

Executive Director Marshall Stranburg

Child Support Ann Coffin Director

General Tax Administration Maria Johnson Director

Property Tax
Oversight
Dr. Maurice Gogarty
Director

Information Services Damu Kuttikrishnan Director

### LEGISLATIVE BUDGET REQUEST

Department of Revenue

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 Committee 221 Capitol Tallahassee, Florida 32399-1300

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

**Dear Directors:** 

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of 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 2016-17 Fiscal Year. As executive director of the Department of Revenue, I have approved this plan, which has been reviewed and approved 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

Florida Department of Revenue Tallahassee, Florida 32399-0100 http://dor.myflorida.com/dor/

### DEPARTMENT OF REVENUE REQUEST FOR APPROVAL OF PAY ADDITIVES TEMPORARY SPECIAL DUTIES-GENERAL FISCAL YEAR 2016-2017

The Department of Revenue (Revenue) requests approval to implement Temporary Special Duties-General pay additives for Fiscal Year 2016-2017. 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 2016-2017. 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 2016-2017. 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 2016-2017.

### **Collective Bargaining Agreements Impacted**

# AFSCME Article 21 - Compensation for Temporary Special Duty in a Higher Position

- (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 24 positions designated as on-call and call-back, and the total on-call hours reported from July 1, 2014 - June 30, 2015 was approximately 19,687 hours for a total payout of approximately \$19,687. The total call-back hours reported from July 1, 2014 - June 30, 2015 was approximately 401 hours for a total payout of approximately \$3,373.

#### **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 two positions designated as lead workers. The total annual additive amount is approximately \$2,920.

### Temporary Special Duty - Absent Coworker Additives

Revenue currently has no positions designated as temporary special duty-absent coworker.

# **LEGISLATIVE BUDGET REQUEST**

# 2016-2017 DEPARTMENT LEVEL EXHIBITS AND SCHEDULES

STATE OF FLORIDA DEPARTMENT OF REVENUE



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

the Governor's website.									
Agency:	Depa	rtme	rtment of Revenue						
Contact Person:	Pame	la Sla	nter	Phone Number:	(850) 414-3714				
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Asso	Associates and Opportunity vs. Department of Revenue						
Court with Jurisdice	tion:	Divi	sion of Administrat	ive Hearings					
Case Number:		14-4	998						
Summary of the Complaint:		Taxpayer is a convenience store. The Department made an audit assessment against the Petitioner after determining that Petitioner failed to report and remit the full amount of sales tax due on taxable items during the audit period.							
Amount of the Clai	m:	\$674	1,942.75						
Specific Statutes or Laws (including GAA) Challenged:		N/A							
Status of the Case:		The case was referred to DOAH but jurisdiction was relinquished back to the Department for settlement negotiations.							
Who is representing record) the state in		Agency Counsel							
lawsuit? Check all		X	Office of the Attor	rney General or Di	vision of Risk Management				
apply.		Outside Contract Counsel							
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A							

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

ine Governor's website.							
Agency:	Departi	rtment of Revenue					
Contact Person:	Tom B	utsc	her	Phone Number:	(850) 617-8347		
Names of the Case: (If no case name, list the names of the plaintiff		HCA, Inc. and Subsidiaries v. Florida Department of Revenue					
and defendant.)  Court with Jurisdict	zion:	2 <sup>nd</sup> C	Circuit				
Case Number:	2	2012	CA 000703				
Complaint:  issues assess inacct federa of not invali uncor was in (10) r			es: (1) Failure to corsement; (2) failure to curate calculation of all form constitutes on-business income; id; (7) Florida defirnstitutional; (8) limitimproper; (9) apported the found due should be should	mply with Department issue a refund for fincome from fore an unadopted rule; (6) agency rule or nition of non-busin itation upon deductionment of taxpayald have been offse	ments on the following nent rules in issuing an ra specified tax year; (3) ign sources; (4) reliance on a s; (5) erroneous classification in non-business income is ess income is etion for wages and salaries ver's income was improper; et against liabilities; and (11) rs. 220.23 was erroneous.		
Amount of the Clair			\$17,249,861.00				
Specific Statutes or Laws (including GAA) Challenged:		Sections 213.255, 220.02(5), 220.03(1)(r), 220.13(1)(b), 220.15, 220.23, 220.723, and 220.807, F.S. Rules 12-6.002, 12-21.005, 12C-1.003(4), 12C-1.015, 12C-1.0153(10), 12C-1.0155, 12C-1.016(1)(a), and 12C-1.016(1)(b)24., F.A.C.					
Status of the Case:	7	The 1	Department is draft	ing an Answer to the	he Amended Complaint.		
Who is representing record) the state in	,	Agency Counsel					
lawsuit? Check all	7	X	Office of the Attor	ney General or Div	vision of Risk Management		
apply.		Outside Contract Counsel					
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A					

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

the Governor's website.								
Agency:	Departme	tment of Revenue						
Contact Person:	Tom Buts	Butscher Phone Number: (850) 617-8347						
Names of the Case: no case name, list the names of the plainting and defendant.)	he iff	HCA, Inc. and Subsidiaries v. Florida Department of Revenue						
Court with Jurisdict	tion: $\int_{0}^{2^{nd}}$	<sup>nd</sup> Circuit						
Case Number:	201	5 CA 000703						
Summary of the Complaint:	issuring feder of minvalunc was (9)	Challenge to Corporate Income Tax assessments on the following issues: (1) failure to issue a refund for a specified tax year; (2) inaccurate calculation of income from foreign sources; (3) reliance on a federal form constitutes an unadopted rule; (4) erroneous classification of non-business income; (5) agency rule on non-business income is invalid; (6) Florida definition of non-business income is unconstitutional; (7) limitation upon deduction for wages and salaries was improper; (8) apportionment of taxpayer's income was improper; (9) net refund due should have been offset against liabilities; and (10) required reporting of federal activity under s. 220.23 was erroneous.						
Amount of the Clai	m: \$6,8	319,792						
Specific Statutes or Laws (including GA Challenged:	AA) 220 120	Sections 213.255, 220.02(5), 220.03(1)(r), 220.13(1)(b), 220.15, 220.23, 220.723, and 220.807, F.S. Rules 12-6.002, 12-21.005, 12C-1.003(4), 12C-1.015, 12C-1.0153(10), 12C-1.0155, 12C-1.016(1)(a), and 12C-1.016(1)(b)24., F.A.C.						
Status of the Case:	The	Department is draft	ing an Answer to the	he Amended Complaint.				
Who is representing record) the state in		Agency Counsel						
lawsuit? Check all		X Office of the Attorney General or Division of Risk Management						
apply.		Outside Contract Counsel						
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A						

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

the Governor's website.							
Agency:	Departme	rtment of Revenue					
Contact Person:	Isabel No	Phone Number: (850) 617-8347					
Names of the Case: no case name, list the names of the plaintif and defendant.)	e	Holiday CVS, LLC v. State of Florida, Department of Revenue					
Court with Jurisdicti	on: N/A	A					
Case Number:	N/A	A					
Summary of the Complaint:	issuexp pro on assoext sign con asso Pet fina bey [a]g arti ind info	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 2 <sup>nd</sup> consent agreement to extend the time to issue and assessment or file a claim for refund was signed after the expiration of a 1 <sup>st</sup> consent agreement and, even if the 2 <sup>th</sup> consent agreement was timely, the assessment did not become a final assessment until after the expiration of the last 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					
Amount of the Claim		8 million tions 72 0110	(2) 95 (	91(3) 212 031 21	2 05 213 21 213 23 F.S		
Specific Statutes or Laws (including GA Challenged:	<b>A</b> )	Sections 72.011(2), 95.091(3), 212.031, 212.05, 213.21, 213.23, F.S.  Rule 12-6.003, F.A.C.					
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 record) the state in the	,	Agency Co	ounsel				
lawsuit? Check all the		X Office of the Attorney General or Division of Risk Management					
apply.		Outside Co	ontract (	Counsel			

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

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

the Governor's website.							
Agency:	Depa	rtment of Revenue					
Contact Person:	Isabe	l Nog	ues	Phone Number:	(850) 617-8347		
Names of the Case: no case name, list the names of the plainting and defendant.)	ne	Orla Oper	New Cingular Wireless PCS, LLC; Citrus Cellular Limited Partnership; Orlando SMSA Limited Partnership; AT&T Mobility Wireless Operations Holdings Inc.; and Florida RSA No. 2B (Indian River) LP, v. State of Florida Department of Revenue				
Court with Jurisdict	tion:	15th	Circuit				
Case Number:		5020	015CA003700				
Summary of the Complaint:		Plaintiffs provide communications services and other services to its customers. Plaintiffs filed refund claims for communications services tax that it claims were remitted on charges for Internet access service. The Department denied each of these refund claims, because Plaintiffs were not able to prove that the charges were solely for Internet access service.					
Amount of the Clair	m:	\$151 million					
Specific Statutes or Laws (including GAA) Challenged:		Section 202.11(1), (1)(h) and (13), F.S.; and 47 U.S.C. s. 151 note (Internet Tax Freedom Act)					
Status of the Case:	of the Case:  Plaintiffs filed a Complaint on April 1, 2015 and an Amended Complaint on June 4, 2015. The Department filed a motion to venue on May 12, 2015 and a renewed motion to transfer venue 18, 2015. Discovery is ongoing as to the issue of venue.			nt filed a motion to transfer tion to transfer venue on June			
Who is representing record) the state in	• •	Agency Counsel					
lawsuit? Check all		X	Office of the Attor	ney General or Div	vision of Risk Management		
apply.			Outside Contract C	Counsel			
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A					

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

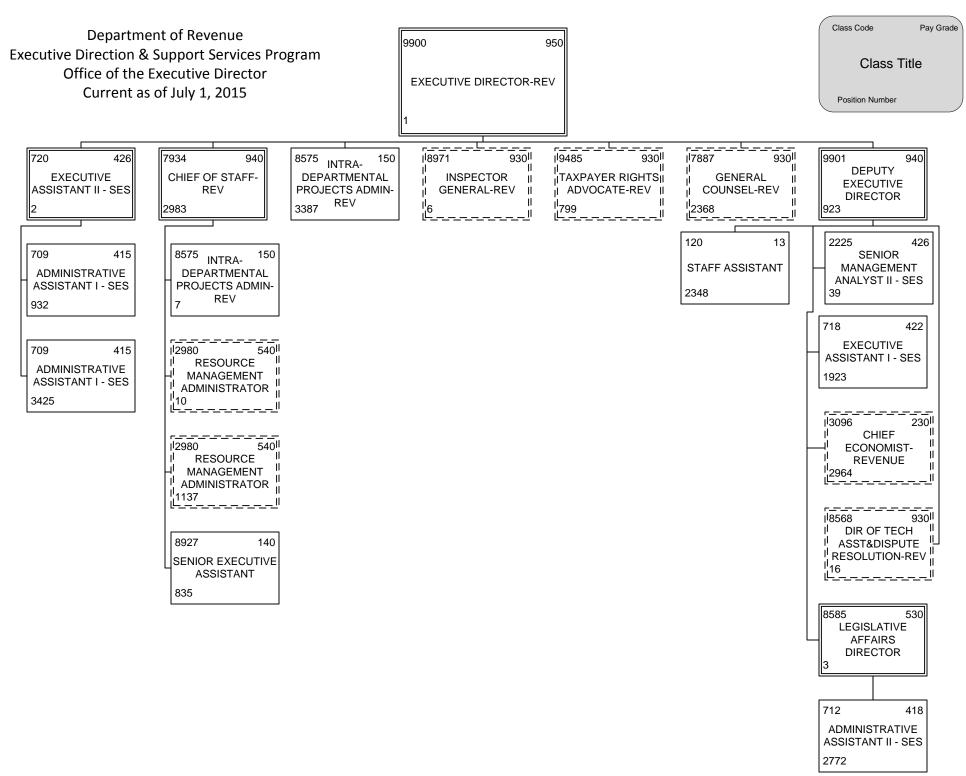
the Governor's website.								
Agency:	Depa	rtment of Revenue						
Contact Person:	Isabe	l Nog	ues	Phone Number:	(850) 617-8347			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		People's Trust Insurance Company v. State of Florida Department of Revenue						
Court with Jurisdict	ion:	2 <sup>nd</sup> C	Circuit					
Case Number:		2013	3 CA 2023					
Summary of the Complaint:		Plaintiff writes title insurance which is subject to the Florida insurance premium tax. Plaintiff alleges the Department incorrectly determined the Plaintiff's insurance premium tax liability by disallowing a salary tax credit for certain wages that Plaintiff claims were paid by Plaintiff to its employees rather than by Paychex, an employee leasing and payroll company, to its employees.						
Amount of the Clair	m:	\$591,705						
Specific Statutes or Laws (including GA Challenged:		Sections 443.036(18), 443.1216(1)(a) and 604.509(5), F.S.; and Rule 12B-8.001(1), F.A.C.						
Status of the Case:		The	parties recently reac	ched a settlement in	n this case.			
Who is representing record) the state in t		Agency Counsel						
lawsuit? Check all		X	Office of the Attor	ney General or Div	vision of Risk Management			
apply.	Outside Contract Counsel							
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A						

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

ine Governor's websites	the diversor's website.							
Agency:	Departi	rtment of Revenue						
Contact Person:	Tom B	utscher	Phone Number:	(850) 617-8347				
Names of the Case: no case name, list the names of the plainting and defendant.)  Court with Jurisdict	ion:	Marshall Stranburg, in his official capacity as Executive Director of the Florida Department of Revenue v. Seminole Tribe of Florida  United States Court of Appeals for the Eleventh Circuit  14-14524-D						
Case Number:  Summary of the Complaint:  (1) Whether a state may tax the poss lessees/licensees of Indian land under regulations recently promulgated by C.F.R. Part 162, merit the deference Whether Section 203.01, F.S., imposs utility services that are delivered to a tax on Indian consumers on Indian lautilities.			Indian land under 25 Upromulgated by the Burit the deference providable. The second of	J.S.C. § 425. (2) Whether ureau of Indian Affairs, 25 ded by the district court. (3) tax on gross receipts from consumer, imposes a direct				
Amount of the Claim:		Approximately \$500,000.00. Although the suit is for declaratory and injunctive relief, an adverse decision would result in the availability of refunds to the Tribe and two of its licensees.						
Specific Statutes or Laws (including GA Challenged:		Sections 203.01 and 212.031, F.S.						
Status of the Case:	A	Awaiting the decision	on of the Eleventh Circ	cuit.				
Who is representing record) the state in tall lawsuit? Check all apply.  If the lawsuit is a claction (whether the	that 2	vision of Risk Management						
is certified or not), provide the name of firm or firms representing the plaintiff(s).								

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

the Governor's website.									
Agency:	Departm	rtment of Revenue							
Contact Person:	Gary Mo	reland		Phone Number:	850-617-8347				
Names of the Case: no case name, list th names of the plaintif and defendant.)	e	Valleycrest Landscaping Maintenance, Inc. v. Department of Revenue							
Court with Jurisdicti	ion: 1 <sup>st</sup>	District Court of A	Appeal						
Case Number:	15	-3439 (1 <sup>st</sup> DCA); 2	2013 CA 00	03134 (lower court	)				
Summary of the Complaint:		Gasoline sold in Florida is subject to a fuel tax of roughly 28 cents a gallon in lieu of a sales tax. Taxpayer operates a landscape service and challenges the constitutionality of the fuel tax on gasoline contending that if gasoline is not used in a motor vehicle or is used for an off-road purpose (for lawn mowers and lawn maintenance equipment, for example) such a tax would be prohibited by Art XII S, Section 9(c), Fla. Const., they argue.							
Amount of the Claim:		\$37,000. If this taxpayer is successful, thousands of refunds would reduce the revenues received or anticipated to be received by the state by more than \$500,000.							
Specific Statutes or Laws (including GA Challenged:		Section 206.41(1), F.S.							
Status of the Case:				Appeal to the Sumi Leon County Circ					
Who is representing record) the state in the	,	Agency Counsel							
lawsuit? Check all t		Office of the A	ttorney Ge	neral or Division o	f Risk Management				
apply.		Outside Contra	ct Counsel						
If the lawsuit is a cla action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class								

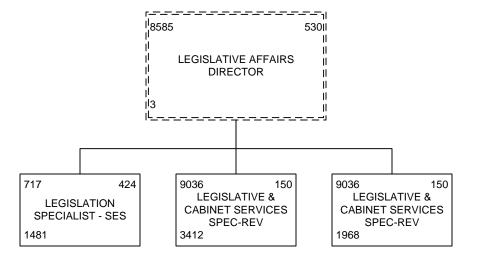


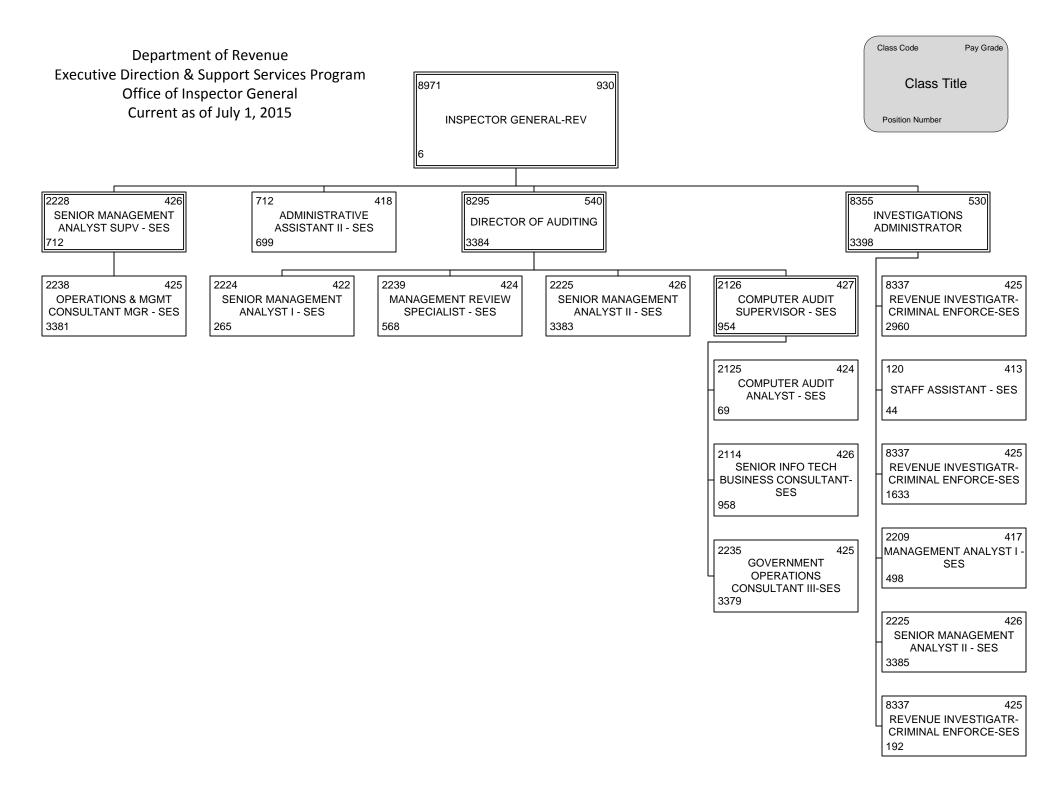
# Department of Revenue Executive Direction & Support Services Program Legislative & Cabinet Services Current as of July 1, 2015

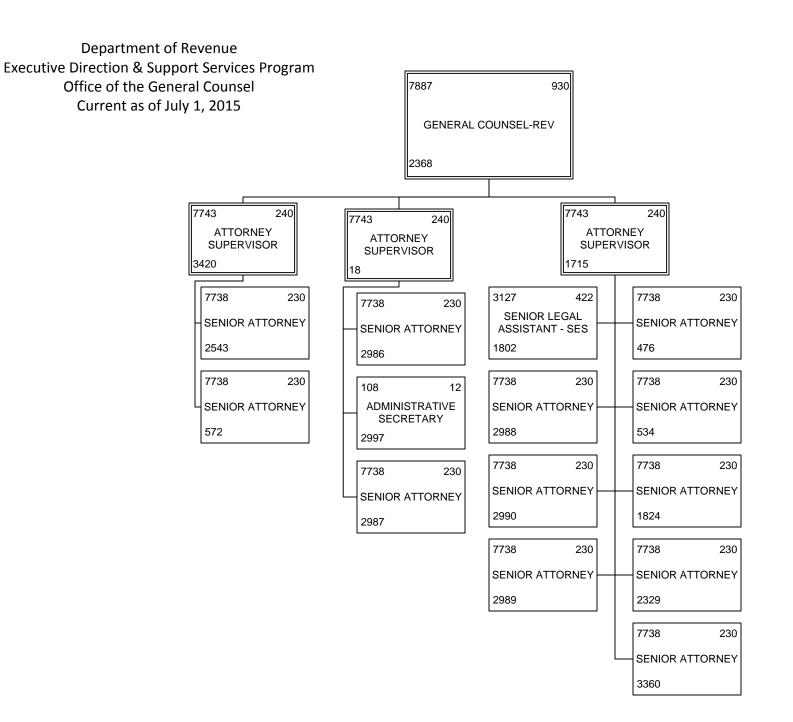
Class Code Pay Grade

Class Title

Position Number



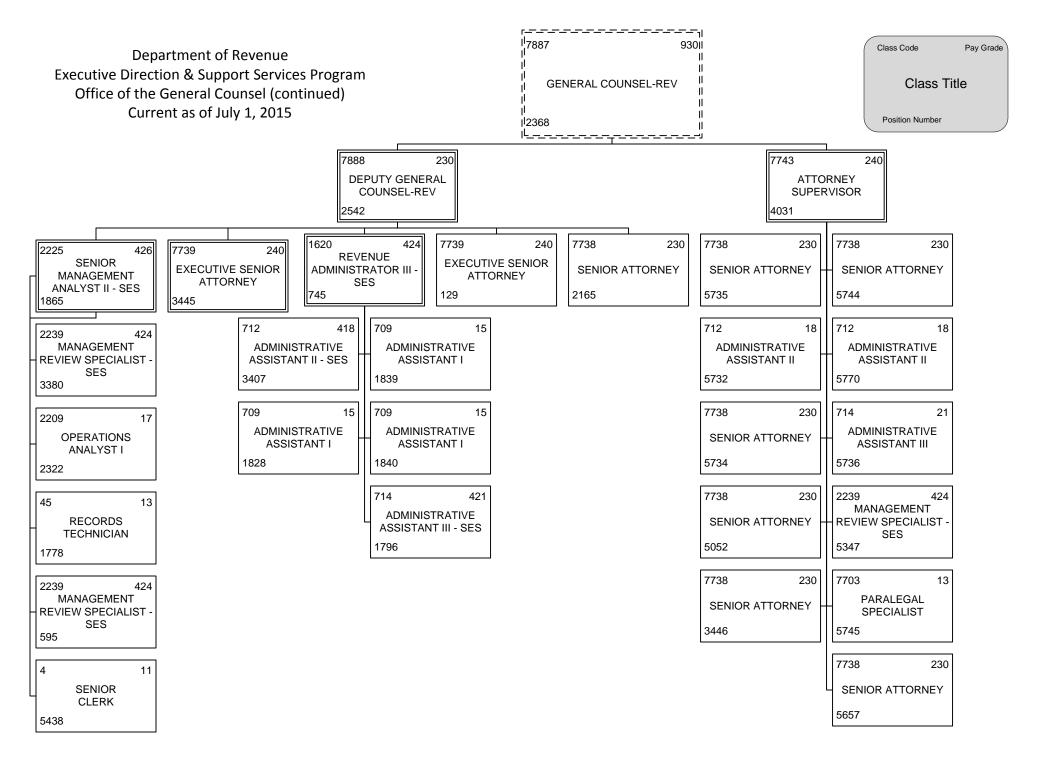




Class Code

Pay Grade

Position Number

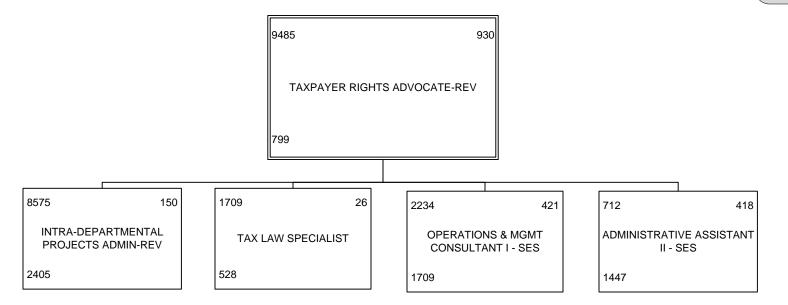


# Department of Revenue Executive Direction & Support Services Program Taxpayer Right's Current as of July 1, 2015

Class Code Pay Grade

Class Title

Position Number



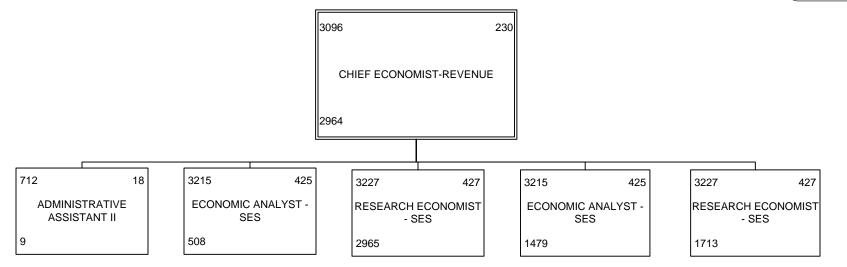
# Department of Revenue Executive Direction & Support Services Program Tax Research Current as of July 1, 2015

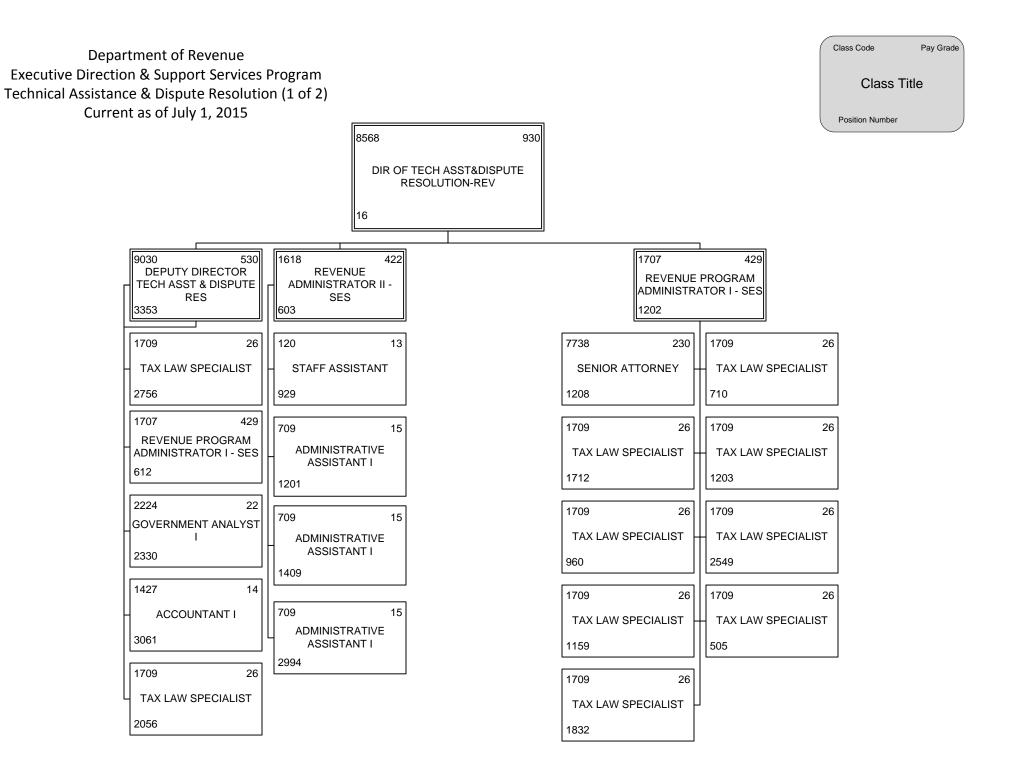
Class Code

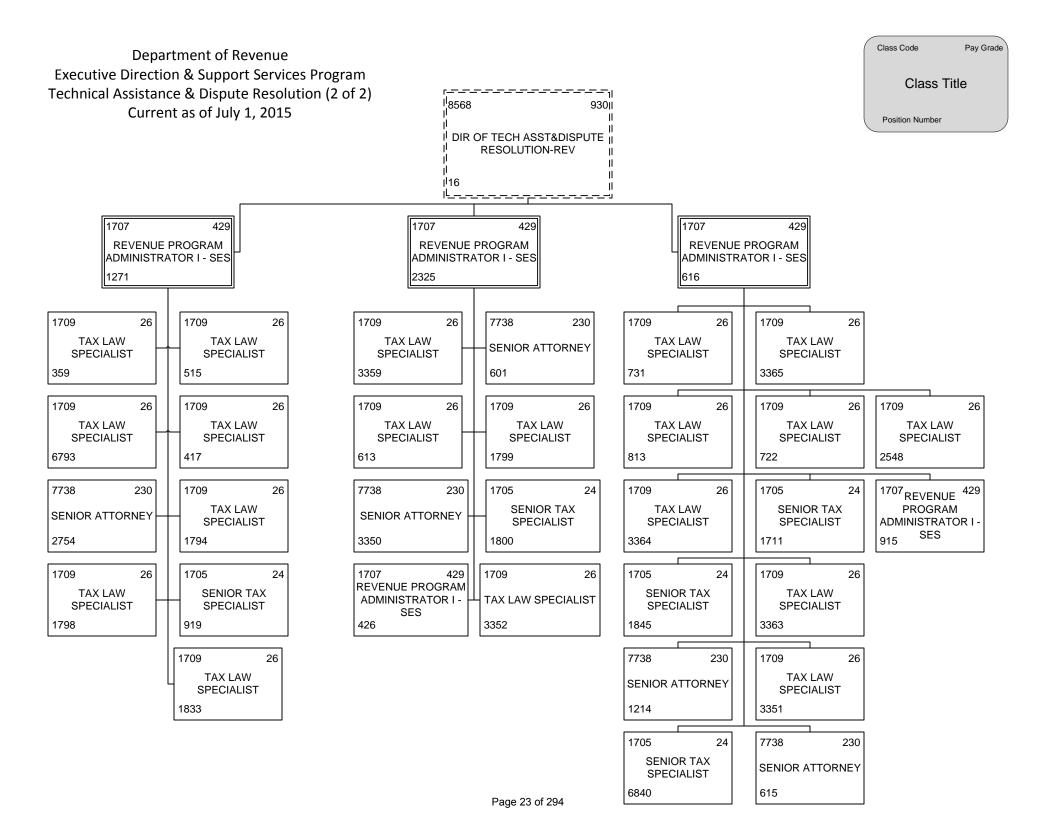
Pay Grade

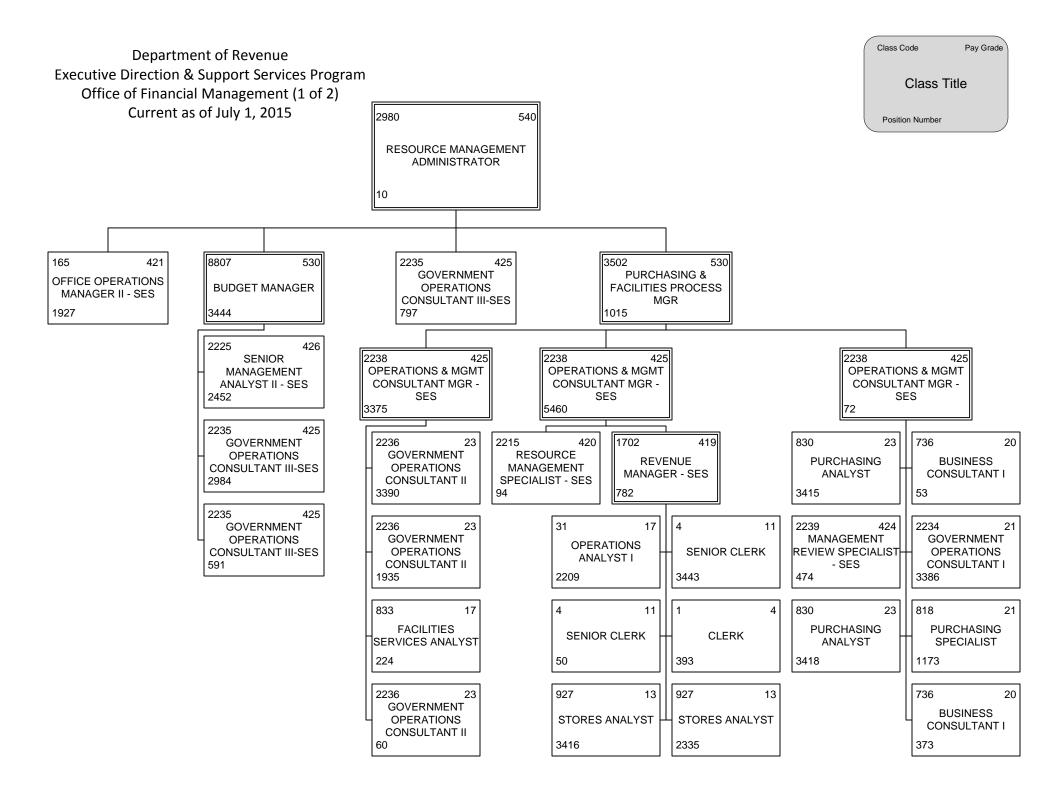
Class Title

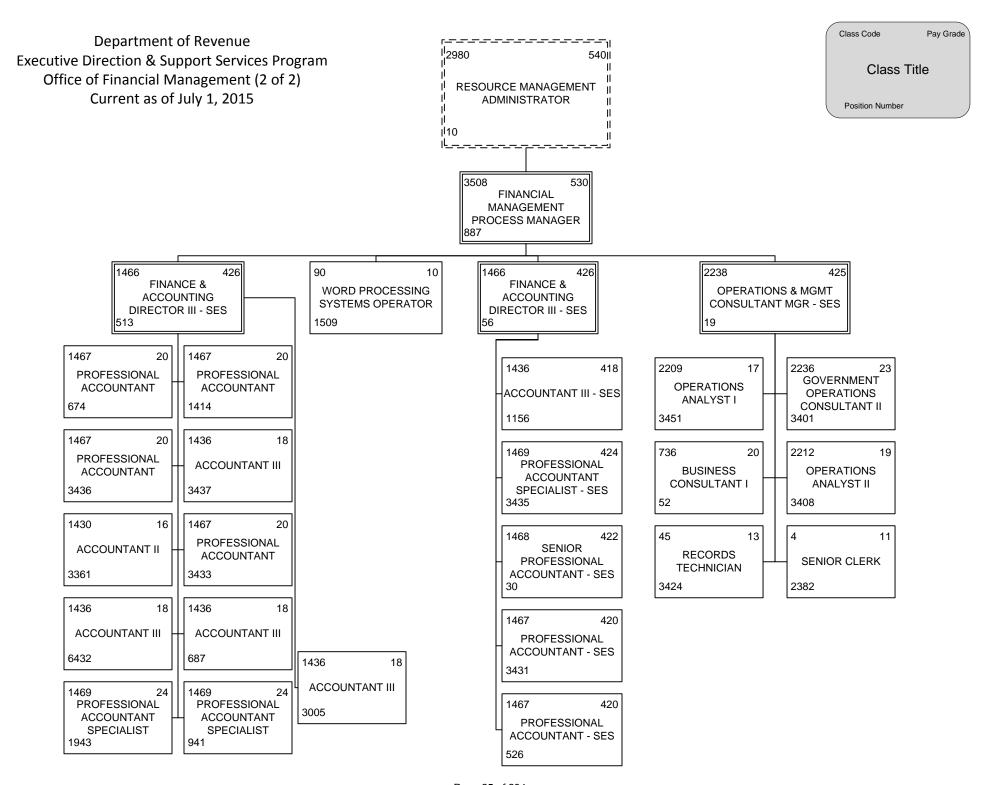
Position Number

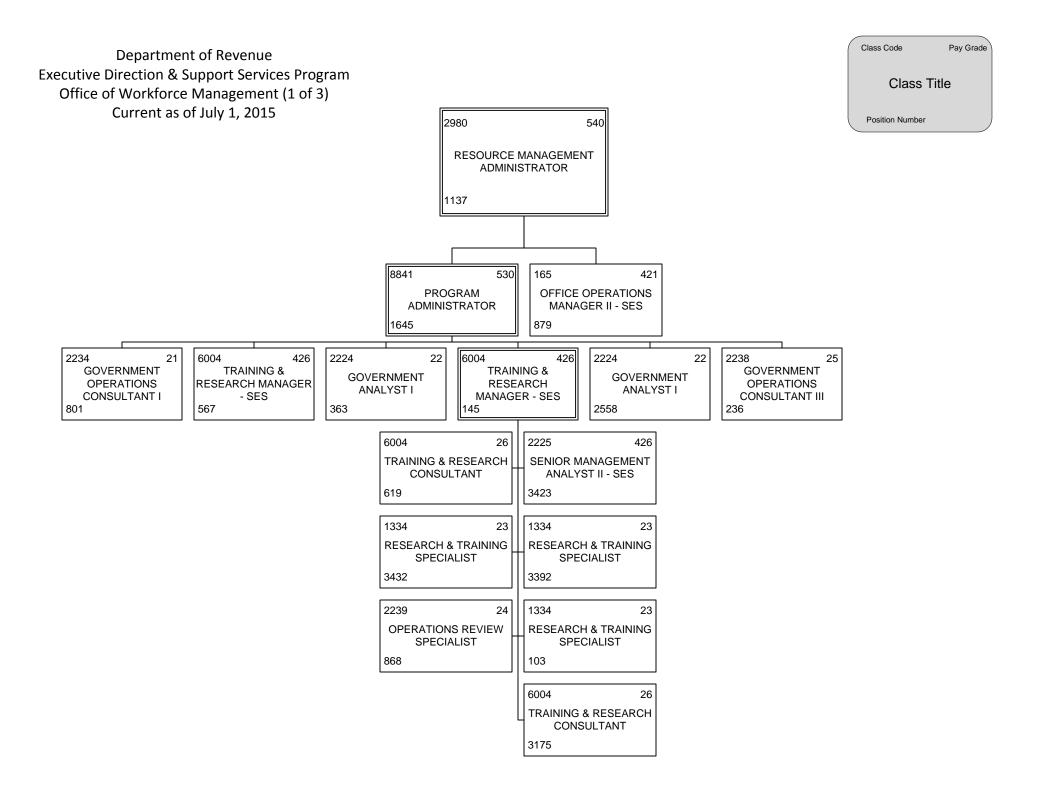


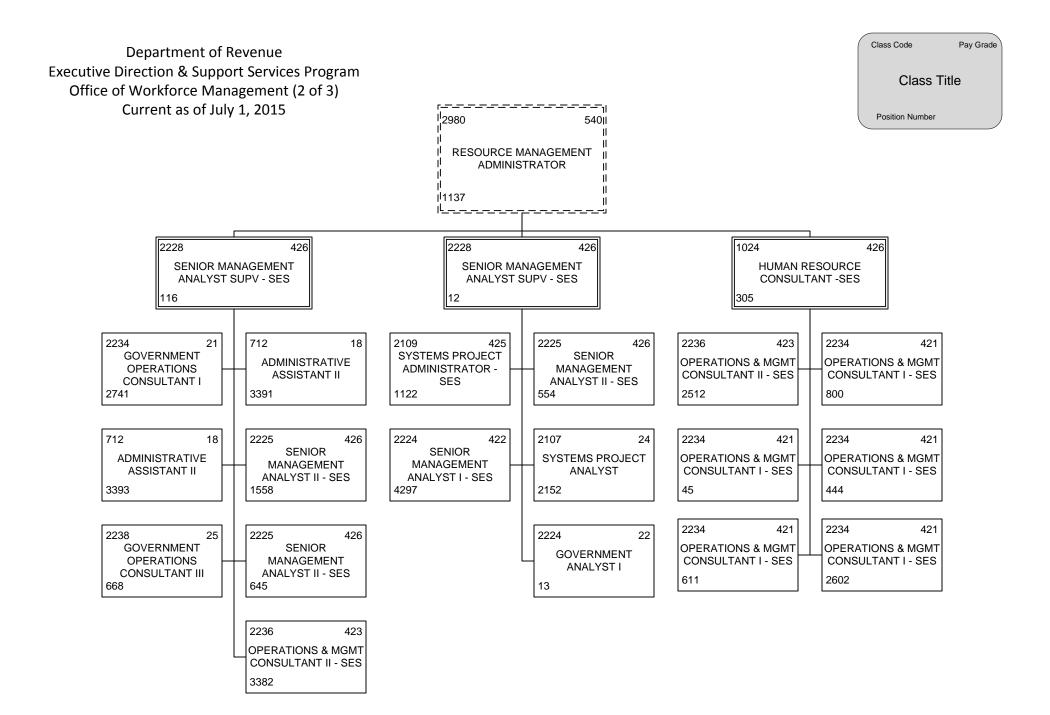


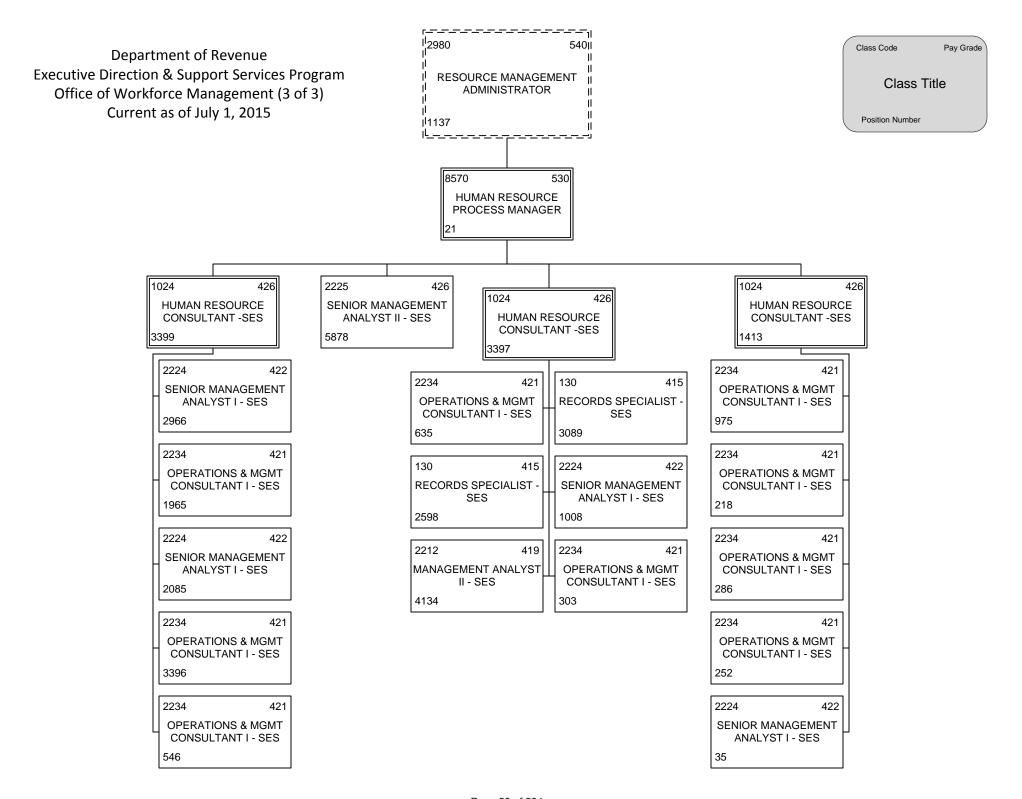




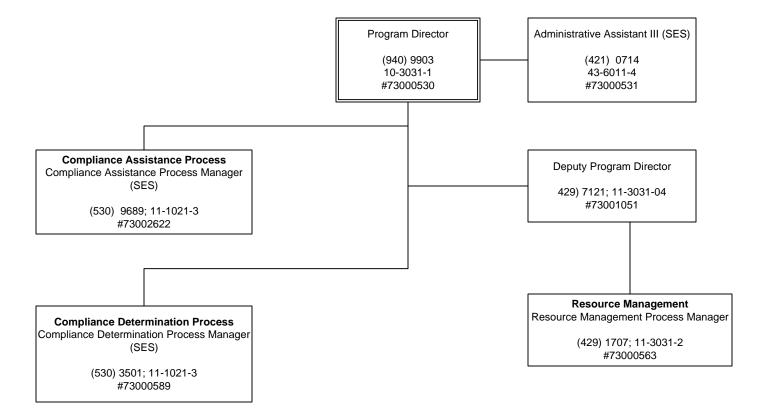




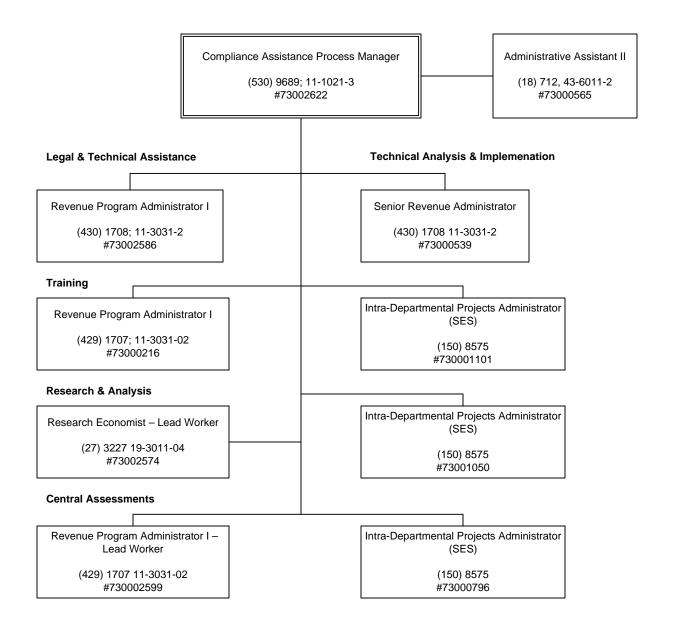


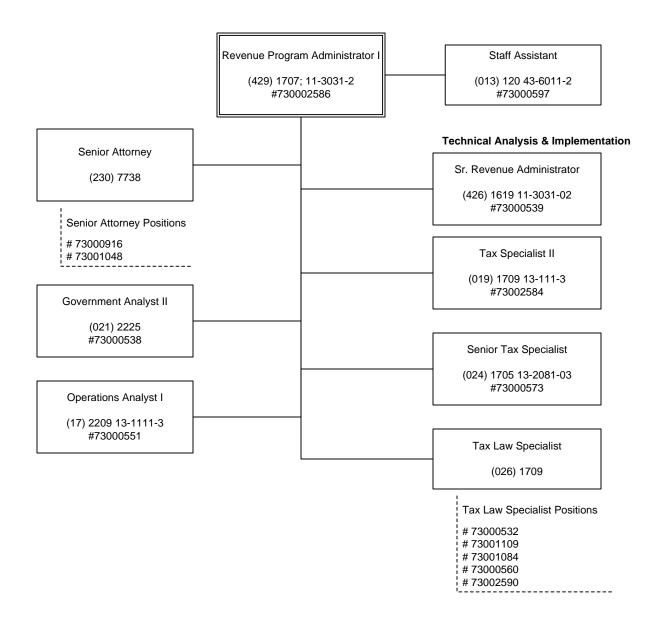


Department of Revenue Property Tax Oversight Director's Office Current as of July 1, 2015

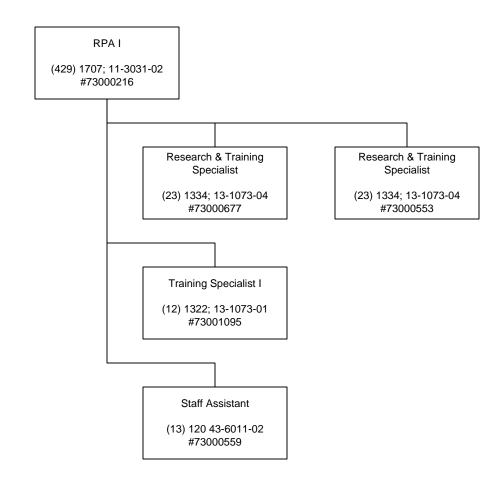


## Department of Revenue Property Tax Oversight Compliance Assistance Process (CAP) Current as of July 1, 2015

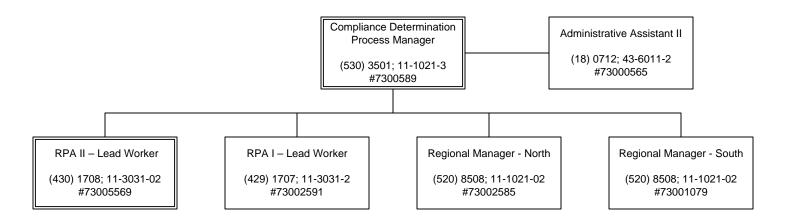




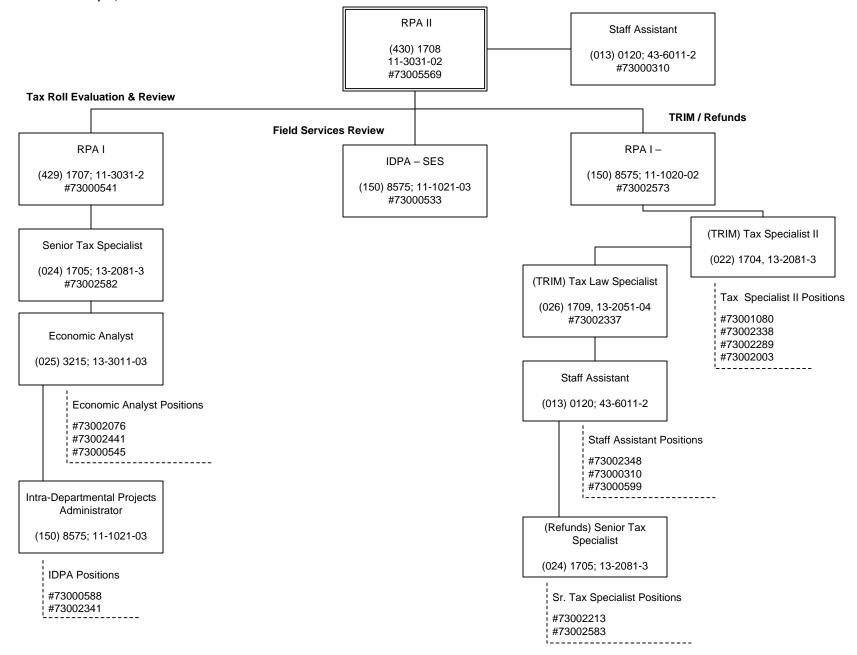
Department of Revenue Property Tax Oversight CAP – Training Current as of July 1, 2015



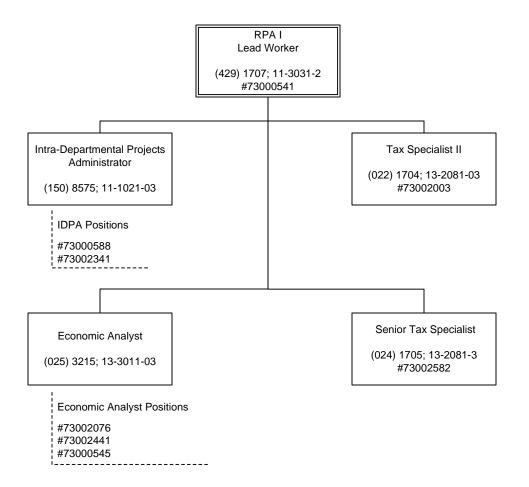
Department of Revenue Property Tax Oversight Compliance Determination (CD) Current as of July 1, 2015



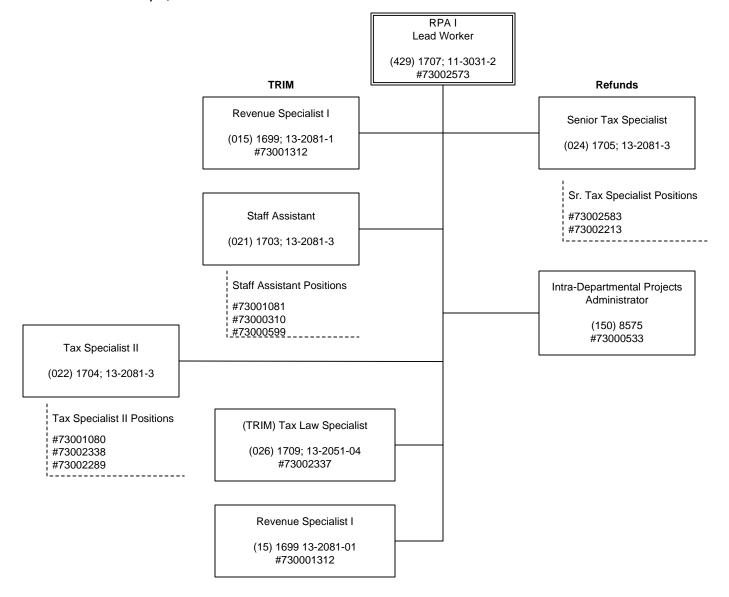
Department of Revenue Property Tax Oversight CD – Quality Assurance Current as of July 1, 2015



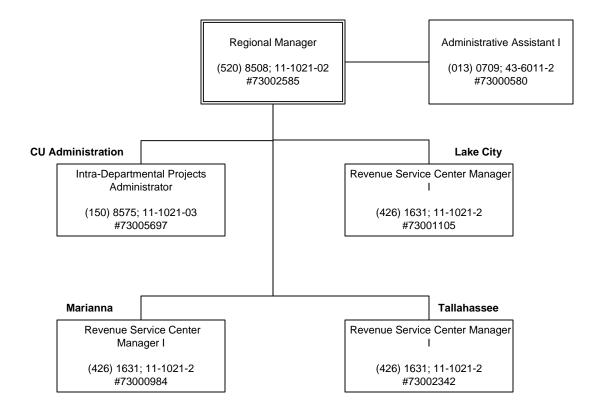
Department of Revenue Property Tax Oversight CD – Tax Roll Evaluation & Review Current as of July 1, 2015

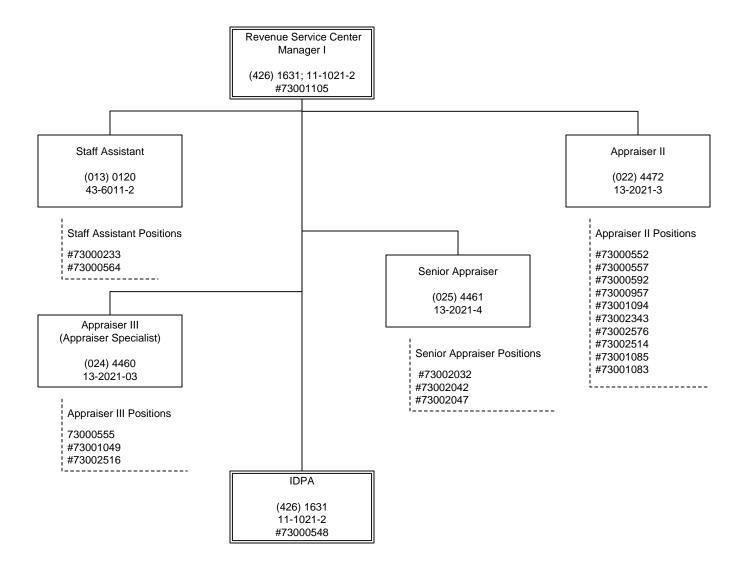


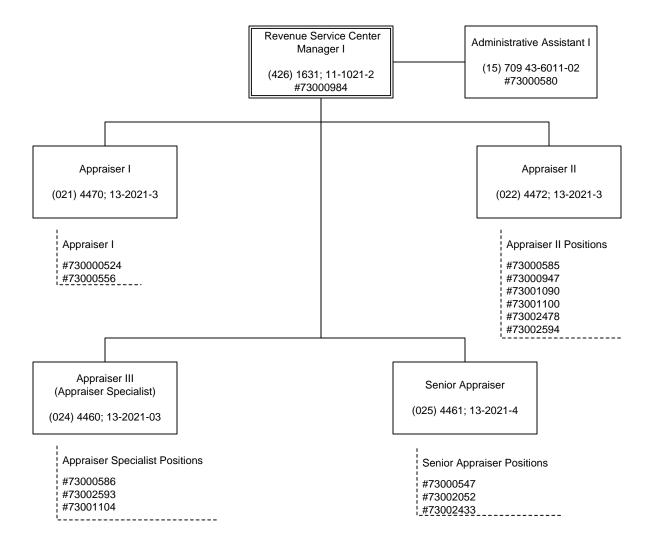
Department of Revenue Property Tax Oversight CD – TRIM / Refunds Current as of July 1, 2015



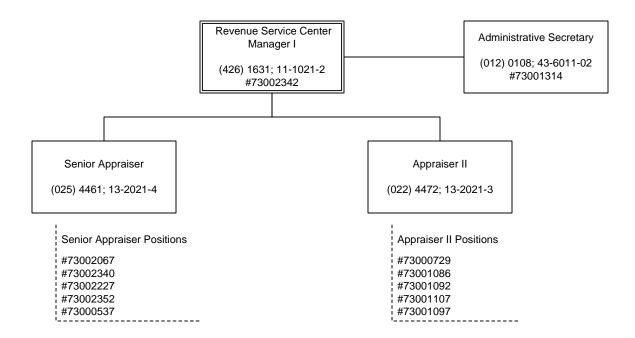
Department of Revenue Property Tax Oversight CD – In-depth Review North Current as of July 1, 2015



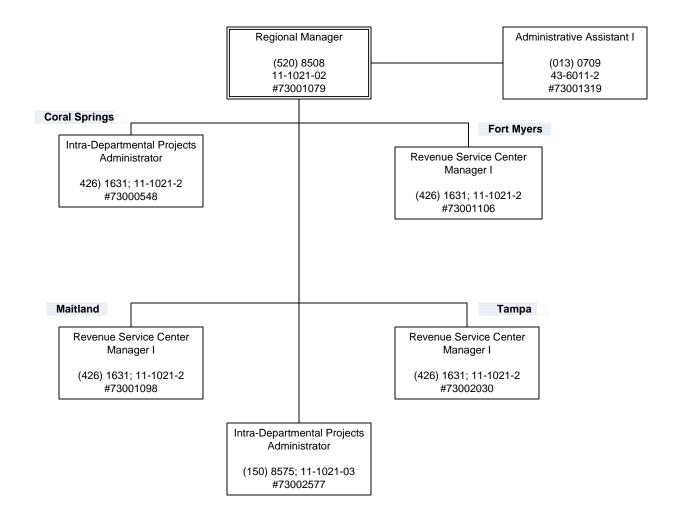




Department of Revenue Property Tax Oversight CD – Tallahassee Current as of July 1, 2015



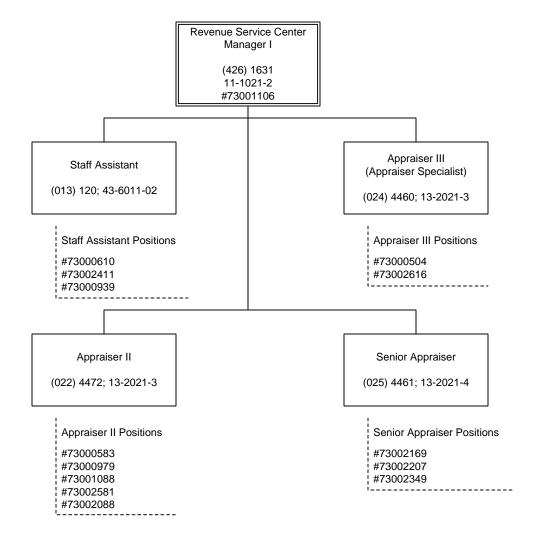
Department of Revenue Property Tax Oversight CD – In-Depth Review South Current as of July 1, 2015



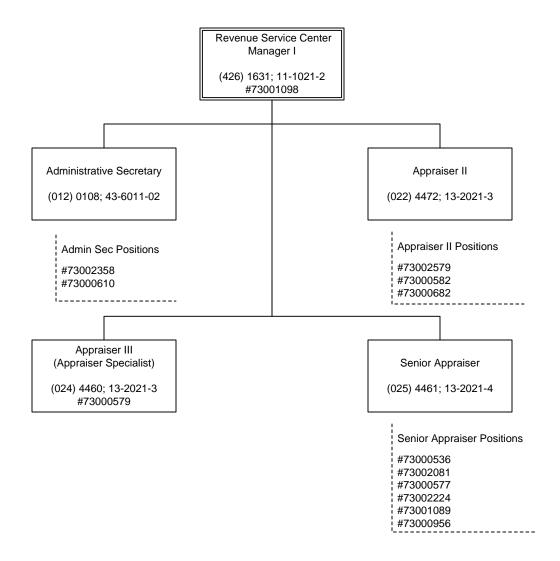
Department of Revenue Property Tax Oversight CD – Coral Springs Current as of July 1, 2015

Intra-Departmental Projects
Administrator

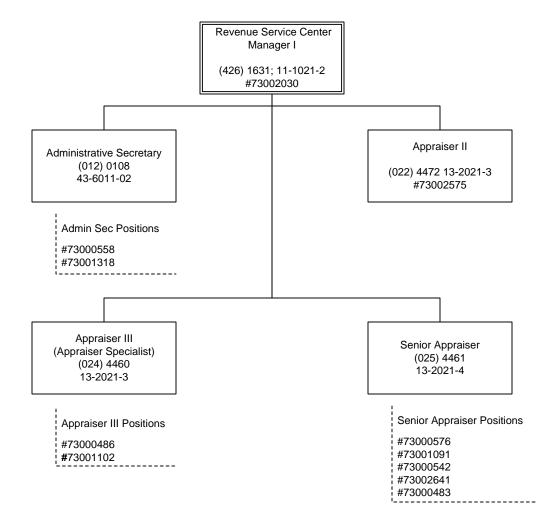
(426) 1631; 11-1021-2 #73000548 Department of Revenue Property Tax Oversight CD – Fort Myers Current as of July 1, 2015



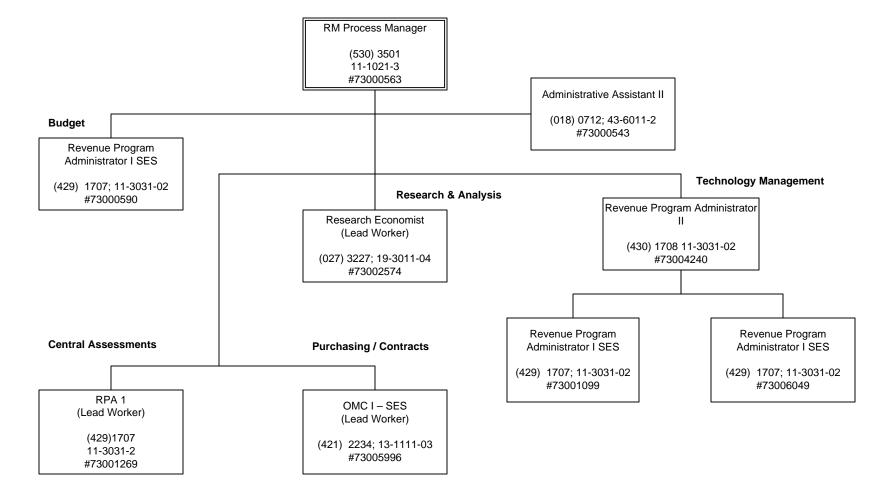
Department of Revenue Property Tax Oversight CD – Maitland Current as of July 1, 2015



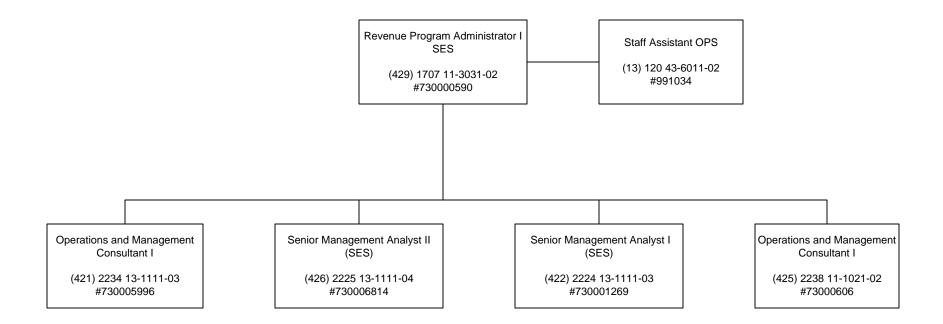
Department of Revenue Property Tax Oversight CD – Tampa Current as of July 1, 2015



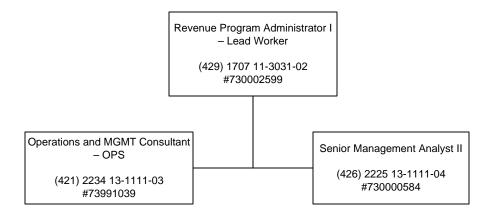
Department of Revenue Property Tax Oversight Resource Management (RM) Current as of July 1, 2015

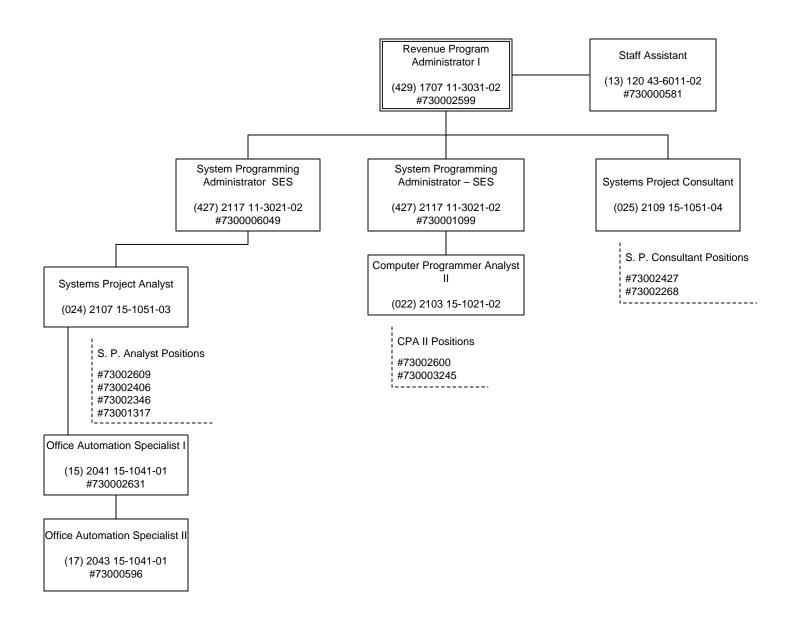


Department of Revenue Property Tax Oversight Budget Current as of July 1, 2015

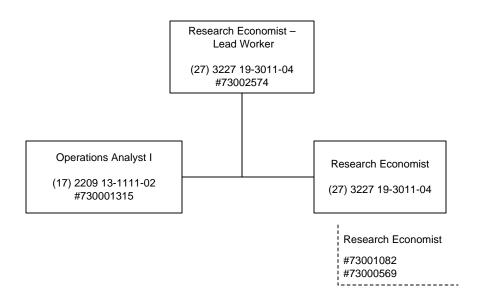


Department of Revenue Property Tax Oversight Central Assessments (CA) Current as of July 1, 2015

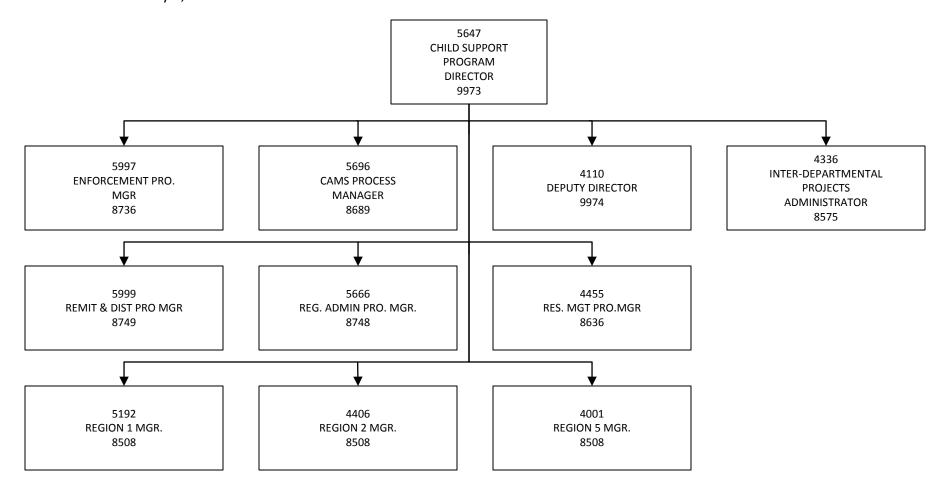




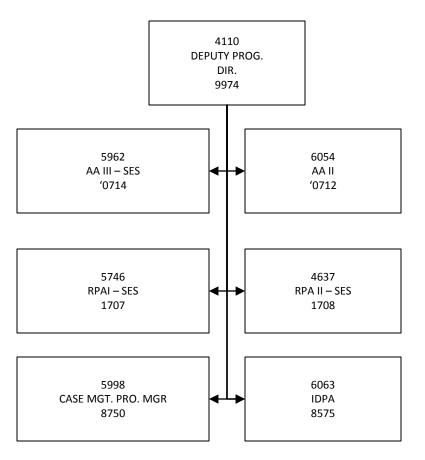
Department of Revenue Property Tax Oversight CA – Research & Analysis Current as of July 1, 2015



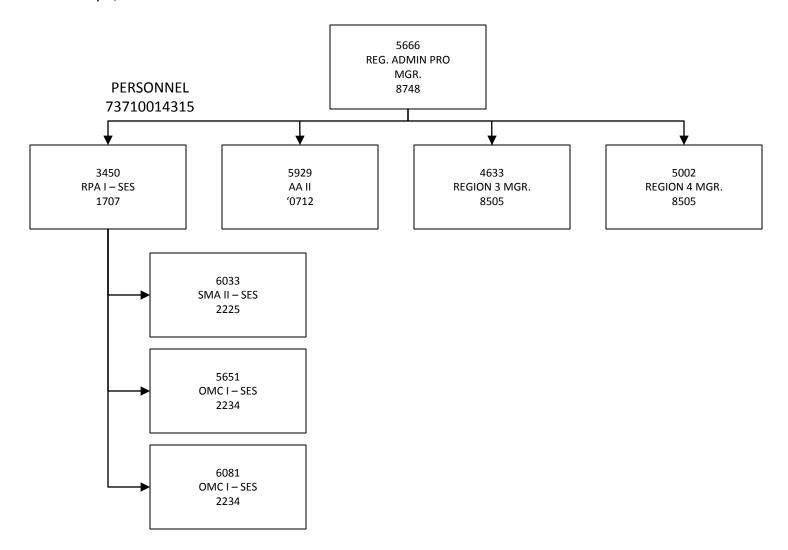
Department of Revenue Child Support Program Director's Office Current as of July 1, 2015



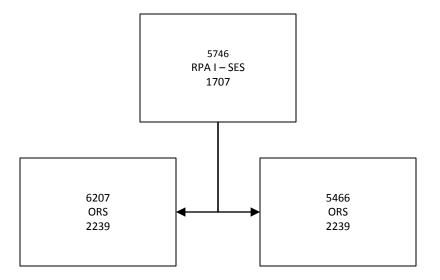
Department of Revenue Child Support Program Deputy Director's Office Current as of July 1, 2015

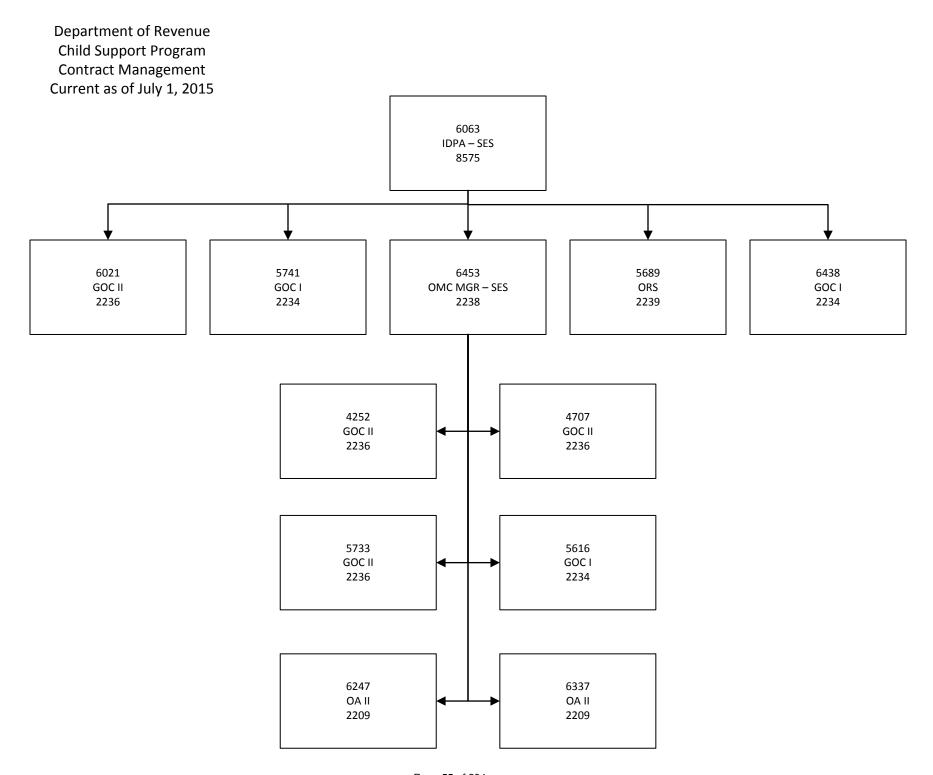


Department of Revenue Child Support Program Region Administration Current as of July 1, 2015

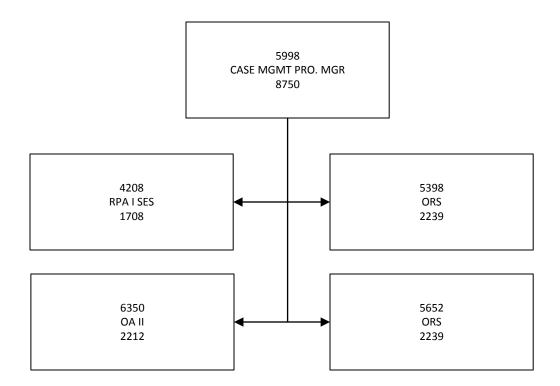


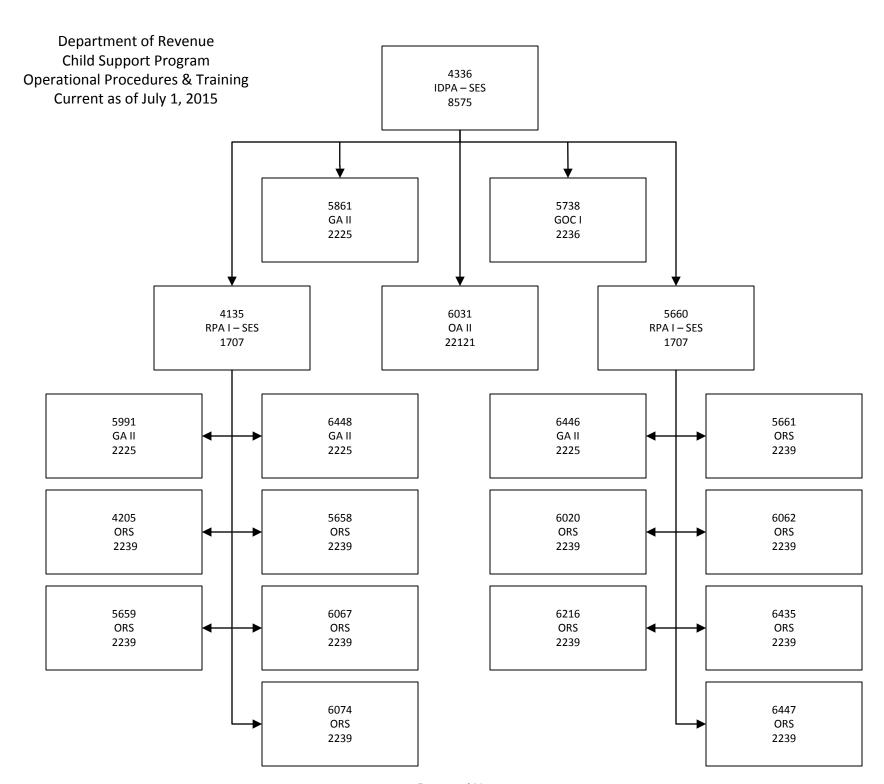
Department of Revenue Child Support Program Communications Current as of July 1, 2015





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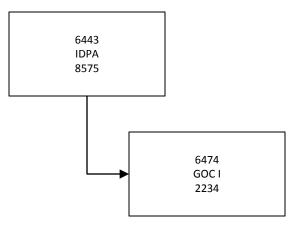




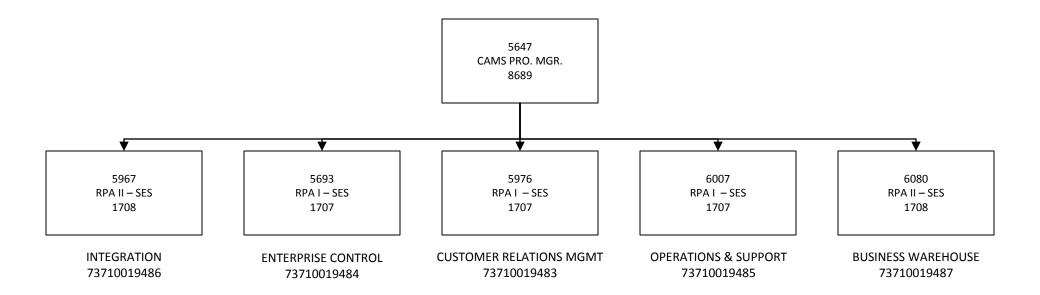
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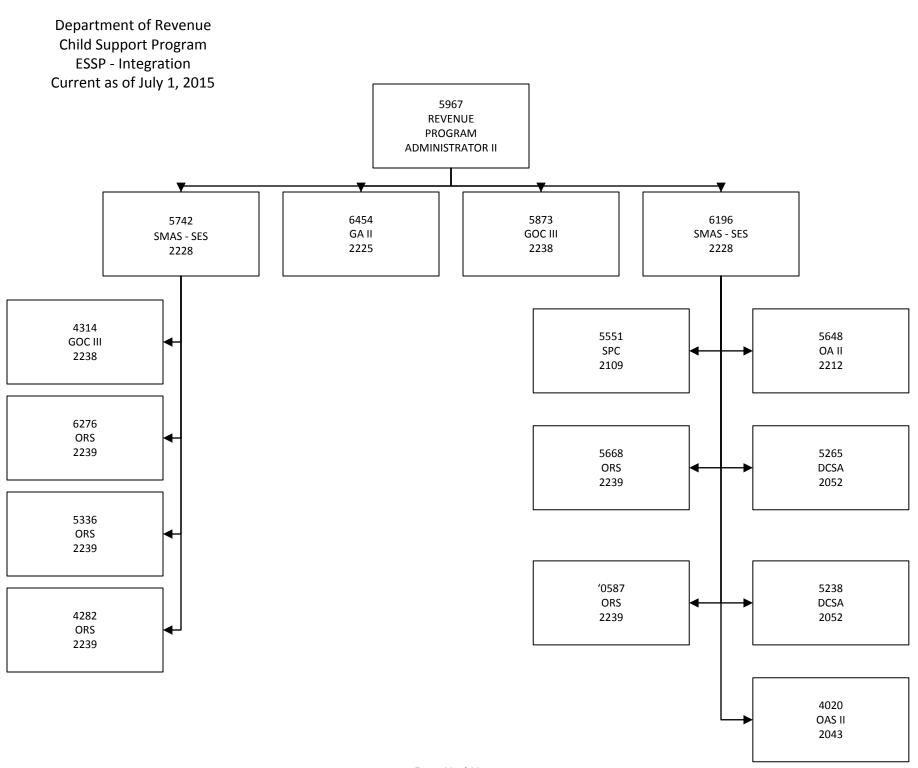
Department of Revenue Child Support Program Positions on Loan to EXE Program Current as of July 1, 2015

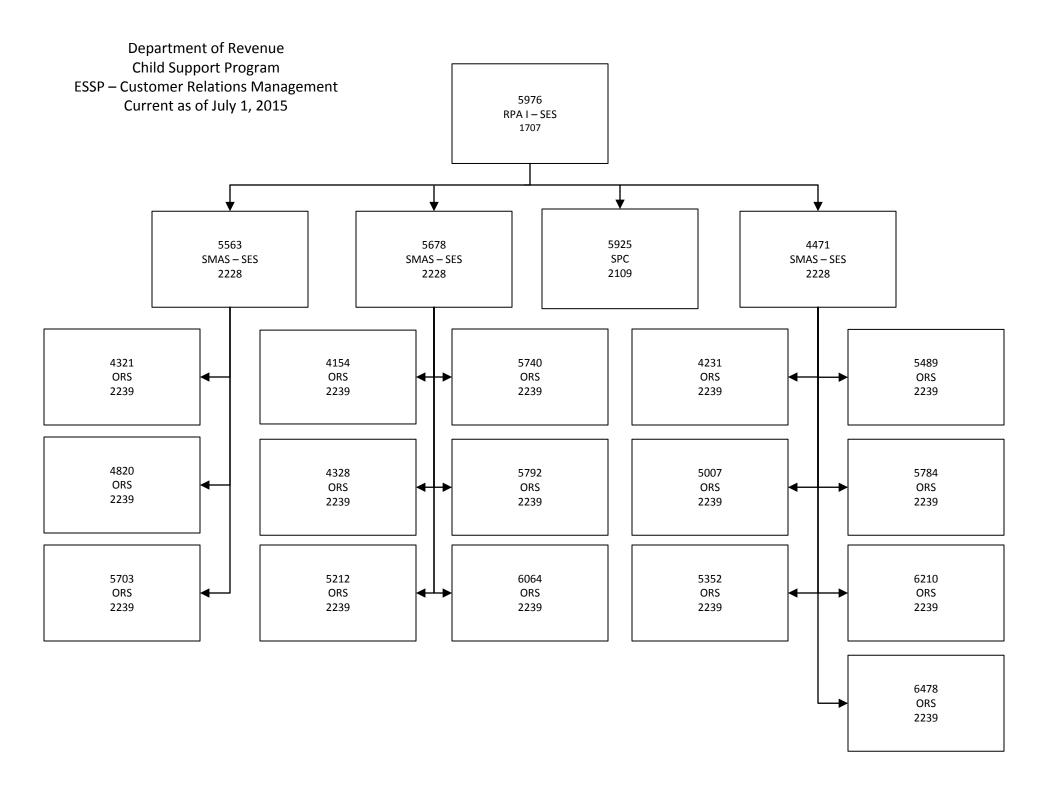
### Positions on Loan to EXE

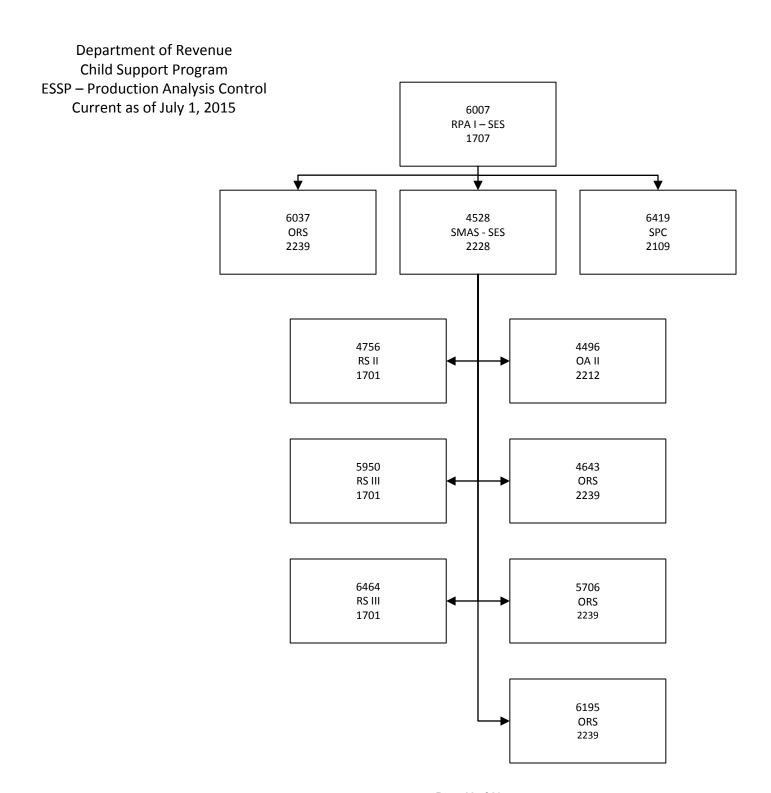


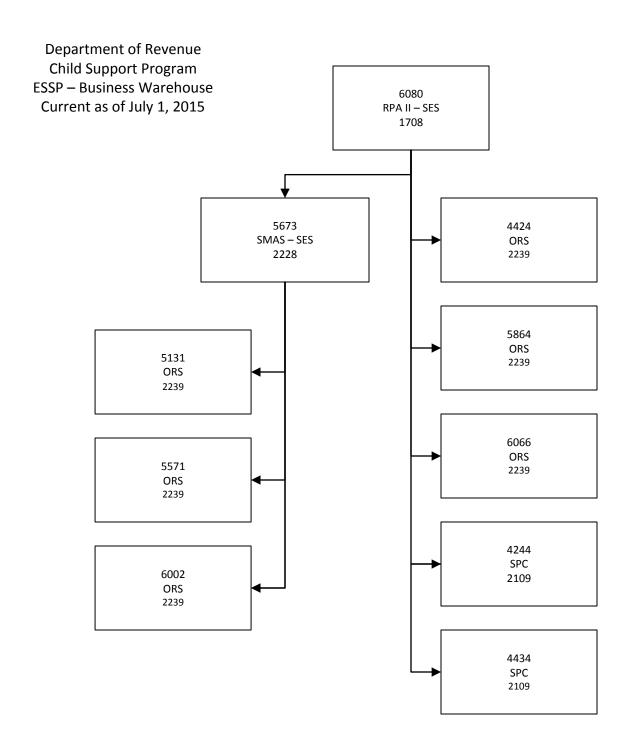
## Department of Revenue Child Support Program Enterprise System Support Process (ESSP) Current as of July 1, 2015



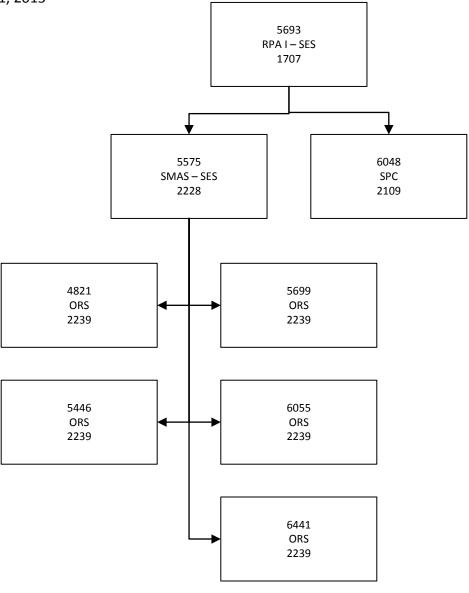








Department of Revenue Child Support Program ESSP – Enterprise Control Component Current as of July 1, 2015



# Department of Revenue Child Support Program ESSP – Information System Support Current as of July 1, 2015

### Positions on Loan to ISP

5228 REVENUE PROGRAM ADMINISTRATOR I 1707

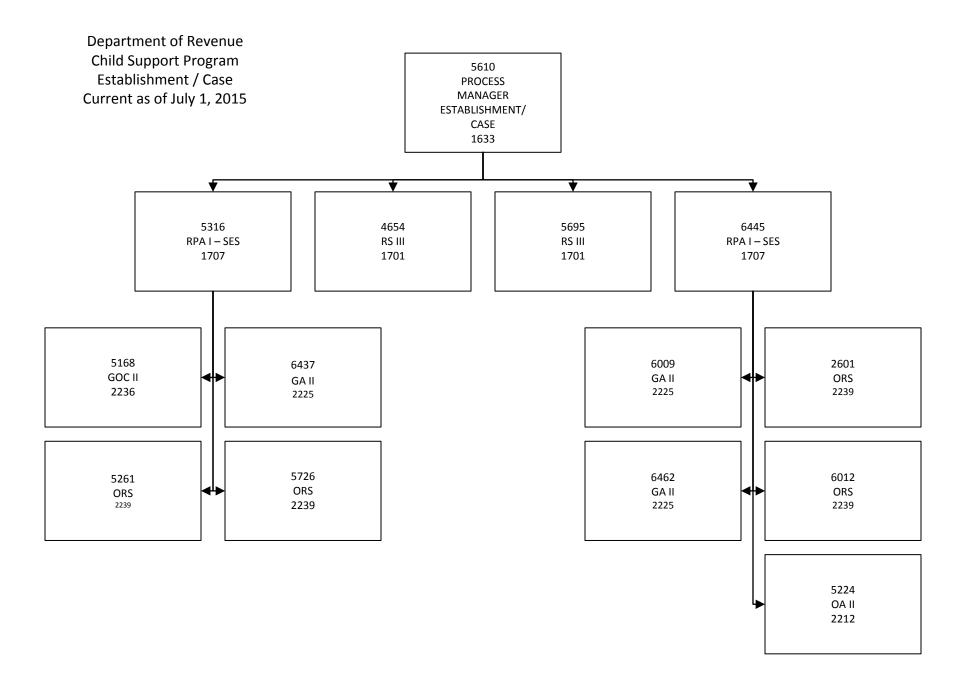
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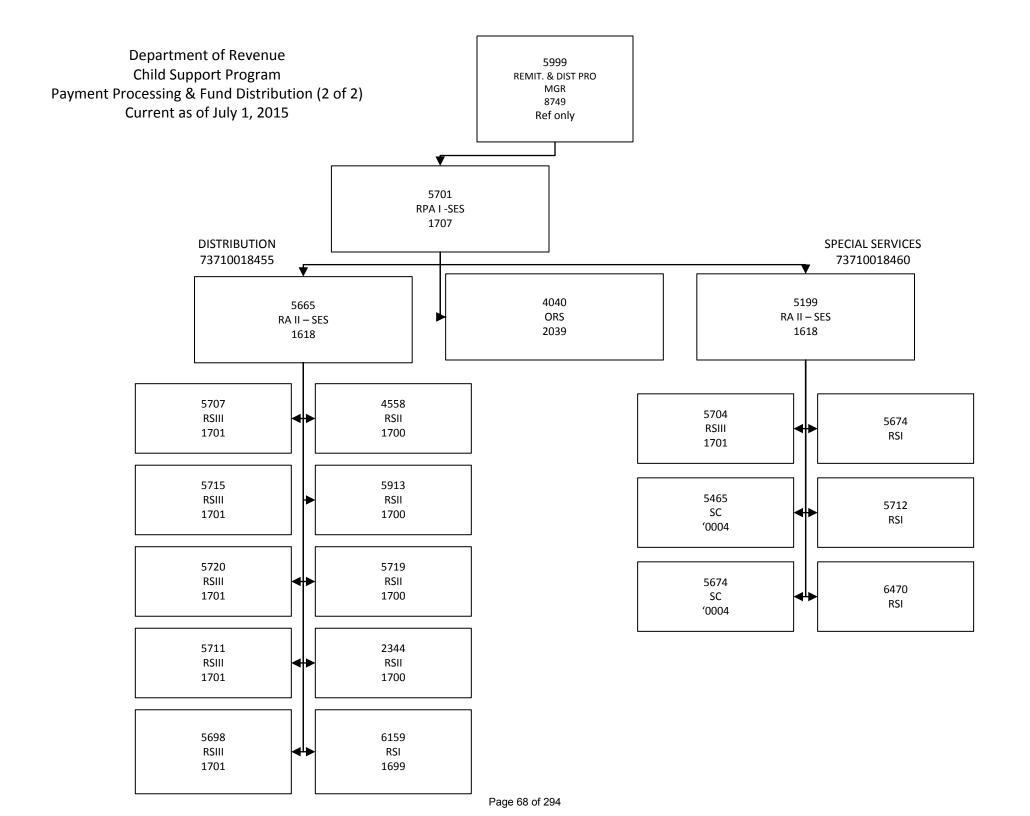
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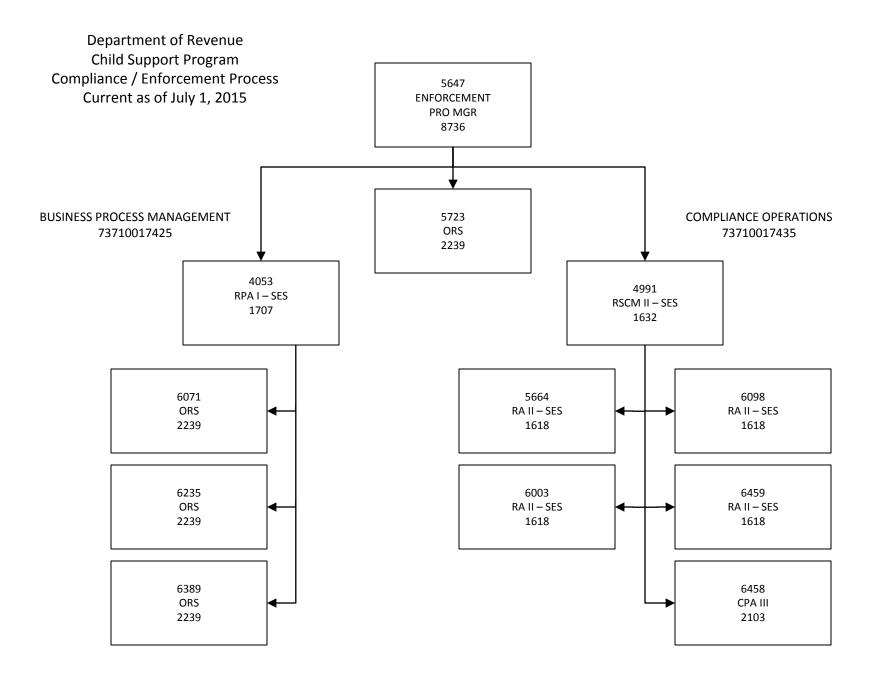
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EDP QUALITY
CONTROL
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2016

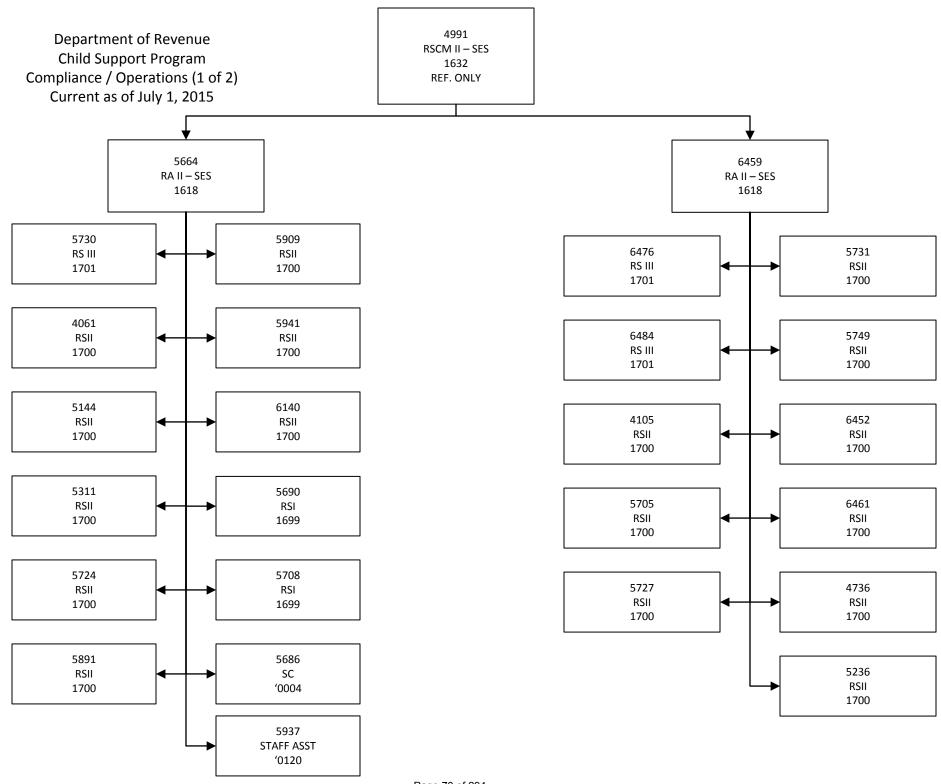
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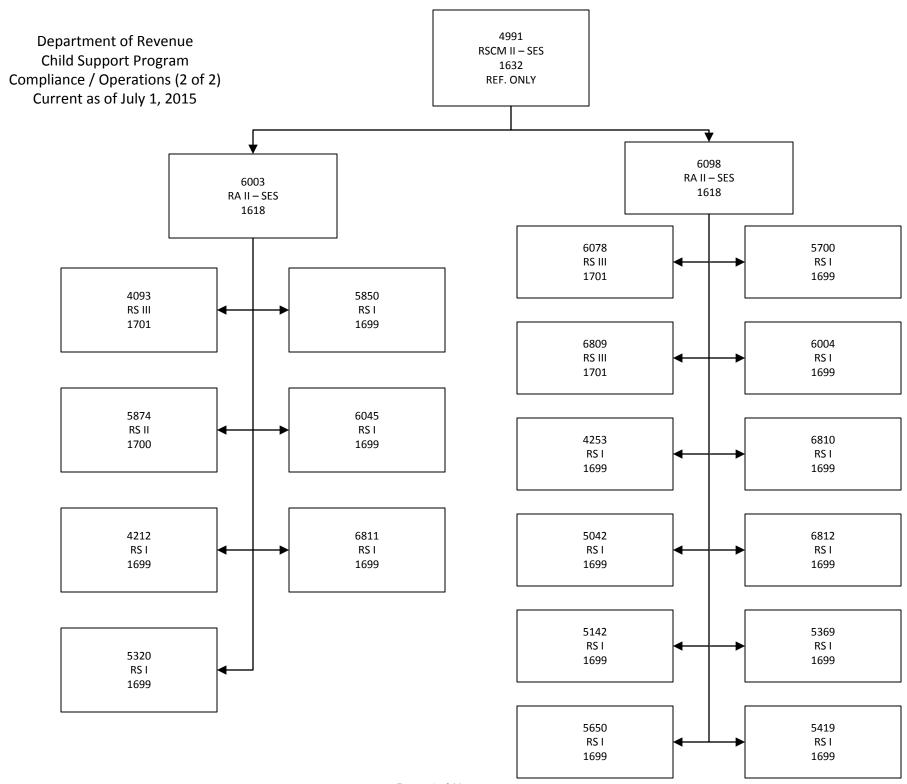


### Department of Revenue **Child Support Program** Payment Processing & Fund Distribution (1 of 2) Current as of July 1, 2015 5999 REMIT. & DIST PRO MGR 8749 SDU SUPPORT SPECIAL SERVICES 73710018460 73710018475 5701 5669 6164 OMC MGR – SES RPA I – SES RPA 1 – SES 2238 1707 1707 PAYMENT PROCESSING 7310018455 6215 6444 GOC I GAII 2225 2234 5676 GOC I 2234 5682 ORS 2239 6440 GOC I 2234 6138 ORS 2239 5688 GOC I 2234 5947 GOC II 6057 2236 ORS



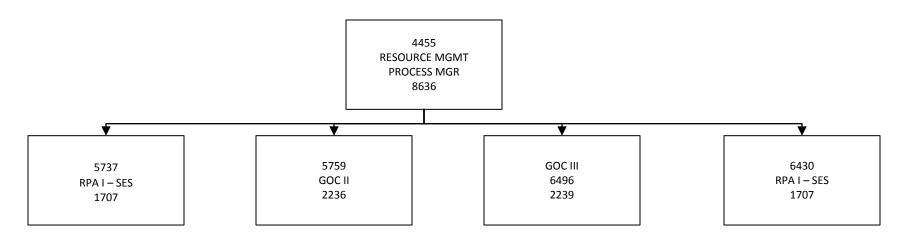




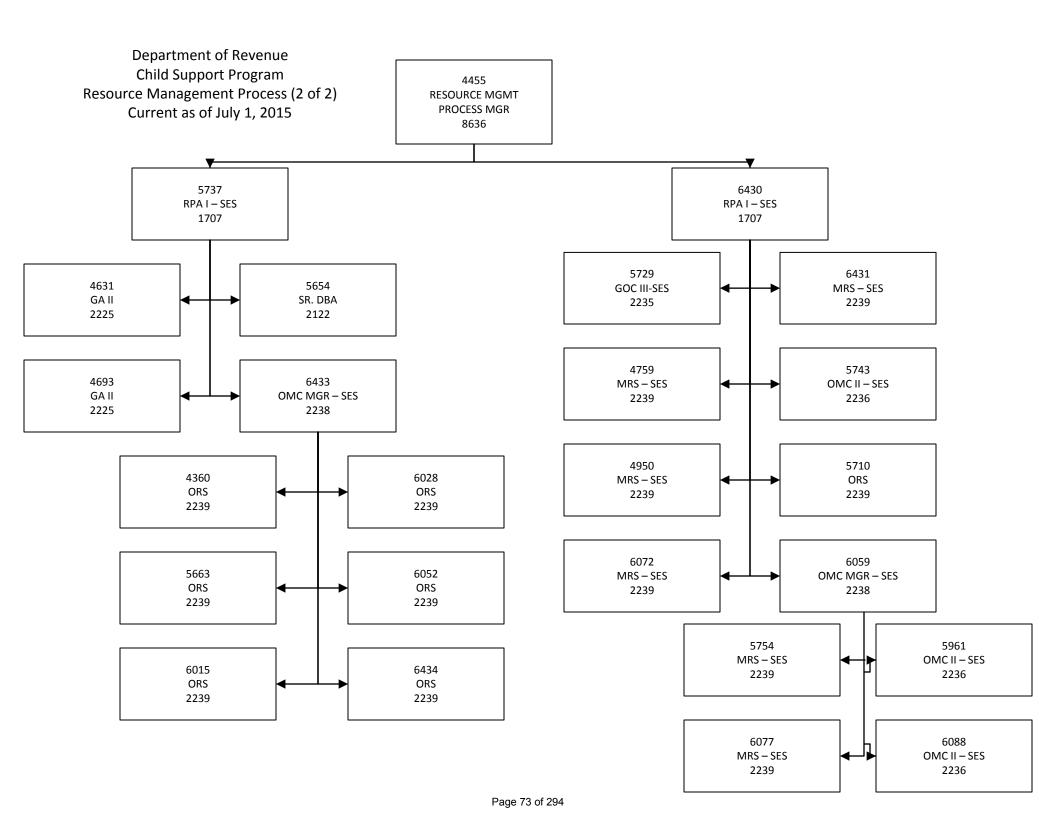


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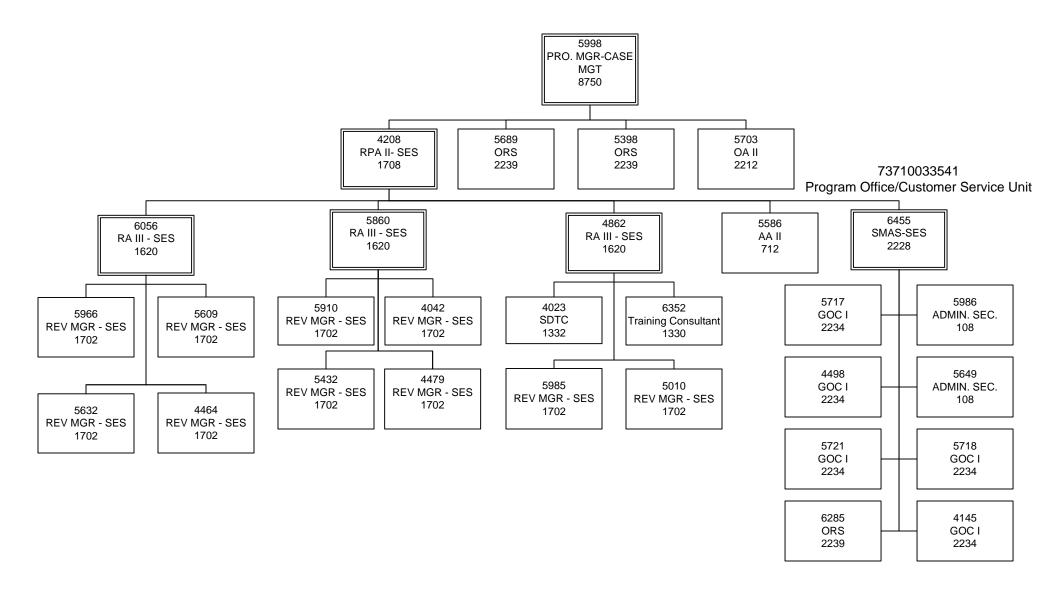
Department of Revenue Child Support Program Resource Management Process (1 of 2) Current as of July 1, 2015

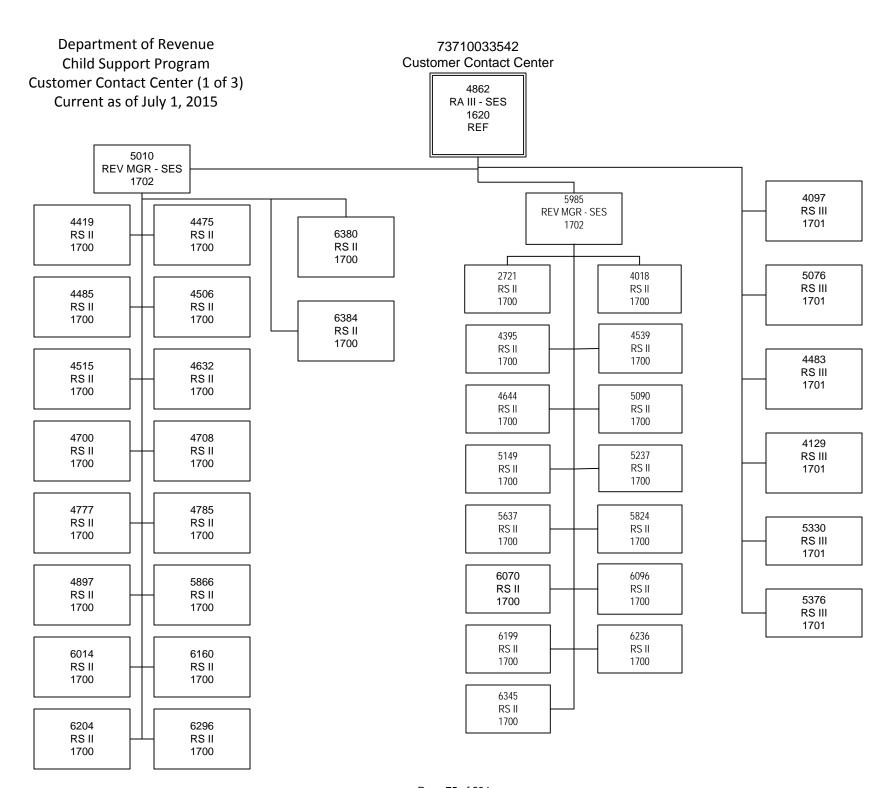


FINANCIAL PLANNING & ANALYSIS 73710016405

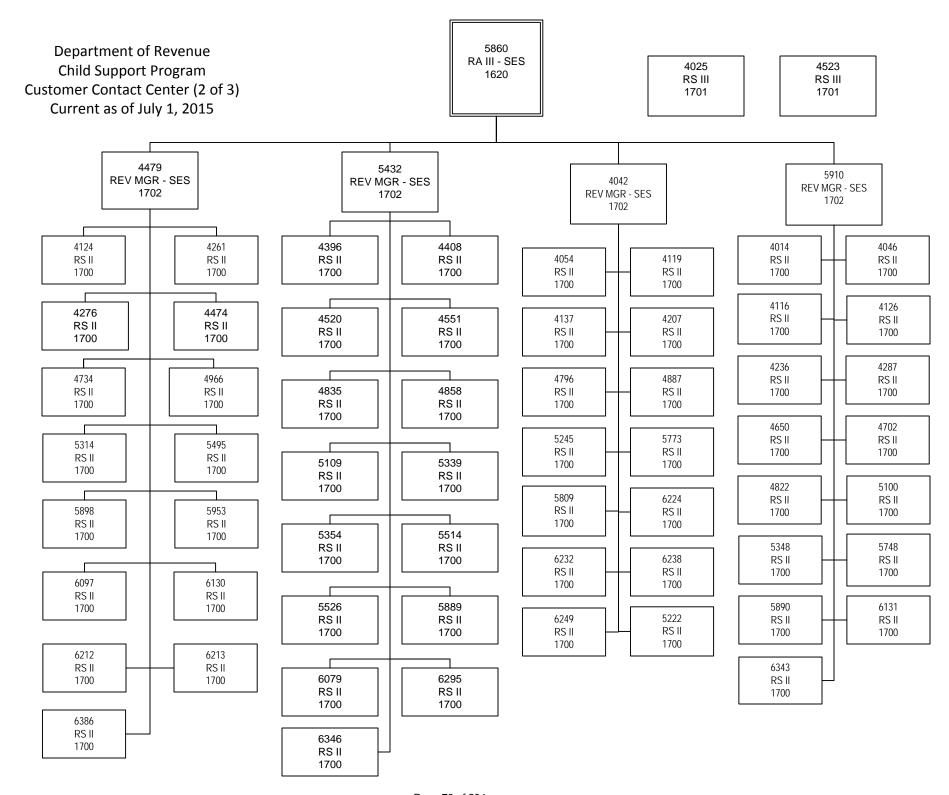


## Department of Revenue Child Support Program Customer Service – Program Administration Current as of July 1, 2015

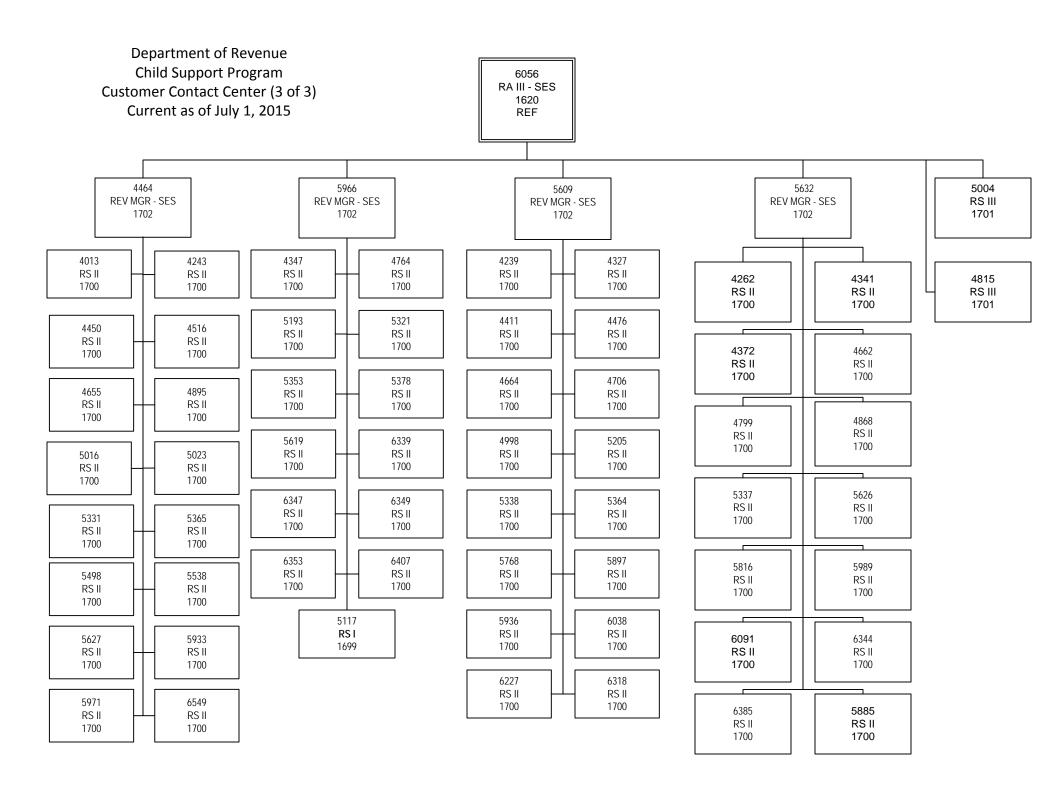




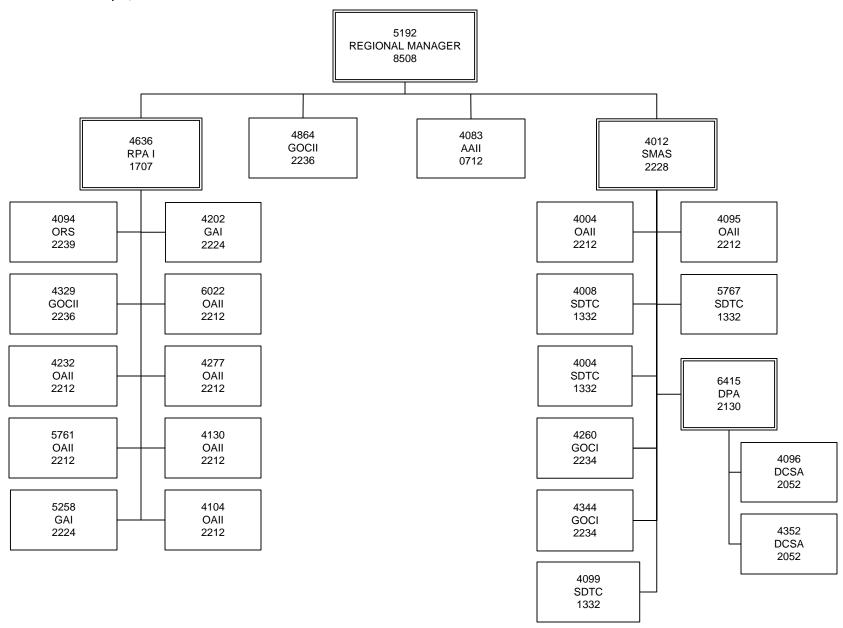
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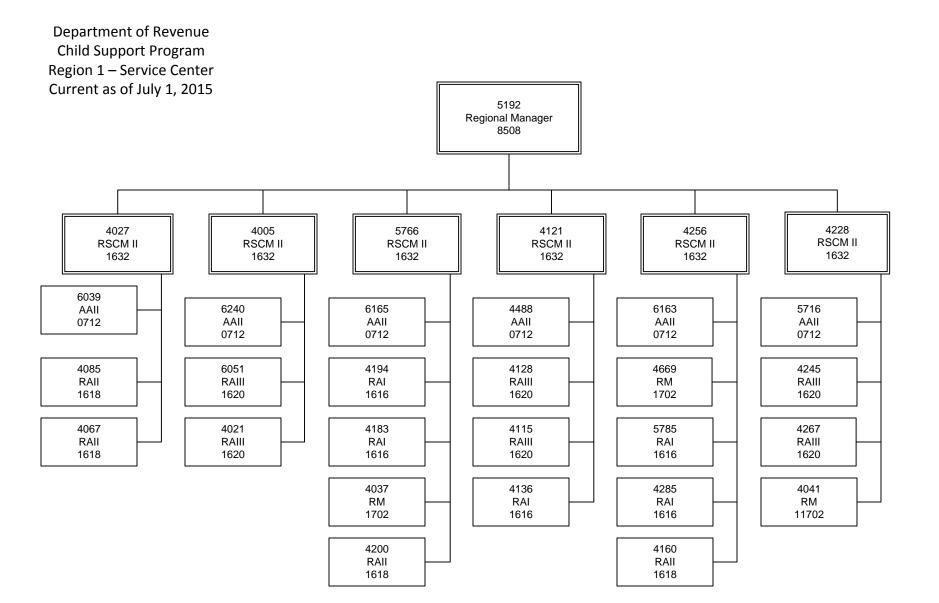


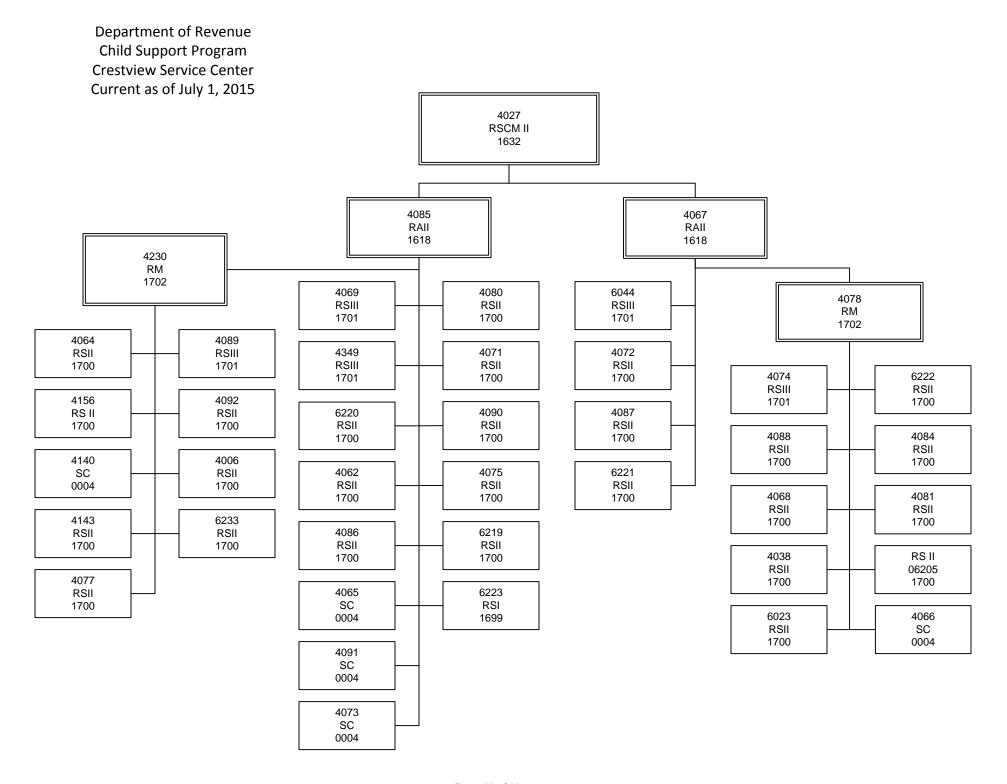
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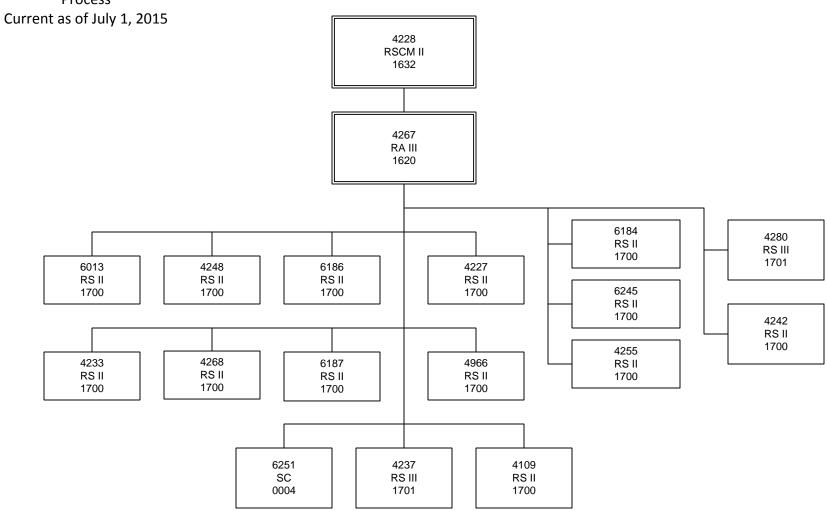
Department of Revenue Child Support Program Region 1 - Administration Current as of July 1, 2015



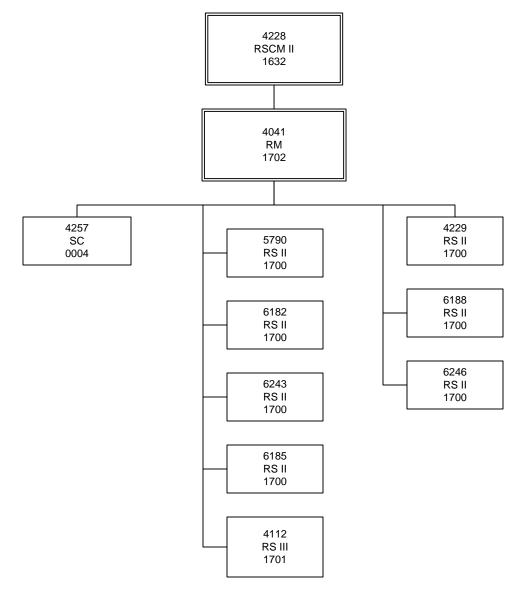


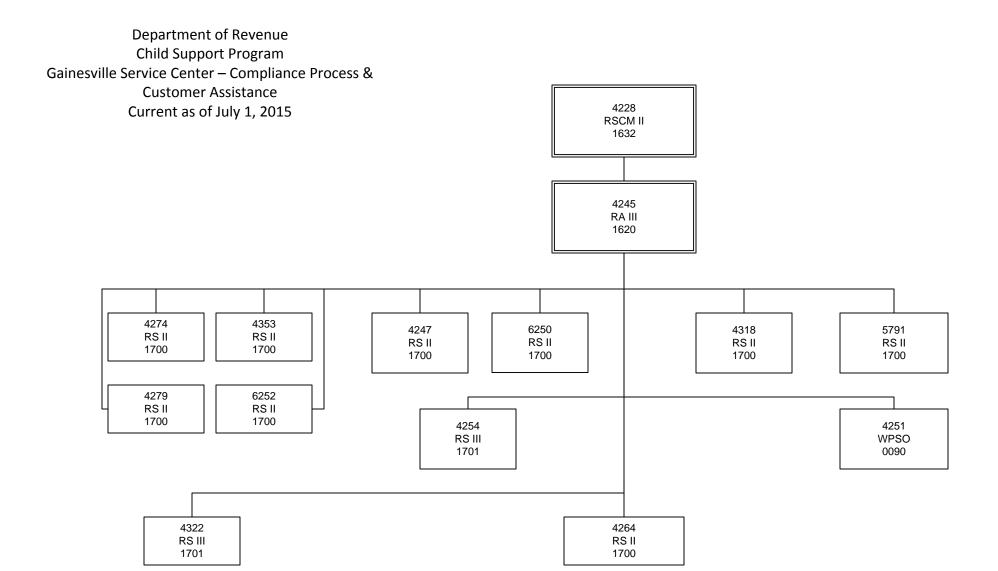


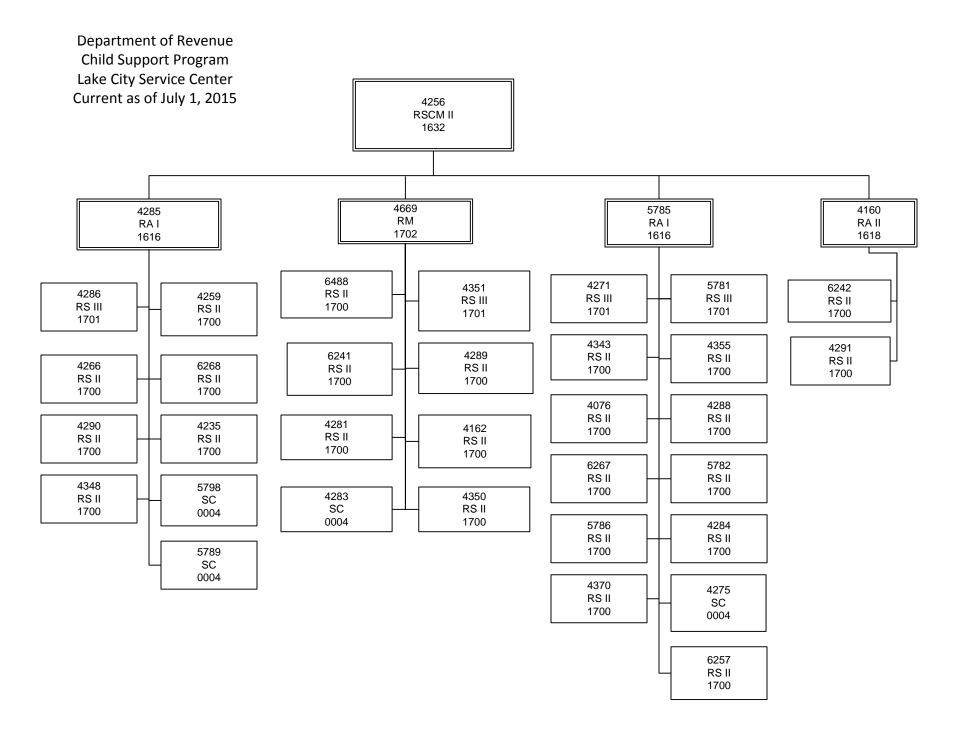
## Department of Revenue Child Support Program Gainesville Service Center – Order Establishment Process



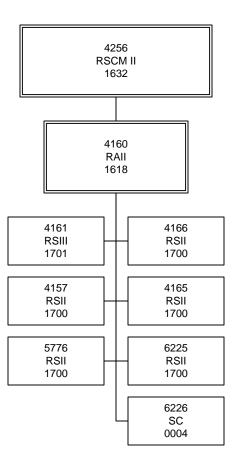
Department of Revenue
Child Support Program
Gainesville Service Center – Lobby Management
Process
Current as of July 1, 2015

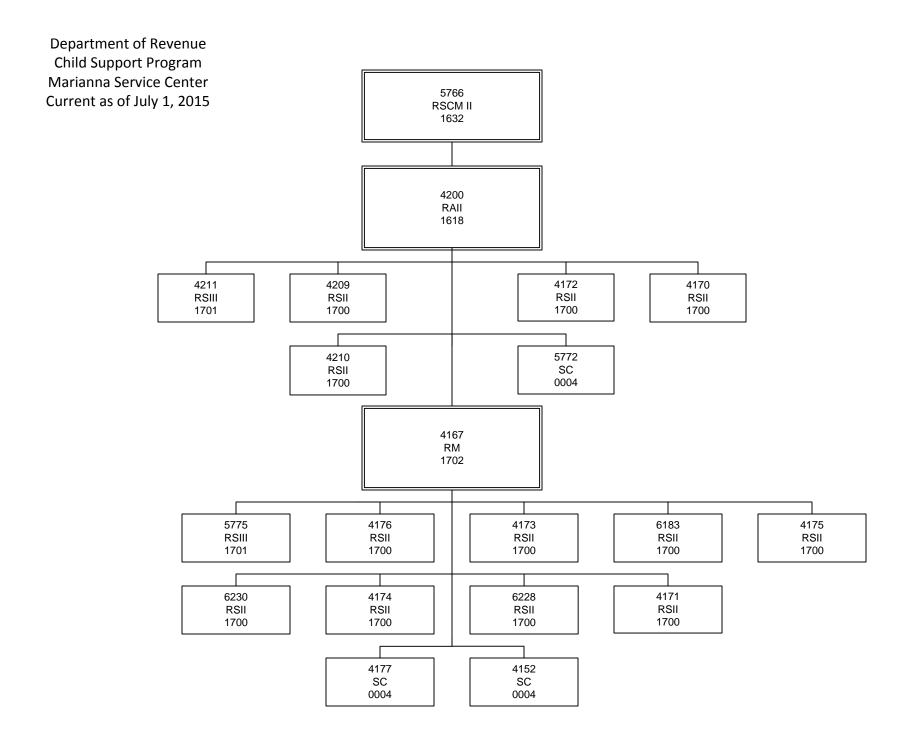


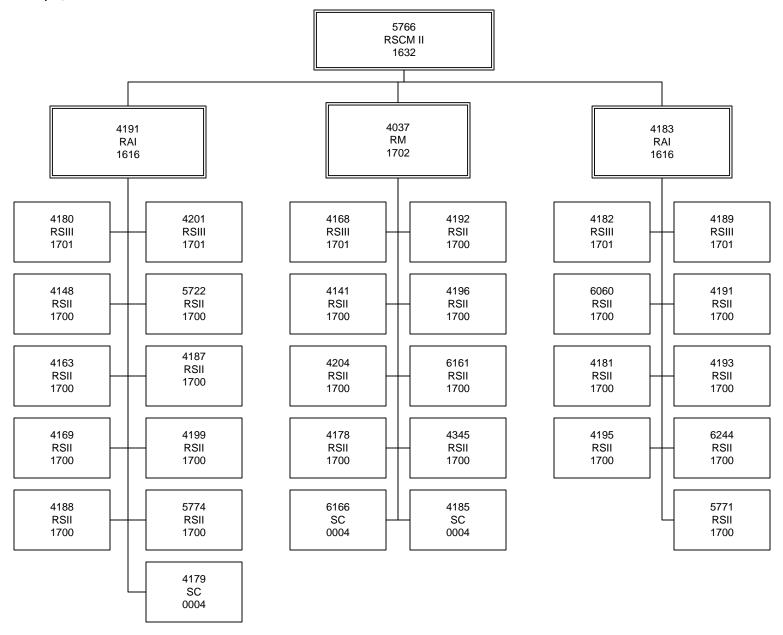


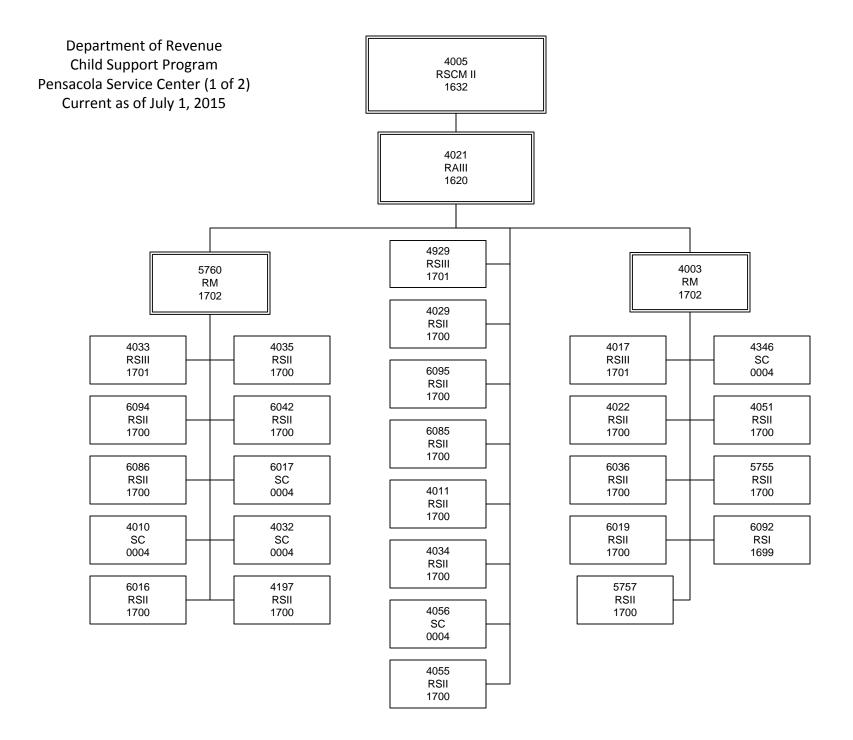


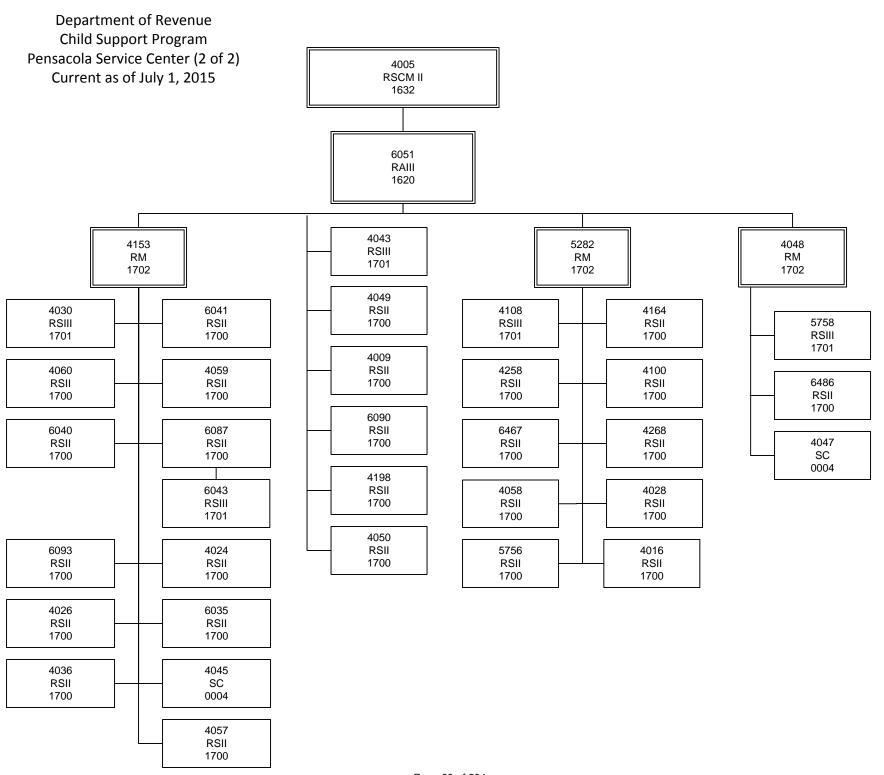
Department of Revenue Child Support Program Madison Service Center Current as of July 1, 2015



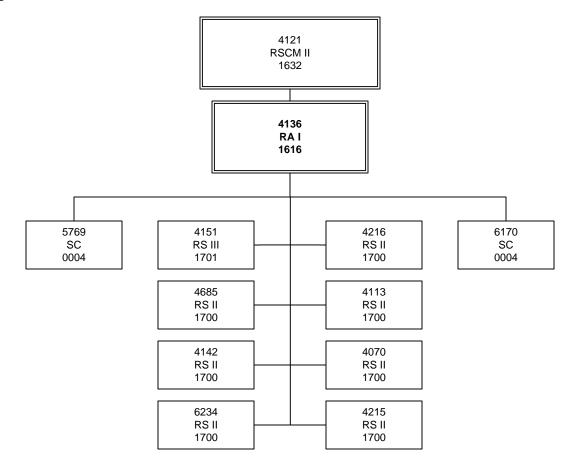


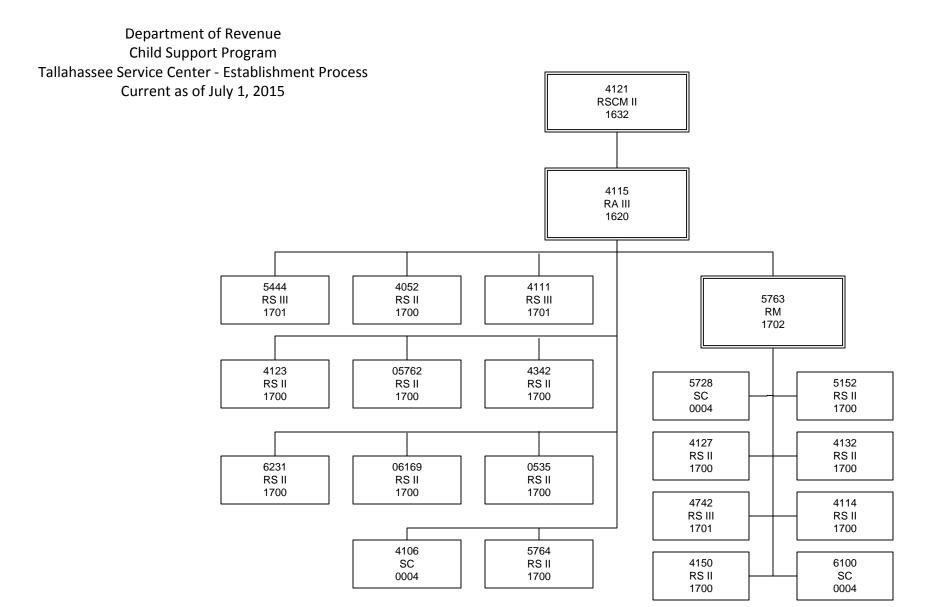


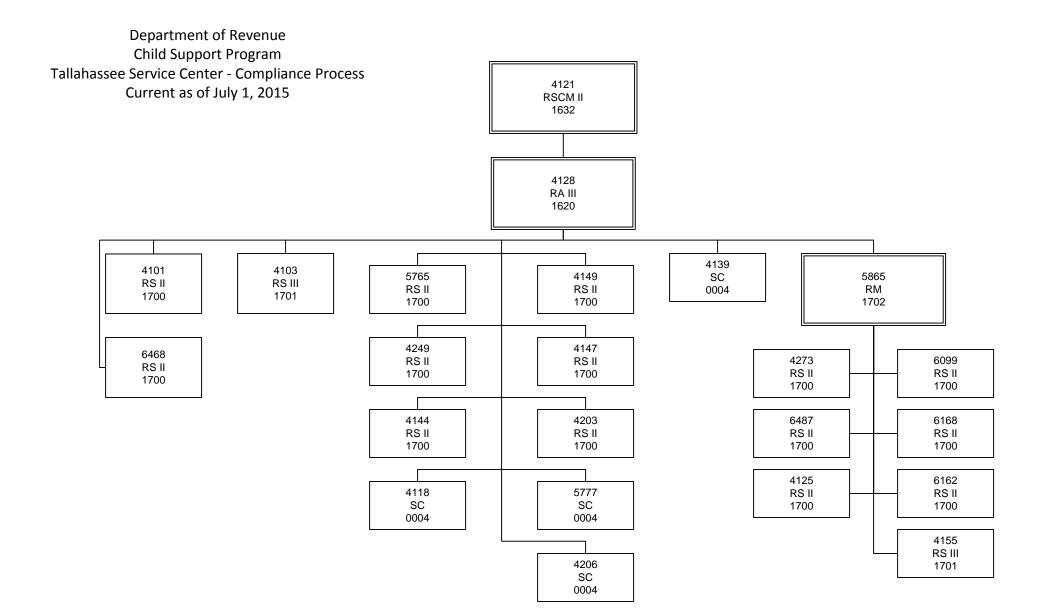




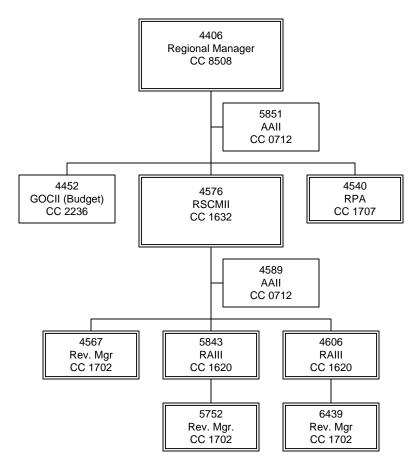
Department of Revenue Child Support Program Tallahassee Service Center Business Partner Assistance Current as of July 1, 2015



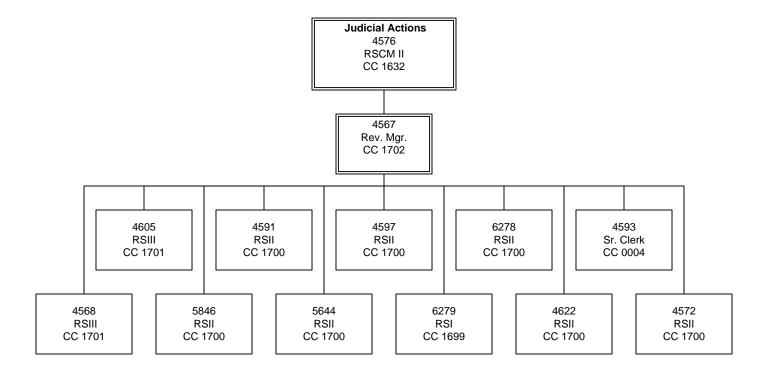




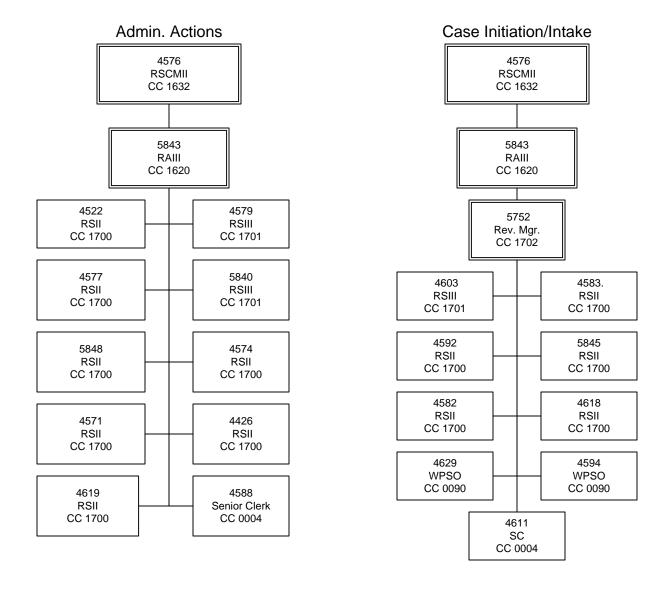
Department of Revenue Child Support Program Daytona Service Center Current as of July 1, 2015



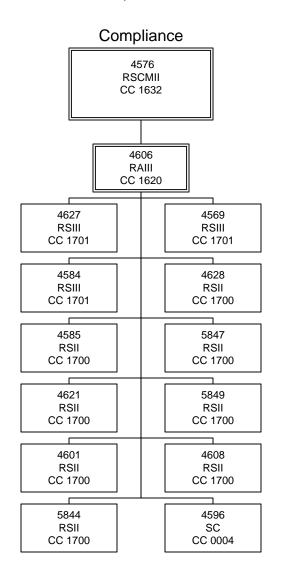
# Department of Revenue Child Support Program Daytona Service Center – Cross Functional Current as of July 1, 2015

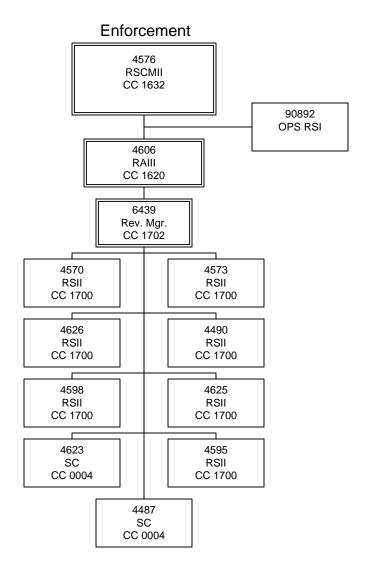


# Department of Revenue Child Support Program Daytona Service Center – Admin Actions / Intake Current as of July 1, 2015

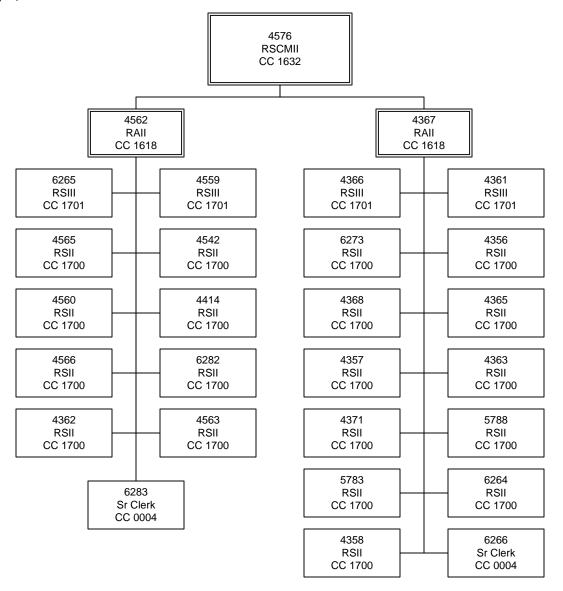


## Department of Revenue Child Support Program Daytona Service Center – Compliance/Enforcement Current as of July 1, 2015

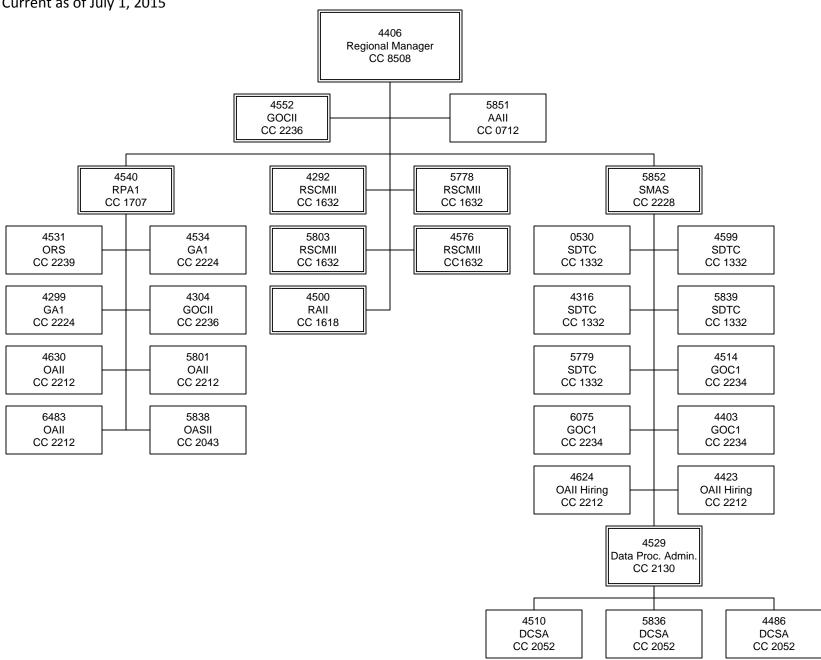




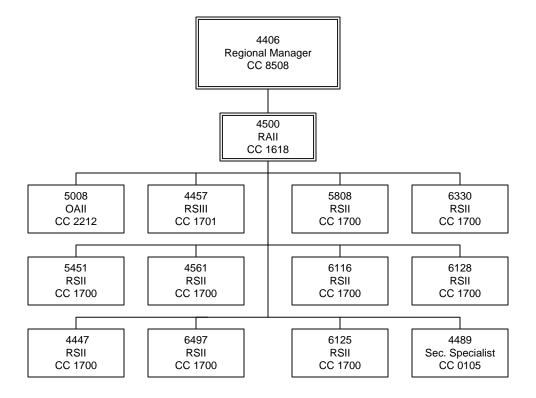
Department of Revenue Child Support Program St. Augustine Service Center Current as of July 1, 2015



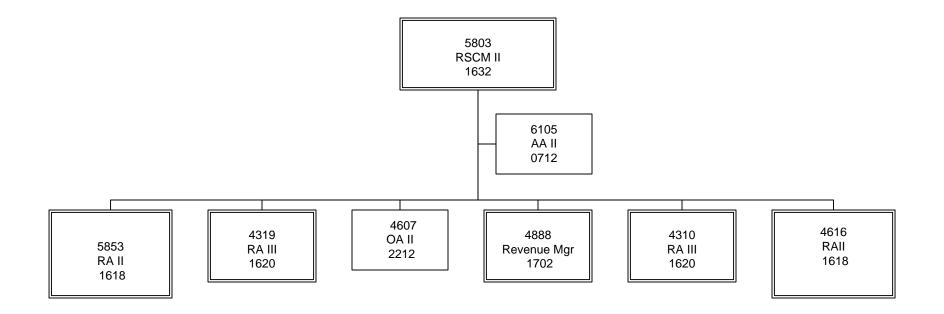
Department of Revenue Child Support Program Region 2 Administration Current as of July 1, 2015

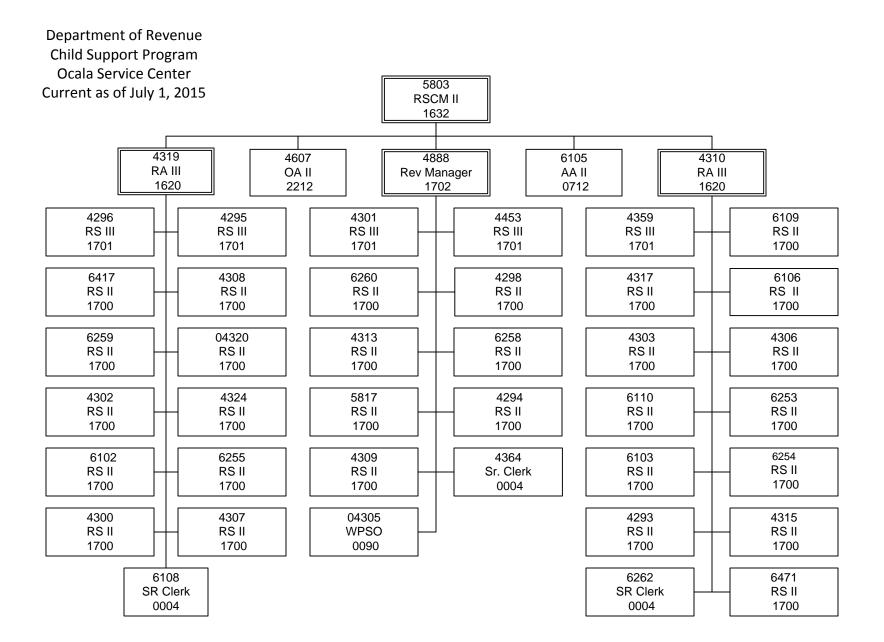


Department of Revenue Child Support Program Central Locate Unit - Jacksonville Current as of July 1, 2015

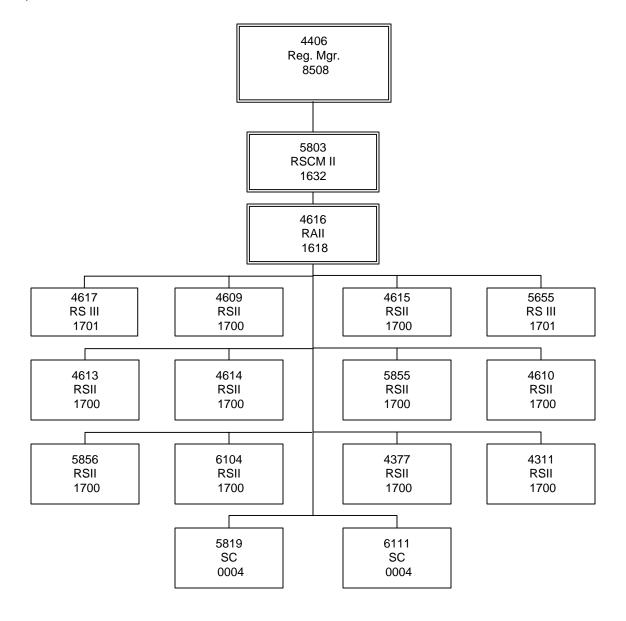


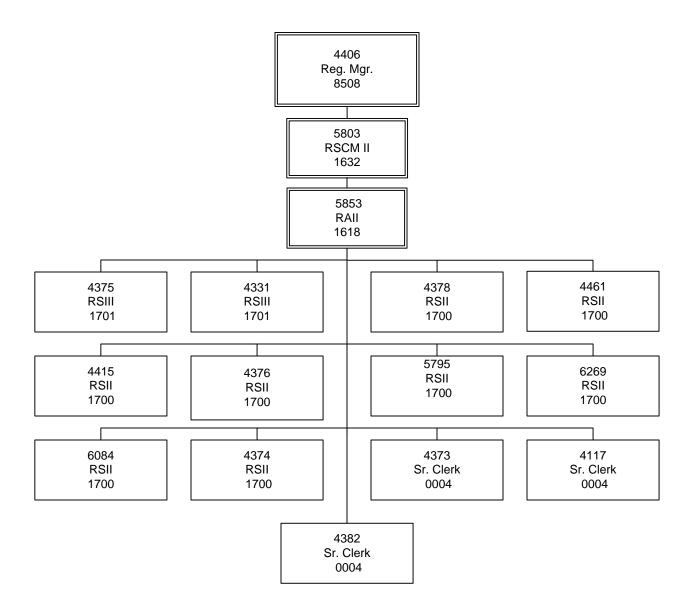
# Department of Revenue Child Support Program Ocala Service Center – Management Team Current as of July 1, 2015



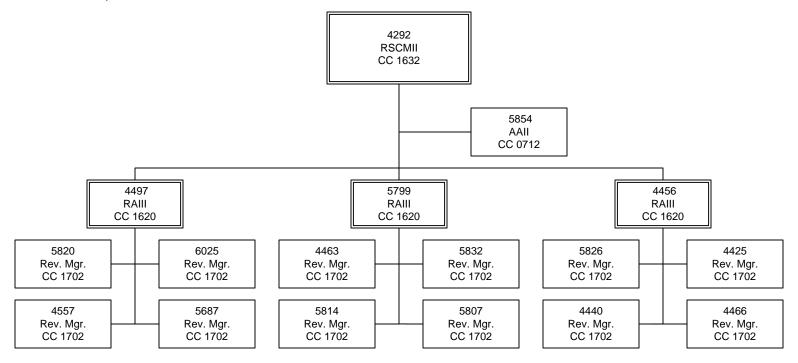


Department of Revenue Child Support Program Orange Park Service Center Current as of July 1, 2015



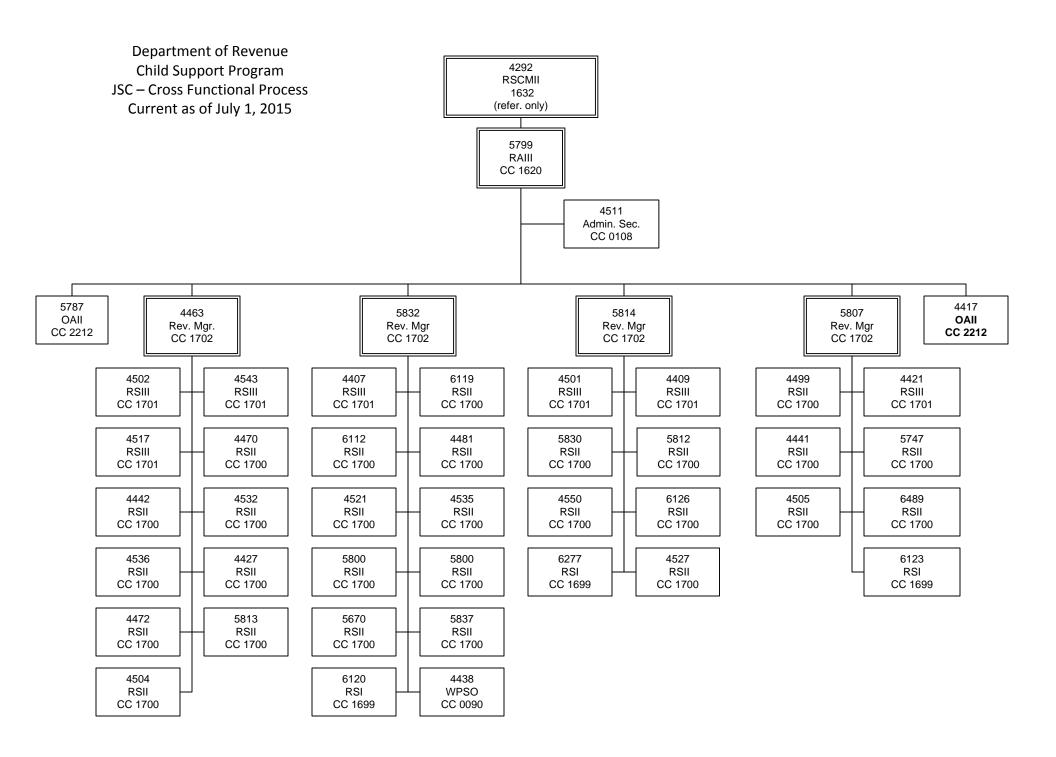


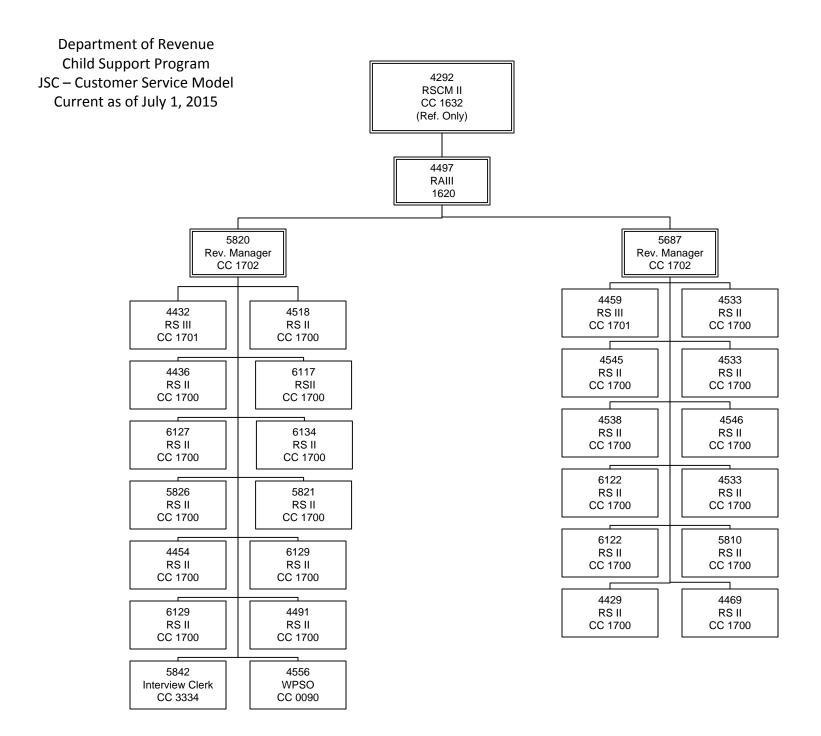
## Department of Revenue Child Support Program Jacksonville Service Center (JSC) - Management Current as of July 1, 2015

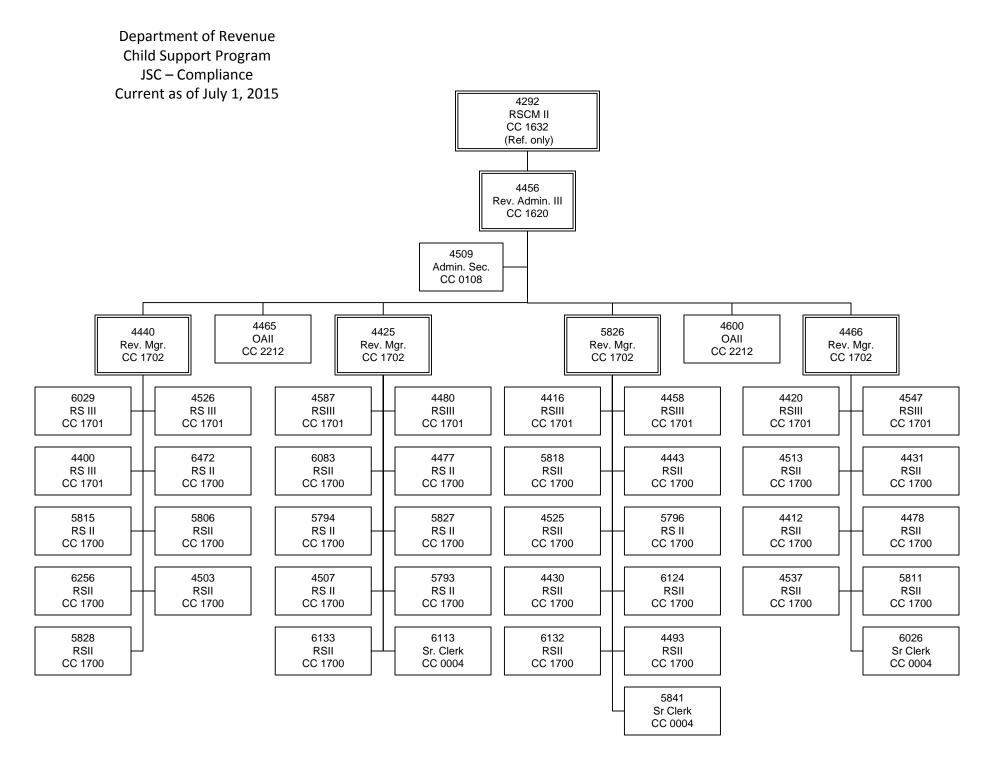


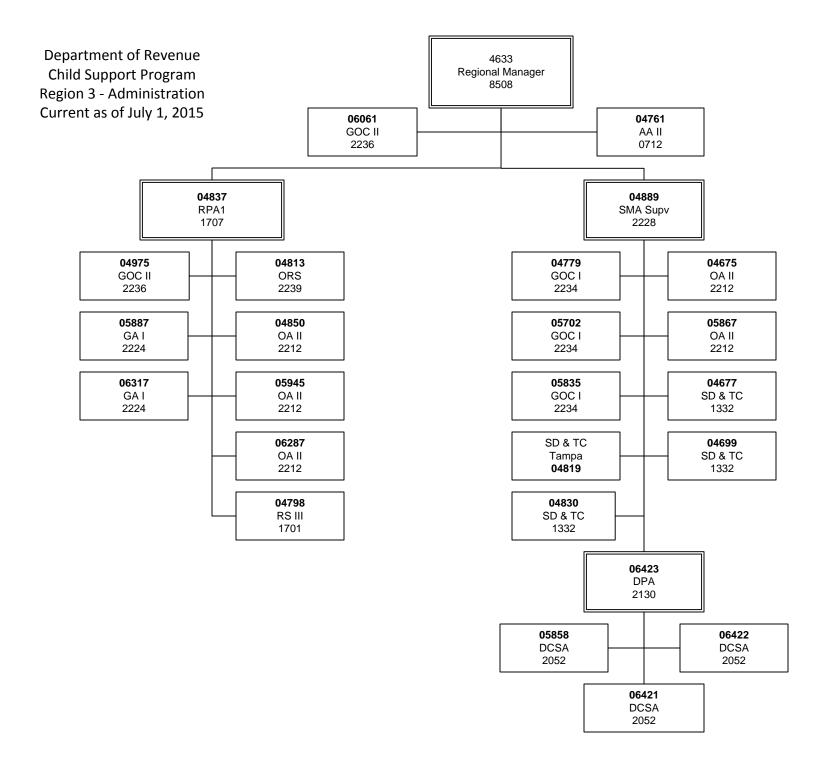
Department of Revenue **Child Support Program** JSC - Establishment Current as of July 1, 2015 4292 **RCSMII** CC 1632 04497 RAIII CC 1620 4508 Admin. Secretary CC 0108 Est. - Document Control Est. - Admin. Actions 1 4557 6025 4590 4467 Rev. Mgr. Rev, Mgr. OAII OAII CC 1702 CC 1702 CC 2212 CC 2212 4418 4428 4444 4554 RSIII RSIII RSIII RSII CC 1701 CC 1701 CC 1701 CC 1700 5823 4460 4549 4620 RSII RSII RSII RSII CC 1700 CC 1700 CC 1700 CC 1700 4555 4870 6118 6121 RSII RSII RSII RSI CC 1700 CC 1700 CC 1700 CC 1699 5829 4541 6114 4278 RSII SC SC RSII CC 1700 CC 1700 CC 0004 CC 0004 6275 4580 4413 RSII SC RSII CC 1700 CC 1700 CC 0004 6274 4484 RSI RSII CC 1699 CC 1700 6115 SC CC 0004

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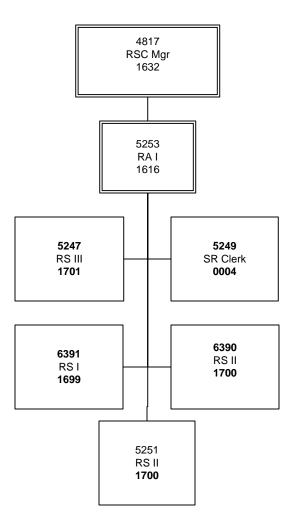


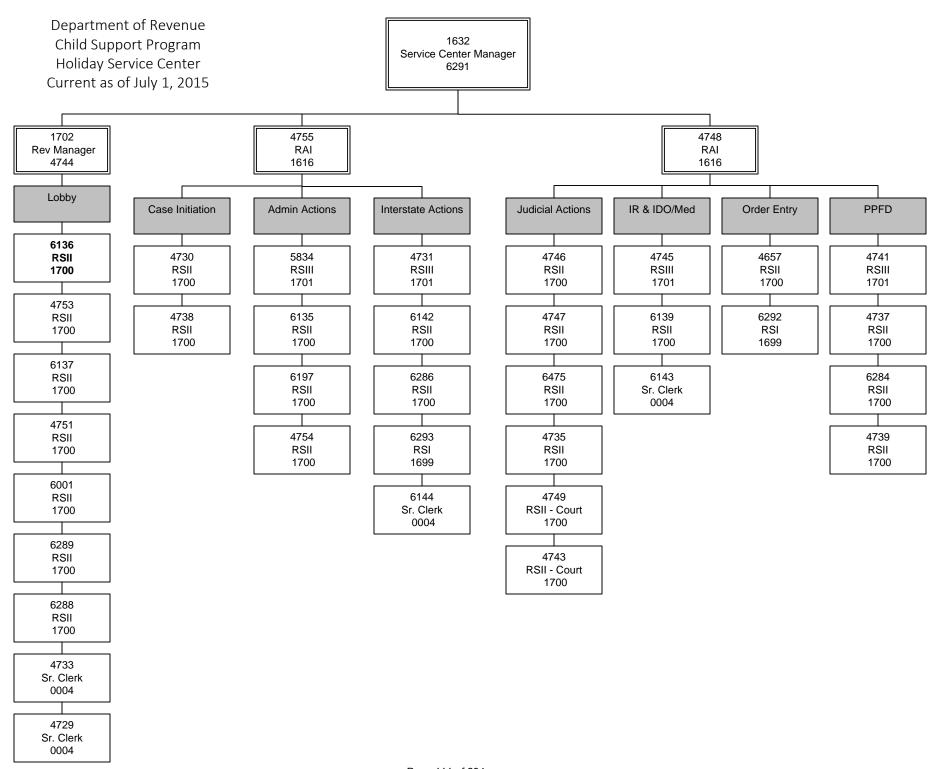


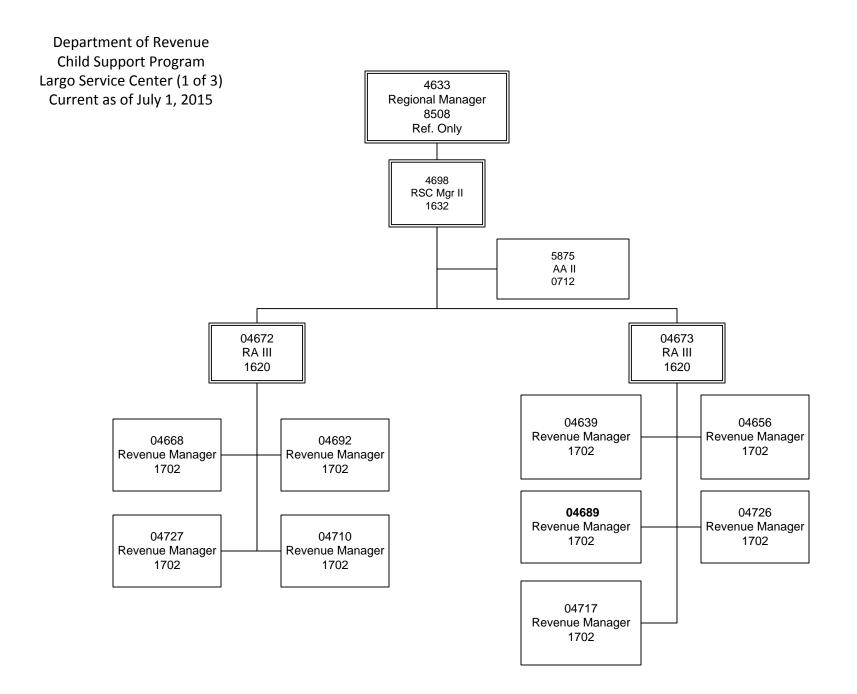


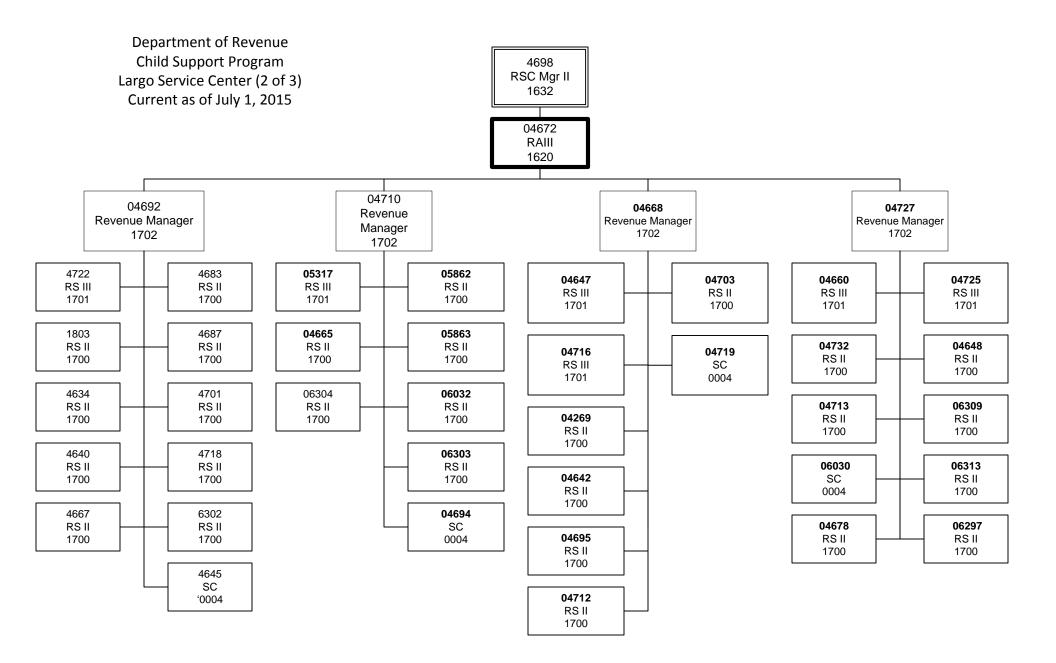


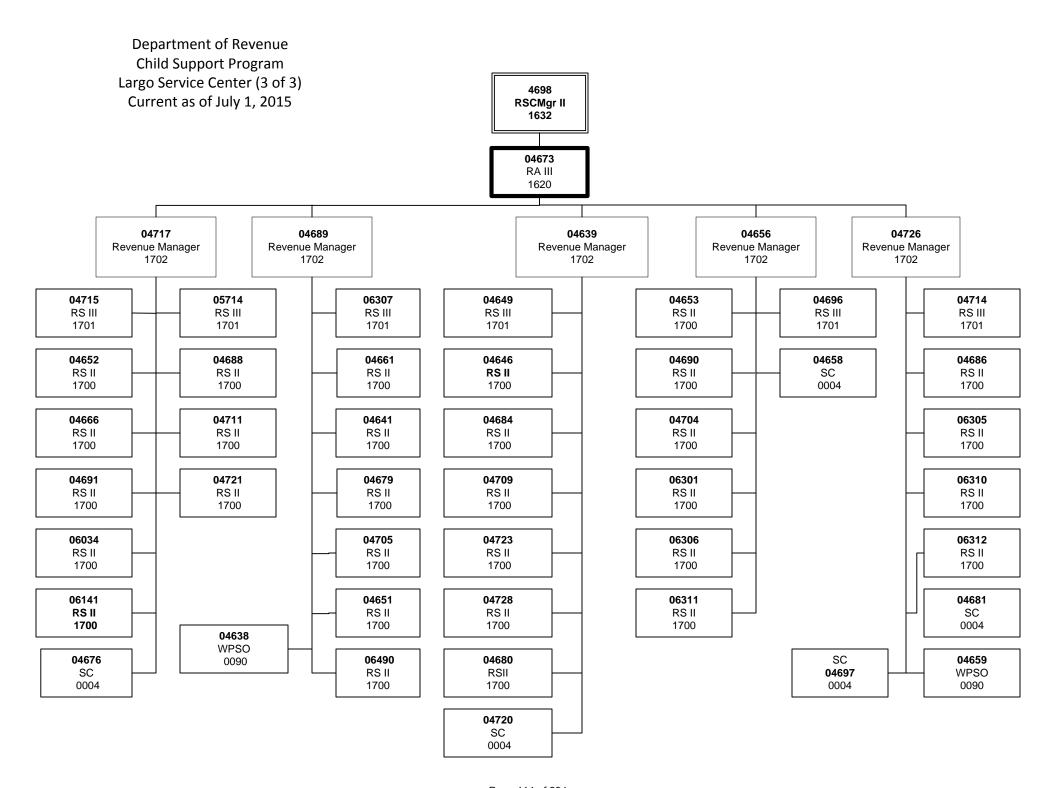
Department of Revenue Child Support Program Arcadia Service Site Current as of July 1, 2015



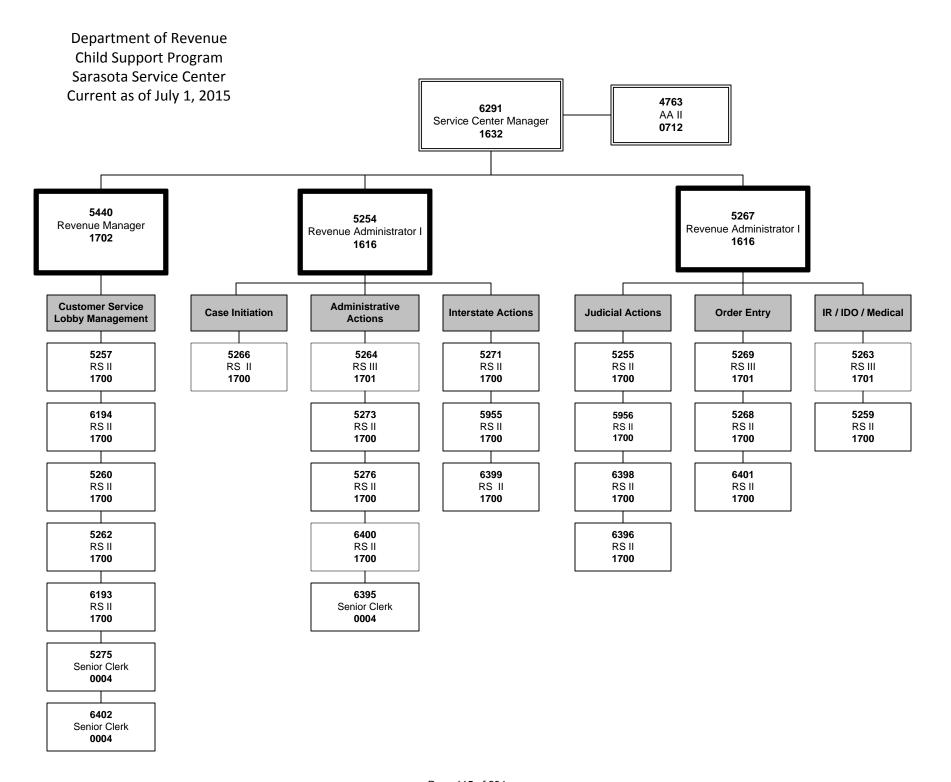


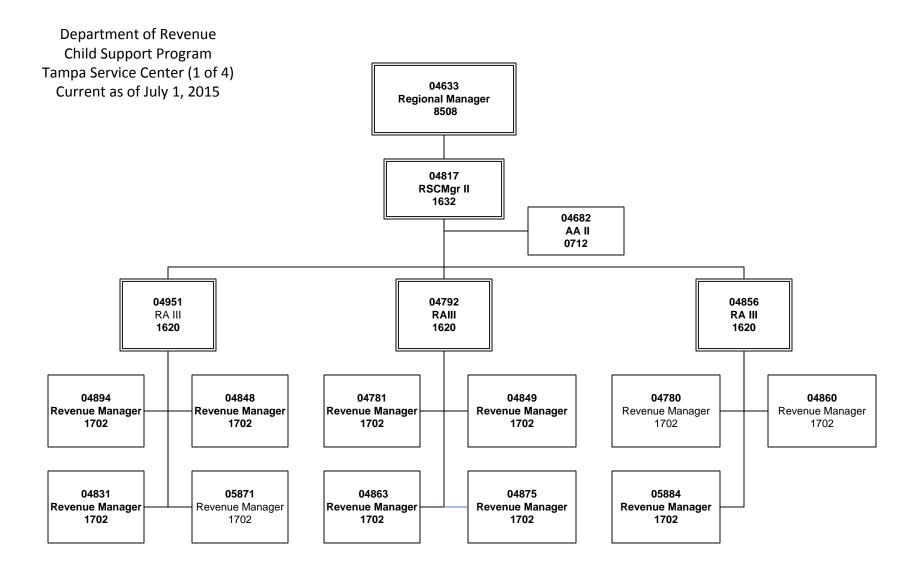


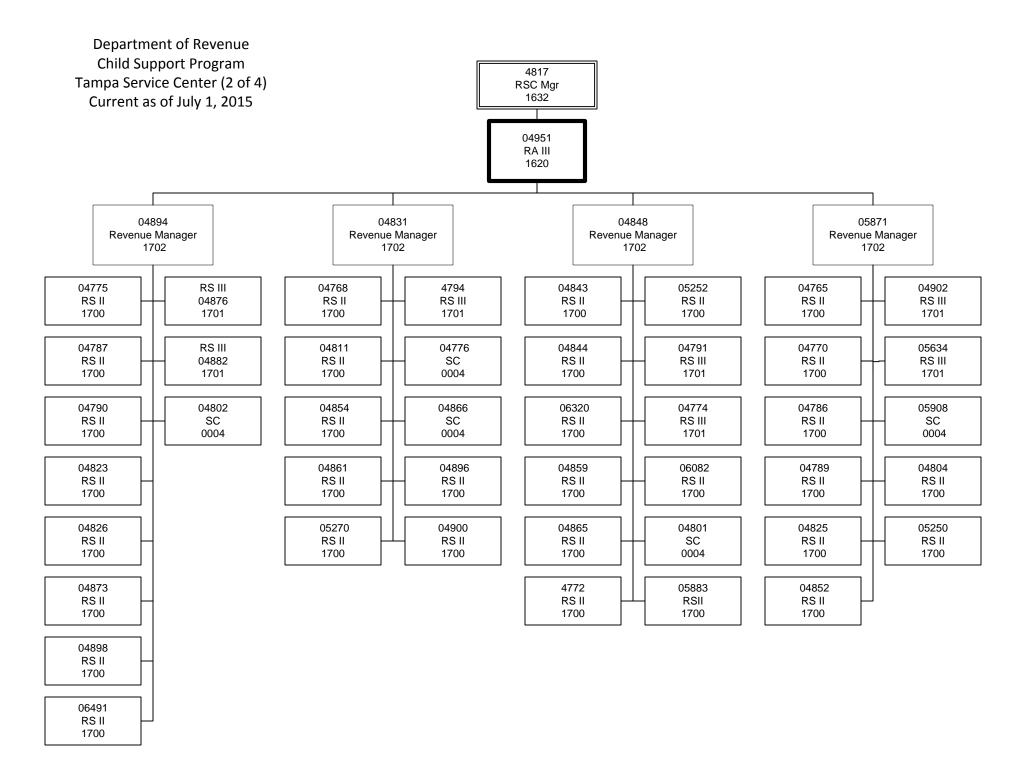


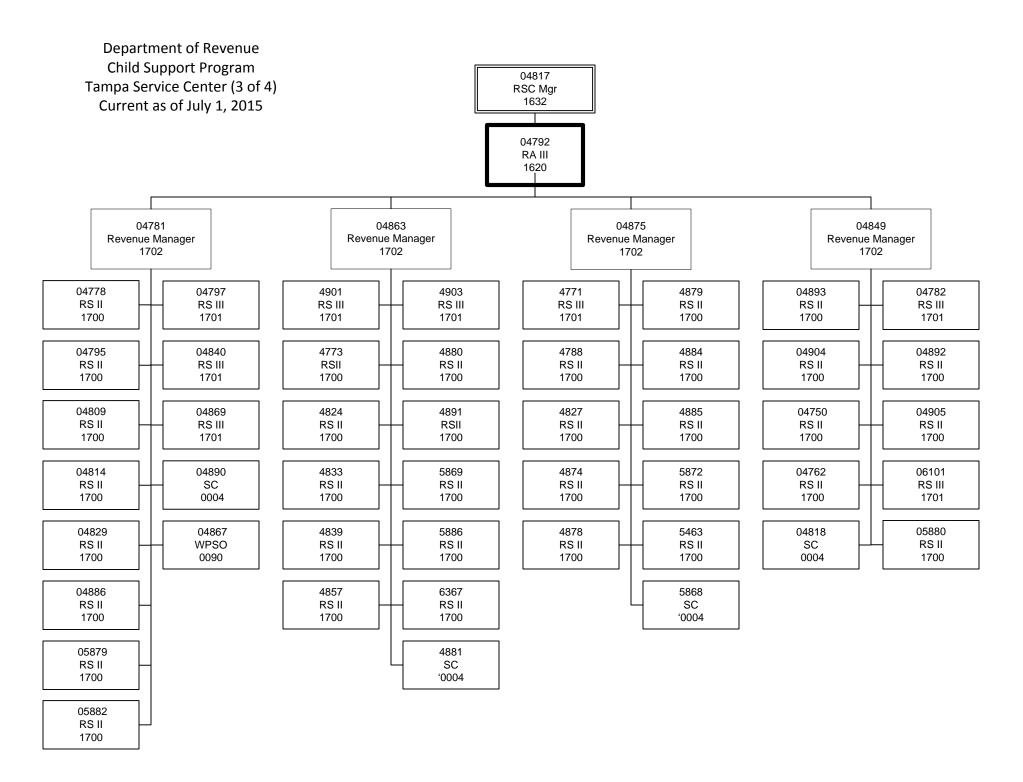


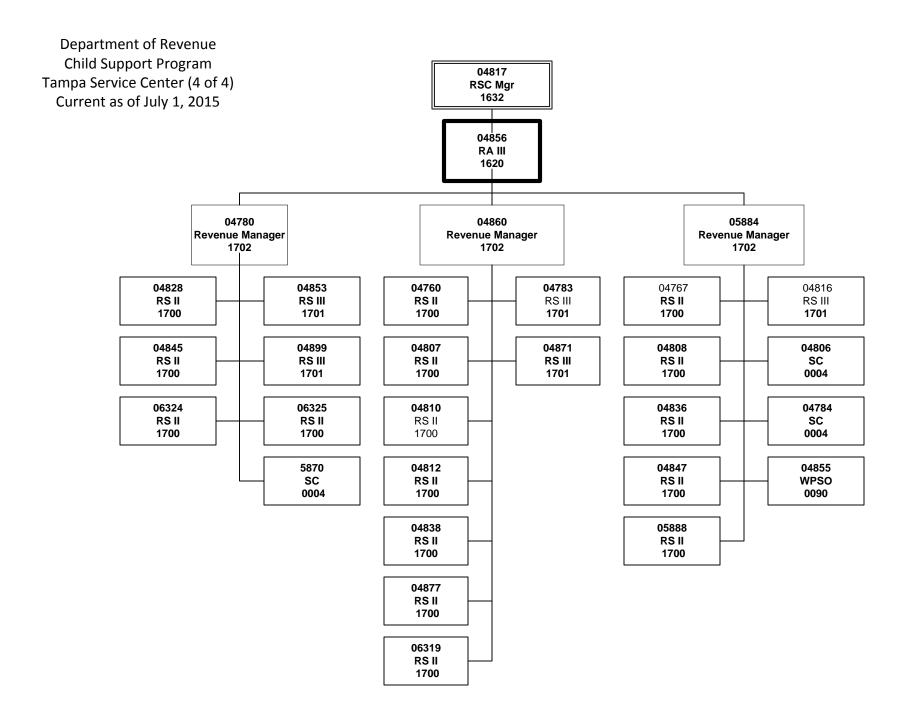
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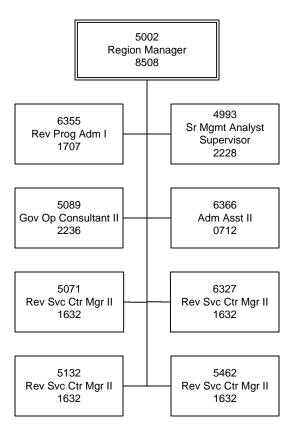




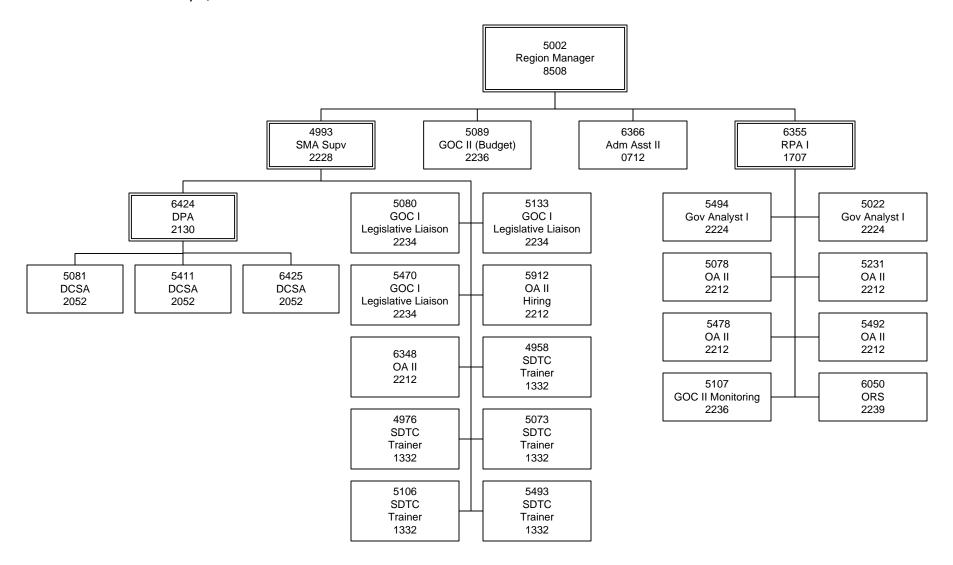




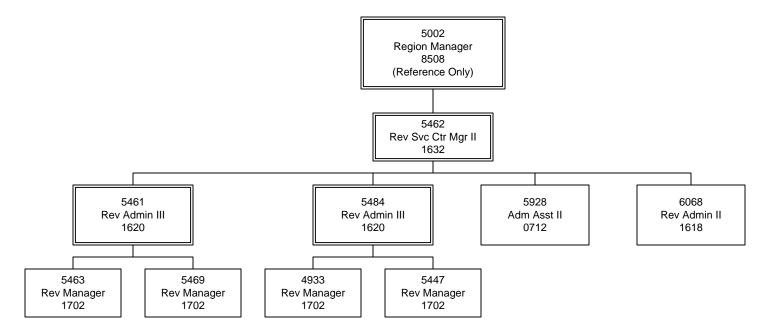
Department of Revenue Child Support Program Region 4 – Administration (1 of 2) Current as of July 1, 2015



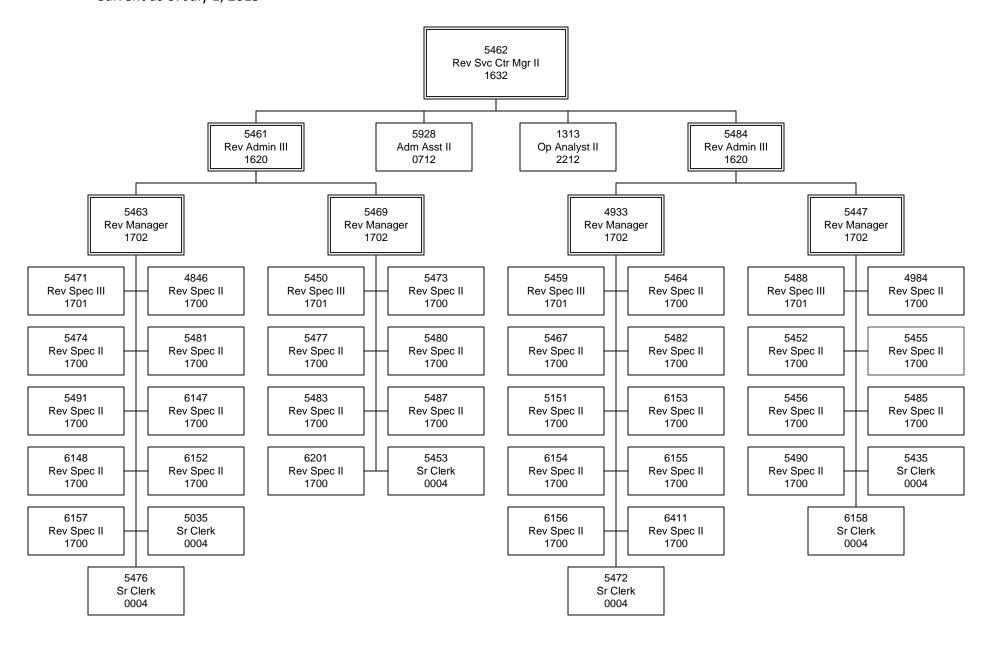
Department of Revenue
Child Support Program
Region 4 – Administration (2 of 2)
Current as of July 1, 2015



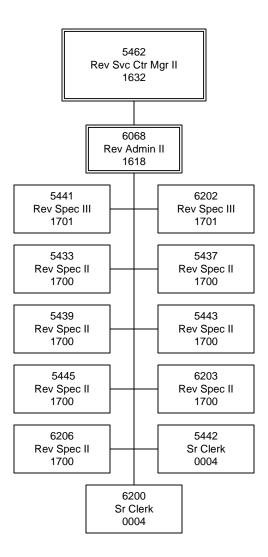
## Department of Revenue Child Support Program Ft. Pierce/Vero Beach Service Center - Management Current as of July 1, 2015

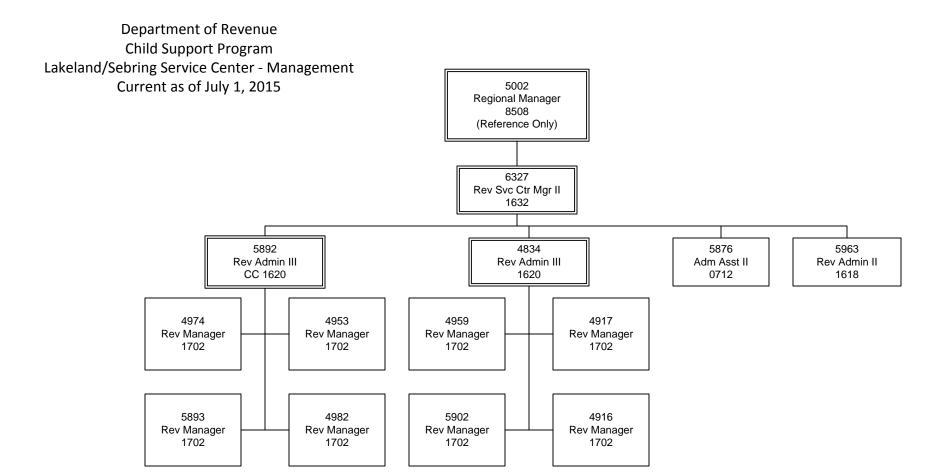


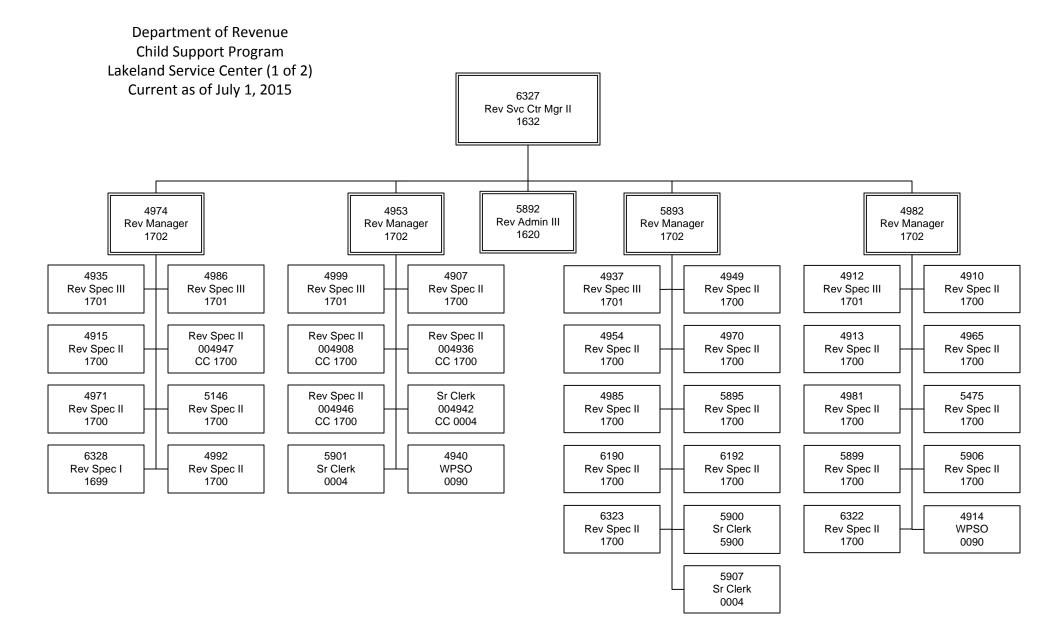
Department of Revenue Child Support Program Ft. Pierce Service Center Current as of July 1, 2015

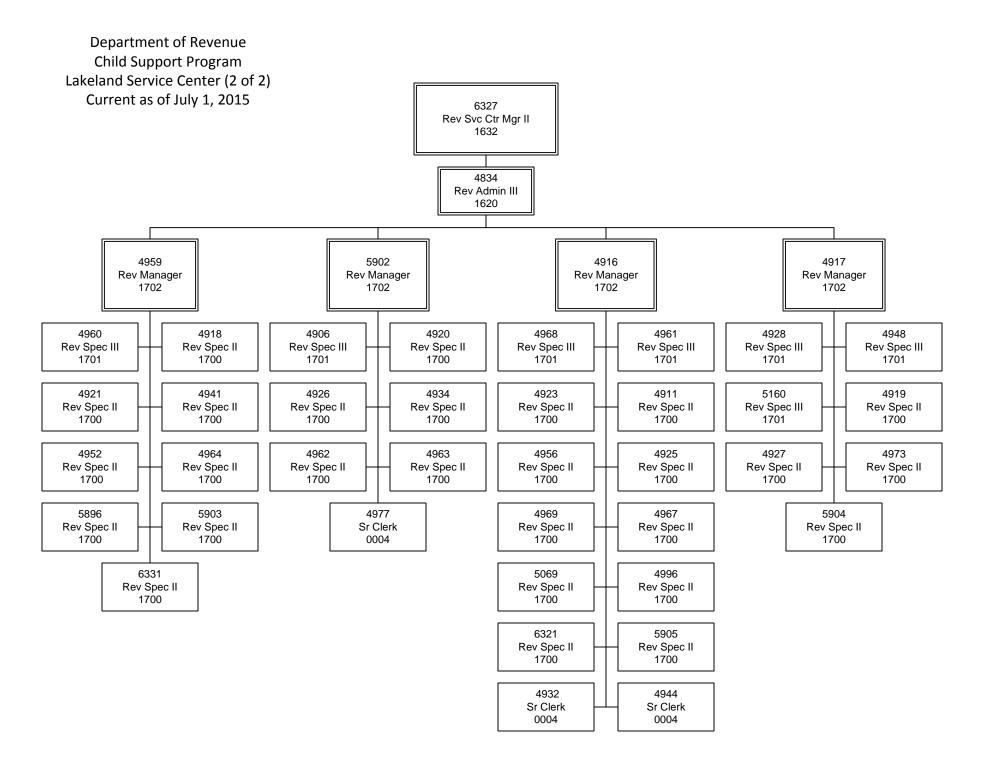


Department of Revenue Child Support Program Vero Beach Service Center Current as of July 1, 2015

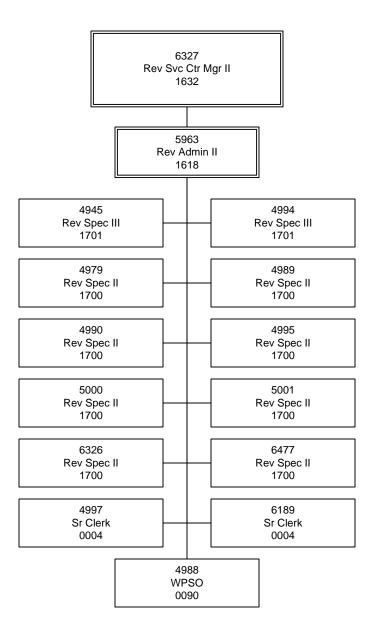




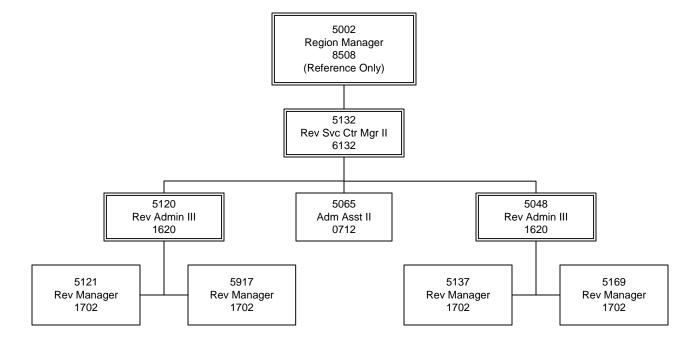




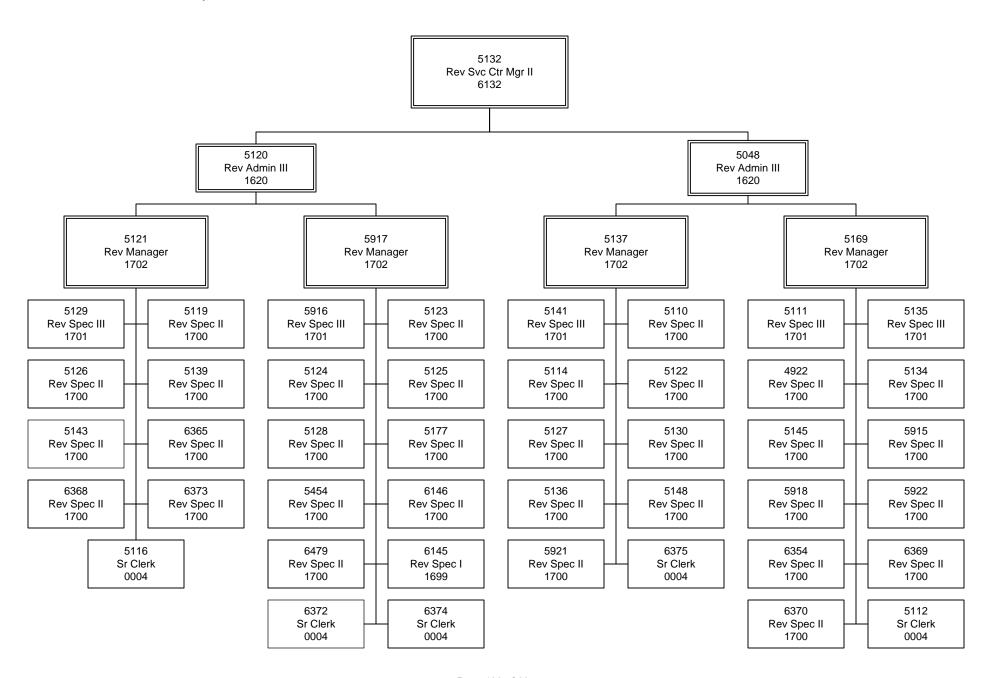
Department of Revenue Child Support Program Sebring Service Center Current as of July 1, 2015

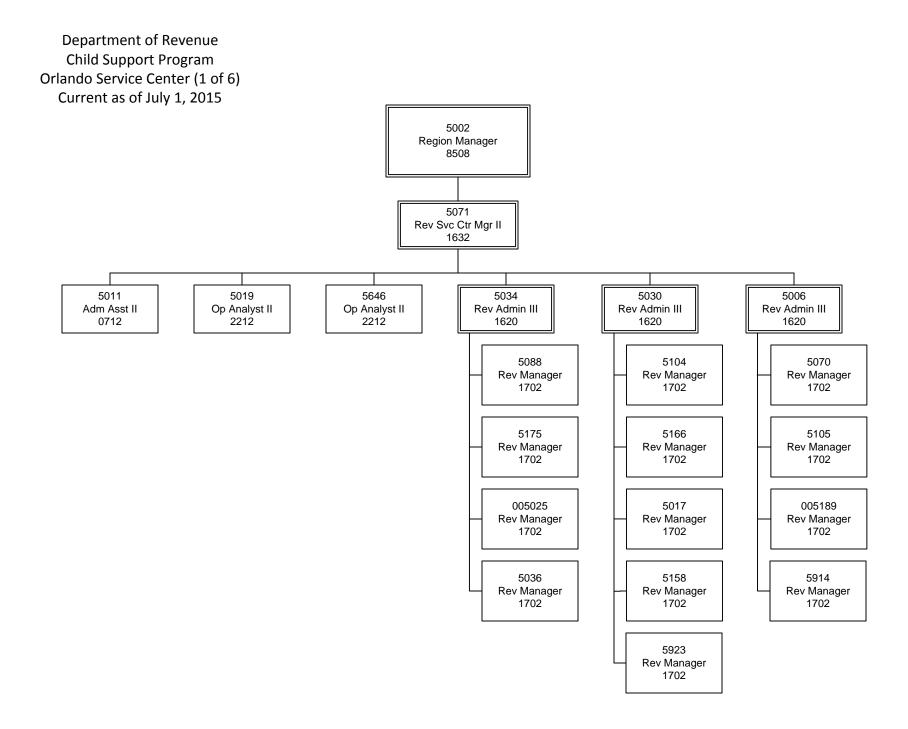


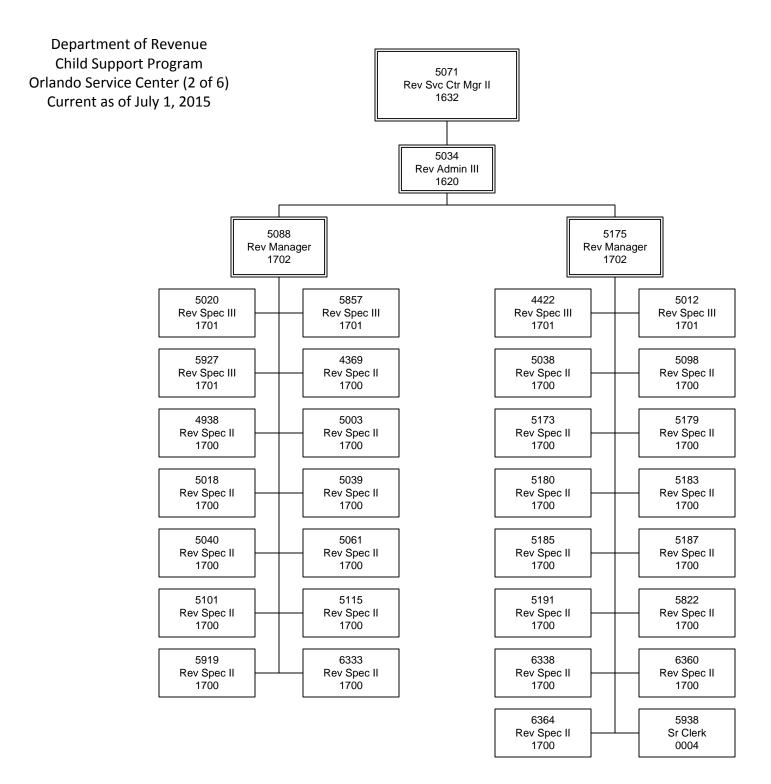
Department of Revenue Child Support Program Melbourne Service Center (1 of 2) Current as of July 1, 2015



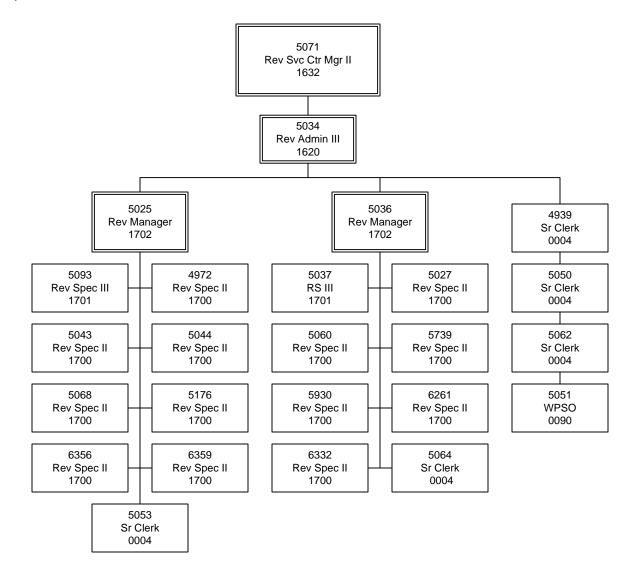
## Department of Revenue Child Support Program Melbourne Service Center (2 of 2) Current as of July 1, 2015



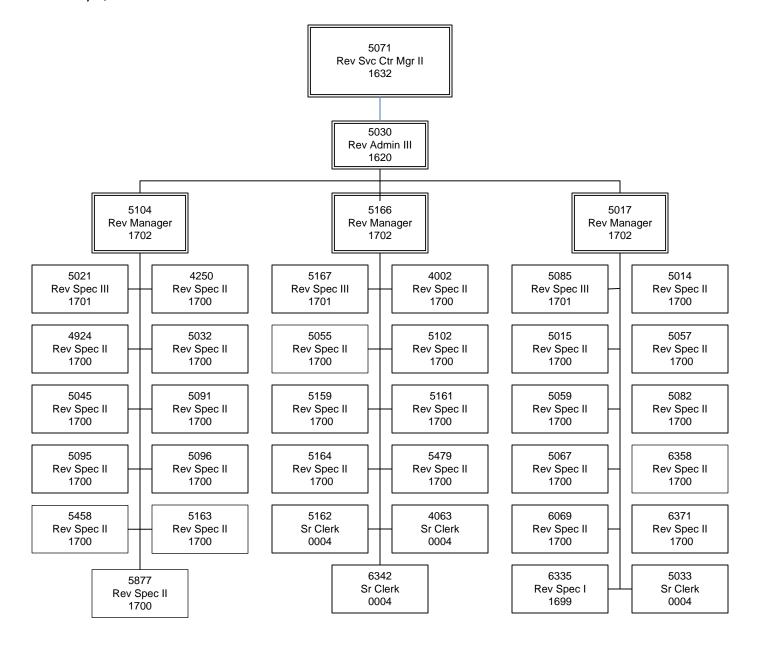




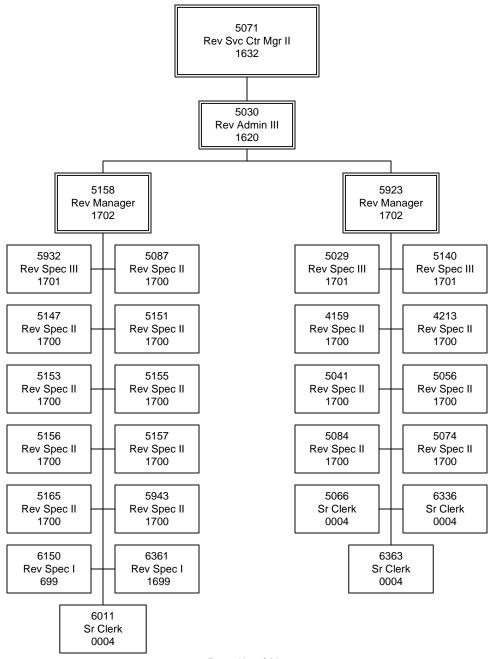
Department of Revenue Child Support Program Orlando Service Center (3 of 6) Current as of July 1, 2015



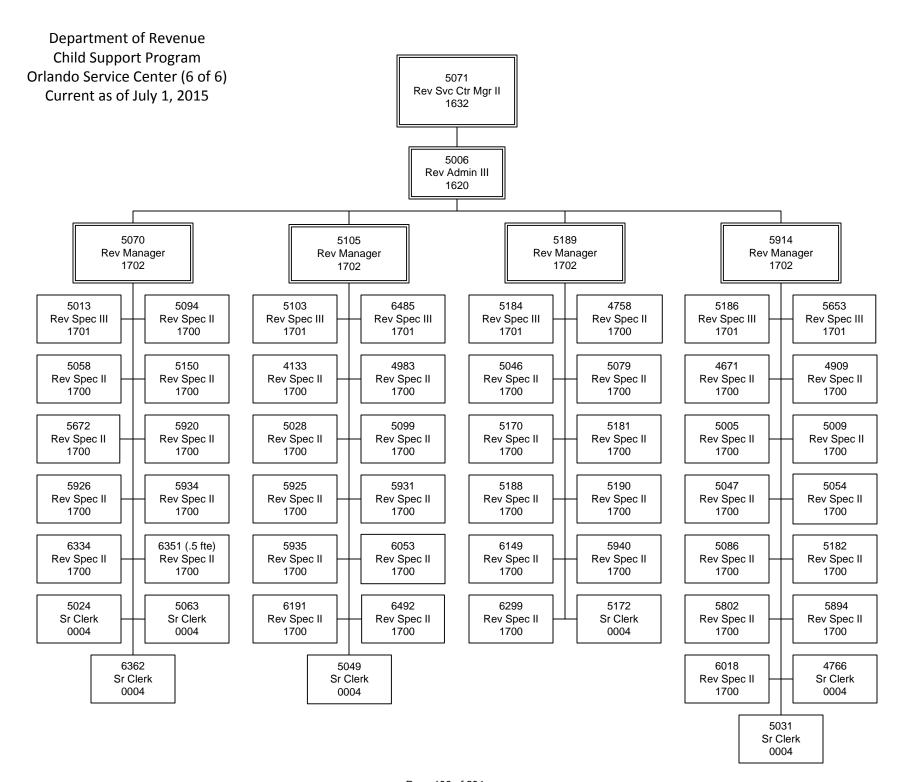
Department of Revenue Child Support Program Orlando Service Center (4 of 6) Current as of July 1, 2015



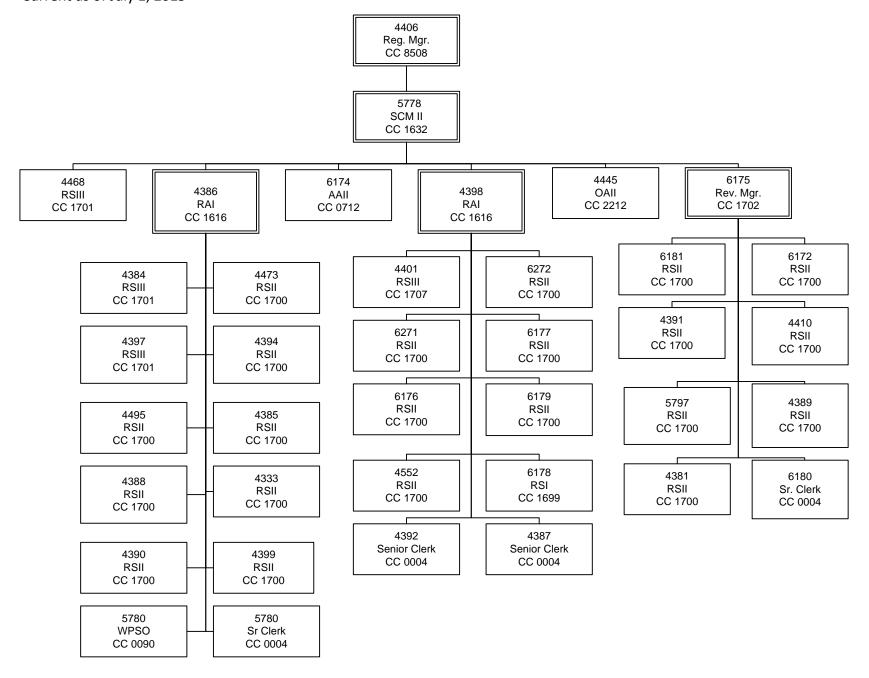
Department of Revenue Child Support Program Orlando Service Center (5 of 6) Current as of July 1, 2015

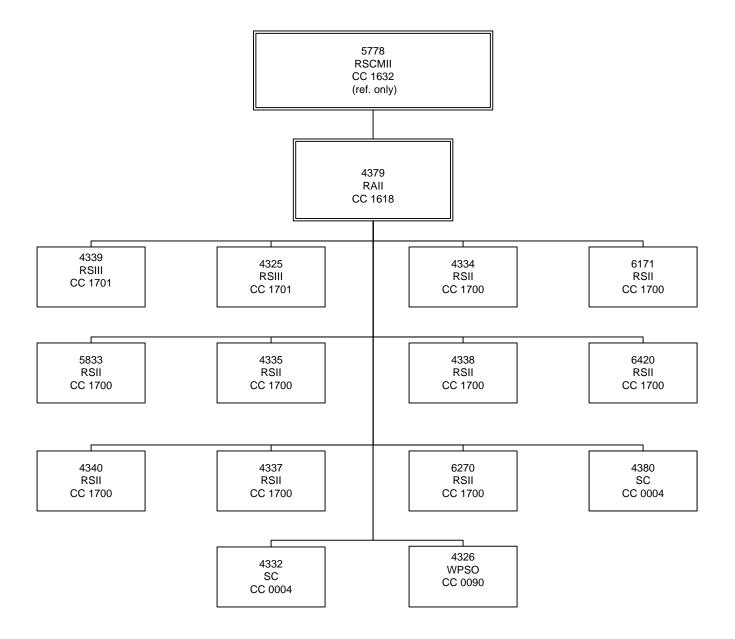


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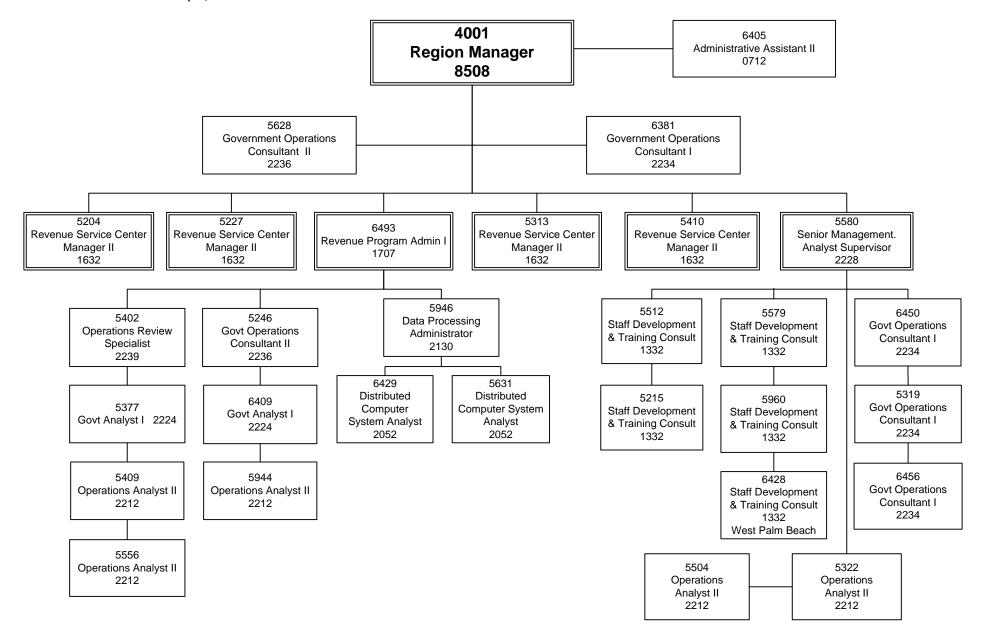


Department of Revenue Child Support Program Leesburg Service Center Current as of July 1, 2015

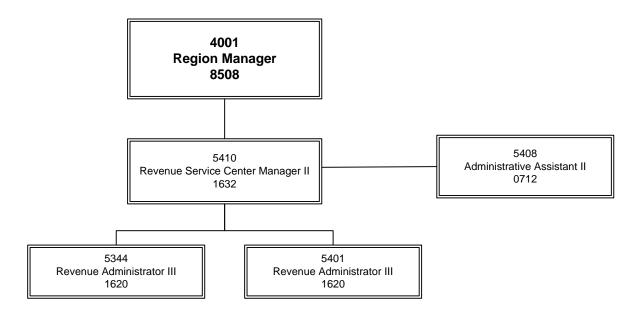


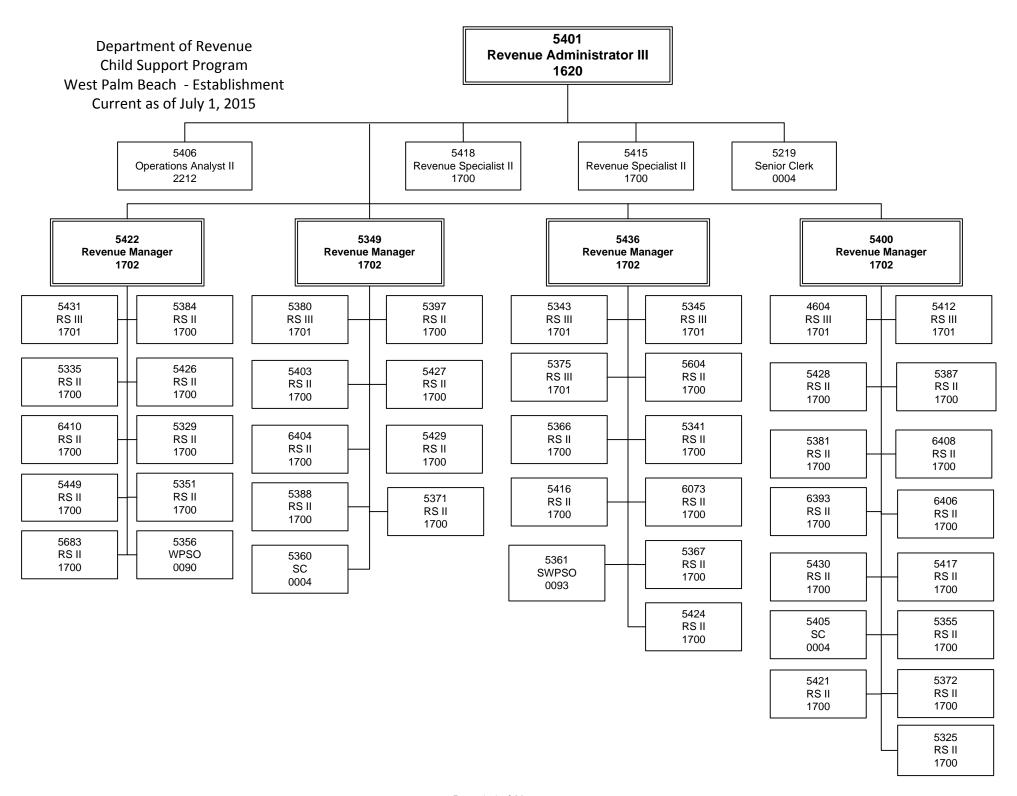


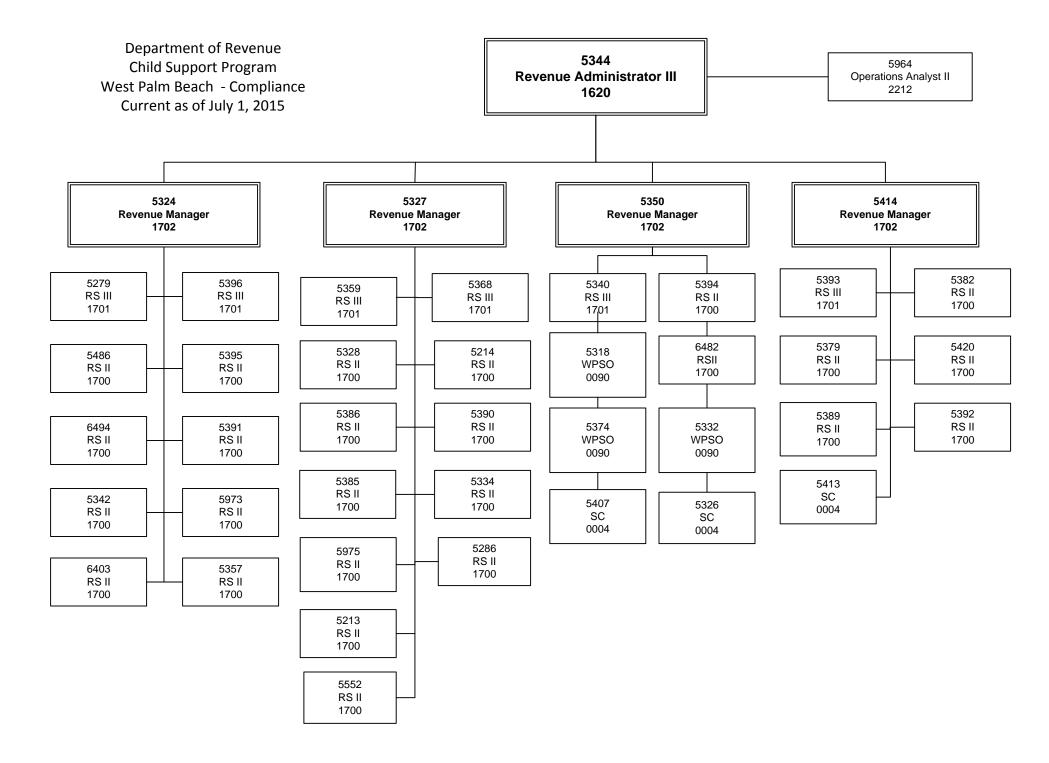
Department of Revenue Child Support Program Region 5 - Administration Current as of July 1, 2015



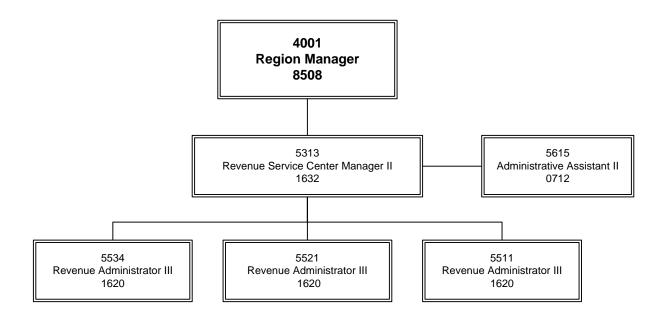
Department of Revenue
Child Support Program
West Palm Beach Service Center - Administration
Current as of July 1, 2015

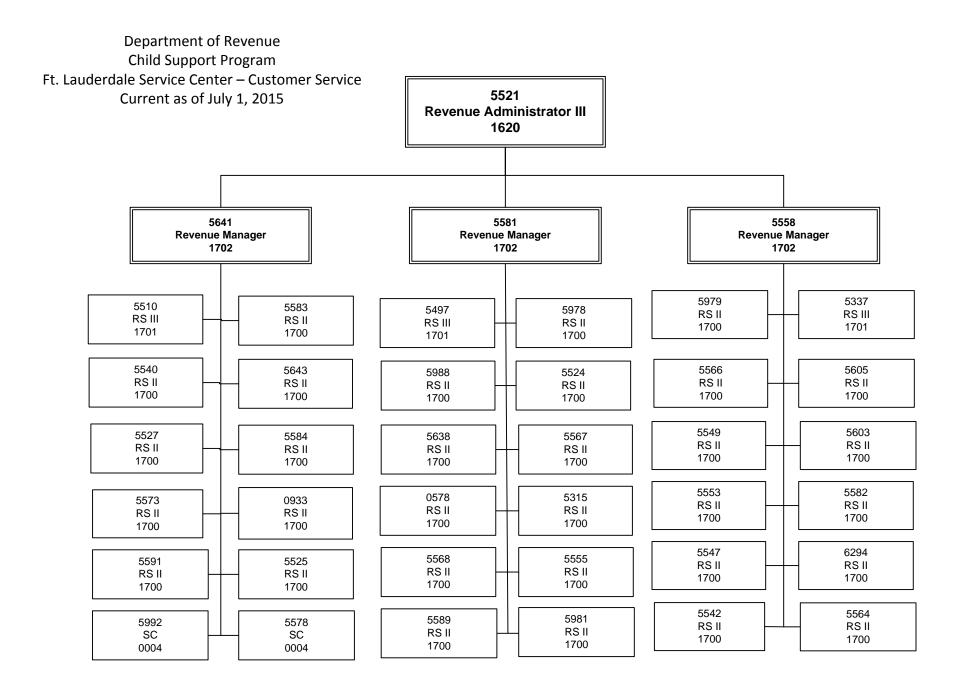


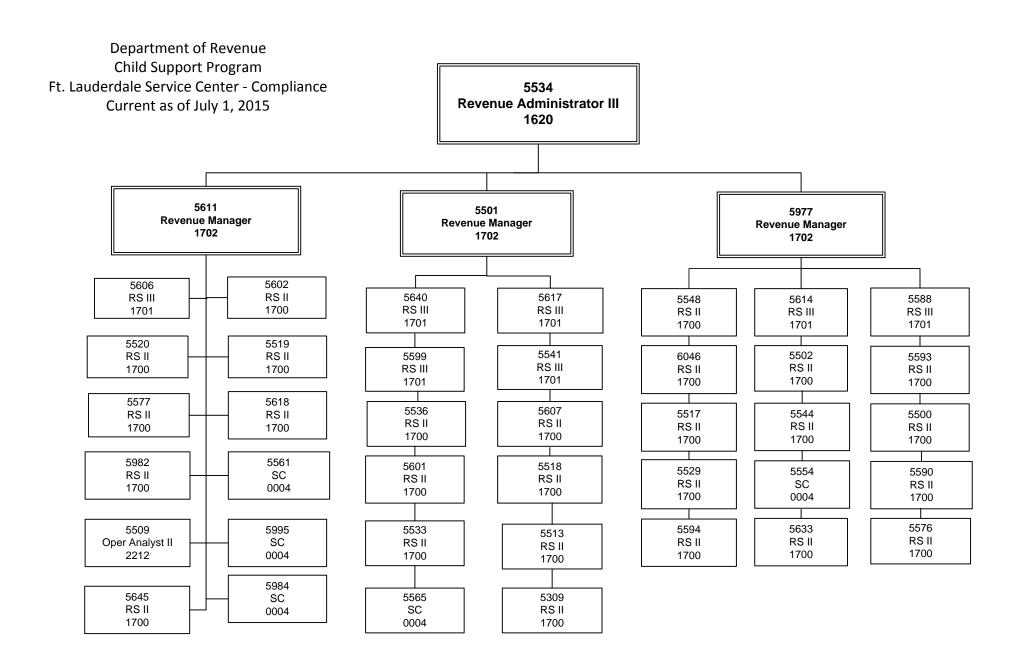


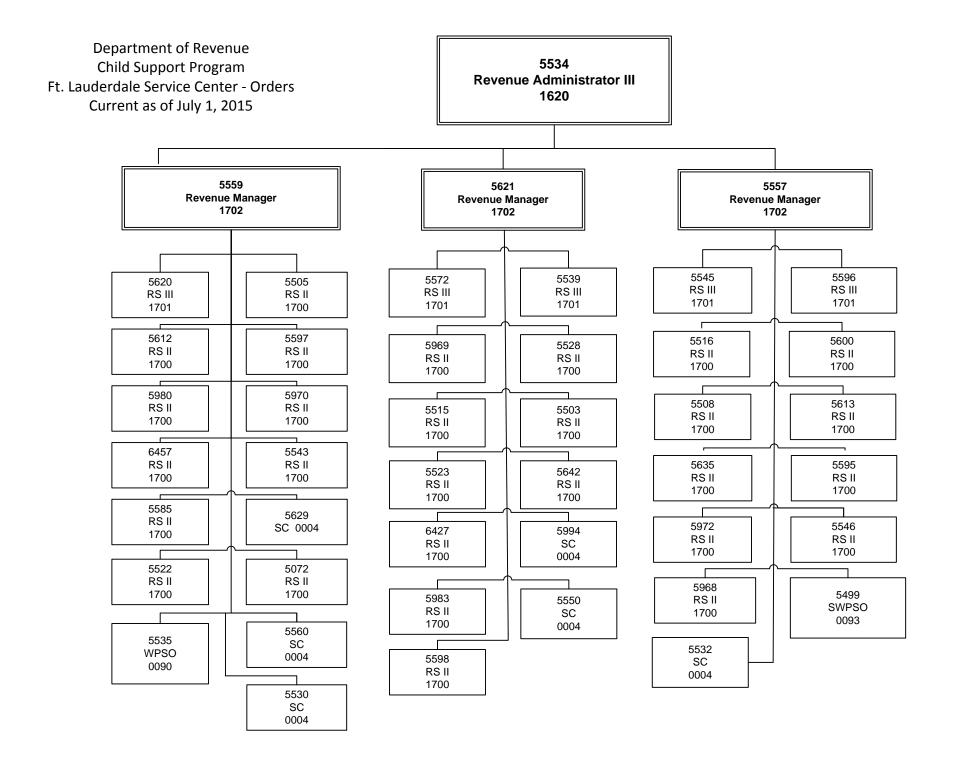


## Department of Revenue Child Support Program Ft. Lauderdale Service Center - Administration Current as of July 1, 2015

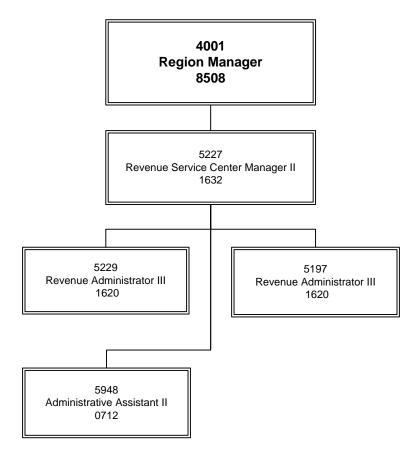


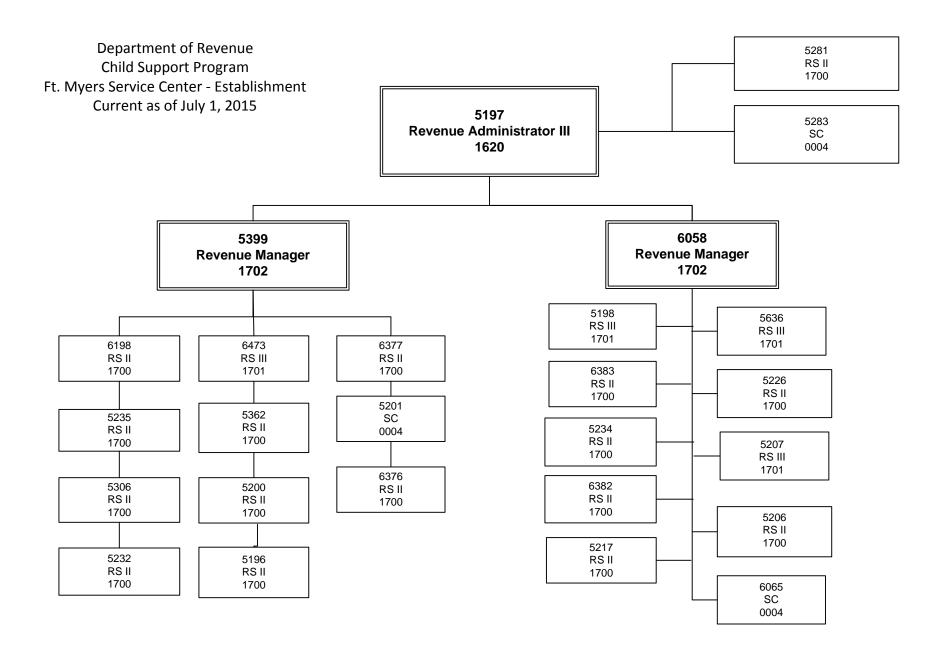


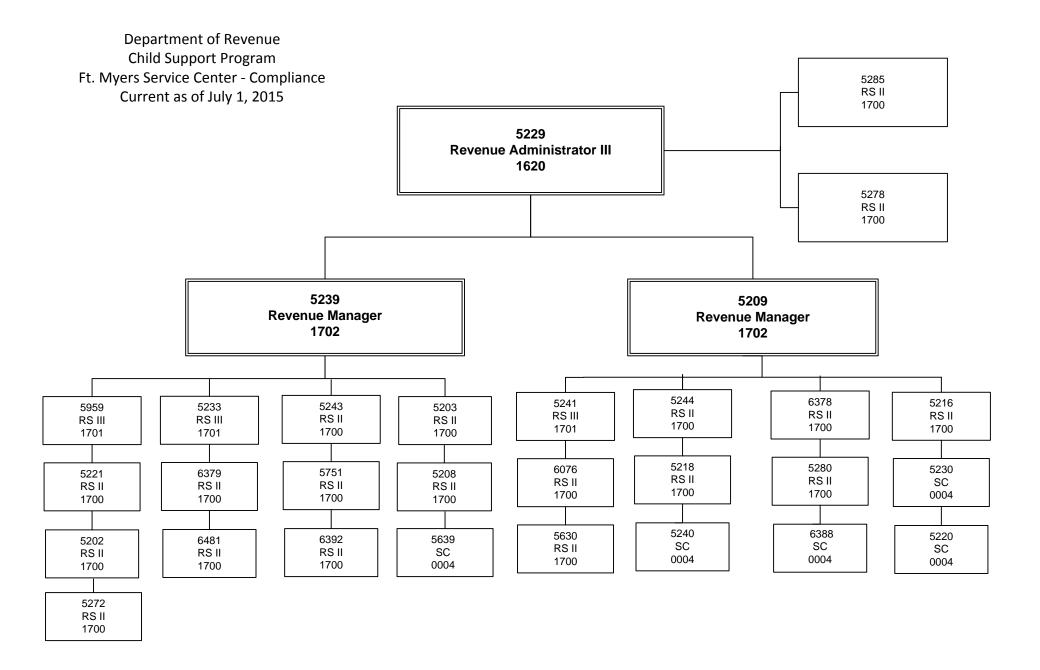




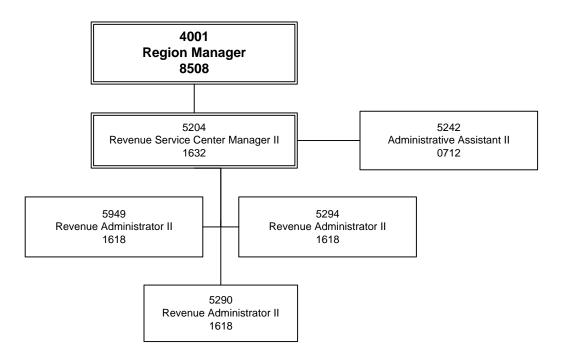
Department of Revenue Child Support Program Ft. Myers Service Center - Administration Current as of July 1, 2015



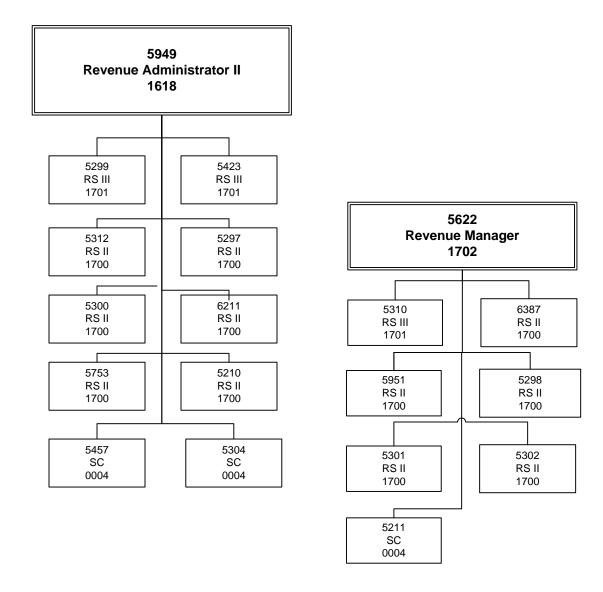




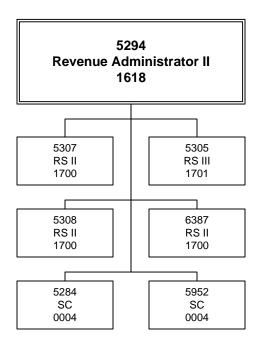
Department of Revenue Child Support Program Naples Service Center Current as of July 1, 2015



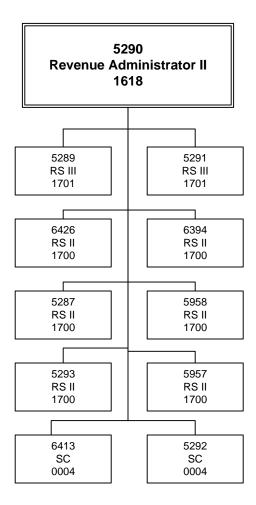
Department of Revenue Child Support Program Ft. Myers Service Center - Establishment Current as of July 1, 2015



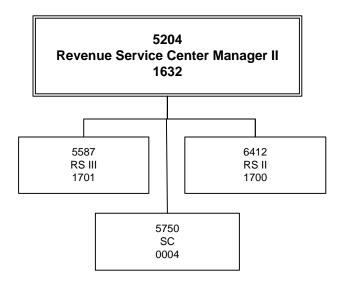
Department of Revenue Child Support Program Naples Service Center - Compliance Current as of July 1, 2015



Department of Revenue Child Support Program Port Charlotte Service Center Current as of July 1, 2015



Department of Revenue Child Support Program Marathon Service Center Current as of July 1, 2015



# Department of Revenue General Tax Administration Director's Office Current as of July 1, 2015

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

Government Analyst II 2225 Pos# 0661 Revenue Program Administrator II 1708 Pos# 0852

Revenue Program Administrator I 1707 Pos# 0213

#### Department of Revenue **General Tax Administration** Technology Intra-Departmental **Tech Solutions** Current as of July 1, 2015 Projects Admin 8575 Revenue Program Pos# 6498 Administrator I 1707 **SUNTAX** Tech Mgt Pos# 0248 Operations & Mgt Consultant Mgr Revenue Program Revenue Program Revenue Program Research Economist Administrative Intra-Departmental 2238 Administrator I Administrator II -**Projects Admin** Administrator I 3227 Assistant II Pos# 0706 1707 One-Stop 1708 1707 0712 8575 Pos# 2750 Pos# 0487 **Business Registration** Pos# 3349 Pos#2934 Pos# 2959 Government Pos#: 1949 Analyst I Intra-Departmental Revenue Program Government 2224 2793 Revenue Program Sr. Data Base Analyst Projects Admin Administrator I Sr. Mgt Analyst Operations Administrator I 2122 8575 1707 Supervisor Consultant III Pos#: 1707 2228 2238 Pos# 0376 Pos# 1263 3343 Pos# 0117 Pos# 6499 Pos# 2011 Pos#: 6540 0715 6702 Government 6641 0409 Revenue Program Analyst II Government 3016 Administrator I Government Government Systems Project 2225 Analyst II 0183 Operations 2225 Analyst II Analyst 2036 Pos#: Pos#: 2225 Consultant II 2107 Pos#: 6726 2440 0229 Pos# 2603 2236 3060 1718 0439 1206 Pos#: Pos# 0815 0670 1737 1162 0033 3018 Systems Project 6642 2970 Government **Operations Review** 6738 Consultant Government Operations Government Specialist 2109 Consultant III Operations 2239 Operations **Operations Review** Pos# 2430 Consultant I 2238 Consultant III Pos# 6786 Specialist 2238 2238 2239 Pos#: Pos# 3054 Pos# 3063 Pos#: 2092 Government 0898 3355 Operations 1671 Consultant III 1979 **Operations Review** Systems Government 2238 2835 Specialist Programmer III Analyst II Pos# 3009 0509 2239 2115 2225 3122 Pos# 2361 Pos# 0641 2852 Pos#: Systems 1368 6501 Programmer III 1890 6504 Systems Project 2115 2815 0191 Analyst Pos# 3208 3126 Government 2107 1355 Analyst I 6001 2224 Pos#: Systems Project Government 3211 Consultant Pos#: Analyst I 0288 2109 0802 2224 Pos# 6669 6505 Pos# 1408

6557

# Department of Revenue **General Tax Administration** Resource Management Process (1 of 2) Current as of July 1, 2015

# **Compliance Standards**

Fiscal Assistant II 1418 Pos# 2442 Revenue Program Administrator II -1708 Pos# 3015

Revenue Program Administrator I 1707 Pos# 2812

Resource Mgt Process Manager 8636 Pos# 0985

Revenue Program Administrator I 1707 Pos# 1947

Administrative

Assistant II

0712

Pos# 1948

Staff Assistant

0120

Pos# 1273

Training &

Research Consultant

6004

Pos#:

1270

1668

2604

2752 6612

Tax Law Specialist

1709

Pos#: 0714

1950

2607

3169

1844

Government

Analyst II

2225

Pos# 0475

Operations Review Specialist

2239

Pos# 2059

Revenue Program Administrator I 1707 Pos# 2749

Staff Assistant 0120 Pos# 1178

Tax Law Specialist 1709

Sr. Tax Specialist 1705

Tax Specialist I 1703 Pos# 2317

1709

6698 1275

Government Analyst II 2225

> Pos#: 2757

Government Analyst II 2225

> Pos#: 0724 6513

Accountant I 1427

> Pos#: 2445 2813

Revenue Specialist III 1701

> Pos#: 3059 6700

Training & Research Consultant 6004

Operations Review Specialist 2239 Pos# 0114

> Government Analyst I 2224 Pos# 6523

Government Operations Consultant III 2238 Pos# 2072

Tax Law Specialist

Pos#:

6507

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Revenue Program Administrator I 1707

> Pos#: 2048 1855

Sr. Mgt Analyst II 2228 Pos# 0982

Operations Review Specialist 2239 Pos# 1954

# Department of Revenue General Tax Administration Resource Management Process (2 of 2) Current as of July 1, 2015

#### **Program Development**

Revenue Program Administrator II -1708 Pos# 2760

Revenue Program Administrator I 1707

Sr. Tax Specialist 1705

> Pos#: 1662 1343

Sr. Revenue Consultant 1619 Pos# 2886 Operations & Mgt Consultant Mgr 2238 Pos# 1215

Government Operations Consultant III 2238 Pos# 6789

> Government Operations Consultant I 2234

#### Financial Mgt

Revenue Program Administrator II -1708 Pos# 0061

Revenue Program Administrator I 1707

Sr. Mgt Analyst II 2228 Pos# 1224

Economic Analyst 3215 Pos# 2149

Government Analyst II 2225 Pos# 1205

Government Operations Consultant III 2238

> Pos#: 0377 3065

Systems Project Analyst 2107 Pos# 1646

Operations Analyst II 2212 Pos# 1616

# Department of Revenue **General Tax Administration Refunds & Distribution**

Current as of July 1, 2015

Sr. Mgt Analyst II 2228 Pos# 6643

Program Administrator 8841 Pos# 1111

Revenue Accounting

Administrative Assistant II 0712 Pos# 0062

Administrative Revenue Program Assistant II Administrator II 0712 1708 Pos# 0285 Pos# 0719 Tax Audit Supervisor Tax Audit Supervisor Tax Audit Supervisor 1512 1512 1512 Pos# 1705 Pos# 1116 Pos# 0928 Staff Assistant Tax Auditor IV Tax Auditor IV 0120 1510 1510 Pos# 0740 Pos#: Pos#: 0427 2007 Tax Auditor IV 1847 2610 1510 Tax Auditor III Tax Auditor III Pos#: 1509 1509 1464 2028 Pos#: Pos#: 0777 0500 1157 2080 Tax Auditor III 6512 2079 1509 1986 6681 0720 2376 Pos#: Tax Auditor II 2532 0747 1506 3003 0843 1520 Pos#: Tax Auditor II 1788 0478 1506 1945 1672 3150 1967 Pos#: 1989 0519 2420 Tax Auditor II 1516 6511 1506 6791 1750 Pos#: 3062 0398 6510

1525

1706

3079

Government Operations Consultant III 2238 Pos# 2144 Computer Audit Analyst 2125 Pos# 2393

Sr. Revenue Administrator 1619 Pos# 0360 Staff Assistant 0120 Pos#: 1780 3129 Tax Law Specialist 1709 Pos#: 1076 3130 Sr. Tax Specialist 1705 Pos#: 2310 2800 3071 3080 6790 0938 6509 6734

Revenue Program Administrator I 1707 Pos# 6695 Tax Law Specialist 1709 Pos#: 1410 0671 0991 1485 1583 Professional **Acct Specialist** 1469 Pos#: 0127 0281 0744 (.75 FTE) 0844 6594 6508 Sr. Professional Accountant 1468

Pos# 0935 Professional Accountant 1467 Pos# 1360 (.25 FTE)

Administrative Assistant I 0709 Pos# 1612

Revenue Program Administrator I 1707 Pos# 0943

Revenue Mgr 1702 Pos# 1507

Sr. Tax Specialist 1705 Pos#2916

1469

Pos#:

0425

3400

Sr. Professional

Accountant

1468

Pos# 1489

Professional Revenue **Acct Specialist** Specialist III 1701

Pos#: 0930 0914

Operations Analyst II 2212 Pos# 1474

> Revenue Specialist II 1700

Accountant I 1427 Pos# 2318

Pos# 0830

Professional Accountant 1467

> Pos#: 1477 3002

Tax Specialist I 1703 Pos# 1391

Revenue Specialist III 1701 Pos# 1743

Accountant III 1436

> Pos#: 3064 3132

# Department of Revenue **General Tax Administration Criminal Investigations** Current as of July 1, 2015

Revenue Program Administrator I 1707 Pos# 0630

Revenue Program Administrator II 1708 Pos# 2463

Staff Assistant 0120 Pos# 2644

**Criminal Investigations** 

Investigations Administrator 8355 Pos# 1038

Investigations Administrator 8355 Pos# 1655

Revenue

Investigations

Criminal Enforcement

8337

Pos#:

2157

2946

2646

Investigations Administrator 8355 Pos# 0968

Investigations Administrator 8355 Pos# 1629

Investigations Administrator 8355 Pos# 1624

Sr. Financial

Investigator

8351

Pos#:

1438

2907

0717

2650

Financial

Investigator

8324

Pos# 2648

Sr. Tax Specialist 1705

Revenue Investigations Criminal Enforcement 8337

Sr. Financial

Investigator

8351

Pos# 3212

Financial

Investigator

8324

Pos#:

0967

2651

Investigator

8321

Pos# 2400

Sr. Tax Specialist

1705

Pos# 2821

Sr. Financial Investigator 8351

Financial Investigator 8324 Pos# 1931

Sr. Tax Specialist 1705 Pos# 2901

> Staff Assistant 0120 Pos# 1019

Revenue Investigations Criminal Enforcement 8337

> Pos#: 2912 2647

Sr. Tax Specialist 1705 Pos# 2902

Financial Investigator 8324

Sr. Financial Investigator 8351

Staff Assistant 0120 Pos# 1627

Revenue Investigations Criminal Enforcement 8337

Sr. Financial Investigator 8351

> Pos#: 2942 1625

Financial Investigator 8324 Pos# 0866

Investigator 8321

> Pos#: 1040 2197

Pos#: 1648 2944

Tax Specialist I 1703 Pos# 2782

Tax Specialist I 1703 Pos# 0254

Investigator 8321 Pos# 2943

Department of Revenue General Tax Administration Field Operations Current as of July 1, 2015

Government
Analyst II
2225
Pos# 0418

OMC I 2234 Pos# 0358 Revenue Program Administrator II 1708 Pos# 0142

Field Operations

Revenue Program Administrator II -1708 Pos# 2887

#### See individual org charts

# In-State Operations – Collections

Revenue Service Center Manager I 1631 Pos# 0378 Alachua

Revenue Service Center Manager II 1632 Pos# 0137 Largo

Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs

Revenue Service Center Manager I 1631 Pos# 3227 Daytona Bch

Revenue Service Center Manager I 1631 Pos# 0180 Ft. Myers

Revenue Service Center Manager I 1631 Pos# 1221 Ft. Pierce

Revenue Service Center Manager II 1632 Pos# 0676 Jacksonville Revenue Program Administrator II -1708 Pos# 0970

Revenue Service Center Manager I 1631 Pos# 2885 Lake City

Revenue Service Center Manager I 1631 Pos# 0225 Lakeland

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

Revenue Service Center Manager II 1632 Pos# 2142 Orlando & Melbourne

Revenue Service Center Manager I 1631 Pos# 0195 Marianna

Revenue Service Center Manager I 1631 Pos# 0244 Miami

Revenue Service Center Manager I 1631 Pos# 2671 Naples Revenue Service Center Manager I 1631

Pos# 0400

Panama City

Revenue Service Center Manager I 1631

Pos# 0241

Pensacola

Revenue Service Center Manager I 1631 Pos# 2691 Holiday

Revenue Service Center Manager I 1631 Pos# 3241 Sarasota

Revenue Service Center Manager I 1631 Pos# 0306 Tallahassee

Revenue Service Center Manager II 1632 Pos# 0416 Tampa

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

#### **Audit Operations**

Revenue Program Administrator II -1708 Pos# 1218

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region

Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region

Sr. Tax Audit Administrator 1513 Pos# 3109 Southern Region

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

Sr. Tax Audit Administrator 1513 Pos# 1238 Multi State Region

#### Campaigns

Revenue Program Administrator II -1708 Pos# 0609

Revenue Service Center Manager II 1632 Pos# 0429 Tallahassee Central

# Department of Revenue General Tax Administration Alachua Service Center Current as of July 1, 2015

Accountant I 1427 Pos# 0846 Administrative Secretary 0108 Pos# 1152

#### Collections

Revenue Service Center Manager I 1631 Pos# 0378 Alachua

Revenue Administrator III 1620 Pos# 2668

> Tax Specialist I 1703

> > Pos#: 0198 2211

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Tax Audit Supervisor 1512 Pos# 2417

> Tax Auditor IV 1510

> > Pos#: 2297 1168

Rev Tax Auditor III 1518

Rev Tax Auditor II 1517 Pos# 6714

Tax Auditor I 1503 Pos# 3222

Rev Tax Auditor I 1516

> Pos#: 1969 1958

Computer Audit
Analyst
2125
Pos# 1970

Department of Revenue **General Tax Administration** Jacksonville Service Center Current as of July 1, 2015

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Sr. Tax Specialist 1705 Pos# 0995

#### Collections Revenue Service Operations Review Sr Revenue Center Manager II Specialist Consultant 2239 1632 1619 Pos# 1671 Pos# 0676 Pos#: Jacksonville 0202 1559 Administrative Revenue Administrator III Secretary Accountant I 0108 1620 1427 Pos# 2110 Pos# 1257 Pos#: 0211 Revenue Administrative 2493 Administrator III Secretary Revenue 1620 0108 Administrator III Pos# 6759 Pos# 0212 1620 Pos# 0204 Revenue Specialist III 1701 Revenue Specialist III Tax Specialist I 1701 1703 Pos# 0206 Pos#: Pos#: 1298 1553 2947 2214 1554 6761 2693 2216 2694 Revenue Specialist II Revenue Specialist II 1700 1700 Revenue Specialist III 1701 Pos#: Pos#: 0318 1557 Pos#:

1556

3301

1815

0872

1659

6760

2212

2492

1586

Tax Audit Supv
1512
Pos# 1922
Rev Tax Auditor IV 1519

Pos#: 1971 2435 1237

Rev Tax Auditor III 1518

> Pos#: 0407 0452

Tax Auditor II 1506 Pos# 0604

Rev Tax Auditor II 1517 Pos# 0399

Computer Audit Analyst 2125 Pos# 6850

Tax Audit Supv Tax Audit Supv 1512 1512 Pos# 3221 Pos# 0401

**Rev Tax Auditor IV** 1519

Rev Tax Auditor III 1518

> Pos#: 0405 2819

Tax Auditor I 1503

Pos#: 6718 0988

**Computer Audit** Analyst 2125 Pos# 3236

Tax Audit Supv 1512

Pos# 0826

Secretary

Specialist

0105

Pos# 1961

Tax Auditor IV

1510

Pos# 3220

**Rev Tax Auditor IV** 

1519

Pos# 3144

Rev Tax Auditor III

1518

Pos# 3232

Rev Tax Auditor II

1517

Pos# 2375

Tax Auditor I

1503

Pos# 1914

**Rev Computer Audit** 

Analyst

1523

Pos# 6849

Administrative Secretary 0108 Pos# 2196

Tax Auditor IV 1510 Pos# 1480

Rev Tax Auditor IV 1519 Pos# 0408

Tax Auditor III 1509 Pos# 3223

Rev Tax Auditor III 1518 Pos# 0521

Rev Tax Auditor II 1517 Pos# 6815

> Tax Auditor I 1503

> > Pos#: 3093 0989

**Computer Audit** Analyst 2125 Pos# 2434

#### Campaigns

Revenue Tax Audit Supervisor 1521 Pos# 1960

> Tax Specialist I 1703

Tax Auditor III 1509 Pos# 2476

Department of Revenue General Tax Administration Lake City Service Center Current as of July 1, 2015

Operations Review
Specialist
2239
Pos# 0898

Revenue Service Center Manager I 1631 Pos# 2885 Lake City

Administrative Secretary 0108 Pos# 0415

#### Collections

Revenue Administrator III 1620 Pos# 2288 Revenue Administrator III 1620 Pos# 0718

Tax Specialist I

1703

Pos# 3295

Located in Jacksonville

Tax Audit Supv 1512 Pos# 1960 Accountant I 1427 Pos# 1535

Tax Specialist I 1703

Pos#:
0239
1658
1814
6655
1561

3307

Revenue Specialist III 1701

Pos#:

#### Campaigns

Revenue Tax Audit Supervisor 1521 Pos# 2234

Revenue Specialist III 1701

> Pos#: 3276 2779

Tax Specialist I 1703

Rev Tax Auditor III 1518 Pos# 3023 Department of Revenue General Tax Administration Marianna Service Center Current as of July 1, 2015

### Collections

Revenue Service Center Manager I 1631 Pos# 0195 Marianna

Accountant I 1427 Pos# 0327 Tax Specialist I 1703 Pos# 2202

Revenue Specialist 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

Rev Tax Auditor IV 1519 Pos# 0723

Rev Tax Auditor III 1518 Pos 0283

Computer Audit Analyst 2125 Pos# 0888 Department of Revenue General Tax Administration Panama City Service Center Current as of July 1, 2015

#### Collections

Revenue Service Center Manager I 1631 Pos# 0400 Panama City

Secretary Specialist 0105 Pos# 0791

Revenue Administrator III 1620 Pos# 0927 Accountant I 1427 Pos# 0146

Tax Specialist I 1703

> Pos#: 2203 2204

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Tax Audit Supv 1512 Pos# 1056

Tax Auditor IV 1510 Pos# 1013

Rev Tax Auditor IV 1519 Pos# 2834

Rev Tax Auditor III 1518

Tax Auditor II 1506 Pos# 6732

Tax Auditor I 1503 Pos# 1244

# Department of Revenue **General Tax Administration** Pensacola Service Center Current as of July 1, 2015

#### Collections

Revenue Service Center Manager I 1631 Pos# 0241 Pensacola

Administrative Secretary 0108 Pos# 1490

Tax Specialist I 1703

> Pos#: 2206 2676

Revenue Administrator II 1618 Pos# 1895

Accountant I 1427 Pos# 2497

Sr Revenue Consultant 1619 Pos# 1897

Tax Specialist II 1704 Pos# 2703

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Revenue Tax Audit Supervisor 1521 Pos# 3083

Tax Audit Supv 1512 Pos# 1610

Sr Revenue Consultant 1619 Pos# 6847

Tax Auditor IV 1510

Tax Auditor IV 1510 Pos# 1925

Sr. Tax Specialist 1705 Pos# 3306

Pos#: 1194 2410

**Rev Tax Auditor IV** 1519 Pos# 3230

Rev Tax Auditor III 1518 Pos# 0523

Tax Auditor II 1506 Pos# 6701

Rev Tax Auditor II 1517

> 1955 1185

**Rev Tax Auditor IV** 1519 Pos# 1959

**Rev Tax Auditor III** 1518 Pos# 3229

Rev Tax Auditor II 1517 Pos# 0424

> Tax Auditor I 1503 Pos# 2001

Rev Computer Audit Analyst 1523 Pos# 2299

Pos#:

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Department of Revenue General Tax Administration Tallahassee Service Center Current as of July 1, 2015

#### Collections

Administrative Secretary 0108 Pos# 2195 Revenue Service Center Manager I 1631 Pos# 0306

Tallahassee

Secretary Specialist 0105 Pos# 2380

Revenue Administrator III 1620 Pos# 2413

Accountant I 1427 Pos# 1594

Tax Specialist I 1703 Tax Specialist II 1704 Pos# 6762

Pos#: 1650 1850

Revenue Specialist III 1701

Revenue Specialist II 1700

> Pos#: 1593 2236

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region

Rev Tax Auditor III 1518

Tax Auditor I 1503 Pos# 6733

Rev Tax Auditor I 1516 Pos# 3099

Computer Audit Analyst 2125 Pos# 0420

# Department of Revenue General Tax Administration Tallahassee - Campaigns Current as of July 1, 2015

Sr. Revenue Consultant 1619 Pos# 1335 Administrative Secretary 0108 Pos# 2893 Revenue Program Administrator II -1708 Pos# 0609 Government
Operations Consultant
III
2238
Pos# 2502

2093

Pos# 6859

Pos# 3036

Lead Development Revenue Program				Revenue Service Center Manager II	Computer Audit Analyst	Rev Computer Audit	Revenue	
Administrator I 1707 Pos# 0934		x Specialist I 1703 Pos# 1644	Accountant I 1427 Pos# 1155	1632 Pos# 0429 Tallahassee Central	2125 Pos# 1678	Analyst 1523 Pos# 1963	Specialist II 1700 Pos# 3024	
Tax Law Specialist 1709 Pos#:	Tax Audit Supv 1512 Pos# 2884	Tax Audit Supv 1512 Pos# 1667	Tax Audit Supv 1512 Pos# 3066	Tax Audit Supv 1512 Pos# 3137	Tax Audit Supv 1512 Pos# 3136	Tax Audit Supv 1512 Pos# 2041	Revenue Tax Audit Supervisor 1521 Pos# 1641	Revenue Tax Audit Supervisor 1521 Pos# 5859
0634 0905 Government Analyst II	Administrative Secretary 0108 Pos# 2897	Sr. Tax Specialist 1705	Administrative Secretary 0108 Pos# 1635	Sr. Tax Specialist 1705 Pos# 2455	Secretary Specialist 0105 Pos# 2473	Secretary Specialist 0105 Pos# 1549	Secretary Specialist 0105 Pos# 0650	Sr. Tax Specialist 1705
2225 Pos#: 6696	Sr. Tax Specialist 1705	Pos#: 2199 2899 2900	Sr. Tax Specialist 1705	Tax Auditor III 1509 Pos# 0334	Tax Auditor IV 1510 Pos# 2070	Tax Auditor IV 1510	Tax Auditor IV 1510	Pos#: 1441 2654
1719  Sr. Tax Specialist 1705	Pos# 1332  Rev Sr. Tax Specialist	Rev Sr. Tax Specialist 1522 Pos# 0397	Pos#: 2475 2895	Tax Auditor II 1506	Rev Tax Auditor IV 1519 Pos# 3217	Pos#: 2301 3141	Pos#: 0434 3026	Rev Sr. Tax Specialis 1522
Pos# 0949  Rev Sr. Tax Specialist	1522 Pos#:	Tax Auditor IV	Rev Sr. Tax Specialist 1522	Pos#: 0449 1437	Tax Auditor III 1509	Rev Tax Auditor IV 1519 Pos# 0716	Rev Tax Auditor IV 1519 Pos# 3025	Pos#: 1336 1665
1522 Pos#:	0882 1636 2200	1510 Pos#:	Pos#: 1649 1677	Rev Tax Auditor II	Pos#: 3020	Rev Tax Auditor III 1518	Rev Tax Auditor III 1518	Tax Auditor IV 1510 Pos# 3246
3006 2916 Tax Specialist II	Rev Tax Auditor IV 1519	1640 1567 Tax Auditor III	Tax Auditor IV 1510 Pos# 2894	Pos#: 2077 1652	3076 3078 Rev Tax Auditor III	Pos#: 1182 1892	Pos#: 1541 2308	Rev Tax Auditor IV 1519 Pos# 2655
1704 Pos# 3215	Pos#: 2192 6857	1509 Pos#:	Rev Tax Auditor IV 1519	1220 Tax Auditor I	1518	3021  Rev Tax Auditor II	3181 3182 Tax Auditor II	Tax Auditor III
Revenue Specialist III	Rev Tax Auditor III 1518	1643 3139	Pos# 1638	1503	1862 2397 3216	1517 Pos#:	1506 Pos# 3077	1509 Pos#:
Pos# 3058	Pos#: 2785	Rev Tax Auditor III 1518 Pos# 3373	Rev Tax Auditor III 1518	Pos#: 6830 6823	Tax Auditor II 1506	0395 2074 Tax Auditor II	Rev Tax Auditor II 1517	1333 3142
	3218  Tax Auditor II		Pos#: 2896	0124 1996	Pos# 2194	1506	Pos# 1674	Rev Tax Auditor III 1518 Pos# 2307
	1506 Pos# 1632		3209 6858		Rev Tax Auditor II 1517	Pos#: 0890	Tax Auditor I 1503	

Department of Revenue General Tax Administration Melbourne Service Center Current as of July 1, 2015

#### Collections

Revenue Service Center Manager II 1632 Pos# 2142 Orlando & Melbourne

Accountant I 1427 Pos# 0329 Revenue Administrator III 1620 Pos# 0381

Tax Specialist I 1703

> Pos#: 2228 1980

Revenue Specialist III 1701

Revenue Specialist II 1700

> Pos#: 0328 0896

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region

Tax Audit Supv 1512 Pos# 0208

Rev Tax Auditor IV 1519 Pos# 3081

Tax Auditor III 1509 Pos# 1976

Rev Tax Auditor II 1517 Pos# 6854

> Tax Auditor I 1503 Pos# 3228

# Department of Revenue General Tax Administration Daytona Service Center Current as of July 1, 2015

#### Collections

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

Accountant I 1427 Pos# 1295 Revenue Administrator III 1620 Pos# 0383

Tax Specialist I 1703

Revenue Specialist III 1701

Revenue Specialist II 1700

> Pos#: 1534 3224

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region

Admin Asst I 0709 Pos# 0355 Tax Audit Supv 1512 Pos# 2061

Rev Tax Auditor IV 1519

Tax Auditor III 1509 Pos# 1913

Rev Tax Auditor III 1518 Pos# 1265

Rev Tax Auditor II 1517 Pos# 6729

Rev Tax Auditor I 1516 Pos# 0976

Rev Computer Audit Analyst 1523 Pos# 0900

# Department of Revenue General Tax Administration Lakeland Service Center Current as of July 1, 2015

#### Collections

Revenue Service Center Manager I 1631 Pos# 0225 Lakeland

Administrative Secretary 0108 Pos# 0273

Accountant I 1427 Pos# 0230 Revenue Administrator III 1620 Pos# 2667

Tax Specialist I 1703

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region

Tax Audit Supv 1512 Pos# 2613

Sr. Tax Specialist 1705

> Pos#: 0520 0873

Tax Auditor IV 1510

Tax Auditor III 1509 Pos# 0906

Rev Tax Auditor III 1518 Pos# 1983

Rev Tax Auditor II 1517 Pos# 6821

> Tax Auditor I 1503

> > Pos#: 1574 2612

Computer Audit
Analyst
2125
Pos# 6731

# Department of Revenue General Tax Administration Leesburg Service Center Current as of July 1, 2015

#### Collections

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

Accountant I 1427 Pos# 2659 Revenue Administrator III 1620 Pos# 0986

Tax Specialist I 1703

Revenue Specialist III 1701

> Pos# 0994 2114 2664

Revenue Specialist II 1700

### Audit

Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region

Tax Audit Supv 1512 Pos# 0270

Tax Auditor IV 1510

> Pos#: 0481 1978

Rev Tax Auditor IV 1519 Pos# 3042

Rev Tax Auditor III 1518 Pos# 0838

> Tax Auditor I 1503

Rev Tax Auditor I 1516 Pos# 0952

# Department of Revenue General Tax Administration Orlando Service Center (1 of 2) Current as of July 1, 2015

# Collections

Administrative Secretary 0108 Pos#:	Revenue Service Center Manager II 1632 Pos# 2142 Maitland	Secretary Specialist 0105 Pos# 3152	Accountant I 1427 Pos# 2501	
0157 2643				
Revenue Administrator III 1620 Pos# 6771	Revenue Administrator III 1620 Pos# 1435	Revenue Administrator III 1620 Pos# 1977	Revenue Administrator III 1620 Pos# 0344	
Tax Specialist I 1703 Pos# 2112	Revenue Specialist III 1701	Tax Specialist I 1703	Revenue Specialist II 1700	
	Pos#: 2143	Pos#: 0390	Pos#: 1569	
Revenue Specialist III 1701	0742 2961 0326	2162 1570 2118	2115 2117 0350 1436	
Pos#: 1416 0877 2488	3300 2706 6773 2419 2229	1571 0352 Revenue Specialist II 1700	3070 1894 2515 0349	
2249 1527 6772 3226 6785	Tax Specialist I 1703 Pos# 1774	Pos#: 0345 1563	2370 2402 Tax Specialist I 1703	
0693			Pos# 2220	

## In-State Operations – Collections

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

# Department of Revenue General Tax Administration Orlando Service Center (2 of 2) Current as of July 1, 2015

#### Audit Sr. Tax Audit Administrator Sr. Revenue 1513 Sr. Tax Specialist Consultant Pos# 3376 1705 1619 **Central Region** Pos# 3032 Pos#: 1982 Tax Audit Supv 0875 1512 Revenue Tax Audit Tax Audit Supv Pos# 1491 Supervisor 1512 1521 Pos# 0692 Computer Audit Pos# 2822 Analyst 2125 Tax Auditor V Pos# 0495 1511 Tax Auditor III Pos# 0380 Rev Computer Audit 1509 Analyst 1523 Tax Auditor IV Pos#: Pos# 1175 1510 2388 Pos# 2826 1186 0987 Tax Auditor IV 1510 **Rev Tax Auditor IV** Rev Tax Auditor III 1519 1518 Pos# 1246 Pos#: Pos# 2824 2000 0470 Tax Auditor III 2825 1509 Tax Auditor II 1506 Rev Tax Auditor IV Pos# 6860 Pos# 2089 1519 Pos# 0636 Rev Tax Auditor III 1518 Tax Auditor III Pos# 3225 Tax Auditor I 1509 1503 Pos# 0386 Tax Auditor II Pos#: 1506 2424 **Rev Tax Auditor III** 6820 1518 Pos#: 0516 Pos# 0829 6822 0324 6827 2418 Tax Auditor I 6824 1503 Tax Auditor I Rev Tax Auditor I Po# 6826 1503 1516 Pos# 3096 Pos#: Rev Tax Auditor I 6576 1516 3121 2389 Pos#: 6855 6517 2404

6825 0858

# Department of Revenue General Tax Administration Largo Service Center Current as of July 1, 2015

			Audit	
Secretary Administrative Specialist Secretary 0105 0108 Pos# 2503 Pos# 0147	Revenue Service Center Manager II 1632 Pos# 0137 Clearwater  Tax Specialist 1703 Pos# 0143	1427	Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region	
Revenue Administrator	Revenue		x Audit Supv 1512	Tax Audit Supv 1512 Pos# 0494
1620 Pos# 1306	1620 Pos# 1531 Secretary	Та	x Auditor IV Specialist 0105	Tax Auditor IV 1510
Tax Specialist 1703 Pos#:	I Specialist 0105 Pos# 0148		Pos# 3149 2004 0993	Pos#: 1255 2377
0138 1530 2137	Revenue Specialist III 1701		Tax Auditor III 1518 Pos# 1012 Tax Auditor IV 1510	Tax Auditor III 1509 Pos# 2909
2680 2232 Revenue Special	Pos#: 0527	Та	Pos#: 3040 3041 ax Auditor II	Rev Tax Auditor III
1700 Pos#:	1529 1856 2233 6779		1506 Rev Tax Auditor   1517 Pos# 6613	I 1518 Pos# 3242
2231 2955 6745 2681 2954	6779 6746 1533 2487	Т	ax Auditor I 1503 Tax Auditor I 1503	Tax Auditor II 1506 Pos# 6739
2354			Pos#: 6713	Tax Auditor I 1503 Pos#1180

# Department of Revenue **General Tax Administration** Ft. Myers Service Center Current as of July 1, 2015

#### Collections

Administrative Secretary 0108 Pos# 2658

Revenue Service Center Manager I 1631 Pos# 0180 Ft. Myers

Accountant I 1427 Pos# 2506

Revenue Specialist III 1701 Pos# 2239

Revenue Administrator III 1620 Pos# 2914

Revenue Administrator III 1620 Pos# 2672

Secretary Specialist 0105 Pos# 1885

Tax Specialist I 1703

Revenue Specialist III 1701

Pos#: 2237 1590

Pos#: 2663 1896 Revenue Specialist III 1701

Revenue Specialist II 1700

Pos#: 0447 0848

Pos#: 0232 1002 2480 Revenue Specialist II 1700

2684

Tax Specialist I 1703

> Pos#: 2238 6754

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region

Sr. Tax Specialist 1705 Pos# 0862

Tax Audit Supv 1512 Pos# 1884

Tax Auditor IV 1510 Pos# 2477

Rev Tax Auditor IV 1519 Pos# 0468

Rev Tax Auditor III 1518

> Pos#: 2381 3146

Tax Auditor III 1509 Pos# 3195

Tax Auditor I 1503

> Pos#: 0640 6529

Rev Tax Auditor I 1516 Pos# 2836

Computer Audit Analyst 2125 Pos# 2421

# Department of Revenue General Tax Administration Holiday Service Center Current as of July 1, 2015

#### Collections

Secretary Specialist 0105 Pos# 3234 Administrative Secretary 0108 Pos# 1602 Revenue Service Center Manager I 1631 Pos# 2691 Port Richey

Accountant I 1427 Pos# 2513

Tax Specialist I 1703

Revenue Administrator III 1620 Pos# 0290

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region

Tax Audit Supv 1512 Pos# 3196

Tax Auditor IV 1510

> Pos#: 3103 3104

Tax Auditor III 1509 Pos# 0489

Tax Auditor II 1506

> Pos#: 1883 3039

Tax Auditor I 1503

# Department of Revenue General Tax Administration Sarasota Service Center Current as of July 1, 2015

#### Collections

Administrative Secretary 0108 Pos# 2510 Revenue Service Center Manager I 1631 Pos# 3241 Sarasota

Accountant I 1427 Pos# 1591

Revenue Administrator III 1620 Pos# 1484 Revenue Administrator III 1620 Pos# 2670

Tax Specialist I 1703 Secretary Specialist 0105 Pos# 1547

Revenue Specialist III 1701

Revenue Specialist III 1701

Pos#:

Pos#: 0298 1588

2242 6783 6778

Revenue Specialist II 1700

2240 2485

Pos#:

Revenue Specialist II

1700

Pos#:

## **Audit Operations**

Administrative
Assistant II
0712
Pos# 2353

Revenue Program Administrator II -1708 Pos# 1218

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region

Sr. Tax Specialist 1705 Pos# 0688

Tax Audit Supv 1512 Pos# 2383 Tax Audit Supv 1512 Pos# 6780

Secretary Specialist 0105 Pos# 0691

Tax Auditor IV 1510

> Pos#: 3243 1415

Tax Auditor IV 1510 Pos# 2436

Rev Tax Auditor III 1518 Pos# 3238

Rev Tax Auditor III 1518 Pos#:

2831 0998 Tax Auditor II

1506 Pos# 1918 Tax Auditor I 1503 Pos#:

1363 2016 6828 Rev Tax Auditor I

1516 Pos# 0389

Tax Auditor I 1503 Pos# 1988

# Department of Revenue **General Tax Administration** Tampa Service Center Current as of July 1, 2015

#### Collections

Accountant I 1427

Administrative Secretary 0108 Pos# 1023

Revenue Service Center Manager II 1632 Pos# 0416 Tampa

Sr. Tax Specialist 1705 Pos# 0316

Pos#: 0323 2498

Revenue Administrator III 1620 Pos# 1430

Revenue Administrator III 1620 Pos# 0312

Revenue Specialist II

1700

Revenue Administrator III 1620 Pos# 1821

Revenue Specialist III 1701

Pos#:

0502

1596

1597

2250

6782

0321

0864

2248

2692

Secretary Specialist 0105

> Pos#: 0816 2499

Tax Specialist I 1703

## **Audit Operations**

Government Analyst II 2225

1708 Pos# 1218

Pos#: 0913 1197 Revenue Program Administrator II -

#### Audit

Sr. Tax Specialist 1705

> Pos#: 3097 3187

Tax Audit Supv 1512 Pos# 1256

Secretary

Specialist

0105

Pos# 0322

0105

Tax Auditor IV 1510 Pos# 1999

Tax Auditor III 1509 Pos# 1619

Tax Auditor I 1503

Rev Tax Auditor I 1516 Pos# 1261

Sr. Tax Audit Administrator 1513 Pos# 0461 **SW Region** 

Tax Audit Supv 1512 Pos# 1373

Secretary Specialist Pos# 0342

Tax Auditor IV 1510

> Pos#: 0445 3010

Rev Tax Auditor IV 1519 Pos# 2305

Tax Auditor III 1509 Pos# 1881

**Rev Tax Auditor III** 1518 Pos# 1483

> Tax Auditor I 1503

Computer Audit Analyst 2125 Pos# 0899

Sr. Revenue Consultant 1619

> Pos#: 6848 6841

Tax Audit Supv 1512 Pos# 0904

Tax Auditor IV 1510

> Pos#: 3233 0689

Tax Auditor III 1509 Pos# 0908

**Rev Tax Auditor III** 1518 Pos# 1882

> Tax Auditor I 1503

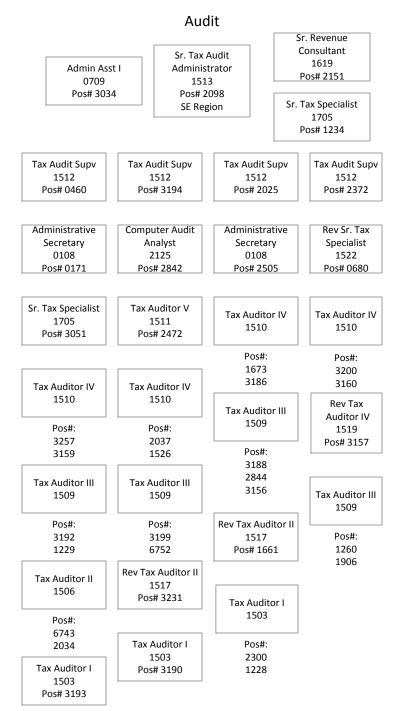
> > Pos#: 0499 0727

# Department of Revenue General Tax Administration Coral Springs Service Center (1 of 2) Current as of July 1, 2015

# Collections

Gov't Operations Consultant I 2234 Pos# 2015	Tax Specialist II 1704	Accountant I 1427	Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs	Administrative Secretary 0108 Pos# 0485	Revenue Administrator III 1620 Pos# 1537
	Pos#:	Pos#:			
Revenue Administrator III 1620 Pos# 1338	2941 2161 Revenue Administrator III	0946 0172 Revenue Administrator III	Revenue Administrator III 1620 Pos# 1230	Revenue Administrator III 1620 Pos# 3258	Secretary Specialist 0105
	1620	1620			Pos#:
Revenue Specialist III	Pos# 2105	Pos# 3090	Revenue Specialist II	Revenue Specialist II	3111 0849
1701	Revenue Specialist III	Revenue Specialist II	1700	1700	Tax Specialist I
Pos#:	1701	1700	Pos#:	Pos#:	1703
1542			2148	2699	
0163	Pos#:	Pos#:	6749	0175	Pos#:
2101	0167	2107	0179	2508	0169
0168	1536	2251	2106	3298	2958
2100	2103	6784	2621	2255	1539
2698	0160	6757		2254	2029
1421	6777	2252		2957	2257
6758	2294	1231 0162			2104
Tax Specialist I 1703	Tax Specialist I 1703				
Pos#:	Pos#:				
3185	2123				
2479	0015 0817 0325				

# Department of Revenue General Tax Administration Coral Springs Service Center (2 of 2) Current as of July 1, 2015



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# Department of Revenue General Tax Administration Ft. Pierce Service Center Current as of July 1, 2015

#### Collections

Administrative Secretary 0108 Pos# 0953 Revenue Service Center Manager I 1631 Pos# 1221 Ft. Pierce

Accountant I 1427 Pos# 0189

Revenue Administrator III 1620 Pos# 6756 Revenue Administrator III 1620 Pos# 0910

Tax Specialist I 1703 Tax Specialist I 1703 Pos# 1684

Pos#: 1548 2662

Revenue Specialist III 1701

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region

Tax Audit Supv 1512 Pos# 1908

Tax Auditor IV 1510

Tax Auditor III 1509

> Pos#: 2841 2091

Tax Auditor II 1506 Pos# 2075

Rev Tax Auditor II 1517

> Pos#: 6831 6711

# Department of Revenue General Tax Administration West Palm Beach Service Center Current as of July 1, 2015

#### Collections Revenue Service Administrative Center Manager II Accountant I Secretary 1632 1427 0108 Pos# 1419 Pos# 0338 Pos# 1898 West Palm Bch Revenue Revenue Revenue Administrator III Administrator III Administrator III 1620 1620 1620 Pos# 1301 Pos# 0331 Pos# 0333 Administrative Tax Specialist I Secretary Revenue Specialist II 1703 0108 1700 Pos# 2500 Pos#: Pos#: 1299 2146 1637 2689 Revenue Specialist III 2687 2145 1701 6750 2261 2696 2262 Pos#: 2264 0025 0210 2263 1422 1608 2147 Revenue Specialist III 0262 1701 1063 Pos# 2265 2688 0335

2019

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region

Sr. Tax Specialist 1705 Pos# 3114

Tax Audit Supv 1512 Pos# 1227

Administrative Secretary 0108 Pos# 2657

Tax Auditor IV 1510

Tax Auditor III 1509 Pos# 2843

Rev Tax Auditor III 1518 Pos# 3087

Tax Auditor II 1506 Pos# 2416

Rev Tax Auditor II 1517 Pos# 6552

> Tax Auditor I 1503 Pos# 1169

Computer Audit Analyst 2125 Pos# 0837

# Department of Revenue General Tax Administration Miami Service Center (1 of 2) Current as of July 1, 2015

0184 0297 2494

### Collections

Administrative Secretary 0108 Pos# 0269 Revenue Service Center Manager I 1631 Pos# 0244 Miami

		0108 Pos# 0269	1631 Pos# 0244 Miami			
Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Administrator III	Administrator III	Administrator III	Administrator III	Administrator III	Administrator III	Administrator III
1620	1620	1620	1620	1620	1620	1620
Pos# 0247	Pos# 1575	Pos# 0245	Pos# 6722	Pos# 6767	Pos# 0246	Pos# 6572
Tax Specialist I 1703	Revenue Specialist III 1701	Revenue Specialist III 1701	Revenue Specialist II 1700	Revenue Specialist II 1700	Tax Specialist I 1703 Pos# 1857	Revenue Specialist 1700
Pos#:	Pos#:	Pos#:	Pos#:	Pos#:		Pos#:
0268	2156	0261	2483	0319		2121
1439	0263	2124	2484	2130		3043
3297	1584	2275	2125	6766	Revenue Specialist III	2273
1184	2949	1816	2269	2150	1701	6768
0348	3305	1427	0903	0255		0841
2266	2278	2274	2271	1577	Pos#:	2129
2615	2276	3303	2126	1578	6765	1579
2122	2164	0251	0260	0845	0860	0274
2010	0140	3310	2128	2951	0220	2267
	1560	3313	2099	0257	1585	2277
Secretary	1555		2270	1302	2127	2280
Specialist			1576	2281	1303	0256
0105			0267	6764	6769	2700
Pos#:			1812	2962	Revenue Specialist II	
0275					1700	
2509					Pos# 0219	
3265					1 03# 0213	
Accountant I 1427						
Pos#:						

# Department of Revenue General Tax Administration Miami Service Center (2 of 2) Current as of July 1, 2015

			Audit			
	Admin Asst I 0709 Pos# 0484	Administrative Secretary 0108	Sr. Tax Audit Administrator 1513 Pos# 3109	Sr. Tax Specialist 1705	Sr. Revenue Consultant 1619	Computer Audit Analyst 2125
		Pos#: 0276 2167	Southern Region	Pos#: 1904 2158	Pos#: 0264 0638	Pos#: 3128 2618
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	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 2304	Tax Auditor IV 1510
Pos#: 1240 2179	Pos#: 2620 3247	Pos#: 1235 3106 3158	Pos#: 0414 1475 3116	Pos#: 2827 3161 3201	Rev Tax Auditor IV 1519 Pos# 2024	Pos#: 0839 2846
Rev Tax Auditor IV 1519 Pos#:	Tax Auditor III 1509 Pos# 0391	Rev Tax Auditor III 1518 Pos# 0465	3262  Rev Tax Auditor IV 1519 Pos# 3263	Rev Tax Auditor IV 1519 Pos# 0394	Rev Tax Auditor II	Rev Tax Auditor IV 1519 Pos# 2024
2009 2386	Tax Auditor II 1506 Pos# 6832	Rev Tax Auditor II 1517 Pos# 6843	Rev Tax Auditor III 1518	Tax Auditor III 1509 Pos# 6725	Pos#: 2160 0186	Tax Auditor III 1509 Pos# 0495
1509 Pos# 3245	Rev Tax Auditor II 1517 Pos# 3304	Tax Auditor I 1503	Pos# 6721  Tax Auditor II 1506	Rev Tax Auditor III 1518	Tax Auditor I 1503	Rev Tax Auditor III 1518 Pos# 3255
1473  Rev Tax Auditor II 1517	Tax Auditor I 1503	Pos#: 6720 1045 6833	Pos# 6845  Tax Auditor I	Pos#: 2855 3261	Pos#: 2018 2614 2619	Tax Auditor I 1503
Pos#: 6724 1994	Pos#: 0990 2617 6644	6842	1503 Pos#: 3260	Rev Tax Auditor II 1517	0183	Pos#: 3235 3037 0861
Tax Auditor I 1503 Pos# 0522	6844		6835	Pos#: 6834 6846		5551

# Department of Revenue General Tax Administration Naples Service Center Current as of July 1, 2015

#### 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 Specialist III 1701

> Pos#: 2083 6770

Revenue Specialist II 1700

#### Audit

Sr. Tax Audit Administrator 1513 Pos# 3109 Southern Region

Tax Audit Supv 1512 Pos# 3098

Tax Auditor IV 1510 Pos# 3101

Rev Tax Auditor IV 1519 Pos# 3102

Tax Auditor II 1506 Pos# 6727

Rev Tax Auditor III 1518 Pos# 6836

> Tax Auditor I 1503

# Department of Revenue General Tax Administration Atlanta Service Center Current as of July 1, 2015

	•	•	Atlanta Service C	Center			
Revenue Specialist II 1701 Pos# 0511	Secretary Specialist 0105 Pos# 3050	Administrative Secretary 0108 Pos# 1046	Revenue Service Center Manager II 1632 Pos# 0448 Atlanta, GA	Sr. Tax Specialist 1705 Pos# 2359	Computer Audit Analyst 2125	Tax Auditor 1510	IV
	Tax Audit Supv 1512 Pos# 1200	Tax Audit Supv 1512 Pos# 2350	Tax Audit Supv 1512 Pos# 2628	1512 1512	Pos#: 1870 2337	Pos#: 1505 1532	
	Tax Auditor V 1511 Pos# 6852	Tax Auditor IV 1510 Pos# 1572	Tax Auditor IV 1510 Pos# 1517	Tax Auditor V 1511 Pos# 6851			
	Tax Auditor IV 1510	Tax Auditor III 1509 Pos# 1068	Rev Tax Auditor II 1517	Rev Tax Auditor IV 1519 Pos# 1217		Tax Audit	S
_	Pos#: 0621 2865 1868	Rev Tax Auditor III 1518 Pos# 2429	Pos#: 2877 3125 1226	Tax Auditor III 1509		1513 os# 0199 State Region	<u> </u>
	Rev Tax Auditor IV 1519 Pos# 3166	Rev Tax Auditor II 1517	Tax Auditor I 1503	Pos#: 2471 2627 Rev Tax Auditor III			
	Tax Auditor III 1509 Pos# 2853	Pos#: 0633 2360	Pos#: 2068 2409	1518 Pos# 2882			
	Rev Tax Auditor II 1517 Pos# 6856	Tax Auditor I 1503 Pos# 0620	Rev Tax Auditor I 1516 Pos# 1903	Rev Tax Auditor II 1517 Pos#:			
	Tax Auditor I 1503 Pos# 1618	Rev Tax Auditor I 1516 Pos#:		2660 2431 Tax Auditor II 1506 Pos# 2038			
		6839 1064		Tax Auditor I 1503			
				Pos#: 1499 3067			

Audit

Sr. Revenue Consultant 1619 Pos# 1663

Revenue Specialist III 1701 Pos# 0511

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# Department of Revenue General Tax Administration Chicago Service Center Current as of July 1, 2015

Tax Auditor III

1509

Pos#:

2286

1875

Tax Auditor I

1503

Pos# 6704

Rev Tax Auditor I

1516

Pos#:

2863

1189

#### **Chicago Service Center** Revenue Service Administrative Rev Computer Audit Center Manager II Analyst Sr. Tax Specialist Secretary 1632 0108 1523 1705 Pos# 0430 Pos# 1470 Pos# 2630 Chicago, IL Pos#: 1867 Tax Audit Supv Tax Audit Supv Tax Audit Supv 2869 1512 1512 1512 Pos# 1198 Pos# 1077 Pos# 2054 Tax Auditor V Tax Auditor IV Tax Auditor IV 1511 1510 1510 Pos# 1009 Pos#: Pos#: 1004 2285 Tax Auditor IV 2021 2392 1510 2432 3047 2414 Pos#: 3202 **Rev Tax Auditor IV** Tax Auditor III 3207 1519 1509 3203 Pos# 0736 Pos#: **Rev Tax Auditor IV** 2357 1519 2064 Pos# 1508 Rev Tax Auditor III 1518

Pos# 2051

Tax Auditor II

1506

Pos#:

1223

1876

Tax Auditor I

1503

Pos# 2394

#### Audit

Located in Pittsburgh

Sr. Tax Audit Administrator 1513 Pos# 1238 Multi State Region

Rev Tax Auditor III

1518 Pos# 1899

Rev Tax Auditor II

1517

Pos# 1876

Tax Auditor I

1503

Pos#:

2053 3162

2633

# Department of Revenue General Tax Administration Dallas Service Center Current as of July 1, 2015

#### Dallas Service Center

		L	Dalias Service Cente	er	
Houston Branch  Tax Audit Supv  1512  Pos# 2302	Secretary Specialist 0105 Pos# 1376	Administrative Secretary 0108 Pos# 3004	Revenue Service Center Manager II 1632 Pos# 0432 Dallas & Houston, TX	Computer Audit Analyst 2125 Pos# 2898	Rev Sr. Tax Specialis 1522 Pos# 2412
Administrative Secretary 0108 Pos# 1628		Tax Audit Supv 1512 Pos# 0280	Tax Audit Supv 1512 Pos# 2872	Tax Auditor II 1506 Pos#:	
Tax Auditor IV		Tax Auditor IV 1510	Tax Auditor IV 1510	6818 2905	
1510		Pos#: 1893	Pos#: 1468	Rev Tax Auditor II 1517 Pos# 6819	
1621 2398 1195		2875 0506 1216	1582 3164	Tax Auditor I	
6837  Rev Tax Auditor II		Rev Tax Auditor IV 1519 Pos# 1522	Tax Auditor III 1509	1503 Pos#:	
1517 Pos# 3088		Tax Auditor III	Pos#: 1877 2063	0419 1916	
Rev Tax Auditor I 1516		1509 Pos# 0451	Rev Tax Auditor III 1518		
Pos# 0628		Rev Tax Auditor III 1518	Pos#: 6710		
		Pos#: 3000 1062	1055		
		Rev Tax Auditor II 1517			
		Pos#: 1066 0824			
		Tax Auditor I 1503			

Pos# 6838

#### Audit

Located in Pittsburgh

Sr. Tax Audit Administrator 1513 Pos# 1238 Multi State Region Department of Revenue General Tax Administration Los Angeles Service Center Current as of July 1, 2015

#### Los Angeles Service Center

Secretary Specialist 0105 Pos# 2066 Administrative Secretary 0108 Pos# 1044 Revenue Service Center Manager II 1632 Pos# 1007 Los Angeles, CA

Tax Audit Supv

6688

Rev Tax Auditor II

1517

Pos#:

2395

2055

Computer Audit Analyst 2125 Pos# 0431

Tax Audit Supv

Sr. Tax Specialist 1705 Pos# 0653

#### Audit

Located in Atlanta

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

1512 1512 Pos# 3167 Pos# 2065 Tax Auditor V Tax Auditor V 1511 1511 Pos# 3204 Pos#: 2284 2883 Tax Auditor IV 1510 Tax Auditor IV 1510 Pos#: 3046 Pos#: 0847 1065 0627 1328 1501 6728 1010 Tax Auditor II 1506 Tax Auditor II 1506 Pos#: Pos# 0437 0330 1873

Rev Tax Auditor II

1517

Pos#:

2295

2060

1239

Department of Revenue General Tax Administration New York Service Center Current as of July 1, 2015

#### New York Service Center Revenue Service Administrative Computer Audit Sr. Tax Specialist Center Manager II Analyst Secretary 1632 1705 0108 2125 Pos# 1209 Pos# 2396 Pos# 1041 Pos# 0442 New York Tax Audit Supv Tax Audit Supv Tax Auditor IV 1512 1512 1510 Pos# 3124 Pos# 1708 Pos#: 2287 Tax Auditor IV Tax Auditor IV 3119 1510 1510 Rev Tax Auditor II Pos#: Pos#: 1517 2866 1900 Pos# 2298 3205 3163 Rev Tax Auditor IV Rev Tax Auditor IV Tax Auditor I 1519 1519 1503 Pos# 1521 Pos# 3219 Pos#: 1701 **Rev Tax Auditor III** 3206 1518 Pos# 1546 Rev Tax Auditor I Rev Tax Auditor III 1516 1518 Pos# 1069 Pos# 1519 Rev Tax Auditor II 1517 Sr. Tax Specialist Tax Auditor II Pos#: 1705 1506 1912 Pos# 2864 2635 Pos#: 2861 2858 Tax Auditor I 1251 Rev Tax Auditor I 1503 1516 Rev Tax Auditor II Pos# 2039 1517 Pos#: Pos# 0266 1702 Computer Audit 2871 Analyst 1699 2125 Pos# 1176

#### Audit

Located in Atlanta

Sr. Tax Audit Administrator 1513 Pos# 0199 Multi State Region Department of Revenue General Tax Administration Pittsburgh Service Center Current as of July 1, 2015

Pittsburgh Service Center Revenue Service Administrative Computer Audit Secretary Center Manager II Sr. Tax Specialist Specialist Secretary Analyst 1632 1705 0105 0108 2125 Pos# 0446 Pos# 2629 Pos# 2860 Pos# 1042 Pos# 6853 Pittsburgh, PA Tax Audit Supv Tax Audit Supv 1512 1512 Pos# 1057 Pos# 2363 Sr. Tax Specialist Tax Auditor V Tax Auditor IV 1511 1705 1510 Pos# 1649 Pos# 0464 Pos# 2049 Tax Auditor IV 2050 1510 3118 1253 Pos#: Tax Auditor IV 2296 2634 1510 Pos# 1222 1073 Rev Tax Auditor IV Tax Auditor III 1519 1509 Pos# 2879 Pos#: 6817 3048 Tax Auditor II 1506 Tax Auditor III 1509 Pos#: Pos# 0441 2155 2870 Rev Tax Auditor II Rev Tax Auditor II 1517 Pos# 6788 1517 Pos# 2046 Tax Auditor I Tax Auditor I 1503 1503 Pos# 2408 Pos#:

> 1254 2362 1211

#### Audit

Located in Pittsburgh

Sr Rev Consultant 1619 Pos# 1060 Sr. Tax Audit Administrator 1513 Pos# 1238 Multi State Region Department of Revenue General Tax Administration Central Operations (CO) Current as of July 1, 2015

> GOC III 2235 Pos# 1397

GTA Deputy Director 9907 Pos# 0856

Central Ops

Operations & Mgt Consultant II 2236 Pos# 6559

PROCESS MANAGER 3506 Pos # 0709

**Taxpayer Services** 

RPA II 1708 Pos# 0786 Revenue Processing, e-Services, and Data Management RPA II 1708 Pos# 0788

**Return Reconciliation** 

RPA II 1708 Pos# 0759

Account Mgt

Intra-Departmental Projects Admin 8575 Pos# 6498 Suntax Tech Mgt

# Department of Revenue General Tax Administration CO - Taxpayer Services (1 of 2) Current as of July 1, 2015

		RPA I 1707 Pos# 3056	ADMIN ASST II 0712 Pos# 0104	PROCESS MAI 3506 Pos# 070		SR. TAX SPECIALIST 1705 Pos# 0895	TAX LAW SPECIALIST 1704 Pos# 0115	RPA I 1707 Pos# 1160	
	Tax Spec Admini 1706 Pos# 0178	stam	Assistant Sr 0120 # 2723	. Tax Specialist 1705 Pos# 1555		Tax Spec Administrator 1706 Pos# 1074	Staff Assistant 0120 Pos# 3291	Sr. Tax Spec 1705 Pos# 29	
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 II 1620 Pos# 2553
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
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
Pos#: 1741 3280 2917	Pos#: 1693 2919 1305	Pos#: 0950 1696 1746	Tax Spec I 1703 Pos#: 2560	Tax Spec I 1703 Pos#: 2120	Pos#: 0339 1620 1688	Pos#: 1735 2712 2727	Pos#: 0769 0037 0284	Pos#: 1765 2547 1766	Pos#: 1829 0200 0436
0372 3267 2456 2730 1789	1792 1736 2728 2183 2918	1929 2454 3270 6606	6686 1679 2557 1846	6633 6691 2718 2569	1791 2184 2456 2724 2929	2729 3033 6649 6650 6653	0776 1309 1310 1771 1785	2734 3292 1450 3289	Tax Spec I 1703
3290 2925 3282 3273	6646 6647 2940 1694	6652 6657 6660 6682 6656	0767 6687 6536 3323	6692 2566 6690 2328	3283 2926 3279 1325	6658 6676 1697 6659	1790 2713 2804 3287	Revenue Spec II 1700 Pos#:	Pos#: 1830 1835 2552 6689
6685		Revenue Spec I 1699 Pos# 2446	2570 1036 0698 2567 2555 6578	2561 2794 2562 2556 3358	1698	0662		1786 1304 2170 2710 .5 FTE 2710 .5 FTE 2936 6648	2715 6609 6620 0320 1760 3082 2716

6546 3347 2922

# Department of Revenue **General Tax Administration** CO - Taxpayer Services (2 of 2) Current as of July 1, 2015

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

<u>Pos#:</u>

6670

Sr. Clerk 0004

0214 Accountant III 1436

Pos# 1300

Revenue Spec III 1701

6645

Pos#:

Accountant II 1430

> Pos#: 3057 2439

Tax Spec I 1703

1249

Accountant I 1427

> Pos#: 1946 3210

Sr. Clerk 0004 Pos#1685 Operations & Management Consultant Mgr 2238 Pos# 1740

> Operations Analyst II 2212

> > Pos#:

2719 0271

3272 2935

3368

1311

GOC I 2234

> Pos#: 2595

> 0123 1704

6625 6582

6624 0087

GOC II 2236 Pos# 3011

Gov Analyst I 2224

> Pos#: 2550 2565

0367

2176 0078

Operations Review Specialist 2239

Pos# 1052

Systems Project Consultant 2109 Pos# 0884

Tax Specialist II 1704 Pos# 2563

Department of Revenue General Tax Administration CO - Revenue Processing (RP) Current as of July 1, 2015

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

Administrative Assistant II 0712 Pos# 3366

Senior Revenue Administrator 1619 Pos# 0091

Mail Room

Operations & Management Consultant Mgr 2238 Pos# 1381

Data Mgt

Revenue Administrator III 1620 Pos# 0100

Info Processing

Government Operations Consultant I 2234 Pos# 1382

GOC II 2236 Pos# 2791 Operations Analyst II 2212 Pos# 0707

# Department of Revenue General Tax Administration CO – RP – Mail Room Current as of July 1, 2015

Pos# 0091 Pos# 0026 Pos# 2611 Pos# 0808 Revenue Manager Revenue Administrator I Revenue Administrator I Pos# 6577 Pos# 1776 Pos# 0067 Operations Revenue Manager Revenue Manager Sr. Clerical Supv Clerk Specialist Sr. Clerical Supv Revenue Specialist I Revenue Specialist I Analyst I Pos# 6622 Pos# 2792 Pos# 6575 Pos# 1147 Pos# 0806 Pos# 2608 Pos# Pos# Accountant I Sr. Clerk Revenue Specialist II Revenue Specialist II Revenue Specialist II Sr. Clerk Pos# 3286 Sr. Clerk Sr. Clerk Pos# Pos# Pos# Pos# Pos# Pos# Pos# Revenue Specialist I Revenue Specialist I Revenue Specialist I Pos# Pos# Pos# Clerk Specialist Clerk Specialist Pos#: Pos# Clerk Specialist Pos# 0807 

Senior Revenue Administrator

Administrative

Assistant I

Secretary Specialist

Tax Specialist I

# Department of Revenue **General Tax Administration** CO - RP - Data Management & Info Processing Current as of July 1, 2015

Operations & Management Consultant Mgr 2238 Pos# 1381

Data Mgt

Revenue Administrator III 1620 Pos# 0100

Info Processing

Computer Programmer Analyst II 2225 Pos# 0667

Operations Analyst II 2212	GOC I 2234
Pos#:	Pos#:
0678	<u>0194</u>
6535	2540
1075	6637

Office Automation Specialist I 2041 Pos# 1717

3372

6580

Operations Analyst II 2212 Pos# 2636

Revenue Manager 1702 Pos# 0733

Revenue Manager 1702 Pos# 0082

Revenue Manager 1702 Pos# 6547

Tax Specialist II 1704 Pos# 0665

Operations Analyst I 2209 Pos# 0240

Operations Analyst I 2209 Pos# 6545

Operations Analyst I 2209 Pos# 3168

Revenue Spec II 1700

> Pos#: 0063 0570

Revenue Spec I

1699

Pos#:

1118

1282

1288

1352

1367

1372

1374

0170

1351

2801

6534

6563

6619

2011

0775 Revenue Spec I 1699

Pos#:

1385

**EDP Technicians** 

2011

Pos#:

0313

0793

1369

2174

**EDP Technicians** 

Pos#: 0131 1287 1364 1465

Revenue Spec II Revenue Spec II 1700 1700

> Pos#: 6616 6544

> > Revenue Spec I 1699

**EDP Technicians** 2011 Pos# 6531

# Department of Revenue General Tax Administration CO – Return Reconciliation Current as of July 1, 2015

Operations Analyst II Pos# 0351 Administrative Assistant II Pos# 1138 RPA II Pos# 0788

Return Reconciliation

Tax Specialist II Pos# 2290 GOC II Pos# 1494 Gov Analyst I Pos# 6693

Revenue Revenue Revenue Revenue Administrator II Administrator II Administrator II Administrator II Pos# 0853 Pos# 1725 Pos# 6663 Pos# 0869 Operations Analyst II Operations Analyst II Operations Analyst II Operations Analyst II Pos# 1358 Pos# 1972 Pos# 6506 Pos# 2327 Revenue Spec III Revenue Spec III Revenue Spec III Revenue Spec III Pos#: Pos#: Pos#: Pos#: Revenue Spec II Revenue Spec II Revenue Spec II Pos#: Pos#: Pos#: 2533 (.5 FTE) Revenue Spec II Pos# 1748 Sr Clerk Pos# 0704 

Department of Revenue **General Tax Administration** CO – Account Management Current as of July 1, 2015

Administrative Assistant II Pos# 1466

RPA II Pos# 0759

Account Mgt

Revenue

Administrator I

Pos# 6573

Operations Analyst II

Pos# 2539

Revenue Administrator II Pos# 0669 Pos# 0141

Tax Spec II 

Tax Specialist II Pos# 6610

Revenue Administrator I

Pos# 6607

Operations Analyst II Pos# 6581

Revenue Spec III 

Gov Analyst II Pos# 0463

**Operations Review** Specialist 

> Pos#:

Revenue Administrator II Pos# 3284

Operations Analyst II 

Revenue Administrator I Pos# 6608

Operations Analyst II Pos# 0663

Revenue Spec III 

Fiscal Assistant II Pos# 0371

Revenue Spec III 

> Pos#:

Revenue Specialist II

Revenue Administrator I

Operations Analyst II Pos# 1934

> Revenue Spec III

> > Pos#:

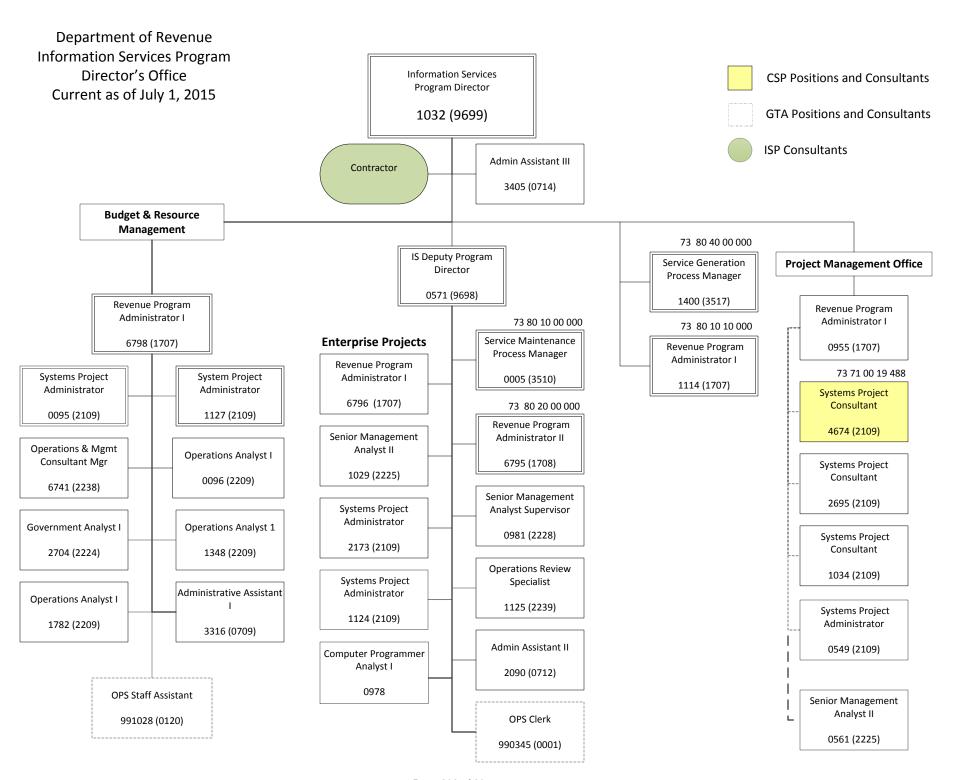
Revenue Specialist II 

Revenue Specialist I 

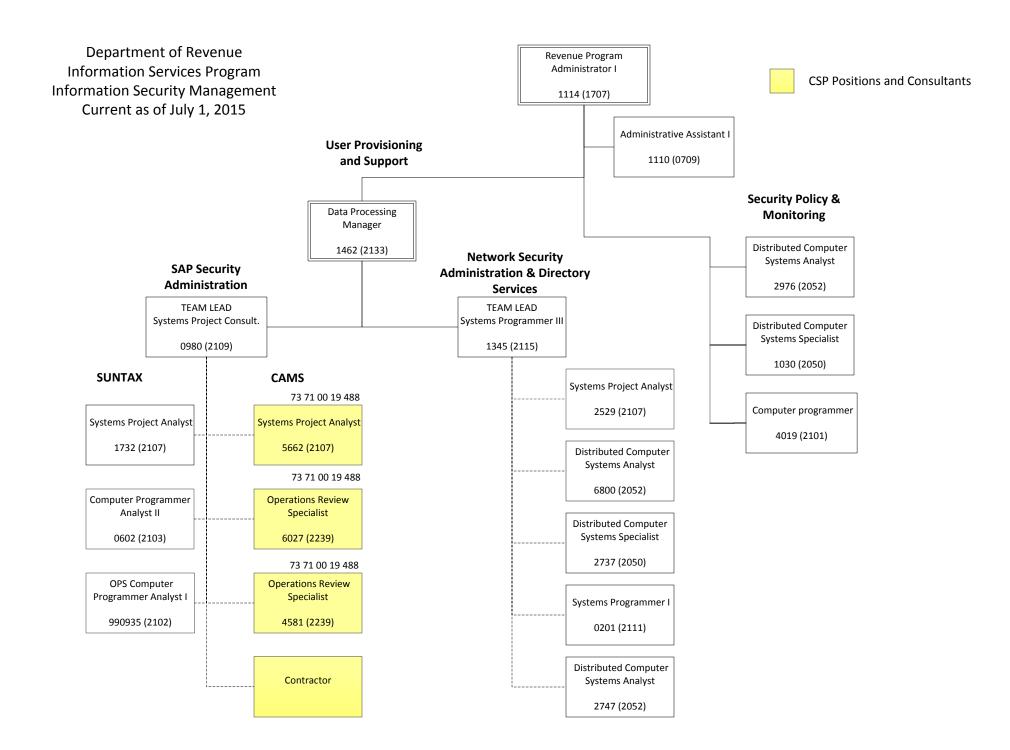
Records Tech Pos# 6533

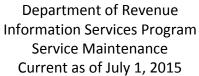
> Sr. Clerk

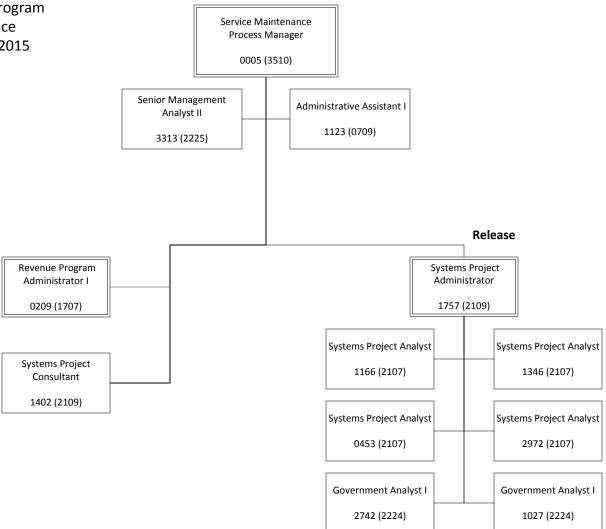
Clerk Specialist Pos# 0079

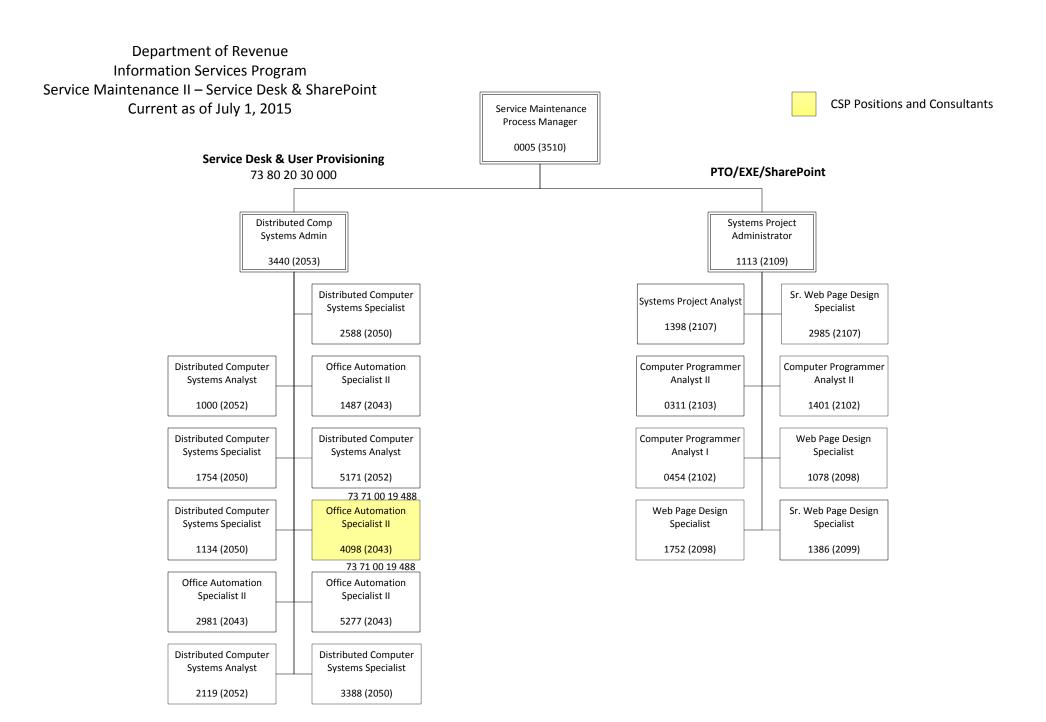


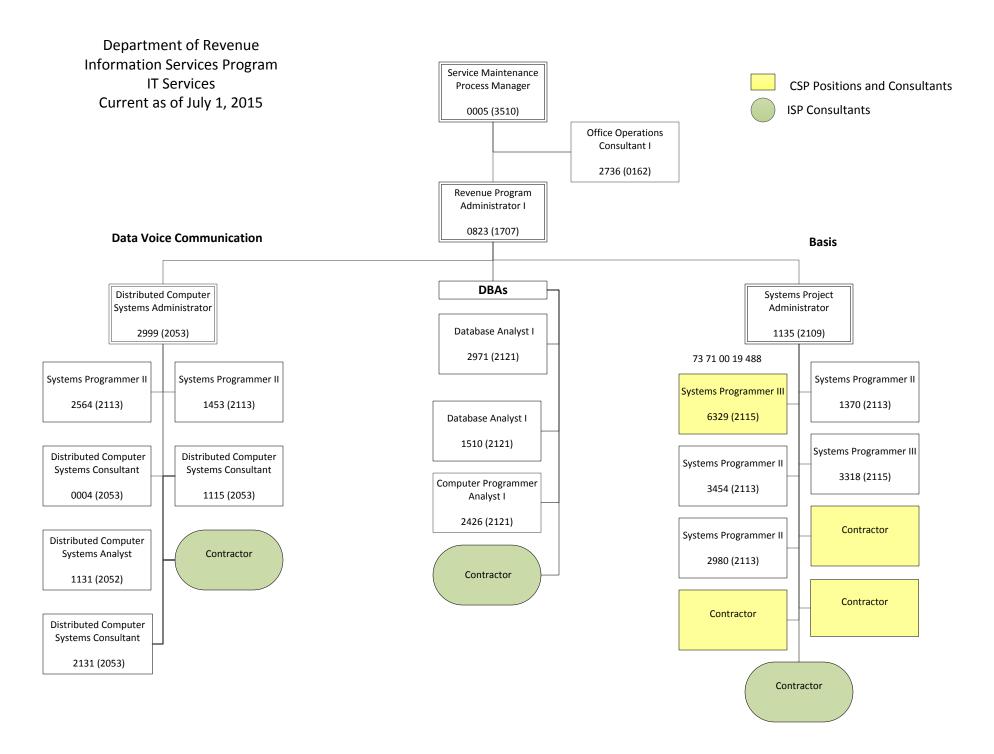
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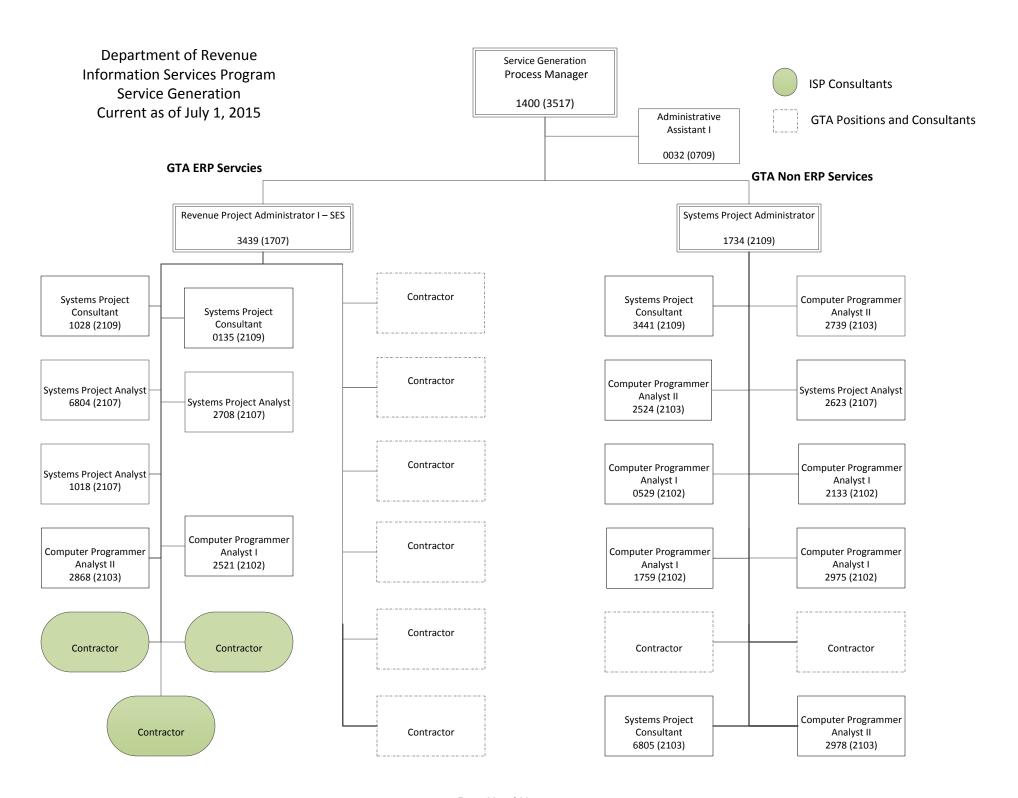


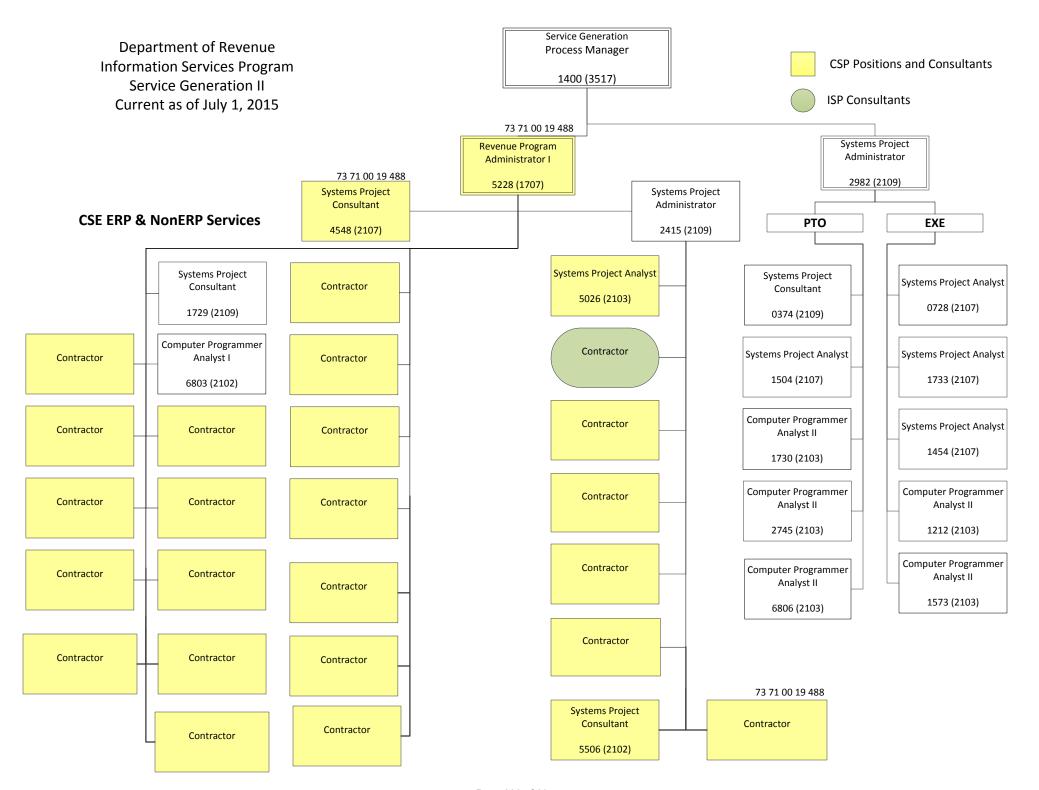




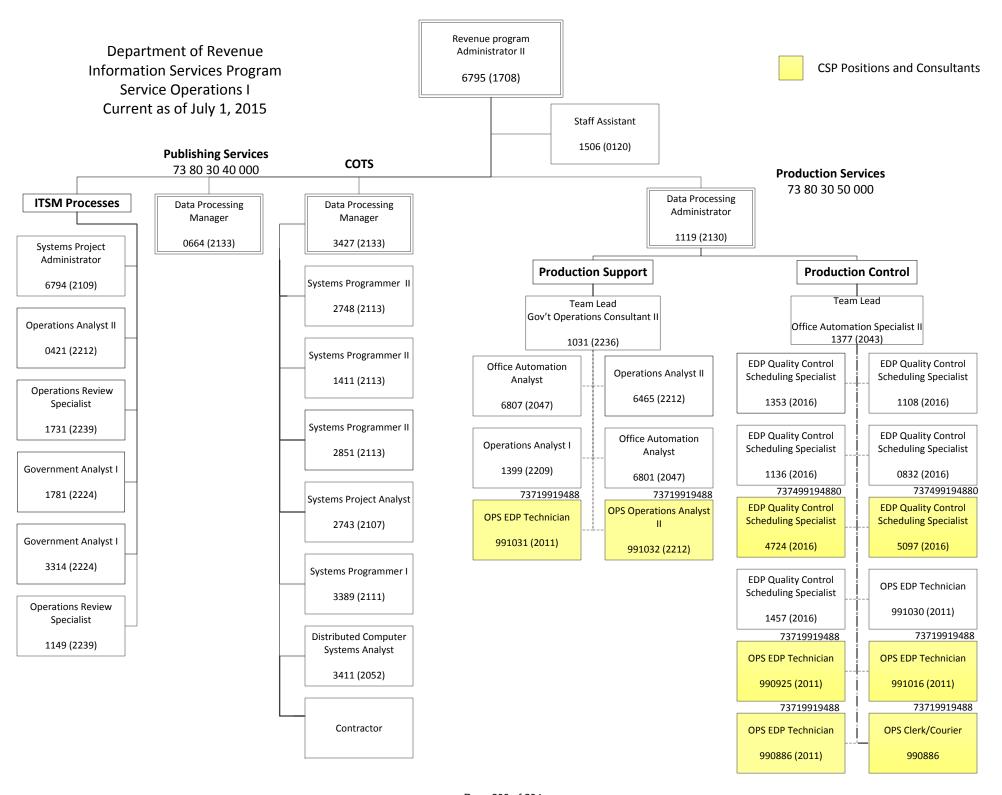


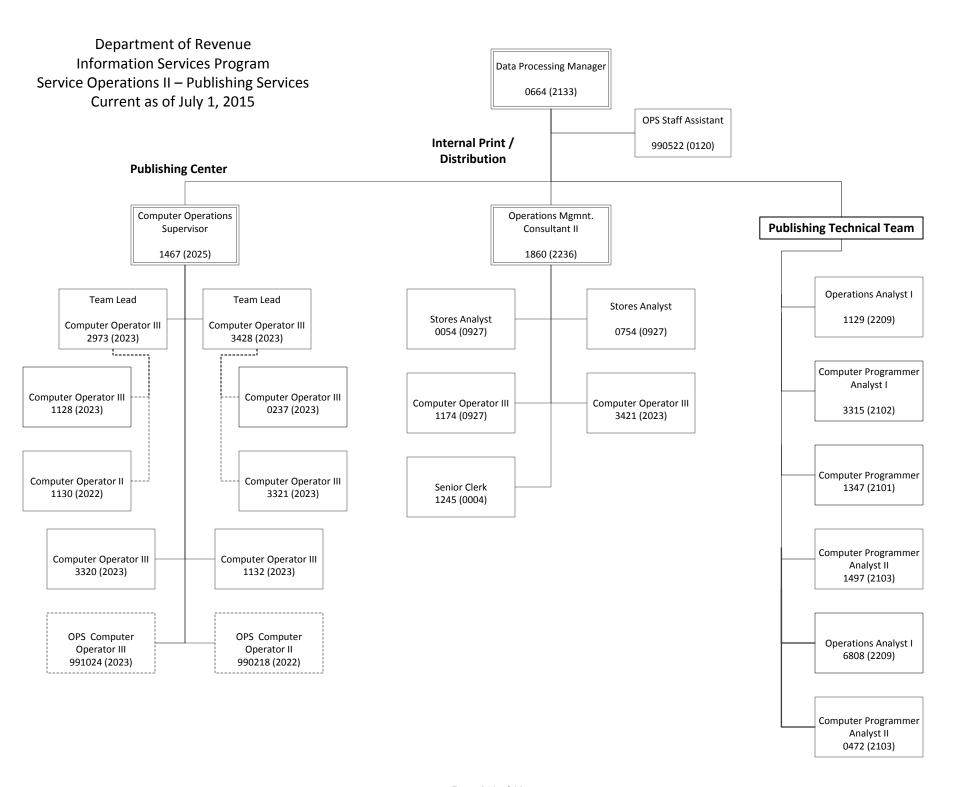






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EVENUE, DEPARTMENT OF			FISCAL YEAR 2014-15		
SECTION I: BUDGET	OPERATING FIXED COUT				
AL ALL FUNDS GENERAL APPROPRIATIONS ACT			559,378,217	0012/11	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) AL BUDGET FOR AGENCY			8,025,107 567,403,324		
	Number of		(2) Expenditures	(1) = 2 = 2	
SECTION II: ACTIVITIES * MEASURES	Units	(1) Unit Cost	(Allocated)	(3) FCO	
utive Direction, Administrative Support and Information Technology (2)	120.150	0/ 52	10 205 505		
Determine Real Property Roll Compliance *Number of parcels studied to establish in-depth level of assessment Provide Information *Number of student training hours provided	120,150 22,652	86.52 1,119.61	10,395,585 25,361,468		
faintain Child Support Cases *Total Number of cases maintained during the year	1,144,27	88.78	101,585,524		
rocess Support Payments * Total number of collections processed  istribute Support Payments * Total number of collections distributed	10,246,297 10,076,046	4.16 0.78	42,587,550 7,869,074		
stablish And Modify Support Orders * Total number of newly established and modified orders	29,914	4,058.40	121,403,118		
Process Returns And Revenue * Number of tax returns processed	8,845,046	3.81	33,687,283		
ccount For Remittances * Number of distributions made terform Audits * Number of audits completed	41,456 17,473	56.87 3,781.03	2,357,522 66,065,912		
Discover Unregistered Taxpayers * Number of discovery examinations completed	28,274	436.25	12,334,595		
nvestigate Criminal Tax Avoidance * Number of criminal investigations completed	1,084,87	5.00	5,429,003		
ollect Identified Liabilities *Number of collection cases resolved lefund Tax Overpayments *Number of refund claims processed	1,454,779 160,224	33.14	48,212,530 5,257,540		
cedulu tax Overpayments. Number of return claims processed	100,22	32.01	3,237,340		
		1	<del>  </del>		
		1			
		1			
AL .			482,546,704		
SECTION III: RECONCILIATION TO BUDGET					
S THROUGHS					
RANSFER - STATE AGENCIES			FC 050 000		
NID TO LOCAL GOVERNMENTS PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			59,852,302		
OTHER					
ERSIONS			25,004,376		
AL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			567,403,382		
AL DODOLETTON ACEINOT (Total Activities + Fass Throughs + Nevelsions) - Should equal Section Labove. (4)			307,403,302		

<sup>(1)</sup> 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.

<sup>(4)</sup> Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

NUCSSP03 LAS/PBS SYSTEM SP 09/11/2015 10:54

BUDGET PERIOD: 2006-2017

SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY

STATE OF FLORIDA

AUDIT REPORT REVENUE, DEPARTMENT OF

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 ACT4370

------

THE FOLLOWING STATEWIDE ACTIVITIES (ACTO010 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): 567,403,324

TOTAL BUDGET FOR AGENCY (SECTION III): 567,403,382

\_\_\_\_\_

DIFFERENCE: 58-

(MAY NOT EQUAL DUE TO ROUNDING)

# **LEGISLATIVE BUDGET REQUEST**

# 2016-2017 BUDGET ENTITY LEVEL EXHIBITS AND SCHEDULES

STATE OF FLORIDA DEPARTMENT OF REVENUE



# SCHEDULE IV-B FOR MANAGED SECURITY SERVICES

For Fiscal Year 2016-17



August 2015

FLORIDA DEPARTMENT OF REVENUE

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# I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval				
Agency:	Schedule IV-B Submission	on Date:		
Florida Department of Revenue				
Project Name:	Is this project included in	the Agency's LRPP?		
Managed Security Services	X Yes	No		
FY 2016-17 LBR Issue Code:	FY 2016-17 LBR Issue T	itle:		
Agency Contact for Schedule IV-B (Name, Pho	ne #, and E-mail address):			
Joseph Young, 717-7018, youngjo@DOR.state.	fl.us			
AGENCY A	APPROVAL SIGNATUR	ES		
I am submitting the attached Schedule IV-B in setimated costs and benefits documented in the within the estimated time for the estimated costs the attached Schedule IV-B.	Schedule IV-B and believe	the proposed solution can be delivered		
Agency Head:		Date:		
Printed Name: Marshall Stranburg				
Agency Chief Information Officer (or equivaler	nt):	Date:		
Printed Name: Damu Kuttikrishnan				
Budget Officer:		Date:		
Printed Name: Joseph Young				
Planning Officer:		Date:		
Printed Name: Jessica Blaszczyk				
Project Sponsor:		Date:		
Printed Name: Marshall Stranburg	C '1 - 11			
Schedule IV-B Preparers (Name, Phone #, and Business Need:		MENKET@dor.state.fl.us		
Cost Benefit Analysis: Greg Madden, 717-7039, MADDENG@dor.state.fl.us				
Risk Analysis: Sarah Fixel, 717-7538, FIXELS@dor.state.fl.us				
Technology Planning:				
Project Planning: John Carter, 717-6349, <u>CARTERJ@dor.state.fl.us</u>				

#### II. Schedule IV-B Business Case – Strategic Needs Assessment

#### A. Background and Strategic Needs Assessment

#### 1. Business Need

Florida is responsible for protecting information technology (IT) resources which support diverse state missions. AST is responsible for establishing security initiatives for state agencies and for adhering to the same stringent security requirements for State Data Center customers. State systems contain valuable information, which include personal identifiable information (PII), protected health information (PHI), criminal justice information (CJI), federal tax information (FTI), and payment card information (PCI). The state is responsible for protecting the confidentiality, integrity, and availability of this valuable information, as well as the systems supporting the delivery of services to businesses and citizens in the state. These systems are used by citizens, businesses, state agencies, local and territorial governments, local and state law enforcement, federal law enforcement, colleges and universities and our partners. These systems provide critical data and support delivery of services during emergency situations, such as hurricanes or periods of civil unrest. Florida government systems are highly interconnected, which supports core operational capabilities while introducing the need to enhance security across the enterprise.

In addition, Florida has numerous compliance requirements that include Health Insurance Portability Accountability Act (HIPAA), Family Educational Rights and Privacy Act (FERPA), IRS Publication 1075, Gramm Leach Bliley Act (GLBA), Drivers Privacy Protection Act (DPPA), Criminal Justice Information Systems security policy (CJIS), Payment Card Industry (PCI) and the Florida Information Protection Act (FIPA).

Traditional IT security tools do not provide adequate protection for emerging threats. Hacktivists, malware, zero-day exploits, and a proliferation of blended threats are using multiple attack vectors that are not detectable by existing security toolsets. The shortcomings inherent to traditional cyber-security tools creates a significant risk to Florida's ability to protect the confidentiality, integrity, and availability of information technology resources. As a result, state agencies cannot properly protect IT resources without implementing threat monitoring and response tools and services. These tools and services must be capable of detecting advanced threats used by cyber-criminals and address the increasing number of sophisticated attacks by well-trained state-sponsored hackers from adversarial nations and highly motivated hacktivist groups.

The Florida Department of Revenue is responsible for three major business functions:

- Tax Collection
- Child Support Enforcement
- Property Tax Oversight

In order to effectively perform its mission and ensure the confidence of the citizens of Florida, the IT systems (applications & data) that support the three major business functions listed above must be adequately secured. These IT systems contain confidential State and Federal information such as:

- Federal (IRS) Tax Information
- State Tax Information
- Child Support payments
- Personal information (including Social Security Numbers) associated the above information
- Confidential legal correspondence, writs and other types of documents.

Unauthorized disclosure of such information would result in the loss of trust by Florida's leadership and its citizens and may include additional costs to offset potential financial damages such as identity theft or lawsuits. For example, an estimated 75 gigabytes of data were illegally obtained from the South Carolina Department of Revenue in September 2012. It has been estimated that over \$21 million was spent for the remediation of the loss of security software, consulting and identity protection services.

Furthermore, these IT systems are organized into four Business Services (each with a corresponding Service Level Agreement) and eleven underlying IT Services. These services are further broken down into approximately 270 distinct applications. These Business and IT Services are delivered via two state-owned primary data centers (PDC), namely:

- Agency for State Technology: State Data Center (AST)
- Northwest Regional Data Center (NWRDC)

Revenue, like many other organizations, is facing a landscape in which security threats are rapidly changing and evolving. As the IT application and systems portfolio grows in size and complexity to support mission-critical business functions, it faces an increase in the frequency, scope and sophistication of the attack types and methods. Although the agency has acquired a number of IT security products (software, appliances, etc.) and instituted many polices and best practices, it has proven to be exceedingly difficult to recruit and retain staff that can monitor and manage IT security across disparate systems on a continuous basis.

#### 2. Business Objectives

Many of the strategies of the operating programs within Revenue involve increased use of web technologies which provide constituents with the ability to directly interact with the agency's IT systems in a self-service manner.

#	<b>Business Objective</b>	Linked Performance Measure	Link Source
1	Maintain taxpayer, custodial parent and non- custodial parent confidence in the confidentiality, integrity and availability of their data stored within Revenue IT systems.	Increase Voluntary Compliance	Agency Goal
2	Reduce the likelihood of a security breach that would threaten Revenue IT systems.	Reduce IT Risk	Information Services Process (ISP) Goal
3	Reduce the scale and consequences of any security breaches involving Revenue IT systems that may occur.	Reduce IT Risk	Information Services Process (ISP) Goal
4	<ul> <li>Expand existing technology and integrate emerging technologies to broaden access and filing capabilities for desk-top and mobile devices while ensuring the protection of taxpayer data.</li> <li>Expand the availability of credit cards as a payment option.</li> <li>Expand e-auditing capabilities to ease the burden on businesses.</li> <li>Assess the feasibility of self-service options for taxpayers that are seeking information and guidance in order to voluntarily comply with Florida's tax laws</li> </ul>		General Tax Administration (GTA) Strategy
5	Add value with every customer contact by making more information available to customers, increasing customer participation and understanding, building positive customer relationships, and increasing self-service capabilities.		Child Support Program (CSP) Strategy

_		
	<ul> <li>Expand self-service options for customers.</li> <li>Enhance e-Services portal to increase services and information available.</li> <li>Enhance e-Services to provide customers</li> </ul>	
	the capability to complete and submit forms on-line.	
6	Deploy e-portals for local governments.  Provide accessible, accurate and up-to-date information.	Property Tax Oversight (PTO) Strategy

#### **B.** Baseline Analysis

#### 1. Current Business Process

The agency currently has an Information Security functional unit within the Information Services Program (ISP). This unit consists of three full-time employees. In addition to the dedicated security unit, there is an Information Security Process defined within the agency, and all employees within ISP contribute towards this process. This process was recently certified to be compliant with the ISO / IEC 20000:2011 IT Service Management international standard. The policy, process description and procedures for this process are included as an attachment to this document in Appendix H.

#### 2. Assumptions and Constraints

IT systems operated by Revenue must be compliant with the following:

- o IRS Publication 1075 Tax Information Security Guidelines for Federal, State and Local Agencies
- o Florida Statute 282.318, Enterprise Security of Data and Information Technology
- Florida Administrative Code Rule Chapter 71A: Florida Information Technology Resource Security Policies and Standards
- o Florida Statute 282.601, Accessibility of Electronic Information and Information Technology
- o Florida Administrative Code Chapter 60-8, Accessible and Electronic Information Technology
- o Florida Statute 119, General State Policy on Public Records

#### **C. Proposed Business Process Requirements**

#### 1. Proposed Business Process Requirements

The table below lists the high-level business process requirements needed to satisfy the Business Objectives detailed in section II.A.2.

#	Requirement
	Security information and events generated by Revenue IT systems shall be centrally managed,
1	monitored and combined with cutting-edge threat intelligence in order to address potential and
	realized security threats. All log files shall be centrally managed, monitored and analyzed.
	The firewalls, intrusion prevention systems and intrusion detection systems operated by the agency
2	shall be optimally managed and monitored in order to protect the confidentiality, integrity and
	availability of the IT systems operated by the agency.
	The secure web gateways and application delivery controllers operated by the agency shall be
3	managed and monitored in a manner that adequately protects both inbound and outbound Revenue
	internet applications.
4	The IT Systems operated by the agency shall be subject to regular security vulnerability scanning and
4	penetration testing. Results from the scans and tests shall be acted upon in a timely manner.
5	All applications developed by Revenue shall be tested for compliance with security standards and
3	vulnerabilities. These tests shall include both static and dynamic code analysis.
6	Dashboards and metric trees shall be created to enable the effective and efficient management of all
0	IT security within the agency. Reporting shall include strategic, tactical and operational levels.

#### 2. Business Solution Alternatives

The table below lists the various possible business solutions that were considered.

#	Solution
	Significantly increase the size and capability of Revenue's IT Security functional unit with additional full-time employees, hardware and software.
	Acquire the services of a Managed Security Service Provider (MSSP).

#### 3. Rationale for Selection

The following criteria were used to decide between the two solutions listed above:

- The solution must be able to react to a dynamic and rapidly evolving threat landscape
- The solution must be durable and not reliant upon one or two individual employees
- The solution must be predictable in terms of cost and service quality
- The solution must support the (ever-changing) latest security best practices and threat intelligence

#### 4. Recommended Business Solution

Solution #2 "Acquire the services of a Managed Security Service Provider (MSSP)" was selected as the recommended solution. The table below lists the selection criteria, the two solutions and the notes for each.

Criteria	#1 Expand In-House IT Security	#2 Acquire Services of MSSP
Able to react to a dynamic and rapidly evolving threat landscape	Difficulty in recruiting, retaining and continually training staff	MSSPs specialize in this
Durability of Solution	Difficulty in maintaining depth of staff reserves	The selected MSSP will be expected to maintain a large staff operating a 24/7/365 Security Operations Center
Predictability of Service	Possible with an increase in IT security staff	The MSSP-Revenue relationship will be governed by a Service Level Agreement / Underpinning Contract
Best Practices and Threat Intelligence	Lack of expertise in this area and difficult to maintain such expertise	MSSPs specialize in this

The creation of the proposed solution resulted from cross-agency collaboration between Revenue and the Department of Management Services (DMS) Division of Telecommunications (will be consulted before any actions or implementations of the proposed solution take place).

#### SCHEDULE IV-B FOR MANAGED SECURITY SERVICES

#### **D. Functional and Technical Requirements**

See Appendix D for the Functional and Technical Requirements

#### III. Success Criteria

Success criteria will be measured through a service level agreement (SLA) with the managed security service provider. Industry standard SLAs for security providers are typically structured around the availability of the security event information portal, coverage of devices, and timely notification of alerts and events. The managed security service provider will deliver a dashboard of reports on threat intelligence and event analysis.

	SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)	
1	All security devices, network devices and servers operated by the agency will be monitored 24/7/365 in an integrated Security Incident & Event Management (SIEM) product.	Comparison of Inventory Data and SIEM Data	<ul> <li>Florida         Taxpayers     </li> <li>Custodial &amp;         Non-Custodial     </li> <li>Parents</li> <li>Citizens of the         State of Florida     </li> </ul>	06/2017	
2	Selected security devices operated by the agency will be managed according to security best practices and in a timely manner.	Work Ticket Completion Times	<ul> <li>Florida         Taxpayers     </li> <li>Custodial &amp;         Non-Custodial     </li> <li>Parents</li> <li>Citizens of the         State of Florida     </li> </ul>	06/2017	

#### IV. Schedule IV-B Benefits Realization and Cost Benefit Analysis

#### A. Benefits Realization Table

	BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)	
1	Complete & Continuous Monitoring of all IT Systems	<ul> <li>Florida Taxpayers</li> <li>Custodial &amp; Non-Custodial Parents</li> <li>Citizens of the State of Florida</li> </ul>	Acquisition of MSSP services including an Security Incident & Event Management (SIEM) supported by a 24/7/365 Security Operations Center (SOC)	Comparison of Inventory data with SIEM data	06/2017	
2	Correlation of discrete, seemingly disconnected Security Events	<ul> <li>Florida Taxpayers</li> <li>Custodial &amp; Non-Custodial Parents</li> <li>Citizens of the State of Florida</li> </ul>	Acquisition of MSSP services including an Security Incident & Event Management (SIEM) supported by a 24/7/365 Security Operations Center (SOC)	SIEM reporting	06/2017	
3	Correlation of Security Events and Global Threat Intelligence	<ul> <li>Florida Taxpayers</li> <li>Custodial &amp; Non-Custodial Parents</li> <li>Citizens of the State of Florida</li> </ul>	Acquisition of MSSP services including an Security Incident & Event Management (SIEM) supported by a 24/7/365 Security Operations Center (SOC)	SIEM reporting	06/2017	

#### SCHEDULE IV-B FOR MANAGED SECURITY SERVICES

#### **B.** Cost Benefit Analysis (CBA)

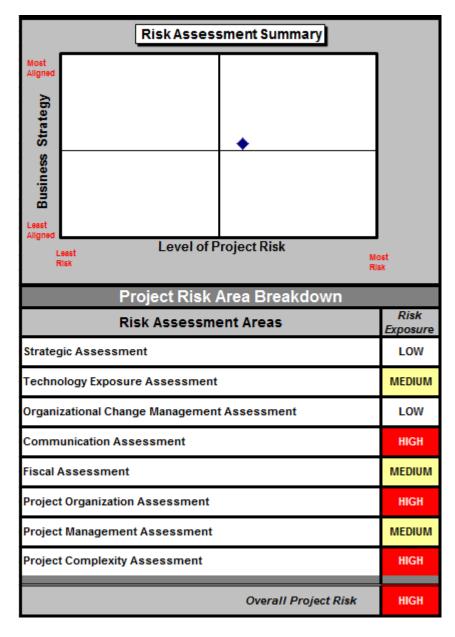
1. The Cost-Benefit Analysis Forms

See appendix A for the completed Cost Benefits Analysis (CBA).

#### V. Schedule IV-B Major Project Risk Assessment

#### A. Risk Assessment Summary

See Appendix B for the summary and detail results of the Risk Assessment. The Risk Assessment Summary is recreated below for convenience. The Communication and Project Organization Assessments show a high exposure to risk, which is largely due to the lack of a formal project plan. The Department of Revenue's Information Service Program maintains formal Project and Change Management processes in accordance with industry frameworks and best practices. The project organization and governance will be determined after working with vendors and other stakeholders during the project initiation and planning stages.



#### VI. Schedule IV-B Technology Planning

Purpose: To ensure there is close alignment with the business and functional requirements and the selected technology.

#### A. Current Information Technology Environment

#### 1. Current System

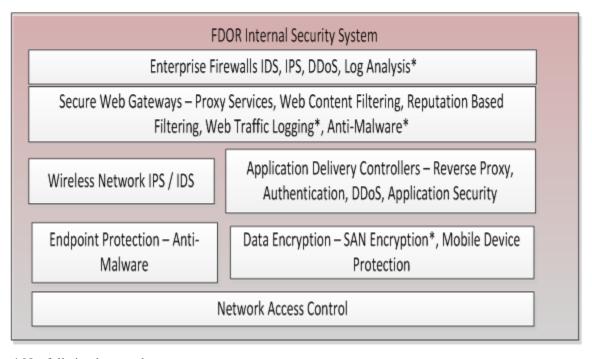
The current security system employed by the Florida Department of Revenue is based upon the concept of a layered defense. The diagram below depicts a logical view of these layers.

State of Florida Network Perimeter Defense

MS-ISAC Multi State Information Sharing Center - Perimeter Threat Intelligence

SSRC IDS - Perimeter Intrusion Detection System

DMS SIEM - Perimeter Security Incident & Event Management



<sup>\*</sup> Not fully implemented.

#### a. Description of current system

The table below lists some key characteristics of the current IT Security system in place within the agency. Note that the current "system" is actually a collection of loosely coupled appliances, software installations and hardware. The management of these systems is jointly performed by Revenue staff and Primary Data Center (AST and NWRDC) staff.

Characteristic	Response
Total Number of Users – Internal	~5,000
Total Number of Users – Extranet	~3,000
Total Number of Users – Internet	~250,000
Total Number of Users – All (Taxpayers, Custodial	~3,000,000
Parents, Non-Custodial Parents, other government	
agencies, internal)	
Number and Type of Transactions	<ul> <li>HTTP Requests through Secure Web Gateways and Application Delivery Controllers</li> <li>All outbound traffic passes through Secure Web Gateways</li> <li>All inbound and outbound traffic passes through the Enterprise Firewalls</li> <li>All external applications are exposed through the Application Delivery Controllers</li> <li>Approximately 9 billion events are generated every year by Revenue operated systems</li> </ul>
Public Access Requirements	All records contained within Revenue security systems are classified as confidential as per Florida Statue 282.318
Software Characteristics	<ul> <li>COTS software provide by various vendors</li> <li>Typically embedded in appliances</li> <li>Some backend relational databases used for reporting</li> </ul>
Existing System Documentation	Vendor specific documentation
Existing Process Documentation	See Appendix H for the Policy, Process     Description and Procedures for the agency IT     Security Process
Internal Interfaces	Endpoint Protection system is linked to the agency Service Desk – Incidents are created automatically
External Interfaces	Threat intelligence is gathered from MS-ISAC, FDLE Cybercrime Office and U.S. CERT
Scalability	Current scalability requirements are being met

#### b. Current system resource requirements

Characteristic	Response			
Hardware Requirements	Applian	Appliances		
	Total # Appliances	19		
	Serve	rs		
	Total Servers	539		
	Switches &	Routers		
	Total Switches & Routers	329		
Software Requirements	Operating Systems – Win			
	Networking – TCP/IP ver	sion 4		
Staffing Requirements	Domain	# FTE		
	Network Access Control			
	Administration			
	Secure Web Gateway			
	Administration			
	Firewall Administration			
	Vulnerability Scanning			
	Analysis			
	Endpoint Protection			
	Total FTE	3.0		
Summary of Cost to Operate	Item	Annual Cost		
	Total FTE Costs	\$211,200		
	External Service Provider	\$228,523		
	Costs			
	Plant & Facility Costs	\$137,685		
	Total Operational Costs	\$577,408		

#### c. Current system performance

Characteristic	Response
Ability to Meet Current & Projected Workloads	Inadequate monitoring
	Inadequate management
	Understaffed to meet current and projected
	increased exposure of applications to internet
Staff & User Satisfaction With System	Users largely unaware of details of underlying
	security system
	Staff overwhelmed
Current & Anticipated Failure to Meet Objectives	Currently understaffed to properly monitor and
	manage all aspects of security
	Increased use of cloud computing, externally
	exposed applications and mobile applications will
	exacerbate the gap between monitoring &
	management requirements and actual ability to
	deliver results
Actual / Anticipated Capacity / Reliability	Technical capacity is adequate but staffing
Problems	capacity is inadequate

#### SCHEDULE IV-B FOR MANAGED SECURITY SERVICES

#### 2. Information Technology Standards

The agency Information Services Program (ISP) has an Architecture Review Committee (ARC) that sets technology standards for the agency. The process of setting these standards is largely based upon The Open Group's Architecture Framework (TOGAF). Essentially the steps are Define the Baseline Architecture, Define the Target Architecture and create a Migration Plan. Projects executed within ISP are evaluated against these standards by the ARC.

#### **B.** Current Hardware and/or Software Inventory

Detailed inventory of security HW/SW is available upon request to authorized personnel.

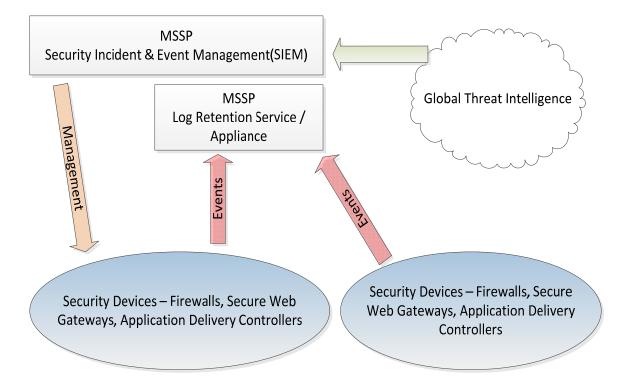
#### **C. Proposed Solution Description**

#### 1. Summary description of proposed system

The diagram below depicts the essentials of the proposed solution. The selected Managed Service Security Provider (MSSP) will operate a Security Incident and Event Management product at its Information Security Operations Center (ISOC). This ISOC will operate 24/7/365 and gather threat intelligence from around the world. Event data (log files) from Revenue operated devices, servers, switches, applications and databases will be fed into the SIEM in a near real-time manner. These events will be correlated with each other and with the global threat intelligence. The MSSP will filter out the relevant events and report them to the agency in Service Level Agreement (SLA) mandated timescales.

Additionally, the MSSP will assist the agency in the following tasks:

- Managing selected security devices such as firewalls, secure web gateways and application delivery controllers.
- Performing penetration testing and vulnerability assessments
- Conducting application security testing



The table below summarizes the key network security devices that would be monitored by the MSSP and jointly managed by the MSSP and Revenue.

Network Security Devices				
Type Monitored Managed				
Network Access Control	Yes	Yes		
DNS (InfoBlox)	Yes	Yes		
Firewalls	Yes	Yes		
Secure Web Gateways	Yes	Yes		
Application Delivery Controllers	Yes	Yes		

The table below summarizes the other network devices that would be monitored by the MSSP. Management of these devices would remain the responsibility of the Primary Data Center (PDC) in the case of servers or the agency in the case of switches and routers.

Other Network Devices				
Type Monitored Managed				
Switches / Routers	Yes	No		
Servers	Yes	No		

The table below summarizes the applications and databases that would be monitored by the MSSP. Management of these entities would remain the responsibility of the Primary Data Center (PDC) for databases and the agency for applications.

Applications & Databases								
Type	Monitored	Managed						
Applications	Yes	No						
Database	Yes	No						

#### 2. Resource and summary level funding requirements for proposed solution (if known)

Category	Response
Anticipated Technical Platform & Hardware	Selected MSSP will supply SIEM
Requirements	Anticipate continued use of existing Revenue
	hardware and software
	Anticipate little or none additional hardware or
	software for the agency or PDCs to operate
Required Data Center Services	Existing Revenue infrastructure will continue to
	operate from Primary Data Centers (NWRDC & AST)
	• Selected MSSP will provide 24/7/365 Information
	Security Operations Center (ISOC) to provide security monitoring
	Possible networking configuration to connect PDCs
	to the MSSP ISOC
Anticipated Software Requirements	Existing Revenue software will continue to operate
	and feed MSSP SIEM
	MSSP will provide SIEM software hosted at their ISOC
	Possible upgrades to existing Revenue security
	software
Anticipated Staffing Requirements	Selected MSSP will provide staffing for ISOC
	Selected MSSP will augment Revenue staff for
	selected security device management tasks
	Increased emphasis upon Supplier Management
	within the agency
Anticipated Ongoing Operating Costs	See Appendix C for estimated cost breakdown
	Cost estimates determined from discussions with
	Gartner analysts with MSSP specializations

#### **D.** Capacity Planning

The capacity planning for this initiative spanned three areas:

- Business
- Technical
- Human

Current and projected capacity levels for each of these areas are summarized in the tables below.

Business Capacity Metrics								
Metric Current Value 2015 2016 Projection 2019 Projection								
Number of Taxpayers	~2,000,000	~2,100,000	~2,205,000					
Number of Child Support	~695,000	~730,000	~765,000					
Cases								

Security Devices	Events/Day (Millions)	GB/Day	Events/Month (Millions)	GB/Month	Events/Year (Millions)	GB/Year
Application Delivery Controllers	2.447	0.254	74.414	7.729	902 072	02 747
Controllers	2.447	0.234	74.414	1.129	892.973	92.747
Secure Web Gateways	0.487	10.185	14.819	309.794	177.828	3,717.525
Firewalls	21.420	2.100	651.525	63.875	7,818.300	766.500
Wireless IDS / IPS	0.001	0.105	0.032	3.194	0.383	38.325
Security Device Totals	24.355	12.644	740.790	384.591	8,889.484	4,615.097

Other Devices	Events/Day (Millions)	GB/Day	Events/Month (Millions)	GB/Month	Events/Year (Millions)	GB/Year
Switches	0.018	0.003	0.543	0.096	6.515	1.150
Servers	0.525	0.630	15.969	19.163	191.625	229.950
<b>Totals for Other Devices</b>	0.543	0.633	16.512	19.258	198.140	231.100
	<del>,</del>					
Grand total	24.898	13.277	757.302	403.850	9,087.624	4,846.196

#### VII. Schedule IV-B Project Management Planning

The Florida Department of Revenue's Information Services Program (ISP) created a full-time Project Management Office (PMO) in 2009. The PMO sets standards for project management, manages the project management tools, trains project managers and oversees the execution of projects.

Projects executed by ISP utilize a methodology based upon the Project Management Body of Knowledge (PMBOK). These standards are incorporated within two processes, namely:

- o Proposal Management
- o Project Management

Each process has a Policy, a Process Description and a Procedures document. These documents are attached to this Schedule IV-B as Appendix F (Proposal Management) and Appendix G (Project Management). The processes are managed, measured by Key Performance Indicators and regularly audited by both internal and external auditors. Both processes have been certified according to the internal standard for IT Service Management – ISO / IEC 20000):2011. Specifically, section 5 of the standard deals with New or Changed Services and the ISP Proposal and Project Management processes were brought in conformance with these requirements.

The HP Project and Portfolio Management (PPM) tools are used to manage ISP projects. This tool supports project management, program management, time accounting, and resource allocation and proposal management. ISP uses industry standard metrics such as Schedule Performance Index (SPI) and Cost Performance Index (CPI) to measure the progress of its projects.

This effort will be comprised of two projects.

- The first project will produce this Schedule IV-B and select the service provider.
- The second project will result in the implementation of Managed Security Services for the agency

The table below lists the major milestones and approximate timelines for the two projects

Pr	Project #1 – Create Schedule IV-B, RFI and ITN							
#	Milestone	Date						
1	Schedule IV-B Completed	08//2015						
2	Select Service Provider	07/2016						
Pr	Project #2 – Implement Managed Security Services							
#	Milestone	Date						
1	Project Kickoff	04/2016						
2	Revenue IT Systems Security Assessment	06/2017						
3	Selected Security Devices Monitored	06/2017						
4	Selected Security Devices Managed	06/2017						
5	Project Completed – Conduct Post Implementation Review (PIR)	06/2017						

#### VIII. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B

- Appendix A Cost Benefits Analysis
- Appendix B Risk Analysis
- Appendix C Estimated Cost Breakdown
- Appendix D Functional & Technical Requirements
- Appendix E Gartner IT Score Assessment Results for Revenue's IT Security
- Appendix F Proposal Management Policy, Process Description & Procedures
- Appendix G Project Management Policy, Process Description & Procedures
- Appendix H IT Security Management Policy, Process Description & Procedures

Cost Benefit Analysis

CBAForm 1 - Net Tangible Benefits

Agency	Department of Revenue	Project	MSSP

Fiscal Year 2016-17

Net Tangible Benefits - Operational Cost Changes (Costs	of Current Oper	et Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits CBAForm 1A													
Agency		FY 2016-17			FY 2017-18			FY 2018-19			FY 2020-21				
(Operations Only No Project Costs)	(a)	(b)	(c) = (a)+(b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)
	Existing	Operational	New Program	Existing	Operational	perational New Program Exis		Operational	New Program	Existing	Operational	New Program	Existing	Operational	New Program
	Program	Cost Change	Costs resulting	Program	Cost Change	Costs resulting	Program	Cost Change	Costs resulting	Program	Cost Change	Costs resulting	Program	Cost Change	Costs resulting
	Costs	3.	from Proposed	Costs	<b>3</b> .	from Proposed	Costs	J.	from Proposed	Costs	<b>3</b> .	from Proposed	Costs	3.	from Proposed
			Project			Project			Project			Project			Project
A. Personnel Total FTE Costs (Salaries & Benefits)	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200
A.b Total FTE	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
A-1.a. State FTEs (Salaries & Benefits)	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200	\$211,200	\$0	\$211,200
A-1.b. State FTEs (# FTEs)	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
A-2.a. OPS FTEs (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS FTEs (# FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contract FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Data Processing Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-1. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. External Service Provider Costs	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523
C-1. Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Maintenance & Support Services	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523	\$228,523	\$0	\$228,523
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Data Communications Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D. Plant & Facility Costs (including PDC services)	\$137,685	\$2,300,000	\$2,437,685	\$137,685	\$2,900,000	\$3,037,685	\$137,685	\$2,900,000	\$3,037,685	\$137,685	\$2,900,000	\$3,037,685	\$137,685	\$2,900,000	\$3,037,685
E. Others Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total of Operational Costs (Rows A through E)	\$577,408	\$2,300,000	\$2,877,408	\$577,408	\$2,900,000	\$3,477,408	\$577,408	\$2,900,000	\$3,477,408	\$577,408	\$2,900,000	\$3,477,408	\$577,408	\$2,900,000	\$3,477,408
F. Additional Tangible Benefits:		\$0			\$0			\$0			\$0			\$0	
F-1. Specify		\$0			\$0			\$0			\$0			\$0	
F-2. Specify		\$0			\$0			\$0			\$0			\$0	
F-3. Specify		\$0			\$0			\$0			\$0			\$0	
Total Net															
Tangible		(\$2,300,000)			(\$2,900,000)			(\$2,900,000)			(\$2,900,000)			(\$2,900,000)	
Benefits:															

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE CBAForm 1B									
Ch	oose Type	Estimate Confidence	Enter % (+/-)						
Detailed/Rigorous		Confidence Level							
Order of Magnitude		Confidence Level							
Placeholder		Confidence Level							

Agency: Managed Security Service Provider (MSSP) Project: Managed Security Service Provider (MSSP)

	Sec	ction 6 Project Organization Area			
#	Criteria	Values	Answer		
6.01	Is the project organization and governance	Yes			
	structure clearly defined and documented within an approved project plan?	No	No		
6.02	Have all roles and responsibilities for the				
0.02	executive steering committee been clearly	None or few have been defined and documented	None or few have been		
	identified?	Some have been defined and documented	defined and documented		
6.03	Who is responsible for integrating project	All or nearly all have been defined and documented  Not yet determined			
0.03	deliverables into the final solution?	Agency	System Integrator		
	deliverables into the initial solution.	System Integrator (contractor)	(contractor)		
6.04	How many project managers and project	3 or more			
0.04	directors will be responsible for managing the	o more	3 or more		
	project?	1	3 of more		
6.05	Has a project staffing plan specifying the	Needed staff and skills have not been identified			
	number of required resources (including		Some or most staff roles		
	project team, program staff, and contractors)	Some or most staff roles and responsibilities and needed skills have been identified	and responsibilities and		
	and their corresponding roles, responsibilities	Staffing plan identifying all staff roles, responsibilities, and	needed skills have been		
	and needed skill levels been developed?	skill levels have been documented	identified		
6.06	Is an experienced project manager dedicated	No experienced project manager assigned			
0.00	fulltime to the project?	No, project manager is assigned 50% or less to project			
	, ,	No, project manager assigned more than half-time, but less	No experienced project		
		than full-time to project	manager assigned		
		Yes, experienced project manager dedicated full-time, 100%			
( 07	A I'G . I	to project			
6.07	Are qualified project management team members dedicated full-time to the project	None			
	members dedicated full-time to the project	No, business, functional or technical experts dedicated 50% or less to project			
		No, business, functional or technical experts dedicated more	None		
		than half-time but less than full-time to project			
		Yes, business, functional or technical experts dedicated full-	1		
		time, 100% to project			
6.08	Does the agency have the necessary	Few or no staff from in-house resources			
	knowledge, skills, and abilities to staff the	Half of staff from in-house resources	Few or no staff from in-		
	project team with in-house resources?	Mostly staffed from in-house resources	house resources		
		Completely staffed from in-house resources			
6.09	Is agency IT personnel turnover expected to	Minimal or no impact			
	significantly impact this project?	Moderate impact	Moderate impact		
		Extensive impact			
6.10	Does the project governance structure establish a formal change review and control	Yes			
	board to address proposed changes in		Yes		
	project scope, schedule, or cost?	No			
6.11	Are all affected stakeholders represented by	No board has been established			
	functional manager on the change review	No, only IT staff are on change review and control board	Yes, all stakeholders are		
	and control board?	No, all stakeholders are not represented on the board	represented by functional		
		Yes, all stakeholders are represented by functional manager	manager		
		. , ,			

		_		<b>Monitoring Cost</b>		_		•		-	Management		Monitoring &	Annual	То	tal Cost Per
			Per	Per Month Total	Pe	er Year Total	Р	er Month Per		Cost Per	Cost Per Year	M	anagement Cost Per	Architecture		Year
		Device						Device	Mo	onth Total	Total		Year	Assessment		
	Devices		ı													
Security Devices																
	Natural Assess Control		000	Ć 1.000	Ļ	24 600	ć	1 000	,	2.460	ć 25.020	,	47.520	ć 0.50 <i>4</i>	,	F7.034
	Network Access Control		900			21,600		1,080		2,160			47,520			57,024
	DNS (InfoBlox)		400	\$ 1,200		14,400		480		1,440			31,680			38,016
	Firewalls		900	\$ 7,200		86,400		1,080		8,640			190,080			228,096
	Secure Web Gateways		400	\$ 1,200	\$	14,400		480		1,440		-	31,680			38,016
	Application Delivery Controllers		400	\$ 1,200	\$	14,400		480	\$	1,440			31,680			38,016
	Total	\$ 3,	,000	\$ 12,600	\$	151,200	\$	3,600	\$	15,120	\$ 181,440	\$	332,640	\$ 66,528	\$	399,168
Other Network Devices																
	Switches / Routers	\$	80			315,840						\$	315,840	·		379,008
	Servers	\$	110	\$ 59,290	\$	711,480						\$	711,480	\$ 142,296	\$	853,776
	Total	\$	190	\$ 85,610	\$	1,027,320						\$	1,027,320	\$ 205,464	\$	1,232,784
Totals for Devices		\$ 3,	190	\$ 98,210	\$	1,178,520	\$	3,600	\$	15,120	\$ 181,440	\$	1,359,960	\$ 271,992	\$	1,631,952
		Monitoring	Cost	<b>Monitoring Cost</b>	Мо	onitoring Cost						N	Nonitoring Cost Per	Annual	То	tal Cost Per
		Per Month	Per	<b>Per Month Total</b>	Pe	er Year Total							Year Total	Architecture		Year
		Instance /	Арр											Assessment		
Applications & Databases																
	Database Log Monitoring	\$	175	\$ 20,300	\$	243,600						\$	243,600		\$	243,600
	Application Log Monitoring	\$	100	\$ 26,900	\$	322,800						\$	322,800		\$	322,800
	DAST / SAST Testing	\$	95	\$ 4,750	\$	57,000						\$	57,000		\$	57,000
	Vulnerability & Penetration Testing	\$	150	\$ 3,750	\$	45,000						\$	45,000		\$	45,000
Total for Applications	,	\$	520			668,400	\$	-	\$	-	\$ -	\$	668,400	\$ -	\$	668,400
Grand Total															ć	2,300,352

	Appendix D - Functional & Technical Requirements							
#	Domain	Requirement						
		The MSSP shall operate a 24///365 Security Operations Center (SOC) on behalf of						
1	General	the FDOR						
		The MSSP shall provide dedicated and certified security experts to manage the SOC						
2	General	and monitor the FDOR systems.						
3	Security Information & Event Management	The MSSP shall provide monitoring of the existing QRadar SIEM.						
4	Security Information & Event Management	The MSSP shall import the FDOR-specific QRadar SIEM data into the MSSP SIEM						
5	Security Information & Event Management	The MSSP shall provide ongoing guidance on the use of the QRadar SIEM.						
6	Security Information & Event Management	The MSSP shall provide an Enterprise SIEM for the FDOR.						
7	Security Information & Event Management	The MSSP shall monitor the Enterprise SIEM for the FDOR.						
8	Security Information & Event Management	The MSSP shall manage the Enterprise SIEM for FDOR.						
		The MSSP shall provide ongoing reports to the FDOR on pertinent data from the						
9	Security Information & Event Management	SIEM.						
		The MSSP shall provide an analytics features that include a self-service dashboard						
10	Security Information & Event Management	for FDOR IT Security personnel to view SIEM data and alerts.						
	-	The MSSP shall provide an analytics features that include ad hoc query functions						
11	Security Information & Event Management	that can be performed by FDOR IT Security personnel.						
12	Security Information & Event Management	The MSSP shall provide an analytics features that include pre-defined reports.						
		The Enterprise SIEM shall be scalable to support all users, devices and applications						
13	Security Information & Event Management	within the FDOR.						
		The Enterprise SIEM shall collect data from FDOR applications hosted on premises						
		(in various data centers) and in cloud environments. This data collection shall occur						
14	Security Information & Event Management	in real-time or near real-time.						
	Security information & Event Management	The Enterprise SIEM shall map collected data from heterogeneous sources into a						
15	Security Information & Event Management	common event taxonomy.						
	Security Information & Event Management	The Enterprise SIEM shall implement behavior profiling.						
10	Security information & Event Management	The Enterprise Sielyi Shail implement behavior proming.						
		The Enterprise CIEM data shall be integrated with the MCCD's threat intelligence in						
47	Converte Information Q Franch Manager	The Enterprise SIEM data shall be integrated with the MSSP's threat intelligence in						
1/	Security Information & Event Management	order to increase the success rates of early breech detection.						
		The Fall of CIFA deall in the control of the contro						
	 	The Enterprise SIEM shall implement log management for all servers, databases,						
18	Security Information & Event Management	network devices, firewalls, and applications operated by the FDOR.						

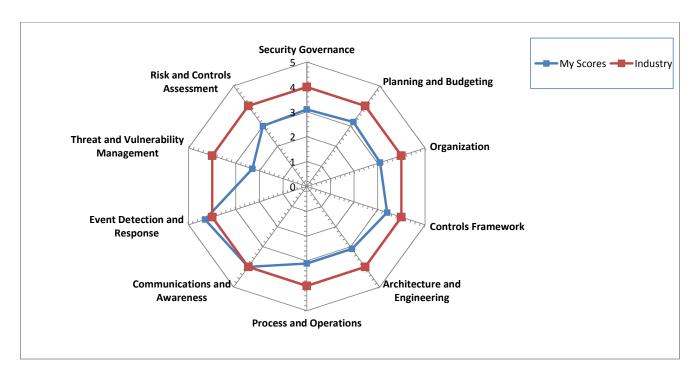
		-
		The Enterprise SIEM shall provide log management compliance reports to the FDOR
		to satisfy the log management requirements of the Internal Revenue Service, the
		Federal Office of Child Support and Enforcement (OCSE), the State of Florida Auditor
19	Security Information & Event Management	General and the FDOR Inspector General.
	,	· ·
		The Enterprise SIEM shall provide a customizable security incident management
20	Security Information & Event Management	workflow to enable FDOR IT Security personnel to act upon security incidents.
		The Enterprise SIEM shall provide authentication mechanisms that integrate with
		the FDOR Active Directory system. That is, FDOR IT Security personnel will access
21	Security Information & Event Management	the SIEM using their FDOR AD credentials.
		The Enterprise SIEM will provide the ability to monitor log file for both packaged
		applications such as SAP and custom developed applications. That custom log file
22	Security Information & Event Management	formats can be defined and acted upon by the SIEM.
		The Enterprise SIEM shall be hosted in either on premises with FDOR, in a cloud
		environment or with the MSSP. The FDOR and the MSSP will jointly determine the
23	Security Information & Event Management	optimal hosting solution.
		The Enterprise SIEM will be available 24/7/365 with an availability target of
		99.999%. In the event of a disaster affecting the enterprise SIEM, the Recovery
		Point Objective shall be 15 minutes or less and the Recovery Time Objective shall be
24	Security Information & Event Management	1 hour or less.
		The MSSP shall collect all log data from the FDOR Secure Web Gateways into the
25	Secure Web Gateway	Enterprise SIEM in a real-time or near real-time manner.
26	Secure Web Gateway	The MSSP shall monitor the FDOR Secure Web Gateways.
		The MSSP shall offer regularly review and recommend options on the architecture
27	Secure Web Gateway	of the FDOR Secure Web Gateways.
		The MSSP shall perform quarterly (at least) health checks on the deployment and
28	Secure Web Gateway	operational effectiveness and efficiency of the FDOR Secure Web Gateways.
		Optionally the MSSP will manage the FDOR Secure Web Gateways. This
		management may take the form of either complete management by the MSSP, joint
		management between FDOR and the MSSP or a pool of available management
29	Secure Web Gateway	hours that FDOR can consume as required.

	The MSSP shall collect all log data from the FDOR Enterprise Firewalls into the
30 Enterprise Firewall	Enterprise SIEM in a real-time or near real-time manner.
31 Enterprise Firewall	The MSSP shall monitor the FDOR Enterprise Firewalls.
	The MSSP shall offer regularly review and recommend options on the architecture
32 Enterprise Firewall	of the FDOR Enterprise Firewalls.
	The MSSP shall perform quarterly (at least) health checks on the deployment and
33 Enterprise Firewall	operational effectiveness and efficiency of the FDOR Enterprise Firewalls.
	Optionally the MSSP will manage the FDOR Enterprise Firewalls. This management
	may take the form of either complete management by the MSSP, joint management
	between FDOR and the MSSP or a pool of available management hours that FDOR
34 Enterprise Firewall	can consume as required
	The MSSP shall collect all log data from the FDOR Endpoint Protection Platform into
35 Endpoint Protection Platform	the Enterprise SIEM in a real-time or near real-time manner.
36 Endpoint Protection Platform	The MSSP shall monitor the FDOR Endpoint Protection Platform.
	The MSSP shall offer regularly review and recommend options on the architecture
37 Endpoint Protection Platform	of the FDOR Endpoint Protection Platform.
	The MSSP shall perform quarterly (at least) health checks on the deployment and
38 Endpoint Protection Platform	operational effectiveness and efficiency of the FDOR Endpoint Protection Platform.
	Optionally the MSSP will manage the Endpoint Protection Platform. This
	management may take the form of either complete management by the MSSP, joint
	management between FDOR and the MSSP or a pool of available management
39 Endpoint Protection Platform	hours that FDOR can consume as required
	The MSSP shall receive all results from the various vulnerability scans and
40 Vulnerability Scanning	recommend responses.
	The MSSP shall offer regularly review and recommend options on the architecture
41 Vulnerability Scanning	of the FDOR Vulnerability Scanning systems.
	The MCCD shall a sufacura superbody (at least) be although a start of a least of the start of th
	The MSSP shall perform quarterly (at least) health checks on the deployment and
42 Vulnerability Scanning	operational effectiveness and efficiency of the FDOR Vulnerability Scanning systems.

	·
	Optionally the MSSP will manage the FDOR Vulnerability Scanning systems. This
	management may take the form of either complete management by the MSSP, joint
	management between FDOR and the MSSP or a pool of available management
43 Vulnerability Scanning	hours that FDOR can consume as required
	The MSSP shall collect all log data from the FDOR Mobile Data Protection Platform
44 Mobile Data Protection	into the Enterprise SIEM in a real-time or near real-time manner.
45 Mobile Data Protection	The MSSP shall monitor the FDOR Mobile Data Protection Platform.
	The MSSP shall offer regularly review and recommend options on the architecture
46 Mobile Data Protection	of the FDOR Mobile Data Protection Platform.
	The MSSP shall perform quarterly (at least) health checks on the deployment and
	operational effectiveness and efficiency of the FDOR Mobile Data Protection
47 Mobile Data Protection	Platform.
	The MSSP shall perform Dynamic Application Security Testing (DAST) for FDOR
	applications. This shall be an on demand service invoked by the FDOR with a 72
48 Application Security Testing - DAST	hour turnaround.
49 Application Security Testing - DAST	The MSSP shall provide or recommend DAST software for the FDOR.
	The MSSP shall perform Dynamic Application Security Testing (DAST) for FDOR
	applications. This shall be an on demand service invoked by the FDOR with a 72
50 Application Security Testing - SAST	hour turnaround.
51 Application Security Testing - SAST	The MSSP shall use the current FDOR supplied SAST software to perform these test.
	The MSSP shall collect all log data from the FDOR Network Access Control (NAC)
52 Network Access Control	Platform into the Enterprise SIEM in a real-time or near real-time manner.
53 Network Access Control	The MSSP shall monitor the FDOR Network Access Control (NAC) Platform.
	The MSSP shall offer regularly review and recommend options on the architecture
54 Network Access Control	of the FDOR Network Access Control (NAC) Platform.
	The MSSP shall perform quarterly (at least) health checks on the deployment and
	operational effectiveness and efficiency of the FDOR FDOR Network Access Control
55 Network Access Control	(NAC) Platform.

	The MCCD deall collected that the FDOD Windows is 2000.				
		The MSSP shall collect all log data from the FDOR Wireless Intrusion Prevention			
		System (IPS) / Intrusion Detection System (IDS) Platform into the Enterprise SIEM in			
56 Wireless I	IPS / IDS	a real-time or near real-time manner.			
		The MSSP shall monitor the FDOR FDOR Wireless Intrusion Prevention System (IPS)			
57 Wireless I	IPS / IDS	/ Intrusion Detection System (IDS) Platform.			
		The MSSP shall offer regularly review and recommend options on the architecture			
		of the FDOR Wireless Intrusion Prevention System (IPS) / Intrusion Detection			
58 Wireless I	IPS / IDS	System (IDS) Platform.			
		The MSSP shall perform quarterly (at least) health checks on the deployment and			
		operational effectiveness and efficiency of the FDOR Wireless Intrusion Prevention			
59 Wireless I	IPS / IDS	System (IPS) / Intrusion Detection System (IDS) Platform.			
		The MSSP shall collect all log data from the FDOR Application Delivery Controller			
60 Application	on Delivery Controller	Platform into the Enterprise SIEM in a real-time or near real-time manner.			
61 Application	on Delivery Controller	The MSSP shall monitor the FDOR FDOR Application Delivery Controller Platform.			
		The MSSP shall offer regularly review and recommend options on the architecture			
62 Application	on Delivery Controller	of the FDOR Application Delivery Controller Platform.			
		The MSSP shall perform quarterly (at least) health checks on the deployment and			
		operational effectiveness and efficiency of the FDOR Application Delivery Controller			
63 Application	on Delivery Controller	Platform.			
		The MSSP shall collect all log data from the FDOR Data Loss Prevention (DLP)			
64 Data Loss	Prevention	Platform into the Enterprise SIEM in a real-time or near real-time manner.			
65 Data Loss	Dravantian	The MSSD shall manitor the FDOR FDOR Data Loss Provention (DLD) Distinguis			
DO Data LOSS	rievention	The MSSP shall monitor the FDOR FDOR Data Loss Prevention (DLP) Platform.			
CC Data t	Dogganica	The MSSP shall offer regularly review and recommend options on the architecture			
66 Data Loss	Prevention	of the FDOR Data Loss Prevention (DLP) Platform.			
		The MSSP shall perform quarterly (at least) health checks on the deployment and			
		operational effectiveness and efficiency of the FDOR Data Loss Prevention (DLP)			
67 Data Loss	Prevention	Platform.			

# Appendix E Gartner IT Score Assessment Results for FDOR IT Security Process Schedule IV-B Florida Department of Revenue Managed Security Service Provider (MSSP)



	My Scores	Industry	
Security Governance	3.1		4
Planning and Budgeting	3.2		4
Organization	3.1		4
Controls Framework	3.4		4
Architecture and Engineering	3.1		4
Process and Operations	3.1		4
Communications and Awareness	4		4
Event Detection and Response	4.3		4
Threat and Vulnerability Management	2.3		4
Risk and Controls Assessment	3		4

# Appendix F FDOR ISP Proposal Management Policy, Process Description and Procedures Schedule IV-B Florida Department of Revenue Managed Security Service Provider (MSSP)

# Florida Department of Revenue IT Service Management Proposal Management Policy

Policy Number: ISP-8099-003B

Effective Date: 1/30/2013

Last Reviewed Date: 10/30/2013

#### **Purpose**

To provide a single source of project requests to be defiend, prioritized, and staffed prior to commissioning a project.

#### Scope

Refer to the IT003 - FDOR ITSM Detailed Scope Document for details on the scope.

#### **Policy**

- All proposals shall be logged and managed.
- The requesting organization shall be primarily responsible for proposal prioritization.
- As input to planning, the service provider shall take into consideration the potential financial, organizational, and technical impact of delivering the new or changed services. The service provider shall also take into consideration the potential impact of the new or changed services on the SMS.
- Actions for improvement identified during this process shall be recorded and input into a plan for improving the service.

#### **Definitions**

 Proposal: Request for a project used to identify, define, size, prioritize, staff and schedule potential projects (reference needed)

#### FDOR ITSM Policy ISP-8099-003B

 Project: A temporary endeavor undertaken to create a unique product, service, or result

#### **Enforcement/Penalties for Non-Compliance**

Habitual offenders will be subject to the FDOR coaching and disciplinary process.

#### **Exemptions**

Not applicable.

#### **Waivers from Policy**

"To request a waiver from this policy or a provision within the policy you must complete a "Request for Waiver of Requirements, Clarification of Exemption, or Policy Revision form": http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc

#### **Authority/References**

- Sections 20.05 and 20.21, Florida Statutes
- Rule 12-3.007, Florida Administrative Code
- ISO / IEC 20000
- IT Infrastructure Library (ITIL) Version 3

#### **Communication and Training**

Audience	Actions To Be Taken	Expected Implementation Date
ITSM Process Managers	Review Process and Procedures emphasizing integrations.	Q4 2012
Service Generation Project Managers and SPCs	Review Process, Procedures, Templates and Tools emphasizing consistent use.	Q4 2013

#### **Policy Administrator**

FDOR ITSM Proposal Management Process Owner

#### **Key Agency Contact**

FDOR ITSM Proposal Management Process Manager

#### **Revision History**

"If you think this policy should be revised please complete the "Request for Waiver of Requirements, Clarification of Exemption, or Policy Revision form": http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc

# Appendix G FDOR ISP Project Management Policy, Process Description and Procedures Schedule IV-B Florida Department of Revenue Managed Security Service Provider (MSSP)

### Florida Department of Revenue IT Service Management Project Management Policy

Policy Number: ISP-8099-020B

Effective Date: 1/30/2013

Last Reviewed Date: 10/30/2013

### **Purpose**

To enable the design, realization and deployment of new and changed services. The design and transition of new or changed services process should establish and implement plans to control the delivery of new or changed services. The process should be applied to new or changed services that are either high risk or have a potentially major impact on services or the customer.

### Scope

The service provider shall use this process for all new services and changes to services with the potential to have a major impact on services or the customer. The changes that are in the scope of Clause 5 shall be determined by the change management policy agreed as part of the change management process.

Refer to the <u>IT003 - FDOR ITSM Detailed Scope Document</u> for details on the scope.

### **Policy**

- General
  - Assessment, approval, scheduling and reviewing of new or changed services in the scope of Clause 5 shall be controlled by the change management process.
  - The CIs affected by new or changed services in the scope of Clause 5 shall be controlled by the configuration management process.
  - The service provider shall review outputs from the planning and design activities for new or changed services against the agreed service requirements and the relevant requirements given in Clauses 5.2 and 5.3.

### FDOR ITSM Policy ISP-8099-020B

- Based on the review, the service provider shall accept or reject the outputs.
- The service provider shall take necessary actions to ensure that the development and transition of the new or changed services can be performed effectively, using the accepted outputs.
- Plan New or Changed Services
  - The service provider shall identify the service requirements for the new or changed services. New or changed services shall be planned to fulfil the service requirements. Planning for the new or changed services shall be agreed with the customer and interested parties.
  - As input to planning, the service provider shall take into consideration the
    potential financial, organizational, and technical impact of delivering the
    new or changed services. The service provider shall also take into
    consideration the potential impact of the new or changed services on the
    SMS.
  - Planning for the new or changed services shall contain or include a reference to at least the following:
    - a) authorities and responsibilities for design, development and transition activities:
    - b) activities to be performed by the service provider and other parties including activities across interfaces from the service provider to other parties;
    - c) communication to interested parties;
    - d) human, technical, information and financial resources;
    - e) timescales for planned activities;
    - f) identification, assessment and management of risks;
    - g) dependencies on other services;
    - h) testing required for the new or changed services;
    - i) service acceptance criteria;
    - j) expected outcomes from delivering the new or changed services, expressed in measurable terms.

### FDOR ITSM Policy ISP-8099-020B

- For services that are to be removed, the service provider shall plan for the removal of the service(s). Planning shall include the date(s) for the removal, archiving, disposal or transfer of data, documentation and service components. The service components can include infrastructure and applications with associated licences.
- The service provider shall identify other parties who will contribute to the provision of service components for the new or changed services. The service provider shall evaluate their ability to fulfil the service requirements. The results of the evaluation shall be recorded and necessary actions taken.
- Design and development of new or changed services
  - The new or changed services shall be designed and documented to include at least:
    - a) authorities and responsibilities for delivery of the new or changed services:
    - b) activities to be performed by the service provider, customer and other parties for delivery of the new or changed services;
    - c) new or changed human resource requirements, including requirements for appropriate education, training, skills and experience;
    - d) financial resource requirements for delivery of the new or changed services;
    - e) new or changed technology to support the delivery of the new or changed services;
    - f) new or changed plans and policies as required by this part of ISO/IEC 20000;
    - g) new or changed contracts and other documented agreements to align with changes in service requirements;
    - h) changes to the SMS;
    - i) new or changed SLAs;
    - j) updates to the catalogue of services;
    - k) procedures, measures and information to be used for the delivery of the new or changed services.

### FDOR ITSM Policy ISP-8099-020B

- The service provider shall ensure that the design enables the new or changed services to fulfil the service requirements.
- The new or changed services shall be developed in accordance with the documented design.

### Transition of new or changed services

- The new or changed services shall be tested to verify that they fulfil the service requirements and documented design. The new or changed services shall be verified against service acceptance criteria agreed in advance by the service provider and interested parties. If the service acceptance criteria are not met, the service provider and interested parties shall make a decision on necessary actions and deployment.
- The release and deployment management process shall be used to deploy approved new or changed services into the live environment.
- Following the completion of the transition activities, the service provider shall report to interested parties on the outcomes achieved against the expected outcomes.

### DOR specific

- All projects shall be initiated by following the PMO defined proposal process.
- All projects shall be logged and managed in PPM.
- All projects shall have a project manager and sponsor.
- All projects shall have an issue log and a risk log.
- Any changes to the project timeframe, costs, staffing, or scope shall be requested, agreed upon with customer, and approved by the project sponsor.
- Actions for improvement identified during this process shall be recorded and input into a plan for improving the service.

### **Definitions**

- Proposal: Request for a project used to identify, define, size, prioritize, staff and schedule potential projects.
- Project: A temporary endeavor undertaken to create a unique product, service, or result.

### **Enforcement/Penalties for Non-Compliance**

Habitual offenders will be subject to the FDOR coaching and disciplinary process.

### **Exemptions**

Not applicable.

### **Waivers from Policy**

"To request a waiver from this policy or a provision within the policy you must complete a "Request for Waiver of Requirements, Clarification of Exemption, or Policy Revision form": <a href="http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc">http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc</a>

### **Authority/References**

- Sections 20.05 and 20.21, Florida Statutes
- Rule 12-3.007, Florida Administrative Code
- ISO / IEC 20000
- IT Infrastructure Library (ITIL) Version 3

### **Communication and Training**

Audience	Actions To Be Taken	Expected Implementation Date
ITSM Process Managers	Review Process and Procedures emphasizing integrations.	Q4 2012
Service Generation Project Managers and SPCs	Review Process, Procedures, Templates and Tools emphasizing consistent use.	Q4 2013

### **Policy Administrator**

FDOR ITSM Project Management Process Owner

### **Key Agency Contact**

FDOR ITSM Project Management Process Manager

### **Revision History**

"If you think this policy should be revised please complete the "Request for Waiver of Requirements, Clarification of Exemption, or Policy Revision form": http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc

## Appendix H FDOR ISP IT Security Management Policy, Process Description and Procedures Schedule IV-B Florida Department of Revenue

**Managed Security Service Provider (MSSP)** 

### Florida Department of Revenue IT Service Management Information Security Management Policy Policy Number: ISP-8099-013B

Effective Date: 2/28/2014

Last Reviewed Date: 2/27/2014

### **Purpose**

To manage information security effectively within all service activities.

### Scope

Refer to the IT003 - FDOR ITSM Detailed Scope Document for details on the scope.

### **Policy**

- Management with appropriate authority shall approve an information security policy taking into consideration the service requirements, statutory and regulatory requirements and contractual obligations.
  - communicate the information security policy and the importance of conforming to the policy to appropriate personnel within the Information Services Program, customers and suppliers;
  - ensure that information security management objectives are established;
  - define the approach to be taken for the management of information security risks and the criteria for accepting risks;
  - ensure that information security risk assessments are conducted at planned intervals;
  - o ensure that internal information security audits are conducted;
  - ensure that audit results are reviewed to identify opportunities for improvement
- The Information Services Program shall Implement and operate physical, administrative and technical information security controls in order to:
  - preserve confidentiality, integrity and accessibility of information assets;

### ISO01 - FDOR ITSM Policy ISP-8099-013B

- o fulfill the requirements of the information security policy;
- o achieve information security management objectives;
- o manage risks related to information security
- These information security controls shall be documented and shall describe the risks to which the controls relate, their operation and maintenance.

### **Information Security Controls**

- The Information Security Program shall review the effectiveness of information security controls. The Information Security Program shall take necessary actions and report on the actions taken.
- The Information Services Program shall identify external organizations that have a need to access, use or manage the Information Services Program's information or services. The Information Services Program shall document, agree and implement information security controls with these external organizations.

### **Information Security Changes and Incidents**

- Requests for change shall be assessed to identify:
  - o new or changed information security risks;
  - o potential impact on the existing information security policy and controls
- Information security incidents shall be managed using the incident management procedures, with a priority appropriate to the information security risks. The Information Services Program shall analyze the types, volumes and impacts of information security incidents. Information security incidents shall be reported and reviewed to identify opportunities for improvement.

### **Definitions**

Not applicable.

### **Enforcement/Penalties for Non-Compliance**

Habitual offenders will be subject to the FDOR coaching and disciplinary process.

### **Exemptions**

Not applicable.

### **Waivers from Policy**

"To request a waiver from this policy or a provision within the policy you must complete a "Request for Waiver of Requirements, Clarification of Exemption, or Policy Revision form": <a href="http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc">http://dorweb01/library/EXEC/strategy/RequestForWaiverOfRequirements.doc</a>

### **Authority/References**

- Sections 20.05 and 20.21, Florida Statutes
- Rule 12-3.007, Florida Administrative Code
- ISO / IEC 20000
- ISO/IEC 17799
- IT Infrastructure Library (ITIL) Version 3
- IS009, Information Security Policy <a href="http://dorsp.fdor.dor.state.fl.us/sites/isp/resourcemgmt/ism/Policies/IS009%20-%20FDOR%20Information%20Security%20Policy.doc">http://dorsp.fdor.dor.state.fl.us/sites/isp/resourcemgmt/ism/Policies/IS009%20-%20FDOR%20Information%20Security%20Policy.doc</a>

### **Communication and Training**

Audience	Actions To Be Taken	Expected Implementation Date
All ISP	SharePoint Site	1/2/2012
ISP Managers	Presentation to ISP Manager's Meeting	1/7/2013

### **Policy Administrator**

FDOR ITSM Information Security Owner

### **Key Agency Contact**

FDOR ITSM Information Security Owner

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2012-0108	6/30/2015	General Tax		Response: GTA concurs with this finding and will implement	
Finding 2		Administration (GTA)	(NOPA) was not always issued within one year	best practices in all regions as recommended.	
			from the issue date of the Notification of Intent		
			to Audit Books and Records (DR-840).		
			Recommendation: GTA 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.		
OIG 2013-0117 Finding 1	6/30/2015	GTA	<u>Finding:</u> In general, internal controls are functioning properly to provide reasonable assurance that Management's goals and	<u>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.	
			objectives are met; however, there are		
			opportunities for improvement in documenting	<u>Update:</u>	
			refund cases and reviewing denied refund cases.	OIG 6/30/15: Based on documentation provided we consider	
				this finding closed.	
			Recommendation: We recommend that the		
			second review of all refund determinations,		
			approved or denied, be conducted for newly		
			hired or promoted employees, to verify training		
			received is followed.		

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Entity: Phone Number: 717-7598

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0117	6/30/2015	GTA	Recommendation: We recommend GTA expand	Response: In addition, post refund review has been expanded	
Finding 1			the quality assurance review selection process to	to include a sample of denied cases that have not been through	
			include denied refund cases for completeness.	the review process. These denied cases are being reviewed for	
				compliance with procedures using our quality case review	
				standards.	
				Update:	
				OIG 6/30/15: Based on documentation provided we consider	
				this finding closed.	
OIG 2013-0117	6/30/2015	GTA	Finding: Role permission errors indicate the	Response: A report of employee movement into and out of the	
Finding 2	0,00,00		continuing need for a periodic review of the	Refund Section will be obtained quarterly. Access of	
8 -			SUNTAX (System for Unified Taxation) user	employees moving into Refunds and out of Refunds will be	
			access by the process owners to strengthen the	reviewed with Suntax. Any unauthorized access will be	
			implemented separation of duties model.	removed.	
			Recommendation: The process owners of the	Update:	
				GTA 06/30/15	
			periodic reviews of the SUNTAX user access	Since the finding, only two instances have occurred requiring	
			permissions for all employees in the workgroup		
			and remove unnecessary system access to	example of emails sent to alter access and permissions.	
			minimize the security risk to the SUNTAX	OIG 6/30/15: Based upon documentation provided this finding	
			l ·	is closed.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0135	6/30/2015	GTA	Finding: While performance measures appear	Response: 1. As indicated in your report, the Program has	
Finding 1			to be valid, performance goals and data	automated the data extraction process for calculating this ratio.	
			reliability could be improved.	With regards to the testing for validation, attached is an excel	
				file for February 2015 report – "UNCOLLECTIBLE RATIO	
			Recommendation: 1. Percent of Delinquent	2015 FEB.xlsx". The first tab shows the calculation from the	
			Accounts Reaching Uncollectible Status	automated query and the second tab contains the manual	
			GTA has improved the procedure for	calculation. The manual calculation was used to check the	
			•	accuracy of the automated query in the first tab. The result	
			reaching uncollectible status," by writing a	shows no variance as indicated in column K.	
			query to extract the numerator used in		
			calculating the ratio, rather than doing it	<u>Update:</u>	
			1 2	OIG 6/30/15: We consider recommendation 1 complete.	
			process to ensure the new methodology provides		
			reliable results.		
OIG 2013-0135	6/30/2015	GTA	Finding: While performance measures appear	Response: 2. GTA is looking at options to cost effectively	
Finding 1			to be valid, performance goals and data	comply with this recommendation.	
			reliability could be improved.		
				<u>Update:</u>	
				GTA 06/30/15	
			Resolved	GTA is currently exploring the feasibility of an internal (GTA)	
			GTA has automated the queries to minimize	solution.	
			possible human error related to the reporting		
			process. To further ensure that the data is		
			reliable and auditable, we recommend that GTA		
			consult with ISP to explore cost-effective		
			options for storing data used to calculate this		
			measure.		
		1			

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Period: 2016 - 17

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	<b>UNIT/AREA</b>	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0135	6/30/2015	GTA	Finding: While GTA completed enforcement	Response: Work Order #449 was completed by SUNTAX and	
Finding 2			actions consistently, not all enforcement-related	comments for completed enforcement actions on CIT, update	
			procedures are consistent with current business	the Comment History Screen.	
			processes.	•	
				Update:	
			Recommendation: GTA currently has a repair	OIG 6/30/15: Based upon documentation provided we	
			order to correct this system functionality	consider the first recommendation complete.	
			problem wherein auto warrants for Corporate		
			Income Tax (CIT) sometimes do not hit the		
			Comment History Screen. GTA should ensure		
			that this repair order is completed on a timely		
			basis.		
			04515.		
OIG 2013-0135	6/30/2015	GTA	Finding: While GTA completed enforcement	Response: There are currently procedures on the Receivables	
Finding 2	0/30/2013	GIA		Management web site that need to be updated. A team	
Finding 2			procedures are consistent with current business		
			•	consisting of Service Center Collection Consultants is in the	
			processes.	process of updating the procedures.	
			December 1sticus The December 1sticus		
			Recommendation: The Department's agency-		
			wide Policy on Policy Administration, DOR		
			1010-001B, suggests a periodic review process		
			of two years as a best practice. GTA should		
			review all policies which may have been		
			affected by the implementation of Collection		
			Analytics for necessary revisions.		
OIC 2012 0125	6/20/2015	OTT 4	T: 1: XX : 00 (1 1 1 1 :	D TI D 4 4 11 41 4 6 11 4	
OIG 2013-0135	6/30/2015	GTA	Finding: Write-off methodologies were	Response: The Department will continue to follow the	
Finding 3			generally applied consistently.	established procedures for writing off uncollectible	
				receivables.	
			Recommendation: The Department should		
			continue to follow the established procedures	<u>Update:</u>	
			for writing off uncollectible receivables.	OIG 6/30/15: No follow-up required.	

### SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2016 - 17

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136	6/30/2015	Child Support Program	Finding: Legal Service Providers (LSP)	Response: We agree with the finding and recommendation.	
Finding 1.1		(CSP)	contract compliance could be improved - LSP	To improve accuracy of data entry the Program will develop	
			employees did not always accurately enter	and implement a procedure to monitor data entry and notify	
			required data into the CSP Automated	contractors of errors found.	
			Management System (CAMS).		
				Actions to be completed in 90 days.	
			Recommendation: LSPs should ensure		
			complete and accurate information is entered	<u>Update:</u>	
			into CAMS and supporting documentation is	CSP 06/30/2015:	
			retained.	Comprehensive Case Information System access has been	
				implemented for three LSP contract managers. The Case	
				Management Team is working with Business Process	
				Evaluation and the Establishment Process to pull & test a	
				monthly data sample. After successful pulling of data and	
				testing, process for long term implementation will be	
				completed.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136	6/30/2015	CSP	Finding: LSP contract compliance could be	Response: We agree with the finding and recommendation.	
Finding 1.2			improved - CAMS-generated legal forms,	The Program will develop and implement a procedure for	
			pleadings and other such documents were not	contractors to request a waiver of this contractual provision.	
			always used by LSPs for Clerk of Court filings.	To obtain a waiver, the contractor must:	
				1. demonstrate that the contractor's forms are legally adequate	
			Recommendation: CSP should enforce the	and contain the required provisions;	
			provision to use CAMS-generated forms, or the	2. demonstrate that using the contractor's forms is more	
			provision should be deleted from the contract.	efficient and cost-effective than using the CAMS legal forms;	
				and	
				3. provide assurance that the contractor will enter sufficient	
				information in CAMS to maintain information for customer	
				service and case processing.	
				Action to be completed in 90 days.	
				<u>Update:</u>	
				CSP 06/30/2015:	
				The list of CAMS legal forms is under review to determine	
				what forms are for LSP use; a process and procedure for LSPs	
				to seek a waiver from the use of CAMS forms is being drafted.	

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Budget Period: 2016 - 17

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136	6/30/2015	CSP	Finding: LSP contract compliance could be	Response: We agree with the finding and recommendation.	
Finding 1.3			improved - LSP employees and contractors with	Correcting the technical issues with LMS will help the	
			access to Department information resources did	program manage this requirement. In the interim, the Program	
			not always complete required Learning	will:	
			Management System (LMS) training.	1. Implement a procedure to ensure that required courses are	
				completed before system access is granted.	
			Recommendation:	2. Document the contract file with evidence of course	
			• LSPs should work with Contract Management	completion, when the LMS is not able to accurately capture the	
			to ensure all required classes are completed by	information.	
			their staff members prior to accessing		
			Department information resources.	Action to be completed May 15, 2015.	
			• CSP Contract Management should continue to		
			work with the vendor, Office of Workforce	<u>Update:</u>	
			Management, and Information Services	CSP 06/30/2015:	
			Program to resolve connectivity issues for LSP	Contract Management Team internal operating procedure ("On-	
			external users of the LMS. A workaround for	Boarding & Off-Boarding Contractors for Information	
			the LMS connectivity problem is in place, and	Resource and Building Access") is in final review.	
			CSP Contract Management, LMS staff, and the		
			Information Services Program are seeking a		
			permanent solution.		
			CSP Contract Management should ensure all		
			provisions of the contract are enforced.		

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136	6/30/2015	CSP	Finding: LSP contract compliance could be	Response: We agree with the finding and recommendation.	
Finding 1.4			improved - LSPs did not provide to CSP	The Program will develop and implement a procedure	
			Contract Managers monthly updated lists of	requiring monthly contact with the contractors and timely	
			their staff members with access to Department	enforcement of non-compliance with the requirement.	
			information resources and facilities.		
				The action will be completed by June 1, 2015.	
			Recommendation:	- '	
			• LSPs should comply with CSP contract	<u>Update:</u>	
			requirements to provide monthly lists of	CSP 06/30/2015:	
			employees with access to DOR information	Correspondence was sent July 8, 2015, to all LSPs reminding	
			resources.	them of the requirement to provide monthly lists to the contract	
			Contract Management should ensure all	manager. The requirement to provide a monthly list to the	
			provisions of the contract are enforced.	contract manager was added to the CMT draft internal	
				operating procedure for system On-Boarding/Off-Boarding	
				contractors. Completion July 8, 2015. Pending OIG closure.	
OIG 2013-0136	6/30/2015	CSP	Finding: LSP contract compliance could be	Response: We agree with the finding and the	
Finding 1.5			improved - LSPs did not always notify CSP	recommendation. The Program will issue the contractors a	
			Contract Management (CM) of terminated	written reminder of the requirement and the importance of	
			employees with a CAMS role in a timely	complying with it.	
			manner.		
				The actions will be completed by May 15, 2015.	
			Recommendation: LSPs should ensure CSP		
			Contract Management is notified within three	<u>Update:</u>	
			business days, as noted in the contract, when an	CSP 06/30/2015:	
			employee with CAMS access terminates	Emails sent to LSPs reminding them of the requirement to	
			employment.	contact CM when an employee with CAMS access terminates	
				employment. Completion May 13, 2015. Pending OIG	
				closure.	
				OIG 6/30/15: Based upon documentation provided we	
				consider this finding complete.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Period: 2016 - 17

(1)	(2)	(2)	- (4)	(5)	(6)
(1) REPORT	PERIOD	(3)	(4) SUMMARY OF	(5) SUMMARY OF	(6) ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136 Finding 1.6	6/30/2015	CSP	Finding: LSP contract compliance could be improved - We were unable to determine compliance with criminal background check requirements.  Recommendation:  The LSPs should work with CSP Contract Management to ensure criminal background checks are completed for all staff, employees, and subcontractor staff that have contact with Department information resources unless the Department has formally waived this requirement in writing.  Future LSP contracts should clarify criminal background check requirements for LSP staff, employees, and subcontractor staff that have access to Department information resources.	Response: We agree with the finding and recommendation. The Program has completed a process for obtaining criminal background checks on staff of private providers that have contact with Department information resources. The Program will clarify the requirement in any LSP contracts renewed or renegotiated, effective 7/1/15.  This action will be completed by July 1, 2015.  Update: CSP 06/30/2015: The Program has completed collection of background checks. Clarification of the requirement was included in the new LSP contract executed for commencement on 7/1/15 with the Region 5 Joint Venture LSP contract.	CODE
OIG 2013-0136 Finding 1.7	6/30/2015	CSP	Finding: LSP contract compliance could be improved - Some laptop computers and/or flash drives used to access or store confidential CSP information were not encrypted.  Recommendation:  LSPs should ensure that all laptops and mobile devices used to access or store Department information resources are properly encrypted.  CSP should ensure the Department's specific encryption standard for laptops and mobile devices is implemented on LSP laptops and devices storing confidential information.	Response: We agree with the finding and recommendation. The Program will develop and implement a procedure requiring encryption.  This action will be completed July 15, 2015.  Update: CSP 06/30/2015: Meeting set for July 2015 to discuss with Information Services Program Director a standard that can be communicated to LSPs and decide how to monitor.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD	, ,	SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2013-0136	6/30/2015	CSP	Finding: Monitoring activities conducted by	Response: We agree with the finding and recommendation.	
Finding 2			CSP Contract Management should be improved	The Program will revise LSP reports to more accurately	
			to ensure LSPs perform according to contract	capture LSP payment information and improve compliance	
			terms.	monitoring of contract PAMs.	
			compliance with contract requirements.  • CSP Contract Management should continue to	Action to be completed in 90 days.  Update: CSP 06/30/2015: Support Request 201504-0257 was implemented which revises the LSP reports.	
OIG 2013-0138 Finding 1	6/30/2015	CSP	procedures are evident at the program level, but there is need for improvement at the unit level.  Recommendation: The process owner and manager of the CSP Trust Fund Distribution Unit should continue their efforts to enhance the	Response: The Program identified the procedures that will supplement the existing job aids. The Program targets completion of the procedures by the end of March 2015.  Update: CSP 06/30/2015: Procedures are completed and are in the review process by the Resource Management Process manager. Anticipate completion by July 2015.	

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Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2014-0100 Finding 2	6/30/2015	GTA	Finding: While compromise information is being provided to the Governor and Cabinet as required by Florida Administrative Code, the information is incomplete.  Recommendation: GTA should run a centralized business intelligence report to capture all compromises over \$50,000.	Response: GTA agrees with this finding. A Business Intelligence report will be sent to the GTA Program Director's Office each quarter that lists all compromises performed in SUNTAX over \$50,000. Completion date 07/13/2015.  Update: GTA 06/30/2015 Completed OIG 6/30/15: Based upon documentation provided we	
OIG 2014-0100 Finding 2	6/30/2015	GTA	Finding: While compromise information is being provided to the Governor and Cabinet as required by Florida Administrative Code, the information is incomplete.  Recommendation: GTA should study the feasibility of integrating compromises performed by TADR and Office of the General Counsel (OGC) in SUNTAX/SAP in a format that can be reported in business intelligence reports.	Response: GTA will review the feasibility of integrating TADR and OGC compromises into the Business Intelligence report.  Update: GTA 06/30/2015 GTA is developing a reporting process that will implement the provisions of this finding.	

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Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 2014-0100 Finding 3	6/30/2015	GTA	working as detailed in GTA Collections Process Procedure Section 1.18, the high error rates suggest that follow-up training is not sufficient.  Recommendation: Management should establish methodology to educate all agents in a timely fashion concerning trends of errors gleaned from the quality review program.	Response: GTA agrees with this finding. We will establish a team to identify improvements that can be implemented into the quality review process. The team will recommend a plan for educating agents in the proper use of compromise and correction codes.  Update: GTA 06/30/2015 Cross-process team has been created to begin review and development for plan to continually educate collectors statewide on findings from quality review process.	
OIG 2014-0100 Finding 3	6/30/2015	GTA		Response: GTA agrees with this finding. Receivables Management Collections procedure 1.4.9 Compromise and Corrections was updated on 05/08/2015 regarding the distinction between compromise and corrections and which codes are to be used.  Update: OIG 6/30/15: We consider recommendation 2 complete.	
OIG 2014-0114 Finding 1	6/30/2015	CSP	Finding: Physical control over testing supplies and DNA collection samples is not adequate.  Recommendation:  Management should require sample collection supplies be kept in a locked environment.	Response: 1.1 We agree with the recommendation to require sample collection supplies to be kept in a locked environment. We will update procedures and job aids and work with local offices to ensure this is implemented within 90 days.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Period: 2016 - 17

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
OIG 2014-0114	6/30/2015	CSP	<u>Finding:</u> Physical control over testing supplies	Response: 1.2 We agree job aids should mirror procedures	
Finding 1			and DNA collection samples is not adequate.	requiring collection samples to be kept in a locked	
				environment when not in the possession of the collector. Job	
			Recommendation:	aids have already been updated and are available for staff to	
			Management should update job aids to mirror	use.	
			procedures that require collection samples be		
			kept in a locked environment when not in the	<u>Update:</u>	
			possession of the collector.	OIG 6/15/15	
				Auditor has verified job aids listed in 1.2 have been updated to	
				contain new language requiring collection samples be kept in a	
				locked environment when not in the collector's possession.	
				OIG 6/30/15: We consider recommendation 1.2 complete.	
OIG 2014-0118	6/30/2015		<u>Finding:</u> Approval authority for compromises	Response: Agree: Technical Assistance and Dispute	
Finding 1		Support Services (EXE)	made by Technical Assistance and Dispute	Resolution will draft written procedures to ensure that all	
			Resolution (TADR) was properly authorized	compromises have been signed off by the proper level of	
			and adequately documented with two	authority before being issued. TADR will also review all	
			exceptions. Additionally, subsequent closing	signed closing agreements for proper signatures by the	
			agreements were not always properly prepared	taxpayer.	
			by TADR or completed by the taxpayer.		
			Recommendation: TADR should establish		
			written procedures to ensure all compromises		
			are properly authorized and adequately		
			documented and all closing agreements are		
			properly prepared and completed.		

### SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2016 - 17 **Department: Florida Department of Revenue Chief Internal Auditor:** Marie Walker **Budget Entity: Phone Number:** 717-7598 **(3) (1) (2) (4) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF **ISSUE ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN NUMBER CODE OIG 2014-0118 Finding: Payments received by TADR were Response: Agree: Technical Assistance and Dispute 6/30/2015 EXE Finding 2 logged into the check log, deposited timely, and Resolution will memorialize current check handling logged into SUNTAX; however, detailed procedures in a written document. We will begin drafting written procedures should be established to immediately. ensure consistent check handling. Recommendation: TADR should establish a written check handling procedure that includes all steps and responsibilities in the check handling process.

Four Confidential Findings Not Included

AG 2015-006

Confidential

6/30/2015

Information Services Program (ISP)

 Department:
 Florida Department of Revenue
 Chief Internal Auditor:
 Marie Walker

**Budget Period: 2016 - 17** 

Budget Entity: _			_ Phone Number:	111-1390	
(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	<b>UNIT/AREA</b>	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-006	6/30/2015	ISP	Finding: Some inappropriate SUNTAX access	Response: We agree with your findings and recommendations, and	
Finding 1			privileges existed. In addition, the Department	are planning more in-depth reviews of both user privileges and role	
8			did	content.	
			not timely deactivate the SUNTAX application		
			access privileges of some former employees.	Action Step 1: Perform in-depth reviews of both user privileges and	
			decess privileges of some former employees.	role content.	
			Recommendation: The Department should limit	<u>Update:</u>	
				ISP 06/30/2015: No changes during this audit period.	
			access privileges to only what is needed in the	ISP 12/31/2014: We currently have a project to review CRM roles,	
			performance of employee and contractor job	and will work to restrict these roles to what is considered "least-	
			duties. Additionally, the Department should	privilege". We will require additional resources to get this done.	
			ensure that the access privileges of former		
			employees are deactivated in a timely manner	Action Step 2: Ensure that the access privileges of former employees	
			upon termination.	are deactivated in a timely manner upon termination. <u>Update:</u>	
				ISP 12/31/2014: The deactivation of access privileges of former	
				employees is an automatic process started by a manual one.	
				Whenever an employee leaves the agency or changes positions, the	
				employee's supervisor is supposed to access the Revenue Phonebook,	
				click a checkbox under that employee's name, then click a button to	
				start the automatic process of disabling the employee's account and	
				access privileges. A part of the process is that emails are	
				automatically generated and sent to Network Security so they can	
				review the automatic process to see if it worked properly for each	
				employee. If the supervisor fails to do so, the process will not be	
				activated until the annual review. Despite constant reminders to all	
				supervisors, we cannot guarantee 100% compliance to this	
				recommendation, as we do not control when a supervisor wants to	
				remove access to his or her former employee. We consider this	
				complete.	
				OIG 12/31/14: Based on documentation provided we consider this	
				finding closed	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-006	6/30/2015	ISP	<u>Finding:</u> The Department had not established a	Response: We agree with the finding and recommendation. We	
Finding 2			review schedule to ensure that reviews of user	plan to comply with the process which requires annual reviews	
			access privileges to SUNTAX were conducted	of SUNTAX user access privileges. An annual review was	
			on a periodic basis.	initiated July 2014.	
			Recommendation: The Department should	Update:	
			=	ISP 09/30/2014: The annual review of SUNTAX user access	
			reviews of user access privileges to SUNTAX	privileges was completed in September 2014. We consider	
				this complete.	
			•	OIG 12/31/14: Based on documentation provided we consider	
				this finding closed.	
AG 2015-006	6/30/2015	ISP	Finding: Certain Department security	Response: We agree with the finding and recommendation. We	
Finding 3			management, logical access, monitoring and	will work to implement improvements and increase	
			logging, and data	security controls, and should have these in place by October 1,	
			transmission controls needed improvement.	2014.	
			Recommendation: The Department should	Update:	
			=	ISP 06/30/2015: No progress during this audit period.	
			-	ISP 12/31/2014: The Department has implemented enhanced	
				logical access and monitoring controls. Work continues to	
			continued confidentiality, integrity, and	strengthen controls associated with monitoring and logging	
			availability of Department data and IT	ISP 09/30/2014: Progress has been made in improving	
			resources.	security controls and we continue to work on the solutions	
				recommended by the Auditor General's office in the findings	
				pertaining to SUNTAX security.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-006	6/30/2015	ISP	<u>Finding:</u> The Department's documentation of	Response: Controls are in place to ensure the logs are	
Finding 4			program change requests needed improvement.	maintained. We have improved oversight to comply with the	
				standards. We consider this finding complete.	
			Recommendation: The Department should		
			follow and comply with established standards	<u>Update:</u>	
			for the documentation of all program changes.	ISP 11/14/2014: The Technical Team has put in place a	
				technical CODE REVIEW COMPLETED sign off step in the	
				Rev-Trac. We consider this complete.	
				OIG 12/31/14: Based on documentation provided we consider	
				this finding closed.	
AG 2015-006	6/30/2015	ISP	Finding: The Department had not performed a	Response: A comprehensive risk assessment of SUNTAX was	
Finding 5			comprehensive risk assessment for SUNTAX.	completed on July 25, 2014. Risks have been identified and	
				ranked for prioritization based on impact and probability. We	
			Recommendation: The Department should,	consider this finding complete.	
			pursuant to AEIT Rules, perform a		
			comprehensive risk assessment for SUNTAX.	Update:	
				ISP 11/07/2014: We have conducted a risk assessment of	
				SUNTAX in July 2014, identified high risks, and submitted	
				these high risks to the Service and Process CSI Log. The risks	
				submitted to the CSI Log will then follow the prioritization	
				process for continual service improvement. We consider this	
				complete.	
				OIG 12/31/14: Based on documentation provided we consider	
				this finding closed.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Period: 2016 - 17

(1) REPORT NUMBER  AG 2015-006 Finding 6	(2) PERIOD ENDING 6/30/2015	(3) UNIT/AREA ISP	SUNTAX disaster recovery plan since 2012.  Recommendation: 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.	SUMMARY OF CORRECTIVE ACTION TAKEN  Response: We agree with the finding and recommendation. A test of the SUNTAX Disaster Recovery Plan is scheduled for October 2014.  Update: ISP 11/07/2014: The test of the SUNTAX Disaster Recovery Plan was successfully completed in October, 2014. We consider this complete. OIG 12/31/14: Based on documentation provided we consider this finding closed.	(6) ISSUE CODE
AG 2015-194 Finding 1	6/30/2015	GTA	Finding: The Department's analyses of vendor cost submissions did not include complete and comparable costs.	Response: The Program concurs with the Auditor General's recommendation. The Program will collaborate with the Department's Purchasing body to identify areas of improvement in cost administration associated with Invitations to Negotiate.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

(1)	(2)	(3)	(4)	(5)	<b>(6</b> )
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-194	6/30/2015	GTA	<u>Finding:</u> The Department did not clearly define	Response: The Department utilized established methodology;	
Finding 2			1 1	however, the Department will coordinate with the	
			adhere to the vendor selection methodology	Department's Purchasing Office to review the process in future	
			established in the One-stop Business	ITNs.	
			Registration Portal Invitation to Negotiate		
			(ITN).	In addition, the Program will seek to ensure that the scope and	
			D	structure of information technology projects are more clearly	
			Recommendation: When utilizing the ITN	defined to the extent appropriate for the ITN process.	
			process, we recommend that Department management ensure that the vendor selection		
			<u> </u>		
			methodology established in the ITN is adhered to by the individuals involved in the evaluation		
			and negotiation phases of the procurement.		
			and negotiation phases of the procurement.		
AG 2015-194	6/30/2015	CSP	Finding: The Department did not track CSP	Response: The Child Support Program concurs with the	
Finding 3			Customer Contact Center (CCC) customer	Finding and Recommendation.	
			complaints and the resolutions of those		
			complaints as required by State law.	The Child Support Program will implement a new tracking	
				system for complaints received, and the resolution of such	
			Recommendation: We recommend that	complaints. The new tracking system will be implemented by	
			Department management enhance the CSE CCC	October 1, 2015.	
			complaint-handling process by establishing a		
			system or other mechanism to aggregate and		
			track all complaints received, and the resolution		
			of such complaints, as specified by State law.		

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Period: 2016 - 17

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-194	6/30/2015	CSP	Finding: Although required by State law, the	Response: The Child Support Program concurs with the	
Finding 4			Department did not provide statistical data on	Finding and Recommendations.	
			customer complaints and resolutions of those		
			complaints and customer satisfaction measures	The Child Support Program will continue efforts to restore the	
			in annual reports or other performance	satisfaction survey to the CCC telephone system and will use	
			publications, or utilize this data when	the statistical data in planning activities. The satisfaction	
			conducting management and budget planning	survey will be implemented by September 1, 2015.	
			activities.		
			Recommendation: We recommend that		
			Department management continue efforts to		
			restore the survey component of the CSP CCC		
			telephone system and to provide statistical data		
			on CSP CCC customer complaint and customer		
			satisfaction measures in accordance with State		
			law.		
AG 2015-194	6/30/2015	CSP		Response: The Child Support Program concurs with the	
Finding 5			ensure that CSP CCC call agent performance	Finding and Recommendation.	
			was monitored and scored each month as		
			required by Department procedures.	The Child Support Program will revise existing procedures to	
				include a requirement to validate, on a monthly basis, the	
				required number of calls monitored and the monitoring results	
			1	documented. The requirement will be implemented by July 1,	
			call agent performance is monitored in	2015.	
			accordance with established Department		
			procedures and that documentation of		
			monitoring efforts is appropriately prepared and		
			maintained.		

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

Dauget Entity.			-	717 7370	
(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-194	6/30/2015	Office of Financial	Finding: The Department did not always	Response: The Office of Financial Management (OFM) is in	
Finding 6		Management (OFM)	ensure that Department contract managers	the process of gathering the current certifications of contract	
		and CSP	received required training or appropriately	managers' training to date, and we will ensure that all contract	
			document that CSE CCC employees completed	managers and supervisors are aware of training requirements.	
			all required training courses.	In addition, OFM will develop written policies and procedures	
				requiring periodic review of employee training records to	
			Recommendation: We recommend that	ensure required contract management courses are completed.	
			Department management establish policies and	OFM will work with the Office of Workforce Management to	
			procedures requiring periodic review of	explore the possibility of developing a Learning Management	
			employee training records for required course	System (LMS)-based training notification and tracking system	
			completion.	for the required certifications for each designated contract	
				manager.	
			Additionally, we recommend that Department		
			management ensure that contract managers and	The Child Support Program concurs with the Finding and	
			their supervisors are aware of training	Recommendations.	
			requirements.		
				The Child Support Program will implement a new requirement	
				for supervisors to review LMS training transcripts during their	
				monthly meetings with each employee. The Child Support	
				Contract Management Process will develop and implement an	
				internal operating procedure that will require supervisors to	
				add required contract management training courses to contract	
				manager's LMS training plans. The new requirements will be	
,				implemented no later than September 1, 2015.	
,					

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

**Budget Period: 2016 - 17** 

Duaget Entity.			_ I none number.	111-1376	
(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	<b>ENDING</b>	<b>UNIT/AREA</b>	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-194	6/30/2015	OFM and CSP	Finding: The Department did not always timely	Response: Prior to the receipt of the audits, the Office of	
Finding 7			deactivate information technology (IT) user	Financial Management's (OFM's) Purchasing Process	
			access privileges when the access privileges	conducted a complete review of the Contract Accountability	
			were no longer required.	and Tracking System (CATS) access and editing privileges for	
				all individuals with access to the system. OFM Purchasing has	
			Additionally, the Department did not always	implemented a semi-annual review of the level of access for all	
			appropriately document that access privileges	individuals with access to the system. These authorizations	
			were authorized.	will be recorded and maintained.	
				The Child Support Program concurs with the finding regarding	
			Recommendation: We recommend that	not timely deactivating user privileges.	
			Department management ensure IT access		
			privileges are deactivated immediately when the	The Child Support Program implemented Access and Use	
			access privileges are no longer required. To	Operational Procedures in May 2011 requiring supervisors and	
			identify unnecessary or excess access privilege,	contract managers to take immediate action to have the user's	
			Department management should periodically	access terminated when no longer with the Department, or	
			perform comprehensive reviews of access	access revised when job duties change, location changes and/or	
			privileges.	a user's supervisor changes. Annually, the supervisor is	
				responsible for reviewing the access for each user under their	
			Additionally, we recommend that Department	supervision when completing the employee's performance	
			management ensure that authorization records	evaluation. The audit identified one individual out of twelve	
			are maintained to document access privileges	sampled whose access was terminated 4 business days after	
			requested, approved, and granted.	leaving the Department. The cause of this was human error	
				versus a lack of procedures and periodic reviews of access	
				privileges. To help identify human errors or training	
				opportunities, the Program will review a new monthly report of	
				terminations of employment and date IT privileges are	
				terminated. This new report will be implemented by July 1,	
				2015.	

Department: Florida Department of Revenue Chief Internal Auditor: Marie Walker

Budget Entity: Phone Number: 717-7598

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
AG 2015-194	6/30/2015	GTA	Finding: Improvements are needed in the	Response: The Program concurs with the Auditor General's	
Finding 8			Department's administration of its	recommendations. The Program will continue to obtain and	
			responsibilities under the Florida Single Audit	review financial reporting packages from non-state entities that	
			Act.	receive direct appropriations under state projects attributed to	
				DOR.	
			Recommendation: We recommend that, for all		
			State projects attributed to the Department in the	The Program will consult with the Department of Financial	
			Catalog of SFA, Department management	Services regarding the appropriateness of the awarding agency	
			ensure the required FRPs are timely received	designation for certain state projects. The Program will also	
			and properly reviewed and that any instances of	continue to work with the Department of Financial Services on	
			recipient noncompliance or other noted	the removal of tax credits and tax refunds from the scope of the	
			deficiencies are timely followed up on and	Florida Single Audit Act as we are concerned that the	
			resolved.	requirements for a separate audit:	
				a) is unnecessary to ensure compliance with Florida tax laws as	
				DOR performs that task already and	
				b) may be an undue burden on taxpayers who must fund the	
				audit.	

**Budget Period: 2016 - 17** 

Office of Policy and Budget - July 2015

### Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue

Agency Budget Officer/OPB Analyst Name: Clark Rogers / Traci Ray

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)

		Progr	am or Ser	1	Ĭ	(Codes)
	Action	73010100	73210000	73310000	73410000	73710100
1. GEN	ERAL					
1.1	Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)					
1.0	I. C. L A02 TD ANGEED CONTROL C. DIGDLAY LUDDATE C. L	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. 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. EXH	IBIT 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. EXH	IBIT 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
AUDITS	S:					
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
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.			,		

		Progra	ım or Ser	vice (Buc	lget Entity	(Codes)
	Action	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. EXH	IBIT 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.					
	IBIT D-1 (ED1R, EXD1)	***	7.7	T 7	T 7	***
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS				1	ı	
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")	37	37	37	37	W
		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	-	1			
3.4	A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column					
	A01.)					
	AU1.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to		<u> </u>		I	
	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.					
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. EXH	IBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purpo	ses onl	v.)			
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.					
<b>7. EXH</b>	IBIT 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
I		1	1	1 1	1	

					Page	
			T	dget Entity		
	Action	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 #16-002?	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. ( <b>PLRR, PLMO</b> )					
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 90 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 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

					Page 4	
		Progr	am or Ser	vice (Buo	lget Entity	Codes)
	Action	73010100	73210000	73310000	73410000	73710100
7.22	Does the Conoral Payanus for 190VVVV (Intro Agency Pagganizations) issues not to		I			
1.22	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		1	1	1	1
1.23	· · · · · · · · · · · · · · · · · · ·	Y	Y	Y	Y	Y
7.24	to zero? (GENR, LBR3)		1	1	1	1
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 -	Y	Y	Y	Y	Y
TID	Public Education Capital Outlay (IOE L)	1	1	1	1	1
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly					
	justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to					
	identify the amounts entered into OAD and ensure these entries have been thoroughly					
	explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue.					
	Agencies must ensure it provides the information necessary for the OPB and legislative					
	analysts to have a complete understanding of the issue submitted. Thoroughly review					
	pages 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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D -	Depart	ment Le	vel)		
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;	†				
3.0	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
0 6		1	1	1	1	1
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?		17	17	17	<b>3</b> 7
		Y	Y	Y	Y	Y

		•			Page			
		Program or Service (Budget Entity Cod						
	Action	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</i> 215.32(2)(b), <i>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 Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y		
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	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		

		Program or Service (Budget Entity Code				
	Action	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	l				
8.30	the deficit).					
	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?					
0.55	Thus a beneatile 1D been provided for each trust failed and does total agree with fine 1.					
		Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly	1	1	1	1	1
6.34	recorded on the Schedule IC?					
	recorded on the Schedule IC?	Y	Y	37	Y	Y
TTVD.		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. SCHI	EDULE 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.)	W	37	37	<b>V</b>	v
10 00		Y	Y	Y	Y	Y
	IEDULE III (PSCR, SC3)	ſ	ı	ı	ı	
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 <b>OADI</b> or <b>OADR</b> to					
	identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11 ~~~	MEDIULE MV (EADD (ICA)	Y	ĭ	ĭ	ľ	r
	IEDULE IV (EADR, SC4)	37	37	37	1 37	37
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.					
	IEDULE VIIIA (EADR, SC8A)	r	1	1	1	
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. SCH	IEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A

		Progra	am or Ser	vice (Buo	lget Entity	y Codes)
	Action	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 Y Y Y Y Y Y Y Y Y Y Y Y Y						
						1
14.1						
	including the verification that the 33DAAAO issue has NOT been used?	Y	Y	Y	Y	Y
15. SCI	HEDULE VIIIC (EADR. S8C)					
		Y	Y	Y	Y	Y
		Y	Y	Y	Y	Y
15.3						
		Y	Y	Y	Y	Y
15.4						
101.		Y	Y	Y	Y	Y
15.5		<u> </u>				<u> </u>
10.0	·					
		Y	Y	Y	Y	Y
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes. T	The appropriate the control of the c	priation c	hanges ne	et to zero.
16. SCH	EDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed	l instruc	ctions)			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel					
	version no longer has to be submitted to OPB for inclusion on the Governor's Florida					
	Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the					
	Legislature can reduce the funding level for any agency that does not provide this					
	information.)	Y	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
AUDITS	S 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	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
16.5						
		3.7	37	37	3.7	3.7
1.5.5		Y	Y	Y	Y	Y
16.6						
			,			
			,			
	·	***	37	<b>T7</b>	***	***
		Y	Y	Y	Y	Y
16.7		***	***	77		
	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?  17.2 Are appropriation category totals comparable to Exhibit B, where applicable?  17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?  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:  17.4 Interval Interv						raye o		
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proper form, including a Truth in Bonding statement (if applicable)?  **N/A** N/A** N/A** N/A** N/A** N/A** AUDITS - GENERAL INFORMATION**  **TIP** Review Section 6: Audits of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.  **TIP** Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.  **18.* CAPITAL IMPROVEMENTS PROGRAM (CIP)**  18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?  18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?  18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?  18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?  18.5 Are the appropriate counties identified in the narrative?  18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?  TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations Fixed Capital Outlay major appropriation category (140XXXX) and include the sub-title "Grants and Aids". These appropriations		IT@LASPBS.state.fl.us	N/A	N/A	N/A	N/A	N/A	
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utilize a CIP-B form as justification.		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	19.1	• •						
in the Florida Fiscal Portal Submittal Process?  Y Y Y Y		in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y	