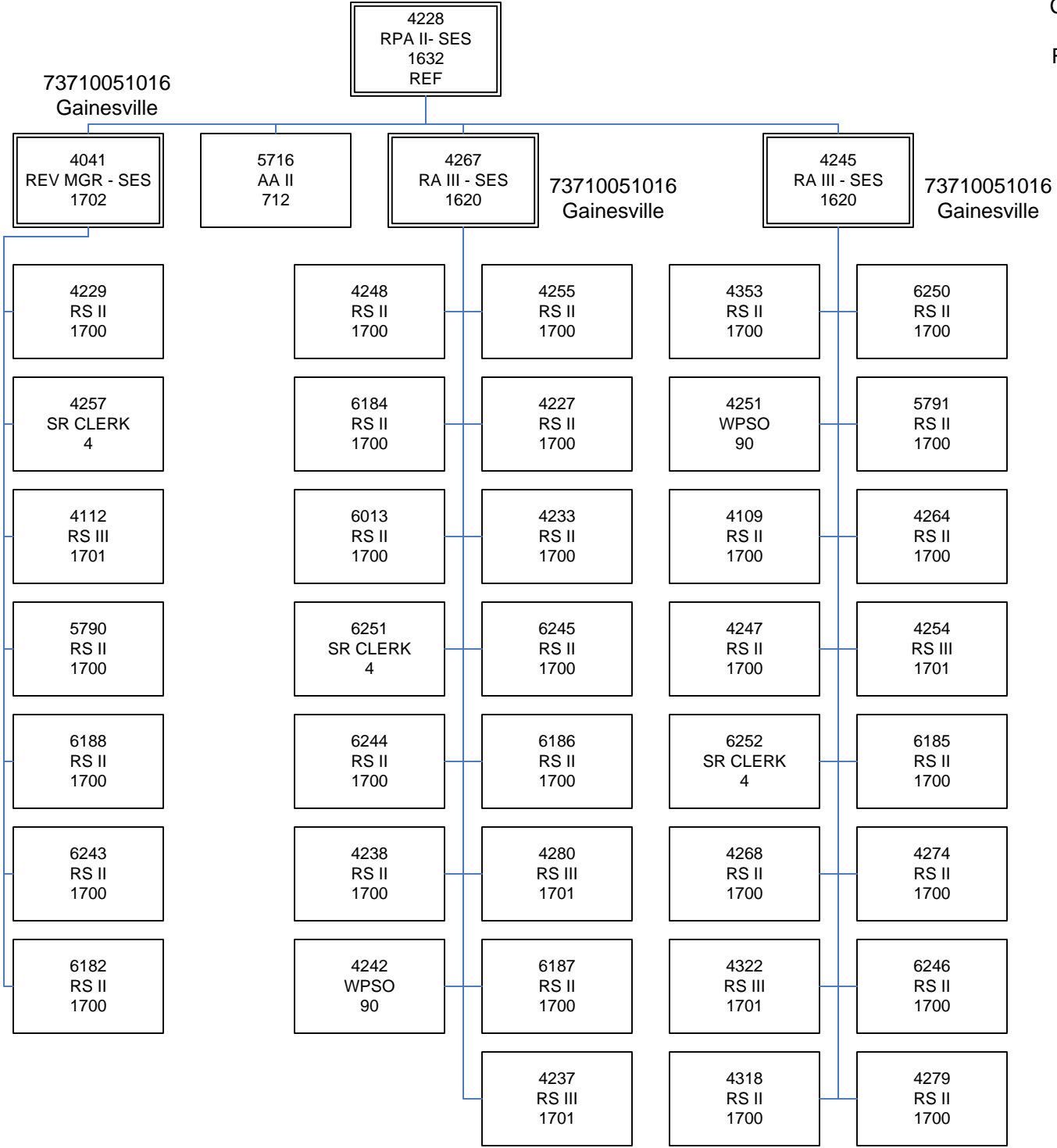
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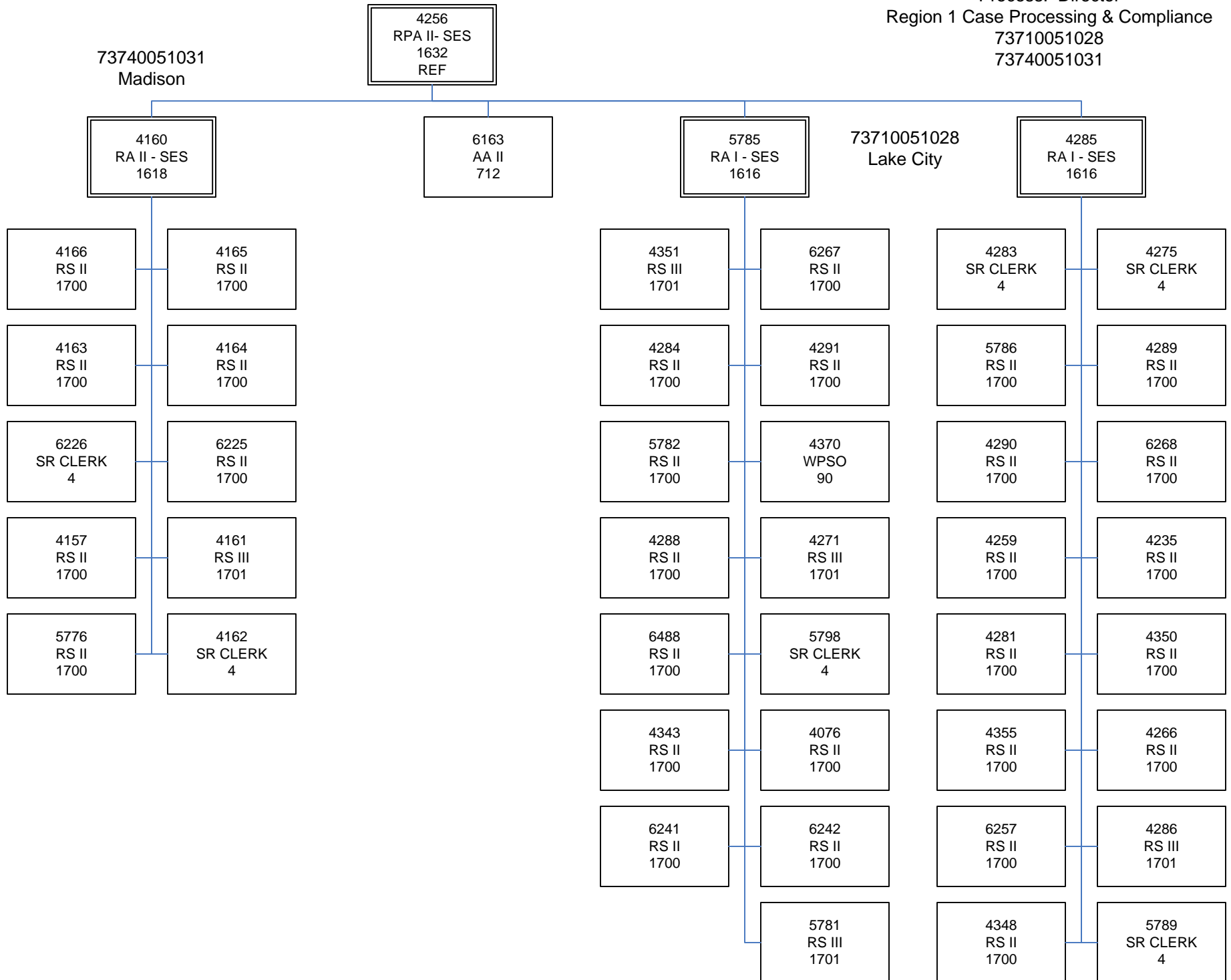
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4084
 RS II
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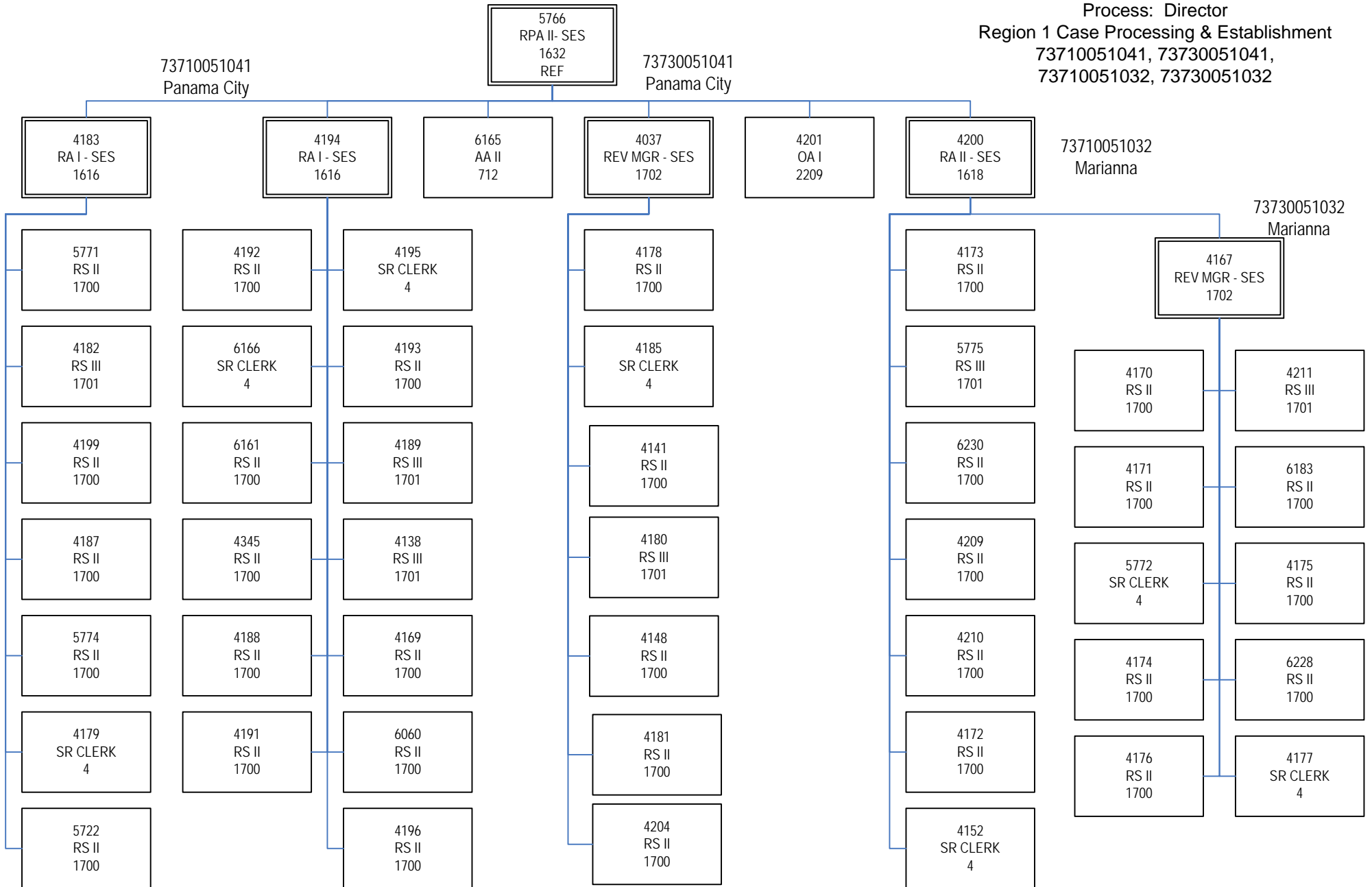
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4081
 RS II
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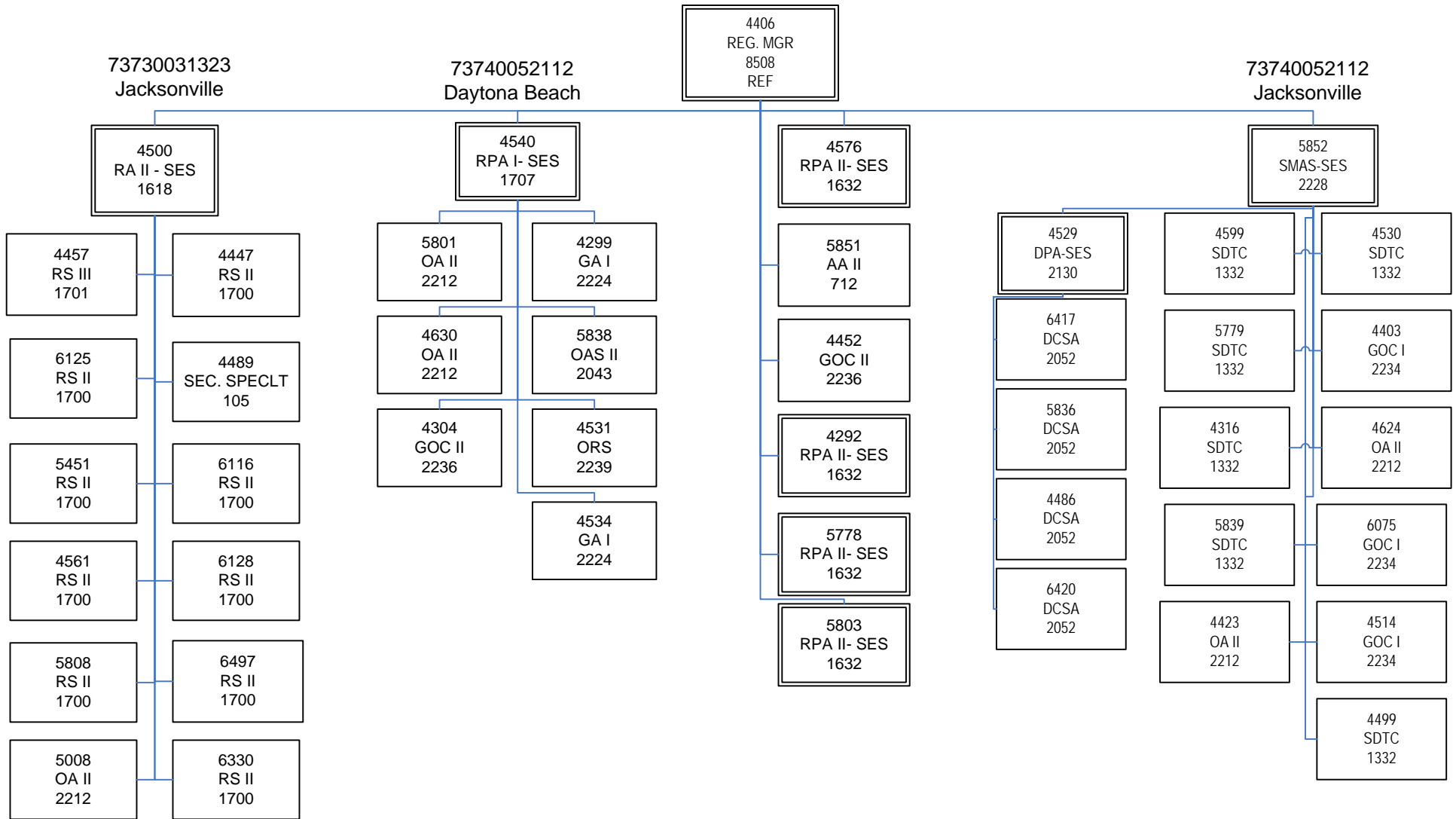


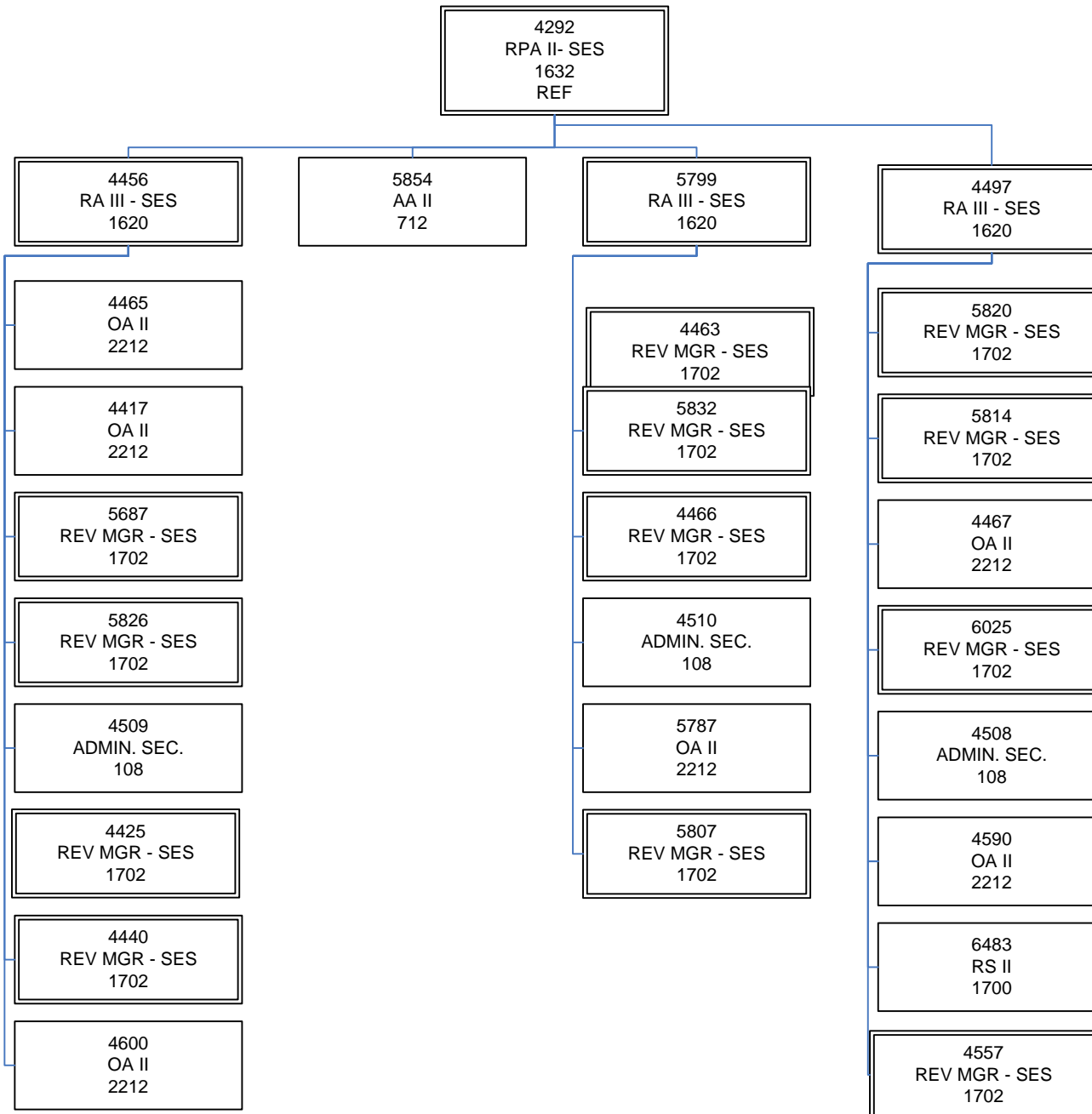


Child Support Enforcement
 Process: Director
 Region 1 Case Processing & Establishment
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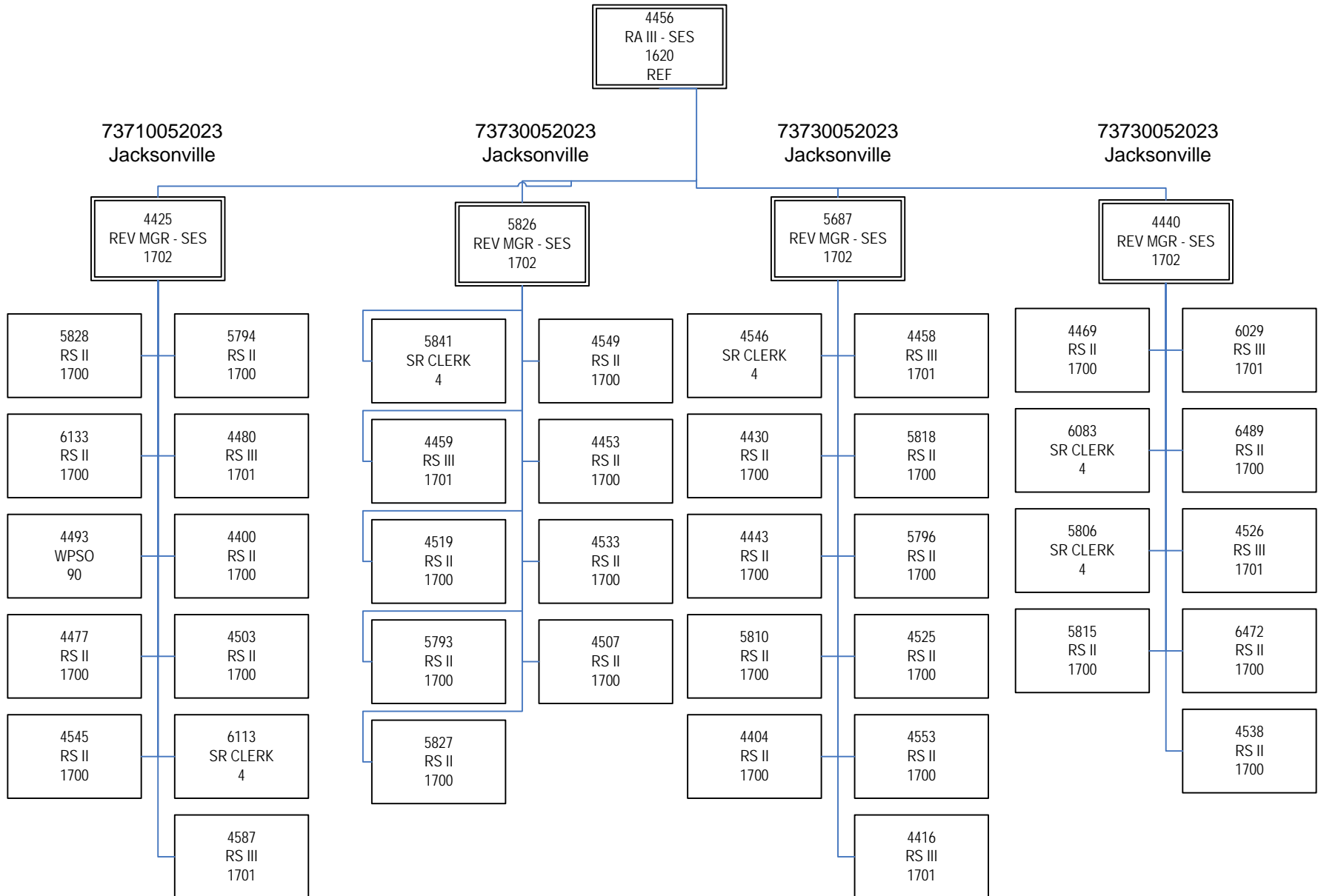


Child Support Enforcement
 Process: Director
 Region 2 Admin.
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 73740052030,73730031323,
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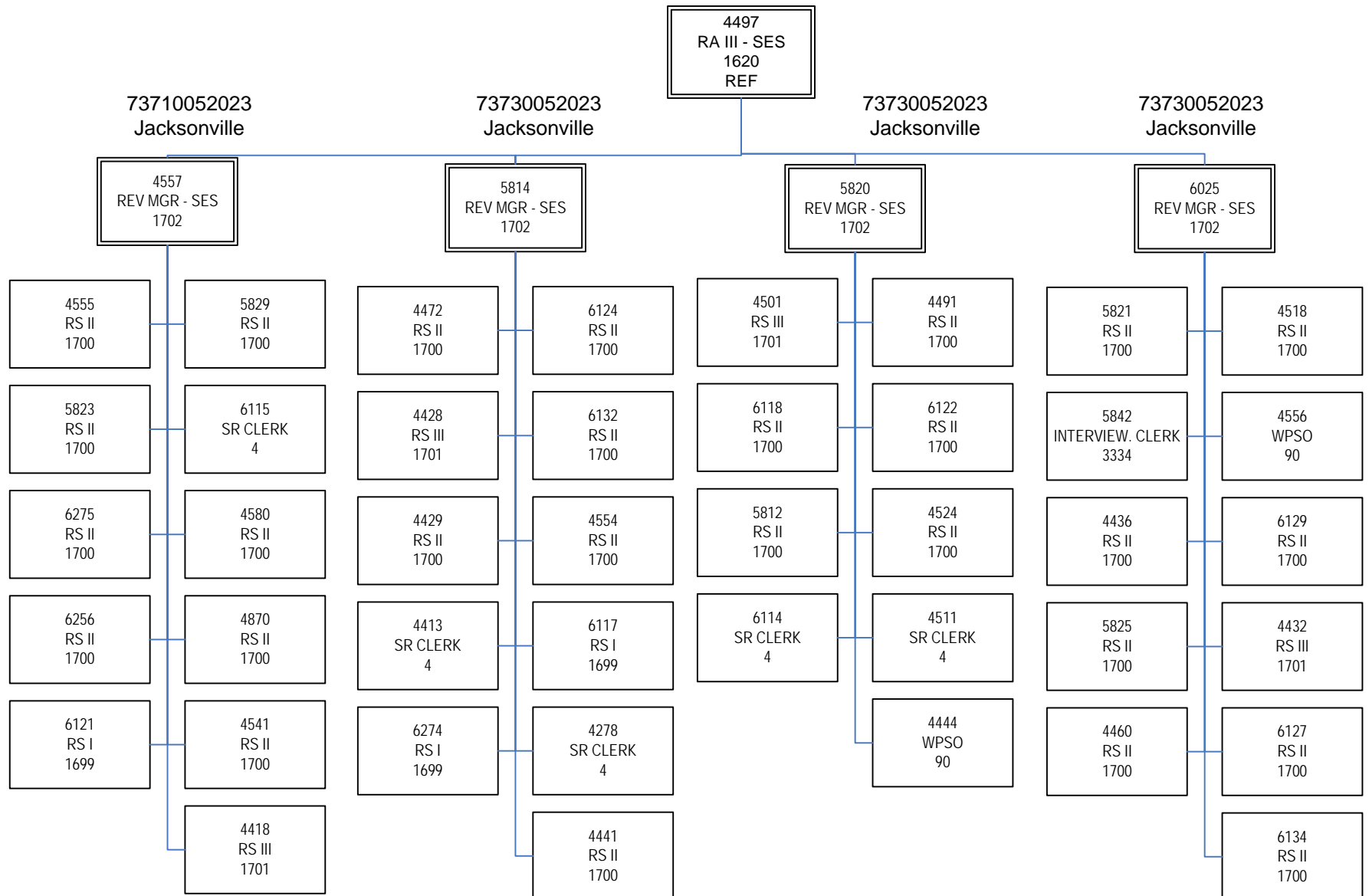


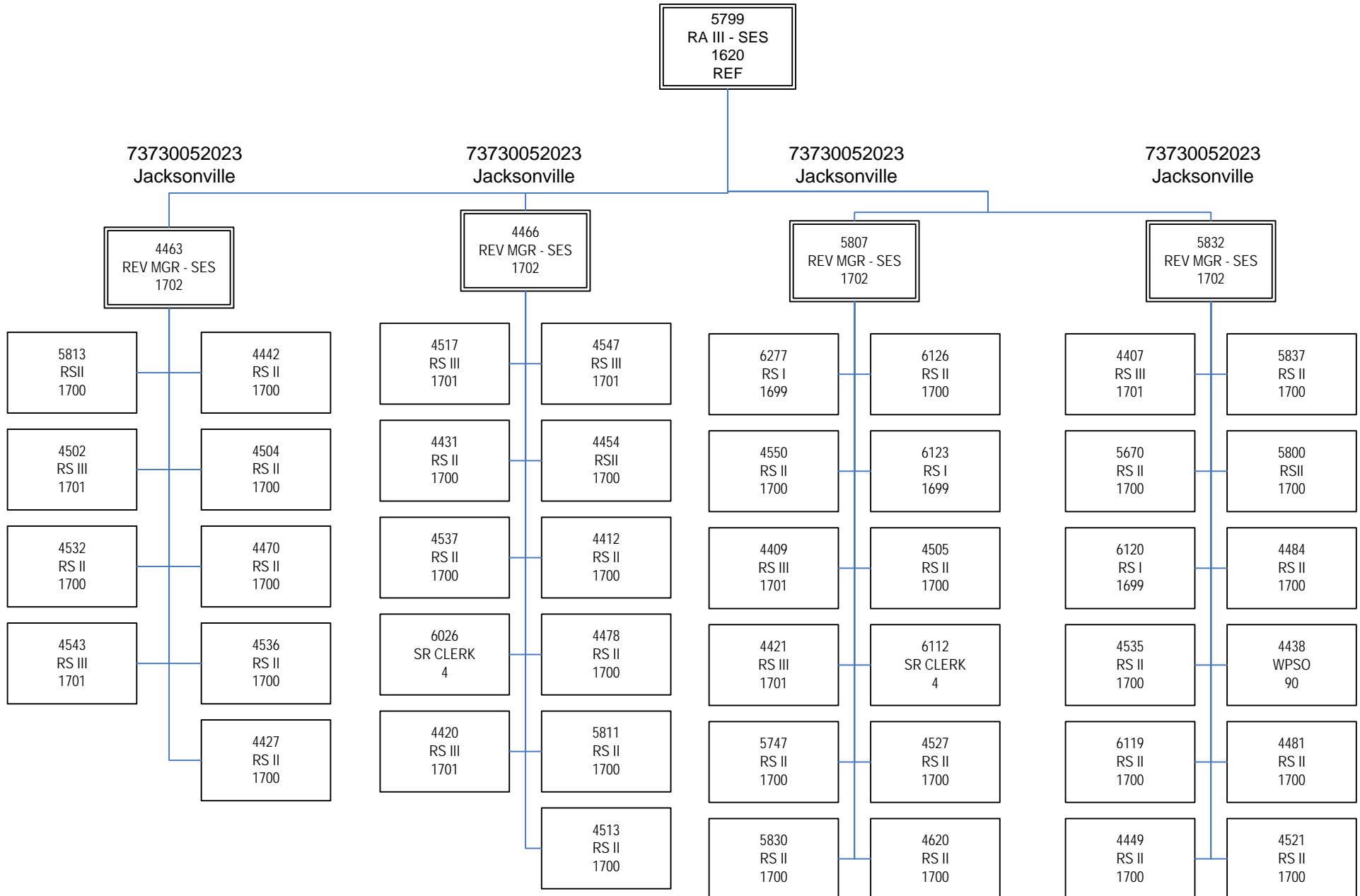


Child Support Enforcement
 Process: Director
 Region 2 Case Processing & Establishment
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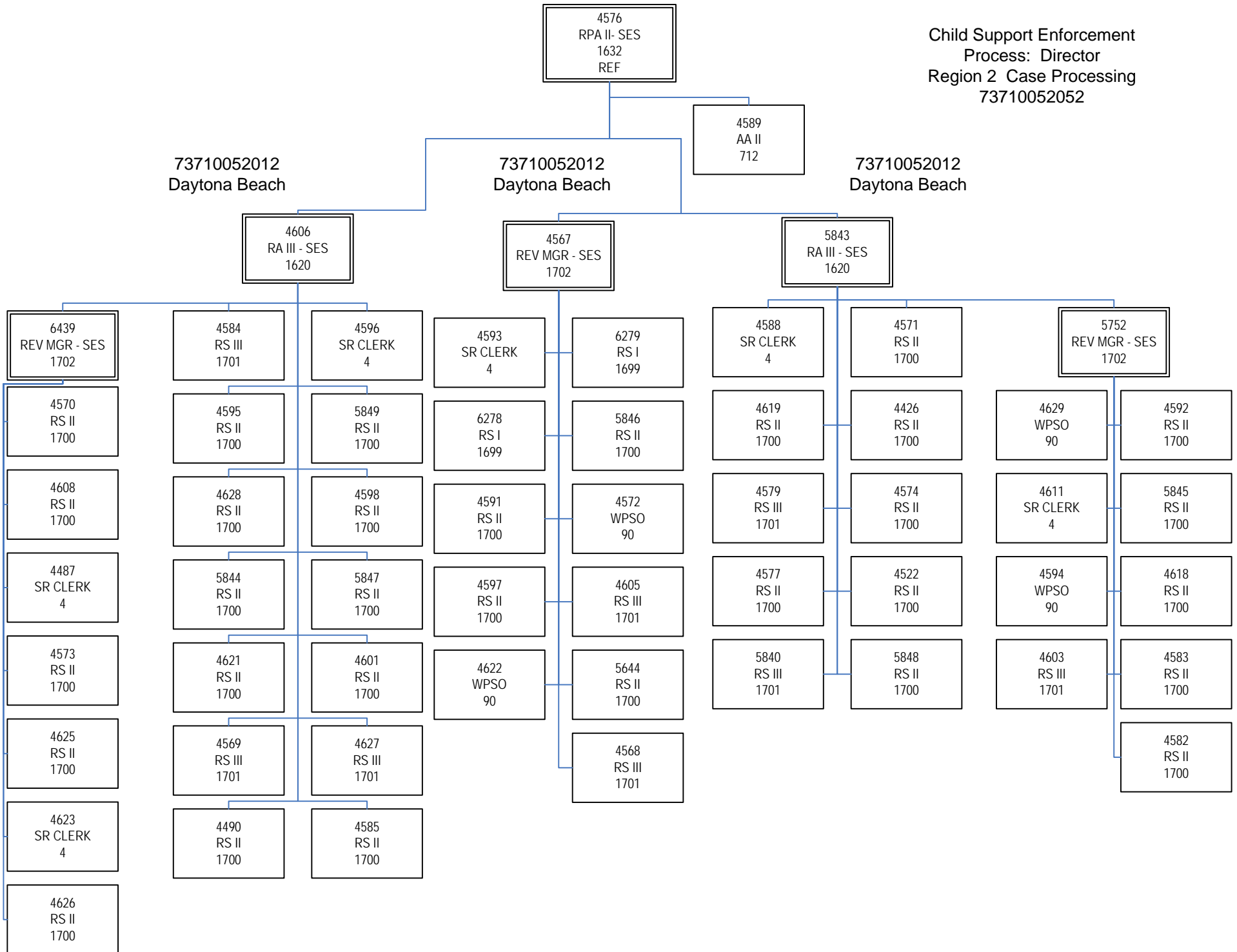


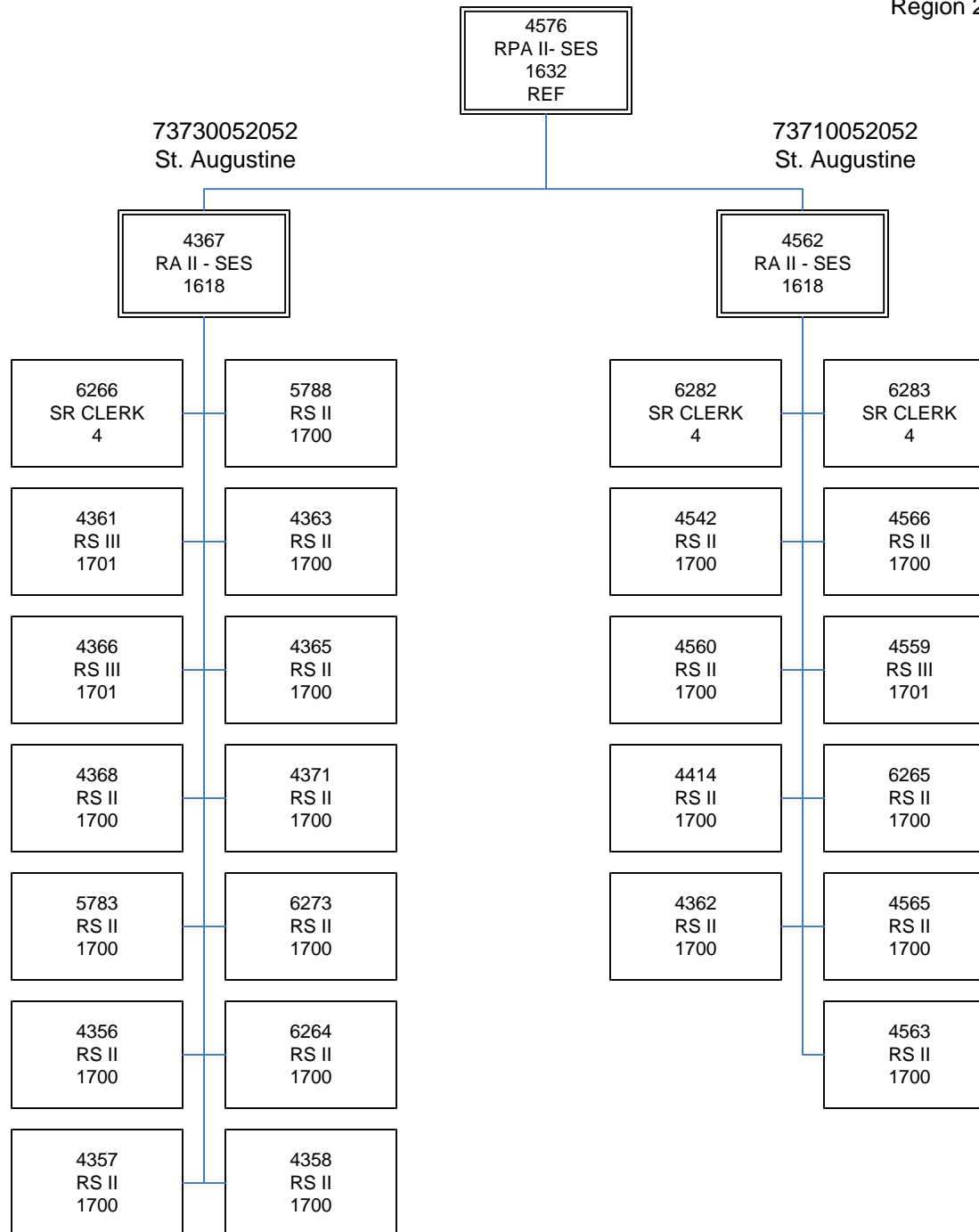
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 Process: Director
 Region 2 Case Processing & Establishment
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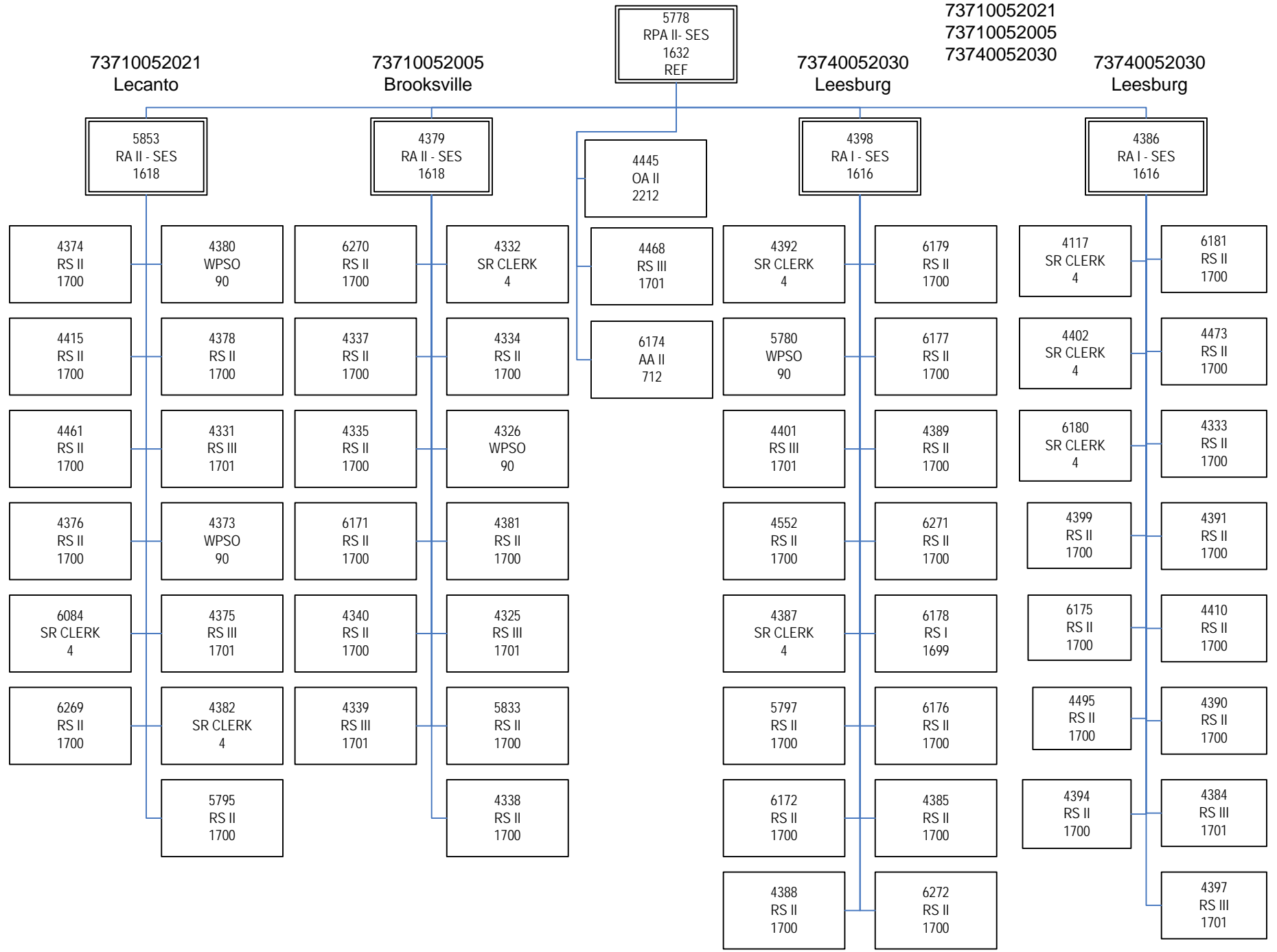


Child Support Enforcement
 Process: Director
 Region 2 Case Processing
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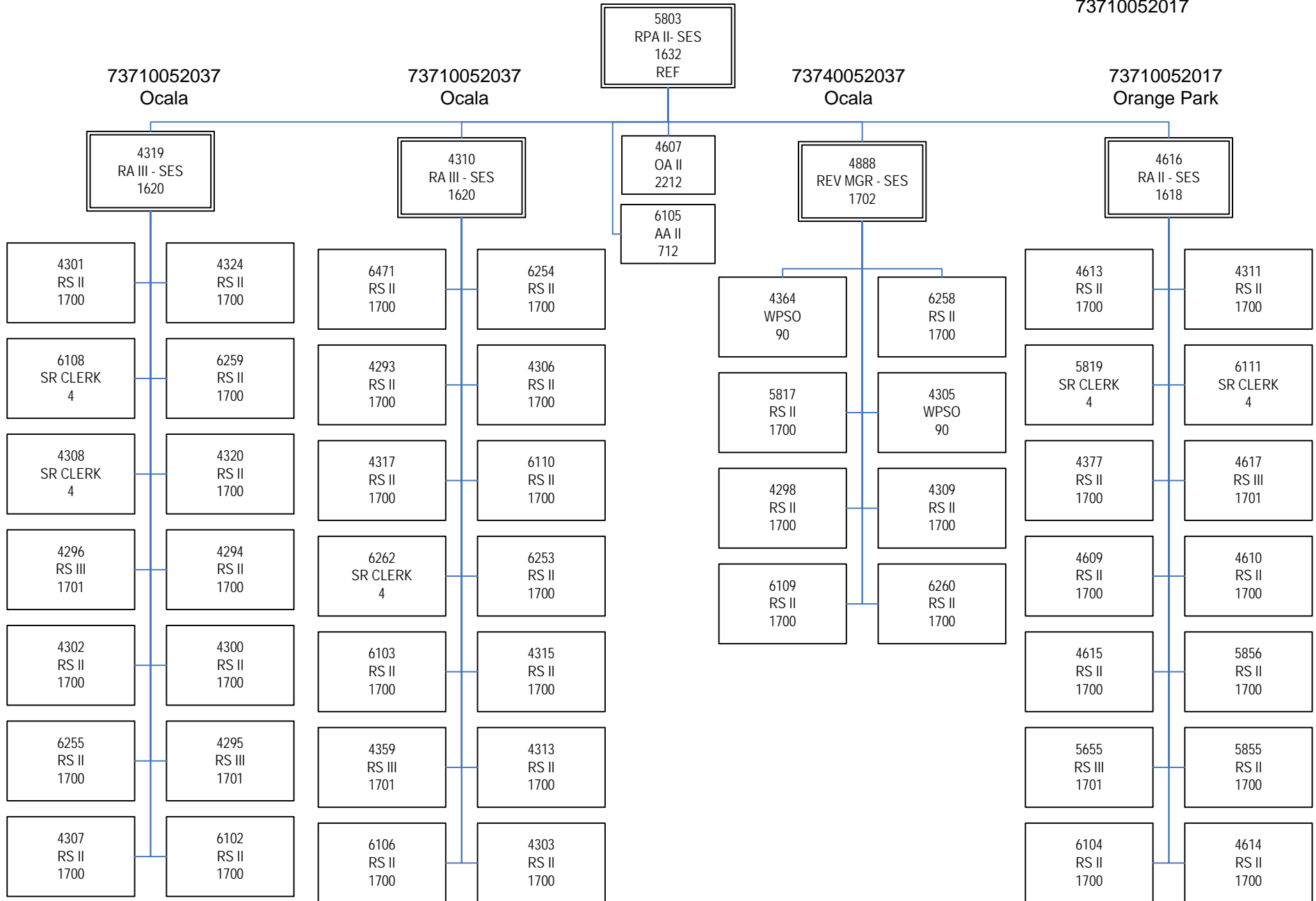




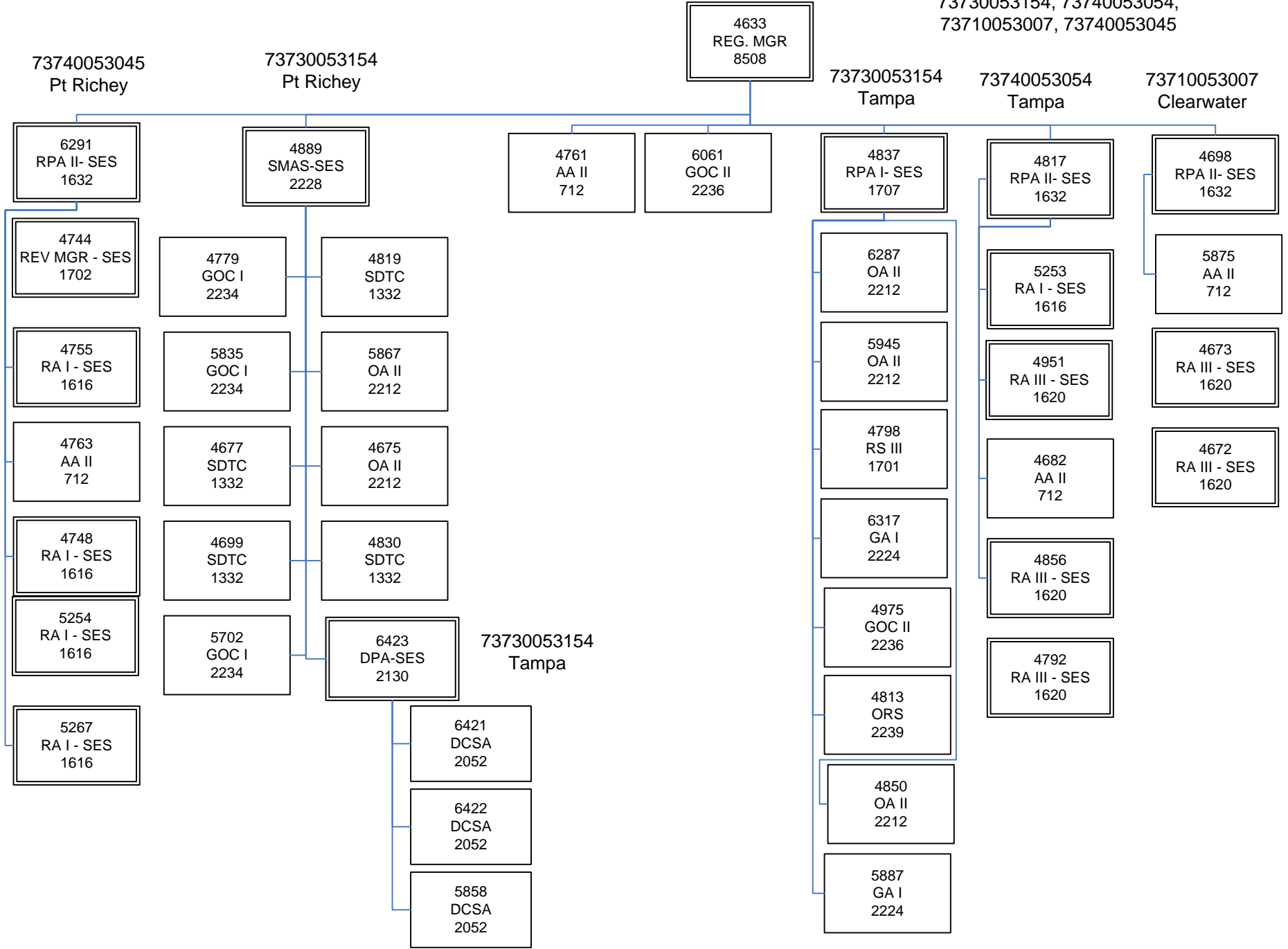
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 Process: Director
 Region 2 Case Processing & Compliance
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 73740052030
 73740052030



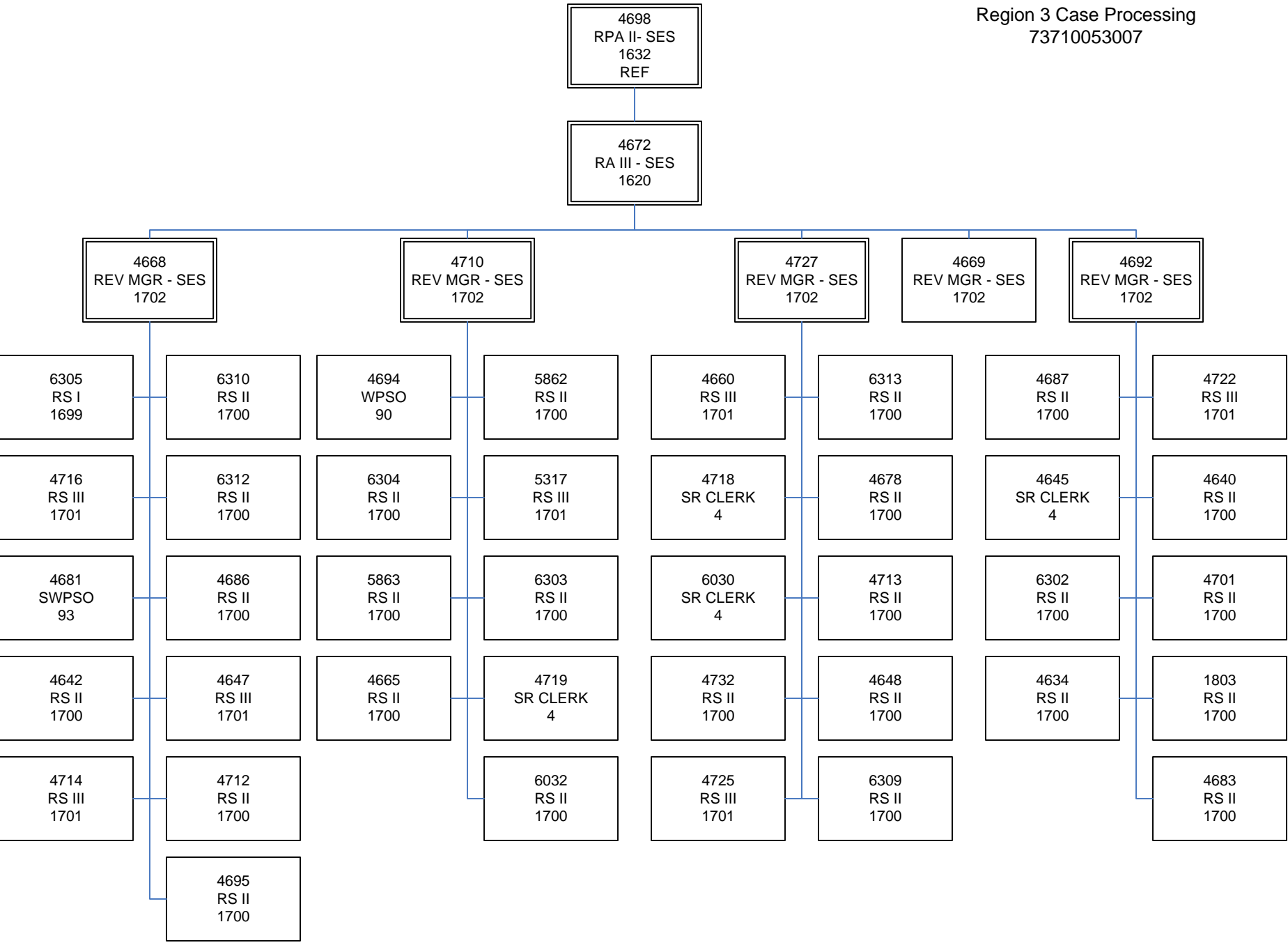
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 Region 2 Case Processing & Compliance
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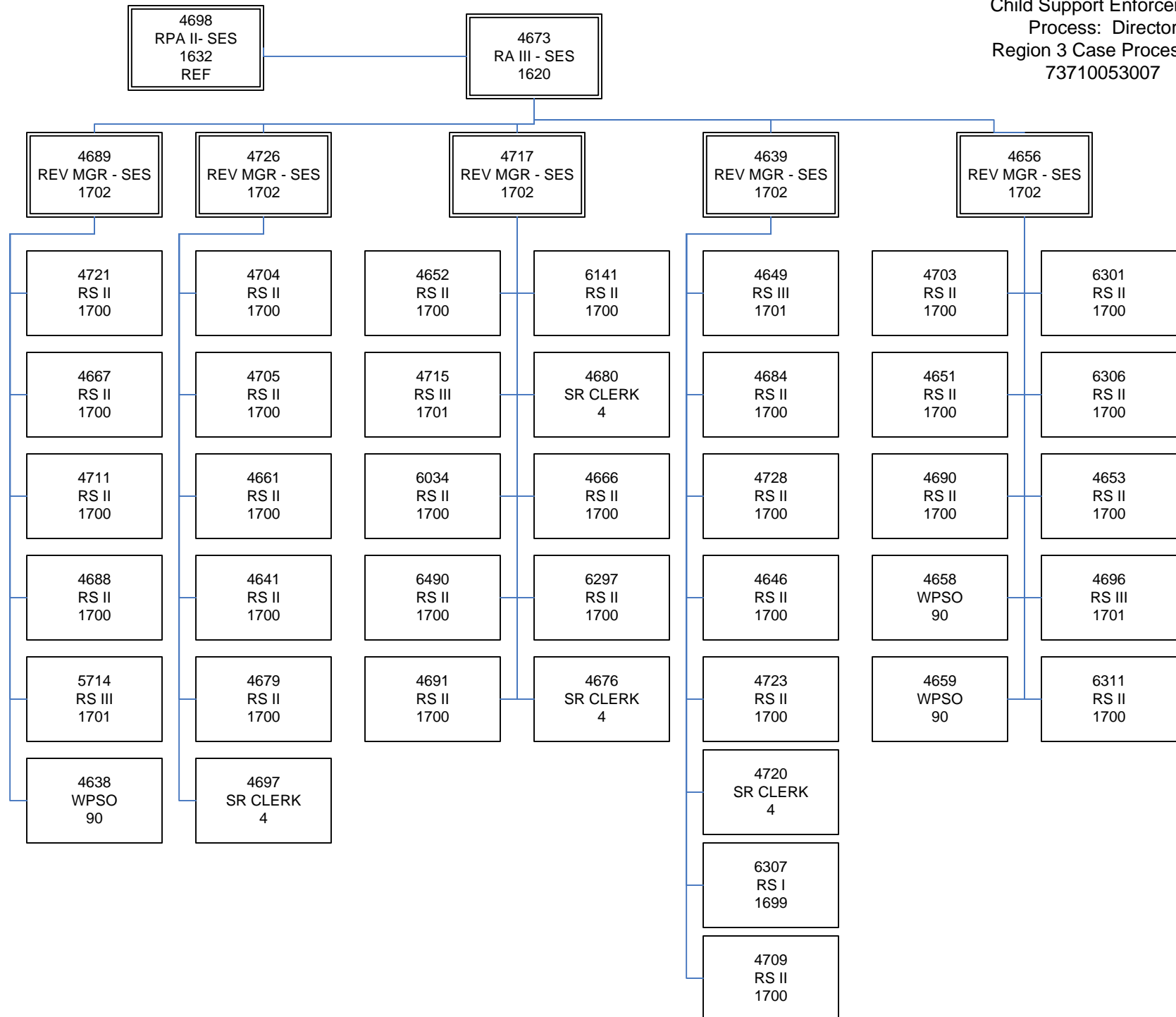


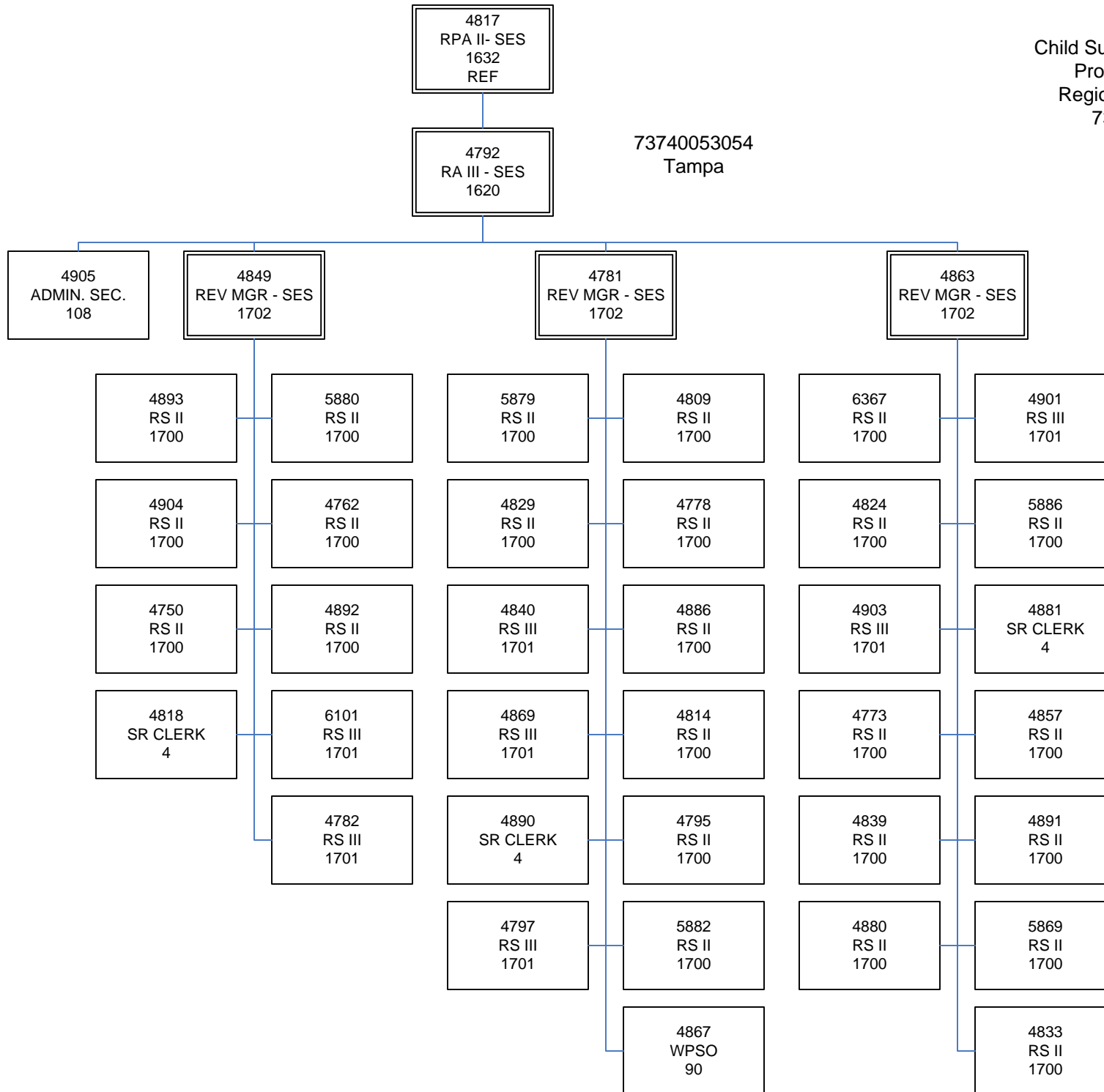
Child Support Enforcement
 Process: Director
 Region 3 Admin.
 73730053154, 73740053054,
 73710053007, 73740053045



Child Support Enforcement
 Process: Director
 Region 3 Case Processing
 73710053007







4817
 RPA II - SES
 1632

4856
 RA III - SES
 1620

73740053054
 Tampa

4780
 REV MGR - SES
 1702

4894
 REV MGR - SES
 1702

5884
 REV MGR - SES
 1702

4860
 REV MGR - SES
 1702

4828
 RS II
 1700

4826
 RS II
 1700

4790
 RS II
 1700

4808
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 1700

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 1700

4871
 RS III
 1701

4810
 RS II
 1700

6324
 RS II
 1700

4787
 RS II
 1700

4873
 RS II
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4806
 SR CLERK
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4847
 RS II
 1700

4783
 RS III
 1701

4760
 RS II
 1700

4899
 RS III
 1701

4823
 RS II
 1700

4802
 SR CLERK
 4

4836
 RS II
 1700

4784
 WPSO
 90

4812
 RS II
 1700

4807
 RS II
 1700

4853
 RS III
 1701

4898
 RS II
 1700

6491
 RS II
 1700

5888
 RS II
 1700

4855
 WPSO
 90

4882
 SR CLERK
 4

6319
 RS II
 1700

5870
 SR CLERK
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 RS II
 1700

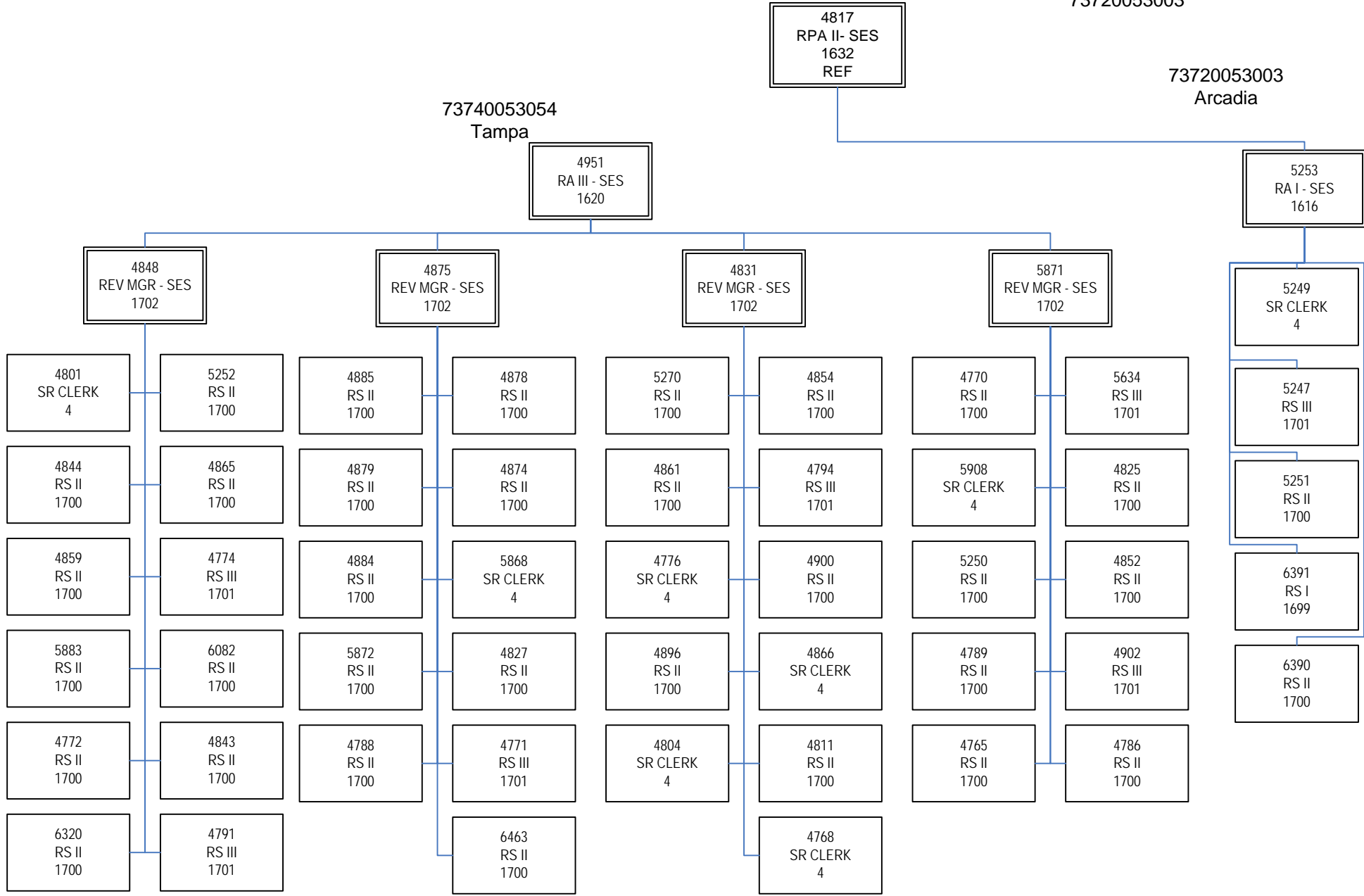
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6325
 RS I
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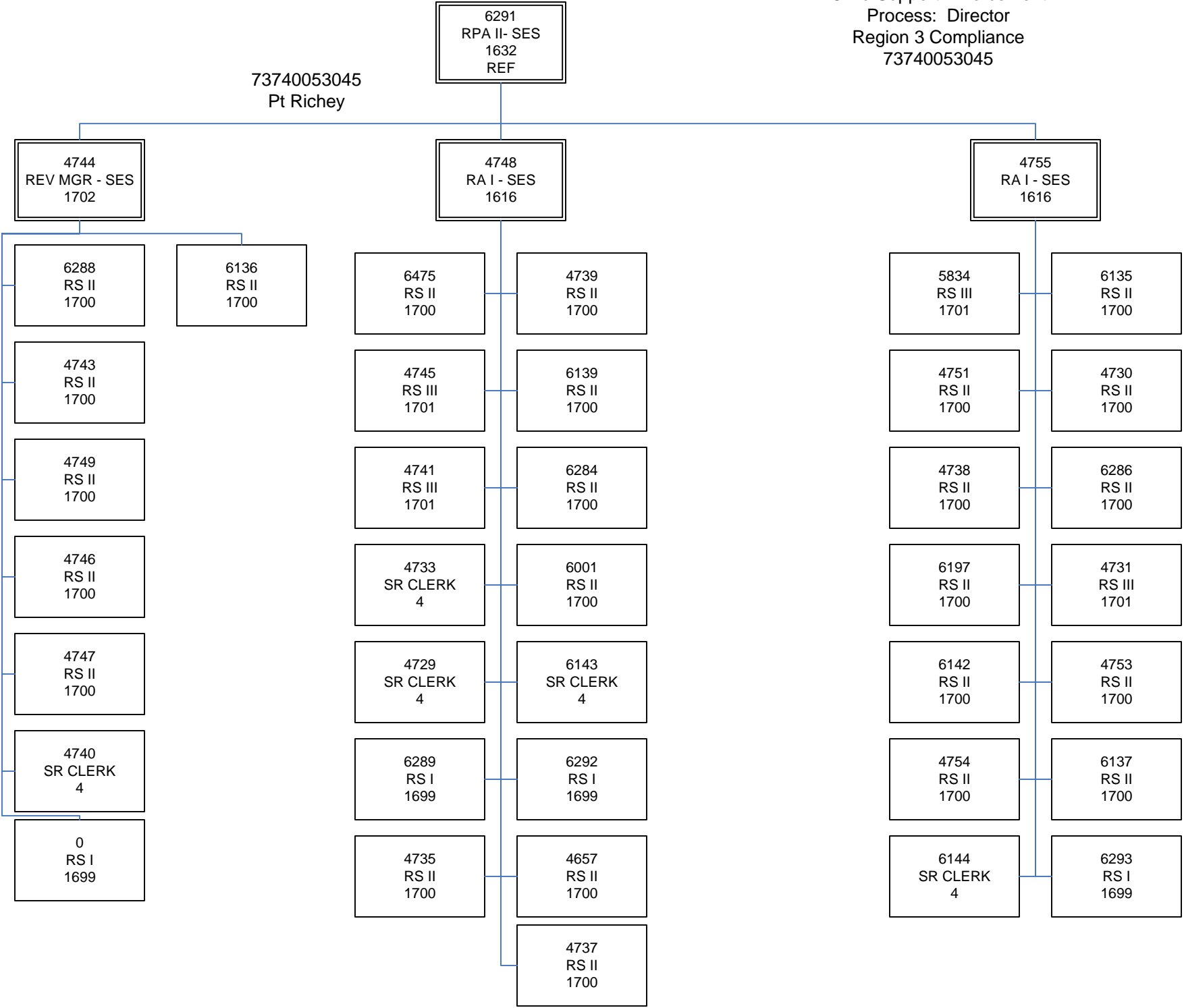
Child Support Enforcement
 Process: Director
 Region 3 Compliance & Remittance & Distribution
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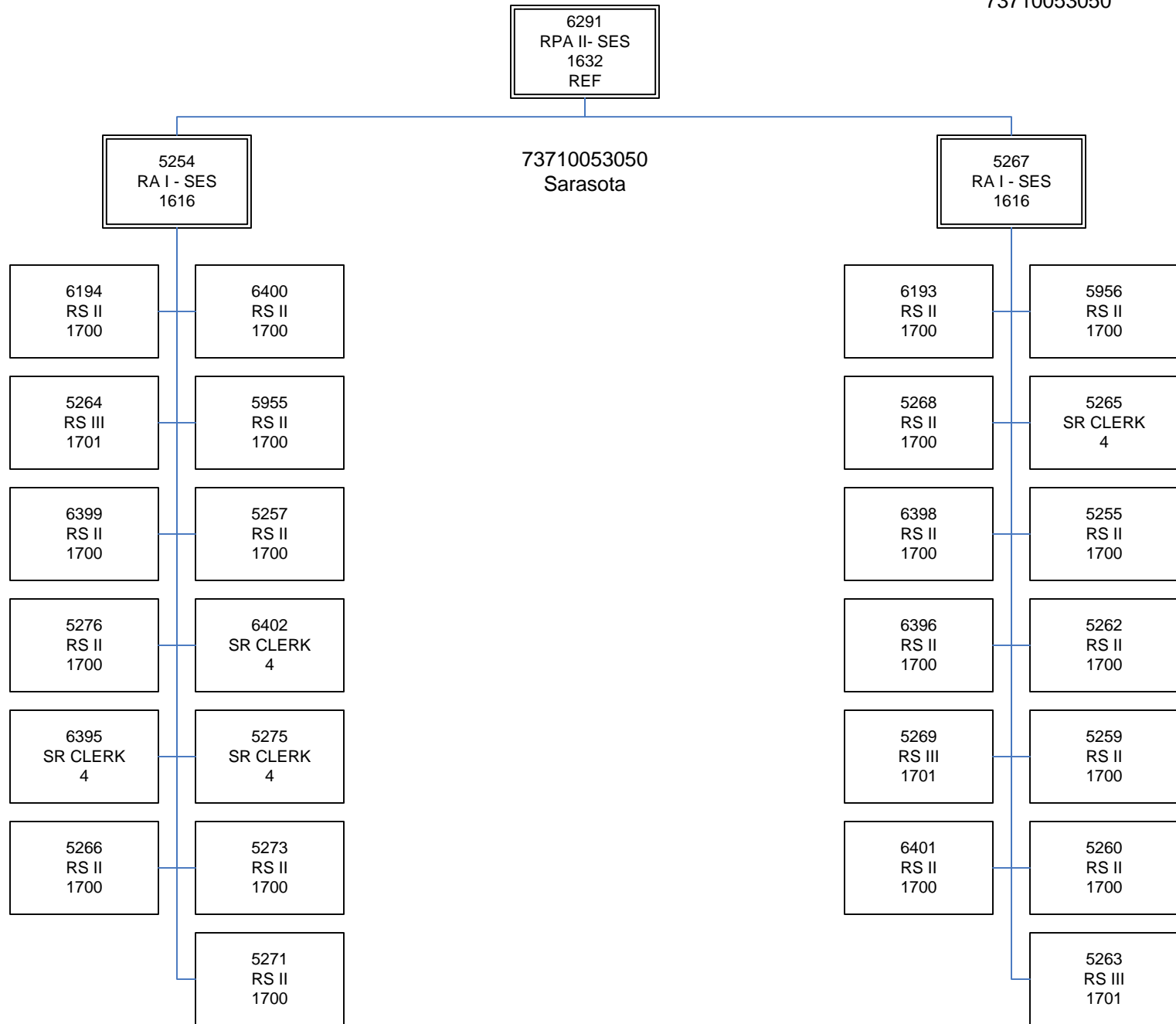
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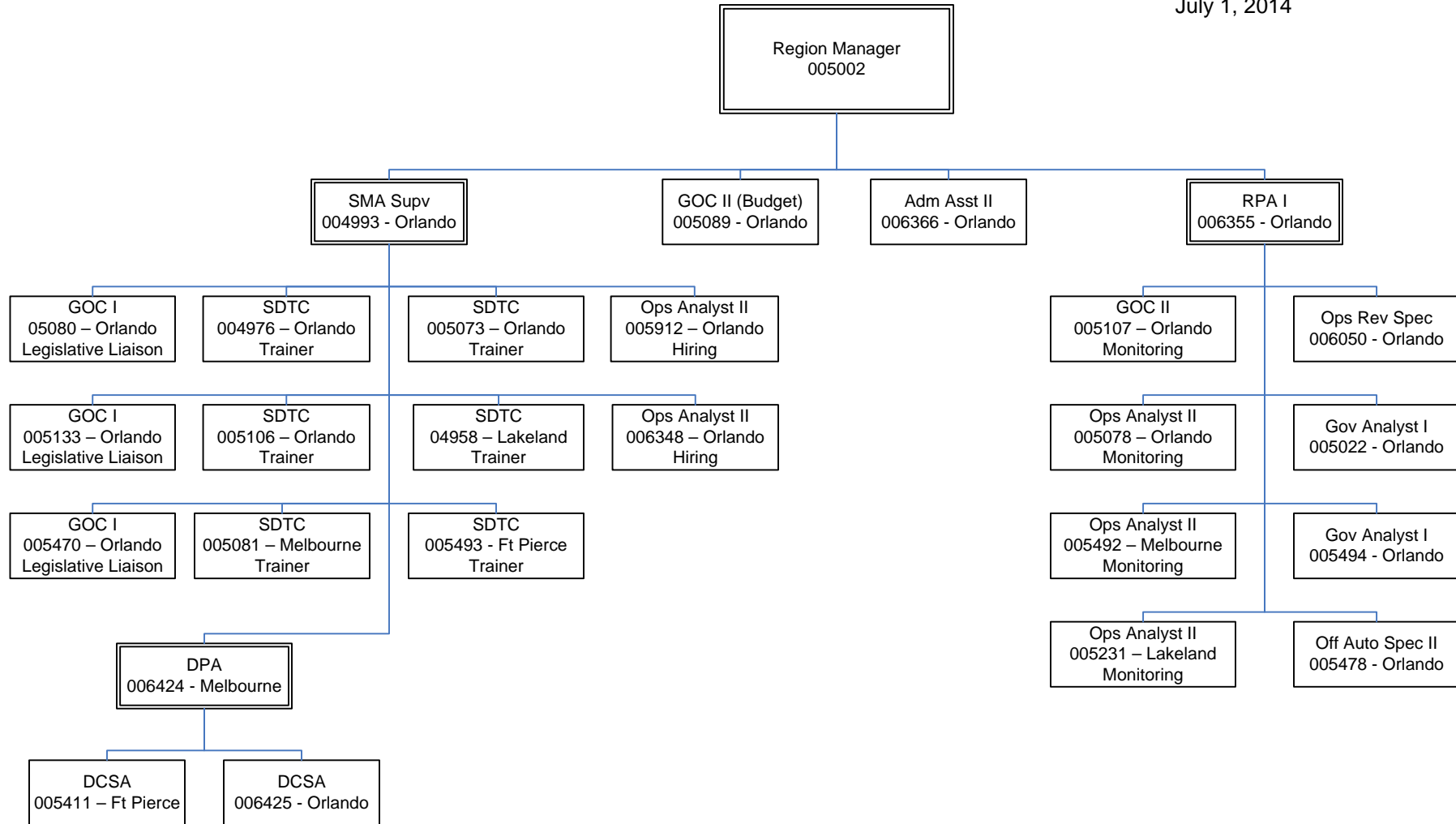


73740053045
 Pt Richey





Region Four Infrastructure
 Org. 73710054139
 July 1, 2014



Rev Svc Ctr Mgr II
005071

Rev Admin III
005006

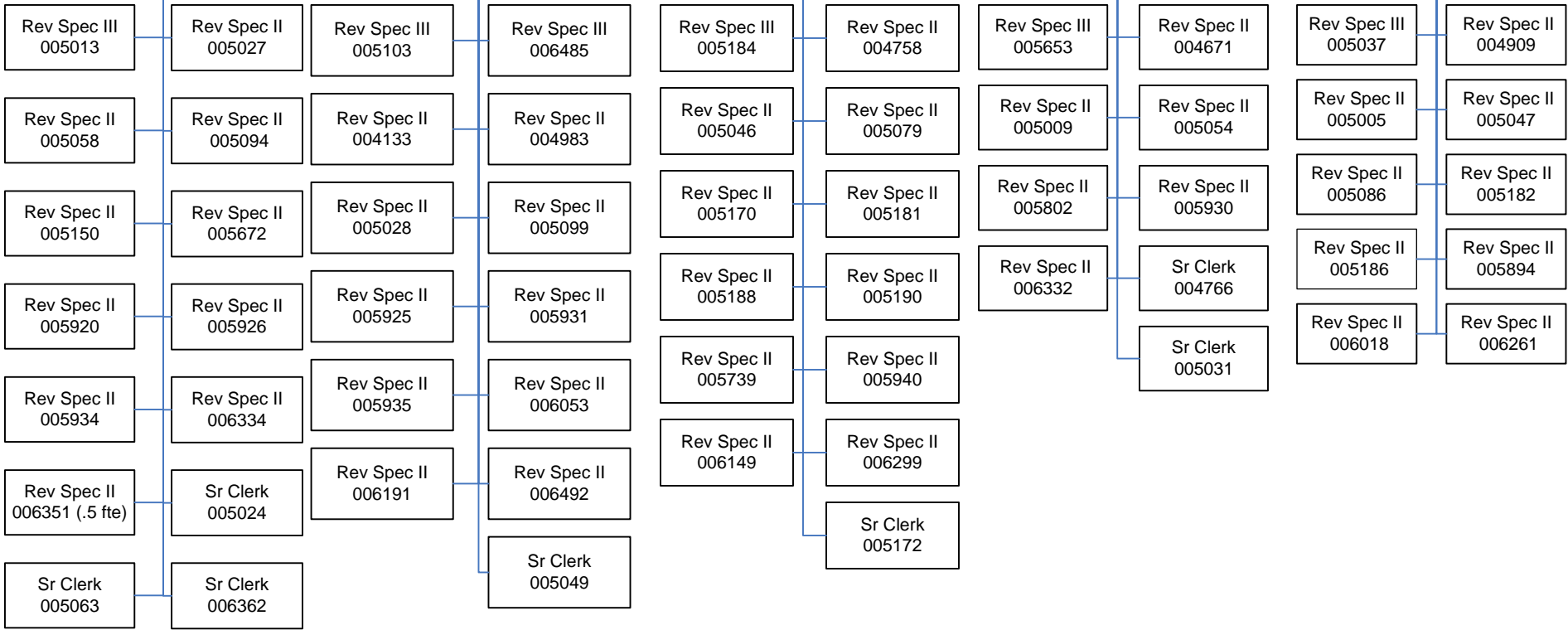
Rev Manager
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NA/PA Svc Req

Rev Manager
005105
Interstate

Rev Manager
005189
Ord Ent/IDN-Med

Rev Manager
005914
IDN-Med/Adj Proc

Rev Manager
005036
Adj Processing



5030
 RA III - SES
 1620
 REF

73730054039
 Orlando

73730054039
 Orlando

73730054039
 Orlando

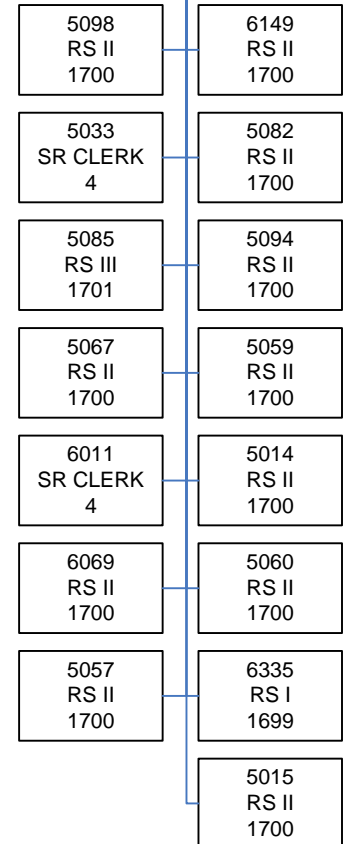
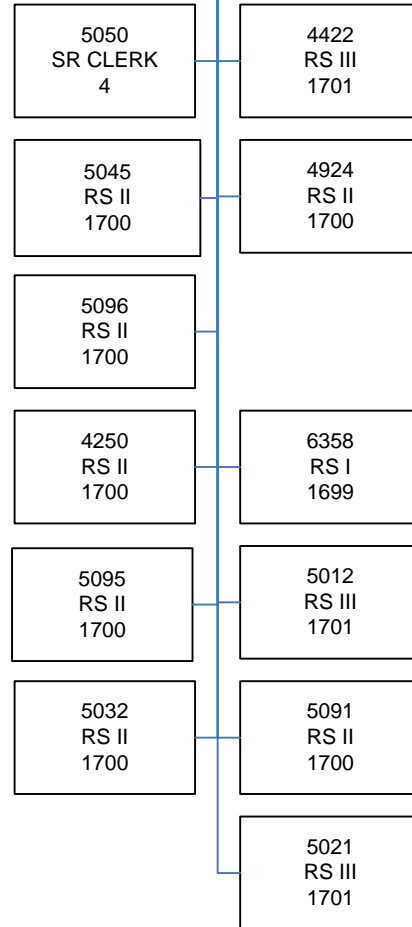
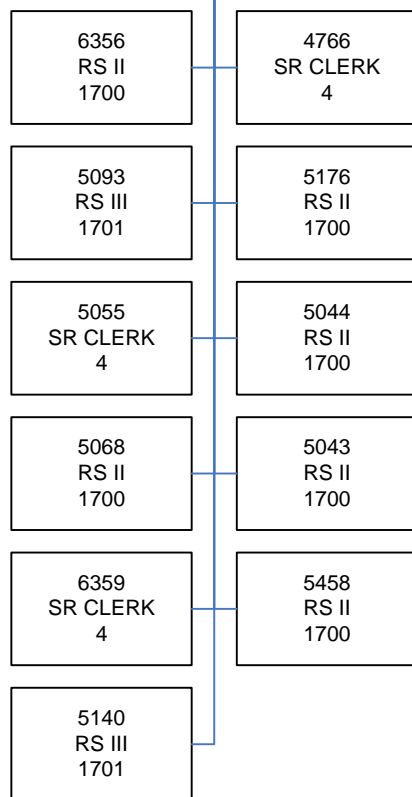
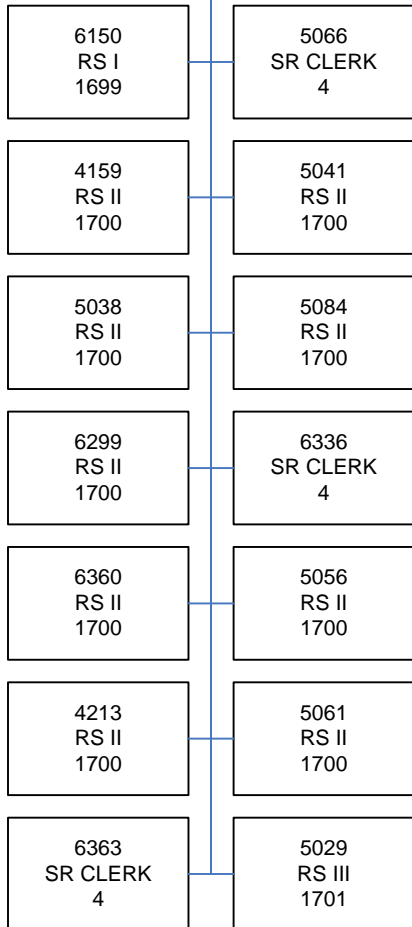
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5923
 REV MGR - SES
 1702

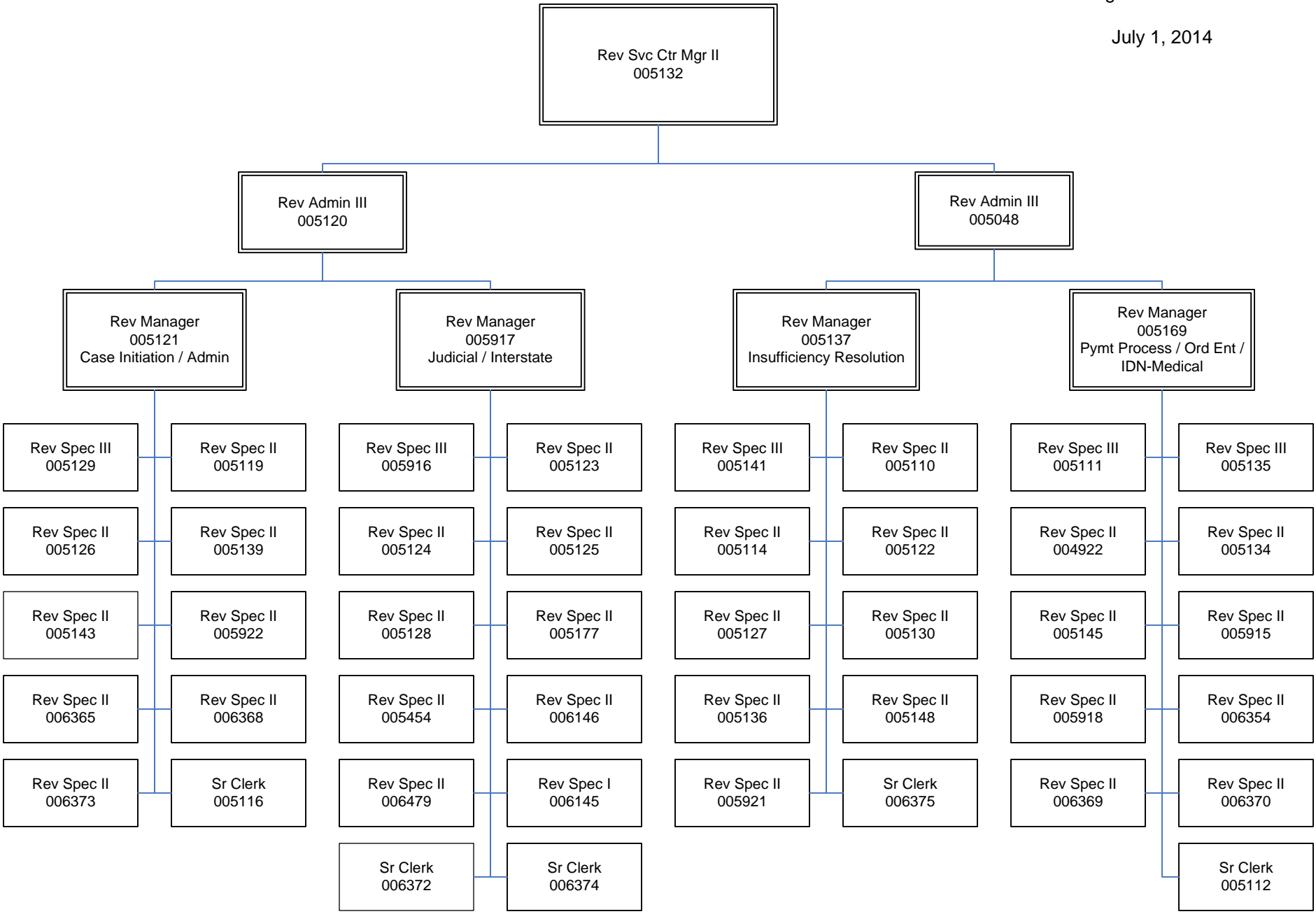
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5104
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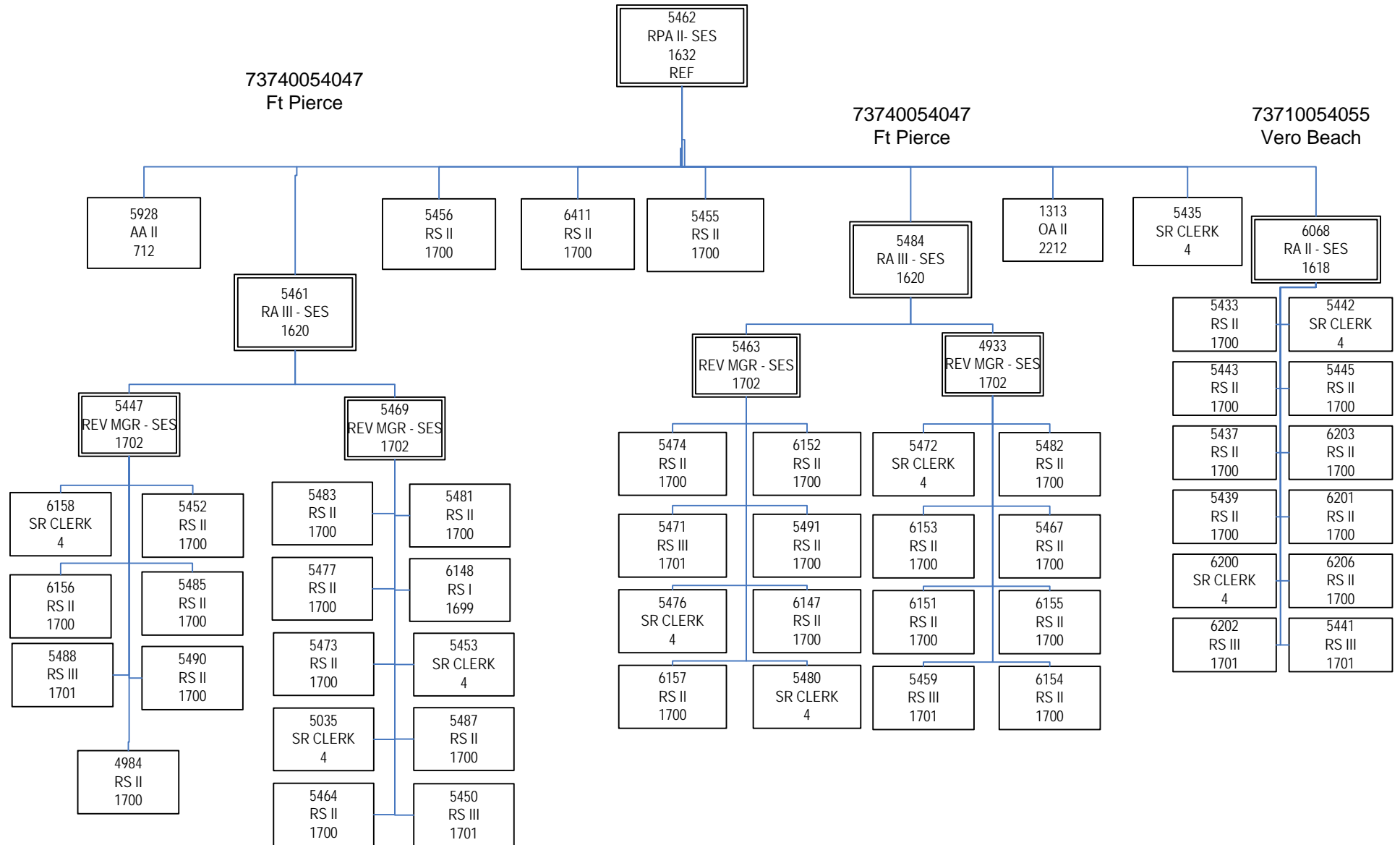
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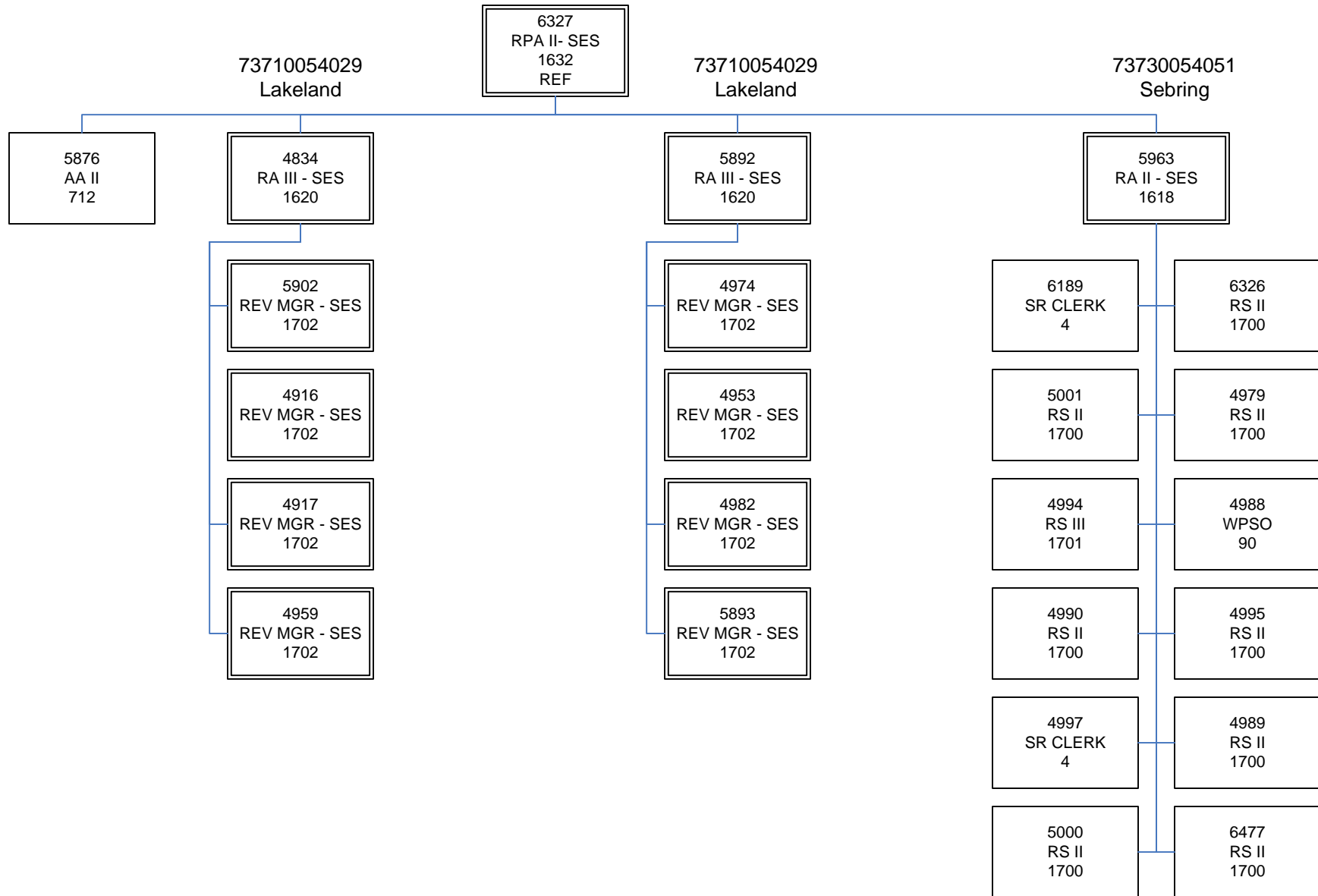
July 1, 2014



Child Support Enforcement
 Process: Director
 Region 4 Compliance & Case Processing
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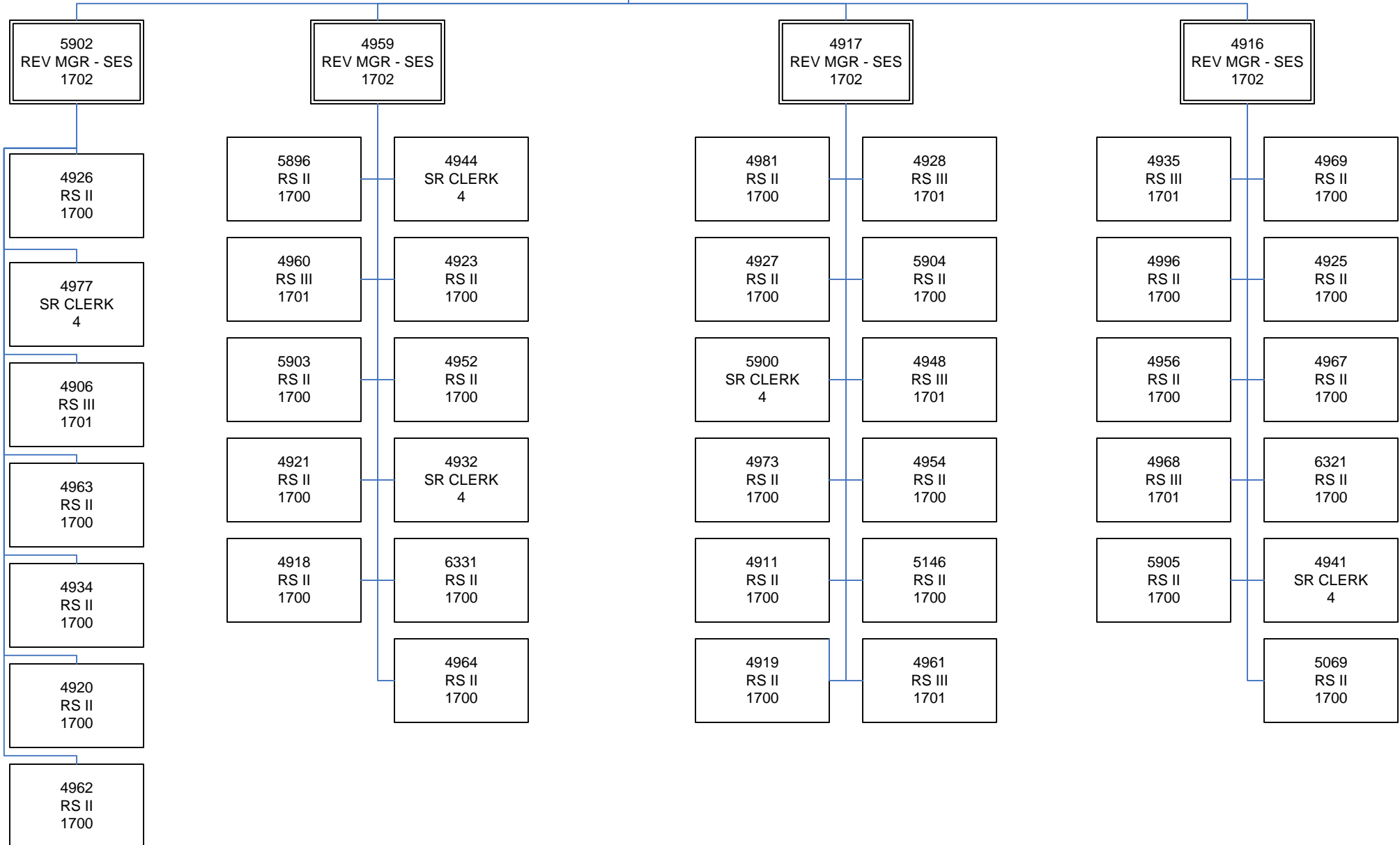


Child Support Enforcement
 Process: Director
 Region 4 Case Processing & Establishment
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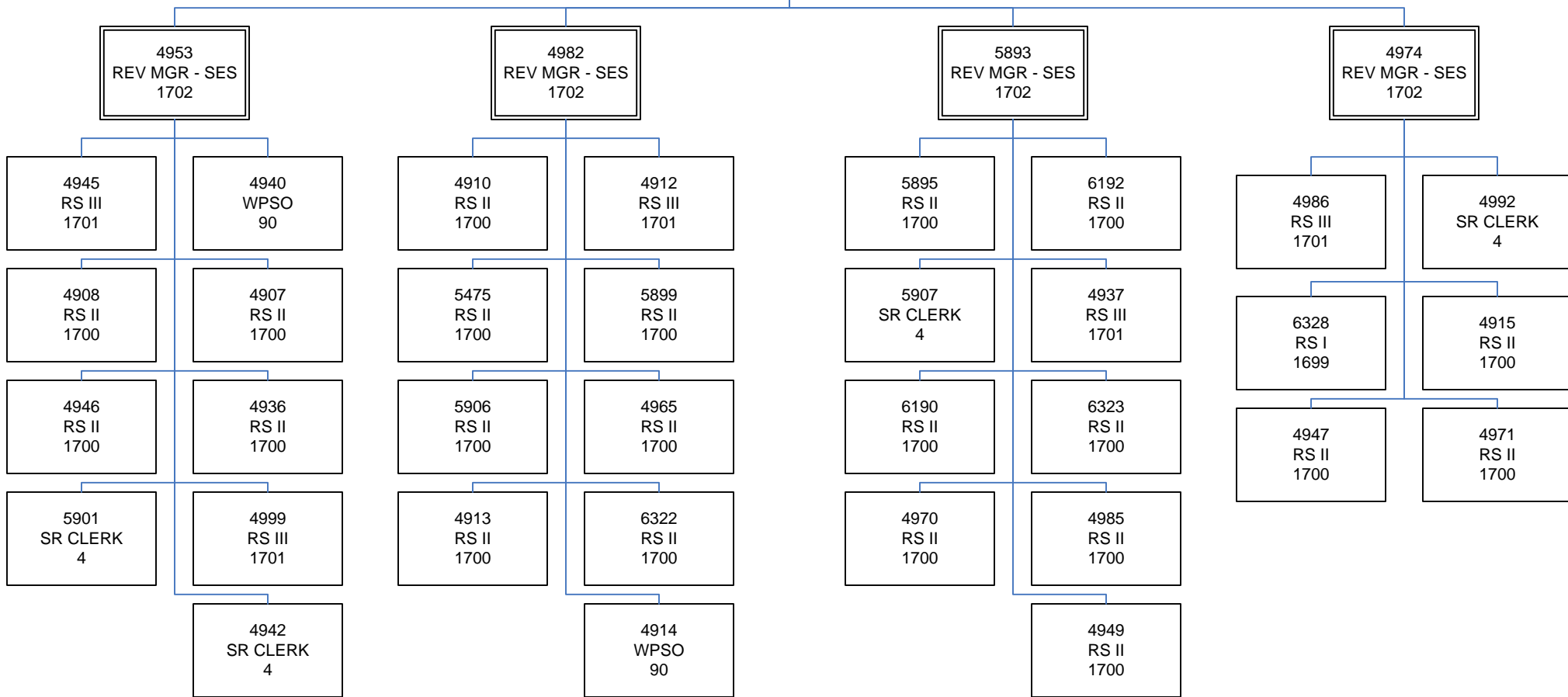
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 Lakeland

4834
 RA III - SES
 1620
 REF

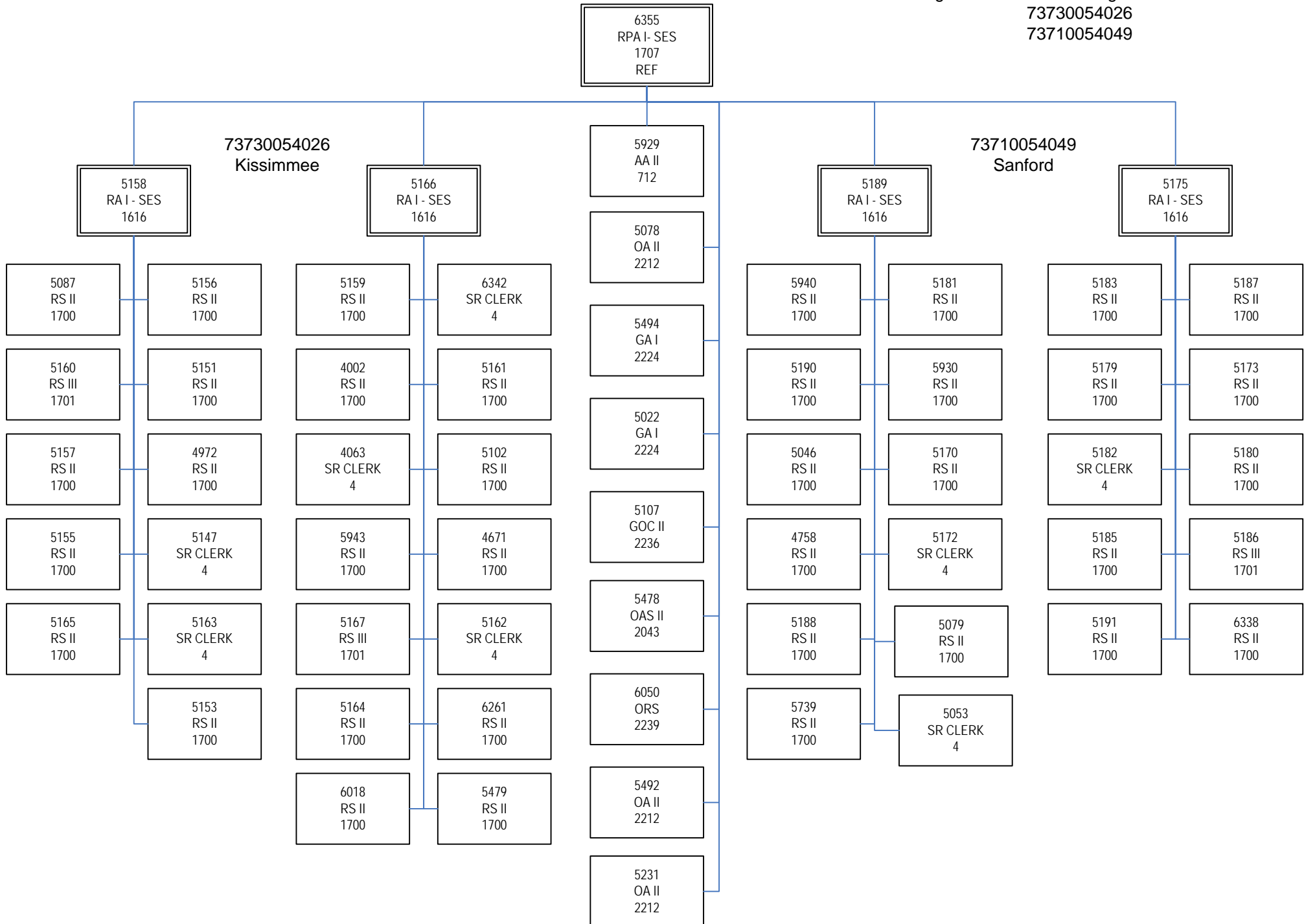


73710054029
 Lakeland

5892
 RA III - SES
 1620
 REF



Child Support Enforcement
 Process: Director
 Region 4 Case Processing & Establishment
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4001
 REG. MGR
 8508

73740055156
 Pt Charlotte

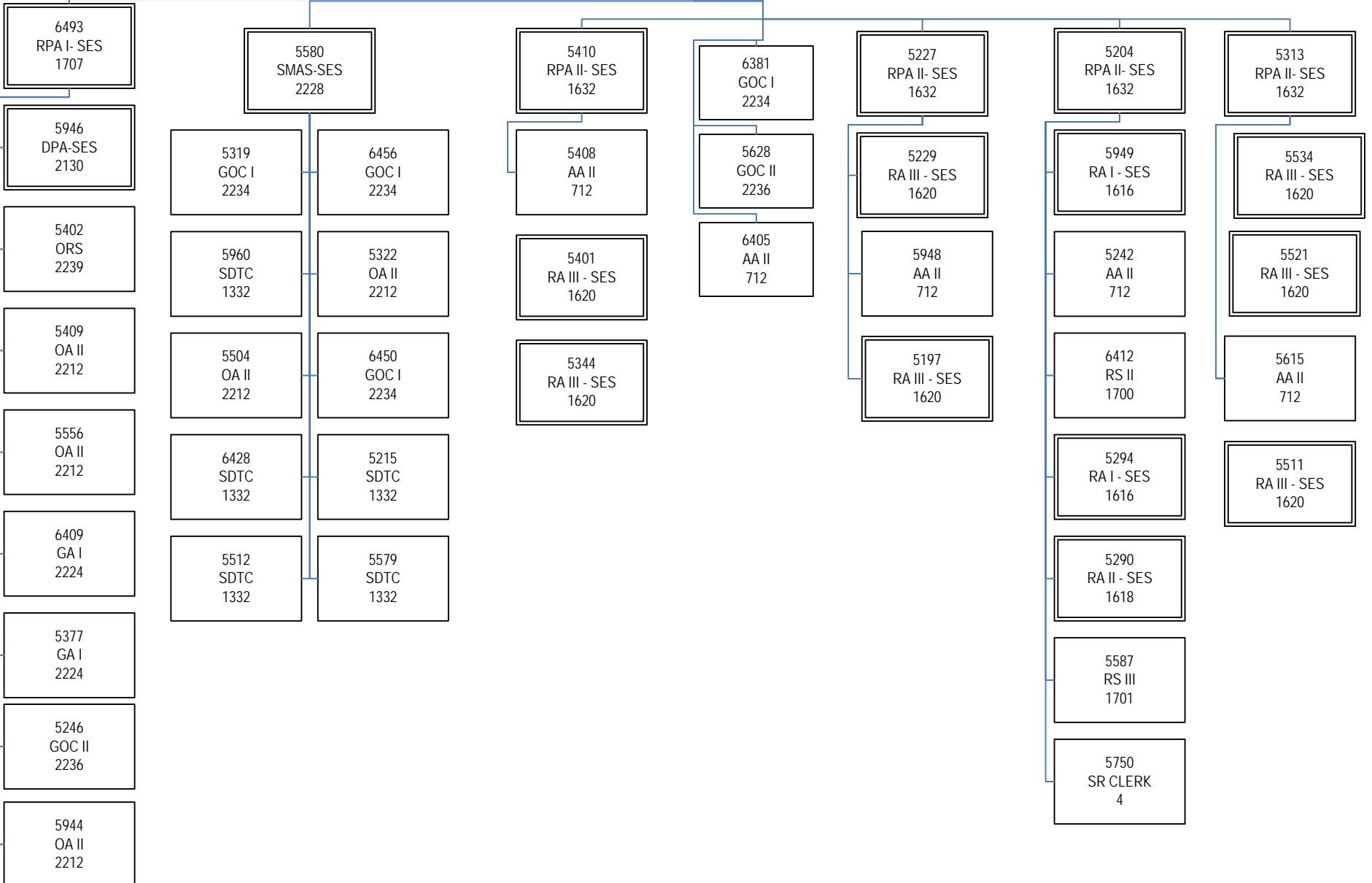
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 Ft Myers

73730055036
 Naples

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 Ft Lauderdale



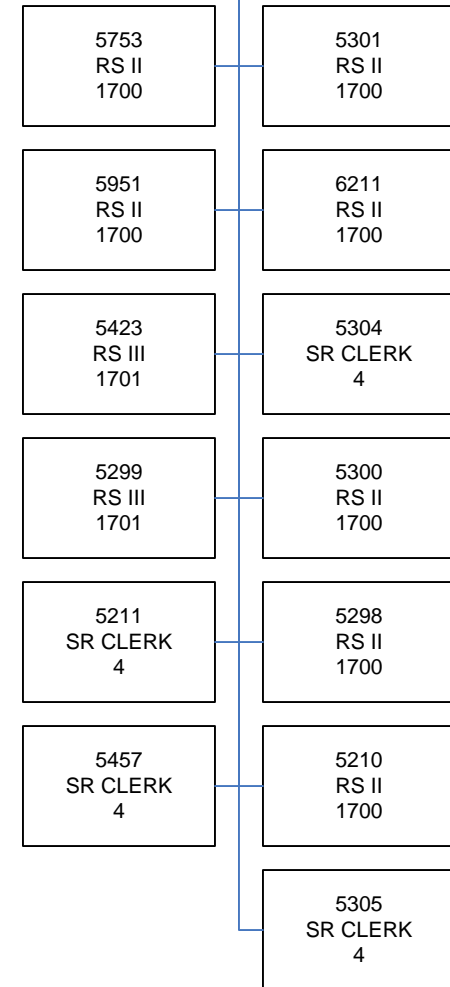
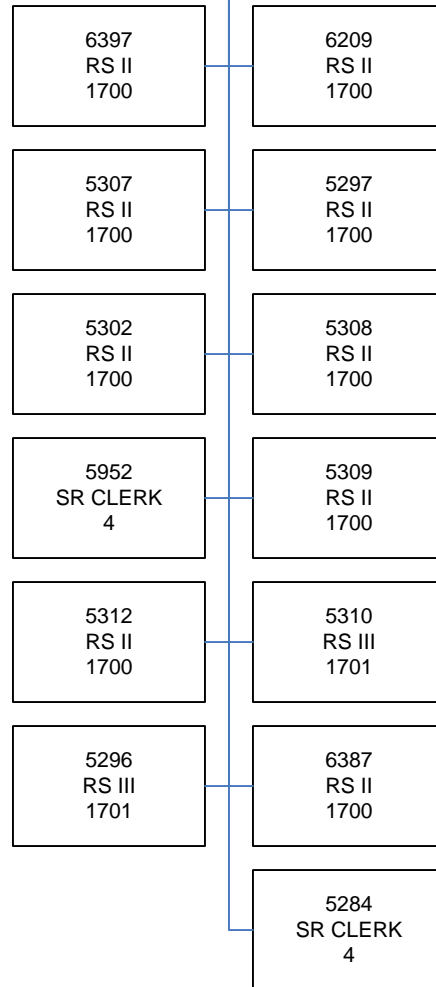
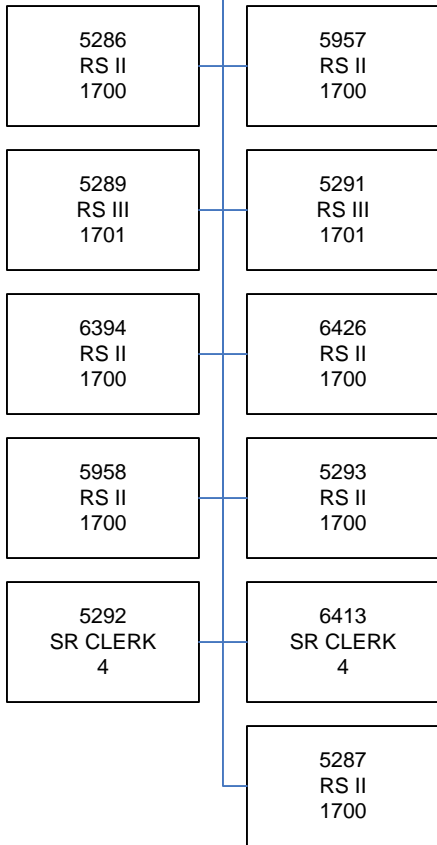
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RPA II- SES
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REF

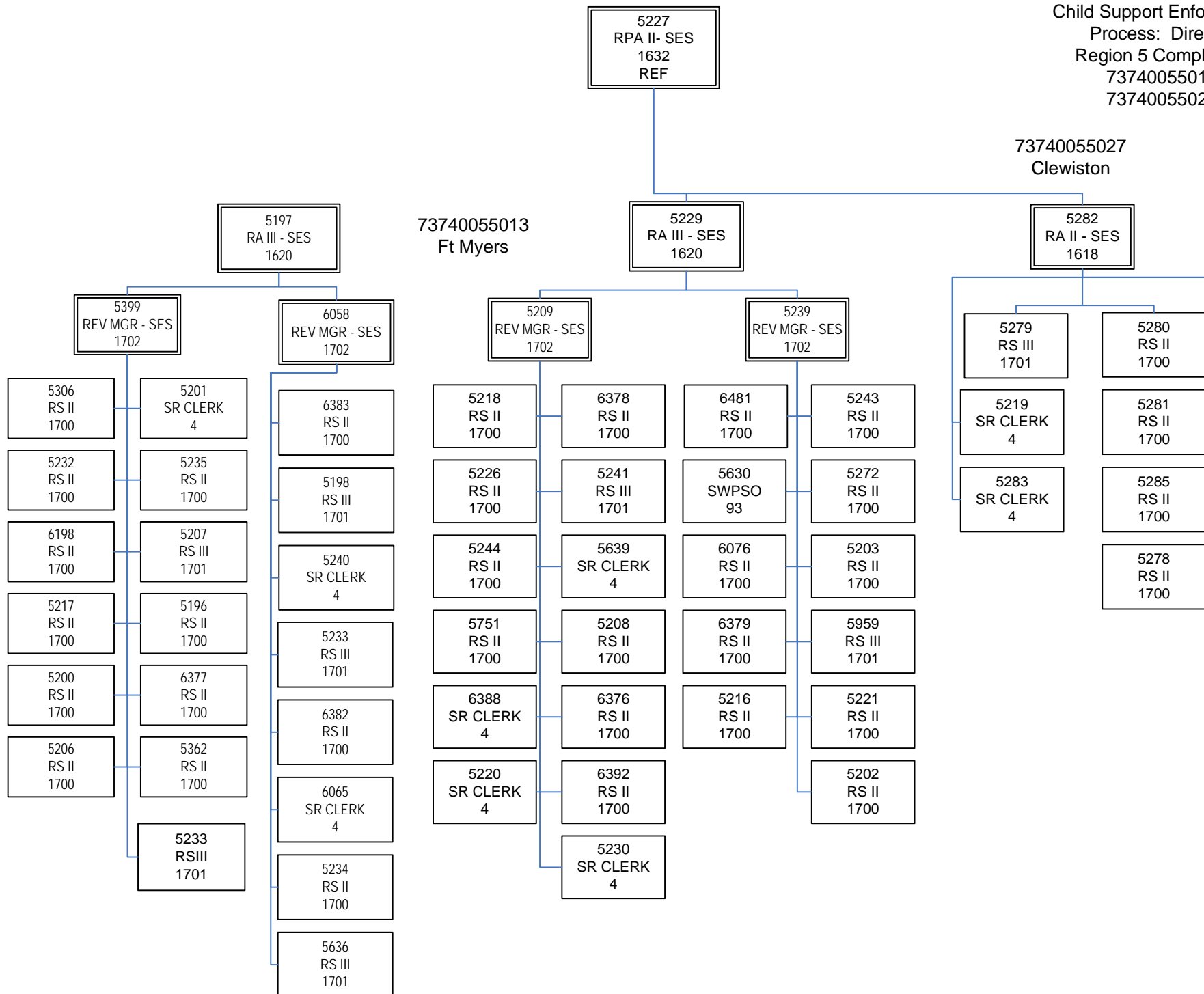
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Port Charlotte

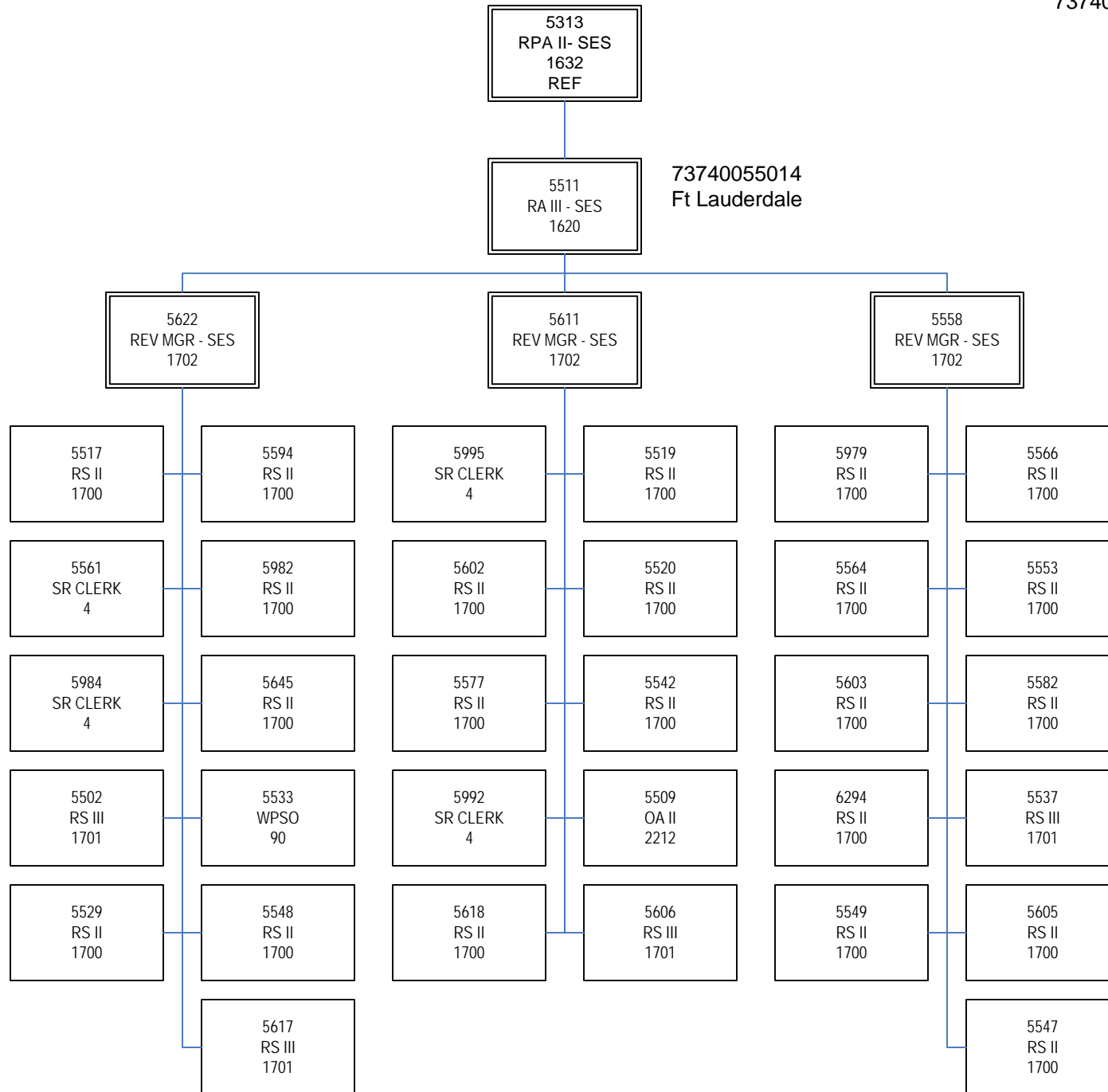
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RA I - SES
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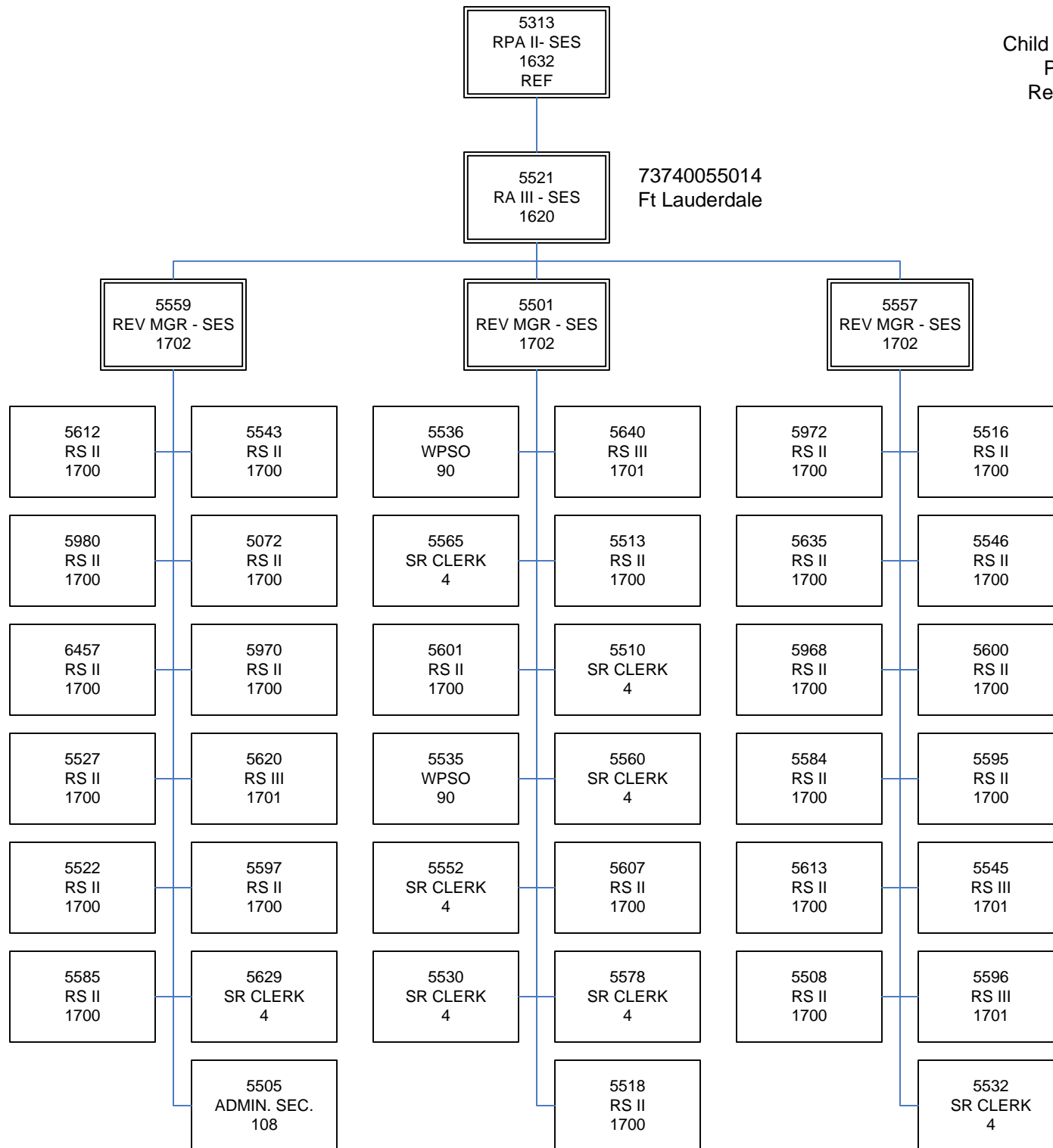
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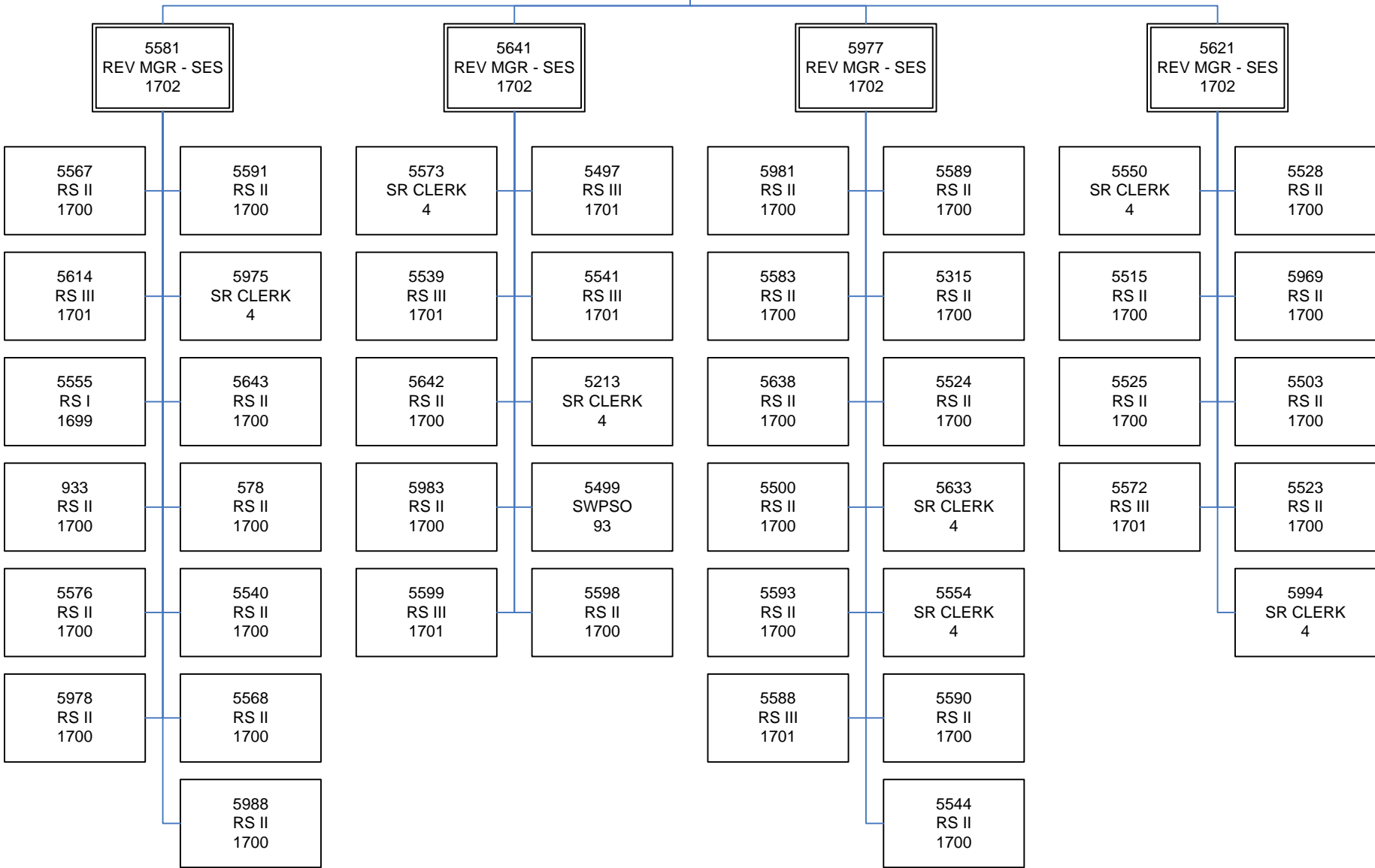




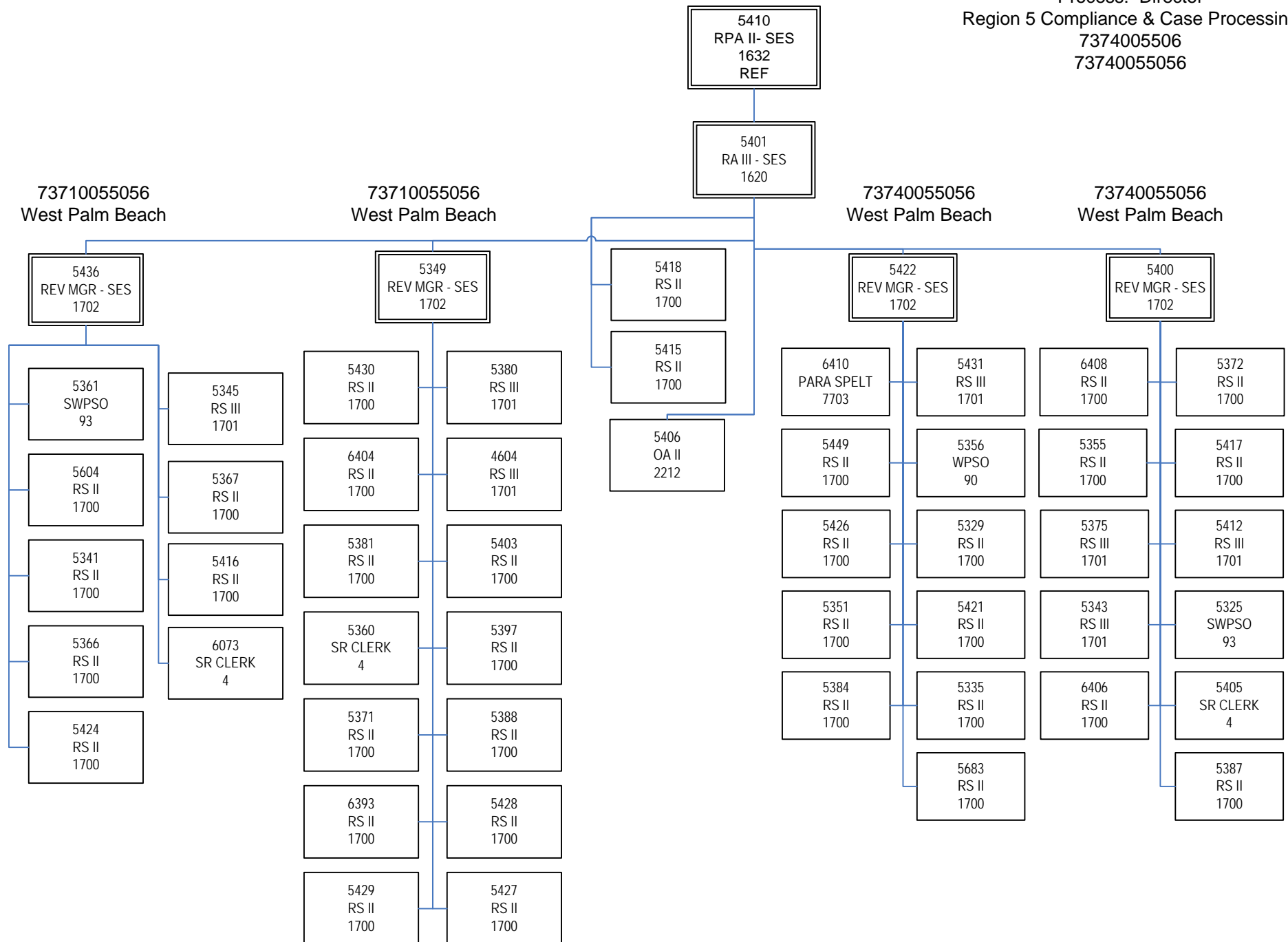
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REF

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RA III - SES
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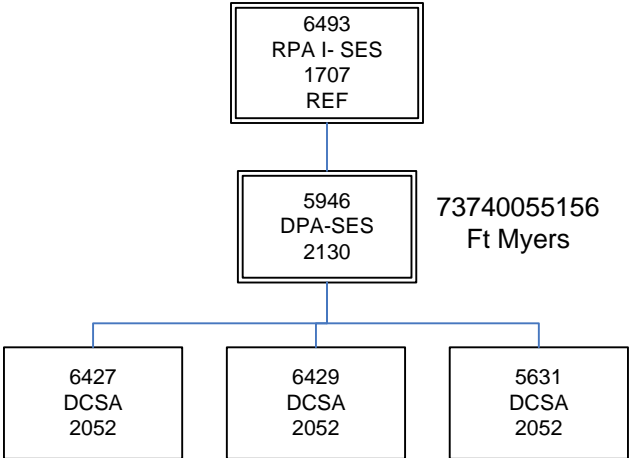
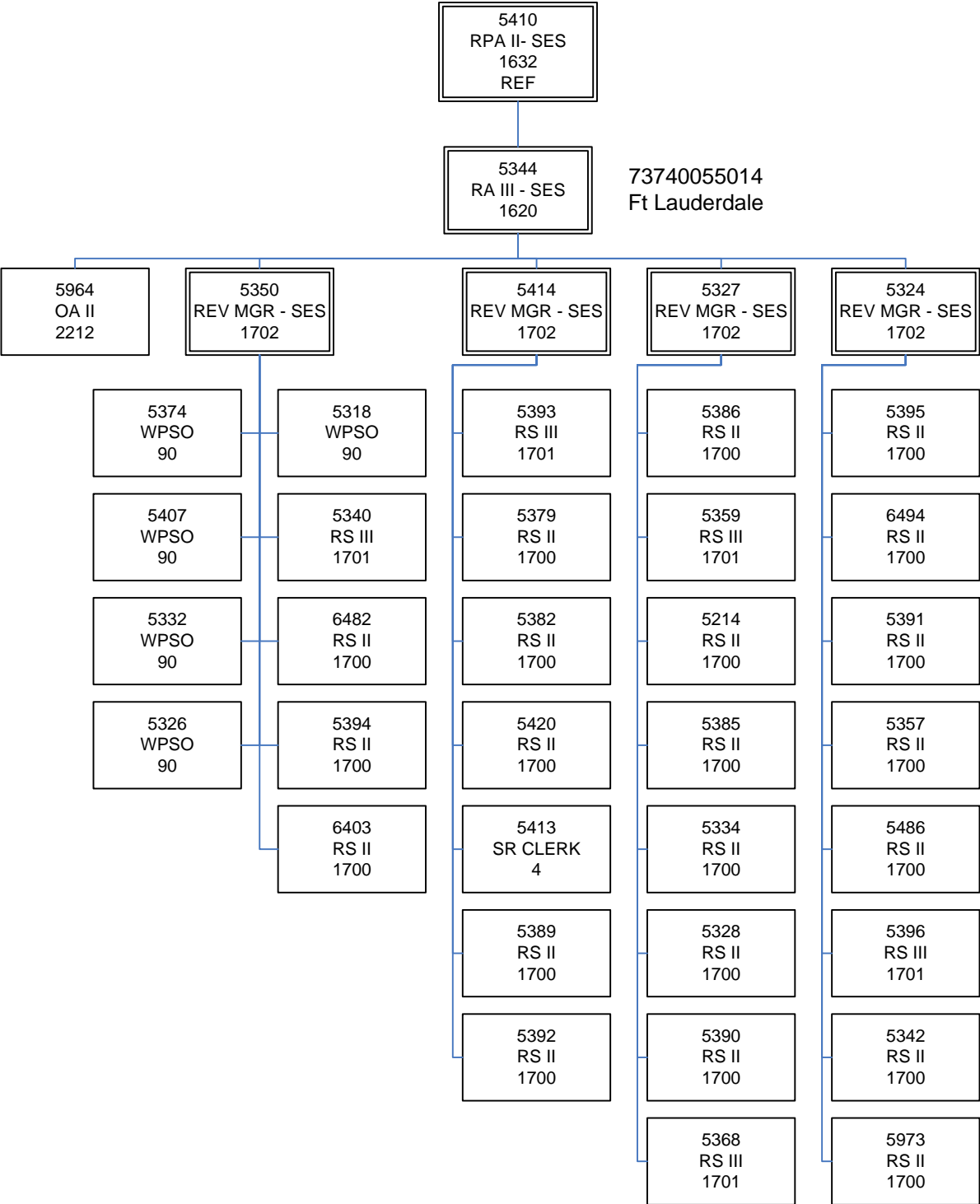
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Ft Lauderdale



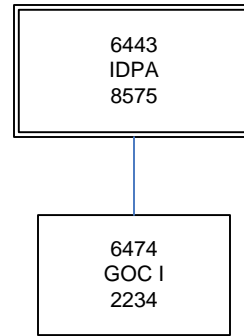
Child Support Enforcement
 Process: Director
 Region 5 Compliance & Case Processing
 7374005506
 7374005506



Child Support Enforcement
 Process: Director
 Region 5 Compliance
 73740055014
 73740055156



CSE DISPUTE RESOLUTION SUPPORT



GTA Program Office

GTA Program Director
9904
Pos# 0097

Administrative
Assistant III
0714
Pos# 0798

Management Review
Specialist
2239
Pos# 0149

Government Operations
Consultant III
2235
Pos# 0886

GTA Deputy Director
9907
Pos# 0856

Central Ops

Revenue Program
Administrator II
1708
Pos# 0142

Field Operations

Resource Mgt Process
Manager
8636
Pos# 0985

Resource Mgt

Program
Administrator
8841
Pos# 1111

Revenue Accounting

Revenue Program
Administrator II
1708
Pos# 2463

Criminal Investigations

Revenue Program
Administrator II
1708
Pos# 2625

Revenue Program
Administrator II
1708
Pos# 0852

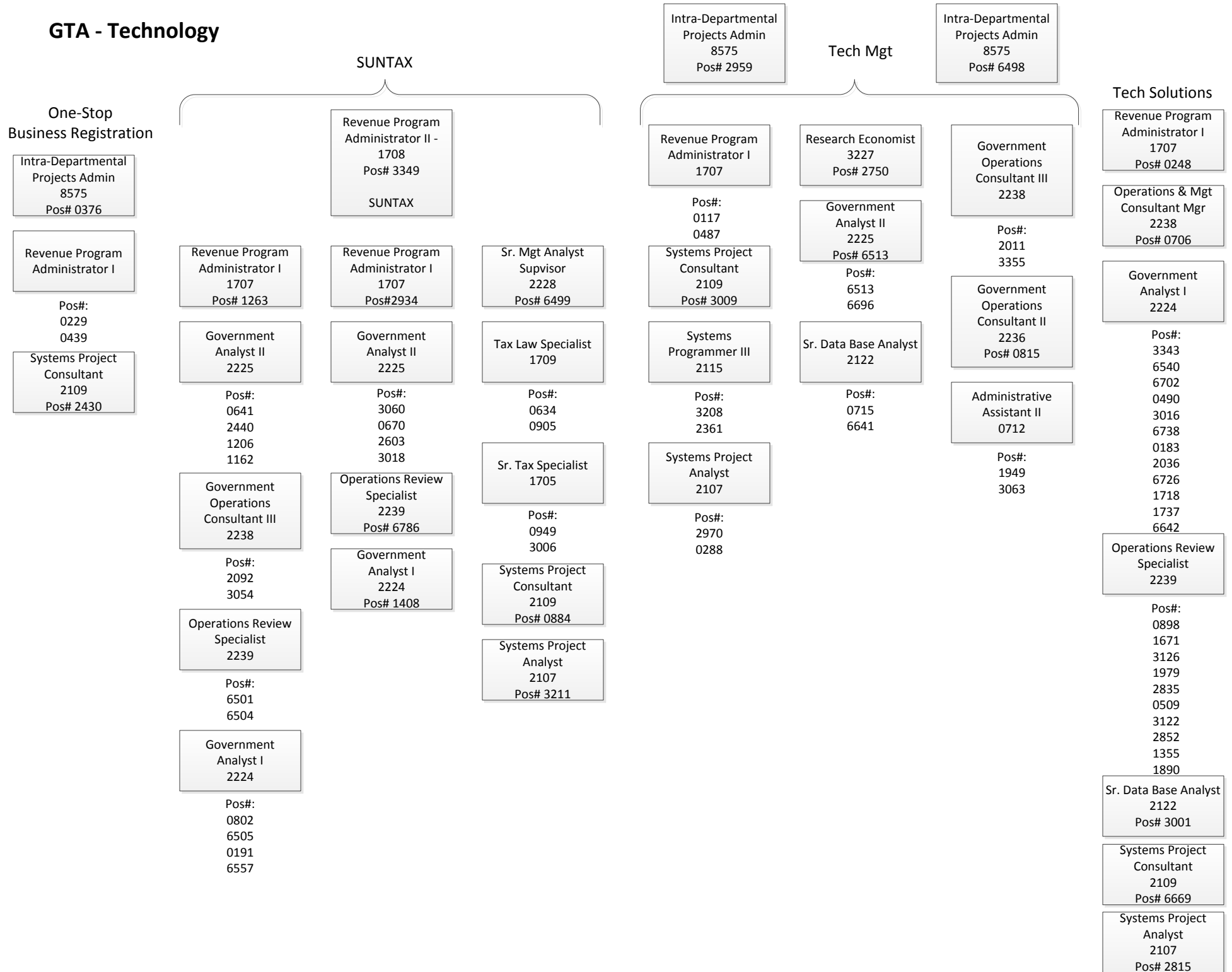
Government
Analyst II
2225
Pos# 0661

Revenue Program
Administrator I
1707
Pos# 0213



See individual org charts

GTA - Technology



Compliance Standards

Fiscal Assistant II 1418 Pos# 2442	Revenue Program Administrator II - 1708 Pos# 3015	Revenue Program Administrator I 1707 Pos# 2812
Revenue Program Administrator I 1707 Pos# 1947	Revenue Program Administrator I 1707 Pos# 2749	Staff Assistant 0120 Pos# 1178
Administrative Assistant II 0712 Pos# 1948	Training & Research Consultant 6004 Pos#: 6661 1495	Tax Law Specialist 1709 Pos#: 6698 1932 1695
Staff Assistant 0120 Pos# 1273	Operations Review Specialist 2239 Pos# 0114	Sr. Tax Specialist 1705 Pos#: 1677 6697 3055 3174 0783
Training & Research Consultant 6004 Pos#: 1270 1668 2604 2752 3013 6612	Government Analyst I 2224 Pos# 6523	Tax Specialist I 1703 Pos# 2317
Tax Law Specialist 1709 Pos#: 0714 1950 2607 3169 2309 1844	Government Operations Consultant III 2238 Pos# 2072	Government Analyst II 2225 Pos# 0724
Government Analyst II 2225 Pos# 0475	Tax Law Specialist 1709 Pos#: 1933 1275	Accountant I 1427 Pos#: 2445 2813
Sr. Tax Specialist 1705 Pos# 1842	Government Analyst II 2225 Pos# 2757	Revenue Specialist III 1701 Pos#: 3059 6700
Operations Review Specialist 2239 Pos# 2059	Operations Analyst II 2212 Pos# 0362	

Resource Mgt Process
Manager
8636
Pos# 0985

Revenue Program Administrator I 1707 Pos#: 2048 1855 1238 5859
Sr. Mgt Analyst II 2228 Pos# 0982
Operations Review Specialist 2239 Pos# 1954
Operations Mgt & Consultant I 2224 Pos# 0358

Resource Management Process

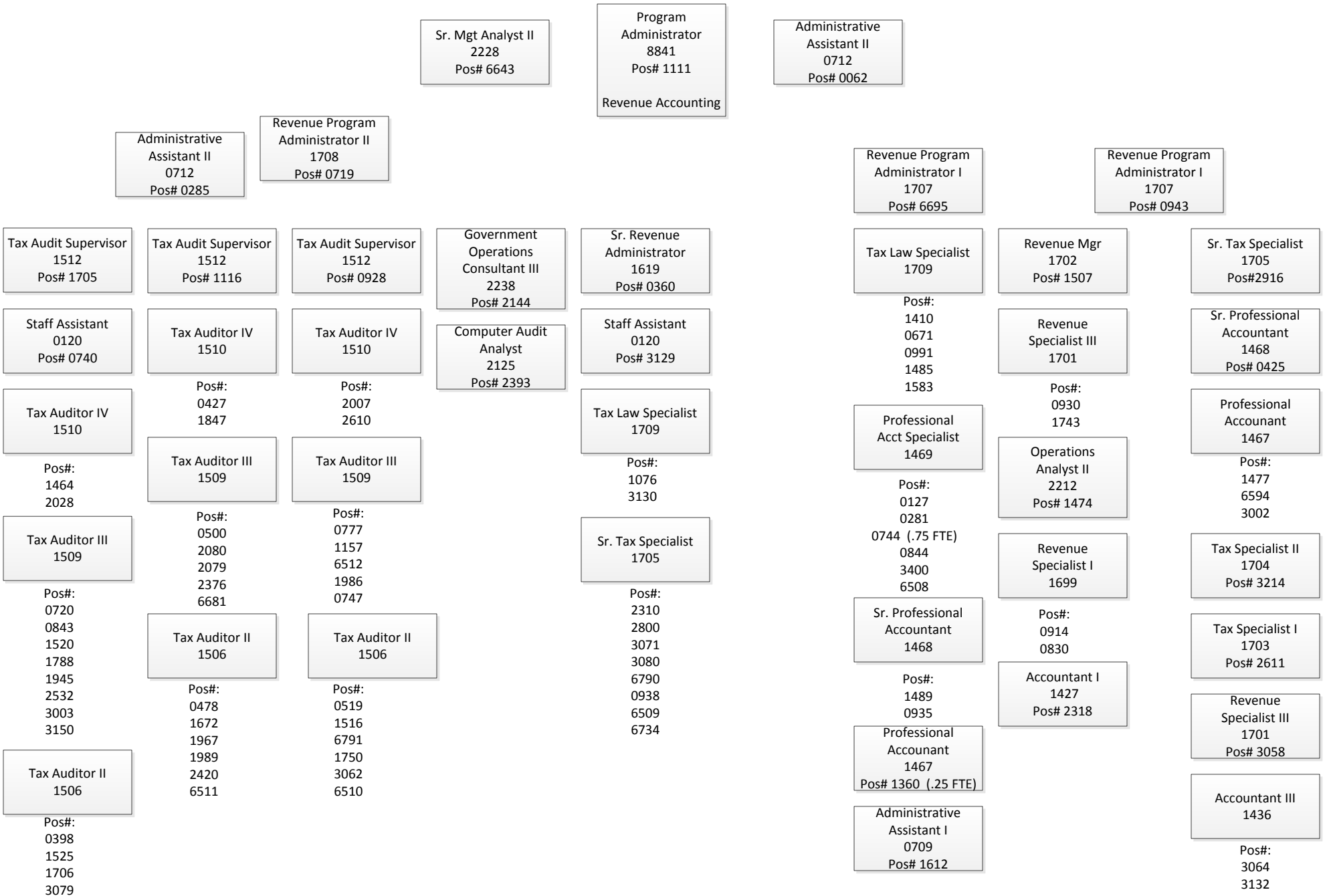
Program Development

Revenue Program Administrator II - 1708 Pos# 2760	Revenue Program Administrator I 1707 Pos#: 3045 0624 0964 0473 1493	Operations & Mgt Consultant Mgr 2238 Pos# 1215
Revenue Program Administrator I 1707 Pos#: 1662 1343	Sr. Tax Specialist 1705	Government Operations Consultant I 2234 Pos#: 1981 1941 3019
Government Operations Consultant II 2236 Pos# 6789		Systems Project Consultant 1619 Pos# 2886

Financial Mgt

Revenue Program Administrator II - 1708 Pos# 0061	Revenue Program Administrator I 1707 Pos#: 0885 1334 1390
Revenue Program Administrator I 1707 Pos#: 2228 1224	Sr. Mgt Analyst II 2228 Pos# 1224
Government Analyst II 2225 Pos# 1205	Economic Analyst 3215 Pos# 2149
Government Operations Consultant III 2238 Pos#: 0377 3065	Government Analyst II 2225 Pos# 1205
Operations Analyst II 2212 Pos# 1616	Systems Project Analyst 2107 Pos# 1646

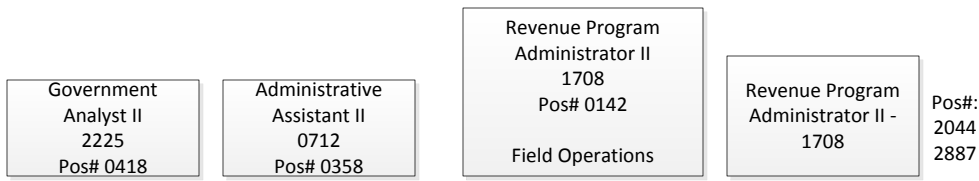
Refunds & Distribution



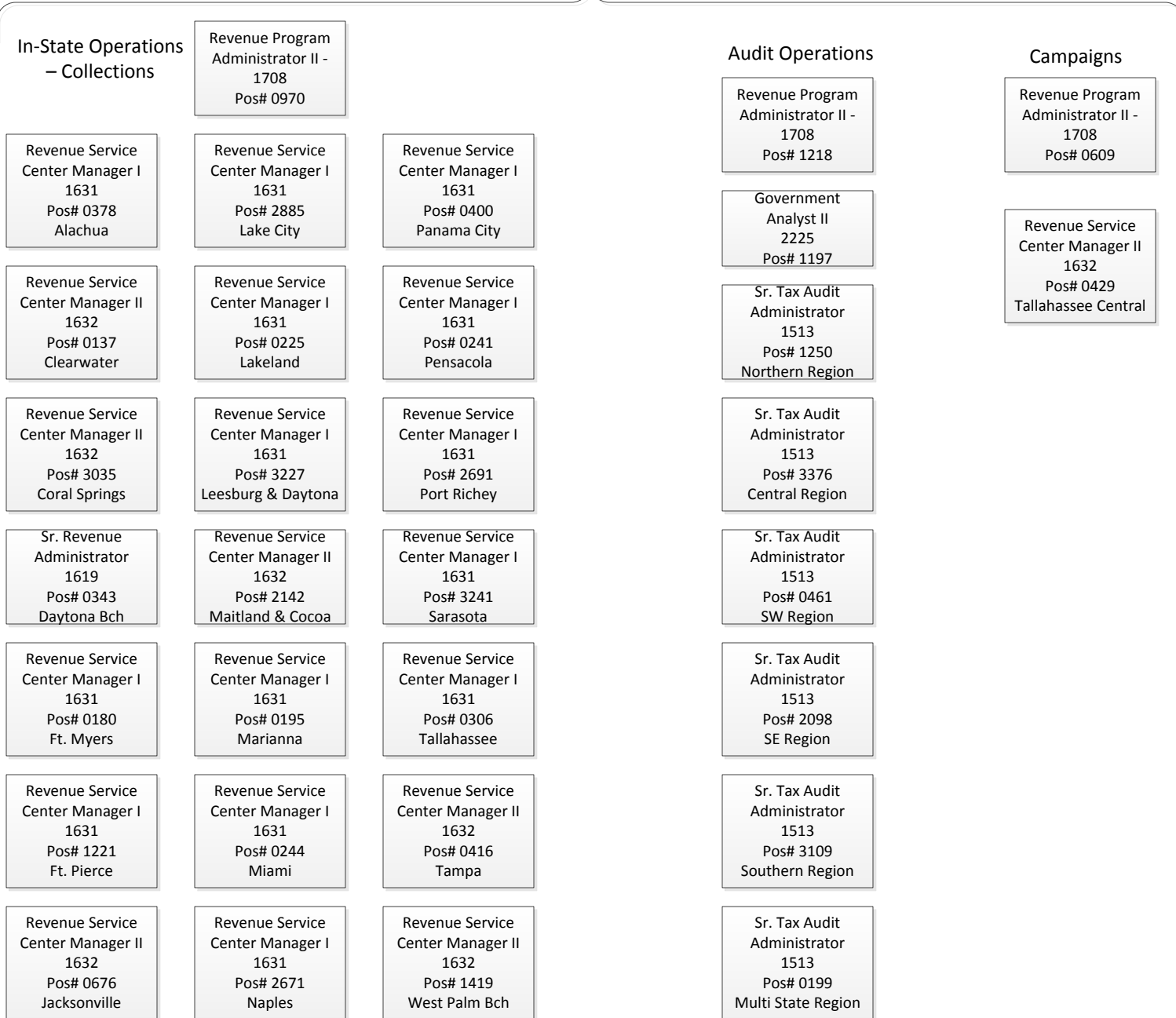
Criminal Investigations

	Revenue Program Administrator I 1707 Pos# 0630	Revenue Program Administrator II 1708 Pos# 2463 Criminal Investigations	Staff Assistant 0120 Pos# 2644		
Investigations Mgr 8357 Pos# 1038	Investigations Mgr 8357 Pos# 1655	Investigations Mgr 8357 Pos# 0968	Investigations Mgr 8357 Pos# 1629	Investigations Mgr 8357 Pos# 1624	Sr. Tax Specialist 1705
Revenue Investigations Criminal Enforcement 8337 Pos#: 2040 0294 2639	Revenue Investigations Criminal Enforcement 8337 Pos#: 2157 2946 2646	Revenue Investigations Criminal Enforcement 8337 Pos#: 2912 2647	Administrative Secretary 0108 Pos# 1627	Sr. Financial Investigator 8351 Pos#: 1438 2907 0717 2650	Pos#: 1648 2944 Revenue Specialist II 1700 Pos# 2782
Sr. Financial Investigator 8351 Pos# 3212	Sr. Financial Investigator 8351 Pos#: 1622 2189 1630	Sr. Tax Specialist 1705 Pos# 2902	Revenue Investigations Criminal Enforcement 8337 Pos#: 2638 2945 2469	Financial Investigator 8324 Pos# 2648	Tax Specialist I 1703 Pos# 0254
Financial Investigator 8324 Pos#: 0967 2651	Financial Investigator 8324 Pos# 1931	Investigator 8321 Pos#: 2369 2913	Sr. Financial Investigator 8351 Pos#: 2942 1625	Investigator 8321 Pos# 2943	
Investigator 8321 Pos# 2400	Sr. Tax Specialist 1705 Pos# 2901	Sr. Financial Investigator 8351 Pos#: 1623 2911 1631	Financial Investigator 8324 Pos# 0866		
Sr. Tax Specialist 1705 Pos# 2821	Administrative Secretary 0108 Pos# 1019	Financial Investigator 8324 Pos# 2910	Investigator 8321 Pos#: 1040 2197		

Field Operations



See individual org charts



Alachua Service Center

Collections

Accountant I
1427
Pos# 0846

Administrative
Secretary
0108
Pos# 1152

Revenue Service
Center Manager I
1631
Pos# 0378
Alachua

Revenue
Administrator II
1618
Pos# 2668

Tax Specialist I
1703

Pos#:
0198
2211

Revenue Specailist III
1701

Pos#
0196
1418
1550
2210
0134
1813

Revenue Specialist II
1700

Pos#:
2116
6755
6775

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Audit Supervisor
1512
Pos# 2417

Tax Auditor IV
1510
Pos# 1847

Pos#:
2297
3222
2001

Tax Auditor III
1509

Pos#:
0926
3251
0795

Tax Auditor II
1506

Pos#:
6714
1969
1958

Tax Auditor I
1503

Pos#:
1969
1958

Computer Audit
Analyst
2125
Pos# 1970

Jacksonville Service Center

Collections

Administrative Secretary 0108 Pos# 1257	Revenue Service Center Manager II 1632 Pos# 0676 Jacksonville	Accountant I 1427	Pos#: 0211 2493
Revenue Administrator II 1618 Pos# 6759	Revenue Administrator II 1618 Pos# 2110	Revenue Administrator II 1618 Pos# 0204	
Revenue Specailist III 1701 Pos#: 0206 2947 6761	Administrative Secretary 0108 Pos# 0212	Tax Specialist I 1703 Pos#: 1553 1554 2216 2694	
Revenue Specialist II 1700 Pos#: 0872 1557 1659 6760	Revenue Specailist III 1701 Pos#: 1298 2212 2492 2693	Revenue Specailist III 1701 Pos#: 2214 1559 1586	
	Revenue Specialist II 1700 Pos#: 0318 1556 3301	Revenue Specialist II 1700 Pos# 1815	

Audit

	Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region	Sr. Tax Specialist 1705 Pos# 0995	
Tax Audit Supv 1512 Pos# 1922	Tax Audit Supv 1512 Pos# 3221	Tax Audit Supv 1512 Pos# 0401	Tax Audit Supv 1512 Pos# 0826
Tax Auditor IV 1510 Pos#: 1971 2435 1237	Tax Auditor IV 1510 Pos#: 0403 0639 3143	Administrative Secretary 0108 Pos# 2196	Secretary Specialist 0105 Pos# 1961
Tax Auditor III 1509 Pos#: 0407 0452	Tax Auditor III 1509 Pos#: 0405 2819	Tax Auditor IV 1510 Pos#: 1480 0408	Tax Auditor IV 1510 Pos#: 3144 3220 3232
Tax Auditor II 1506 Pos#: 0604 0399	Tax Auditor II 1506 Pos#: 2375 0988	Tax Auditor III 1509 Pos#: 0521 3223	Tax Auditor III 1509 Pos# 0406
Computer Audit Analyst 2125 Pos# 6850	Computer Audit Analyst 2125 Pos# 2434	Tax Auditor II 1506 Pos#: 0989 6815	Tax Auditor II 1506 Pos#: 6718 1914
		Computer Audit Analyst 2125 Pos# 3236	Computer Audit Analyst 2125 Pos# 6849

Campaigns

Tax Audit Supv 1512 Pos# 1960
Tax Specialist I 1703 Pos#: 0965 1653 2890 1440
Tax Auditor III 1509 Pos# 2476

Lake City Service Center

Revenue Service
Center Manager I
1631
Pos# 2885
Lake City

Administrative
Secretary
0108
Pos# 0415

Collections

Revenue
Administrator II – SES
1618
Pos# 2288

Revenue
Administrator II – SES
1618
Pos# 0718

Located in Jacksonville
Tax Audit Supv
1512
Pos# 1960

Accountant I
1427
Pos# 1535

Tax Specialist I
1703

Revenue Specailist III
1701

Pos#:
2217
0109
0223
3295

Pos#:
0647
1690
1070
1561
2779
3276
6655
1686
0368
1739
3369
3268
3271

Revenue Specailist III
1701

Pos#:
0239
1658
1814

Campaigns

Tax Auditor III
1509
Pos# 3023

Tax Specialist I
1703

Pos#:
0222
0966
1660
2891
2198

Marianna Service Center

Collections

Revenue Service
Center Manager I
1631
Pos# 0195
Marianna

Accountant I
1427
Pos# 0327

Tax Specialist I
1703
Pos# 2202

Revenue Specailist III
1701
Pos# 0243

Revenue Specialist II
1700
Pos# 1442

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Audit Supv
1512
Pos# 0925

Tax Auditor IV
1510
Pos# 0723

Tax Auditor III
1509
Pos 0283

Computer Audit
Analyst
2125
Pos# 0888

Panama City Service Center

Collections

Revenue Service
Center Manager I
1631
Pos# 0400
Panama City

Secretary
Specialist
0105
Pos# 0791

Revenue
Administrator II
1618
Pos# 0927

Accountant I
1427
Pos# 0146

Tax Specialist I
1703

Pos#:
2203
2204

Revenue Specialist III
1701

Pos#:
2260
1425
0287
1153

Revenue Specialist II
1700

Pos#:
0108
0289
1787

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Audit Supv
1512
Pos# 1056

Tax Auditor IV
1510

Pos#:
1013
2834

Tax Auditor III
1509
Pos# 0924

Pos#:
0924
0406

Tax Auditor II
1506

Pos#:
6732
6816
1244

Pensacola Service Center

Collections

Administrative
Secretary
0108
Pos# 1490

Revenue Service
Center Manager I
1631
Pos# 0241
Pensacola

Accountant I
1427
Pos# 2497

Tax Specialist I
1703

Revenue
Administrator II
1618
Pos# 1895

Pos#:
2206
2676

Revenue Specailist III
1701

Pos#:
0242
0291
6776
2387
2652

Revenue Specialist II
1700

Pos#:
0292
0293
0296
1953
2205
2215

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Audit Supv
1512
Pos# 3083

Tax Audit Supv
1512
Pos# 1610

Tax Auditor IV
1510

Tax Auditor IV
1510

Pos#:
1194
2410
3230

Pos#:
1168
1925
1959

Tax Auditor III
1509

Tax Auditor II
1506

Pos#:
0523
3229

Pos#:
0424
1185

Tax Auditor II
1506

Computer Audit
Analyst
2125
Pos# 2299

Pos#:
1955
6701

Tallahassee Service Center

Collections

Administrative
Secretary
0108
Pos# 2195

Revenue Service
Center Manager I
1631
Pos# 0306
Tallahassee

Secretary
Specialist
0105
Pos# 2380

Revenue
Administrator II
1618
Pos# 2413

Accountant I
1427
Pos# 1594

Tax Specialist I
1703

Pos#:
1650
1850

Revenue Specialist III
1701

Pos#:
1666
2504
6744

Revenue Specialist II
1700

Pos#:
1593
2236

Audit

Sr. Tax Audit
Administrator
1513
Pos# 1250
Northern Region

Tax Auditor III
1509

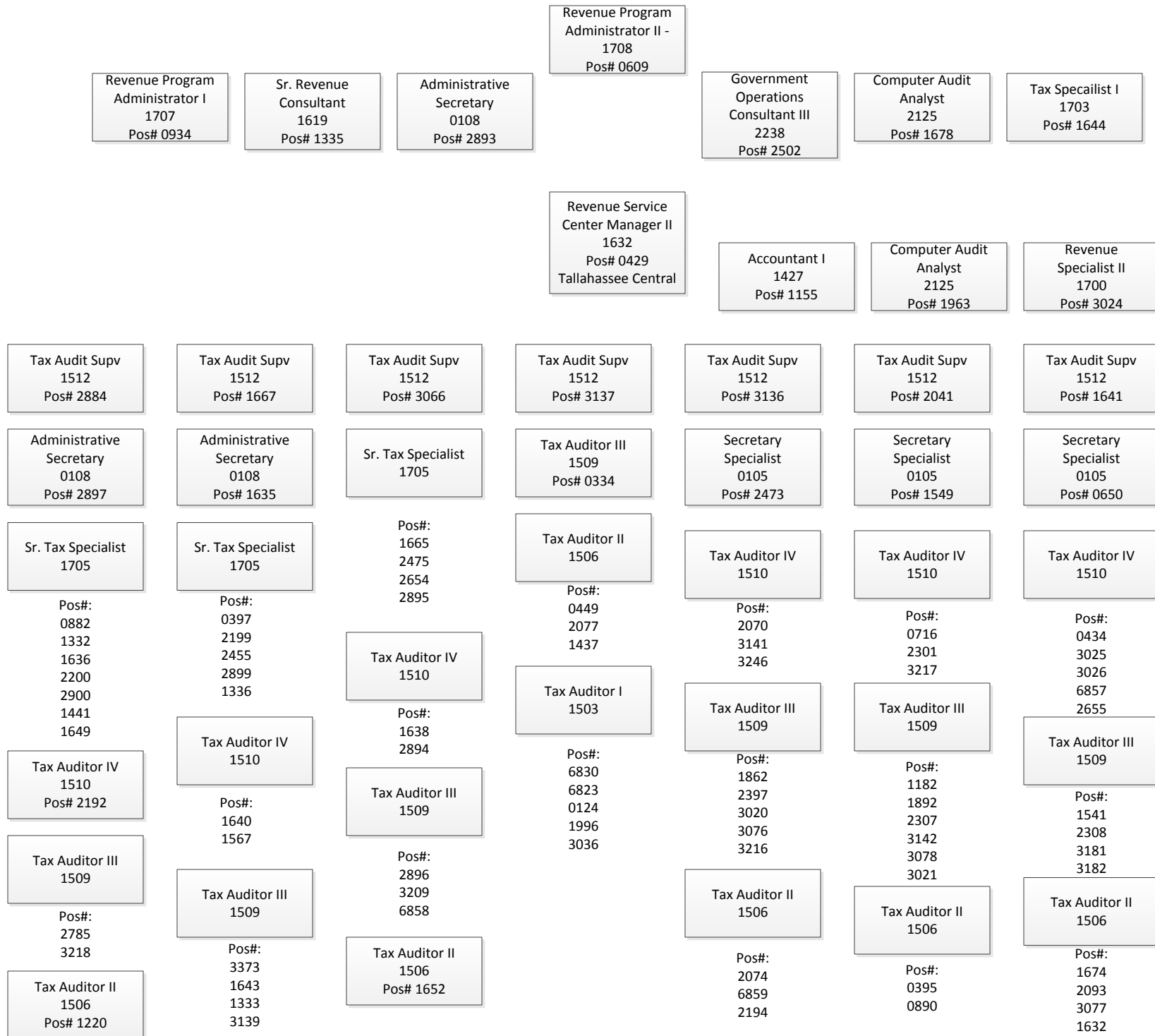
Pos#:
0766
1886
0428

Tax Auditor II
1506
Pos# 6733

Tax Auditor I
1503
Pos# 3099

Computer Audit
Analyst
2125
Pos# 0420

Tallahassee - Campaigns



Cocoa Service Center

Collections

Revenue Service
Center Manager II
1632
Pos# 2142
Maitland & Cocoa

Accountant I
1427
Pos# 0329

Revenue
Administrator II
1618
Pos# 0381

Tax Specialist I
1703

Pos#:
2228
1980

Revenue Specialist III
1701

Pos#
2229
6747
0781
1486

Revenue Specialist II
1700

Pos#:
0328
0896

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Tax Audit Supv
1512
Pos# 0208

Tax Auditor IV
1510

Pos#:
3228
3081

Tax Auditor III
1509

Pos#:
0987
1976

Tax Auditor II
1506

Pos#:
2089
6854

Tax Auditor I
1503

Pos#:
2389
6855

Daytona Service Center

Collections

Revenue Service
Center Manager I
1631
Pos# 3227
Leesburg & Daytona

Accountant I
1427
Pos# 1295

Revenue
Administrator II
1618
Pos# 0383

Tax Specialist I
1703

Pos#:
2208
2673
1917
1434

Revenue Specailist III
1701

Pos#
2209
6753
0158
0695
0156

Revenue Specialist II
1700

Pos#:
1534
3224

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Tax Audit Supv
1512
Pos# 2061

Tax Auditor IV
1510

Pos#:
1165
1889
1973

Tax Auditor III
1509

Pos#:
1913
1265

Tax Auditor II
1506
Pos# 6729

Tax Auditor I
1503

Pos#:
0324
0976

Computer Audit
Analyst
2125
Pos# 0900

Lakeland Service Center

Collections

Revenue Service
Center Manager I
1631
Pos# 0225
Lakeland

Administrative
Secretary
0108
Pos# 0273

Accountant I
1427
Pos# 0230

Revenue
Administrator II
1618
Pos# 2667

Tax Specialist I
1703

Pos#:
0227
1424
0161

Revenue Specialist III
1701

Pos#
1562
1565
2219

Revenue Specialist II
1700

Pos#:
0226
1858
2218
0683

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Tax Audit Supv
1512
Pos# 2613

Tax Auditor IV
1510

Pos#:
0492
2612
3029
3038

Tax Auditor III
1509

Pos#:
0906
1983

Tax Auditor I
1503

Pos#:
6703
1574
6820

Computer Audit
Analyst
2125
Pos# 0493

Leesburg Service Center

Collections

Revenue Service
Center Manager I
1631
Pos# 3227
Leesburg & Daytona

Accountant I
1427
Pos# 2659

Revenue
Administrator II
1618
Pos# 0986

Tax Specialist I
1703

Pos#:
1609
2675
1599
1026

Revenue Specailist III
1701

Pos#
0994
2114
2664

Revenue Specialist II
1700

Pos#:
2045
2656
2705

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Tax Audit Supv
1512
Pos# 0270

Tax Auditor IV
1510

Pos#:
0481
1978
3042
1196

Tax Auditor III
1509
Pos# 0838

Tax Auditor I
1503

Pos#
0952
6712

In-State Operations – Collections

Tax Specialist II 1704	Sr. Revenue Consultant 1619 Pos# 1849	Sr. Revenue Administrator 1619 Pos# 0343	Revenue Program Administrator II - 1708 Pos# 0970	Government Analyst II 2225 Pos# 2490
Pos#: 6762 0193 2256 2279 2720 2282 2703	Pos#: 6787 0870 1540 1307 0202 2014 2422 1897 2102			

Maitland Service Center

Collections

Administrative Secretary 0108	Revenue Service Center Manager II 1632 Pos# 2142 Maitland	Secretary Specialist 0105 Pos# 3152	Accountant I 1427 Pos# 2501
Pos#: 0157 2643			
Revenue Administrator II 1618 Pos# 6771	Revenue Administrator II 1618 Pos# 1435	Revenue Administrator II 1618 Pos# 0344	Revenue Administrator II 1618 Pos# 1977
Pos#: 1416 2706 6773 0693 0877 1527 2249 2488 6772 3300 3226 6785 0742 0326 2961 2143 2419	Pos#: 0345 1569 2115 2117 0350 1436 3070 1894	Pos#: 0349 2370 2515 1563 2402	Pos#: 0390 2162 2220 1570 2118 1571 1774 0352 2112
Revenue Specailist III 1701	Revenue Specialist II 1700	Revenue Specialist II 1700	Tax Specialist I 1703

Audit

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region	Tax Audit Supv 1512 Pos# 1491
Tax Audit Supv 1512 Pos# 0692	Tax Audit Supv 1512 Pos# 2822
Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 2825
Pos#: 2826 2824	Tax Auditor III 1509
Tax Auditor III 1509	Tax Auditor III 1509
Pos#: 0386 0380 1246	Tax Auditor II 1506
Tax Auditor II 1506	Tax Auditor II 1506
Pos#: 2424 6827 2418	Tax Auditor I 1503
Tax Auditor I 1503	Tax Auditor I 1503
Pos#: 6517 6825	Pos#: 0829 3225 0829 3225 3121 6824 0858 3096
	Pos#: 1175 6731 2000 0470 0636 1186 2388 6860 6826 3822 6821 6730 6576 0516 2404

Clearwater Service Center

Collections

Administrative Secretary 0108 Pos# 0147	Revenue Service Center Manager II 1632 Pos# 0137 Clearwater	Tax Specialist I 1703 Pos# 0143	Accountant I 1427 Pos# 2489
Revenue Administrator II 1618 Pos# 1306	Revenue Administrator II 1618 Pos# 1531		
Secretary Specialist 0105 Pos# 0148	Secretary Specialist 0105 Pos# 2503		
Tax Specialist I 1703 Pos#: 0138 1530 2137 2680 2232	Revenue Specialist III 1701 Pos#: 0527 1529 1856 2233 3307 6746 6779 1533 6487		
Revenue Specialist II 1700 Pos#: 2231 2955 6745	Revenue Specialist II 1700 Pos#: 2487 2681 2954		

Audit

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region		
Tax Audit Supv 1512 Pos# 1984	Tax Audit Supv 1512 Pos# 2002	Tax Audit Supv 1512 Pos# 0494
Secretary Specialist 0105 Pos# 3149	Computer Audit Analyst 2125 Pos# 2854	Tax Auditor IV 1510 Pos#: 1255 2378 6828
Tax Auditor IV 1510 Pos#: 2004 3041 0993	Tax Auditor IV 1510 Pos#: 2377 3095 3040	Tax Auditor III 1509 Pos#: 1180 2909
Tax Auditor III 1509 Pos# 1012	Tax Auditor III 1509 Pos#: 0690 3242	Tax Auditor II 1506 Pos# 6739
Tax Auditor II 1506 Pos#: 6613 6706 2880	Tax Auditor II 1506 Pos# 6713	
	Tax Auditor I 1503 Pos# 1511	

Ft. Myers Service Center

Collections

Administrative Secretary 0108 Pos# 2658	Revenue Service Center Manager I 1631 Pos# 0180 Ft. Myers	Accountant I 1427 Pos# 2506
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Revenue Administrator II 1618 Pos# 2914	Revenue Administrator II 1618 Pos# 2672
Secretary Specialist 0105 Pos# 1885	Tax Specialist I 1703 Pos#: 2237 1590
Revenue Specailist III 1701 Pos#: 2239 2663	Revenue Specailist III 1701 Pos#: 0447 0848 1896
Revenue Specialist II 1700 Pos#: 0232 1002 2480 2684	Revenue Specialist II 1700 Pos#: 0181 0462 1545
Tax Specialist I 1703 Pos#: 2238 6754	

Audit

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region
Tax Audit Supv 1512 Pos# 1884
Tax Auditor IV 1510 Pos#: 2477 0468
Tax Auditor III 1509 Pos#: 0489 3195 2381 2836 3146
Tax Auditor II 1506 Pos# 1988
Tax Auditor I 1503 Pos# 1363
Computer Audit Analyst 2125 Pos# 2421

Port Richey Service Center

Collections

Secretary Specialist 0105 Pos# 3105	Administrative Secretary 0108 Pos# 1602	Revenue Service Center Manager I 1631 Pos# 2691 Port Richey	Accountant I 1427 Pos# 2513
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Tax Specialist I 1703 Pos# 3237	Revenue Administrator II 1618 Pos# 0290
Revenue Specialist III 1701 Pos#: 1987 6736 2679	Tax Specialist I 1703 Pos#: 2140 1568
Revenue Specialist II 1700 Pos#: 0314 2679 2663	Revenue Specialist III 1701 Pos# 2665
	Revenue Specialist II 1700 Pos#: 0642 1025 2243

Audit

Sr. Tax Audit Administrator
1513
Pos# 0461
SW Region

Tax Audit Supv
1512
Pos# 3196

Secretary Specialist
0105
Pos# 3234

Tax Auditor IV
1510

Pos#:
3103
3104

Tax Auditor III
1509

Pos#:
6742
6829

Tax Auditor II
1506

Pos#:
1918
2016
2423
3039

Sarasota Service Center

Collections

Administrative Secretary 0108 Pos# 2510	Revenue Service Center Manager I 1631 Pos# 3241 Sarasota	Accountant I 1427 Pos# 1591
---	---	-----------------------------------

Revenue Administrator II 1618 Pos# 1484	Revenue Administrator II 1618 Pos# 2670
Tax Specialist I 1703 Pos#: 0302 1241 2678	Secretary Specialist 0105 Pos# 1547
Revenue Specialist III 1701 Pos#: 2242 6783 6778	Revenue Specialist III 1701 Pos#: 0298 1588
Revenue Specialist II 1700 Pos#: 2240 2485	Revenue Specialist II 1700 Pos#: 0299 1820 1991 2136 2247

Audit

Sr. Tax Audit Administrator
1513
Pos# 0461
SW Region

Tax Audit Supv 1512 Pos# 2383	Tax Audit Supv 1512 Pos# 6780
Secretary Specialist 0105 Pos# 0691	Tax Auditor IV 1510 Pos#: 3243 0735 1415
Tax Auditor IV 1510 Pos#: 0640 2436	Tax Auditor III 1509 Pos#: 3238 1193
Tax Auditor III 1509 Pos#: 0998 2831	Tax Auditor II 1506 Pos# 2828
Tax Auditor II 1506 Pos# 1883	Tax Auditor I 1503 Pos# 0389

Tampa Service Center

Collections

Accountant I 1427	Administrative Secretary 0108 Pos# 1023	Revenue Service Center Manager II 1632 Pos# 0416 Tampa	Sr. Revenue Consultant 1619 Pos# 6787	Revenue Administrator II 1618 Pos# 1895
Pos#: 0323 2498	Revenue Administrator II 1618 Pos# 1430	Revenue Administrator II 1618 Pos# 0312	Revenue Administrator II 1618 Pos# 1821	
	Secretary Specialist 0105 Pos# 0816	Secretary Specialist 0105 Pos# 2499	Tax Specialist I 1703	
	Revenue Specialist III 1701	Revenue Specialist III 1701	Pos#: 0316 1431 1595 2244 2948 0144	
	Pos#: 0502 1596 1597 2250	Pos#: 0321 0864 2248 2692	Revenue Specialist III 1701 Pos# 6782	
	Revenue Specialist II 1700	Revenue Specialist II 1700	Revenue Specialist II 1700 Pos# 1417	
	Pos#: 2246 2956 6781	Pos#: 0144 0197 2139 2486		

Audit

	Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region	
Tax Audit Supv 1512 Pos# 1256	Tax Audit Supv 1512 Pos# 1373	Tax Audit Supv 1512 Pos# 0904
Secretary Specialist 0105 Pos# 0322	Secretary Specialist 0105 Pos# 0342	Tax Auditor IV 1510
		Pos#: 1192 0689
Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor III 1509
Pos#: 1999 1995 3233	Pos#: 2305 0445 3010	Pos#: 0499 0908 1881
Tax Auditor III 1509	Tax Auditor III 1509	Tax Auditor II 1506 Pos# 2816
Pos#: 1882 1483 6740	Pos#: 0496 1619	
Tax Auditor II 1506 Pos# 0727	Tax Auditor II 1506	Tax Auditor I 1503
	Pos#: 3094 1261	Pos#: 3155 6529
	Computer Audit Analyst 2125 Pos# 0899	

Coral Springs Service Center

Collections

Audit

Gov't Operations Consultant I 2234 Pos# 2015	Tax Specialist II 1704 Pos#: 2941 2161	Accountant I 1427 Pos#: 0946 0172	Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs	Administrative Secretary 0108 Pos# 0485						Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region	Sr. Tax Specialist 1705 Pos# 1904
Revenue Administrator II 1618 Pos# 1338	Revenue Administrator II 1618 Pos# 2105	Revenue Administrator II 1618 Pos# 3090	Revenue Administrator II 1618 Pos# 1230	Revenue Administrator II 1618 Pos# 3258	Revenue Administrator II 1618 Pos# 1537	Tax Audit Supv 1512 Pos# 0460	Tax Audit Supv 1512 Pos# 3194	Tax Audit Supv 1512 Pos# 2025	Tax Audit Supv 1512 Pos# 1227		
Revenue Specialist II 1700 Pos#: 1231 0179 2148 6749	Revenue Specailist III 1701 Pos#: 0160 1536 2103 0167 6777 2294	Revenue Specialist II 1700 Pos#: 2107 2254 6757 6784 2251 2252 2957	Revenue Specailist III 1701 Pos#: 0163 2100 6758 1421 1542 0168 2698 2101	Revenue Specialist II 1700 Pos#: 0175 2699 2508 2106 3298 0162 2255	Secretary Specialist 0105 Pos# 2499 Pos#: 2621 3111 0849	Administrative Secretary 0108 Pos# 0171	Computer Audit Analyst 2125 Pos# 2842	Administrative Secretary 0108 Pos# 2505	Computer Audit Analyst 2125 Pos# 0913		
Tax Specialist I 1703 Pos# 0325	Tax Specialist I 1703 Pos# 0015	Tax Specialist I 1703 Pos# 2123	Tax Specialist I 1703 Pos#: 0817 3185 2479		Tax Specialist I 1703 Pos#: 0169 2598 1539 2029 2257 2104	Sr. Tax Specialist 1705 Pos# 3051	Tax Auditor IV 1510 Pos#: 3159 3190 1526 3257	Tax Auditor IV 1510 Pos#: 1228 1673 0839 2037	Sr. Tax Specialist 1705 Pos# 2472	Tax Auditor IV 1510 Pos#: 3160 3157 3200	Tax Auditor IV 1510 Pos#: 3160 3157 3200
						Tax Auditor IV 1510 Pos#: 2300 3186	Tax Auditor III 1509 Pos#: 3199 3192	Tax Auditor III 1509 Pos#: 6752 1229	Tax Auditor III 1509 Pos#: 3086 3188 3087 1906 3156	Tax Auditor III 1509 Pos#: 2844 1260	Tax Auditor III 1509 Pos#: 2844 1260
						Tax Auditor II 1506 Pos#: 2034 3093	Tax Auditor II 1506 Pos#: 3231 3193	Tax Auditor II 1506 Pos# 1661	Tax Auditor II 1506 Pos# 6743		

Ft. Pierce Service Center

Collections

Administrative Secretary 0108 Pos# 0953	Revenue Service Center Manager I 1631 Pos# 1221 Ft. Pierce	Accountant I 1427 Pos# 0189
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Revenue Administrator II
1618
Pos# 6756

Revenue Administrator II
1618
Pos# 0910

Revenue Specailist III
1701
Pos# 2642

Tax Specialist I
1703

Revenue Specialist II
1700

Pos#:
1548
1684
2662

Pos#:
0190
0992
1669
2109
2481

Revenue Specailist III
1701

Pos#:
0188
2258
6751
2222

Audit

Sr. Tax Audit Administrator
1513
Pos# 2098
SE Region

Tax Audit Supv
1512
Pos# 1908

Tax Auditor IV
1510

Pos#:
2097
2847
3108

Tax Auditor III
1509

Pos#:
2841
2843

Tax Auditor II
1506

Pos#:
6711
6831
2075

West Palm Beach Service Center

Collections

Administrative
Secretary
0108
Pos# 1898

Revenue Service
Center Manager II
1632
Pos# 1419
West Palm Bch

Accountant I
1427
Pos# 0338

Revenue
Administrator II
1618
Pos# 1301

Revenue
Administrator II
1618
Pos# 0331

Revenue
Administrator II
1618
Pos# 0333

Revenue Specialist II
1700

Administrative
Secretary
0108
Pos# 2500

Revenue Specialist II
1700

Pos#:
1422
2147

Tax Specialist I
1703

Tax Specialist I
1703

Pos#:
0025
2261
2145
2689
2696
2146

Pos#:
1299
1637
2687
6750

Pos#:
2262
2264
2263

Revenue Specailist III
1701

Pos#:
0210
1608
2265
0262
1063
2688
0335
2019

Audit

Sr. Tax Audit
Administrator
1513
Pos# 2098
SE Region

Tax Audit Supv
1512
Pos#2372

Administrative
Secretary
0108
Pos# 2657

Tax Auditor IV
1510

Pos#:
1169
1181
2425
1907
3253

Tax Auditor III
1509
Pos# 2091

Tax Auditor II
1506

Pos#:
6552
2416

Computer Audit
Analyst
2125
Pos# 0837

Collections

Administrative Secretary 0108 Pos# 0269	Revenue Service Center Manager I 1631 Pos# 0244 Miami
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Revenue Administrator II 1618 Pos# 0247

Revenue Administrator II 1618 Pos# 1575

Revenue Administrator II 1618 Pos# 0245

Revenue Administrator II 1618 Pos# 6722

Revenue Administrator II 1618 Pos# 6767

Revenue Administrator II 1618 Pos# 0246

Revenue Administrator II 1618 Pos# 6572

Tax Specialist I 1703

Revenue Specailist III 1701

Revenue Specailist III 1701

Revenue Specailist III 1701

Revenue Specailist III 1701

Tax Specialist I 1703 Pos# 1857

Revenue Specailist III 1701

Pos#:
0268
1439
3297
1184
0348
2266
2615
2122
2010

Pos#:
2156
0263
1584
2949

Pos#:
0261
2124
2275
1816

Pos#:
2278
1427
2274
3303

Pos#:
0251
6769
2276
1303

Revenue Specailist III 1701

Pos#:
2164
3305
0140
3310

Revenue Specialist II 1700

Revenue Specialist II 1700

Revenue Specialist II 1700

Revenue Specialist II 1700

Pos#: 1560 6765 0860 0220 1585 2127

Revenue Specialist II 1700

Pos#:
0274
1337
1576
2267
2128
2271
0260
2270

Pos#:
0255
1577
1578
0845
2951
0267
1812

Pos#:
2099
2483
2484
3043
2125
2269
0903

Pos#:
0256
0319
2130
2700
2962
6764
6766
2150

Revenue Specialist II 1700

Pos#:
2129
1579
2273
6768
2121
2126
0841

Secretary Specialist 0105

Pos#:
0275
2509
3265

Accountant I 1427

Pos#:
0184
0297
2494

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3109
Southern Region

Tax Audit Supv 1512 Pos# 0897	Tax Audit Supv 1512 Pos# 0455	Tax Audit Supv 1512 Pos# 3248	Tax Audit Supv 1512 Pos# 0833	Tax Audit Supv 1512 Pos# 2850	Tax Audit Supv 1512 Pos# 3264	Tax Audit Supv 1512 Pos# 2367
Tax Auditor IV 1510 Pos#: 1240 2009 2179 2386	Tax Auditor IV 1510 Pos#: 2620 3247	Tax Auditor IV 1510 Pos#: 1235 3106 3158	Tax Auditor IV 1510 Pos#: 0414 1475 3116 3262 3263	Tax Auditor IV 1510 Pos#: 0394 2827 3161 3201	Tax Auditor IV 1510 Pos#: 2024 2304	Tax Auditor IV 1510 Pos#: 3252 0839 2846
Tax Auditor III 1509 Pos#: 0522 3245 1473	Tax Auditor III 1509 Pos#: 0990 0391	Tax Auditor III 1509 Pos# 0465	Tax Auditor III 1509 Pos#: 3260 6721	Tax Auditor III 1509 Pos#: 6725 2855 3261	Tax Auditor III 1509 Pos#: 2614 2619 1183	Tax Auditor III 1509 Pos#: 0495 3255
Tax Auditor II 1506 Pos#: 6724 1994	Tax Auditor II 1506 Pos#: 2617 3304 6644 6832 6844	Tax Auditor II 1506 Pos#: 6720 1045 6833 6842 6843	Tax Auditor II 1506 Pos#: 6835 6845	Tax Auditor II 1506 Pos#: 6834 6846	Tax Auditor II 1506 Pos#: 2160 2018 0186	Tax Auditor II 1506 Pos#: 0861 3037
						Tax Auditor I 1503 Pos# 3235

Naples Service Center

Collections

Administrative Secretary
0108
Pos# 0337

Revenue Service Center Manager I
1631
Pos# 2671
Naples

Accountant I
1427
Pos# 1022

Tax Specialist I
1703

Pos#:
1543
2952

Revenue Specailist III
1701

Pos#:
2083
6770

Revenue Specialist II
1700

Pos#:
0185
0831
2682
2950

Audit

Sr. Tax Audit Administrator
1513
Pos# 3109
Southern Region

Tax Audit Supv
1512
Pos# 3098

Tax Auditor IV
1510

Pos#:
3101
3102

Tax Auditor III
1509

Pos#:
1242
3075
1911

Tax Auditor II
1506

Pos#:
6727
6836

Audit

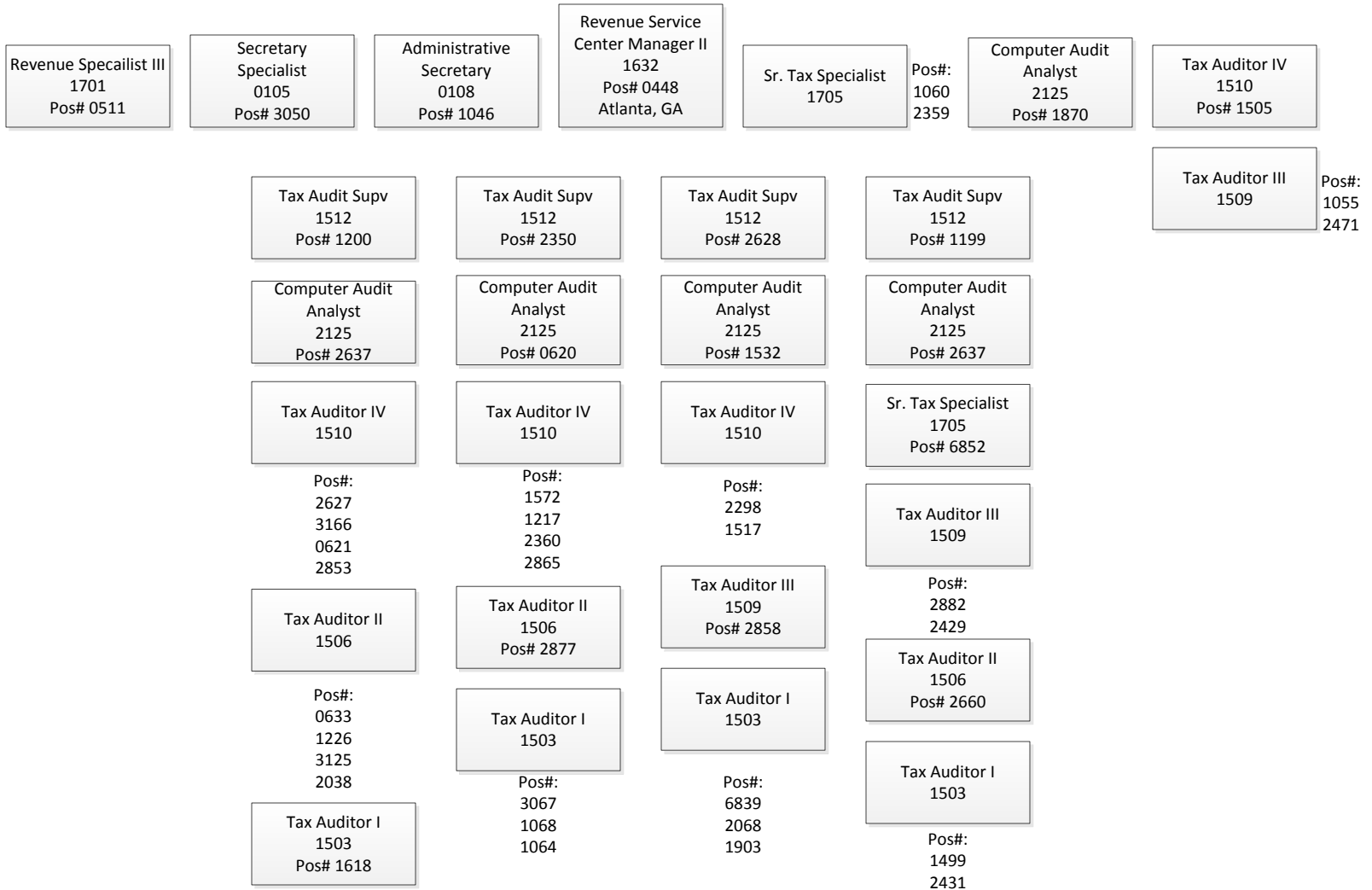
Located in Chicago

Sr. Tax Audit
Administrator
1513
Pos# 0199
Multi State Region

Located in Atlanta

Sr. Revenue
Consultant
1619
Pos# 1663

Atlanta Service Center



Audit

Located in Tallahassee	Located in Chicago	Located in Chicago
Revenue Program Administrator I 1707 Pos# 0357	Sr. Tax Audit Administrator 1513 Pos# 0199 Multi State Region	Administrative Assistant I 0709 Pos# 3053

Chicago Service Center

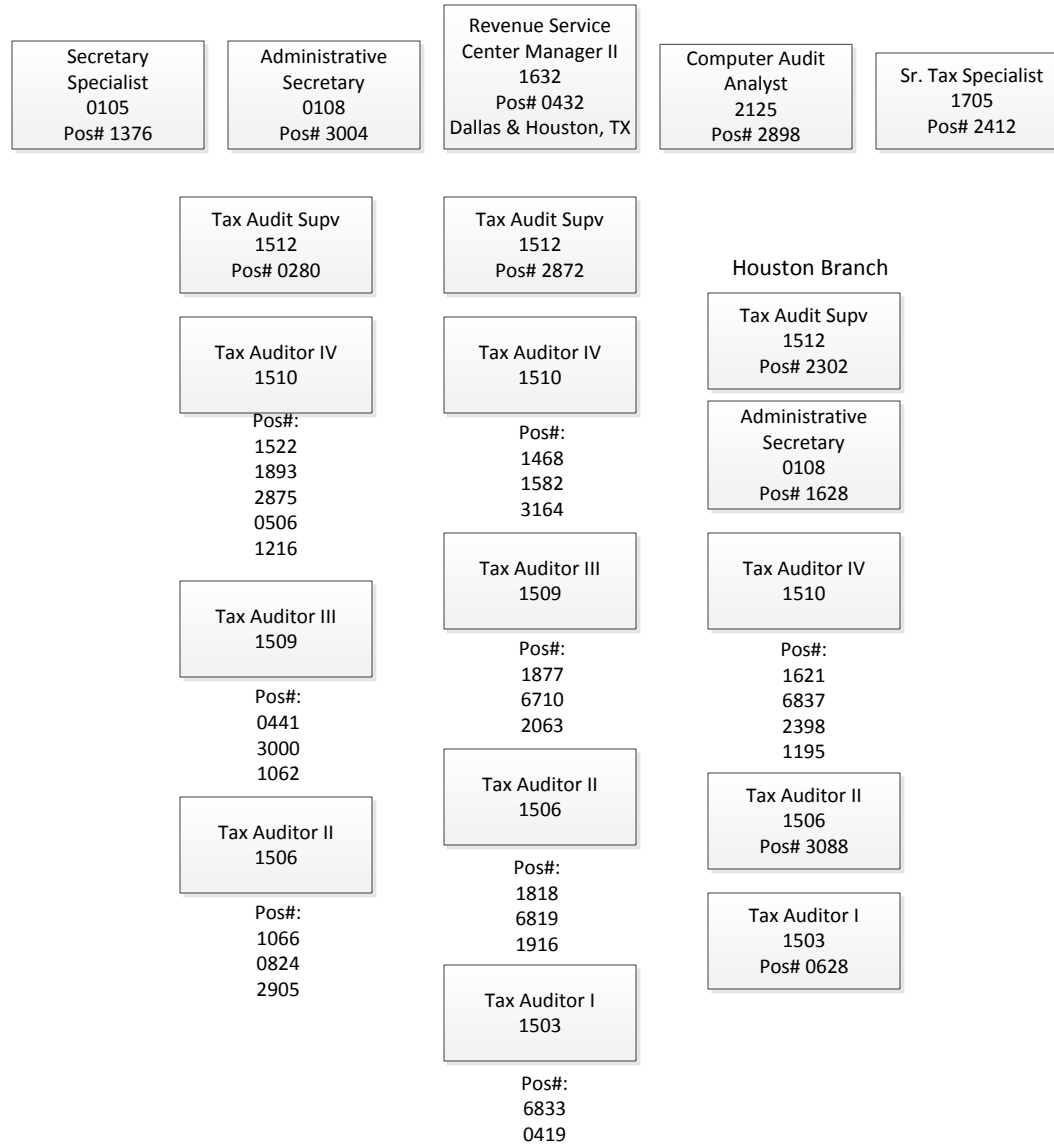
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Tax Audit Supv 1512 Pos# 1198	Tax Audit Supv 1512 Pos# 1077	Tax Audit Supv 1512 Pos# 2054		
Tax Auditor IV 1510	Sr. Tax Specialist 1705 Pos# 1009	Tax Auditor IV 1510		
Pos#: 1004 2064 2357 2414	Tax Auditor IV 1510	Pos#: 2021 2285 2392 3047		
Tax Auditor III 1509 Pos# 2432	Pos#: 3202 3207 1508 3203	Tax Auditor III 1509		
Tax Auditor II 1506 Pos# 1899	Tax Auditor III 1509 Pos# 1875	Pos#: 0736 2286 2051 2633		
Tax Auditor I 1503	Tax Auditor II 1506	Tax Auditor II 1506		
Pos#: 1225 2863 6856	Pos#: 2394 1874	Pos#: 1223 1876		
	Tax Auditor I 1503	Tax Auditor I 1503 Pos# 3162		
	Pos#: 1189 6704 2053			

Audit

Located in Chicago

Sr. Tax Audit
Administrator
1513
Pos# 0199
Multi State Region

Dallas Service Center & Houston Branch

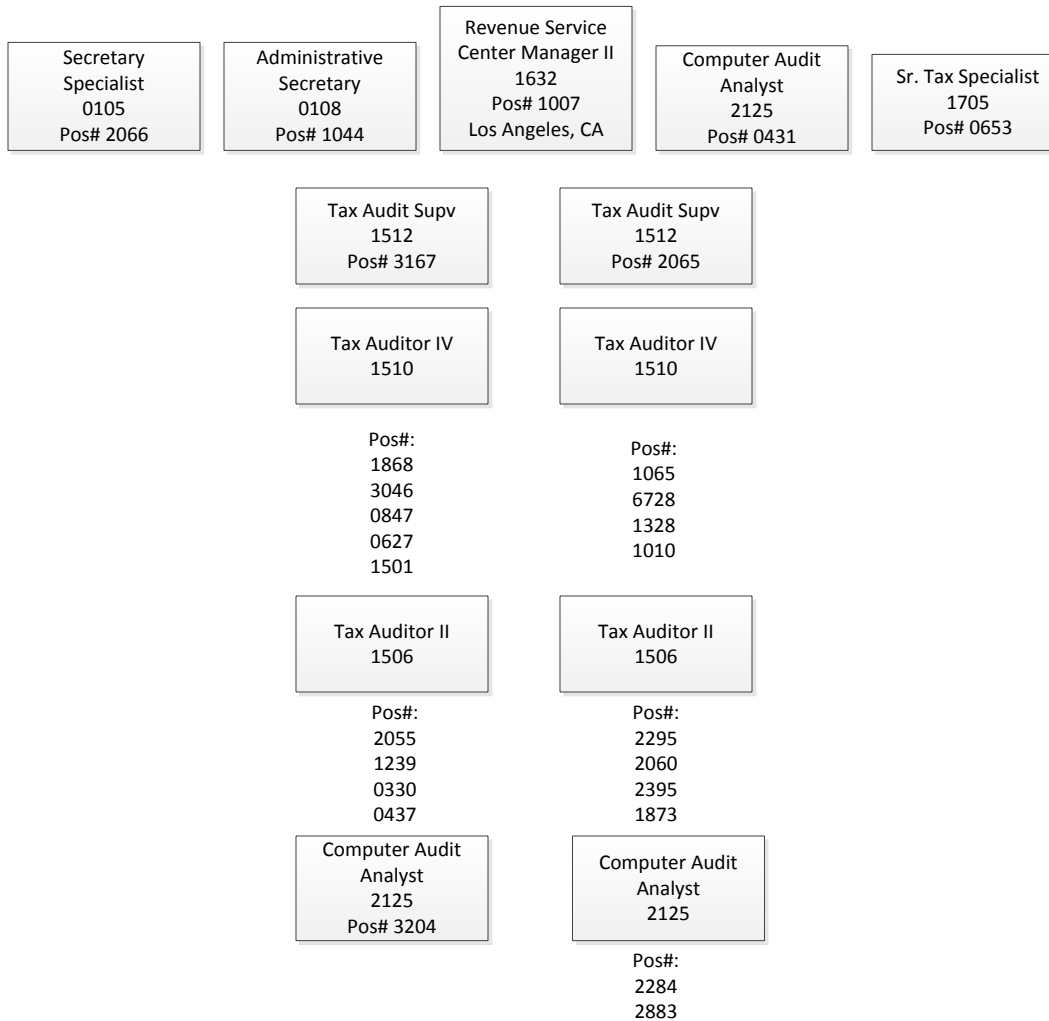


Audit

Located in Chicago

Sr. Tax Audit
Administrator
1513
Pos# 0199
Multi State Region

Los Angeles Service Center



Audit

Located in Chicago

Sr. Tax Audit
Administrator
1513
Pos# 0199
Multi State Region

New York Service Center

Administrative
Secretary
0108
Pos# 1041

Revenue Service
Center Manager II
1632
Pos# 1209
New York

Sr. Tax Specialist
1705
Pos#:
2396
2864

Computer Audit
Analyst
2125
Pos#:
0442
1176

Tax Audit Supv
1512
Pos# 3124

Tax Audit Supv
1512
Pos# 1708

Tax Auditor IV
1510

Tax Auditor IV
1510

Tax Auditor IV
1510

Pos#:
2287
3119

Pos#:
1701
2866
3205
3206

Pos#:
1521
1900
3163

Tax Auditor II
1506
Pos# 2861

Tax Auditor III
1509
Pos# 1519

Tax Auditor III
1509
Pos# 1546

Tax Auditor I
1503
Pos# 3219

Tax Auditor II
1506
Pos# 2635

Tax Auditor II
1506

Pos#:
1912
0266

Tax Auditor I
1503

Tax Auditor I
1503

Pos#:
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1251

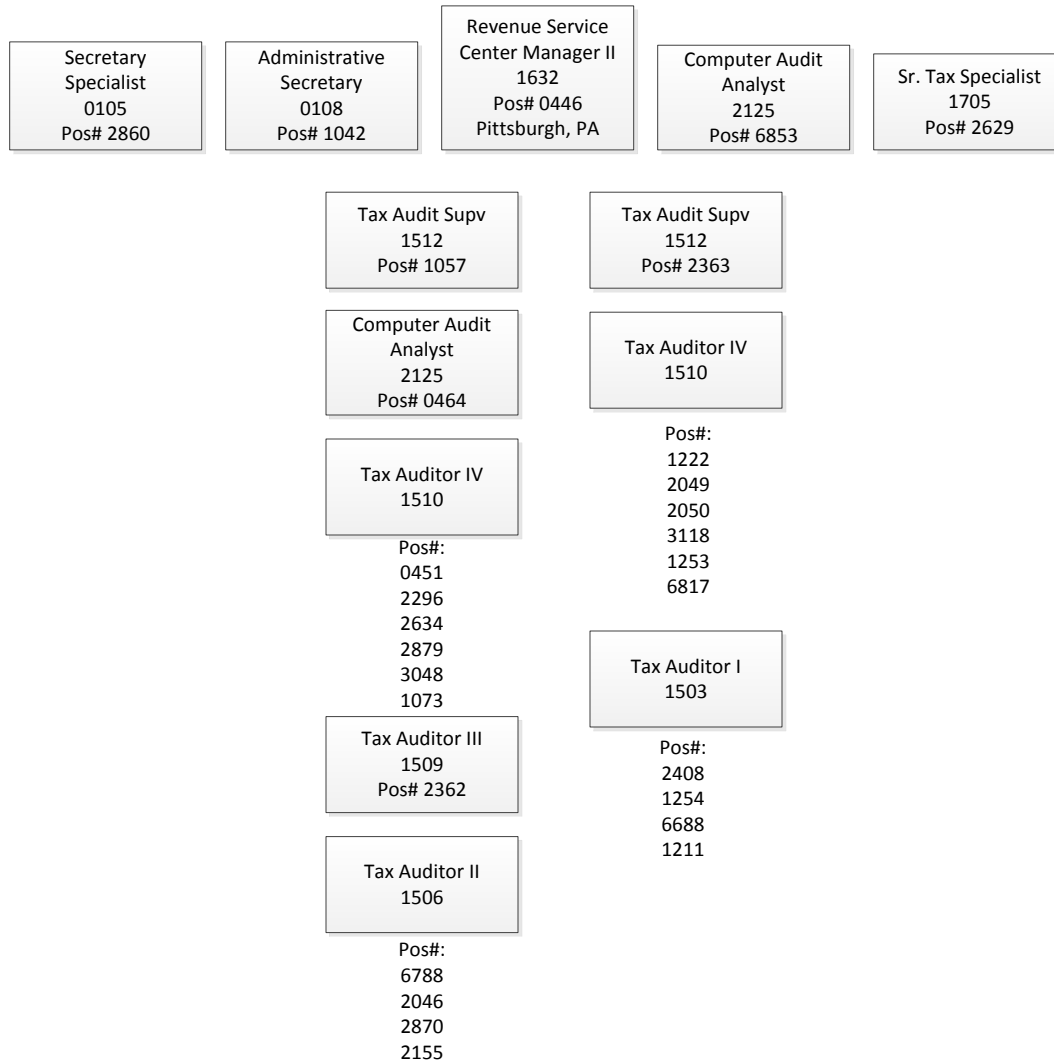
Pos#:
2871
1699
2039

Audit

Located in Chicago

Sr. Tax Audit
Administrator
1513
Pos# 0199
Multi State Region

Pittsburgh Service Center



**GTA
Central Operations
Program Office**

GTA Deputy Director
9907
Pos# 0856

Central Ops

RPA II
1708
Pos# 0751

GOC III
2235
Pos# 1397

Government Analyst I
2224
Pos# 2793

Operations & Mgt
Consultant II
2236
Pos# 6559

GTA
Central Operations
Taxpayer Services
Page 1

RPA I 1707 Pos# 3058	ADMIN ASST II 0712 Pos# 0104	PROCESS MANAGER 3506 Pos# 0709	SR. TAX SPECIALIST 1705 Pos# 0895	TAX LAW SPECIALIST 1704 Pos# 0115	RPA I 1707 Pos# 1160
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Tax Spec Administrator 1706 Pos# 0178	Staff Assistant 0120 Pos# 2723	Sr. Tax Specialist 1705 Pos# 1555	Tax Spec Administrator 1706 Pos# 1074	Staff Assistant 0120 Pos# 3291	Sr. Tax Specialist 1705 Pos# 2915
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Revenue Mgr 1702 Pos# 2707	Revenue Mgr 1702 Pos# 0618	Revenue Mgr 1702 Pos# 6664	Revenue Admin III 1620 Pos# 0617	Revenue Admin III 1620 Pos# 0920	Revenue Mgr 1702 Pos# 1691	Revenue Mgr 1702 Pos# 1772	Revenue Mgr 1702 Pos# 2722	Revenue Admin II 1618 Pos# 5709	Revenue Admin III 1620 Pos# 2553
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Revenue Spec III 1701 Pos# 6662	Revenue Spec III 1701 Pos# 2930	Revenue Spec III 1701 Pos# 2938	Tax Spec II 1704	Tax Spec II 1704	Revenue Spec III 1701 Pos# 2733	Revenue Spec III 1701 Pos# 1742	Revenue Spec III 1701 Pos# 0652	Tax Spec I 1703 Pos# 1683	Sr. Clerk 0004 Pos# 0708
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Revenue Spec II 1700	Revenue Spec II 1700	Revenue Spec II 1700	Pos#: 0651 3346	Pos#: 3339 2551	Revenue Spec II 1700	Revenue Spec II 1700	Revenue Spec II 1700	Revenue Spec III 1701	Tax Spec II 1704
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<u>Pos#:</u> 1741 3280 2917 0372 3267 2456 2730 1789 3290 2925 3282 3273 6685	<u>Pos#:</u> 1693 2919 1305 1792 1736 2728 2183 2918 6646 6647 2940 1694	<u>Pos#:</u> 0950 1696 1746 1929 2454 3270 6606 6652 6657 6660 6682 6656	<u>Pos#:</u> 2560 6686 1679 2557 1846 0767 6687 6536 3323 2570 1036 0698 2567 2555 6578	<u>Pos#:</u> 2120 6633 6691 2718 2569 6692 2566 6690 2328 2561 2794 2562 2556 3358	<u>Pos#:</u> 0339 1620 1688 1791 2184 2456 2724 2929 3283 2926 3279 1325 1698	<u>Pos#:</u> 1735 2712 2727 2729 3033 6649 6650 6653 6658 6676 1697 6659 0662	<u>Pos#:</u> 0769 0037 0284 0776 1309 1310 1771 1785 1790 2713 2804 3287	<u>Pos#:</u> 1765 2547 1766 2734 3292 1450 3289	<u>Pos#:</u> 1829 0200 0436
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Revenue Spec I
1699
Pos# 2446

Tax Spec I
1703

Revenue Spec II
1700

<u>Pos#:</u> 1786 1304 2170 2710 .5 FTE 2710 .5 FTE 2936 6648	<u>Pos#:</u> 1830 1835 2552 6689 2715 6609 6620 0320 1760 3082 2716 6546 3347 2922
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GTA
Central Operations
Taxpayer Services
Page 2

Tax Spec Administrator
 1706
 Pos# 6748

Sr. Clerk
 0004
 Pos# 0805

Revenue Mgr
 1702
 Pos# 1459

Revenue Mgr
 1702
 Pos# 2924

Revenue Spec II
 1700

SWPSO
 0093
 Pos# 0105

Revenue Spec III
 1701

Pos#:
 6723
 6715
 2624
 6708

Sr. Clerk
 0004

Pos#:
 6670
 0214

Revenue Spec III
 1701

Pos#:
 0764
 0779
 0705
 0741
 2797
 2457
 1770
 1726
 6645

Accountant III
 1436
 Pos# 1300

Pos#:
 0467
 1587
 0388

Accountant II
 1430

Pos#:
 2565
 2595
 0123
 1704
 6625

Tax Spec I
 1703

Pos#:
 0422
 2191
 2849
 1249

Pos#:
 3057
 2439

GOC I
 2234

GOC II
 2236
 Pos# 3011

Accountant I
 1427

Gov Analyst I
 2224

Pos#:
 1946
 3210

Pos#:
 2550
 0367
 2176
 0078

Sr. Clerk
 0004
 Pos#1685

Operations Review
 Specialist
 2239
 Pos# 1052

Operations & Management
 Consultant Mgr
 2238
 Pos# 1740

Operations Analyst II
 2212

Pos#:
 2719
 0271
 3272
 2935
 3368
 1311

Tax Specialist II
 1704
 Pos# 2563

GTA
Central Operations
Revenue Processing

RPA II
1708
Pos# 0786
Revenue Processing, e-Services, and
Data Management

Government Operations
Consultant I
2234
Pos# 1382

System Project Analyst
2107
Pos# 0033

GOC II
2236
Pos# 2791

Operations Analyst II
2212
Pos# 2636

Administrative Assistant II
0712
Pos# 3366

**GTA
Central Operations
Revenue Processing
Mail Room**

Senior Revenue Administrator
1619
Pos# 0091

Administrative
Assistant I
0709
Pos# 0808

Secretary Specialist
0105
Pos# 0026

Revenue Manager
1702
Pos# 6577

Revenue Administrator I
1616
Pos# 1776

Revenue Administrator I
1616
Pos# 0067

Revenue Specialist I
1699

Sr. Clerical Supv
0008
Pos# 6622

Operations
Analyst I
2209
Pos# 2608

Revenue Manager
1702
Pos# 2792

Revenue Manager
1702
Pos# 6575

Fiscal Assistant II
1418
Pos# 1147

Revenue Specialist I
1699

Sr. Clerical Supv
0008
Pos# 0806

Pos#
0073
1213

Sr. Clerk
0004

Revenue Specialist II
1700

Revenue Specialist II
1700

Revenue Specialist II
1700

Pos#
0080
1371

Sr. Clerk
0004

Sr. Clerk
0004

Pos#
0046
0961
0120
1392
1445
6615
2790
3311
6527
1779
6617
6623

Pos#
0063
0065
1385
1888
2876
6571

Pos#
0085
1037
1394
1395
1611
1777
6667

Pos#
2537
6570
6632
6634
6636
6638

Sr. Clerk
0004

Pos#
0040
6538
0811
1322
3177
2786
2788
6514
6548
6553
6554
6618

Pos#
0042
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0810
0825
1938
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6555

Clerk Specialist
0003

Revenue Specialist I
1699

Revenue Specialist I
1699

Revenue Specialist I
1699

Pos#
0077
0088
0090
1342
1388
1389
1937
2803
3367

Clerk Specialist
0003

Pos#:
0031
0047
0672
0084
0375
0947
0675
0758
1366
3354

Pos#
0070
0075
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1383
1384
1412
1891
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2808
2809

Pos#
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1387
1500
2806
3147

Pos#
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6565
6621
6626
6628
6631

Pos#
1365
3171

Clerk Specialist
0003
Pos# 0807

GTA
Central Operations
Revenue Processing
Data Mgt &
Info Processing

Operations & Management
 Consultant Mgr
 2238
 Pos# 1381

Revenue Administrator III
 1620
 Pos# 0100

Operations Analyst I
 2209
 Pos# 6535

Revenue Manager
 1702
 Pos# 0733

Revenue Manager
 1702
 Pos# 0082

Revenue Manager
 1702
 Pos# 6547

Computer Programmer
 Analyst II
 2225
 Pos# 0667

Operations Analyst II
 2212

GOC I
 2234

Tax Specialist II
 1704
 Pos# 0665

Revenue Spec I
 1699

Revenue Spec I
 1699

Revenue Spec I
 1699

Pos#:
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Pos#:
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 6637

Pos#:
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 1367
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 1374
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 6534
 6563
 6619

Pos#:
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Pos#:
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 2175
 2789
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 3072
 3168
 6544

EDP Technicians
 2011

EDP Technicians
 2011

EDP Technicians
 2011

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 1287
 1364
 1465
 6520

Pos#:
 0313
 0793
 1368
 1369
 2174

Pos#:
 6531
 6616

Office Automation
 Specialist I
 2041
 Pos# 1717

GTA
Central Operations
Return Reconciliation

Administrative Assistant II
 0712
 Pos# 1138

RPA II
 1708
 Pos# 0788
 Return Reconciliation

Tax Specialist II
 1704
 Pos# 2290

GOC II
 2236
 Pos# 1494

Gov Analyst I
 2224
 Pos# 6693

Revenue
 Administrator I
 1616
 Pos# 0853

Revenue
 Administrator I
 1616
 Pos# 1725

Revenue
 Administrator I
 1616
 Pos# 6663

Revenue
 Administrator I
 1616
 Pos# 0869

Operations Analyst II
 2212
 Pos# 0351

Operations Analyst II
 2212
 Pos# 1972

Operations Analyst II
 2212
 Pos# 6506

Operations Analyst II
 2212
 Pos# 2327

Revenue Spec III
 1701
 Pos# 2084

Revenue Spec III
 1701

Revenue Spec III
 1701

Revenue Spec III
 1701
 Pos# 2731

Revenue Spec II
 1700

Pos#:
 0657
 1320
 Revenue Spec II
 1700

Pos#:
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 0112
 0512
 0649
 0818
 0977
 0997
 1323
 1358
 1448
 1458
 1723
 3092
 3138
 3370
 6525
 6674

Revenue Spec II
 1700

Pos#:
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 0821
 0827
 1053
 1236
 1279
 1324
 1404
 1406
 1692
 1720
 1966
 2108
 2795
 2927
 6635

Pos#:
 0132
 0151
 0411
 0413
 0702
 0761
 0820
 1292
 1293
 1329
 1356
 1357
 1452
 1724
 3178
 6677
 6678

Revenue Spec II
 1700
 Pos# 1748

Sr Clerk
 0004
 Pos# 0704

Pos#:
 0068
 0136
 0277
 1443
 1460
 2533
 2783
 3281
 6665
 6666
 6671
 6672
 6673
 6675
 6679
 6680

**General Tax Administration
Central Operations
Account Management**

Administrative
Assistant II
0712
Pos# 1466

RPA II
1708
Pos# 0759
Account Mgt

Revenue
Administrator II
1618
Pos# 0141

Revenue
Administrator I
1616
Pos# 0669

Gov Analyst II
2225
Pos# 0463

Revenue
Administrator II
1618
Pos# 0422

Revenue
Administrator I
1616
Pos# 6608

Revenue
Administrator I
1616
Pos# 6573

Revenue
Administrator I
1616
Pos# 6607

Tax Spec II
1704

Operations Analyst II
2212
Pos# 1934

Operations Review
Specialist
2239

Operations Analyst II
2212

Operations Analyst II
2212

Operations Analyst II
2212

Operations Analyst II
2212

Pos#:
6541
1642
1818
6640
6630
6610

Revenue Spec III
1701

Pos#:
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3322

Pos#:
0756
2873

Pos#:
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Revenue Spec III
1701

Revenue Spec III
1701

Revenue Spec III
1701

Revenue Specialist II
1700

Pos#:
1444
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0971

Pos#:
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3266

Pos#:
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0166
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3288
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6604
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0614
6627
6651
6699

Pos#:
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1775
2536
2538
3189
6568

Revenue Specialist I
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Pos#:
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0370
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2714

Revenue Specialist II
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Pos#:
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6569
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6590
6593
6595
6629

Revenue Specialist II
1700

Pos#:
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6566
6585
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6591
6596
6598
6599
6600
6601
6668

Accountant I
1427
Pos# 3286

Revenue Specialist I
1699

Pos#:
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1349
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3374
6518
6521
0170
1143

Revenue Specialist II
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Pos#:
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6588
6592
6597
6683

Sr. Clerk
0004

Pos#:
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6550

Fiscal Assistant II
1418
Pos# 0371

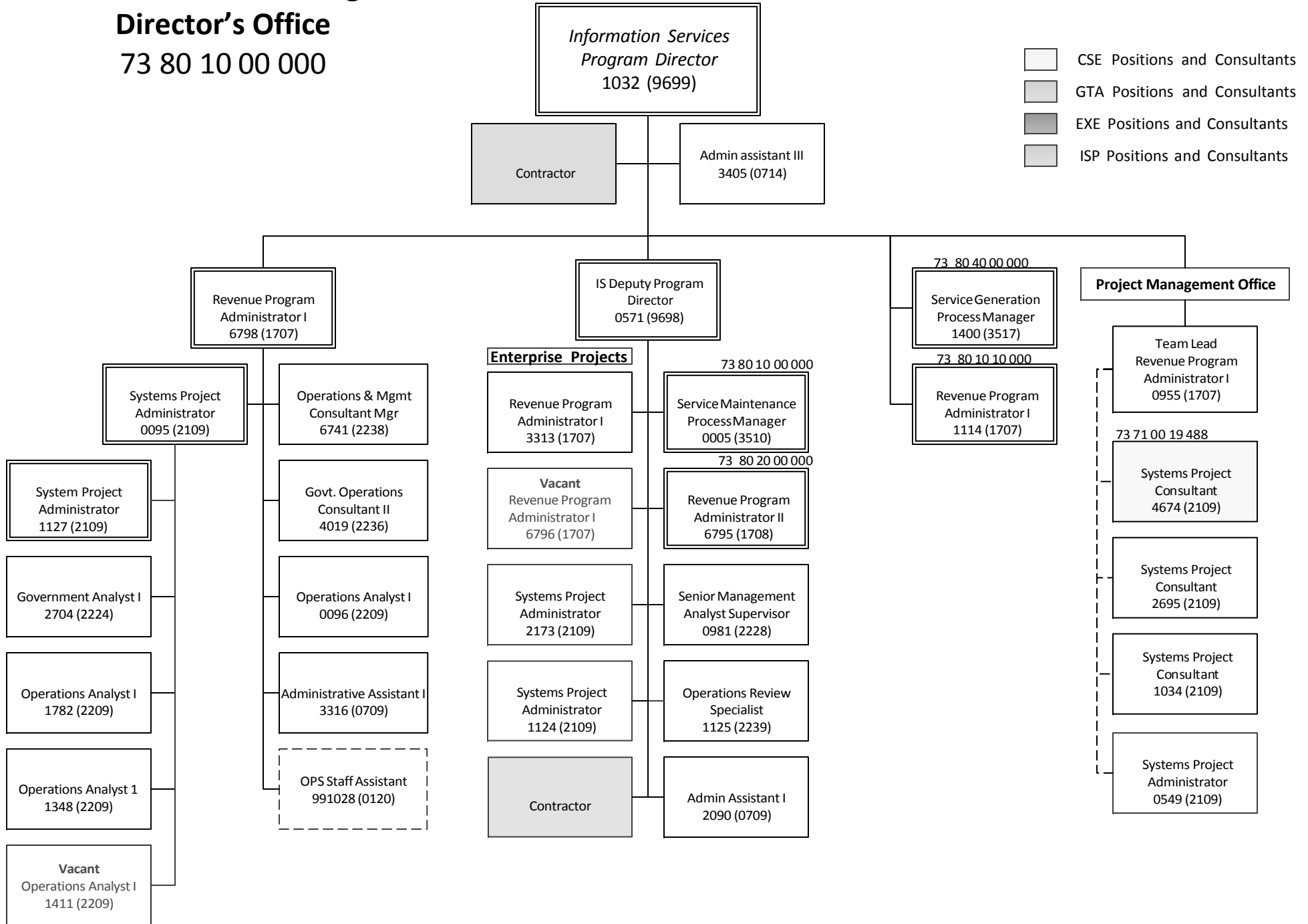
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0003

Pos#:
0079
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6558

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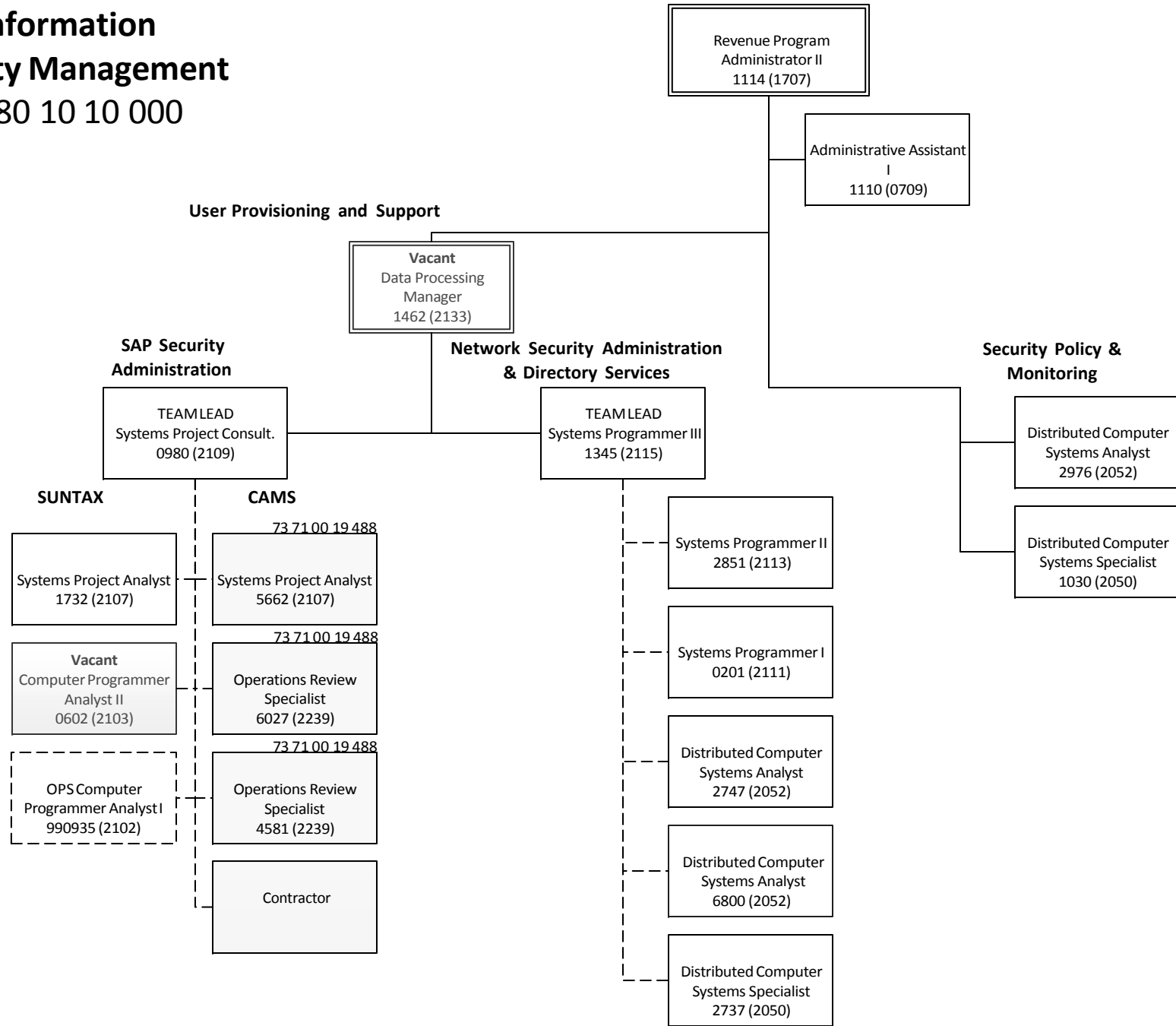
Director's Office

73 80 10 00 000



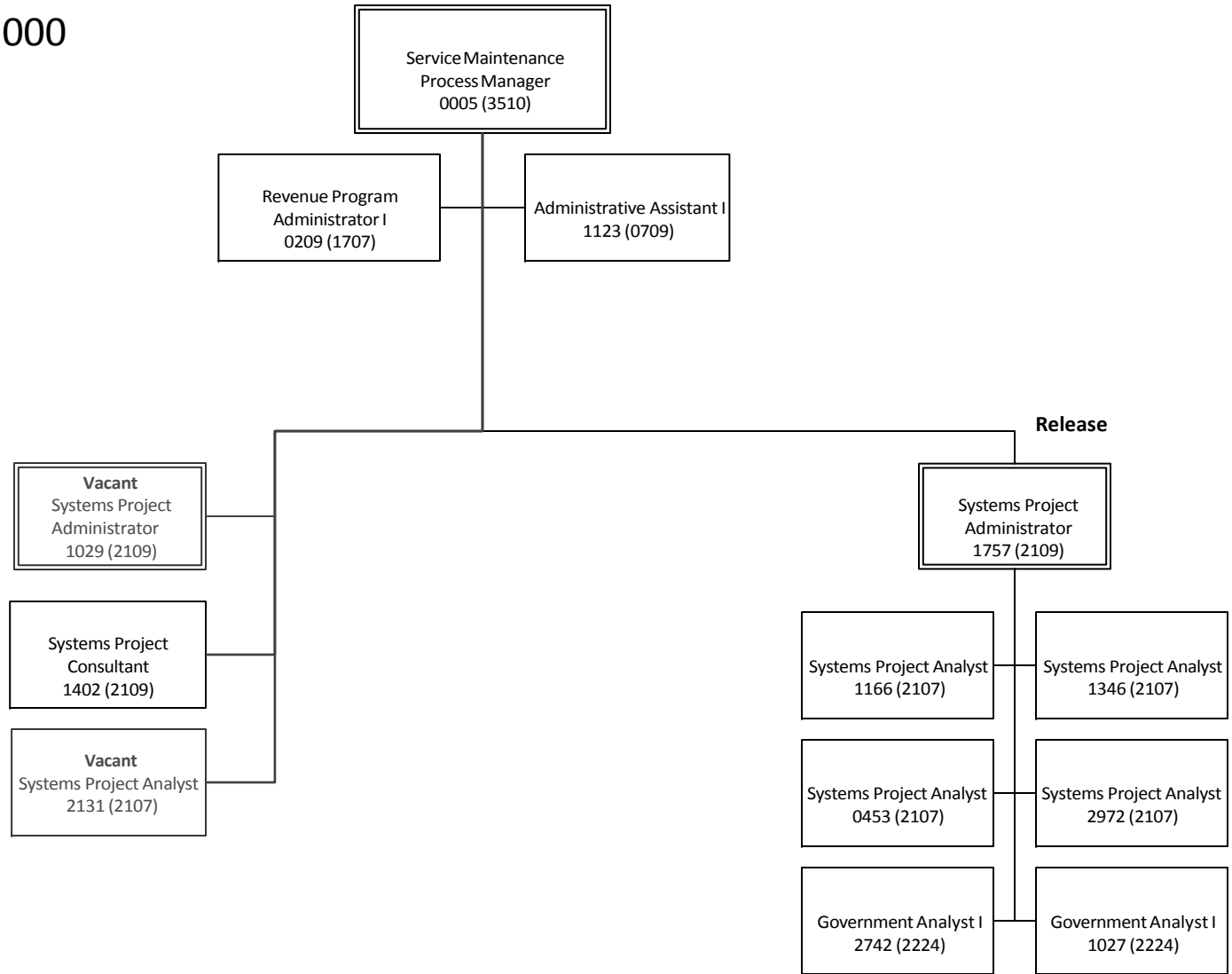
Information Security Management

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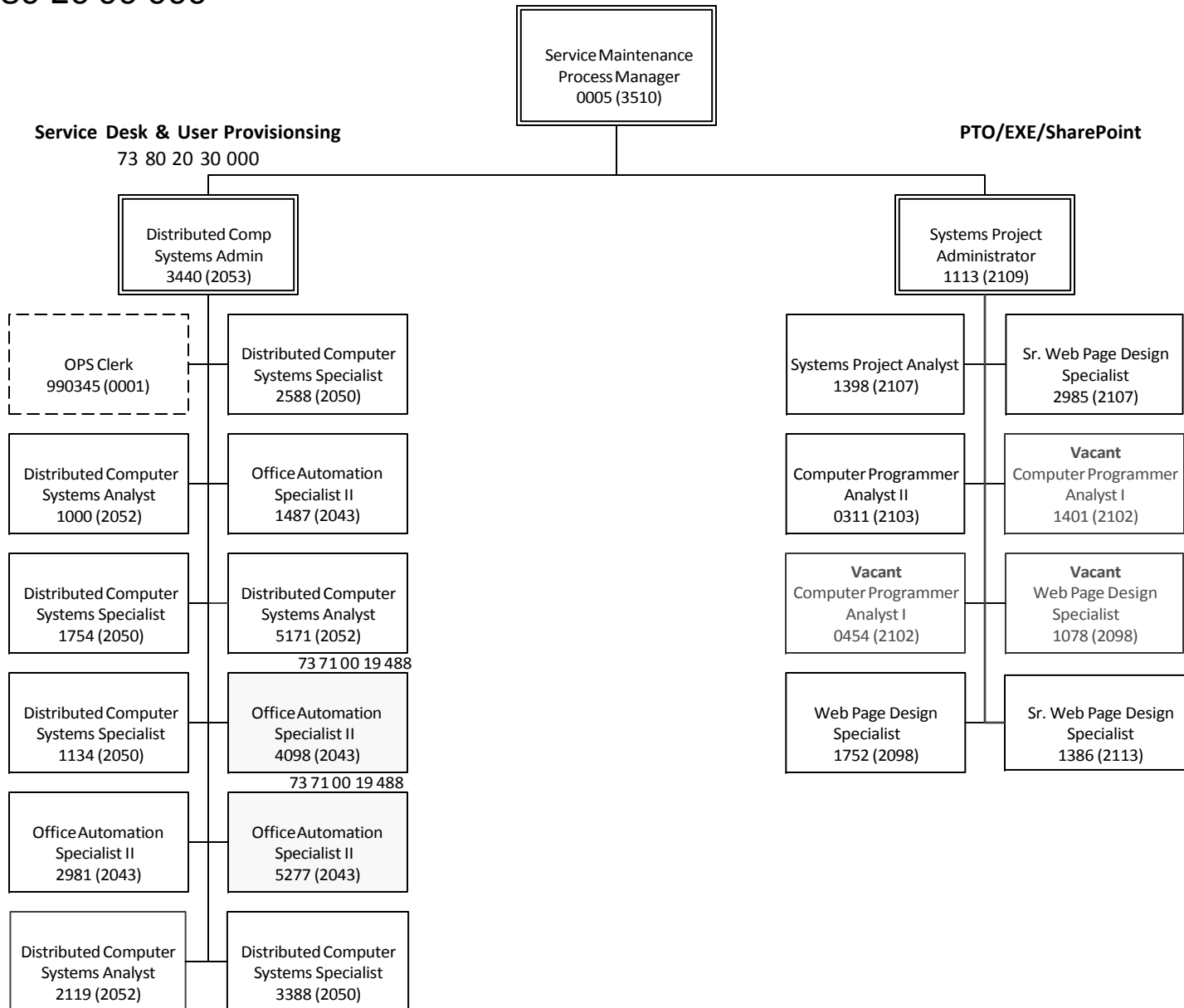
Service Maintenance

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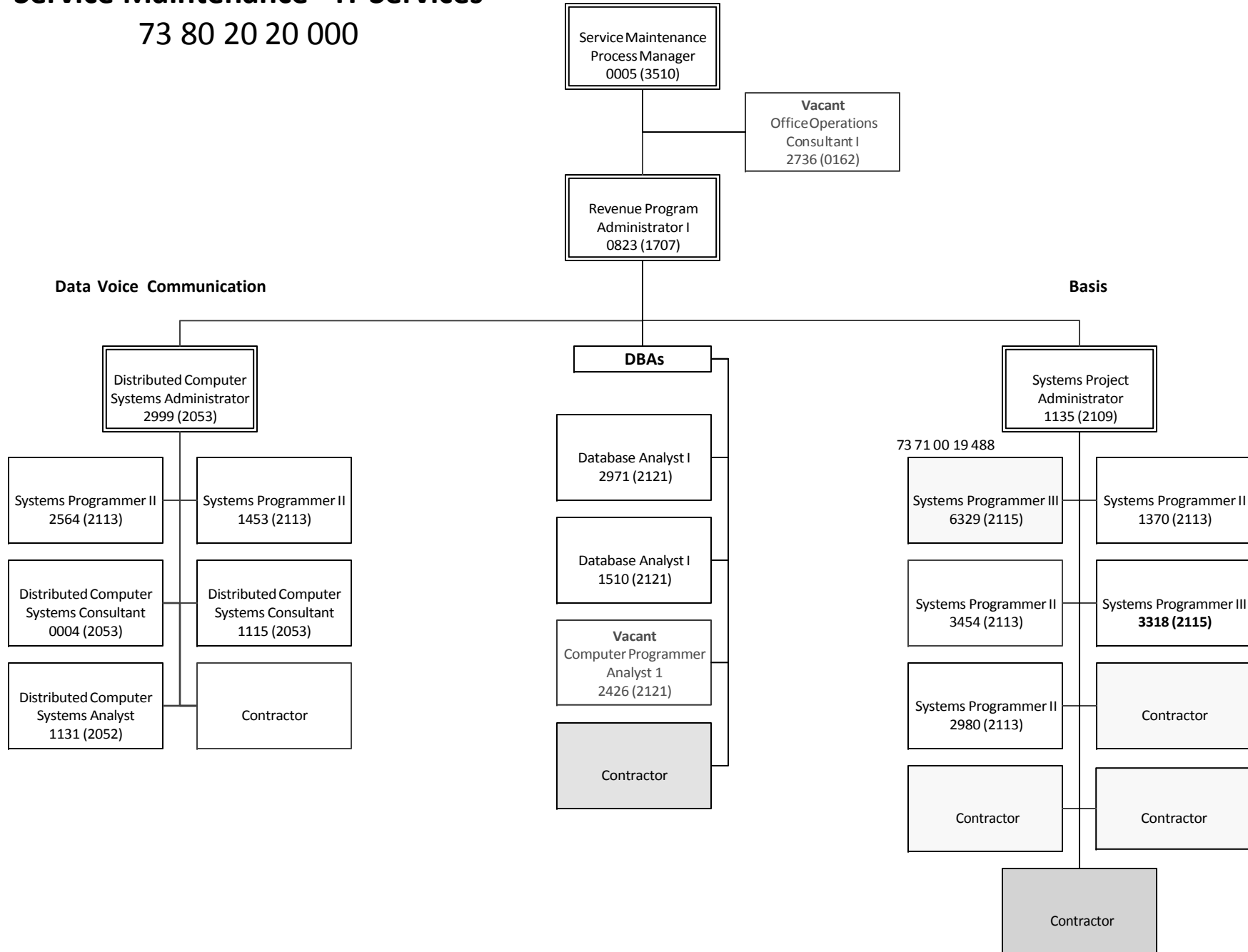
Service Maintenance II

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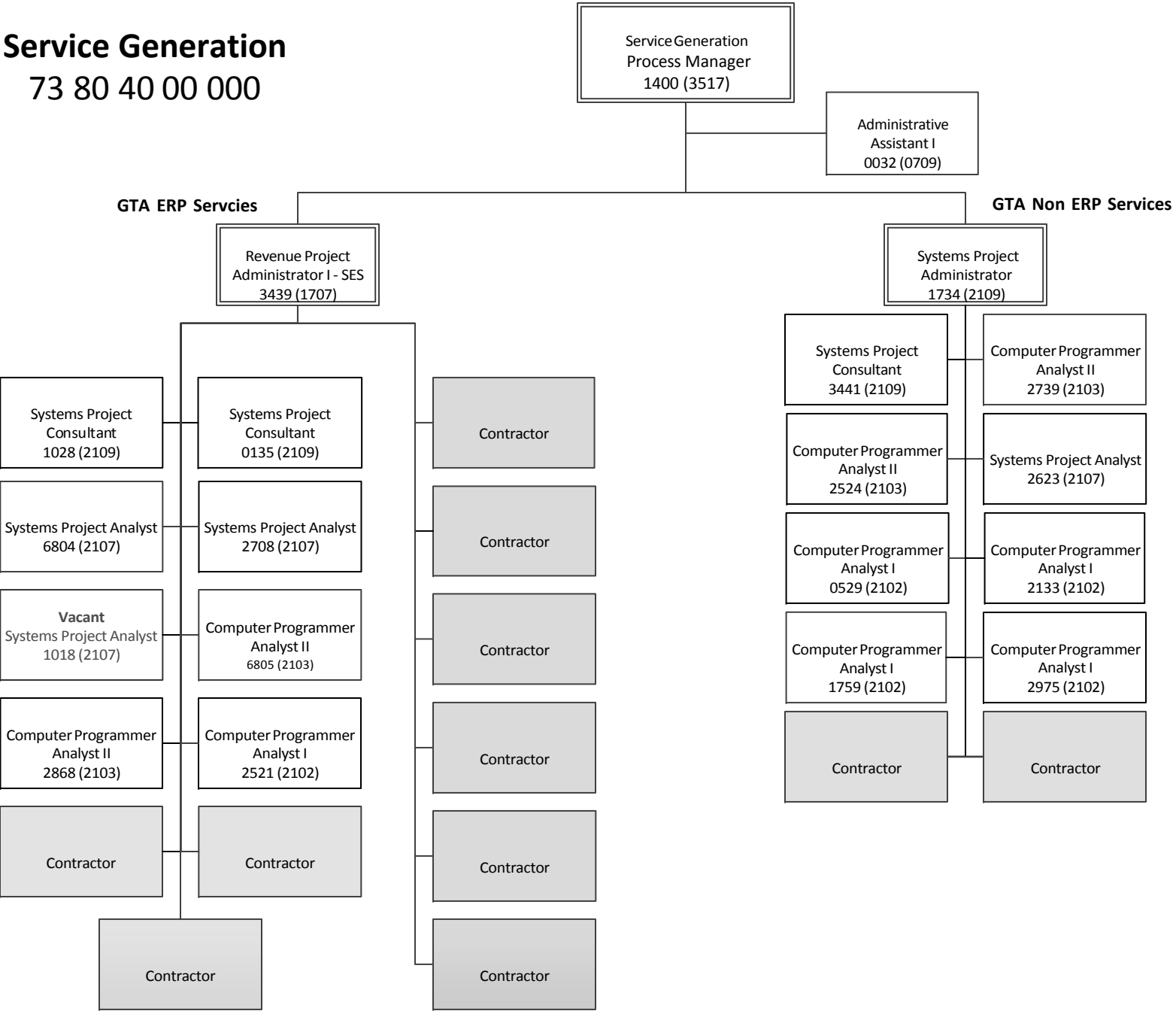
Service Maintenance - IT Services

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Service Generation

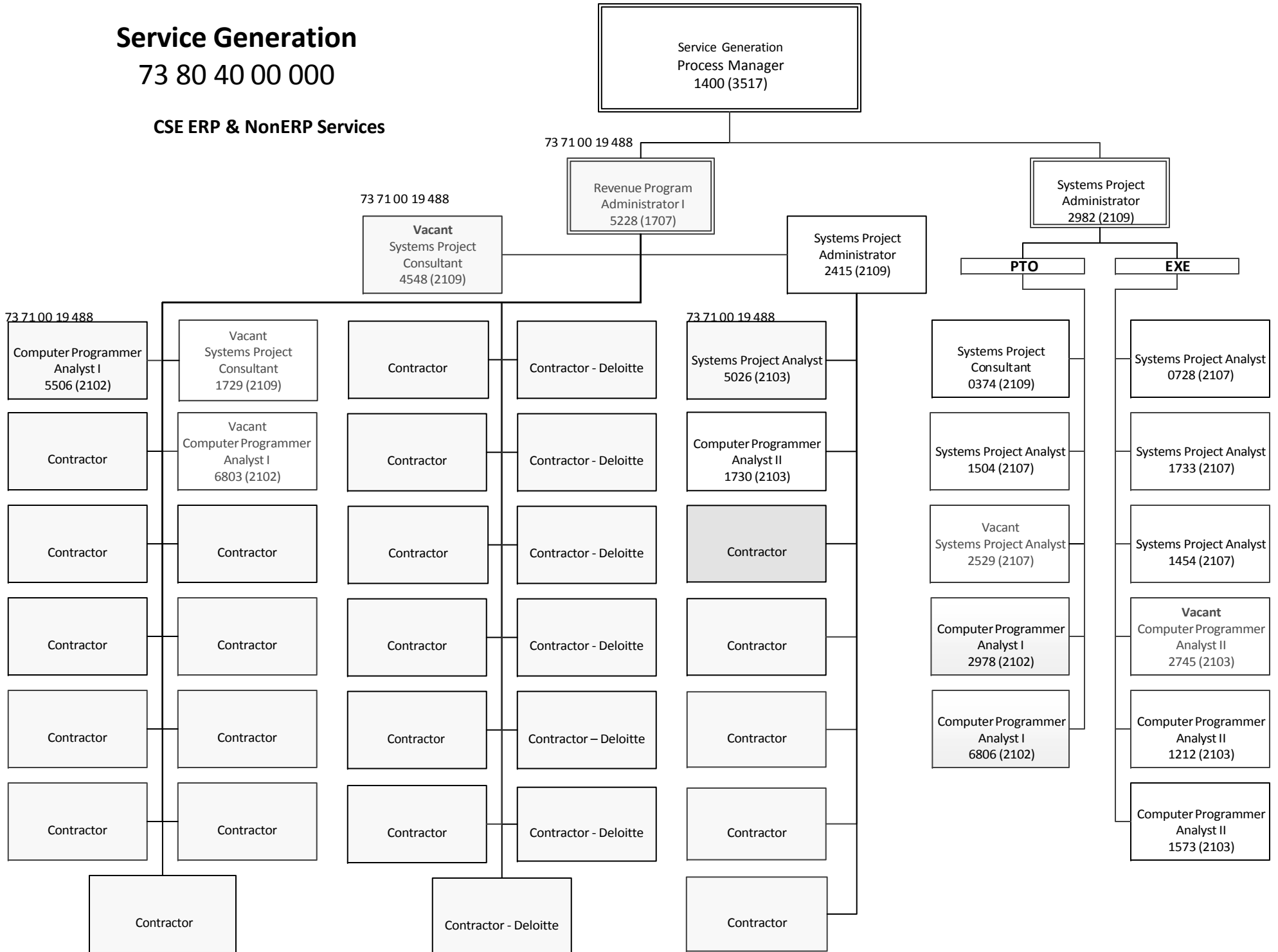
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Service Generation

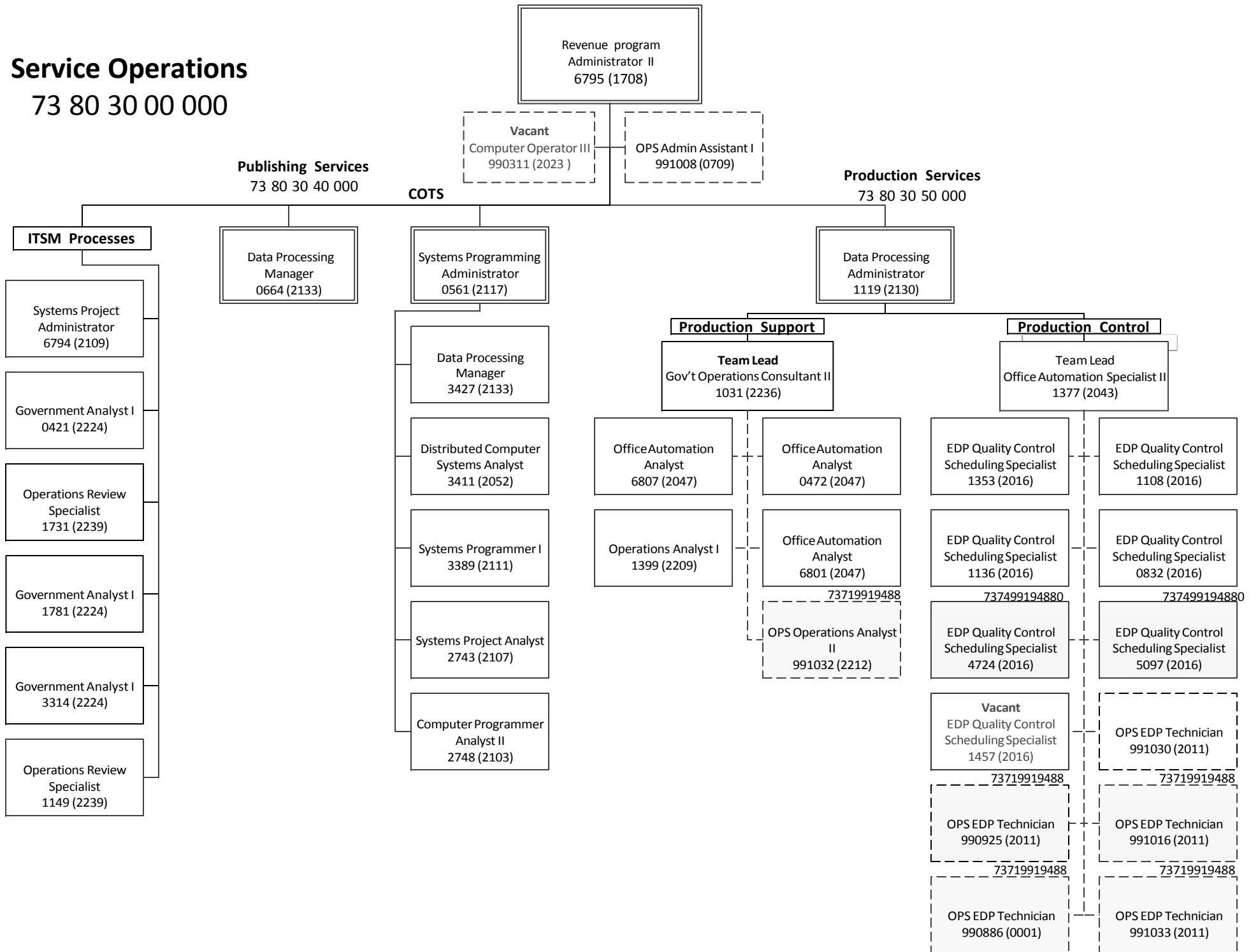
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CSE ERP & NonERP Services



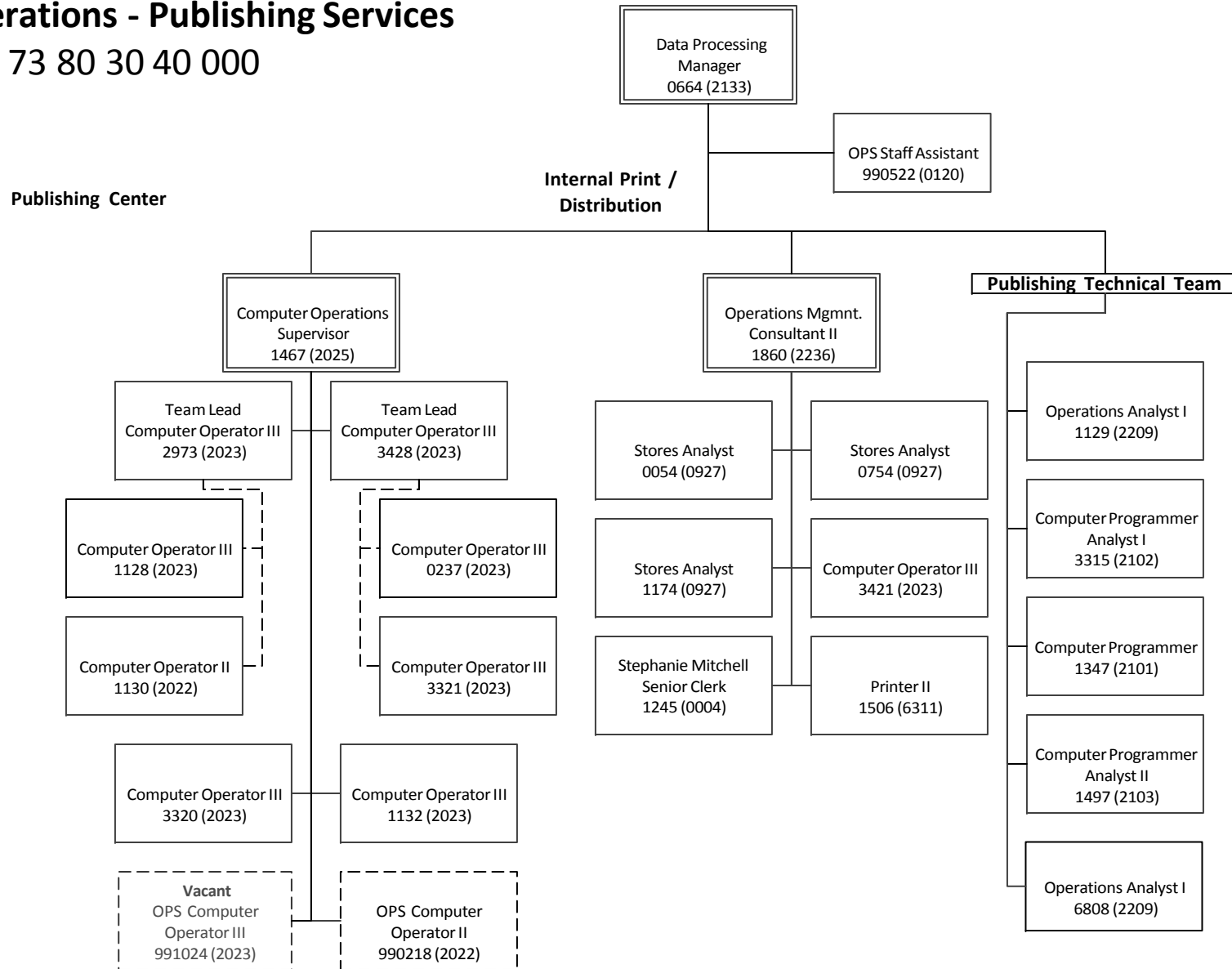
Service Operations

73 80 30 00 000



Service Operations - Publishing Services

73 80 30 40 000



REVENUE, DEPARTMENT OF		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			510,956,835	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			16,522,712	0	
FINAL BUDGET FOR AGENCY			527,479,547	0	
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>					0
Geographic Information Systems * Number of square miles mapped using aerial photography		24,857	77.00	1,914,073	
Central Assessment Of Railroads * Number of railroads and private carlines centrally assessed		261	1,323.72	345,492	
Determine Real Property Roll Compliance * Number of parcels studied to establish in-depth level of assessment		118,810	62.48	7,423,016	
Review Refunds/Tax Certificates/Tax Deeds * Number of refund/tax certificate applications processed		2,460	200.84	494,078	
Determine Trim Compliance * Number of Truth-in-Millage / Millage Levy forms processed		9,444	8.24	77,847	
Verify Budget Compliance * Number or property appraiser and tax collector budgets reviewed		580	341.00	197,781	
Provide Information * Number of student training hours provided		20,092	1,249.50	25,105,053	
Provide Aid And Assistance * Number of inquiries from taxpayers and local governments answered		12,195	39.03	475,960	
Maintain Child Support Cases * Total Number of cases maintained during the year		1,409,506	42.71	60,198,159	
Provide Education And Assistance * Total number of individual educational contacts and inquires answered		13,954,811	2.46	34,335,065	
Process Support Payments * Total number of collections processed		10,381,839	2.54	26,386,794	
Distribute Support Payments * Total number of collections distributed		10,238,987	0.59	6,063,700	
Establish Paternity * Total numbers of paternities established and genetic testing exclusions		91,264	188.53	17,206,361	
Establish And Modify Support Orders * Total number of newly established and modified orders		22,115	2,941.21	65,044,890	
Determine Compliance With Support Orders * Total number of oligated cases identified for compliance resolution		625,415	1.27	793,805	
Resolve Compliance Discrepancies * Total number of actions processed during the year		2,630,256	23.40	61,560,088	
Educate Or Assist Taxpayers * Number of taxpayers provided with direct assistance or education		7,074,691	1.13	8,010,344	
Manage Accounts * Number of accounts maintained		1,095,564	8.74	9,577,750	
Process Returns And Revenue * Number of tax returns processed		8,631,503	3.07	26,475,743	
Account For Remittances * Number of distributions made		41,432	45.39	1,880,652	
Perform Audits * Number of audits completed		16,300	3,225.73	52,579,398	
Discover Unregistered Taxpayers * Number of discovery examinations completed		8,940	1,119.07	10,004,492	
Investigate Criminal Tax Avoidance * Number of criminal investigations completed		1,156	3,927.37	4,540,035	
Collect Identified Liabilities * Number of collection cases resolved		1,240,429	30.87	38,286,713	
Refund Tax Overpayments * Number of refund claims processed		135,624	32.78	4,446,369	
Resolve Disputes * Number of audit disputes resolved		1,831	5,581.23	10,219,233	
Answer Calls In Call Center * Number of calls answered by call center agents		643,180	7.31	4,699,608	
TOTAL				478,342,499	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS				18,808,974	
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				30,276,436	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				527,427,909	

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.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT3350 ACT4200

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	527,479,547	
TOTAL BUDGET FOR AGENCY (SECTION III):	527,427,909	
	-----	-----
DIFFERENCE:	51,638	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Sections 25 and 26 of 2014 House Bill 5601 provided \$503,960 in non-recurring funding in FY 2013-14 for purposes of administering the August 2014 sales tax holiday for specified school supplies and specified hurricane preparedness items. Pursuant to the provisions of that section, \$51,660 of the funding that was not expended or encumbered during FY 2013-14 was reappropriated in 2014-15. Since the reappropriated funds were not a part of either expenditures or reversions for FY 2013-14, they are not reported in the Section III Total Budget Figure, and therefore account for \$51,660 of the difference shown above. The remaining difference is the result of rounding.

State of Florida
Department of Revenue



2015-16
Budget Entity Level
Exhibits and Schedules

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014 -15

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: All

Phone Number: 717-7598

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG 2014-185 Finding 1	6/30/2014	Information Services Program/Information Security Management	<u>Finding:</u> Access privileges of some users were not appropriate for their job responsibilities and some accounts existed that were no longer needed. <u>Recommendation:</u> The Department should limit user access privileges to Property Tax Oversight Oracle application data and IT resources to only those access privileges that are appropriate and necessary to perform assigned job responsibilities. Additionally, the Department should ensure that the access privileges of former employees and contractors and other accounts are deactivated in a timely manner upon the departure of the user or when the account is no longer needed.	We agree with the finding and recommendations. We will delete the unnecessary accounts, and perform a review of the duties and responsibilities of the Property Tax Oversight Oracle application and database users.	
AG 2014-185 Finding 2	6/30/2014	Information Services Program/Information Security Management	<u>Finding:</u> Authorization documentation of access privileges for some users was missing and, in some instances, inaccurate. <u>Recommendation:</u> The Department should maintain documentation of management's authorization of user access privileges and ensure that the documentation is accurate.	We agree with the finding and recommendations. We will review our access management procedures and provide additional training where necessary.	
AG 2014-185 Finding 3	6/30/2014	Information Services Program/Information Security Management	<u>Finding:</u> The Department had not performed a periodic review of Property Tax Oversight Oracle application access privileges. <u>Recommendation:</u> The Department should perform a periodic review of access privileges for the Property Tax Oversight Oracle application to	We agree with the finding and recommendations. We will perform a monthly review of the access privileges to the Property Tax Oversight Oracle application.	
AG 2014-185 Finding 4	6/30/2014	Information Services Program/Information Security Management	<u>Finding:</u> Certain Property Tax Oversight System controls related to the logging and monitoring of system activity needed improvement. <u>Recommendation:</u> The Department should improve controls over the logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of Property Tax Oversight System data and related IT resources.	We agree with the finding and recommendations, and plan to perform the requested actions.	
AG 2014-185 Finding 5	6/30/2014	Information Services Program/Information Security Management	<u>Finding:</u> Certain Property Tax Oversight System security controls related to user authentication needed improvement. <u>Recommendation:</u> The Department should improve user authentication controls to ensure the continued confidentiality, integrity, and availability of Property Tax Oversight System data and related IT resources.	We agree with the finding and recommendations, and plan to perform the requested actions.	
AG 2014-185 Confidential	6/30/2014	Information Services Program/Information Security Management	Two confidential findings not disclosed.		

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AG 2014-194 Finding 1	6/30/2014	Property Tax Oversight/Value Adjustment Board (VAB)	<p><u>Finding:</u> Independence in the appeal process at the local level may have been compromised due to local officials involved in the process who may not have been impartial and whose operations are funded with the same property tax revenue at stake in the appeal process. Additionally, enhanced uniformity in the way VABs document compliance with appeal process requirements, and the establishment of general information on Florida's property tax system for use Statewide by all VABs in complying with DOR Rule 12D-9.013(1)(i), Florida Administrative Code (FAC), could promote fairness and consistency in the appeal process.</p> <p><u>Recommendation:</u> Additionally, the DOR should develop uniform checklist forms for inclusion in its uniform policies and procedures manual for the VABs use in documenting compliance with various appeal process requirements. The DOR should also establish general information on Florida's property tax system to be used by the VABs in fulfilling the requirements prescribed in DOR Rule 12D-9.013(1)(i), FAC.</p>	<p><u>Original Response:</u> The Department agrees that a set of procedural checklists and additional educational materials may be helpful for the Value Adjustment Boards. Some of these items may require additional statutory authority as contemplated in the finding and/or promulgation under the provisions of the Florida Administrative Code. The Department is in the process of drafting a uniform checklist for inclusion in its uniform policies and procedures manual. This checklist will need to be promulgated pursuant to Chapter 120, Florida Statutes.</p> <p><u>6/30/14 Update:</u> The Department currently has quite a bit of general information on Florida's property tax system on its public web site, including a two-page brochure for taxpayers, that explains the property tax system generally and the value adjustment board process in particular http://dor.myflorida.com/dor/property/brochures/pt101.pdf. The Department also has an infographic that explains the role of local governments and the Department in Florida's property tax system at http://dor.myflorida.com/dor/property/taxpayers/pdf/Property Tax Oversightinfographic.pdf.</p> <p>The Department's uniform policies and procedures manual (at http://dor.myflorida.com/dor/property/vab/pdf/vabupmanual.pdf) also contains sections on:</p> <ul style="list-style-type: none"> • Taxpayer rights (12D-9.001, F.A.C.) • Informal conference procedures with the property appraiser (12D-9.002, F.A.C.) • Role and composition of the value adjustment board (12D-9.002 and 12D-9.003, F.A.C.) • Role of the VAB clerk (12D-9.007, F.A.C.) • Role of VAB attorney (12D-9.009, F.A.C.) • Role of special magistrates (12D-9.011, F.A.C.) <p>The Department will explore ways to combine all this taxpayer information into one package that can be made available at VAB organizational meetings and/or on one public webpage.</p>	

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Budget Period: 2014 -15

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AG 2014-194 Finding 3	6/30/2014	Property Tax Oversight/Value Adjustment Board (VAB)	<p><u>Finding 3:</u> Special Magistrates’ Dual Office Holding Prohibition “. . . Our review of the 12 VABs included in our review that appointed special magistrates disclosed that 37 special magistrates in 11 VABs (all except Leon County VAB) served in multiple counties for the 2011 tax year, which appears to be inconsistent with the constitutional dual office holding prohibition. We noted that 24 special magistrates served on 2 VABs, 9 special magistrates served on 3 VABs, and 4 special magistrates served on 4 VABs. In response to our inquiries, the VABs generally indicated that they do not believe the dual office holding prohibition applies to special magistrates. One VAB referred to an opinion issued to a VAB by DOR’s Chief Assistant General Counsel that a special magistrate in one county would not violate the dual office holding provision by serving another county VAB in the same capacity.”</p> <p><u>Recommendation:</u> “The Legislature should consider revising Section 194.035, Florida Statutes, to clarify whether special magistrates may serve on multiple VABs.”</p>	<p><u>Original Response:</u> The Department has issued guidance that allows for special magistrates to serve in more than one county. This was reviewed by our legal counsel and will be re-reviewed in light of the Auditor General’s finding on the matter.</p> <p><u>6/30/14 Update:</u> The Department’s legal staff is re-reviewing this issue.</p>	

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Budget Period: 2014 -15

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AG 2014-194 Finding 5	6/30/2014	Property Tax Oversight/Value Adjustment Board (VAB)	<p><u>Finding:</u> Special magistrate training was not verified by the DOR prior to issuing statements acknowledging receipt of training, and one VAB did not document special magistrate training in its records.</p> <p><u>Recommendation:</u> The VABs should ensure that special magistrates receive appropriate training in a timely manner and that training is evident in its records. Also, the DOR should verify that training has been received by special magistrates prior to issuing statements acknowledging receipt of training.</p>	<p><u>Original Response:</u> The Department agrees that verifying special magistrates' completion of required value adjustment board training is important. The Department revised its procedures for the issuing value adjustment board training completion documentation to special magistrates in 2012. Current procedures require a special magistrate to complete, sign, and submit a Request for Certificate form to the Department. A certificate of value adjustment board training completion is currently only provided to special magistrates after this Request form has been received and reviewed by DOR staff. Steps are also underway to provide the online value adjustment board training in a format that requires magistrates to sign in with unique user name and password. Such a system would also allow the Department to verify the progress of each course participant and maintain a record of when each participant completed the training. This information would also be provided to the value adjustment boards. The Department is committed to providing special magistrates and other value adjustment board participants with the most practical, accessible, and up-to-date training possible.</p> <p><u>6/30/14 Update:</u> The Department is in the process of drafting a rule to require special magistrates, VAB members and VAB attorneys, as applicable, to certify completion of the Department's annual VAB training. In the interim, the Department has provided a form for special magistrates, VAB members and VAB attorneys to submit to the Department stating they have completed the 2014 VAB training. The form is on the Department's web site with the VAB training materials at http://dor.myflorida.com/dor/property/forms/current/pt261.pdf.</p>	

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AG 2014-173 Finding 2013-006	6/30/2014	General Tax Administration/Revenue Accounting	<p><u>Finding:</u> The FDOR General Tax Administration, Refunds and Distribution Process (Revenue Accounting) did not record the Medicaid claims amounts due from the counties as certified by the Florida Agency for Health Care Administration (FAHCA).</p> <p><u>Recommendation:</u> To ensure accurate financial reporting, we recommend that the FDOR Revenue Accounting appropriately update the checklist for all year-end activities, including any new statutory requirements, and that a more thorough supervisory review be established.</p>	<p><u>Original Response:</u> We concur with the finding and have updated Revenue Accounting's checklist for the year-end activities which includes the review of any legislative changes that might affect year-end financial statement accrual adjustments. In addition, the Financial Systems and Analysis section has added as part of the annual financial statement checklist a review of any new revenues or distributions to ensure that any necessary associated accruals have been recorded. This secondary review will provide additional assurance that all appropriate amounts are properly included in the FDOR's year-end financial reports.</p> <p><u>Update as of June 30, 2014</u></p> <p>As noted in the original response, we have taken steps to ensure all appropriate amounts are properly included in year-end financial reports. The year-end reviews have been implemented and are functioning as intended.</p>	
AG 2014-173 Finding 2013-015	6/30/2014	General Tax Administration/Contracted Services	<p><u>Finding:</u> The FDOR did not adequately monitor the service provider's internal controls related to the collection of data for unemployment taxes.</p> <p><u>Recommendation:</u> We recommend that the FDOR, either through procedures outlined in SSAE 16 or its own monitoring process, ensure service provider internal controls related to the collection of data for unemployment taxes are suitably designed and operating effectively.</p>	<p><u>Original Response:</u> FDOR's Invitation to Negotiate released in early 2013 included a requirement for the new service provider to obtain an SSAE 16 report. A contract was awarded and signed in late 2013 with an effective date of 1/1/2014. The service provider is currently under engagement with a service auditor to complete the SSAE 16, type II audit. The expected completion date is the end of April. FDOR will review the report and take any appropriate action.</p> <p><u>As of June 30, 2014:</u> The service provider completed the contract requirement of obtaining an SSAE 16 audit report. The completed report was received and reviewed in May 2014. The report did not yield any deficiencies warranting corrective action by the service provider.</p>	

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AG 2014-173 Finding 2013-042	6/30/2014	Child Support Enforcement/Resource Management	<p><u>Finding:</u> The FDCF failed to impose FDOR Child Support Enforcement (Child Support Enforcement) sanctions on uncooperative TANF recipients.</p> <p><u>Recommendation:</u> We recommend that the FDCF and the FDOR collaborate to ensure that all sanction requests are properly transmitted and received.</p> <p><u>Recommendation:</u> The process owners of the Refund Determination unit should conduct periodic reviews of the SUNTAX user access permissions for all employees in the workgroup and remove unnecessary system access to minimize the security risk to the SUNTAX system.</p>	<p><u>Original Response:</u> In May 2013, the FDOR implemented automated system changes to improve the process to report noncooperation. The FDOR is continuing to clean up records created prior to May 2013. We anticipate completing data cleanup by April 2014.</p> <p><u>Update as of June 30, 2014:</u> FDOR completed the cleanup of reporting noncooperation in April 2014, and we continue to work with our counterparts at FDCF as they are working to implement these major system modifications in the next 6 months.</p> <p>DOR has completed the systems work to produce the file of cases referred to DCF for sanctions to support the Office of the Auditor General’s annual audit. The file includes the public assistance benefits being received at the time of the referral for sanction, to identify the cases where temporary cash assistance is being received by the parent.</p>	
AG 2015-006 Finding 1	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<p><u>Finding:</u> Some inappropriate SUNTAX access privileges existed. In addition, the Department did not timely deactivate the SUNTAX application access privileges of some former employees.</p> <p><u>Recommendation:</u> The Department should limit access privileges to only what is needed in the performance of employee and contractor job duties. Additionally, the Department should ensure that the access privileges of former employees are deactivated in a timely manner</p>	<p><u>Response:</u> We agree with your findings and recommendations, and are planning more in-depth reviews of both user privileges and role content.</p>	
AG 2015-006 Finding 2	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<p><u>Finding:</u> The Department had not established a review schedule to ensure that reviews of user access privileges to SUNTAX were conducted on a periodic basis.</p> <p><u>Recommendation:</u> The Department should establish a review schedule to ensure that reviews of user access privileges to SUNTAX are conducted on a periodic basis.</p>	<p><u>Response:</u> We agree with the finding and recommendation. We plan to comply with the process which requires annual reviews of SUNTAX user access privileges. An annual review was initiated July 2014.</p>	

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AG 2015-006 Finding 3	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<u>Finding:</u> Certain Department security management, logical access, monitoring and logging, and data transmission controls needed improvement. <u>Recommendation:</u> The Department should improve security controls in the areas of security management, logical access, monitoring and logging, and data transmission to ensure the continued confidentiality, integrity.	<u>Response:</u> We agree with the finding and recommendation. We will work to implement improvements and increase security controls, and should have these in place by October 1, 2014.	
AG 2015-006 Finding 4	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<u>Finding:</u> The Department’s documentation of program change requests needed improvement. <u>Recommendation:</u> The Department should follow and comply with established standards for the documentation of all program changes.	<u>Response:</u> Controls are in place to ensure the logs are maintained. We have improved oversight to comply with the standards. We consider this finding complete.	
AG 2015-006 Finding 5	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<u>Finding:</u> The Department had not performed a comprehensive risk assessment for SUNTAX. <u>Recommendation:</u> The Department should, pursuant to AEIT Rules, perform a comprehensive risk assessment for SUNTAX.	<u>Response:</u> A comprehensive risk assessment of SUNTAX was completed on July 25, 2014. Risks have been identified and ranked for prioritization based on impact and probability. We consider this finding complete.	
AG 2015-006 Finding 6	6/30/2015	General Tax Administration/ Information Services Program SUNTAX	<u>Finding:</u> The Department had not tested its SUNTAX disaster recovery plan since 2012. <u>Recommendation:</u> The Department should conduct annual testing of its SUNTAX Disaster Recovery Plan to validate the plan and determine the areas in the plan that need to be modified.	<u>Response:</u> We agree with the finding and recommendation. A test of the SUNTAX Disaster Recovery Plan is scheduled for October 2014.	

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OIG 2012-0115 Finding 1(b)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Procedures used for inventory management do not ensure the inclusion of attractive items.</p> <p><u>Recommendation:</u> 1(b).1 We recommend Information Services Program and the Office of Financial Management (Office or Workforce Management) jointly consider modifying policies and procedures for inventorying IT resources to ensure the inclusion of any device, regardless of price, that can:</p> <ul style="list-style-type: none"> • Connect to a Department network of any kind. • Transmit or store data. • Be used for communication purposes. • Be configured and tracked by technology workers. <p>1(b).2 We also recommend Office or Workforce Management considers providing training to employees and managers that clarifies labeling requirements for all devices to ensure IT resources are labeled uniformly.</p>	<p><u>Original Response:</u> Information Services Program and Office or Workforce Management agree with this finding and recommendations.</p> <p>Additional items will be added to the inventory system or to a device tracking system. The use of these two systems will be required by all programs.</p> <p>Office or Workforce Management plans to develop and distribute a job aid clarifying uniform labeling requirements for all IT devices.</p> <p>Update 6/30/14: 1(b).1 (Information Services Program) Action Step 1: Modify policies and procedures for inventorying IT resources to include tracking of attractive items.</p> <p><u>06/30/2014:</u> We have procedures on keeping inventory on attractive items (not including USB jump drives). We consider this complete.</p> <p>Action Step 2: Include the following attractive items in Revenue Asset Management System (RAMS): cellphones, aircards, tablets, portable storage devices, and printers.</p> <p><u>06/30/2014:</u> RAMS contains inventory information on the following attractive device types: cellphones, aircards, tablets, and printers. We consider this complete.</p> <p>Action Step 3: Develop and implement an enterprise solution for tracking USB flash drives.</p> <p><u>06/30/2014:</u> In order to identify best practice, we conducted a survey of the tech teams in Revenue to determine how they keep track of USB devices in the local service centers.</p> <p>1(b).2 (Office or Workforce Management) Action Step 1: Provide training to employees and managers for clarifying labeling requirements for all devices to ensure IT resources are labeled uniformly.</p>	

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OIG 2012-0115 Finding 1(c)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Control activities for ensuring standardized and secure configurations do not exist for all IT resources.</p> <p><u>Recommendation:</u> 1(c) We recommend Information Services Program:</p> <ul style="list-style-type: none"> • Develop and recommend a governance structure to the SLB to ensure consistency in the implementation and management of secure configurations of all Department resources. • Review current configuration on multi-function devices to ensure only necessary services are available. • Develop and implement standard configuration settings for all Department resources. 	<p><u>Original Response:</u> Information Services Program agrees with the finding and recommendations. We will develop a proposal for a security governance structure for IT resources to be presented to SLB, which will ensure a standard security configuration for all Department IT resources.</p> <p><u>Update 6/30/14:</u> Action Step 1: Develop and recommend a governance structure to the SLB to ensure consistency in the implementation and management of secure configurations of all Department resources.</p> <p>1a (Information Security Management): Develop a recommended governance structure to recommend to SLB to ensure consistency of secure configuration for all Revenue IT resources. 06/30/2014: We are developing standard security configurations for the Surface Pros to include antivirus, full hard disk encryption, and geo-tracing.</p> <p>1b (Information Security Management, Information Services Program Supplier and Contract Manager, Exec Purchasing): Add security configurations to Revenue IT resources during the procurement. 06/30/2014: We are determining security configurations that can be included as part of the procurement of Surface Pros.</p> <p>1c (COTS): through the use of configuration management tools, ensure that security configurations on all IT resources are consistent and up-to-date. 06/30/2014: We are in the process of rolling out a standard desktop configuration, which includes standard security configurations, for the Windows 7 operating system. We are also implementing standard security configurations on the Surface Pros.</p> <p>Action Step 2: Review current configuration on multi-function devices to ensure only necessary services are available. 06/30/2014: We are in the process of inventorying the brands of printers Revenue owns, and are defining security configurations and disposal requirements for each brand.</p>	

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OIG 2012-0115 Finding 1(d)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Procedures for physically securing IT resources were not consistently implemented at all locations.</p> <p><u>Recommendation:</u> 1(d) To better ensure the physical security and safety of the Department’s IT resources, we recommend:</p> <ul style="list-style-type: none"> • Office or Workforce Management completes the revisions to the security policy for non-CCOC locations. • Information Services Program management considers conducting training regarding revisions to the Information Security Policy to include information regarding appropriate physical security of IT resources and any other relevant changes to policy. • Information Services Program management considers updating the Communications Room and Network Server Room Security Policy to reflect current IRS and Department requirements for physical security. 	<p><u>Original Response:</u> Information Services Program and Office or Workforce Management agree with the finding and recommendations. The quarterly security awareness courses are revised annually. We will ensure additional information regarding appropriate physical security of IT resources and any other relevant changes to policy are addressed in our training courses. The Communications Room and Network Server Room Security Policy is currently in revision to address how telecommunications closets are designated, in accordance with IRS requirements.</p> <p><u>Update 6/30/14:</u> Action Step 1 (EXEC): Revise the physical security policy for non-CCOC locations. 06/30/2014: Revised policy was effective on 06/27/2014. We consider this complete.</p> <p>Action Step 2 (Information Security Management and Security Awareness Training Development Team): Include in the security awareness training additional information regarding physical security of IT resources. 06/30/2014: We will add additional physical security requirements to LMS course REV21014 PROTECTING INFORMATION RESOURCES, which is currently under review.</p> <p>Action Step 3 (Information Security Management): Update the Communications Room and Network Server Room Security Policy to reflect current IRS and Department requirements for physical security. 06/30/2014: We have drafted the new Physical Security and Environmental Protection Policy, which will replace the Communications Room and Network Server Room Security Policy. It is currently under internal review. A supporting procedure is also under development.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014 -15

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: All

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OIG 2012-0115 Finding 1(e)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Procedures for managing software do not prevent the unauthorized installation of potentially dangerous or unlicensed software.</p> <p><u>Recommendation:</u></p> <p>1(e)To better ensure that the Department is in control of software and software licensing, we recommend:</p> <ul style="list-style-type: none"> • Information Services Program management considers modifying policy to require a review of software licenses and installations at least biannually. • Executive leadership considers increasing the priority of Information Services Program’s Software Asset Management (SAMS) Project. 	<p><u>Original Response:</u> Information Services Program agrees with the finding and recommendations. We have several active projects in place which should address the possibility of Revenue employees downloading and installing unauthorized and/or dangerous software on Revenue-owned workstations. Information Services Program is currently upgrading all workstations and laptops to Windows 7, and building a set of standard software images to be installed on most Revenue workstations. There is a list of workstations which will not have a standard image installed on them, due to application limitations. As it stands now, the plan is to have administrative rights on all workstations and laptops restricted to Revenue technical staff so they can assist employees with technical problems. A Software Licensing Policy is being drafted, which will include the requirement that software licenses be reviewed at least biannually.</p> <p>Information Services Program will pursue increasing the priority for the Software Asset Management project.</p> <p><u>Update 6/30/14:</u></p> <p>Action Step 1 (Information Security Management): Modify policy to require a review of software licenses and installations at least biannually.</p> <p>06/30/2014: A policy is being drafted to address software licensing and asset management.</p> <p>Action Step 2 (Program Administrator): Increase the priority of Information Services Program’s Software Asset Management (SAMS) Project.</p> <p>06/30/2014: Pending direction from the CIO, this project is on hold.</p>	

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OIG 2012-0115 Finding 2(a)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Control activities for managing data loss prevention do not ensure that Revenue is aware of unauthorized disclosure of confidential or exempt data.</p> <p><u>Recommendation:</u> 2(a) To better ensure that the Department has control over confidential or exempt data and is immediately notified of data loss, we recommend:</p> <ul style="list-style-type: none"> Information Services Program management considers implementing automated network-based DLP solutions to monitor and control the flow of data within the network. Appropriate action should be taken to address anomalies that exceed the normal traffic patterns. The movement of confidential or exempt data across network boundaries both electronically and physically can be monitored consistently to minimize its exposure to attackers. Executive leadership considers allocating additional resources to expedite the completion of an Information Services Program DLP project regardless of whether the project incorporates the DLP tool previously purchased, the DLP solution within Office 365, or some other automated DLP solution. Information Services Program management consider implementing enterprise software that can configure systems to allow only specific USB devices (based on serial number or other unique property) to be accessed and that can automatically encrypt all data placed on such devices. This process would require maintaining an inventory of all authorized devices. Information Services Program management considers evaluating current media sanitization and data destruction efforts and specifically the need for mailing hard drives to intradepartmental hard drive destruction locations. If the Department determines there is still a need for mailing hard drives, then consider ensuring all drives are mailed using certified mail services. 	<p><u>Original Response:</u> Information Services Program agrees with the finding and recommendations. We have purchased RSA Data Loss Prevention (DLP), and have used it in an ad-hoc fashion to monitor for confidential data crossing Revenue's network boundary. Anomalies found have been and are currently being addressed. RSA Endpoint DLP has the capability of not allowing the upload of confidential data to unencrypted USB drives, but we are currently addressing a bug in that portion of RSA's DLP software. We are also researching the DLP solution offered within Office 365.</p> <p>Information Services Program is currently researching the feasibility of McAfee Endpoint Encryption to replace the use of TrueCrypt to encrypt USB storage devices. Information Services Program plans to implement a Network Access Control (NAC) solution to monitor and allow only authorized USB devices to connect to Revenue's workstations that are connected to the domain.</p> <p>Information Services Program has procedures on media sanitization and on mailing hard drives to a specific location when they can't be sanitized locally. The procedures require using a certified mailing service with mail tracking. We consider this complete.</p> <p><u>Update 6/30/14:</u> Action Step 1 (Information Security Management, COTS, and Enterprise Architecture): Implement automated network-based DLP solutions to monitor and control the flow of data within the network. 06/30/2014: The bug in RSA DLP has been fixed, and we are currently testing the installation of the Endpoint DLP using SCCM. The DLP solution for Office365 is also being piloted.</p> <p>Action Step 2 (Information Security Management): Allocate additional resources to expedite the completion of an Information Services Program DLP project. 6/30/2014: A position is being added to the Information Security Management staff to work on DLP.</p> <p>Action Step 3 (Information Services Program Network Communications): Implement enterprise software that can configure systems to allow only specific USB devices (based on serial number or other unique property) to be accessed. 06/30/2014: We are in the process of installing DLP endpoint agents on Revenue workstations, which has the capability of monitoring and/or blocking confidential being uploaded to USB storage and computing devices.</p> <p>Action Step 4 (COTS): Implement enterprise software that can automatically encrypt all data placed on USB devices. 06/30/2014: We are researching the feasibility of using McAfee Endpoint Encryption to automatically encrypt data on USB devices.</p> <p>Action Step 5 (Information Security Management): Evaluate current media sanitization and data destruction efforts and specifically the need for mailing hard drives to intradepartmental hard drive destruction locations. 06/30/2014: A Hard Drive Destruction Procedure has been drafted, and is in final review. It includes the requirement for the method of delivery to be via FEDEX (or similar service) with mail tracking.</p>	

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OIG 2012-0115 Finding 2(b)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Procedures used for virus protection do not ensure that all IT resources have adequate virus protection.</p> <p><u>Recommendation:</u> 2(b) To better ensure that the Department detects malware and blocks its execution, we recommend that Information Services Program management considers revising and communicating policies to clarify:</p> <ul style="list-style-type: none"> • Which staff should check virus definition dates. • How often staff should check virus definition dates. • How old virus definition dates can be before the virus protection requires updating. • The importance of virus scanning USB devices before their use. 	<p><u>Original Response:</u> Information Services Program agrees with the finding and recommendations. We will update policies and procedures to clarify the recommended statements.</p> <p>We have prepared a procedure on scanning storage devices received from external entities before use. This procedure has been provided to local technical support staff and is posted on the Information Services Program Intranet policies page. We consider this complete.</p> <p><u>Update 6/30/14:</u> Action Step 1 (Information Security Management and COTS): Revise policies to clarify who and how often to check for antivirus definition dates, and the timeliness of updating antivirus definitions.</p> <p>06/30/2014: Information Security Management is working with COTS to identify best practices to ensure antivirus definitions are up to date on Revenue mobile devices and desktops.</p>	

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OIG 2012-0115 Finding 2(d)	6/30/2014	Office or Workforce Management/Information Services Program	<p><u>Finding:</u> Procedures to ensure Department employees are sufficiently prepared to respond effectively to computer security incidents did not appear to be adequate or consistently implemented.</p> <p><u>Recommendation:</u> 2(d) To better ensure the speed and effectiveness with which the Department can recognize, analyze, and respond to an incident while limiting the damage and lowering the cost of recovery, we recommend:</p> <ul style="list-style-type: none"> • Information Services Program management ensures written incident response procedures include all of the necessary elements. • Information Services Program management enforces meeting requirements for CSIRT meetings. 	<p><u>Original Response:</u> Information Services Program agrees with the finding and recommendations. We are currently revising procedures on handling CSIRTs in STAIRS based on the CSIRT subareas. We will also review the process for reporting CSIRTs to the appropriate staff. Quarterly CSIRT meetings will be scheduled to review trends and individual incidents. Ad hoc CSIRT meetings will be held as required.</p> <p><u>Update 6/30/14:</u> Action Step 1: Ensure that procedures for dealing with CSIRT incidents have all the necessary elements. 06/30/2014: The procedure for the Service Desk and Information Security Management creating CSIRT incidents in STAIRS is in final review. The CSIRT procedures will be revised based on requirements to be defined by the newly-established Agency for State Technology (AST) and the Florida Department of Law Enforcement (FDLE) Cybercrime Office.</p> <p>Action Step 2: Enforce CSIRT meeting requirements. 06/30/2014: Many CSIRT incidents have been operationalized and do not require CSIRT meetings. CSIRT incidents that require input from CSIRT members are being addressed either by email or by physical meetings. CSIRT meetings to review security incident trends are being scheduled quarterly. We consider this complete.</p>	

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OIG 2012-0116 Finding 1	6/30/2014	Child Support Enforcement Contract Mgmt.	<p><u>Finding:</u> Child Support Enforcement contract management practices could be improved.</p> <p><u>Recommendation:</u> 1.1 We recommend Child Support Enforcement contract managers designate which SDU employees require a criminal background check and enforce the contract provision requiring criminal background checks.</p> <p>1.2 We also recommend that Child Support Enforcement management ensure that data processing contracts require vendors to have SOC 2, Type 2, attestation engagements performed at all locations where information processing is performed.</p>	<p><u>Original Response:</u> 1.1 The SDU contractor performs Background Investigations on their staff as stated in their corporate policy. In a September 19, 2012 letter, the Contract Manager requested verification that background investigations have been conducted in accordance with the requirements Section V and Attachment H of the contract. This letter designated the SDU employees that were to have criminal background checks. The SDU contractor provided confirmation on November 7, 2012 stating that no criminal history was reported as a result of their 10-year FBI background check. The September 19, 2012 letter also advised Xerox that any new employees that need CAMS access also must have criminal background checks accomplished.</p> <p>1.2 We agree. This recommendation is incorporated as a requirement in the SDU procurement.</p> <p><u>Update 6/30/14:</u> OIG 6/30/14: 1.1 Please provide a copy of the letter indicating which SDU employees require a criminal background check. 1.2 Please provide a copy of the SDU procurement.</p> <p>06/30/2014 1.1 No changes. This finding has been resolved and should be closed. See attached supporting documents.</p> <p>1.2 No changes. Copy of the SDU procurement is attached as requested by the OIG.</p>	
OIG 2012-0116 Finding 3	6/30/2014	Child Support Enforcement/Contract Mgmt.	<p><u>Finding:</u> The SDU contract does not contain language to comply with federal, state, or administrative code requirements for security.</p> <p><u>Recommendation:</u> 3.1 We recommend that future contracts contain the specific requirement that information security is compliant with Rule 71A-1, Florida Administrative Code.</p>	<p><u>Original Response:</u> 3.1 We agree. This recommendation is incorporated as a requirement in the SDU procurement.</p> <p><u>Update 6/30/14:</u> No Changes</p>	

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OIG 2012-0120 Finding 1	6/30/2014	Human Resources/Resource Mgmt.	<p><u>Finding:</u> Involuntary dismissals of Career Service employees are in compliance with applicable federal and state laws. Documentation of involuntary dismissals of Career Service employees is not in compliance with Department procedures.</p> <p><u>Recommendation:</u> Procedures should provide supervisors specific guidance related to deadlines for submitting documents and how to handle situations when an employee is not available to participate in the separation process.</p> <p>Operating procedures should include requirements for OWM to monitor receipt of documents detailed in Department Procedure Number DOR-1080-032C.</p> <p>For efficiency purposes, OWM should consider incorporating the items included in the "Notice of Separation" form into the phone book step used to remove access. The "Notice of Separation" form could be eliminated from the process.</p>	<p><u>Original Response:</u> We agree. OWM will incorporate guidance for supervisors on how to handle situations when an employee is not available to participate in the separation process on the Revenue Separation Process web page by July 31, 2014. We will update our standard operating procedures to ensure required documents are monitored and received by June 30, 2014.</p> <p>We agree with exceptions to the recommendation to incorporate items included in the "Notice of Separation" form into the DOR phone book. We believe this action will require substantial functionality changes to the DOR phone book which may outweigh efficiencies gained. We will investigate whether implementing this recommendation is feasible, or if there is another alternative to gaining efficiency, by our next CAP follow-up status update.</p> <p><u>Update 6/30/14:</u> Since our initial response June 13, 2014, OWM has taken the following actions to provide guidance to supervisors and our payroll staff for how to handle situations when an employee is not available to participate in the separation process:</p> <ul style="list-style-type: none"> • We have updated the Revenue Separation Process web page to incorporate guidance to supervisors. Please follow the link provided and note #3 under Step Three. • Similar guidance to supervisors is on the Separation Checklist for Supervisors. See second checkbox. • We have made concomitant guidance changes for our staff on the Payroll Action Routing Checklist (attached, see highlighted text on p. 3) and in our Job Design and Organizational Management: Payroll Standard Operating Procedures (attached, see highlighted text on p. 14). <p>We investigated whether incorporating items included in the Notice of Separation form could be built into the phone book step. The Notice of Separation form is a Sharepoint form. Data input to that form is automatically routed to personnel in different programs and processes who perform multiple separation tasks, including removal of security access, inputting PeopleFirst changes and completing payroll action forms (PARs). Elimination of the Notice of Separation form would actually reduce efficiency. We validated our assumption that any functionality changes to the DOR phone book would require substantial programming time for Information Services Program staff.</p>	

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OIG 2012-0120 Finding 3	6/30/2014	Human Resources - Job Design and Org Mgmt.	<p>Finding: Opportunities exist to improve compliance with required documentation for personnel files.</p> <p>Recommendation: Operating procedures related to Department Policy Number DOR-1080-30B should include the following requirements for OWM staff:</p> <ul style="list-style-type: none"> • Monitor receipt of documents. • Reminders to managers of hiring supervisors when submissions are late or not received. <p>OWM should review quality assurance practices to ensure all documents received are entered into Oculus.</p> <p>For added confidentiality, best practices suggest segregating I-9 Forms from other personnel records. Segregating the forms will limit unnecessary access to citizenship, national origin, race, and other protected information. Additionally, in the event it receives notice of an I-9 audit, OWM will be able to quickly produce the I-9 Forms without searching through personnel files. Best practices also suggest if I-9 verification documents (Social Security Card and Driver's License) are photocopied, to include them with the form.</p>	<p><u>Original Response:</u> We agree. We will update our standard operating procedures to ensure required documents are monitored and received, and if documents are late or not received, ensure managers of hiring supervisors are notified. We will also review our quality assurance practices to ensure all documents are received. We also agree that I-9 Forms should be segregated. We will create a partition within Oculus in which I-9 forms for all new employees are placed. These actions should be complete by July 31, 2014.</p> <p><u>Update 6/30/14:</u> Since our initial response June 13, 2014, OWM has updated our Job Design and Organizational Management: Payroll Standard Operating Procedures to ensure required documents are monitored and received (attached, see highlighted text, pp. 3, 4, 11). We have reviewed our quality assurance practices, and they direct staff to ensure that all required documents have been received and entered into Oculus.</p> <p>Since our initial response, we have concluded that segregating the I-9 from other records in the personnel file would increase workload, error rate and cost to the Department. Furthermore, segregating this form is unnecessary because we already withhold or redact federal documents and supporting documentation in response to public records requests. See our Public Records Requests Standard Operating Procedure (attached, see highlighted text, p. 2). The I9 itself does not indicate national origin or race: only supporting documentation for non-citizens, such as passports or consular letters would indicate national origin, but that documentation is not made available for public records requests.</p>	

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OIG 2012-0120 Finding 4	6/30/2014	Human Resources/Employee Files	<p><u>Finding:</u> Opportunities exist to improve documentation of employee personnel files.</p> <p><u>Recommendation:</u> Controls should be put in place to ensure Settlement Agreements are submitted by the Office of General Counsel to OWM for inclusion in employee files.</p>	<p><u>Original Response:</u> We agree with exceptions. OWM agrees that settlement agreements may be placed in employee personnel files to improve documentation. However, OWM often will not know whether or not a settlement agreement is being negotiated. If executive management deems appropriate, internal operating procedures of the Office of General Counsel could be modified to require the submission of settlement agreements to OWM for inclusion in the employee personnel file.</p> <p><u>Update 6/30/14:</u> OWM agrees that settlement agreements are currently required by policy and procedures to be included in employee personnel files. OWM will work with the Office of General Counsel during the next Personnel Files Policy review to determine whether this practice will continue. However, OWM doesn't know when a settlement agreement is being negotiated or has been executed, nor does OWM have any control over the Office of General Counsel's standard operating procedures.</p> <p>OWM recommends that OGC modify their standard operating procedures to include submission of completed settlement agreements to OWM for inclusion in the personnel file.</p>	

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OIG 2012-0120 Finding 5	6/30/2014	Human Resources/Staffing	<p><u>Finding:</u> While the Office of Workforce Management has improved the process of monitoring selection packages, there is still opportunity for improvement.</p> <p><u>Recommendation:</u> While the new procedures have increased the submission rates, we recommend the following enhancements.</p> <p>The Standard Operating Procedure for selection packages can be improved by adding:</p> <ul style="list-style-type: none"> • A specific time frame for Human Resources to notify next level of management when packages are not received after multiple reminders. • Instructions for special circumstances, such as appointments or multiple hires for the same package. <p>The new tracking database can be improved by adding a date for escalating a notice to upper management if the package is not received and by adding the following indicators:</p> <ul style="list-style-type: none"> • A partial submissions indicator. • A multiple positions filled from the same package. • Appointments. 	<p><u>Original Response:</u> We agree. OWM will update our standard operating procedures to notify the next level of management when selection packages have not been received 120 days after the position fill date. We will modify our tracking database to add "Partial" as a selection within our "Package Received" field, and in the "Comments" field, we will identify what documents are missing. When all required documents have been received and the package is complete, we will update the "Package Received" field to "Yes". We have added a field in our database to capture the date.</p> <p>We log multiple hires for the same selection package in our tracking database in the "Pool Package Number" field. In this field, we input the additional position numbers filled. We will clarify this step in our standard operating procedures. However, since appointments are not part of a selection process, and therefore have no "selection package", appointments are not logged into our tracking database. There is paperwork associated with appointments, the receipt of which is the responsibility of our Payroll unit. OWM will clarify this point in our standard operating procedures.</p> <p>These actions should be complete by July 31, 2014.</p> <p><u>Update 6/30/14:</u> Since our initial response June 13, 2014, OWM has updated our Talent and Growth: Section Packages Standard Operating Procedures to ensure required documents are monitored and received (attached, see highlighted text, pp. 2-3).</p>	
OIG 2012-0108 Finding 1	6/30/2015	General Tax Administration Program Office	<p><u>Finding:</u> Performance measures appear to be valid and reliable.</p> <p><u>Recommendation:</u> The Department should continue to follow the established procedures for reporting performance measures</p>		

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OIG 2012-0108 Finding 2	6/30/2015	General Tax Administration/Program Office	<p><u>Finding:</u> The Notice of Proposed Assessment (NOPA) was not always issued within one year from the issue date of the Notification of Intent to Audit Books and Records (DR-840).</p> <p><u>Recommendation:</u> General Tax Administration should review the best practices being utilized in Regions III and V, which have resulted in a higher level of compliance, and apply those practices to other regions. In addition, General Tax Administration should continue to implement process improvements that will improve compliance.</p>	<p><u>Original Response:</u> General Tax Administration concurs with this finding and will implement best practices in all regions as recommended.</p>	
OIG 2013-0117 Finding 1	6/30/2015	General Tax Administration/Return Processing	<p><u>Finding:</u> Internal Controls In general, internal controls are functioning properly to provide reasonable assurance that management’s goals and objectives are met for the refund determination process; however, there are opportunities for improvement in documenting some of the controls.</p> <p><u>Recommendation:</u> We recommend that the second review of all refund determinations that meet the QAR process thresholds, approved or denied, be conducted for newly hired or promoted employees, to verify training received is effective.</p> <p>We also recommend that General Tax Administration expand the QAR selection process to include a sampling of denied refund cases, in addition to completed refund cases for completeness.</p>	<p><u>Original Response:</u> The Tax Law Specialists, who conduct on the job training with auditors, will review all cases completed by an auditor during the initial two month training period.</p> <p>In addition, post refund review has been expanded to include a sample of denied cases that have not been through the review process. These denied cases are being reviewed for compliance with procedures using our quality case review standards.</p>	
OIG 2013-0117 Finding 2	6/30/2015	General Tax Administration/Return Processing	<p><u>Finding:</u> Separation of Duties Role permission errors indicate the continuing need for a periodic review of the SUNTAX (System for Unified Taxation) user access by the process owners to strengthen the implemented separation of duties model.</p>	<p><u>Original Response:</u> A report of employee movement into and out of the Refund Section will be obtained quarterly. Access of employees moving into Refunds and out of Refunds will be reviewed with Suntax. Any unauthorized access will be removed.</p>	

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OIG 2013-0121 Finding 1	6/30/2014	General Tax Administration/Program Office	<p><u>Finding:</u> The following are the results for the Office of Inspector General study:</p> <p>GTA Bills/Delinquencies: GTA Automated Refunds: Variable Cost Per Unit: \$0.59 \$0.53 Fixed Cost Per Unit: \$5.36 \$7.04 Allocated Cost Per Unit: \$5.95 \$7.57 (NOTE: Actual calculation worksheets are available from the OIG upon request.)</p> <p>Both of the unit costs are below the current \$9.99 threshold; however, an awareness of what these costs represent should be considered. They reflect the initial costs to issue the bills, delinquencies, or automated refunds. With bills and delinquencies in particular, there are likely to be additional downstream collection costs outside the scope of this study that increase total costs to the Department. In the future, GTA management may wish to analyze these additional costs and explore a higher threshold with respect to bills and delinquencies.</p> <p><u>Recommendation:</u> We recommend that General Tax Administration management determine if the minimum billing or delinquency and automated refund amount should be adjusted in accordance with the results of this study. Any change to the minimum billing, delinquency, or automated refund amount should be made effective July 1, 2014.</p>	<p><u>Original Response:</u> We concur with the findings of this study. General Tax Administration management has determined changes in the current thresholds are not necessary as a result of this study at this time. Finding closed after final report was issued.</p>	

Office of Policy and Budget - July 2014

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue
Agency Budget Officer/OPB Analyst Name: Clark Rogers / Danielle Frankel

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)				
	73010100	73210000	73310000	73410000	73710100

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	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

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

3. EXHIBIT B (EXBR, EXB)

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 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	Y	Y	Y	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	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	Y	Y	Y	Y	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)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the 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.)	Y	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	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	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	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)))	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
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	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded 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	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2)						

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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	Y	Y	Y	Y
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.	Y	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	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	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	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	Y	Y	Y	Y
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes. The appropriation changes net to zero.				
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	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
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	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
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	Y	Y	Y	Y
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate 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	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 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	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y