

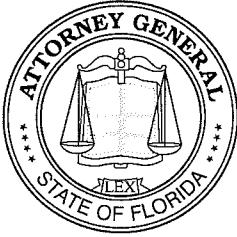
Legislative Budget Request

FY 2016-17



Department of Legal Affairs Office of the Attorney General Department Level Exhibits and Schedules

**PL 01 The Capitol
Tallahassee, Florida 32399-1050**



PAM BONDI
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL

Department of Legal Affairs
Plaza Level 01, The Capitol
Tallahassee, FL 32399-1050
<http://www.myfloridalegal.com>

Legislative Budget Request

Department of Legal Affairs

September 15, 2015

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 Councils
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, our Legislative Budget Request for the Department of Legal Affairs 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 2016-17 Fiscal Year. This submission has been approved by Attorney General Pam Bondi.

Sincerely,

Bonnie Rogers
Director of Administration

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:	OAG, State of Florida		
Contact Person:	Diana Esposito	Phone Number:	813-577-4532
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Doris Freyre v. Hillsborough County Sheriff’s Office; Nextgen Alliance, Inc; State of Florida; Iris C. Valdez; Jessica Pietrzak; Julie Emerson; Alexis Argerious; Angeline Attila; Jill Adams; Tiffany Short; Creshanda Riley		
Court with Jurisdiction:	U.S. Middle District – Tampa		
Case Number:	8:13-cv-2873 JDW-T		
Summary of the Complaint:	This is an ADA claim and a Rehabilitation Act claim because her 14 yr old disabled daughter was sheltered with Tampa General Hospital and transferred to a nursing facility in Miami. Within 24 hours of being at the nursing facility, the child had an emergency event, rushed to the nearest hospital where she died. Freyre claims if she received 24 hour nursing services in her home, she would not have died.		
Amount of the Claim:	\$1,750,000.00		
Specific Statutes or Laws (including GAA) Challenged:	Claims the State violated the ADA and the Rehab Act		
Status of the Case:	Discovery		
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).	Not a class action		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2014-02	Oct-14	Consumer Protection Division Follow-up	<p><u>FINDING NUMBER ONE:</u> Seniors vs. Crime According to Written Directives , Seniors vs. Crime was created in 1989 as result of a statewide Task Force Report on Crimes Against the Elderly. SvC was established to help prevent the victimization of senior citizens through education and creative involvement of seniors in their own protection. SvC was formed as a special project of the Office of the Attorney General and is funded through Cy pres settlements entered into by the OAG Consumer Protection’s Office. There was no contract between SvC and the Office of the Attorney General Consumer Protection Division.</p> <p>The following were noted in our review of Seniors vs Crime.</p> <p>1) There is little oversight by the Consumer Protections Division and reporting provided by SvC was limited.</p> <p>2) Our review indicated questionable expenditures according to state guidelines.</p> <p>3) Policies and Procedures were limited regarding expenditures</p>		

		<p><u>RECOMMENDATION:</u></p> <p>1. The Department of Legal Affairs should consider contracting with SvC or the SvC budget should be included OAG's budget, which should be approved by Legislature.</p> <p>2. SvC should follow the Financial Services Reference Guide for State Expenditures when considering whether an expense should be allowed or not.</p> <p>3. We recommend that at a minimum, quarterly and annual financial statements comparing budget to actual should be provided to the Consumer Protection Division and to the SvC board. The annual budget in detail should be reviewed and approved in advance by Consumer Protection as well as the Board.</p>	<p><u>AUDITOR'S CONCLUSION:</u></p> <p>Substantially implemented</p> <p>The DLA contracted with Seniors vs. Crime for the period July 1, 2014 to June 30, 2015. The contract specifies expenditures will be in compliance with the Reference Guide for State Expenditures. The first Quarterly Financial Statement was received October 23, 2014. Additional time is needed to assess compliance with spending guidelines and reporting requirements.</p>
		<p><u>FINDING NUMBER TWO:</u></p> <p>Labor costs should be compared to expected benefits when determining when to discontinue a preliminary investigation.</p> <p><u>RECOMMENDATION:</u></p> <p>1. Lotus Notes Case Tracking should be modified to capture time spent during preliminary investigation phase. As far as practical, these costs should be included in the costs to be recovered during the settlement proceedings.</p> <p>2. Management should periodically compare labor costs of preliminary inquiries to the expected benefits to be derived to facilitate the decision when to close or continue a case.</p>	<p><u>AUDITOR'S CONCLUSION:</u></p> <p>Partially implemented.</p> <p>Preliminary investigation work hours are being recorded in labor costs. We were unable to determine whether management periodically compares costs when considering whether to close or continue a case.</p>

FINDING NUMBER THREE:

Open prior audit recommendations

The following were summarized recommendations from previous audit reports, management letters, or investigations:

1. Management should strengthen their monitoring of outstanding accounts receivable by reviewing them semi-annually. Delinquent accounts should continue to be referred to the Department of Financial Services (DFS) for collection. After collection efforts are made, uncollectible accounts should be referred to DFS to be written-off.
2. Consumer Protection should consider funding SvC through the legislatively approved budget process.
3. Consumer Protection should develop a conflict check procedure and report on it annually.
4. Consumer Protection should develop a division specific policy and procedure to prevent perceived conflicts of interest.

AUDITOR'S CONCLUSION:

Substantially implemented.

1. Outstanding accounts receivable were monitored in April 2014 and October 2014. Delinquent accounts receivable were referred by Consumer Protection to the Office of Finance and Accounting (OFA) for collection and write off. While accounts were referred by OFA to DFS for collection, uncollectible accounts were not submitted to DFS to be written off.
2. The SvC budget is included in the special category account within the Legal Affairs Trust Fund. It is not specifically identified.
3. & 4. A conflict procedure was developed and circulated among Consumer Protection employees. One such conflict arose as a result of the most current review.

FINDING NUMBER FOUR:

Sunshine law

After complaints are received by Consumer Protection, investigators review data and collect substantiating information from victims in order to investigate and confirm the complaints for unfair and deceptive business practices. On occasion, once the offending company determines an investigation has begun, public records requests are made for documents pertaining to the investigation. Also, during the discovery phase of a potential civil lawsuit, parties gather relevant information from each other or from third parties.

The public records law allows for the inspection of public records. Time resources are utilized collecting records as a result of public records requests. The timing of the public records requests can divert efforts which would be used to prepare for litigation. In some cases information obtained as a result of public records requests can strategically be a disadvantage to the Consumer Protection's case.

Victims can be reluctant to share information with the OAG because of public records law. In addition, investigative information might not be willingly shared by those other federal agencies which are not subject to public records requests in fear of potentially being released by Consumer Protection.

Also in some cases, tactical or strategic information is unwittingly shared by the Consumer Protection Division as a result of disclosures made during discovery.

		<p><u>RECOMMENDATION:</u> We recommend the Consumer Protection Division work with Legislative Affairs of the OAG to change legislation such that Consumer Protection Civil proceedings are not subject to public records requests until after a case has been resolved. This legislation might be patterned after active criminal intelligence exclusions used by other law enforcement agencies.</p>	<p><u>AUDITOR'S CONCLUSION:</u> Not implemented, considering the first audit report was issued in April 2014, additional time is needed based on the Legislative cycle, which would be Spring 2015.</p> <p>This recommendation is under advisement.</p>	
		<p><u>FINDING NUMBER FIVE:</u> Restitution follow-up The Department of Legal Affairs Consumer Protection Division (previously Economic Crimes) investigates Deceptive and Unfair Trade Practices under section 501.201, F.S. As a result of the investigations, Assurances of Voluntary Compliance are entered into to address or curtail certain unfair business practices and in some cases to make restitution to victims of the unfair practices.</p> <p>OAG Economic Crime Standard Operating Procedure Regarding Settlement in Antitrust, Consumer Protection, Civil Rights, RICO, and Multistate and Complex Litigation cases states:</p> <p>Procedures regarding settlement authority and execution:</p> <p>D. Settlement distributions shall be made in accordance with the terms of the settlement agreements, and, where applicable, the plan of</p>		

		<p>F. If a court-approved settlement agreement provides that a distribution be made to consumers, a distribution plan shall be drafted and submitted to the court for review and approval, as may be directed by the terms of the settlement agreement.</p> <p>G. Once the court has finally approved the settlement and any distribution plan, settlement monies shall be distributed according to the terms of the settlement agreement and/or plan of distribution.</p> <p>There is no mention in the directive as to who should follow-up on the terms of the restitution.</p> <p><u>RECOMMENDATION:</u></p> <p>1. Someone in each Bureau of the Consumer Protection Division could be assigned to monitor the restitution terms of the AVC agreements or one statewide person should be assigned to perform collection attorney duties as called for in previous audits. The person responsible for monitoring restitution actions should at a minimum confirm that restitution has been made by contacting the complainant or receive copies of checks. Without placing too much administrative burden on the OFA, greater reliability is achieved by the OAG OFA processing restitution payments.</p> <p>2. Databases should be established in each bureau to facilitate monitoring to ensure restitution is made.</p>	<p><u>AUDITOR'S CONCLUSION:</u></p> <p>Implemented.</p> <p>An enforcement attorney was hired August 1, 2014. The individual bureaus have personnel assigned for monitoring the terms of restitution agreements as well as the Business Manager in Tallahassee.</p> <p>The Office of Finance and Accounting disbursed settlement payments during the follow-up audit period.</p>	
--	--	---	---	--

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2014-07	Nov-14	Children's Legal Services Follow-up	<p><u>FINDING NUMBER ONE:</u> Department of Children and Families (DCF) contract compliance elements and review of exception reports</p> <p><u>RECOMMENDATION:</u> Children's Legal Services (CLS) should be more diligent about updating Florida Safe Families Network (FSFN) records timely.</p> <p>CLS should continue to direct its attorneys to monitor statutory deadlines during court scheduling in order to achieve DCF time goals and adhere to statutes within the mandated allotment of time.</p>	<p><u>AUDITOR'S CONCLUSION:</u> Partially implemented.</p> <p>While management supports and directs timely reporting of data, circumstances sometimes beyond the control of CLS caused delays to the timeliness of updating FSFN records.</p> <p>Both bureaus (Tampa and Fort Lauderdale) demonstrated improvement.</p>	
			<p><u>FINDINGS NUMBER TWO AND THREE:</u> Compliance with Florida Statutes</p>	<p><u>RECOMMENDATION AND AUDITOR'S CONCLUSION:</u> We concluded that conditions sometimes out of the control of the attorneys contributed to delays in meeting the statutory deadlines. However, we recommend attorneys strive to meet statutory deadlines. While statutory deadlines are somewhat optimistic, attorneys need to make every effort to meet the guidelines recognizing there are circumstances out of their control.</p>	
			<p><u>FINDING NUMBER FOUR:</u> Legal Issues</p>		

		<p><u>RECOMMENDATION:</u> OAG should request DCF seek clarifications in the law as follows:</p> <ol style="list-style-type: none"> 1. The Legislature should create a standard process for the establishment of paternity in dependency proceedings when a biological father and legal father assert or contest paternity. 2. The Legislature needs to address and codify the criteria for establishing the risk of harm or nexus under the expedited grounds for termination of parental rights. 	<p><u>AUDITOR'S CONCLUSION:</u> Partially implemented.</p> <p>The Statute was changed to state proof of nexus between egregious conduct and potential harm not required for grounds for terminating parental rights. However; nexus issues still exist for dependency issues and other sections of the law regarding dependency and termination of parental rights.</p>
		<p><u>FINDING NUMBER FIVE:</u> Analysis of delays for permanency</p> <p><u>RECOMMENDATION:</u></p> <ol style="list-style-type: none"> 1. We recommend that all causes are analyzed and grouped to determine whether changes need to be made to Florida Statutes, the DCF contract, or operating practices. (Previously implemented in Hillsborough, open recommendation for Broward). 2. We also recommend, when applicable, concurrent case planning in order to try and meet the 12 month reunification goal. This could facilitate children exiting the dependency process sooner. (Previously implemented in Hillsborough, open recommendation for Broward). 	<p><u>AUDITOR'S CONCLUSION:</u> Partially implemented.</p> <p>While causes for delays have been categorized and analyzed, in Broward County, concurrent case planning continues to be an issue.</p>
		<p><u>FINDING NUMBER SIX:</u> Florida Safe Families Network (FSFN) vs. Case Tracking System (CTS)</p> <p><u>RECOMMENDATION:</u> Office of the Attorney General's Children's Legal Services (CLS) should meet with the Department of Children and Families (DCF) to urge them to consider allowing the development of software which could integrate shared information or the OAG CLS should consider eliminating the use of CTS.</p>	<p><u>AUDITOR'S CONCLUSION:</u> Not implemented although the issues have been discussed with DCF.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
14-11	May-15	Crime Stoppers of Tampa Bay	<p><u>FINDING NUMBER ONE:</u> Separation of duties</p> <p>The Executive Director (ED) of Tampa Bay Crime Stoppers is responsible for all business operations of the organization. According to the policy manual, some of the ED duties are to prepare and submit the monthly financial expenditure reports for the Board and Office of Attorney General. In addition, the ED negotiates and implements all public awareness campaigns including billboards, television, radio... as well as collecting bid responses, and signing contracts. The ED authorizes payments and facilitates bank debits online to pay for services and other goods provided. Tip reward payments are approved by the Board. Tip reward payments are executed by check with one signature, the Board President, the Executive Director, or the Treasurer.</p> <p>The ED acts as the bookkeeper and prepares financial statements and reports as well as reimbursement requests. The ED also reconciles the bank statements. The financial statements are presented to the Board by the Treasurer. The Board approves monthly expenditures and rewards payments, but it is after the fact. The ED maintains control over all four of the checkbooks.</p>		

General Accounting Office Standards for Internal Control in the Federal Government defines “Segregation of duties” as “Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud.”

There is no segregation of duties within Tampa Bay Crime Stoppers. Tampa Bay Crime Stoppers relies on detective controls (such as financial reports prepared for and reviewed by the Board) rather than preventive controls regarding potential errors or irregularities in payments.

Because Tampa Bay Crime Stoppers has one paid employee, the Executive Director, segregation of duties among staff is difficult to address. The Law Enforcement Coordinator’s salary is funded by Hillsborough County Sheriff’s Office.

RECOMMENDATION:

The Board should require the Executive Director to seek approval of expenditure payments in advance. This could be facilitated by e-mails from the Executive Director to either the Treasurer or the Board President. The Board President and Treasurer should exercise read-only rights to bank accounts to review bank account activity monthly.

AUDIT RESPONSE:

Accepted.

Prior to the Office of the Attorney General (OAG)/Office of Inspector General (OIG) staff finishing their onsite audit, Crime Stoppers of Tampa Bay Executive Director developed an Expenditure Approval Form ... that could be used to obtain approval from the Treasurer for the Executive Director to authorize payment of invoices for the organization. This form is prepared by the Executive Director and sent to the Treasurer for his certified, electronic signature. The Executive Board approved this form and procedure as a temporary measure until the organization’s by-laws could be amended.

During the April 2015 Board of Director's meeting, the full Board amended the organization's by-laws as follows:

“Section 8. Treasurer.

The Treasurer shall: (a) have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for monies due and payable to the Corporation from any source whatsoever, and deposit all such monies in the name of the Corporation in such banks, trust companies, or other depositories as shall be selected in accordance with the provisions of the Article VI of these bylaws; and (b) in general perform all of the duties as from time to time may be assigned to him be the president or by the board of directors. If required by the board of directors, the treasurer shall give bond for the faithful discharge of his duties in such sum and with such surety or sureties as the board of directors shall determine. Should the Corporation employ the services of an Executive Director, the Treasurer may extend his responsibilities as noted in section (a) above to include the payments of invoices that are funded by Crime Stoppers Trust Fund Grant not to exceed \$5,000.00 to the Executive Director

The Board of Directors approves the grant budget prior to submission to the OAG each grant year.

Additionally, all contracts are approved by the Board, who in turn authorizes the Executive Director to act on its behalf in executing those contracts pursuant to Article VIII of its Bylaws:

“Section 1. Contracts The board of directors may authorize any officers, agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, unless otherwise restricted by law. Such authority may be general or confirmed to specific instances.”

		<p>FINDING NUMBER TWO: Project specific timesheets</p> <p>Generally speaking, supporting timesheets are maintained in varying forms around the state. Most timesheets have the hours worked without further detail. Crime Stoppers Grant Administration mandates the use of weekly timesheets which detail the categories of administrative, public awareness, investigative, meetings, leave, and other. In addition, a monthly time recording form is utilized which details the same categories.</p> <p>Payroll time records should be detailed such that one may ascertain the detail as to what an employee is working on. Article 6 Authorized Expenditures of the Crime Stoppers Grant contract states “The PROVIDER understands and agrees that funds may not be used to pay for fundraising...”</p> <p>We did not note timesheet detail such that we could rule out fundraising on state supported, grant paid time. Tampa Bay Crime Stoppers participates in fundraising events. The funds raised are used for discretionary, non-state allowed expenses. While we did not detect any time charged to the State for fundraising, we could not determine that from the documentation provided. In the past, project specific timesheets have not been dictated by Crime Stoppers grant administrators. Rather summary timesheets forms are utilized.</p> <p><u>RECOMMENDATION:</u></p> <p>Project specific timesheets should be created by Crime Stoppers Grant Administration and supporting grantees should utilize them appropriately such that fundraising and other possible non-state functions are delineated. The State should not reimburse time dedicated to fundraising. Tampa Bay Crime Stoppers staff should complete project specific timesheets.</p>	<p><u>AUDIT RESPONSE:</u> Accepted.</p> <p>While the audit findings did not require any further action by the Crime Stoppers of Tampa Bay, the Executive Director designed and presented to the OAG a weekly project specific timesheet ... Even though the organization has not received a formal response from the OAG regarding the proposed timesheet, the organization decided to adopt it internally.</p>
--	--	---	--

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
14-08	Jun-15	First Coast Crime Stoppers	<p><u>FINDING NUMBER ONE:</u> Role of the Treasurer</p> <p>First Coast Crime Stoppers, Inc. has a volunteer Treasurer as well as a certified public accounting and consulting firm to perform accounting services such as producing financial statements.</p> <p>The By-laws of First Coast Crime Stoppers, Inc. regarding Treasurer duties call for the Treasurer to: “(1) Be custodian of all funds; (2) Make a financial report at each monthly Board of Directors meeting; (3) Co-sign checks and promissory notes, leases, contracts and other instruments; (4) Prepare and issue financial statements as appropriate; and (5) Perform all other duties as assigned by the Chairman.”</p> <p>In February 2015, several members of FCCS, Inc.’s Board of Directors and administrative staff</p>		

The following were noted during our audit:

- It was reported that the Bookkeeper maintains the accounting records, controls the checkbooks , performs monthly bank reconciliations, and prepares the financial statements.
- The program's accounting firm prepares the annual Organization Exempt from Income Tax Return (Form 990).
- While the Treasurer has signature cards on file for each of the organization's bank accounts, he does not sign checks.
- The Treasurer does not prepare the program's financial statements.

It was determined that the Treasurer reviews the Bookkeeper's work and presents the financial information at each monthly Board of Directors meeting.

RECOMMENDATION:

We recommend that the FCCS, Inc. adhere to their by-laws as far as Treasurer duties are concerned or update their standing rules.

AUDIT RESPONSE:

Accepted.

The FCCS by-laws will be revised to reflect that the Treasurer reviews the financial statements prepared by the Bookkeeper. In addition, the by-laws will reflect that the Treasurer has the authority to sign checks, etc. but is not required to sign all checks, provided that at least one authorized check signing board member signs all checks.

FINDING NUMBER TWO:
Project Specific Timesheets

Generally speaking, supporting timesheets are maintained in varying forms around the state. Most timesheets have the hours worked without further detail. Crime Stoppers Grant Administration mandates the use of weekly timesheets which detail the categories of administrative, public awareness, investigative, meetings, leave, and other. In addition, a monthly time recording form is utilized which details the same categories.

It is imperative that payroll time records be specific such that one may ascertain the details as to what an employee is working on because the State does not provide money for fundraising activities. Article 6 Authorized Expenditures of the Crime Stoppers Grant contract states “The PROVIDER understands and agrees that funds We did not note timesheets through which we could rule out fundraising on State supported, grant-funded time. First Coast Crime Stoppers, Inc. participates in fundraising events to “ensure the continuation of the program” . The money raised is used for discretionary, non-State grant allowable expenses. We ultimately could not determine if any time was charged to the State for fundraising based on the documentation provided.

RECOMMENDATION:

First Coast Crime Stoppers, Inc.'s staff members, whose salaries are supported by the OAG Crime Stoppers Trust Fund, should complete project specific timesheets such that fundraising and other possible non-State functions are delineated.

FINDING NUMBER THREE:

Tip Reward Payment Eligibility Guidelines

As stated in FCCS, Inc.'s Grant Contract, all rewards submitted for reimbursement from the Crime Stoppers Trust Fund must have stemmed from tips received through the tip line "which resulted in an arrest being made, stolen property or drugs recovered."

In regards to tip reward payment eligibility, the policies and procedures of First Coast Crime Stoppers, Inc. maintains that "any person who directly contacts First Coast Crime Stoppers with information regarding an unsolved criminal offense or the location [of] a fugitive or wanted person, which leads to an arrest is eligible for a reward". Additionally, the program's procedural manual states that a tipster will also be eligible for a tip reward payment if the information provided "leads to the filing of an indictment or a juvenile

AUDIT RESPONSE:

Management did not accept this recommendation.

FCCS staff members utilize the OAG provided time sheets which breaks down the hours worked in five categories. We currently have only two fundraisers per year. A Fundraising Committee does most of the work related to each one, with only a few hours contributed by the FCCS staff on the date of the event. These hours have been excluded from the OAG time sheet. We see no need in reporting the time and then deducting it. Any hours reported to the OAG are legitimate crime stopper time.

FCCS, Inc.'s willingness to pay rewards to tipsters when there is no arrest is not in compliance with the criteria for authorizing grant-funded reward payments outlined by the OAG Crime Stoppers Grant Administration.

Instead, the program's policies and procedures governing their process for approval of rewards for tipsters adhere to the guidelines established by Crime Stoppers International, Inc (CSI). According to the CSI's 1999 Operational and Administrative Standards Manual, p. 21, the following conditions determine reward eligibility:

Any person except: the accused or co-accused of the crime; the victim of the crime or members of their immediate family; law enforcement informants funneled into the program; or any member of a Crime Stoppers board or law enforcement agency, who contacts Crime Stoppers and gives information which leads to the arrest and/or conviction of an adult, or the equivalent in a juvenile case, or the arrest of an individual wanted in a criminal case. will be eligible for a

Under certain unique circumstances, a reward may be approved by the Board and paid to a tipster:

1. Prior to arrest upon specific detailed request to the coordinator.
2. Prior to the regular payment date based on the specific detailed request of the coordinator.
3. For a tipster giving information directly to a law enforcement officer under extraordinary conditions such as:
 - (a) a crime in progress where urgent circumstances did not allow for time to contact Crime Stoppers,
 - (b) an extremely sensitive investigation involving allegations of misconduct or corruption, or (c) involves national security.
4. For a tipster where no arrest is made or charges filed: if (a) the tipster is instrumental in the recovery of property, (b) in the resolution of a crime the prosecutor feels there is not sufficient evidence to charge or charges are dropped by recommendation of law enforcement, or (c) if a payment is requested based upon specific details by the coordinator.

Based on our judgmental sample of 35 tip reward payments totaling \$35,500, 4 tip reward payments

RECOMMENDATION:

We recommend that First Coast Crime Stoppers, Inc. revise their standing rules, policies, and operating procedures in accordance with the tip reward payment authorization requirements established in their grant agreement with the Office of the Attorney General. Tips which have not resulted in an arrest, stolen property or drugs recovered should be paid from the FCCS, Inc.'s

AUDIT RESPONSE:

Accepted.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-2016

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13-38	Jun-15	Crime Stoppers of Miami-Dade County, Inc.	<p><u>FINDING NUMBER ONE:</u> Internal Control</p> <p>Crime Stopper’s staff requested Inspector General (IG) staff participate on joint audits/site visits. Grant administration staff members particularly were interested in the IG staff performing evaluations of internal controls associated with the program.</p> <p>The Committee of Sponsoring Organizations of the Treadway Commission defines Internal Control as ... “a process, effected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, report, and compliance.”</p> <p>The oversight body (or board) is responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entitiv.</p>		

Management is responsible for designing an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Components of internal control include the control environment, and the control activities. The control environment includes among other things the organization structure, assignment of authority, and responsibility.

Regarding control activities, they are defined as actions established through policies and procedures that help ensure that management's directives to mitigate risks to the achievement of objectives are carried out... they may encompass a range of manual and automated activities such as authorizations and approvals, verifications, reconciliations, and business performance reviews.

During our audit of the Crime Stoppers of Miami-Dade County, Inc., we reviewed the following: board meeting minutes, operational reports, financial reports, and other documentation provided for justification for costs reimbursed by the State.

We noted the following as a result of our audit:

1. Too much financial responsibility rests with the Office Manager. Checks were prepared by the Office Manager and checking accounts were reconciled by the Office Manager. In addition, actual copies of the bank statements were not periodically provided to the board to substantiate amounts represented in the financial reports. Furthermore, the Office Manager prepared the financial statements which are reportedly reviewed by their CPA firm. The Treasurer does not sign checks, reconcile bank accounts, or provide

2. The board does not approve project specific timesheets whereby the board can assure themselves that the Executive Director (ED) is working solely on Crime Stoppers' activities. In addition, the board does not evaluate the ED annually to discuss program goals and objectives. Furthermore, the board does not routinely view public service announcements, unsolved crime spots, and the Crime Stoppers Case Files shows which previously aired in Miami weekly at 12:30 a.m. Sunday mornings.

3. The ED manages CSMD with little direction. The collective input and leadership of the board could provide oversight and leadership to focus or lead the program.

4. CSMD By-laws do not reflect current practices in some cases. CSMD Board of Director's policy and procedures manual have not been amended to reflect current practices. For example, the manual calls for an annual examination of the financial accounts... and the audit report shall be made available to the board of directors. Annual audit reports are not prepared and are not made available

However, CSMD is in compliance with the Florida Single Audit act. The contract does not require a Florida Single Audit unless expenses exceed \$500,000. This is in contradiction to the by-laws. Without an audit, accountability of the program is diminished. Errors and otherwise fraudulent activity could go undetected. While it is laborious and tedious at times to review by-laws, policy and procedures; it is nonetheless a good practice to make sure current policies are being followed and to codify new practices as seen fit to better manage and lead a program.

5. Management was negligent in maintaining fixed asset inventory records. Inventory was reportedly scattered over several locations and the inventory records and storeroom were disorganized. Without periodic reconciliations, property could go missing without being detected. We were not able to complete our inventory, but did notice excess inventory items, such as LCD televisions, that were not being used and remained in their original packaging. See Finding Three.

RECOMMENDATION:

We recommend the following:

1. The bank account should be reconciled by someone other than the Office Manager, preferably the Treasurer or the CPA firm. Periodically, bank statements should be provided to the board for their review. The Treasurer should be more active in his role with CSMD.
2. The board should approve biweekly timesheets. Furthermore, the board should evaluate the ED annually and review goals and objectives.
3. The board should view Crime Scene videos and periodically review the Crime Stoppers Case File crime reenactments as well as other productions that CSMD creates, in advance of release, to determine whether the board agrees with the content of the production.
4. The board should consider periodic financial audits or amend the by-laws. Policy and procedures manuals should be updated to ensure the current practices are agreeable with the expectations of management. By-laws should be periodically reviewed and updated as laws or
5. The LCD televisions were awaiting the approval for installation within the TIPS office at the Miami-Dade Police Department. The delay was precipitated by the issue of splitting the one cable input into four and whether there was a requirement of payment for one line or four. As of this date, the televisions have been installed and are operational.

FINDING NUMBER TWO:

Review of Sample of Expenditures

The Office of the Attorney General contracted with the Crime Stoppers of Miami-Dade County, Inc. Grant No. 017-13 to provide deliverables, reports, findings and drafts as specified in the contract. The contract provides guidance as to the procurement of grant related purchases.

We reviewed a sample of 51 items (including tips) for a total of \$60,776.08. The total amount submitted for reimbursement was \$293,408.67

RECOMMENDATION:

1. Crime Stoppers Grant Administrators should reevaluate their position on long distance calls. All phone expenses should be detailed and only CSMD long distance expenses should be reimbursed. The Grant should be reimbursed for personal use of the phone.
2. CSMD should prepare and submit detailed project specific timesheets.
3. CSMD should discontinue paying for employee parking expenses

FINDING NUMBER THREE:

Inventory Items

The grant agreement with the contractor allows for purchases of equipment if it is in keeping with the scope of services.

The Rewards and Public Education segment of the contract allows Crime Stopper Units to select the program awareness/media.

According to Grant No. 017-13, between Crime Stoppers of Miami-Dade County and the Office of Attorney General:

Article 12: Property, the Provider agrees to be responsible for the proper use, custody and distribution of grant property, and agrees not to sell, transfer, encumber, or otherwise dispose of property acquired with grant funds without the written permission of the Agency.

Article 2: Scope of Services states the Provider agrees to provide units of deliverables as specified in this contract.

It is the intent of the contract that the crime stoppers grantees utilize fixed assets and inventory

RECOMMENDATION:

CSMD should:

1. Reevaluate the need for the van and act accordingly, either dispose of it or make better use of it.
2. Utilize the televisions or return them to Crime Stoppers headquarters administration.
3. Discontinue the use of unused cell phone for the Crime Stoppers Law Enforcement/Tips Coordinator.
4. Inventory all equipment and return or properly identify/tag the equipment. Keep the inventory up-to-date and conduct annual physical inventories.
5. Consider renting a smaller office space.
6. Consider other crime stopper advertising mediums as performed in other Crime Stoppers grants and expand to other types of program awareness/media.
7. Distribute the current inventoried items on hand to schools or at other CSMD events.
8. Ensure a physical inventory reconciliation is performed by the end of the year and advise Crime

FINDING NUMBER FOUR:

Governance

The DLA contracts with providers to provide Crime Stopping activities around the State of Florida.

Article 13 of Grant No. 017-13, states the Provider shall maintain books, and records, and documentation... in compliance with Section 215.97, F.S.

Furthermore, the Provider shall, at all reasonable times, without notice, for as long as records maintained provide full access to and the right to examine any of the Provider's contracts and related records and documents pertaining to this agreement and the grant funds provided hereunder, regardless of the form in which such documents are kept.

Article 14 of Grant No. 017-13 states The Provider shall permit persons duly authorized by the Agency to inspect and copy all records, papers, documents, facilities, goods and services of the Provider which are relevant to this contact, and to

Following such review, the Agency will deliver to the Provider a written report of the findings, and the Agency may require the provider to develop, a corrective action plan if the Agency, in its sole discretion, determines plan is necessary. The Provider hereby agrees to timely correct all deficiencies identified in any corrective action plan.

We noted the following prior to and during our site visit trip to Miami:

1. A) Noncompliance with requests for records prior to and during the OIG visit.
 B) A poor perception towards auditors/reviewers which necessitated additional questions and repeated requests for records.

2. Board governance could be improved by becoming more involved and interactive with the ED. The lack of board direction resulted in a Crime Stopper unit that doesn't have much outside input.

3. The board does not routinely review productions before their release. The board could exercise their input into the content and delivery of

RECOMMENDATION:

1. All CSMD staff should attend training and adhere to all contract provisions.
2. The board should increase its leadership and governance role in the operations of CSMD by setting goals, conducting evaluations and comparing performance against agreed upon goals.
3. The board should review the productions created by CSMD for content and effectiveness and possibly become more transparent.

In addition, it is our opinion that grant CSMD management staff should attend Florida Association of Crime Stoppers meetings and attend training as to what is expected as far as contract deliverables are concerned, invoicing, documentation, allowable expenses, and expectations from monitoring visits/audits.

FINDING FIVE: Evaluation of Media Efforts towards Solving Crime

The Attorney General's Office contracts with entities to provide Crime Stopper's Programs in accordance with Section 16.555, F.S. and 938.06, F.S. to support crime fighting programs.

The individual Crime Stoppers grant contracts allows individual methodologies for the category Program Awareness/Media. Items included in this category are: website; brochures; billboards; bus wraps; cab signs; newspaper; radio; television programs; movie theater (advertisements); program specialty items such as pens, pencils, magnets, rulers; door hangers; window clings/signs/stickers; Yellow pages; newsletters; Child ID programs; Child ID supplies; Crime Scene Tape; Posters; banners; bus benches; Wanted Fugitive ads, flyers, posters, billboards; Direct Mail; TV eyes; re-enactors; and media reproduction.

In addition, as stated before, the Florida Crime Stoppers Act was passed by the Legislature in 1998. ... The Act provides for enhancing public awareness of crime prevention methods and to train the public in personal safety principles, especially for citizens who live in work at or

During the audit period, the CSMD focus appeared to be on the television show at the expense of other media outlets prescribed in the Crime Stoppers Budget process.

At the time of our fieldwork, Crime Stoppers Case Files, produced by the CSMD, was aired on a 30 minute weekly television show airing 12:30 a.m. Sunday morning. Subsequent to our fieldwork, the show was cancelled.

Furthermore, costs were not captured per show to provide a tool by which the Crime Scene shows/spots could be evaluated as far as effectiveness.

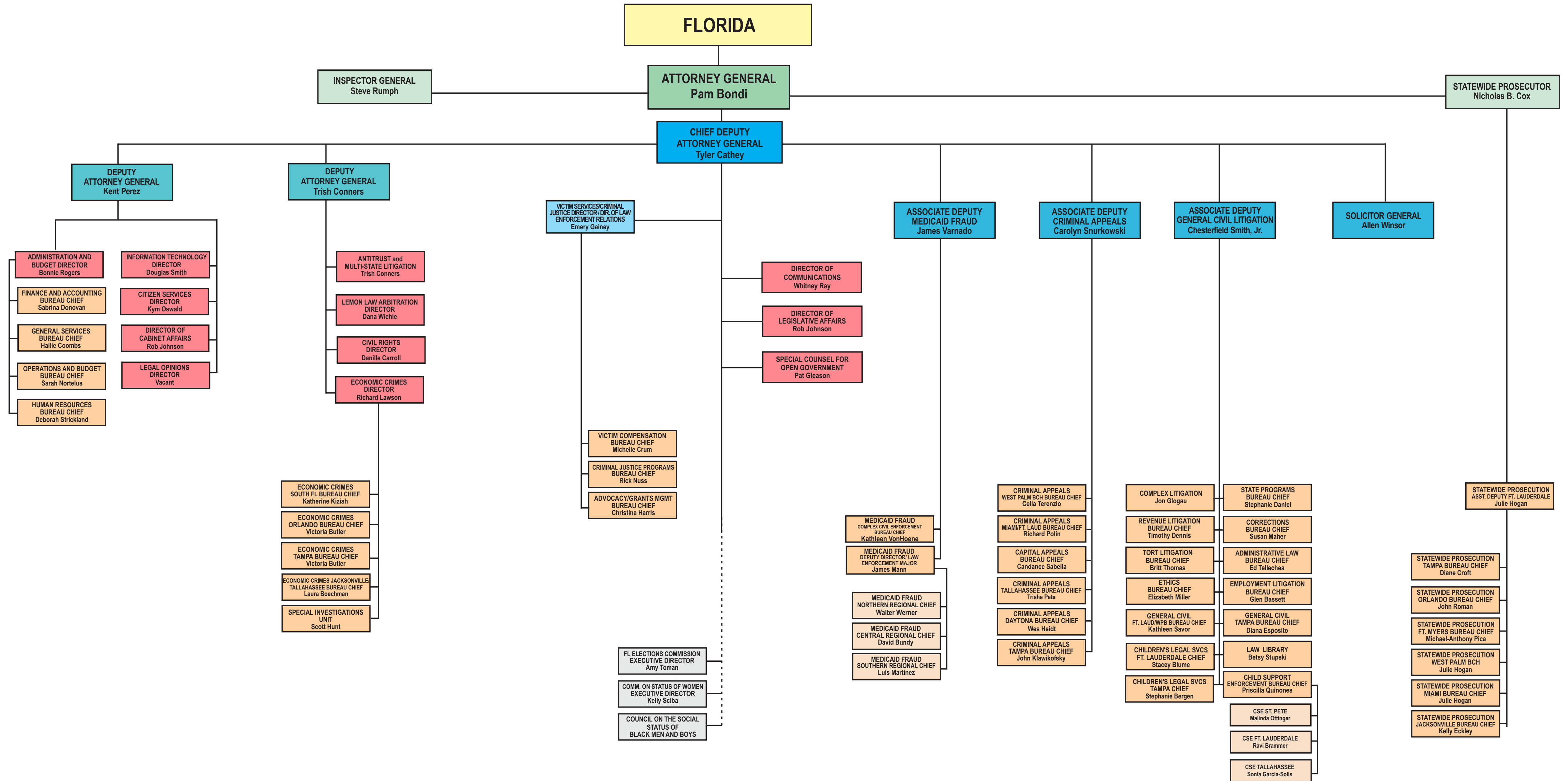
Most of the efforts were concentrated in television production at the expense of other areas of focus.

The efforts appeared to be detection rather than

RECOMMENDATION:

1. Sample tipsters as they call in to determine where they heard about Crime Stoppers. Track crimes solved as a result of different media outlets that produced the tips.
2. Track costs by product produced to help evaluate cost effectiveness of the production (in the TipSoft® program).
3. Consider other types of advertising, rather than most of the efforts going towards the TV program if appropriate after analyzing tip information.
4. Track the crimes solved as compared to the spots highlighted on the TV program

STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



Revised: 8/4/15

LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2014-15			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		204,810,793		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		5,966,053		0	
FINAL BUDGET FOR AGENCY		210,776,846		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Lemon Law * Number of Arbitration Hearings Conducted		396	4,027.18	1,594,762	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		46,616	165.44	7,712,033	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		124	26,542.96	3,291,327	
Racketeer Influenced And Corrupt Organization (rico) Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		363	29,621.13	10,752,471	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		120	2,376.68	285,202	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		948	18,796.16	17,818,760	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		26,854	332.69	8,933,959	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		42	15,326.40	643,709	
Solicitor General And Complex Litigation * Number of cases		217	13,821.31	2,999,225	
Opinions * Number of Opinions Issued		198	3,439.18	680,958	
Cabinet Support Services * Number of Cabinet Meetings		12	39,765.67	477,188	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		201	2,187.05	439,597	
Sexual Predator Civil Commitment Appeals * Number of cases		130	2,029.25	263,802	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		27,195	537.51	14,617,648	
Capital Appeals * Number of cases - capital appellate litigation		685	4,173.98	2,859,177	
Administrative Law * Number of cases		197	12,643.83	2,490,835	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		2,322	640.07	1,486,231	
Civil Litigation Defense Of State Agencies * Number of cases defending the state and its agents in litigation of appellate, corrections, employment, state programs and tort.		4,341	2,395.61	10,399,362	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		359,375	69.72	25,054,504	
Victim Notification * Number of appellate services provided		14,700	155.85	2,290,936	
Victim Compensation * Number of victim compensation claims paid		22,826	895.36	20,437,458	
Minority Crime Prevention Programs * Number of crime prevention programs assisted		3	3,130,410.00	9,391,230	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		28	166,617.46	4,665,289	
Crime Prevention/Training * Number of people attending training		3,184	151.27	481,634	
Civil Legal Assistance * Number of people receiving legal assistance		5,728	1,055.24	6,044,397	
Investigation And Prosecution Of Multi-circuit Organized Crime-drugs * Annual volume of investigations handled		216	150.61	32,531	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		629	11,901.08	7,485,780	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		836	1,724.08	1,441,332	
TOTAL				165,071,337	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				45,705,939	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				210,777,276	

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.

NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2006-2017
STATE OF FLORIDA

SP 09/15/2015 12:08
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT LEGAL AFFAIRS/ATTY GENERAL

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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: 41	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	210,776,846	
TOTAL BUDGET FOR AGENCY (SECTION III):	210,777,276	
	-----	-----
DIFFERENCE:	430-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF LEGAL AFFAIRS

Agency Budget Officer/OPB Analyst Name: Sarah Nortelus / Kristin Manalo

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

	Program or Service (Budget Entity Codes)		
Action	41100000	41200000	41300000

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

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)	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. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.			
---	--	--	--

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
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	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

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

		Program or Service (Budget Entity Codes)		
Action		41100000	41200000	41300000
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

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2014-15 approved budget. Amounts should be positive.			

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
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
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
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
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
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #16-002?	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 90 of the LBR Instructions.)	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y
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
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).			
TIP	If an appropriation made in the FY 2015-16 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
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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	YY
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	N/A	N/A
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 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
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
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A
11. SCHEDULE IV (EADR, SC4)				

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
11.1	Are the correct Information Technology (IT) issue codes used?	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
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	NOT REQUIRED FOR THIS YEAR			
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)				
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	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
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
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
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
AUDIT:				
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y
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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	N/A	N/A
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: 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
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	DIFFERENCE DUE TO ROUNDING		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
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
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
17.4	Does the LBR include a separate 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
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
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
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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